

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
100 - 100 - Administration  
From 11/1/2017 Through 11/30/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>					
Service Charges & Fees					
4005	3.50	9.70	0.00	9.70	0.00%
	3.50	9.70	0.00	9.70	0.00%
	3.50	9.70	0.00	9.70	0.00%
<b>Expenditures</b>					
Personnel					
Salaries/Wages					
7322	1,400.00	6,800.00	10,100.00	3,300.00	32.67%
8018	296.48	864.48	8,000.00	7,135.52	89.19%
8045	792.16	2,608.88	6,200.00	3,591.12	57.92%
8051	0.00	0.00	510.00	510.00	100.00%
8054	6,889.12	32,817.12	87,385.00	54,567.88	62.45%
8056	621.71	621.71	0.00	(621.71)	0.00%
8060	0.00	343.50	2,200.00	1,856.50	84.39%
8081	0.00	288.00	1,800.00	1,512.00	84.00%
	9,999.47	44,343.69	116,195.00	71,851.31	61.84%
Payroll Taxes & Benefits					
5020	86.80	372.00	1,700.00	1,328.00	78.12%
5030	21.00	84.00	300.00	216.00	72.00%
5031	5.00	20.00	50.00	30.00	60.00%
5040	75.08	329.17	315.00	(14.17)	(4.50)%
5050	144.19	(276.64)	1,843.00	2,119.64	115.01%
5060	750.00	3,375.00	8,000.00	4,625.00	57.81%
5070	749.42	7,345.43	10,000.00	2,654.57	26.55%
5071	65.60	329.82	750.00	420.18	56.02%
5075	0.00	1,323.81	1,900.00	576.19	30.33%
5120	7.01	426.49	4,675.00	4,248.51	90.88%
	1,904.10	13,329.08	29,533.00	16,203.92	54.87%
Employment Services					
5100	95.20	408.00	3,000.00	2,592.00	86.40%
6200	0.00	0.00	500.00	500.00	100.00%
6230	0.00	0.00	125.00	125.00	100.00%
	95.20	408.00	3,625.00	3,217.00	88.74%
	11,998.77	58,080.77	149,353.00	91,272.23	61.11%
Services & Supplies					
Contract Services					
6100	0.00	100.00	6,500.00	6,400.00	98.46%
6110	1,940.56	8,297.18	21,500.00	13,202.82	61.41%
7100	480.30	2,662.24	7,500.00	4,837.76	64.50%
7255	58.91	232.83	913.00	680.17	74.50%
7321	291.70	1,271.70	4,000.00	2,728.30	68.21%
7342	1,125.00	5,625.00	13,500.00	7,875.00	58.33%
	3,896.47	18,188.95	53,913.00	35,724.05	66.26%
Financial Services					
7309	(39.00)	5.00	0.00	(5.00)	0.00%
7310	192.95	1,417.84	3,000.00	1,582.16	52.74%
	153.95	1,422.84	3,000.00	1,577.16	52.57%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
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100 - 100 - Administration  
From 11/1/2017 Through 11/30/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
<b>Insurance, Licenses &amp; Regulatory Fees</b>						
6340	Misc Fees	0.00	0.00	100.00	100.00%	
6341	LAFCO Fees	0.00	17,212.31	21,642.00	4,429.69	20.47%
7325	Insurance	0.00	9,254.00	9,254.00	0.00	0.00%
	<b>Total Insurance, Licenses &amp; Regulatory Fees</b>	<b>0.00</b>	<b>26,466.31</b>	<b>30,996.00</b>	<b>4,529.69</b>	<b>14.61%</b>
<b>Legal &amp; Professional</b>						
7303	Professional Services - GM	8,010.50	35,527.00	78,000.00	42,473.00	54.45%
7304	Professional Services - ACCTG	3,600.00	18,212.50	48,000.00	29,787.50	62.06%
7305	Auditing Services	5,000.00	10,000.00	22,000.00	12,000.00	54.55%
7320	Professional & Consulting Services	296.35	1,677.77	36,960.00	35,282.23	95.46%
