



January 23, 2017

TO: LOCSD Board of Directors
FROM: Ever Ventura, District Accountant
SUBJECT: **Agenda Item 11D – 2/2/2017 Board Meeting**
Receive Financial Report for Period Ending December 31, 2016

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
Josh Taylor

DESCRIPTION

The attached financial reports are for the period ending December 31, 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 December 31, 2016.

DISCUSSION

The overall trends continue to be in line with budget and there are no unusual activities posted during the month of December 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 12-31-2016

Assets:	Total
Cash and Investments	
Rabobank	3,745,902
Heritage Oaks Bank	52,098
Local Agency Investment Fund	637,226
US Bank	1,176,450
Petty Cash	900
Accounts Receivable, net	331,667
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	12,261,134
Liabilities	
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	8,074,918
Total Liabilities and Net Position	12,261,134

Fund Summary Revenue VS Budget

Budget Category	Dec-16	2016-2017 YTD	2016-2017 Adopted Budget	Remaining Budget
Water Total Revenue	\$ 196,832	\$ 1,136,975	\$ 2,595,332	\$ 1,458,357
Water Total Expenses	\$ 80,027	\$ 976,393	\$ 2,595,332	\$ 1,618,939
Drainage Total Revenue	\$ 13,949	\$ 29,044	\$ 251,843	\$ 222,799
Drainage Total Expenses	\$ 8,503	\$ 36,741	\$ 251,843	\$ 215,102
Fire Total Revenue	\$ 56,918	\$ 131,018	\$ 2,709,562	\$ 2,578,544
Fire Total Expenses	\$ 16,369	\$ 167,597	\$ 2,709,562	\$ 2,541,965
Vista De Oro Revenue	\$ 1,199	\$ 2,834	\$ 15,768	\$ 12,934
Vista De Oro Expenses	\$ 2,312	\$ 8,764	\$ 15,632	\$ 6,868
Bayridge Revenue	\$ 6,944	\$ 14,171	\$ 112,207	\$ 98,036
Bayridge Expenses	\$ 1,461	\$ 16,488	\$ 112,207	\$ 95,719
Parks & Rec Funding	\$0	\$0	\$ 6,879	\$ 6,879
Parks & Rec Expenses	\$ 208	\$ 2,535	\$ 6,879	\$ 4,344
Administration Transfers-In	\$0	\$0	\$ 588,072	\$ 588,072
Administration Expenses	\$ 20,843	\$ 251,636	\$ 587,872	\$ 336,236
TOTAL REVENUE	\$ 275,841	\$ 1,314,042	\$ 6,279,663	\$ 4,965,621
TOTAL EXPENSES	\$ 129,723	\$ 1,460,154	\$ 6,279,327	\$ 4,819,173

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

ADMINISTRATIVE REVENUE SUMMARY

Budget Category	Dec-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	Dec-16	2016-2017 YTD	YTD vs Budget %	2016-2017 Adopted Budget	Remaining Budget
Total Salaries & Wages	\$ 7,911	\$ 41,069	15.38%	\$ 267,002	\$ 225,933
Total Payroll Taxes&Benefits	\$ 3,184	\$ 18,079	26.22%	\$ 68,959	\$ 50,880
TOTAL PERSONNEL EXPENSES	\$ 11,094	\$ 59,148	17.61%	\$ 335,961	\$ 276,813
Total Employment Services	\$ -	\$ 270	54.00%	\$ 500	\$ 230
Total Contract Services	\$ 2,454	\$ 24,450	44.37%	\$ 55,100	\$ 30,650
Total Financial Services	\$ 268	\$ 1,727	172.55%	\$ 1,001	\$ (726)
Total Insurance, Licenses, & Reg.Fees	\$ 737	\$ 30,099	120.40%	\$ 25,000	\$ (5,099)
Total Legal & Professional	\$ 3,698	\$ 113,948	123.59%	\$ 92,200	\$ (21,748)
Total Office & Operational Supplies	\$ 573	\$ 4,639	26.64%	\$ 17,410	\$ 12,771
Total Other Expenses	\$ -	\$ -	0.00%	\$ 13,500	\$ 13,500
Total Rent & Utility	\$ 1,866	\$ 16,090	42.56%	\$ 37,800	\$ 21,710
Total Repairs & Maintenance	\$ -	\$ 110	110.40%	\$ 100	\$ (10)
Total Traveling & Training	\$ 153	\$ 1,154	12.41%	\$ 9,300	\$ 8,146
TOTAL OPERATING EXPENSES	\$ 9,748	\$ 192,488	76.41%	\$ 251,911	\$ 59,423
TOTAL EXPENDITURES (including Personnel)	\$ 20,843	\$ 251,636	42.80%	\$ 587,872	\$ 336,236

