



December 21, 2016

TO: LOCSD Board of Directors
FROM: Ever Ventura, District Accountant
SUBJECT: Agenda Item 11D – 1/5/2017 Board Meeting
Receive Financial Report for Period Ending November 30, 2016

President
Marshall E. Ochylski

Vice President
Jon-Erik G. Storm

Directors
Charles L. Cesena
Louis G. Tornatzky
R. Michael Wright

General Manager
Renee Osborne

District Accountant
Warmerdam CPA Group

Unit Fire Chief
Scott M. Jalbert

Battalion Chief
Tom McEwen

DESCRIPTION

The attached financial reports are for the period ending November 30, 2016.

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 Financial Report for the period ending November 30, 2016.

DISCUSSION

The overall trends continue to be in line with budget and there are no unusual activities posted during the month of November 2016.

Attachments

1. Balance Sheet as of November 30, 2016
2. Fund Summary Revenue vs Budget
3. November 2016 & Year-to-Date vs. June 30, 2017 Budget
4. July 2016-November 2016 Cost Allocation Plan

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LOS OSOS COMMUNITY SERVICES DISTRICT
 Balance Sheet - All Funds
 As of 11-30-2016

Assets:	Total
Cash and Investments	
Rabobank	3,655,787
Heritage Oaks Bank	52,083
Local Agency Investment Fund	637,226
US Bank	1,076,416
Petty Cash	900
Accounts Receivable, net	294,751
Deposits	10,000
Capital Assets:	
Land and Land Rights	555,803
Infrastructures	8,815,931
Building, Structures & Improvements	520,116
Equipment, Vehicles, Fixtures & Systems	1,970,536
Construction in Progress	624,179
Accumulated Depreciation	(6,182,089)
Other Assets	2,417
Total Assets	12,034,054
Liabilities	
Accounts Payable	6,223
Accrued Liabilities	5,351
Accrued Interest Payable	48,587
Accrued Compensated Absences	63,483
Current Portion of Long-Term Debt	151,489
Long Term Debt	3,520,257
Deferred Pensions	397,049
Net Position	7,841,614
Total Liabilities and Net Position	12,034,054

Fund Summary Revenue VS Budget

Budget Category	Nov-16	2016-2017 YTD	2016-2017 Adopted Budget	Remaining Budget
Water Total Revenue	\$ 169,666	\$ 940,143	\$ 2,595,332	\$ 1,655,189
Water Total Expenses	\$ 104,550	\$ 868,447	\$ 2,595,332	\$ 1,726,885
Drainage Total Revenue	\$ 14,259	\$ 15,095	\$ 251,843	\$ 236,748
Drainage Total Expenses	\$ 4,339	\$ 27,184	\$ 251,843	\$ 224,659
Fire Total Revenue	\$ 40,130	\$ 74,100	\$ 2,709,562	\$ 2,635,462
Fire Total Expenses	\$ 26,531	\$ 149,179	\$ 2,709,562	\$ 2,560,383
Vista De Oro Revenue	\$ 1,635	\$ 1,635	\$ 15,768	\$ 14,133
Vista De Oro Expenses	\$ 1,898	\$ 6,040	\$ 15,632	\$ 9,592
Bayridge Revenue	\$ 6,962	\$ 7,227	\$ 112,207	\$ 104,980
Bayridge Expenses	\$ 1,573	\$ 14,357	\$ 112,207	\$ 97,850
Parks & Rec Funding	\$0	\$0	\$ 6,879	\$ 6,879
Parks & Rec Expenses	\$ 472	\$ 2,231	\$ 6,879	\$ 4,648
Administration Transfers-In	\$0	\$0	\$ 588,072	\$ 588,072
Administration Expenses	\$ 47,207	\$ 221,239	\$ 587,872	\$ 366,633
TOTAL REVENUE	\$ 232,651	\$ 1,038,201	\$ 6,279,663	\$ 5,241,462
TOTAL EXPENSES	\$ 186,571	\$ 1,288,678	\$ 6,279,327	\$ 4,990,649

LOS OSOS COMMUNITY SERVICES DISTRICT
 NOVEMBER 2016 AND YEAR-TO-DATE VERSUS 6/30/17 BUDGET
FUND 100 ADMINISTRATION SUMMARY