7326	Legal Services	3,377.50	15,503.25	53,000.00	37,496.75	70.75%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	2,000.00	2,000.00	100.00%
	<b>Total Legal &amp; Professional</b>	<b>20,284.35</b>	<b>80,920.52</b>	<b>239,960.00</b>	<b>159,039.48</b>	<b>66.28%</b>
<b>Office/Operations</b>						
6121	IT-Supplies & Miscellaneous	0.00	155.67	0.00	(155.67)	0.00%
6130	Computer Hardware	0.00	1,351.86	0.00	(1,351.86)	0.00%
6140	Computer Software	0.00	209.99	0.00	(209.99)	0.00%
7140	General Supplies & Minor Equipment	129.61	1,415.24	5,700.00	4,284.76	75.17%
7160	Postage, Shipping & Mail Supplies	530.68	1,833.00	5,220.00	3,387.00	64.89%
7226	Membership & Dues	0.00	100.00	6,500.00	6,400.00	98.46%
	<b>Total Office/Operations</b>	<b>660.29</b>	<b>5,065.76</b>	<b>17,420.00</b>	<b>12,354.24</b>	<b>70.92%</b>
<b>Other Expense</b>						
7330	Misc Operating Expenses	20.00	20.00	0.00	(20.00)	0.00%
8735	Misc Department Admin	60.35	60.35	200.00	139.65	69.83%
	<b>Total Other Expense</b>	<b>80.35</b>	<b>80.35</b>	<b>200.00</b>	<b>119.65</b>	<b>59.83%</b>
<b>Rent &amp; Utilities</b>						
6025	Telephone	249.43	1,224.73	3,000.00	1,775.27	59.18%
7350	Rent - Meetings	0.00	0.00	500.00	500.00	100.00%
7352	Rent - Offices & Other Structures	2,900.00	14,500.00	33,179.00	18,679.00	56.30%
8610	Electric	65.71	419.17	3,500.00	3,080.83	88.02%
8620	Gas Service	0.00	0.00	500.00	500.00	100.00%
	<b>Total Rent &amp; Utilities</b>	<b>3,215.14</b>	<b>16,143.90</b>	<b>40,679.00</b>	<b>24,535.10</b>	<b>60.31%</b>
<b>Repairs &amp; Maintenance</b>						
6405	R & M - Extinguishers	0.00	64.16	110.00	45.84	41.67%
	<b>Total Repairs &amp; Maintenance</b>	<b>0.00</b>	<b>64.16</b>	<b>110.00</b>	<b>45.84</b>	<b>41.67%</b>
<b>Travel &amp; Training</b>						
7323	Books, Publications & Subscriptions	0.00	12.99	300.00	287.01	95.67%
7324	Education & Training Fees	0.00	642.25	1,300.00	657.75	50.60%
8539	Meals	68.29	438.94	2,700.00	2,261.06	83.74%
8541	Meals- Local Area - DIR	0.00	0.00	100.00	100.00	100.00%
8550	Mileage Reimbursement & Parking	22.96	129.89	650.00	520.11	80.02%
	<b>Total Travel &amp; Training</b>	<b>91.25</b>	<b>1,224.07</b>	<b>5,050.00</b>	<b>3,825.93</b>	<b>75.76%</b>
	<b>Total Services &amp; Supplies</b>	<b>28,381.80</b>	<b>149,576.86</b>	<b>391,328.00</b>	<b>241,751.14</b>	<b>61.78%</b>
<b>Allocation of Administrative Costs</b>						
8152	ADP Fees	23.14	86.80	0.00	(86.80)	0.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
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100 - 100 - Administration  
From 11/1/2017 Through 11/30/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Total Allocation of Administrative Costs	<u>23.14</u>	<u>86.80</u>	<u>0.00</u>	<u>(86.80)</u>	<u>0.00%</u>
Total Expenditures	<u>40,403.71</u>	<u>207,744.43</u>	<u>540,681.00</u>	<u>332,936.57</u>	<u>61.58%</u>
