



January 4, 2017

TO: LOCSD Board of Directors
FROM: Adrienne Geidel at Robert Stilts, District Bookkeeper
SUBJECT: **Agenda Item 11E – 1/18/2018 Board Meeting**
Receive Final Revenue and Expense Report for Fiscal Year 2016/2017

President
Jon-Erik G. Storm

Vice President
Vicki L. Milledge

Directors
Charles L. Cesena
Marshall E. Ochylski
Louis G. Tornatzky

General Manager
Renee Osborne

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
Greg Alex

DESCRIPTION

The attached is the Statement of Revenues and Expenditures as of June 30, 2017.

STAFF RECOMMENDATION

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

Motion: I move that the Board receive and file the financials for the period ending June 30, 2017.

DISCUSSION

The attached is the Statement of Revenues and Expenditures for the year ending June 30, 2017. This is after audit adjustments and is closed now that the year has been audited. While balance sheets are perpetual, an income statement (the statement of Revenues and Expenditures) starts fresh every year and I am excited to be making entries for almost the whole year this time so we can better organize and track items.

Attachment

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LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 7/1/2016 Through 6/30/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues					
Service Charges & Fees					
4005	8.80	8.80	0.00	8.80	0.00%
	8.80	8.80	0.00	8.80	0.00%
Other Revenues					
4928	30.00	30.00	0.00	30.00	0.00%
	30.00	30.00	0.00	30.00	0.00%
Use of Money & Property					
4510	732.76	732.76	0.00	732.76	0.00%
	732.76	732.76	0.00	732.76	0.00%
	<u>771.56</u>	<u>771.56</u>	<u>0.00</u>	<u>771.56</u>	<u>0.00%</u>
Expenditures					
Personnel					
Salaries/Wages					
7322	10,450.00	10,450.00	10,100.00	(350.00)	(3.47)%
8018	3,000.80	3,000.80	8,000.00	4,999.20	62.49%
8045	7,795.00	7,795.00	6,200.00	(1,595.00)	(25.73)%
8051	507.20	507.20	510.00	2.80	0.55%
8054	87,231.65	87,231.65	87,385.00	153.35	0.18%
8056	1,302.41	1,302.41	0.00	(1,302.41)	0.00%
8060	1,671.45	1,671.45	2,200.00	528.55	24.02%
8081	4,156.85	4,156.85	1,800.00	(2,356.85)	(130.94)%
	116,115.36	116,115.36	116,195.00	79.64	0.07%
Payroll Taxes & Benefits					
5020	2,318.58	2,318.58	1,700.00	(618.58)	(36.39)%
5021	297.60	297.60	0.00	(297.60)	0.00%
5030	342.88	342.88	300.00	(42.88)	(14.29)%
5031	31.26	31.26	50.00	18.74	37.48%
5035	30.00	30.00	0.00	(30.00)	0.00%
5040	523.79	523.79	315.00	(208.79)	(66.28)%
5050	1,677.78	1,677.78	1,843.00	165.22	8.96%
5060	9,000.00	9,000.00	8,000.00	(1,000.00)	(12.50)%
5070	13,001.62	13,001.62	10,000.00	(3,001.62)	(30.02)%
5071	650.06	650.06	750.00	99.94	13.33%
5075	3,204.79	3,204.79	1,900.00	(1,304.79)	(68.67)%
5120	4,479.44	4,479.44	4,675.00	195.56	4.18%
	35,557.80	35,557.80	29,533.00	(6,024.80)	(20.40)%
Employment Services					
5100	2,360.05	2,360.05	3,000.00	639.95	21.33%
6200	400.00	400.00	500.00	100.00	20.00%
6230	70.00	70.00	125.00	55.00	44.00%
	2,830.05	2,830.05	3,625.00	794.95	21.93%
	154,503.21	154,503.21	149,353.00	(5,150.21)	(3.45)%
Services & Supplies					
Contract Services					
6100	8,636.75	8,636.75	6,500.00	(2,136.75)	(32.87)%
6110	24,660.26	24,660.26	21,500.00	(3,160.26)	(14.70)%
7100	8,338.45	8,338.45	7,500.00	(838.45)	(11.18)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 7/1/2016 Through 6/30/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
7202	Building Alarms & Security	261.00	261.00	0.00	0.00%	
7255	Security Services	753.24	753.24	913.00	17.50%	
7321	Janitorial Cleaning & Supplies	3,830.41	3,830.41	4,000.00	4.24%	
7342	Public Meeting Recordings	13,300.00	13,300.00	13,500.00	200.00	1.48%
	Total Contract Services	59,780.11	59,780.11	53,913.00	(5,867.11)	(10.88)%
	Financial Services					
7309	Late Fees	113.05	113.05	0.00	(113.05)	0.00%
7310	Bank Service Charges	3,357.20	3,357.20	3,000.00	(357.20)	(11.91)%
	Total Financial Services	3,470.25	3,470.25	3,000.00	(470.25)	(15.68)%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	211.81	211.81	100.00	(111.81)	(111.81)%
6341	LAFCO Fees	21,010.73	21,010.73	21,642.00	631.27	2.92%
7325	Insurance	8,851.54	8,851.54	9,254.00	402.46	4.35%
	Total Insurance, Licenses & Regulatory Fees	30,074.08	30,074.08	30,996.00	921.92	2.97%
	Legal & Professional					
7303	Professional Services - GM	0.00	0.00	78,000.00	78,000.00	100.00%
7304	Professional Services - ACCTG	0.00	0.00	48,000.00	48,000.00	100.00%
7305	Auditing Services	20,050.00	20,050.00	22,000.00	1,950.00	8.86%
7320	Professional & Consulting Services	171,478.83	171,478.83	36,960.00	(134,518.83)	(363.96)%
7326	Legal Services	40,918.19	40,918.19	53,000.00	12,081.81	22.80%
7340	Legal Notifications & Mandated Advertising	2,193.33	2,193.33	2,000.00	(193.33)	(9.67)%