ADMINISTRATIVE REVENUE SUMMARY

Budget Category	Nov-16	2016-2017 YTD	YTD vs Budget %	2016-2017 Adopted Budget	Remaining Budget
Copying Costs	\$ -	\$ -	0%	\$ 200	\$ 200
Interfund Transfer - Fire	\$ -	\$ -	0%	\$ 123,453	\$ 123,453
Interfund Transfer - Water	\$ -	\$ -	0%	\$ 364,482	\$ 364,482
Interfund Transfer - Parks & Recreation	\$ -	\$ -	0%	\$ 5,879	\$ 5,879
Interfund Transfer - Drainage	\$ -	\$ -	0%	\$ 47,030	\$ 47,030
Interfund Transfer - Bayridge	\$ -	\$ -	0%	\$ 11,757	\$ 11,757
Interfund Transfer - Vista De Oro	\$ -	\$ -	0%	\$ 8,832	\$ 8,832
Interfund Transfer - Wastewater	\$ -	\$ -	0%	\$ 26,439	\$ 26,439
TOTAL ADMINSTRATIVE REVENUES	\$0	\$0	\$0	\$ 588,072	\$ 588,072

ADMINISTRATIVE EXPENSE SUMMARY

Budget Category	Nov-16	2016-2017 YTD	YTD vs Budget %	2016-2017 Adopted Budget	Remaining Budget
Total Salaries & Wages	\$ 6,245	\$ 33,158	12.42%	\$ 267,002	\$ 233,844
Total Payroll Taxes&Benefits	\$ 3,377	\$ 14,895	21.60%	\$ 68,959	\$ 54,064
TOTAL PERSONNEL EXPENSES	\$ 9,622	\$ 48,054	14.30%	\$ 335,961	\$ 287,907
Total Employment Services	\$ -	\$ 270	54.00%	\$ 500	\$ 230
Total Contract Services	\$ 3,576	\$ 21,996	39.92%	\$ 55,100	\$ 33,104
Total Financial Services	\$ 284	\$ 1,459	145.77%	\$ 1,001	\$ (458)
Total Insurance, Licenses, & Reg.Fees	\$ -	\$ 29,362	117.45%	\$ 25,000	\$ (4,362)
Total Legal & Professional	\$ 25,752	\$ 100,781	109.31%	\$ 92,200	\$ (8,581)
Total Office & Operational Supplies	\$ 1,636	\$ 4,016	23.06%	\$ 17,410	\$ 13,394
Total Other Expenses	\$ -	\$ -	0.00%	\$ 13,500	\$ 13,500
Total Rent & Utility	\$ 6,324	\$ 14,189	37.54%	\$ 37,800	\$ 23,611
Total Repairs & Maintenance	\$ -	\$ 110	110.40%	\$ 100	\$ (10)
Total Traveling & Training	\$ 13	\$ 1,002	10.77%	\$ 9,300	\$ 8,298
TOTAL OPERATING EXPENSES	\$ 37,585	\$ 173,186	68.75%	\$ 251,911	\$ 78,725
TOTAL EXPENDITURES (including Personnel)	\$ 47,207	\$ 221,239	37.63%	\$ 587,872	\$ 366,633

LOS OSOS COMMUNITY SERVICES DISTRICT
 NOVEMBER 2016 AND YEAR-TO-DATE VERSUS 6/30/17 BUDGET
Fund 200-BAYRIDGE SUMMARY

BAYRIDGE REVENUE SUMMARY

Budget Category	Nov-16	2016-2017 YTD	YTD vs Budget %	2016-2017 Adopted Budget	Remaining Budget
Property Taxes	774	1,040	12.46%	\$ 8,347	\$ 7,307
Assessments	6,188	6,188	11.28%	\$ 54,831	\$ 48,644
Transfer in from Reserve	-	-	0.00%	\$ 25,089	\$ 25,089
Interfund Loan	-	-	0.00%	\$ 23,940	\$ 23,940
TOTAL BAYRIDGE REVENUES	\$ 6,962	\$ 7,227	6.44%	\$ 112,207	\$ 104,980