Net Revenues over Expenditures	<u>(40,400.21)</u>	<u>(207,734.73)</u>	<u>(540,681.00)</u>	<u>332,946.27</u>	<u>(61.58)%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
200 - 200 - Bayridge  
From 11/1/2017 Through 11/30/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>					
<b>Property Taxes</b>					
4035	1,014.78	1,035.96	8,696.00	(7,660.04)	(88.09)%
	1,014.78	1,035.96	8,696.00	(7,660.04)	(88.09)%
<b>Service Charges &amp; Fees</b>					
4920	7,875.00	7,875.00	0.00	7,875.00	0.00%
	7,875.00	7,875.00	0.00	7,875.00	0.00%
<b>Special Taxes &amp; Assessments</b>					
4400	2,398.00	2,398.00	0.00	2,398.00	0.00%
4550	0.00	0.00	29,825.00	(29,825.00)	(100.00)%
	2,398.00	2,398.00	29,825.00	(27,427.00)	(91.96)%
<b>Use of Money &amp; Property</b>					
4505	0.00	0.00	70.00	(70.00)	(100.00)%
	0.00	0.00	70.00	(70.00)	(100.00)%
	11,287.78	11,308.96	38,591.00	(27,282.04)	(70.70)%
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
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%
<b>Services &amp; Supplies</b>					
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6342	0.00	0.00	1,500.00	1,500.00	100.00%
6345	0.00	135.40	500.00	364.60	72.92%
7325	0.00	800.00	800.00	0.00	0.00%
	0.00	935.40	2,800.00	1,864.60	66.59%
<b>Legal &amp; Professional</b>					
7320	0.00	1,108.00	500.00	(608.00)	(121.60)%
7326	87.50	462.75	500.00	37.25	7.45%
	87.50	1,570.75	1,000.00	(570.75)	(57.08)%
<b>Rent &amp; Utilities</b>					
6000	0.00	0.00	115.00	115.00	100.00%
6025	16.29	98.96	0.00	(98.96)	0.00%
8670	516.73	3,100.18	5,380.00	2,279.82	42.38%
	533.02	3,199.14	5,495.00	2,295.86	41.78%
<b>Repairs &amp; Maintenance</b>					
6800	0.00	6,324.00	0.00	(6,324.00)	0.00%
	0.00	6,324.00	0.00	(6,324.00)	0.00%
	620.52	12,029.29	9,295.00	(2,734.29)	(29.42)%
<b>Debt Service</b>					
9804	0.00	0.00	27,964.56	27,964.56	100.00%
	0.00	0.00	27,964.56	27,964.56	100.00%
	620.52	12,029.29	38,259.56	26,230.27	68.56%
<b>Net Revenues over Expenditures</b>	<b>10,667.26</b>	<b>(720.33)</b>	<b>331.44</b>	<b>(1,051.77)</b>	<b>(317.33)%</b>

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
301 - 301 - Fire  
From 11/1/2017 Through 11/30/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>					
<b>Property Taxes</b>					
4035	(25,687.40)	(23,280.18)	2,001,166.00	(2,024,446.18)	(101.16)%
	(25,687.40)	(23,280.18)	2,001,166.00	(2,024,446.18)	(101.16)%
<b>Grant Revenue</b>					
4955	0.00	5,645.86	0.00	5,645.86	0.00%
	0.00	5,645.86	0.00	5,645.86	0.00%
<b>Special Taxes &amp; Assessments</b>					
4015	0.00	0.00	25,214.00	(25,214.00)	(100.00)%
4050	0.00	0.00	543,882.00	(543,882.00)	(100.00)%
	0.00	0.00	569,096.00	(569,096.00)	(100.00)%
<b>Other Revenues</b>					
4000	0.00	17,334.08	67,134.00	(49,799.92)	(74.18)%
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%
	0.00	52,297.12	103,897.00	(51,599.88)	(49.66)%
<b>Use of Money &amp; Property</b>					
4505	0.00	0.00	13,141.00	(13,141.00)	(100.00)%
	0.00	0.00	13,141.00	(13,141.00)	(100.00)%