7343	Election Expense	11,232.80	11,232.80	0.00	(11,232.80)	0.00%
	Total Legal & Professional	245,873.15	245,873.15	239,960.00	(5,913.15)	(2.46)%
	Office/Operations					
7110	Copier Supplies	9.00	9.00	0.00	(9.00)	0.00%
7140	General Supplies & Minor Equipment	5,638.69	5,638.69	5,700.00	61.31	1.08%
7160	Postage, Shipping & Mail Supplies	3,814.98	3,814.98	5,220.00	1,405.02	26.92%
7226	Membership & Dues	6,126.00	6,126.00	6,500.00	374.00	5.75%
7237	Process Control & Treatment Supplies	765.61	765.61	0.00	(765.61)	0.00%
7332	Office Supplies	99.95	99.95	0.00	(99.95)	0.00%
	Total Office/Operations	16,454.23	16,454.23	17,420.00	965.77	5.54%
	Other Expense					
7330	Misc Operating Expenses	132.97	132.97	0.00	(132.97)	0.00%
7346	Promotional Expenses - Event	35.00	35.00	0.00	(35.00)	0.00%
8735	Misc Department Admin	381.70	381.70	200.00	(181.70)	(90.85)%
	Total Other Expense	549.67	549.67	200.00	(349.67)	(174.84)%
	Rent & Utilities					
6025	Telephone	2,917.10	2,917.10	3,000.00	82.90	2.76%
7350	Rent - Meetings	1,750.00	1,750.00	500.00	(1,250.00)	(250.00)%
7352	Rent - Offices & Other Structures	30,179.00	30,179.00	33,179.00	3,000.00	9.04%
8610	Electric	3,406.15	3,406.15	3,500.00	93.85	2.68%
8620	Gas Service	559.94	559.94	500.00	(59.94)	(11.99)%
8645	Septage Handling	525.00	525.00	0.00	(525.00)	0.00%
	Total Rent & Utilities	39,337.19	39,337.19	40,679.00	1,341.81	3.30%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 7/1/2016 Through 6/30/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
Repairs & Maintenance						
6405	R & M - Extinguishers	110.40	110.40	110.00	(0.40)	(0.36)%
	Total Repairs & Maintenance	110.40	110.40	110.00	(0.40)	(0.36)%
Travel & Training						
7323	Books, Publications & Subscriptions	290.88	290.88	300.00	9.12	3.04%
7324	Education & Training Fees	475.00	475.00	1,300.00	825.00	63.46%
7334	Seminar & Conference Fees	1,000.00	1,000.00	0.00	(1,000.00)	0.00%
8510	Lodging & Meals - Local	521.12	521.12	0.00	(521.12)	0.00%
8539	Meals	2,661.67	2,661.67	2,700.00	38.33	1.42%
8541	Meals- Local Area - DIR	0.00	0.00	100.00	100.00	100.00%
8550	Mileage Reimbursement & Parking	1,512.21	1,512.21	650.00	(862.21)	(132.65)%
	Total Travel & Training	6,460.88	6,460.88	5,050.00	(1,410.88)	(27.94)%
Vehicle Maintenance & Repairs						
7220	Gasoline	32.97	32.97	0.00	(32.97)	0.00%
	Total Vehicle Maintenance & Repairs	32.97	32.97	0.00	(32.97)	0.00%
	Total Services & Supplies	402,142.93	402,142.93	391,328.00	(10,814.93)	(2.76)%
Transfers						
9410	Transfer In	(562,138.86)	(562,138.86)	0.00	562,138.86	0.00%
9570	Transfer To Cabrillo - Prop Tax	15,800.54	15,800.54	0.00	(15,800.54)	0.00%
	Total Transfers	(546,338.32)	(546,338.32)	0.00	546,338.32	0.00%
	Total Expenditures	10,307.82	10,307.82	540,681.00	530,373.18	98.09%
	Net Revenues over Expenditures	(9,536.26)	(9,536.26)	(540,681.00)	531,144.74	(98.24)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
200 - 200 - Bayridge
From 7/1/2016 Through 6/30/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues					
Property Taxes					
4035	8,393.09	8,393.09	8,696.00	(302.91)	(3.48)%
	8,393.09	8,393.09	8,696.00	(302.91)	(3.48)%
Grant Revenue					
4955	8.70	8.70	0.00	8.70	0.00%
	8.70	8.70	0.00	8.70	0.00%
Service Charges & Fees					
4920	42,456.00	42,456.00	0.00	42,456.00	0.00%
	42,456.00	42,456.00	0.00	42,456.00	0.00%
Special Taxes & Assessments					
4550	12,484.00	12,484.00	29,825.00	(17,341.00)	(58.14)%
	12,484.00	12,484.00	29,825.00	(17,341.00)	(58.14)%
Use of Money & Property					
4505	49.28	49.28	70.00	(20.72)	(29.60)%
4510	(0.29)	(0.29)	0.00	(0.29)	0.00%
	48.99	48.99	70.00	(21.01)	(30.01)%
	63,390.78	63,390.78	38,591.00	24,799.78	64.26%
Expenditures					
Personnel					
Salaries/Wages					
8054	0.00	0.00	1,000.00	1,000.00	100.00%
	0.00	0.00	1,000.00	1,000.00	100.00%
	0.00	0.00	1,000.00	1,000.00	100.00%
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6342	1,044.00	1,044.00	1,500.00	456.00	30.40%
6345	267.28	267.28	500.00	232.72	46.54%
7325	734.73	734.73	800.00	65.27	8.16%
	2,046.01	2,046.01	2,800.00	753.99	26.93%
Legal & Professional					
7320	2,866.65	2,866.65	500.00	(2,366.65)	(473.33)%
7326	975.00	975.00	500.00	(475.00)	(95.00)%
	3,841.65	3,841.65	1,000.00	(2,841.65)	(284.17)%
Rent & Utilities					
6000	93.39	93.39	115.00	21.61	18.79%
6025	56.64	56.64	0.00	(56.64)	0.00%
7352	34.00	34.00	0.00	(34.00)	0.00%
8645	12,020.00	12,020.00	0.00	(12,020.00)	0.00%
8670	5,380.11	5,380.11	5,380.00	(0.11)	(0.00)%
	17,584.14	17,584.14	5,495.00	(12,089.14)	(220.00)%
Repairs & Maintenance					
6405	18.40	18.40	0.00	(18.40)	0.00%
	18.40	18.40	0.00	(18.40)	0.00%
	23,490.20	23,490.20	9,295.00	(14,195.20)	(152.72)%
Debt Service					