BAYRIDGE EXPENDITURE SUMMARY

Budget Category	Nov-16	2016-2017 YTD	YTD vs Budget %	2016-2017 Adopted Budget	Remaining Budget
Total Salaries & Wages	\$ -	\$ -	0.00%	\$ 18,944	\$ 18,944
Total Payroll Taxes&Benefits	\$ -	\$ -	0.00%	\$ 8,606	\$ 8,606
SUBTOTAL PERSONNEL EXPENSES	\$0	\$0	0.00%	\$ 27,550	\$ 27,550
Total Contract Services	\$ -	\$ -	#DIV/0!	\$ -	\$ -
Total Equipment and Tools	\$ -	\$ -	#DIV/0!	\$ -	\$ -
Total Ins.,Lic. & Regulatory Fees	\$ 134	\$ 868	62.03%	\$ 1,400	\$ 532
Total Legal & Professional	\$ -	\$ 1,984	56.68%	\$ 3,500	\$ 1,516
Total Office Supplies & Oper.	\$ -	\$ -	#DIV/0!	\$ -	\$ -
Total Other Expenses	\$ -	\$ -	#DIV/0!	\$ -	\$ -
Total Rent and utilities	\$ 495	\$ 7,062	10.39%	\$ 68,000	\$ 60,938
Total Repairs & Maint.	\$ -	\$ 18	#DIV/0!	\$ -	\$ (18)
Total Traveling & Training	\$ -	\$ -	#DIV/0!	\$ -	\$ -
SUBTOTAL OPERATING EXPENDITURES	\$ 629	\$ 9,933	13.63%	\$ 72,900	\$ 62,967
TOTAL OPERATING EXPENDITURES (INC. PERSONNEL)	\$ 629	\$ 9,933	9.89%	\$ 100,450	\$ 90,517

LOS OSOS COMMUNITY SERVICES DISTRICT
 NOVEMBER 2016 AND YEAR-TO-DATE VERSUS 6/30/17 BUDGET
Fund 200-BAYRIDGE SUMMARY

Inter-Fund Transfers

INTERFUND TRANSFER OUT - ADMIN	\$	944	\$	4,425	37.64%	\$	11,757	\$	7,332
INTERFUND TRANSFER OUT - WATER LOAN PAYMENT					#DIV/0!	\$	-	\$	-
TOTAL INTERFUND TRANSFERS	\$	944	\$	4,425	37.64%	\$	11,757	\$	7,332

Non-Operating Expenses

Total Capital Outlay	\$	-	\$	-	\$	-	\$	-	\$
Total Reserves (Set Aside)	\$	-	\$	-	\$	-	\$	-	\$
SUBTOTAL NON OPERATING EXPENDITURES		\$0		\$0		\$0		\$0	\$0

GRAND TOTAL EXPENDITURES	\$	1,573	\$	14,357	12.80%	\$	112,207	\$	97,850
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LOS OSOS COMMUNITY SERVICES DISTRICT
 NOVEMBER 2016 AND YEAR-TO-DATE VERSUS 6/30/17 BUDGET
FUND 301 - FIRE SUMMARY

FIRE REVENUE SUMMARY

Budget Category	Nov-16	2016-2017 YTD	YTD vs Budget %	2016-2017 Adopted Budget	Remaining Budget
Property Taxes	\$ 39,966	\$ 53,858	2.81%	\$ 1,918,717	\$ 1,864,859
Assessments and Reimbursements	\$ -	\$ 189	0.03%	\$ 553,881	\$ 553,692
Transfer In, Fire Mitigation Fund + Interest on Investments	\$ 164	\$ 1,132	19.19%	\$ 5,900	\$ 4,768
Grants and Agreements	\$ -	\$ 18,920	27.62%	\$ 68,512	\$ 49,592
Transfer in from Equipment Replacement Reserve	\$ -	\$ -	0.00%	\$ 162,552	\$ 162,552
TOTAL FIRE DEPARTMENT REVENUES	\$ 40,130	\$ 74,100	2.73%	\$ 2,709,562	\$ 2,635,462