	(25,687.40)	34,662.80	2,687,300.00	(2,652,637.20)	(98.71)%
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8290	0.00	0.00	1,600.00	1,600.00	100.00%
8295	2,853.05	7,226.67	22,050.00	14,823.33	67.23%
8310	0.00	0.00	2,660.00	2,660.00	100.00%
8340	6,779.99	38,296.05	82,000.00	43,703.95	53.30%
8345	0.00	0.00	5,550.00	5,550.00	100.00%
8355	0.00	0.00	4,724.00	4,724.00	100.00%
8360	0.00	0.00	1,205.00	1,205.00	100.00%
	9,633.04	45,522.72	119,789.00	74,266.28	62.00%
<b>Payroll Taxes &amp; Benefits</b>					
5021	516.48	2,724.38	7,000.00	4,275.62	61.08%
5030	144.00	556.00	2,500.00	1,944.00	77.76%
5035	45.00	180.00	1,000.00	820.00	82.00%
5050	0.00	(915.55)	0.00	915.55	0.00%
5051	139.67	660.11	2,000.00	1,339.89	66.99%
5070	0.00	3,816.53	750.00	(3,066.53)	(408.87)%
5120	0.00	4,564.08	8,500.00	3,935.92	46.30%
5124	0.00	233.33	2,200.00	1,966.67	89.39%
	845.15	11,818.88	23,950.00	12,131.12	50.65%
<b>Employment Services</b>					
5000	0.00	0.00	2,440.00	2,440.00	100.00%
5101	210.52	1,878.19	3,700.00	1,821.81	49.24%
6230	0.00	0.00	2,800.00	2,800.00	100.00%
	210.52	1,878.19	8,940.00	7,061.81	78.99%
	10,688.71	59,219.79	152,679.00	93,459.21	61.21%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
301 - 301 - Fire  
From 11/1/2017 Through 11/30/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Services &amp; Supplies</b>					
<b>  Clothing &amp; Uniform</b>					
7246	0.00	0.00	1,800.00	1,800.00	100.00%
7248	0.00	0.00	1,400.00	1,400.00	100.00%
	0.00	0.00	3,200.00	3,200.00	100.00%
<b>  Contract Services</b>					
6110	179.96	449.90	1,080.00	630.10	58.34%
7100	93.31	413.29	1,800.00	1,386.71	77.04%
7202	0.00	117.90	450.00	332.10	73.80%
7204	0.00	1,812.45	3,700.00	1,887.55	51.01%
7222	0.00	2,000.00	2,000.00	0.00	0.00%
7500	0.00	0.00	2,164,108.00	2,164,108.00	100.00%
	273.27	4,793.54	2,173,138.00	2,168,344.46	99.78%
<b>  Equipment &amp; Tools</b>					
6055	0.00	0.00	4,000.00	4,000.00	100.00%
6440	0.00	3,479.68	14,198.00	10,718.32	75.49%
6460	0.00	0.00	32,500.00	32,500.00	100.00%
6610	0.00	0.00	1,500.00	1,500.00	100.00%
6630	0.00	0.00	500.00	500.00	100.00%
7234	0.00	0.00	500.00	500.00	100.00%
7238	563.95	39,882.12	46,000.00	6,117.88	13.30%
7242	0.00	170.49	350.00	179.51	51.29%
7252	0.00	34,899.00	36,263.00	1,364.00	3.76%
	563.95	78,431.29	135,811.00	57,379.71	42.25%
<b>  Financial Services</b>					
7309	0.00	6.15	0.00	(6.15)	0.00%
7310	0.00	0.00	20.00	20.00	100.00%
9154	0.00	345.08	0.00	(345.08)	0.00%
	0.00	351.23	20.00	(331.23)	(1,656.15)%
<b>  Insurance, Licenses &amp; Regulatory Fees</b>					
6120	0.00	0.00	500.00	500.00	100.00%
6340	0.00	0.00	300.00	300.00	100.00%
6345	0.00	1,949.04	2,500.00	550.96	22.04%
7325	0.00	20,400.04	19,900.00	(500.04)	(2.51)%
	0.00	22,349.08	23,200.00	850.92	3.67%
<b>  Legal &amp; Professional</b>					
7320	42.13	1,477.99	1,000.00	(477.99)	(47.80)%
7326	35.00	358.75	1,500.00	1,141.25	76.08%
7340	0.00	30.00	100.00	70.00	70.00%