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

BAYRIDGE REVENUE SUMMARY

Budget Category	Dec-16	2016-2017 YTD	YTD vs Budget %	2016-2017 Adopted Budget	Remaining Budget
Property Taxes	756	1,796	21.52%	\$ 8,347	\$ 6,551
Assessments	6,188	12,375	22.57%	\$ 54,831	\$ 42,456
Transfer in from Reserve	-	-	0.00%	\$ 25,089	\$ 25,089
Interfund Loan	-	-	0.00%	\$ 23,940	\$ 23,940
TOTAL BAYRIDGE REVENUES	\$ 6,944	\$ 14,171	12.63%	\$ 112,207	\$ 98,036

BAYRIDGE EXPENDITURE SUMMARY

Budget Category	Dec-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	\$ 1,044	\$ 1,912	136.60%	\$ 1,400	\$ (512)
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	\$ -	\$ 7,541	11.09%	\$ 68,000	\$ 60,460
Total Repairs & Maint.	\$ -	\$ 18	#DIV/0!	\$ -	\$ (18)
Total Traveling & Training	\$ -	\$ -	#DIV/0!	\$ -	\$ -
SUBTOTAL OPERATING EXPENDITURES	\$ 1,044	\$ 11,455	15.71%	\$ 72,900	\$ 61,445
TOTAL OPERATING EXPENDITURES (INC. PERSONNEL)	\$ 1,044	\$ 11,455	11.40%	\$ 100,450	\$ 88,995

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

Inter-Fund Transfers

INTERFUND TRANSFER OUT - ADMIN	\$	417	\$	5,033	42.81%	\$	11,757	\$	6,724
INTERFUND TRANSFER OUT - WATER LOAN PAYMENT					#DIV/0!	\$	-	\$	-
TOTAL INTERFUND TRANSFERS	\$	417	\$	5,033	42.81%	\$	11,757	\$	6,724

Non-Operating Expenses

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

GRAND TOTAL EXPENDITURES	\$	1,461	\$	16,488	14.69%	\$	112,207	\$	95,719
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LOS OSOS COMMUNITY SERVICES DISTRICT
 DECEMBER 2016 AND YEAR-TO-DATE VERSUS 6/30/17 BUDGET
FUND 301 - FIRE SUMMARY

FIRE REVENUE SUMMARY

Budget Category	Dec-16	2016-2017 YTD	YTD vs Budget %	2016-2017 Adopted Budget	Remaining Budget
Property Taxes	\$ 38,967	\$ 92,825	4.84%	\$ 1,918,717	\$ 1,825,892
Assessments and Reimbursements	\$ -	\$ 189	0.03%	\$ 553,881	\$ 553,692
Transfer In, Fire Mitigation Fund + Interest on Investments	\$ 163	\$ 1,296	21.96%	\$ 5,900	\$ 4,604
Grants and Agreements	\$ 17,787	\$ 36,708	53.58%	\$ 68,512	\$ 31,804
Transfer in from Equipment Replacement Reserve	\$ -	\$ -	0.00%	\$ 162,552	\$ 162,552
TOTAL FIRE DEPARTMENT REVENUES	\$ 56,918	\$ 131,018	4.84%	\$ 2,709,562	\$ 2,578,544