FIRE EXPENSE SUMMARY

Budget Category	Nov-16	2016-2017 YTD	YTD vs Budget %	2016-2017 Adopted Budget	Remaining Budget
Total Salaries & Wages	\$ 10,463	\$ 45,821	36.42%	\$ 125,799	\$ 79,978
Total Payroll Taxes & Benefits	\$ 1,016	\$ 11,704	71.17%	\$ 16,446	\$ 4,742
SUBTOTAL PERSONNEL EXPENSES	\$ 11,479	\$ 57,526	40.44%	\$ 142,245	\$ 84,719
Total Employment Services	\$ 364	\$ 2,455	18.89%	\$ 13,000	\$ 10,545
Total Clothing & Uniforms	\$ -	\$ -	0.00%	\$ 6,300	\$ 6,300
Total Contract Services	\$ 140	\$ 3,425	0.17%	\$ 2,008,094	\$ 2,004,669
Total Equipment & Tools	\$ 409	\$ 1,222	5.20%	\$ 23,498	\$ 22,276
Total Financial Services	\$ -	\$ 5	5.00%	\$ 100	\$ 95
Total Insurance, Licenses, & Reg. Fees	\$ 709	\$ 19,936	98.21%	\$ 20,300	\$ 364
Total Legal & Professional	\$ -	\$ 1,177	43.25%	\$ 2,720	\$ 1,544
Total Office & Operational Supplies	\$ 2,472	\$ 9,973	37.78%	\$ 26,395	\$ 16,423
Total Other Expenses	\$ -	\$ 715	10.91%	\$ 6,550	\$ 5,835
Total Repairs & Maintenance	\$ 236	\$ 2,060	11.23%	\$ 18,350	\$ 16,290
Total Rent & Utility	\$ 809	\$ 3,990	34.45%	\$ 11,582	\$ 7,592
Total Traveling & Training	\$ -	\$ 235	3.37%	\$ 6,975	\$ 6,740
SUBTOTAL OPERATING EXPENDITURES	\$ 5,139	\$ 45,193	2.11%	\$ 2,143,864	\$ 2,098,671

LOS OSOS COMMUNITY SERVICES DISTRICT
 NOVEMBER 2016 AND YEAR-TO-DATE VERSUS 6/30/17 BUDGET
FUND 301 - FIRE SUMMARY

TOTAL OPERATING EXPENDITURES (INC. PERSONNEL)	\$	16,618	\$	102,719	4.49%	\$	2,286,109	\$	2,183,390
INTERFUND TRANSFER OUT (ADMIN)	\$	9,914	\$	46,460	37.63%	\$	123,453	\$	76,993
Non-Operating Expenses									
Total Capital Outlay (See Capital Outlay Schedule)	\$	-	\$	-	0.00%	\$	205,000	\$	205,000
Total Reserves (Set Aside)	\$	-	\$	-	0.00%	\$	95,000	\$	95,000
TOTAL NON OPERATING EXPENDITURES		\$0		\$0	0.00%	\$	300,000	\$	300,000
GRAND TOTAL EXPENDITURES	\$	26,531	\$	149,179	5.51%	\$	2,709,562	\$	2,560,383

LOS OSOS COMMUNITY SERVICES DISTRICT
 NOVEMBER 2016 AND YEAR-TO-DATE VERSUS 6/30/17 BUDGET
FUND 400 - VISTA DE ORO SUMMARY

VISTA DE ORO REVENUE SUMMARY

Budget Category	Nov-16	2016-2017 YTD	YTD vs Budget %	2016-2017 Adopted Budget	Remaining Budget
Property Taxes	\$ -	\$ -	#DIV/0!	\$ -	\$ -
Assessments	\$ 1,635	\$ 1,635	10.37%	\$ 15,768	\$ 14,133
TOTAL VISTA DE ORO REVENUES	\$ 1,635	\$ 1,635	10.37%	\$ 15,768	\$ 14,133