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
200 - 200 - Bayridge
From 7/1/2016 Through 6/30/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
9804 Payment on Internal Loans	0.00	0.00	27,964.56	27,964.56	100.00%
Total Debt Service	0.00	0.00	27,964.56	27,964.56	100.00%
Transfers					
9511 Interfund Transfer Out	8,432.08	8,432.08	0.00	(8,432.08)	0.00%
Total Transfers	8,432.08	8,432.08	0.00	(8,432.08)	0.00%
Total Expenditures	31,922.28	31,922.28	38,259.56	6,337.28	16.56%
Net Revenues over Expenditures	31,468.50	31,468.50	331.44	31,137.06	9,394.48%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 7/1/2016 Through 6/30/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues					
Property Taxes					
4035	1,903,022.36	1,903,022.36	2,001,166.00	(98,143.64)	(4.90)%
	Total Property Taxes	1,903,022.36	2,001,166.00	(98,143.64)	(4.90)%
Grant Revenue					
4955	2,244.96	2,244.96	0.00	2,244.96	0.00%
	Total Grant Revenue	2,244.96	0.00	2,244.96	0.00%
Service Charges & Fees					
4020	(27.94)	(27.94)	0.00	(27.94)	0.00%
	Total Service Charges & Fees	(27.94)	0.00	(27.94)	0.00%
Special Taxes & Assessments					
4015	0.00	0.00	25,214.00	(25,214.00)	(100.00)%
4050	529,401.60	529,401.60	543,882.00	(14,480.40)	(2.66)%
	Total Special Taxes & Assessments	529,401.60	569,096.00	(39,694.40)	(6.97)%
Other Revenues					
4000	69,336.32	69,336.32	67,134.00	2,202.32	3.28%
4055	1,135.20	1,135.20	2,000.00	(864.80)	(43.24)%
4655	0.00	0.00	34,763.00	(34,763.00)	(100.00)%
	Total Other Revenues	70,471.52	103,897.00	(33,425.48)	(32.17)%
Use of Money & Property					
4505	7,636.93	7,636.93	13,141.00	(5,504.07)	(41.88)%
4510	3,583.62	3,583.62	1,000.00	2,583.62	258.36%
	Total Use of Money & Property	11,220.55	14,141.00	(2,920.45)	(20.65)%
	Total Revenues	2,516,333.05	2,688,300.00	(171,966.95)	(6.40)%
Expenditures					
Personnel					
Salaries/Wages					
8045	(507.03)	(507.03)	0.00	507.03	0.00%
8290	1,051.13	1,051.13	1,600.00	548.87	34.30%
8295	21,267.39	21,267.39	22,050.00	782.61	3.55%
8310	1,528.59	1,528.59	2,660.00	1,131.41	42.53%
8340	96,915.08	96,915.08	82,000.00	(14,915.08)	(18.19)%
8345	2,425.24	2,425.24	5,550.00	3,124.76	56.30%
8355	2,682.71	2,682.71	4,724.00	2,041.29	43.21%
8360	124.28	124.28	1,205.00	1,080.72	89.69%
	Total Salaries/Wages	125,487.39	119,789.00	(5,698.39)	(4.76)%
Payroll Taxes & Benefits					
5021	6,987.57	6,987.57	7,000.00	12.43	0.18%
5030	2,339.00	2,339.00	2,500.00	161.00	6.44%
5035	717.50	717.50	1,000.00	282.50	28.25%
5051	1,814.63	1,814.63	2,000.00	185.37	9.27%
5070	5,111.44	5,111.44	750.00	(4,361.44)	(581.53)%
5120	6,392.47	6,392.47	8,500.00	2,107.53	24.79%
5124	1,513.77	1,513.77	2,200.00	686.23	31.19%
	Total Payroll Taxes & Benefits	24,876.38	23,950.00	(926.38)	(3.87)%
Employment Services					
5000	2,591.00	2,591.00	2,440.00	(151.00)	(6.19)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 7/1/2016 Through 6/30/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
5100	Unemployment Insurance - ER	2,387.39	2,387.39	0.00	(2,387.39)	0.00%
5101	Unemp. Costs - Reserves	4,582.59	4,582.59	3,700.00	(882.59)	(23.85)%
6230	Medical Exam	5,015.51	5,015.51	2,800.00	(2,215.51)	(79.13)%
	Total Employment Services	<u>14,576.49</u>	<u>14,576.49</u>	<u>8,940.00</u>	<u>(5,636.49)</u>	<u>(63.05)%</u>
	Total Personnel	164,940.26	164,940.26	152,679.00	(12,261.26)	(8.03)%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	2,129.10	2,129.10	1,800.00	(329.10)	(18.28)%
7248	Uniform Safety Boots	4,249.60	4,249.60	1,400.00	(2,849.60)	(203.54)%
	Total Clothing & Uniform	<u>6,378.70</u>	<u>6,378.70</u>	<u>3,200.00</u>	<u>(3,178.70)</u>	<u>(99.33)%</u>
	Contract Services					
6100	Labor & Support-IT Services	139.96	139.96	0.00	(139.96)	0.00%
6110	IT Purchased Services	822.92	822.92	1,080.00	257.08	23.80%
7100	Copier Contract-Maint & Usage	1,823.24	1,823.24	1,800.00	(23.24)	(1.29)%
7202	Building Alarms & Security	556.20	556.20	450.00	(106.20)	(23.60)%
7204	Cleaning Supplies, Laundry & Towel Service	2,928.05	2,928.05	3,700.00	771.95	20.86%
7222	Hazardous Materials CW JPA Cost	2,000.00	2,000.00	2,000.00	0.00	0.00%
7500	Schedule A Charges	1,868,162.00	1,868,162.00	2,164,108.00	295,946.00	13.68%
	Total Contract Services	<u>1,876,432.37</u>	<u>1,876,432.37</u>	<u>2,173,138.00</u>	<u>296,705.63</u>	<u>13.65%</u>
	Equipment & Tools					
6055	Radios -Non Capital	1,008.60	1,008.60	4,000.00	2,991.40	74.78%
6440	Fire Personal Protection Equipment	14,469.44	14,469.44	14,198.00	(271.44)	(1.91)%
6460	Self-Contained Breathing Apparatus	1,942.74	1,942.74	32,500.00	30,557.26	94.02%
6540	Paramedic Misc	944.62	944.62	0.00	(944.62)	0.00%
6610	Rescue - Extrication Equipment	0.00	0.00	1,500.00	1,500.00	100.00%
6630	Rope & Climbing Equipment	523.72	523.72	500.00	(23.72)	(4.74)%
7234	Oxygen Supplies & Cylinder Rent	307.17	307.17	500.00	192.83	38.57%
7238	Paramedic & EMT Small Tools & Supplies	15,988.80	15,988.80	46,000.00	30,011.20	65.24%
7242	Minor Tools, Accessories & Field Machines	21.47	21.47	350.00	328.53	93.87%
7252	Misc Hardware	824.99	824.99	36,263.00	35,438.01	97.72%
	Total Equipment & Tools	<u>36,031.55</u>	<u>36,031.55</u>	<u>135,811.00</u>	<u>99,779.45</u>	<u>73.47%</u>
	Financial Services					
7309	Late Fees	42.51	42.51	0.00	(42.51)	0.00%
7310	Bank Service Charges	5.00	5.00	20.00	15.00	75.00%
	Total Financial Services	<u>47.51</u>	<u>47.51</u>	<u>20.00</u>	<u>(27.51)</u>	<u>(137.55)%</u>
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	0.00	500.00	500.00	100.00%
