



February 20, 2018

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

President
Vicki L. Milledge

Vice President
Marshall E. Ochylski

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

General Manager
Renee Osborne

District Accountant
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DESCRIPTION

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

STAFF RECOMMENDATION

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

Motion: I move that the Board receive and file the financials for the period ending January 31, 2018.

DISCUSSION

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

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

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

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

Attachment

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 1/31/2018

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

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 1/31/2018

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

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 1/31/2018

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

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 1/31/2018

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

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

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

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

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
7309	0.00	5.00	100.00	95.00	95.00%
7310	148.72	1,779.83	3,000.00	1,220.17	40.67%
	148.72	1,784.83	3,100.00	1,315.17	42.42%
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	59,558.50	78,000.00	18,441.50	23.64%
7304	3,600.00	25,412.50	48,000.00	22,587.50	47.06%
7305	6,010.00	18,010.00	22,000.00	3,990.00	18.14%
7320	213.00	1,856.33	36,960.00	35,103.67	94.98%
7326	2,257.50	20,648.25	50,000.00	29,351.75	58.70%
7340	0.00	91.96	2,000.00	1,908.04	95.40%
	20,091.00	125,577.54	236,960.00	111,382.46	47.00%
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	281.92	2,751.38	5,000.00	2,248.62	44.97%
7160	297.37	2,130.37	4,068.14	1,937.77	47.63%
7226	6,358.00	6,458.00	6,500.00	42.00	0.65%
	6,937.29	12,847.28	17,420.00	4,572.72	26.25%
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	243.62	1,712.25	3,000.00	1,287.75	42.92%
7350	0.00	0.00	500.00	500.00	100.00%
7352	2,900.00	20,300.00	33,179.00	12,879.00	38.82%
8610	71.42	1,988.41	3,500.00	1,511.59	43.19%
8620	0.00	20.38	500.00	479.62	95.92%
	3,215.04	24,021.04	40,679.00	16,657.96	40.95%
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	400.17	915.87	2,700.00	1,784.13	66.08%
8541	0.00	0.00	100.00	100.00	100.00%
8550	0.00	129.89	650.00	520.11	80.02%
	400.17	1,701.00	5,050.00	3,349.00	66.32%
	35,032.12	218,710.44	388,528.00	169,817.56	43.71%

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

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
Allocation of Administrative Costs						
8152	ADP Fees	333.09	484.71	0.00	(484.71)	0.00%
	Total Allocation of Administrative Costs	333.09	484.71	0.00	(484.71)	0.00%
Transfers						
9410	Transfer In	0.00	(252,154.03)	0.00	252,154.03	0.00%
	Total Transfers	0.00	(252,154.03)	0.00	252,154.03	0.00%
	Total Expenditures	47,667.80	49,103.87	539,730.00	490,626.13	90.90%
	Net Revenues over Expenditures	(46,800.88)	(46,800.88)	(539,730.00)	492,929.12	(91.33)%

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

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
Revenues						
Property Taxes						
4035	3,125.55	5,137.20	8,696.00	(3,558.80)	(40.92)%	
	Total Property Taxes	3,125.55	5,137.20	(3,558.80)	(40.92)%	
Service Charges & Fees						
4920	Service Charge/User Fee Rev	16,353.00	32,103.00	0.00	32,103.00	0.00%
	Total Service Charges & Fees	16,353.00	32,103.00	0.00	32,103.00	0.00%
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	0.00	0.00	29,825.00	(29,825.00)	(100.00)%
	Total Special Taxes & Assessments	0.00	0.00	29,825.00	(29,825.00)	(100.00)%
Use of Money & Property						
4505	HO Prop Tax Relief	20.00	28.57	70.00	(41.43)	(59.19)%
4510	Investment Income on funds	(1.26)	(0.89)	0.00	(0.89)	0.00%
	Total Use of Money & Property	18.74	27.68	70.00	(42.32)	(60.46)%
	Total Revenues	19,497.29	37,267.88	38,591.00	(1,323.12)	(3.43)%
Expenditures						
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6342	Fees - Regulatory	0.00	0.00	1,500.00	1,500.00	100.00%
6345	Property Taxes & Assessments Costs	135.40	270.80	500.00	229.20	45.84%
7325	Insurance	0.00	800.00	800.00	0.00	0.00%
	Total Insurance, Licenses & Regulatory Fees	135.40	1,070.80	2,800.00	1,729.20	61.76%
Legal & Professional						
7320	Professional & Consulting Services	0.00	1,008.00	1,108.00	100.00	9.03%
7326	Legal Services	0.00	462.75	500.00	37.25	7.45%
	Total Legal & Professional	0.00	1,470.75	1,608.00	137.25	8.54%
Rent & Utilities						
8670	Street Lighting	194.41	3,811.33	5,380.00	1,568.67	29.16%
	Total Rent & Utilities	194.41	3,811.33	5,380.00	1,568.67	29.16%
Repairs & Maintenance						
6800	R & M - Grounds & Collection Systems	0.00	6,324.00	6,324.00	0.00	0.00%
	Total Repairs & Maintenance	0.00	6,324.00	6,324.00	0.00	0.00%
	Total Services & Supplies	329.81	12,676.88	16,112.00	3,435.12	21.32%
Debt Service						
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	0.00	1,260.77	0.00	(1,260.77)	0.00%
	Total Transfers	0.00	1,260.77	0.00	(1,260.77)	0.00%
	Total Expenditures	329.81	13,937.65	44,076.56	30,138.91	68.38%
	Net Revenues over Expenditures	19,167.48	23,330.23	(5,485.56)	28,815.79	(525.30)%