VISTA DE ORO EXPENSE SUMMARY

Budget Category	Nov-16	2016-2017 YTD	YTD vs Budget %	2016-2017 Adopted Budget	Remaining Budget
Total Salaries & Wages	\$ -	\$ -	#DIV/0!	\$ -	\$ -
Total Payroll Taxes&Benefits	\$ -	\$ -	#DIV/0!	\$ -	\$ -
SUBTOTAL PERSONNEL EXPENSES	\$0.00	\$0.00	#DIV/0!	\$0.00	\$0.00
Total Contract Services	\$ -	\$ 254	5.90%	\$ 4,300	\$ 4,046
Total Equipment and Tools	\$ -	\$ -	#DIV/0!	\$ -	\$ -
Total Ins.,Lic. & Regulatory Fees	\$ 9	\$ 450	#DIV/0!	\$ -	\$ (450)
Total Legal & Professional	\$ -	\$ 142	#DIV/0!	\$ -	\$ (142)
Total Office Supplies and Operations	\$ -	\$ -	#DIV/0!	\$ -	\$ -
Total Other Expenses	\$ -	\$ -	#DIV/0!	\$ -	\$ -
Total Rent and Utilities	\$ 1,181	\$ 1,858	74.31%	\$ 2,500	\$ 642
Total Repair and Maintanance	\$ -	\$ 18	#DIV/0!	\$ -	\$ (18)
Total Travel and Training	\$ -	\$ -	#DIV/0!	\$ -	\$ -
SUBTOTAL OPERATING EXPENDITURES (NON PERSONNEL)	\$ 1,190	\$ 2,721	40.02%	\$ 6,800	\$ 4,079
TOTAL OPERATING EXPENDITURES (INC. PERSONNEL)	\$ 1,190	\$ 2,721	40.02%	\$ 6,800	\$ 4,079
INTERFUND TRANSFER OUT (ADMIN)	\$ 708	\$ 3,319	37.57%	\$ 8,832	\$ 5,513
GRAND TOTAL EXPENDITURES	\$ 1,898	\$ 6,040	38.64%	\$ 15,632	\$ 9,592

LOS OSOS COMMUNITY SERVICES DISTRICT
 NOVEMBER 2016 AND YEAR-TO-DATE VERSUS 6/30/17 BUDGET
FUND 500- WATER SUMMARY

WATER REVENUE SUMMARY

Budget Category	Nov-16	2016-2017 YTD	YTD vs Budget %	2016-2017 Adopted Budget	Remaining Budget
Total Water Sales Revenue	\$ 138,955	\$ 842,537	46.81%	\$ 1,800,000	\$ 957,463
Total Water Service Charges	\$ 5,618	\$ 21,089	44.87%	\$ 47,000	\$ 25,911
Total Property taxes	\$ 20,755	\$ 27,747	12.40%	\$ 223,760	\$ 196,013
Total Use of Mon.&Prop	\$ 166	\$ 1,257	41.91%	\$ 3,000	\$ 1,743
Total Other Revenue	\$ 4,173	\$ 47,514	83.36%	\$ 57,000	\$ 9,486
Transfer in from Rate Stabilization Reserve	\$ -	\$ -	0%	\$ 192,856	\$ 192,856
Transfer in from Capital Reserve	\$ -	\$ -	0.00%	\$ 271,716	\$ 271,716
TOTAL WATER DEPARTMENT NORMAL REVENUES	\$ 169,666	\$ 940,143	36.22%	\$ 2,595,332	\$ 1,655,189
BAYRIDGE LOAN INTERFUND TRANSFER IN	\$ -	\$ -	#DIV/0!	\$ -	\$ -
TOTAL WATER DEPARTMENT REVENUES	\$ 169,666	\$ 940,143	36.22%	\$ 2,595,332	\$ 1,655,189