6340	Misc Fees	0.00	0.00	300.00	300.00	100.00%
6345	Property Taxes & Assessments Costs	1,417.74	1,417.74	2,500.00	1,082.26	43.29%
7325	Insurance	20,227.49	20,227.49	19,900.00	(327.49)	(1.65)%
	Total Insurance, Licenses & Regulatory Fees	<u>21,645.23</u>	<u>21,645.23</u>	<u>23,200.00</u>	<u>1,554.77</u>	<u>6.70%</u>
	Legal & Professional					
7320	Professional & Consulting Services	(402.99)	(402.99)	1,000.00	1,402.99	140.30%
7326	Legal Services	735.00	735.00	1,500.00	765.00	51.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 7/1/2016 Through 6/30/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
7340	Legal Notifications & Mandated Advertising	0.00	0.00	100.00	100.00%	
	Total Legal & Professional	332.01	332.01	2,600.00	2,267.99	87.23%
	Office/Operations					
6130	Computer Hardware	0.00	0.00	2,630.00	2,630.00	100.00%
7140	General Supplies & Minor Equipment	11,727.54	11,727.54	1,700.00	(10,027.54)	(589.86)%
7160	Postage, Shipping & Mail Supplies	117.56	117.56	100.00	(17.56)	(17.56)%
7216	Fire Prevention Education Materials	1,031.46	1,031.46	1,200.00	168.54	14.05%
7226	Membership & Dues	425.00	425.00	500.00	75.00	15.00%
7230	Misc Small Parts & Supplies	354.19	354.19	5,000.00	4,645.81	92.92%
7240	Propane	90.00	90.00	400.00	310.00	77.50%
	Total Office/Operations	13,745.75	13,745.75	11,530.00	(2,215.75)	(19.22)%
	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	402.10	402.10	300.00	(102.10)	(34.03)%
7224	Kitchen Cookware & Utensils	162.63	162.63	700.00	537.37	76.77%
7345	Outreach- Program Give-away Items	0.00	0.00	2,900.00	2,900.00	100.00%
8735	Misc Department Admin	50.00	50.00	0.00	(50.00)	0.00%
	Total Other Expense	614.73	614.73	4,650.00	4,035.27	86.78%
	Rent & Utilities					
6000	Cell Phones	1,671.69	1,671.69	1,550.00	(121.69)	(7.85)%
6025	Telephone	3,280.92	3,280.92	3,300.00	19.08	0.58%
8610	Electric	91.43	91.43	175.00	83.57	47.75%
8620	Gas Service	1,076.46	1,076.46	1,400.00	323.54	23.11%
8630	Trash Services	2,282.59	2,282.59	1,850.00	(432.59)	(23.38)%
8640	Water and Water Services	3,704.68	3,704.68	2,650.00	(1,054.68)	(39.80)%
8659	Utility Cable Charges	0.00	0.00	1,020.00	1,020.00	100.00%
8670	Street Lighting	121.60	121.60	132.00	10.40	7.88%
	Total Rent & Utilities	12,229.37	12,229.37	12,077.00	(152.37)	(1.26)%
	Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405	R & M - Extinguishers	360.16	360.16	1,000.00	639.84	63.98%
6640	R & M - Equip & Other Non-Structural Fixed Assets	722.42	722.42	800.00	77.58	9.70%
6750	R & M - Minor Tools & Equipment	429.30	429.30	500.00	70.70	14.14%
6775	R & M -Operation/Field Equipment	8,571.14	8,571.14	800.00	(7,771.14)	(971.39)%
6800	R & M - Grounds & Collection Systems	0.00	0.00	450.00	450.00	100.00%
6900	R & M - Buildings & Structures	3,920.23	3,920.23	3,000.00	(920.23)	(30.67)%
	Total Repairs & Maintenance	14,003.25	14,003.25	7,050.00	(6,953.25)	(98.63)%
	Travel & Training					
6300	DMV Driv Lic Class B	0.00	0.00	100.00	100.00	100.00%
7141	CERT Training Supplies	91.83	91.83	100.00	8.17	8.17%
7323	Books, Publications & Subscriptions	656.52	656.52	375.00	(281.52)	(75.07)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 7/1/2016 Through 6/30/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
8405	Reserve FF Training Costs	1,720.00	1,720.00	6,300.00	4,580.00	72.70%
8410	Certifications	0.00	0.00	400.00	400.00	100.00%
	Total Travel & Training	<u>2,468.35</u>	<u>2,468.35</u>	<u>7,275.00</u>	<u>4,806.65</u>	66.07%
	Total Services & Supplies	1,983,928.82	1,983,928.82	2,380,551.00	396,622.18	16.66%
	Allocation of Administrative Costs					
8152	ADP Fees	0.00	0.00	1,800.00	1,800.00	100.00%
	Total Allocation of Administrative Costs	0.00	0.00	1,800.00	1,800.00	100.00%
	Capital Outlay					
9006	Infrastructure CIP	27,474.46	27,474.46	0.00	(27,474.46)	0.00%
9085	Vehicle Purchase	0.00	0.00	165,000.00	165,000.00	100.00%
	Total Capital Outlay	<u>27,474.46</u>	<u>27,474.46</u>	<u>165,000.00</u>	<u>137,525.54</u>	83.35%
	Reserves					
9504	*Vehicle Replacement Reserve	101,077.41	101,077.41	93,402.00	(7,675.41)	(8.22)%
9572	*General Contingency (Operations) Reserve	0.00	0.00	10,000.00	10,000.00	100.00%
	Total Reserves	<u>101,077.41</u>	<u>101,077.41</u>	<u>103,402.00</u>	<u>2,324.59</u>	2.25%
	Transfers					
9511	Interfund Transfer Out	118,049.16	118,049.16	0.00	(118,049.16)	0.00%
9802	Transfers In-Cash Realignment	(15,800.54)	(15,800.54)	0.00	15,800.54	0.00%
	Total Transfers	<u>102,248.62</u>	<u>102,248.62</u>	<u>0.00</u>	<u>(102,248.62)</u>	0.00%
	Total Expenditures	<u>2,379,669.57</u>	<u>2,379,669.57</u>	<u>2,803,432.00</u>	<u>423,762.43</u>	15.12%
	Net Revenues over Expenditures	<u>136,663.48</u>	<u>136,663.48</u>	<u>(115,132.00)</u>	<u>251,795.48</u>	(218.70)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
313 - Fire Mitigation Fee
From 7/1/2016 Through 6/30/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Expenditures					
Services & Supplies					
Office/Operations					
7140 General Supplies & Minor Equipment	289.57	289.57	0.00	(289.57)	0.00%
Total Office/Operations	<u>289.57</u>	<u>289.57</u>	<u>0.00</u>	<u>(289.57)</u>	<u>0.00%</u>
Total Services & Supplies	<u>289.57</u>	<u>289.57</u>	<u>0.00</u>	<u>(289.57)</u>	<u>0.00%</u>
Total Expenditures	<u>289.57</u>	<u>289.57</u>	<u>0.00</u>	<u>(289.57)</u>	<u>0.00%</u>
Net Revenues over Expenditures	<u>(289.57)</u>	<u>(289.57)</u>	<u>0.00</u>	<u>(289.57)</u>	<u>0.00%</u>