FIRE EXPENSE SUMMARY

Budget Category	Dec-16	2016-2017 YTD	YTD vs Budget %	2016-2017 Adopted Budget	Remaining Budget
Total Salaries & Wages	\$ 8,780	\$ 54,602	43.40%	\$ 125,799	\$ 71,197
Total Payroll Taxes&Benefits	\$ 1,080	\$ 12,785	77.74%	\$ 16,446	\$ 3,661
SUBTOTAL PERSONNEL EXPENSES	\$ 9,861	\$ 67,386	47.37%	\$ 142,245	\$ 74,859
Total Employment Services	\$ 375	\$ 2,830	21.77%	\$ 13,000	\$ 10,170
Total Clothing & Uniforms	\$ -	\$ -	0.00%	\$ 6,300	\$ 6,300
Total Contract Services	\$ 565	\$ 3,990	0.20%	\$ 2,008,094	\$ 2,004,104
Total Equipment & Tools	\$ -	\$ 1,222	5.20%	\$ 23,498	\$ 22,276
Total Financial Services	\$ 50	\$ 55	55.00%	\$ 100	\$ 45
Total Insurance, Licenses, & Reg.Fees	\$ -	\$ 19,936	98.21%	\$ 20,300	\$ 364
Total Legal & Professional	\$ -	\$ 1,177	43.25%	\$ 2,720	\$ 1,544
Total Office & Operational Supplies	\$ 103	\$ 10,099	38.26%	\$ 26,395	\$ 16,296
Total Other Expenses	\$ -	\$ 715	10.91%	\$ 6,550	\$ 5,835
Total Repairs & Maintenance	\$ -	\$ 2,060	11.23%	\$ 18,350	\$ 16,290
Total Rent & Utility	\$ 851	\$ 4,862	41.98%	\$ 11,582	\$ 6,720
Total Traveling & Training	\$ 187	\$ 423	6.06%	\$ 6,975	\$ 6,552
SUBTOTAL OPERATING EXPENDITURES	\$ 2,131	\$ 47,368	2.21%	\$ 2,143,864	\$ 2,096,496

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

TOTAL OPERATING EXPENDITURES (INC. PERSONNEL)	\$	11,992	\$	114,754	5.02%	\$	2,286,109	\$	2,171,355
INTERFUND TRANSFER OUT (ADMIN)	\$	4,377	\$	52,844	42.80%	\$	123,453	\$	70,609
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	\$	16,369	\$	167,597	6.19%	\$	2,709,562	\$	2,541,965

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

VISTA DE ORO REVENUE SUMMARY

Budget Category	Dec-16	2016-2017 YTD	YTD vs Budget %	2016-2017 Adopted Budget	Remaining Budget
Property Taxes	\$ -	\$ -	#DIV/0!	\$ -	\$ -
Assessments	\$ 1,199	\$ 2,834	17.97%	\$ 15,768	\$ 12,934
TOTAL VISTA DE ORO REVENUES	\$ 1,199	\$ 2,834	17.97%	\$ 15,768	\$ 12,934

VISTA DE ORO EXPENSE SUMMARY

Budget Category	Dec-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	\$ 1,044	\$ 1,494	#DIV/0!	\$ -	\$ (1,494)
Total Legal & Professional	\$ -	\$ 222	#DIV/0!	\$ -	\$ (222)
Total Office Supplies and Operations	\$ -	\$ -	#DIV/0!	\$ -	\$ -
Total Other Expenses	\$ -	\$ -	#DIV/0!	\$ -	\$ -
Total Rent and Utilities	\$ 955	\$ 3,002	120.07%	\$ 2,500	\$ (502)
Total Repair and Maintenance	\$ -	\$ 18	#DIV/0!	\$ -	\$ (18)
Total Travel and Training	\$ -	\$ -	#DIV/0!	\$ -	\$ -
SUBTOTAL OPERATING EXPENDITURES (NON PERSONNEL)	\$ 1,999	\$ 4,989	73.37%	\$ 6,800	\$ 1,811
TOTAL OPERATING EXPENDITURES (INC. PERSONNEL)	\$ 1,999	\$ 4,989	73.37%	\$ 6,800	\$ 1,811
INTERFUND TRANSFER OUT (ADMIN)	\$ 313	\$ 3,775	42.74%	\$ 8,832	\$ 5,057
GRAND TOTAL EXPENDITURES	\$ 2,312	\$ 8,764	56.06%	\$ 15,632	\$ 6,868