WATER EXPENSE SUMMARY

Budget Category	Nov-16	2016-2017 YTD	YTD vs Budget %	2016-2017 Adopted Budget	Remaining Budget
Total Salaries & Wages	\$ 39,056	\$ 193,863	45.38%	\$ 427,202	\$ 233,339
Total Payroll Taxes&Benefits	\$ 12,652	\$ 70,777	44.08%	\$ 160,550	\$ 89,773
SUBTOTAL PERSONNEL EXPENSES	\$ 51,708	\$ 264,641	45.03%	\$ 587,752	\$ 323,111
Total Employment Services	\$ 70	\$ 70	28.00%	\$ 250	\$ 180
Total Clothing & Uniforms	\$ -	\$ 1,520	76.02%	\$ 2,000	\$ 480
Total Contract Services	\$ 331	\$ 13,900	16.79%	\$ 82,800	\$ 68,900
Total Equipment & Tools	\$ 5,978	\$ 31,301	38.17%	\$ 82,000	\$ 50,699
Total Financial Services	\$ -	\$ -	0.00%	\$ 3,700	\$ 3,700
Total Insurance, Licenses, & Reg.Fees	\$ 1,092	\$ 30,101	55.03%	\$ 54,700	\$ 24,599
Total Legal & Professional	\$ 123	\$ 74,854	27.72%	\$ 270,000	\$ 195,146
Total Office & Operational Supplies	\$ 3,880	\$ 30,208	54.28%	\$ 55,650	\$ 25,442
Total Other Expenses	\$ -	\$ 1,146	19.11%	\$ 6,000	\$ 4,854
Total Repairs & Maintenance	\$ 469	\$ 3,348	14.49%	\$ 23,100	\$ 19,752
Total Rent & Utility	\$ 10,057	\$ 52,462	29.64%	\$ 177,000	\$ 124,538
Vehicle Maintenance and Repairs	\$ 1,514	\$ 4,505	21.98%	\$ 20,500	\$ 15,995
Total Traveling & Training	\$ 60	\$ 1,958	13.41%	\$ 14,600	\$ 12,642
SUBTOTAL OPERATING EXPENSES (NON-PERSONNEL)	\$ 23,573	\$ 245,375	30.97%	\$ 792,300	\$ 546,925

LOS OSOS COMMUNITY SERVICES DISTRICT
 NOVEMBER 2016 AND YEAR-TO-DATE VERSUS 6/30/17 BUDGET
FUND 500- WATER SUMMARY

TOTAL OPERATING EXPENDITURES (INC. PERSONNEL)	\$	75,281	\$	510,015	36.96%	\$	1,380,052	\$	870,037
INTERFUND TRANSFER OUT (TO ADMIN)	\$	29,269	\$	137,168	37.63%	\$	364,482	\$	227,314
Non Operating Expenses									
Total Capital Outlay	\$	-	\$	-	0.00%	\$	489,300	\$	489,300
Total Debt Service	\$	-	\$	221,263	79.81%	\$	277,254	\$	55,991
Total Reserves (Set Aside)	\$	-	\$	-	0.00%	\$	84,244	\$	84,244
TOTAL NON OPERATING EXPENDITURES		\$0		221,263	26.01%		850,798		629,535
GRAND TOTAL EXPENDITURES	\$	104,550	\$	868,447	33.46%	\$	2,595,332	\$	1,726,885

LOS OSOS COMMUNITY SERVICES DISTRICT
 NOVEMBER 2016 AND YEAR-TO-DATE VERSUS 6/30/17 BUDGET
FUND 800 - DRAINAGE SUMMARY

DRAINAGE REVENUE SUMMARY

Budget Category	Nov-16	2016-2017 YTD	YTD vs Budget %	2016-2017 Adopted Budget	Remaining Budget
Property Taxes	\$ 2,050	\$ 2,749	12.63%	\$ 21,759	\$ 19,010
Assessments	\$ 12,177	\$ 12,177	12.76%	\$ 95,456	\$ 83,279
Investment Income on Funds	\$ 22	\$ 151	#DIV/0!	\$ -	\$ (151)
Sale of Plans and Specs	\$ 9	\$ 18	#DIV/0!	\$ -	\$ (18)
Transfer in from Capital Reserve	\$ -	\$ -	0.00%	\$ 134,628	\$ 134,628
TOTAL DRAINAGE REVENUES	\$ 14,259	\$ 15,095	5.99%	\$ 251,843	\$ 236,748