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

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues					
Special Taxes & Assessments					
4400	7,121.00	7,121.00	0.00	7,121.00	0.00%
4550	8,538.00	8,538.00	15,768.00	(7,230.00)	(45.85)%
	<u>15,659.00</u>	<u>15,659.00</u>	<u>15,768.00</u>	<u>(109.00)</u>	<u>(0.69)%</u>
	<u>15,659.00</u>	<u>15,659.00</u>	<u>15,768.00</u>	<u>(109.00)</u>	<u>(0.69)%</u>
Expenditures					
Personnel					
Salaries/Wages					
8054	0.00	0.00	1,000.00	1,000.00	100.00%
	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>1,000.00</u>	<u>100.00%</u>
	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>1,000.00</u>	<u>100.00%</u>
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6342	1,044.00	1,044.00	1,500.00	456.00	30.40%
6345	18.00	18.00	500.00	482.00	96.40%
7325	440.84	440.84	500.00	59.16	11.83%
	<u>1,502.84</u>	<u>1,502.84</u>	<u>2,500.00</u>	<u>997.16</u>	<u>39.89%</u>
Legal & Professional					
7320	3,232.75	3,232.75	400.00	(2,832.75)	(708.19)%
7326	980.00	980.00	400.00	(580.00)	(145.00)%
	<u>4,212.75</u>	<u>4,212.75</u>	<u>800.00</u>	<u>(3,412.75)</u>	<u>(426.59)%</u>
Rent & Utilities					
6000	93.39	93.39	115.00	21.61	18.79%
7352	34.00	34.00	0.00	(34.00)	0.00%
8645	1,930.00	1,930.00	0.00	(1,930.00)	0.00%
8670	2,150.44	2,150.44	2,300.00	149.56	6.50%
	<u>4,207.83</u>	<u>4,207.83</u>	<u>2,415.00</u>	<u>(1,792.83)</u>	<u>(74.24)%</u>
Repairs & Maintenance					
6405	18.40	18.40	0.00	(18.40)	0.00%
6800	2,550.10	2,550.10	0.00	(2,550.10)	0.00%
	<u>2,568.50</u>	<u>2,568.50</u>	<u>0.00</u>	<u>(2,568.50)</u>	<u>0.00%</u>
	<u>12,491.92</u>	<u>12,491.92</u>	<u>5,715.00</u>	<u>(6,776.92)</u>	<u>(118.58)%</u>
Transfers					
9511	5,621.39	5,621.39	0.00	(5,621.39)	0.00%
	<u>5,621.39</u>	<u>5,621.39</u>	<u>0.00</u>	<u>(5,621.39)</u>	<u>0.00%</u>
	<u>18,113.31</u>	<u>18,113.31</u>	<u>6,715.00</u>	<u>(11,398.31)</u>	<u>(169.74)%</u>
Net Revenues over Expenditures	<u>(2,454.31)</u>	<u>(2,454.31)</u>	<u>9,053.00</u>	<u>(11,507.31)</u>	<u>(127.11)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 7/1/2016 Through 6/30/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues					
Property Taxes					
4035	221,448.65	221,448.65	228,858.00	(7,409.35)	(3.24)%
	221,448.65	221,448.65	228,858.00	(7,409.35)	(3.24)%
Grant Revenue					
4955	228.25	228.25	0.00	228.25	0.00%
	228.25	228.25	0.00	228.25	0.00%
Service Charges & Fees					
4020	(100.91)	(100.91)	0.00	(100.91)	0.00%
4030	1,522,347.17	1,522,347.17	1,906,000.00	(383,652.83)	(20.13)%
4102	150,316.32	150,316.32	178,000.00	(27,683.68)	(15.55)%
4103	228,335.40	228,335.40	236,000.00	(7,664.60)	(3.25)%
4104	32,680.81	32,680.81	3,000.00	29,680.81	989.36%
4114	(2,790.00)	(2,790.00)	2,084.00	(4,874.00)	(233.88)%
4931	7,850.00	7,850.00	7,000.00	850.00	12.14%
4932	25,478.43	25,478.43	23,000.00	2,478.43	10.78%
4933	18,265.00	18,265.00	16,000.00	2,265.00	14.16%
4937	495.00	495.00	0.00	495.00	0.00%
	1,982,877.22	1,982,877.22	2,371,084.00	(388,206.78)	(16.37)%
Other Revenues					
4105	0.00	0.00	107,000.00	(107,000.00)	(100.00)%
4930	11,086.13	11,086.13	15,000.00	(3,913.87)	(26.09)%
4935	50.00	50.00	0.00	50.00	0.00%
4936	562.19	562.19	0.00	562.19	0.00%
	11,698.32	11,698.32	122,000.00	(110,301.68)	(90.41)%
Use of Money & Property					
4504	0.00	0.00	2,964.00	(2,964.00)	(100.00)%
4505	1,293.43	1,293.43	2,100.00	(806.57)	(38.41)%
4510	4,239.54	4,239.54	1,500.00	2,739.54	182.64%
	5,532.97	5,532.97	6,564.00	(1,031.03)	(15.71)%
Total Revenues	2,221,785.41	2,221,785.41	2,728,506.00	(506,720.59)	(18.57)%
Expenditures					
Personnel					
Salaries/Wages					
8018	17,536.80	17,536.80	20,000.00	2,463.20	12.32%
8045	4,549.09	4,549.09	4,000.00	(549.09)	(13.73)%
8051	18,129.95	18,129.95	16,000.00	(2,129.95)	(13.31)%
8054	359,811.52	359,811.52	330,000.00	(29,811.52)	(9.03)%
8056	(311.50)	(311.50)	2,500.00	2,811.50	112.46%
8060	23,807.77	23,807.77	23,000.00	(807.77)	(3.51)%
8063	16,868.34	16,868.34	14,000.00	(2,868.34)	(20.49)%
8066	15,767.33	15,767.33	11,000.00	(4,767.33)	(43.34)%
8081	6,052.84	6,052.84	38,000.00	31,947.16	84.07%
Total Salaries/Wages	462,212.14	462,212.14	458,500.00	(3,712.14)	(0.81)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 7/1/2016 Through 6/30/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
Payroll Taxes & Benefits						
5021	FICA - Fire - ER	92.07	92.07	0.00	(92.07)	0.00%
5030	Life Insurance - ER	2,323.99	2,323.99	1,500.00	(823.99)	(54.93)%
5031	Disability Insurance	217.96	217.96	0.00	(217.96)	0.00%
5035	AD & D Insurance	240.00	240.00	0.00	(240.00)	0.00%
5040	LTD Insurance	2,858.28	2,858.28	0.00	(2,858.28)	0.00%
5050	Medicare - ER	5,041.54	5,041.54	6,000.00	958.46	15.97%
5051	Medicare - Reserves - ER	2,153.71	2,153.71	0.00	(2,153.71)	0.00%
5060	Cafeteria Plan - ER	68,875.00	68,875.00	66,000.00	(2,875.00)	(4.36)%
5070	Retirement ER - Regular	86,890.72	86,890.72	35,000.00	(51,890.72)	(148.26)%
5071	Retirement ER - Addl Pick-up	3,186.38	3,186.38	2,200.00	(986.38)	(44.84)%
5075	Retirees Medical - ER	12,872.00	12,872.00	1,000.00	(11,872.00)	(1,187.20)%
5120	Workers Comp Insurance - ER	12,422.47	12,422.47	12,500.00	77.53	0.62%
5124	Retirement - ER - Tier 2	6,276.53	6,276.53	0.00	(6,276.53)	0.00%