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
7336	Legal Services- ISJ	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Legal & Professional	2,336.00	38,125.38	110,370.00	72,244.62	65.46%
	Office/Operations					
6130	Computer Hardware	0.00	0.00	3,000.00	3,000.00	100.00%
6140	Computer Software	0.00	1,463.88	2,000.00	536.12	26.81%
7140	General Supplies & Minor Equipment	143.69	324.79	3,000.00	2,675.21	89.17%
7160	Postage, Shipping & Mail Supplies	1,172.03	8,003.43	14,500.00	6,496.57	44.80%
7180	Billing Supplies, Forms & Printing	548.13	769.23	2,000.00	1,230.77	61.54%
7226	Membership & Dues	0.00	1,579.88	3,000.00	1,420.12	47.34%
7230	Misc Small Parts & Supplies	0.00	819.58	800.00	(19.58)	(2.45)%
7237	Process Control & Treatment Supplies	326.29	1,745.22	4,000.00	2,254.78	56.37%
7239	Water Treatment Chemicals	3,194.03	4,993.79	6,600.00	1,606.21	24.34%
7249	Safety Supplies	0.00	259.60	3,000.00	2,740.40	91.35%
	Total Office/Operations	5,384.17	19,959.40	41,900.00	21,940.60	52.36%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	250.00	250.00	100.00%
7348	Water Conservation Program	0.00	228.03	3,000.00	2,771.97	92.40%
	Total Other Expense	0.00	228.03	3,250.00	3,021.97	92.98%
	Rent & Utilities					
6000	Cell Phones	247.98	1,444.94	3,260.00	1,815.06	55.68%
6025	Telephone	725.70	4,742.12	8,400.00	3,657.88	43.55%
7352	Rent - Offices & Other Structures	0.00	0.00	2,900.00	2,900.00	100.00%
8610	Electric	6,144.30	62,254.01	84,000.00	21,745.99	25.89%
8620	Gas Service	147.03	211.35	250.00	38.65	15.46%
8630	Trash Services	116.65	1,638.24	4,000.00	2,361.76	59.04%
8644	Disposal Services	3,769.00	22,498.00	28,500.00	6,002.00	21.06%
8670	Street Lighting	9.83	223.82	350.00	126.18	36.05%
	Total Rent & Utilities	11,160.49	93,012.48	131,660.00	38,647.52	29.35%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	336.63	350.00	13.37	3.82%
6422	R & M - Hydrants	0.00	0.00	350.00	350.00	100.00%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	313.03	500.00	186.97	37.39%
6641	R & M - Wells	0.00	599.22	800.00	200.78	25.10%
6750	R & M - Minor Tools & Equipment	7.50	1,298.46	1,700.00	401.54	23.62%
6775	R & M -Operation/Field Equipment	0.00	59.45	100.00	40.55	40.55%
6800	R & M - Grounds & Collection Systems	0.00	73.84	1,000.00	926.16	92.62%
6830	Paving & Concrete	0.00	4,050.00	8,000.00	3,950.00	49.38%
6900	R & M - Buildings & Structures	0.00	418.04	1,500.00	1,081.96	72.13%
7241	R & M - Water Distribution System	425.33	7,892.95	15,000.00	7,107.05	47.38%
	Total Repairs & Maintenance	432.83	15,041.62	29,300.00	14,258.38	48.66%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324	Education & Training Fees	150.00	3,333.33	8,324.00	4,990.67	59.96%
8410	Certifications	140.00	200.00	400.00	200.00	50.00%

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

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

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

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

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

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

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

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

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

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

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

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

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 1/31/2018

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

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 1/31/2018

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