	77.13	1,866.74	2,600.00	733.26	28.20%
<b>  Office/Operations</b>					
6130	0.00	169.42	2,630.00	2,460.58	93.56%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
301 - 301 - Fire  
From 11/1/2017 Through 11/30/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
7140	General Supplies & Minor Equipment	0.00	670.49	1,700.00	1,029.51	60.56%
7160	Postage, Shipping & Mail Supplies	0.00	177.23	100.00	(77.23)	(77.23)%
7216	Fire Prevention Education Materials	0.00	783.98	1,200.00	416.02	34.67%
7226	Membership & Dues	25.00	125.00	500.00	375.00	75.00%
7230	Misc Small Parts & Supplies	0.00	1,955.55	5,000.00	3,044.45	60.89%
7240	Propane	0.00	0.00	400.00	400.00	100.00%
	Total Office/Operations	25.00	3,881.67	11,530.00	7,648.33	66.33%
	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	0.00	0.00	300.00	300.00	100.00%
7224	Kitchen Cookware & Utensils	0.00	85.79	700.00	614.21	87.74%
7345	Outreach- Program Give-away Items	0.00	0.00	2,900.00	2,900.00	100.00%
	Total Other Expense	0.00	85.79	4,650.00	4,564.21	98.16%
	Rent & Utilities					
6000	Cell Phones	333.46	764.65	1,550.00	785.35	50.67%
6025	Telephone	339.84	1,685.35	3,300.00	1,614.65	48.93%
8610	Electric	858.17	917.97	175.00	(742.97)	(424.55)%
8620	Gas Service	45.07	188.40	1,400.00	1,211.60	86.54%
8630	Trash Services	99.83	499.15	1,850.00	1,350.85	73.02%
8640	Water and Water Services	80.50	1,572.74	2,650.00	1,077.26	40.65%
8670	Street Lighting	11.09	66.53	132.00	65.47	49.60%
	Total Rent & Utilities	1,767.96	5,694.79	11,057.00	5,362.21	48.50%
	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	1,000.00	616.18	61.62%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	794.75	800.00	5.25	0.66%
6750	R & M - Minor Tools & Equipment	0.00	16.90	500.00	483.10	96.62%
6775	R & M -Operation/Field Equipment	0.00	0.00	800.00	800.00	100.00%
6800	R & M - Grounds & Collection Systems	0.00	8.57	450.00	441.43	98.10%
6900	R & M - Buildings & Structures	181.24	2,021.63	3,000.00	978.37	32.61%
	Total Repairs & Maintenance	181.24	3,225.67	7,050.00	3,824.33	54.25%
	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	0.00	0.00	375.00	375.00	100.00%
8405	Reserve FF Training Costs	0.00	60.00	6,300.00	6,240.00	99.05%
8410	Certifications	0.00	0.00	400.00	400.00	100.00%
	Total Travel & Training	0.00	60.00	7,275.00	7,215.00	99.18%
	Total Services & Supplies	2,888.55	120,739.80	2,379,531.00	2,258,791.20	94.93%
	Allocation of Administrative Costs					
8152	ADP Fees	41.66	249.77	1,800.00	1,550.23	86.12%
	Total Allocation of Administrative Costs	41.66	249.77	1,800.00	1,550.23	86.12%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
301 - 301 - Fire  
From 11/1/2017 Through 11/30/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Capital Outlay					
9006	0.00	12,774.31	0.00	(12,774.31)	0.00%
9085	0.00	0.00	165,000.00	165,000.00	100.00%
	0.00	12,774.31	165,000.00	152,225.69	92.26%
Reserves					