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

WATER REVENUE SUMMARY

Budget Category	Dec-16	2016-2017 YTD	YTD vs Budget %	2016-2017 Adopted Budget	Remaining Budget
Total Water Sales Revenue	\$ 171,665	\$ 1,014,201	56.34%	\$ 1,800,000	\$ 785,799
Total Water Service Charges	\$ 4,065	\$ 25,154	53.52%	\$ 47,000	\$ 21,846
Total Property taxes	\$ 19,847	\$ 47,594	21.27%	\$ 223,760	\$ 176,166
Total Use of Mon.&Prop	\$ 166	\$ 1,423	47.43%	\$ 3,000	\$ 1,577
Total Other Revenue	\$ 1,089	\$ 48,603	85.27%	\$ 57,000	\$ 8,397
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	\$ 196,832	\$ 1,136,975	43.81%	\$ 2,595,332	\$ 1,458,357
BAYRIDGE LOAN INTERFUND TRANSFER IN	\$ -	\$ -	#DIV/0!	\$ -	\$ -
TOTAL WATER DEPARTMENT REVENUES	\$ 196,832	\$ 1,136,975	43.81%	\$ 2,595,332	\$ 1,458,357

WATER EXPENSE SUMMARY

Budget Category	Dec-16	2016-2017 YTD	YTD vs Budget %	2016-2017 Adopted Budget	Remaining Budget
Total Salaries & Wages	\$ 39,424	\$ 233,288	54.61%	\$ 427,202	\$ 193,914
Total Payroll Taxes&Benefits	\$ 13,512	\$ 84,289	52.50%	\$ 160,550	\$ 76,261
SUBTOTAL PERSONNEL EXPENSES	\$ 52,935	\$ 317,577	54.03%	\$ 587,752	\$ 270,175
Total Employment Services	\$ -	\$ 70	28.00%	\$ 250	\$ 180
Total Clothing & Uniforms	\$ -	\$ 1,520	76.02%	\$ 2,000	\$ 480
Total Contract Services	\$ 1,424	\$ 18,129	21.89%	\$ 82,800	\$ 64,671
Total Equipment & Tools	\$ 63	\$ 31,418	38.32%	\$ 82,000	\$ 50,582
Total Financial Services	\$ -	\$ -	0.00%	\$ 3,700	\$ 3,700
Total Insurance, Licenses, & Reg.Fees	\$ 11,375	\$ 41,477	75.83%	\$ 54,700	\$ 13,223
Total Legal & Professional	\$ -	\$ 87,109	32.26%	\$ 270,000	\$ 182,891
Total Office & Operational Supplies	\$ 10	\$ 30,280	54.41%	\$ 55,650	\$ 25,370
Total Other Expenses	\$ -	\$ 1,289	21.48%	\$ 6,000	\$ 4,711
Total Repairs & Maintenance	\$ -	\$ 3,348	14.49%	\$ 23,100	\$ 19,752
Total Rent & Utility	\$ 1,243	\$ 60,383	34.11%	\$ 177,000	\$ 116,617
Vehicle Maintenance and Repairs	\$ 31	\$ 4,536	22.12%	\$ 20,500	\$ 15,964
Total Traveling & Training	\$ 24	\$ 1,982	13.57%	\$ 14,600	\$ 12,618
SUBTOTAL OPERATING EXPENSES (NON-PERSONNEL)	\$ 14,169	\$ 281,539	35.53%	\$ 792,300	\$ 510,761