DRAINAGE EXPENSE SUMMARY

Budget Category	Nov-16	2016-2017 YTD	YTD vs Budget %	2016-2017 Adopted Budget	Remaining Budget
Total Salaries & Wages	\$ -	\$ -	0.00%	\$ 76,274	\$ 76,274
Total Payroll Taxes&Benefits	\$ -	\$ -	0.00%	\$ 32,039	\$ 32,039
SUBTOTAL PERSONNEL EXPENSES	\$0	\$0	0.00%	\$ 108,313	\$ 108,313
Total Clothing and Uniforms	\$ -	\$ -	0.00%	\$ 200	\$ 200
Total Equipment and Tools	\$ -	\$ 10	10.48%	\$ 100	\$ 90
Total Ins.,Lic. & Regulatory Fees	\$ 52	\$ 2,991	32.51%	\$ 9,200	\$ 6,209
Total Legal & Professional	\$ -	\$ 2,456	21.35%	\$ 11,500	\$ 9,044
Total Office Supplies and Operations	\$ 109	\$ 790	197.58%	\$ 400	\$ (390)
Total Other Expenses	\$ -	\$ 250	#DIV/0!	\$ -	\$ (250)
Total Rent and Utilities	\$ 284	\$ 1,249	24.73%	\$ 5,050	\$ 3,801
Total Repair and Maintanance	\$ 117	\$ 1,739	11.59%	\$ 15,000	\$ 13,261
Total Travel and Training	\$ -	\$ -	0.00%	\$ 50	\$ 50
SUBTOTAL OPERATING EXPENDITURES (NON PERSONNEL)	\$ 562	\$ 9,485	22.86%	\$ 41,500	\$ 32,015
TOTAL OPERATING EXPENDITURES (INC. PERSONNEL)	\$ 562	\$ 9,485	6.33%	\$ 149,813	\$ 140,328

LOS OSOS COMMUNITY SERVICES DISTRICT
 NOVEMBER 2016 AND YEAR-TO-DATE VERSUS 6/30/17 BUDGET
FUND 800 - DRAINAGE SUMMARY

INTERFUND TRANSFER OUT (ADMIN)	\$	3,777	\$	17,699	37.63%	\$	47,030	\$	29,331
Non Operating Expenss									
Total Capital Outlay	\$	-	\$	-	0.00%	\$	40,000	\$	40,000
Total Reserves (Set Aside)	\$	-	\$	-	0.00%	\$	15,000	\$	15,000
SUBTOTAL NON OPERATING EXPENDITURES		\$0		\$0	0.00%		\$ 55,000		55,000
GRANT TOTAL EXPENDITURES	\$	4,339	\$	27,184	10.79%	\$	251,843	\$	224,659

LOS OSOS COMMUNITY SERVICES DISTRICT
 NOVEMBER 2016 YEAR-TO-DATE VERSUS 6/30/17 BUDGET
FUND 900 - PARKS & RECREATION

PARKS & RECREATION REVENUE SUMMARY

Budget Category	Nov-16	2016-2017 YTD	YTD vs Budget %	2016-2017 Adopted Budget	Remaining Budget
Transfer in from Reserve	\$ -	\$ -	-	\$ 6,879	\$ 6,879
TOTAL PARK AND RECREATION FUNDING	\$0	\$0	\$0	\$ 6,879	\$ 6,879

PARKS & RECREATION EXPENSE SUMMARY

Budget Category	Nov-16	2016-2017 YTD	YTD vs Budget %	2016-2017 Adopted Budget	Remaining Budget
Transfer Out - Administrative Allocation	\$ 472	\$ 2,212	37.63%	\$ 5,879	\$ 3,667
Planning Event Expenses		\$ 18	1.84%	\$ 1,000	\$ 982
TOTAL OPERATING EXPENDITURES	\$ 472	\$2,231	32.43%	\$ 6,879	\$ 4,648

LOS OSOS COMMUNITY SERVICES DISTRICT
 JULY 2016 THRU NOVEMBER 2016
COST ALLOCATION PLAN

ADMINISTRATIVE EXPENSE ALLOCATION

TOTAL ADMINISTRATION EXPENSE \$ 221,239

SERVICE	FIRE	WATER	PARKS AND RECREATION	DRAINAGE	BAYRIDGE	VISTA DE ORO	WASTEWATER	TOTALS
ALLOCATION %	21.00%	62.00%	1.00%	8.00%	2.00%	1.50%	4.50%	100.00%

July thru November Expenditures
 221,239

TOTAL AMOUNT TO BE ALLOCATED	\$46,460	\$137,168	\$2,212	\$17,699	\$4,425	\$3,324	\$9,950	\$221,239
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