	Total Payroll Taxes & Benefits	<u>203,450.65</u>	<u>203,450.65</u>	<u>124,200.00</u>	<u>(79,250.65)</u>	<u>(63.81)%</u>
Employment Services						
5100	Unemployment Insurance - ER	4,641.73	4,641.73	5,000.00	358.27	7.17%
6230	Medical Exam	70.00	70.00	130.00	60.00	46.15%
	Total Employment Services	<u>4,711.73</u>	<u>4,711.73</u>	<u>5,130.00</u>	<u>418.27</u>	<u>8.15%</u>
	Total Personnel	<u>670,374.52</u>	<u>670,374.52</u>	<u>587,830.00</u>	<u>(82,544.52)</u>	<u>(14.04)%</u>
Services & Supplies						
Clothing & Uniform						
7246	Uniform & Gear	1,556.85	1,556.85	2,600.00	1,043.15	40.12%
7248	Uniform Safety Boots	401.14	401.14	1,000.00	598.86	59.89%
	Total Clothing & Uniform	<u>1,957.99</u>	<u>1,957.99</u>	<u>3,600.00</u>	<u>1,642.01</u>	<u>45.61%</u>
Contract Services						
6100	Labor & Support-IT Services	25.00	25.00	300.00	275.00	91.67%
6110	IT Purchased Services	14,298.51	14,298.51	5,000.00	(9,298.51)	(185.97)%
7100	Copier Contract-Maint & Usage	170.22	170.22	0.00	(170.22)	0.00%
7250	Water Quality Testing	27,851.92	27,851.92	28,000.00	148.08	0.53%
7255	Security Services	8,165.96	8,165.96	7,800.00	(365.96)	(4.69)%
7301	Contract Maint Services	0.00	0.00	1,500.00	1,500.00	100.00%
7321	Janitorial Cleaning & Supplies	753.30	753.30	850.00	96.70	11.38%
	Total Contract Services	<u>51,264.91</u>	<u>51,264.91</u>	<u>43,450.00</u>	<u>(7,814.91)</u>	<u>(17.99)%</u>
Equipment & Tools						
6390	Equipment	251.49	251.49	0.00	(251.49)	0.00%
6438	Disinfection Feed Pumps	294.64	294.64	0.00	(294.64)	0.00%
6455	Saws	1,260.62	1,260.62	0.00	(1,260.62)	0.00%
6860	Weed Spray & Fertilizer	42.86	42.86	0.00	(42.86)	0.00%
7242	Minor Tools, Accessories & Field Machines	3,546.63	3,546.63	2,500.00	(1,046.63)	(41.87)%
7252	Misc Hardware	62.90	62.90	0.00	(62.90)	0.00%
7253	Rent - Equipment	386.42	386.42	1,000.00	613.58	61.36%
7256	Meter Purchases & Replacements	33,721.02	33,721.02	50,000.00	16,278.98	32.56%
	Total Equipment & Tools	<u>39,566.58</u>	<u>39,566.58</u>	<u>53,500.00</u>	<u>13,933.42</u>	<u>26.04%</u>
Financial Services						
7309	Late Fees	281.08	281.08	0.00	(281.08)	0.00%
7310	Bank Service Charges	100.00	100.00	0.00	(100.00)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 7/1/2016 Through 6/30/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Total Financial Services	381.08	381.08	0.00	(381.08)	0.00%
Insurance, Licenses & Regulatory Fees					
6120 Computer Licenses	0.00	0.00	200.00	200.00	100.00%
6340 Misc Fees	2,649.67	2,649.67	3,000.00	350.33	11.68%
6342 Fees - Regulatory	25,145.89	25,145.89	25,000.00	(145.89)	(0.58)%
6345 Property Taxes & Assessments Costs	2,185.24	2,185.24	6,300.00	4,114.76	65.31%
7325 Insurance	26,243.64	26,243.64	31,581.00	5,337.36	16.90%
Total Insurance, Licenses & Regulatory Fees	56,224.44	56,224.44	66,081.00	9,856.56	14.92%
Legal & Professional					
7318 Professional & Consulting BMC	7,202.73	7,202.73	23,000.00	15,797.27	68.68%
7319 Other Professional Services	7,558.37	7,558.37	0.00	(7,558.37)	0.00%
7320 Professional & Consulting Services	89,385.64	89,385.64	40,000.00	(49,385.64)	(123.46)%
7326 Legal Services	10,848.67	10,848.67	8,000.00	(2,848.67)	(35.61)%
7336 Legal Services- ISJ	822.50	822.50	1,000.00	177.50	17.75%
9155 Inter-Agency Cost Sharing-ISJ	39,923.58	39,923.58	15,000.00	(24,923.58)	(166.16)%
Total Legal & Professional	155,741.49	155,741.49	87,000.00	(68,741.49)	(79.01)%
Office/Operations					
6130 Computer Hardware	0.00	0.00	3,000.00	3,000.00	100.00%
6140 Computer Software	0.00	0.00	2,000.00	2,000.00	100.00%
7140 General Supplies & Minor Equipment	3,187.12	3,187.12	3,000.00	(187.12)	(6.24)%
7160 Postage, Shipping & Mail Supplies	14,340.74	14,340.74	14,500.00	159.26	1.10%
7180 Billing Supplies, Forms & Printing	2,193.06	2,193.06	2,000.00	(193.06)	(9.65)%
7226 Membership & Dues	1,309.45	1,309.45	1,310.00	0.55	0.04%
7230 Misc Small Parts & Supplies	1,459.54	1,459.54	800.00	(659.54)	(82.44)%
7237 Process Control & Treatment Supplies	3,891.99	3,891.99	4,000.00	108.01	2.70%
7239 Water Treatment Chemicals	6,577.15	6,577.15	6,600.00	22.85	0.35%
7249 Safety Supplies	1,957.83	1,957.83	3,000.00	1,042.17	34.74%
7332 Office Supplies	527.93	527.93	0.00	(527.93)	0.00%
Total Office/Operations	35,444.81	35,444.81	40,210.00	4,765.19	11.85%
Other Expense					
6650 Hazardous Materials Abatement	60.00	60.00	0.00	(60.00)	0.00%
7330 Misc Operating Expenses	0.00	0.00	250.00	250.00	100.00%
7348 Water Conservation Program	628.18	628.18	1,000.00	371.82	37.18%
7349 Water Conservation Fixtures	1,730.82	1,730.82	0.00	(1,730.82)	0.00%
Total Other Expense	2,419.00	2,419.00	1,250.00	(1,169.00)	(93.52)%
Rent & Utilities					
6000 Cell Phones	2,775.63	2,775.63	3,260.00	484.37	14.86%
6025 Telephone	8,755.19	8,755.19	8,400.00	(355.19)	(4.23)%
7352 Rent - Offices & Other Structures	2,838.00	2,838.00	2,900.00	62.00	2.14%
8610 Electric	83,571.78	83,571.78	84,000.00	428.22	0.51%
8620 Gas Service	217.84	217.84	250.00	32.16	12.86%
8630 Trash Services	3,952.77	3,952.77	4,000.00	47.23	1.18%
8644 Disposal Services	18,233.00	18,233.00	18,500.00	267.00	1.44%
8645 Septage Handling	637.36	637.36	0.00	(637.36)	0.00%