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

TOTAL OPERATING EXPENDITURES (INC. PERSONNEL)	\$	67,105	\$	599,116	43.41%	\$	1,380,052	\$	780,936
INTERFUND TRANSFER OUT (TO ADMIN)	\$	12,922	\$	156,014	42.80%	\$	364,482	\$	208,468
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	\$	80,027	\$	976,393	37.62%	\$	2,595,332	\$	1,618,939

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

DRAINAGE REVENUE SUMMARY

Budget Category	Dec-16	2016-2017 YTD	YTD vs Budget %	2016-2017 Adopted Budget	Remaining Budget
Property Taxes	\$ 2,002	\$ 4,751	21.83%	\$ 21,759	\$ 17,008
Assessments	\$ 11,925	\$ 24,102	25.25%	\$ 95,456	\$ 71,354
Investment Income on Funds	\$ 22	\$ 173	#DIV/0!	\$ -	\$ (173)
Sale of Plans and Specs	\$ -	\$ 18	#DIV/0!	\$ -	\$ (18)
Transfer in from Capital Reserve	\$ -	\$ -	0.00%	\$ 134,628	\$ 134,628
TOTAL DRAINAGE REVENUES	\$ 13,949	\$ 29,044	11.53%	\$ 251,843	\$ 222,799

DRAINAGE EXPENSE SUMMARY

Budget Category	Dec-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	\$ -	\$ 250	125.00%	\$ 200	\$ (50)
Total Equipment and Tools	\$ -	\$ 10	10.48%	\$ 100	\$ 90
Total Ins.,Lic. & Regulatory Fees	\$ 5,986	\$ 8,977	97.58%	\$ 9,200	\$ 223
Total Legal & Professional	\$ -	\$ 2,539	22.08%	\$ 11,500	\$ 8,961
Total Office Supplies and Operations	\$ -	\$ 669	167.16%	\$ 400	\$ (269)
Total Other Expenses	\$ -	\$ 122	#DIV/0!	\$ -	\$ (122)
Total Rent and Utilities	\$ 138	\$ 1,593	31.54%	\$ 5,050	\$ 3,457
Total Repair and Maintanance	\$ 712	\$ 2,450	16.34%	\$ 15,000	\$ 12,550
Total Travel and Training	\$ -	\$ -	0.00%	\$ 50	\$ 50
SUBTOTAL OPERATING EXPENDITURES (NON PERSONNEL)	\$ 6,836	\$ 16,610	40.02%	\$ 41,500	\$ 24,890
TOTAL OPERATING EXPENDITURES (INC. PERSONNEL)	\$ 6,836	\$ 16,610	11.09%	\$ 149,813	\$ 133,203

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

INTERFUND TRANSFER OUT (ADMIN)	\$	1,667	\$	20,131	42.80%	\$	47,030	\$	26,899
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	\$	8,503	\$	36,741	14.59%	\$	251,843	\$	215,102

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

PARKS & RECREATION REVENUE SUMMARY

Budget Category	Dec-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	Dec-16	2016-2017 YTD	YTD vs Budget %	2016-2017 Adopted Budget	Remaining Budget
Transfer Out - Administrative Allocation	\$ 208	\$ 2,516	42.80%	\$ 5,879	\$ 3,363
Planning Event Expenses		\$ 18	1.84%	\$ 1,000	\$ 982
TOTAL OPERATING EXPENDITURES	\$ 208	\$2,535	36.85%	\$ 6,879	\$ 4,344

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

ADMINISTRATIVE EXPENSE ALLOCATION

TOTAL ADMINISTRATION EXPENSE \$ 251,636

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 December Expenditures

251,636

TOTAL AMOUNT TO BE ALLOCATED	\$52,844	\$156,014	\$2,516	\$20,131	\$5,033	\$3,775	\$11,324	\$251,636
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