8670 Street Lighting	335.34	335.34	350.00	14.66	4.19%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 7/1/2016 Through 6/30/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Total Rent & Utilities	121,316.91	121,316.91	121,660.00	343.09	0.28%
Repairs & Maintenance					
6400 R & M - Air Compressors	22.06	22.06	0.00	(22.06)	0.00%
6405 R & M - Extinguishers	331.25	331.25	350.00	18.75	5.36%
6422 R & M - Hydrants	344.76	344.76	350.00	5.24	1.50%
6640 R & M - Equip & Other Non-Structural Fixed Assets	214.31	214.31	250.00	35.69	14.28%
6641 R & M - Wells	593.45	593.45	800.00	206.55	25.82%
6750 R & M - Minor Tools & Equipment	1,122.89	1,122.89	1,200.00	77.11	6.43%
6800 R & M - Grounds & Collection Systems	1,663.64	1,663.64	1,000.00	(663.64)	(66.36)%
6810 Fencing	45.42	45.42	0.00	(45.42)	0.00%
6830 Paving & Concrete	68.60	68.60	0.00	(68.60)	0.00%
6900 R & M - Buildings & Structures	1,949.33	1,949.33	1,500.00	(449.33)	(29.96)%
6920 Electrical	42.22	42.22	0.00	(42.22)	0.00%
6942 Water Tank Maintenance	1,795.00	1,795.00	0.00	(1,795.00)	0.00%
7207 Buildings & Structures Maint	120.64	120.64	0.00	(120.64)	0.00%
7241 R & M - Water Distribution System	22,753.91	22,753.91	15,000.00	(7,753.91)	(51.69)%
Total Repairs & Maintenance	31,067.48	31,067.48	20,450.00	(10,617.48)	(51.92)%
Travel & Training					
7215 Training Supplies	915.74	915.74	0.00	(915.74)	0.00%
7323 Books, Publications & Subscriptions	849.52	849.52	250.00	(599.52)	(239.81)%
7324 Education & Training Fees	1,480.39	1,480.39	8,324.00	6,843.61	82.22%
8410 Certifications	265.00	265.00	300.00	35.00	11.67%
8510 Lodging & Meals - Local	430.38	430.38	2,000.00	1,569.62	78.48%
8512 Lodging & Meals - Out of County	104.93	104.93	0.00	(104.93)	0.00%
8539 Meals	36.46	36.46	700.00	663.54	94.79%
8550 Mileage Reimbursement & Parking	453.19	453.19	700.00	246.81	35.26%
Total Travel & Training	4,535.61	4,535.61	12,274.00	7,738.39	63.05%
Vehicle Maintenance & Repairs					
7006 Tuneup/Oil/Maintenance	128.14	128.14	0.00	(128.14)	0.00%
7012 Body Work	1,640.70	1,640.70	0.00	(1,640.70)	0.00%
7070 District Vehicle Parts	645.56	645.56	0.00	(645.56)	0.00%
7211 Misc Fuel & Diesel	2,173.11	2,173.11	2,200.00	26.89	1.22%
7220 Gasoline	3,895.98	3,895.98	4,000.00	104.02	2.60%
7228 Markings & Other Misc Services	316.87	316.87	350.00	33.13	9.47%
7232 Vehicle Repairs - Parts, Tires & Lubricants	2,287.26	2,287.26	3,000.00	712.74	23.76%
Total Vehicle Maintenance & Repairs	11,087.62	11,087.62	9,550.00	(1,537.62)	(16.10)%
Total Services & Supplies	511,007.92	511,007.92	459,025.00	(51,982.92)	(11.32)%
Capital Outlay					
6500 Backhoe	308.64	308.64	0.00	(308.64)	0.00%
9006 Infrastructure CIP	0.00	0.00	380,000.00	380,000.00	100.00%
Total Capital Outlay	308.64	308.64	380,000.00	379,691.36	99.92%
Debt Service					
9022 Debt Service - Principal	0.00	0.00	156,109.00	156,109.00	100.00%
9023 Debt Service - Interest & Annual Fee	123,843.01	123,843.01	109,607.00	(14,236.01)	(12.99)%
Total Debt Service	123,843.01	123,843.01	265,716.00	141,872.99	53.39%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 7/1/2016 Through 6/30/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
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	<u>0.00</u>	<u>0.00</u>	<u>32,000.00</u>	<u>32,000.00</u>	<u>100.00%</u>
Total Reserves	0.00	0.00	589,000.00	589,000.00	100.00%
Transfers					
9511 Interfund Transfer Out	<u>348,526.09</u>	<u>348,526.09</u>	<u>0.00</u>	<u>(348,526.09)</u>	<u>0.00%</u>
Total Transfers	<u>348,526.09</u>	<u>348,526.09</u>	<u>0.00</u>	<u>(348,526.09)</u>	<u>0.00%</u>
Total Expenditures	<u>1,654,060.18</u>	<u>1,654,060.18</u>	<u>2,281,571.00</u>	<u>627,510.82</u>	<u>27.50%</u>
Net Revenues over Expenditures	<u>567,725.23</u>	<u>567,725.23</u>	<u>446,935.00</u>	<u>120,790.23</u>	<u>27.03%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
600 - 600 - Wastewater
From 7/1/2016 Through 6/30/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
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)%
Special Taxes & Assessments					
4061	25,000.00	25,000.00	0.00	25,000.00	0.00%
	25,000.00	25,000.00	0.00	25,000.00	0.00%
Use of Money & Property					
4510	9.87	9.87	0.00	9.87	0.00%
	9.87	9.87	0.00	9.87	0.00%
	<u>25,009.87</u>	<u>25,009.87</u>	<u>44,267.00</u>	<u>(19,257.13)</u>	<u>(43.50)%</u>
Expenditures					
Services & Supplies					
Financial Services					
7310	135.02	135.02	0.00	(135.02)	0.00%
	135.02	135.02	0.00	(135.02)	0.00%
Insurance, Licenses & Regulatory Fees					
6345	268.88	268.88	0.00	(268.88)	0.00%
	268.88	268.88	0.00	(268.88)	0.00%
Legal & Professional					
7320	10,002.55	10,002.55	11,564.00	1,561.45	13.50%
7326	477.50	477.50	0.00	(477.50)	0.00%
	10,480.05	10,480.05	11,564.00	1,083.95	9.37%
Vehicle Maintenance & Repairs					
7232	339.27	339.27	0.00	(339.27)	0.00%
	339.27	339.27	0.00	(339.27)	0.00%
	11,223.22	11,223.22	11,564.00	340.78	2.95%
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	25,296.25	25,296.25	0.00	(25,296.25)	0.00%
	25,296.25	25,296.25	0.00	(25,296.25)	0.00%
	<u>36,519.47</u>	<u>36,519.47</u>	<u>36,564.00</u>	<u>44.53</u>	<u>0.12%</u>
Net Revenues over Expenditures	<u>(11,509.60)</u>	<u>(11,509.60)</u>	<u>7,703.00</u>	<u>(19,212.60)</u>	<u>(249.42)%</u>

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

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
Revenues						
Special Taxes & Assessments						
4061	Debt Service Assessments-2002 WW Bond	6,142.30	6,142.30	0.00	6,142.30	0.00%
	Total Special Taxes & Assessments	6,142.30	6,142.30	0.00	6,142.30	0.00%
Use of Money & Property						
4510	Investment Income on funds	753.33	753.33	0.00	753.33	0.00%
	Total Use of Money & Property	753.33	753.33	0.00	753.33	0.00%
	Total Revenues	6,895.63	6,895.63	0.00	6,895.63	0.00%
	Net Revenues over Expenditures	6,895.63	6,895.63	0.00	6,895.63	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
800 - 800 - Drainage
From 7/1/2016 Through 6/30/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues					
Property Taxes					
4035	22,077.00	22,077.00	22,746.00	(669.00)	(2.94)%
	22,077.00	22,077.00	22,746.00	(669.00)	(2.94)%
Grant Revenue					
4955	23.02	23.02	0.00	23.02	0.00%
	23.02	23.02	0.00	23.02	0.00%
Special Taxes & Assessments					
4400	95,424.00	95,424.00	95,440.00	(16.00)	(0.02)%
	95,424.00	95,424.00	95,440.00	(16.00)	(0.02)%
Other Revenues					
4935	85.50	85.50	0.00	85.50	0.00%
	85.50	85.50	0.00	85.50	0.00%
Use of Money & Property					
4505	130.46	130.46	149.00	(18.54)	(12.44)%
4510	351.35	351.35	0.00	351.35	0.00%
	481.81	481.81	149.00	332.81	223.36%
	118,091.33	118,091.33	118,335.00	(243.67)	(0.21)%
Expenditures					
Personnel					
Salaries/Wages					
8045	0.00	0.00	200.00	200.00	100.00%
8054	0.00	0.00	63,310.00	63,310.00	100.00%
	0.00	0.00	63,510.00	63,510.00	100.00%
	0.00	0.00	63,510.00	63,510.00	100.00%
Services & Supplies					
Clothing & Uniform					
7246	82.44	82.44	0.00	(82.44)	0.00%
	82.44	82.44	0.00	(82.44)	0.00%
Equipment & Tools					
6390	2,153.92	2,153.92	500.00	(1,653.92)	(330.78)%
6455	14.99	14.99	0.00	(14.99)	0.00%
6860	18.40	18.40	0.00	(18.40)	0.00%
7242	118.37	118.37	200.00	81.63	40.81%
	2,305.68	2,305.68	700.00	(1,605.68)	(229.38)%
Insurance, Licenses & Regulatory Fees					
6342	6,392.70	6,392.70	7,000.00	607.30	8.68%
6345	104.64	104.64	200.00	95.36	47.68%
7325	2,938.93	2,938.93	3,500.00	561.07	16.03%
	9,436.27	9,436.27	10,700.00	1,263.73	11.81%
Legal & Professional					
7320	5,578.03	5,578.03	1,000.00	(4,578.03)	(457.80)%
7326	0.00	0.00	100.00	100.00	100.00%
	5,578.03	5,578.03	1,100.00	(4,478.03)	(407.09)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
800 - 800 - Drainage
From 7/1/2016 Through 6/30/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
Office/Operations						
6402	Batteries	115.13	115.13	0.00	(115.13)	0.00%
7230	Misc Small Parts & Supplies	471.70	471.70	500.00	28.30	5.66%
7249	Safety Supplies	<u>220.50</u>	<u>220.50</u>	<u>200.00</u>	<u>(20.50)</u>	<u>(10.25)%</u>
	Total Office/Operations	807.33	807.33	700.00	(107.33)	(15.33)%
Other Expense						
7346	Promotional Expenses - Event	<u>250.00</u>	<u>250.00</u>	<u>0.00</u>	<u>(250.00)</u>	<u>0.00%</u>
	Total Other Expense	250.00	250.00	0.00	(250.00)	0.00%
Rent & Utilities						
6000	Cell Phones	1,663.67	1,663.67	1,250.00	(413.67)	(33.09)%
6025	Telephone	7.79	7.79	100.00	92.21	92.21%
7352	Rent - Offices & Other Structures	45.00	45.00	100.00	55.00	55.00%
8610	Electric	1,675.99	1,675.99	1,500.00	(175.99)	(11.73)%
8670	Street Lighting	<u>792.09</u>	<u>792.09</u>	<u>850.00</u>	<u>57.91</u>	<u>6.81%</u>
	Total Rent & Utilities	4,184.54	4,184.54	3,800.00	(384.54)	(10.12)%
Repairs & Maintenance						
6448	Pump Repair	139.23	139.23	0.00	(139.23)	0.00%
6640	R & M - Equip & Other Non-Structural Fixed Assets	989.60	989.60	1,000.00	10.40	1.04%
6750	R & M - Minor Tools & Equipment	501.45	501.45	500.00	(1.45)	(0.29)%
6800	R & M - Grounds & Collection Systems	1,595.00	1,595.00	2,000.00	405.00	20.25%
6825	Mosquito Abatement	187.00	187.00	0.00	(187.00)	0.00%
6900	R & M - Buildings & Structures	58.16	58.16	200.00	141.84	70.92%
7241	R & M - Water Distribution System	<u>33.09</u>	<u>33.09</u>	<u>0.00</u>	<u>(33.09)</u>	<u>0.00%</u>
	Total Repairs & Maintenance	3,503.53	3,503.53	3,700.00	196.47	5.31%
Travel & Training						
7324	Education & Training Fees	1,100.00	1,100.00	4,000.00	2,900.00	72.50%
8410	Certifications	0.00	0.00	100.00	100.00	100.00%
8475	Training Materials	261.90	261.90	500.00	238.10	47.62%
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	<u>0.00</u>	<u>0.00</u>	<u>300.00</u>	<u>300.00</u>	<u>100.00%</u>
	Total Travel & Training	1,361.90	1,361.90	6,000.00	4,638.10	77.30%
Vehicle Maintenance & Repairs						
7211	Misc Fuel & Diesel	543.27	543.27	550.00	6.73	1.22%
7220	Gasoline	974.01	974.01	800.00	(174.01)	(21.75)%
7232	Vehicle Repairs - Parts, Tires & Lubricants	242.62	242.62	0.00	(242.62)	0.00%
	Total Vehicle Maintenance & Repairs	<u>1,759.90</u>	<u>1,759.90</u>	<u>1,350.00</u>	<u>(409.90)</u>	<u>(30.36)%</u>
	Total Services & Supplies	29,269.62	29,269.62	28,050.00	(1,219.62)	(4.35)%
Capital Outlay						
9006	Infrastructure CIP	<u>0.00</u>	<u>0.00</u>	<u>86,000.00</u>	<u>86,000.00</u>	<u>100.00%</u>
	Total Capital Outlay	0.00	0.00	86,000.00	86,000.00	100.00%
Transfers						
9511	Interfund Transfer Out	<u>44,971.11</u>	<u>44,971.11</u>	<u>0.00</u>	<u>(44,971.11)</u>	<u>0.00%</u>
	Total Transfers	44,971.11	44,971.11	0.00	(44,971.11)	0.00%
	Total Expenditures	<u>74,240.73</u>	<u>74,240.73</u>	<u>177,560.00</u>	<u>103,319.27</u>	<u>58.19%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT
 Statement of Revenues and Expenditures - Monthly Actuals
 800 - 800 - Drainage
 From 7/1/2016 Through 6/30/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Net Revenues over Expenditures	43,850.60	43,850.60	(59,225.00)	103,075.60	(174.04)%

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

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues					
Use of Money & Property					
4510	1,286.77	1,286.77	900.00	386.77	42.97%
	1,286.77	1,286.77	900.00	386.77	42.97%
	1,286.77	1,286.77	900.00	386.77	42.97%
Expenditures					
Services & Supplies					
Legal & Professional					
7320	0.00	0.00	3,000.00	3,000.00	100.00%
7326	612.50	612.50	1,000.00	387.50	38.75%
	612.50	612.50	4,000.00	3,387.50	84.69%
Office/Operations					
7140	18.35	18.35	100.00	81.65	81.65%
	18.35	18.35	100.00	81.65	81.65%
	630.85	630.85	4,100.00	3,469.15	84.61%
Transfers					
9511	11,242.78	11,242.78	0.00	(11,242.78)	0.00%
	11,242.78	11,242.78	0.00	(11,242.78)	0.00%
	11,873.63	11,873.63	4,100.00	(7,773.63)	(189.60)%
Net Revenues over Expenditures	(10,586.86)	(10,586.86)	(3,200.00)	(7,386.86)	230.84%