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	103,402.00	103,402.00	100.00%
	13,618.92	192,983.67	2,802,412.00	2,609,428.33	93.11%
Net Revenues over Expenditures	(39,306.32)	(158,320.87)	(115,112.00)	(43,208.87)	37.54%



**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
400 - 400 - Vista de Oro  
From 11/1/2017 Through 11/30/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>					
Special Taxes & Assessments					
4550	0.00	0.00	15,768.00	(15,768.00)	(100.00)%
	0.00	0.00	15,768.00	(15,768.00)	(100.00)%
	0.00	0.00	15,768.00	(15,768.00)	(100.00)%
<b>Expenditures</b>					
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	0.00	0.00	1,500.00	1,500.00	100.00%
6345	0.00	9.00	500.00	491.00	98.20%
7325	0.00	500.00	500.00	0.00	0.00%
	0.00	509.00	2,500.00	1,991.00	79.64%
Legal & Professional					
7320	0.00	200.00	400.00	200.00	50.00%
7326	87.50	165.25	400.00	234.75	58.69%
	87.50	365.25	800.00	434.75	54.34%
Rent & Utilities					
6000	0.00	0.00	115.00	115.00	100.00%
8670	204.67	1,227.94	2,300.00	1,072.06	46.61%
	204.67	1,227.94	2,415.00	1,187.06	49.15%
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%
	292.17	4,364.79	5,715.00	1,350.21	23.63%
	292.17	4,364.79	6,715.00	2,350.21	35.00%
Net Revenues over Expenditures	(292.17)	(4,364.79)	9,053.00	(13,417.79)	(148.21)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
500 - 500 - Water  
From 11/1/2017 Through 11/30/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>					
<b>Property Taxes</b>					
4035	26,810.95	27,370.10	228,858.00	(201,487.90)	(88.04)%
	26,810.95	27,370.10	228,858.00	(201,487.90)	(88.04)%
<b>Service Charges &amp; Fees</b>					
4030	139,785.60	799,460.13	1,906,000.00	(1,106,539.87)	(58.06)%
4102	21,078.75	84,513.89	178,000.00	(93,486.11)	(52.52)%
4103	19,983.75	146,289.28	236,000.00	(89,710.72)	(38.01)%
4104	17,630.75	38,720.37	3,000.00	35,720.37	1,190.68%
4114	(10.00)	(520.00)	2,084.00	(2,604.00)	(124.95)%
4931	600.00	3,550.00	7,000.00	(3,450.00)	(49.29)%
4932	2,906.23	12,299.65	23,000.00	(10,700.35)	(46.52)%
4933	150.00	5,665.00	16,000.00	(10,335.00)	(64.59)%
4937	75.00	410.00	0.00	410.00	0.00%
	202,200.08	1,090,388.32	2,371,084.00	(1,280,695.68)	(54.01)%
<b>Other Revenues</b>					
4105	0.00	0.00	107,000.00	(107,000.00)	(100.00)%
4925	0.00	3,790.78	0.00	3,790.78	0.00%
4930	1,155.86	2,088.12	15,000.00	(12,911.88)	(86.08)%
	1,155.86	5,878.90	122,000.00	(116,121.10)	(95.18)%
<b>Use of Money &amp; Property</b>					
4504	0.00	0.00	2,964.00	(2,964.00)	(100.00)%
4505	0.00	0.00	2,100.00	(2,100.00)	(100.00)%
	0.00	0.00	5,064.00	(5,064.00)	(100.00)%
	230,166.89	1,123,637.32	2,727,006.00	(1,603,368.68)	(58.80)%
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8018	1,756.24	4,806.80	20,000.00	15,193.20	75.97%
8045	0.00	1,399.04	4,000.00	2,600.96	65.02%
8050	216.35	605.78	0.00	(605.78)	0.00%
8051	763.04	1,862.17	16,000.00	14,137.83	88.36%
8054	29,786.20	123,724.44	330,000.00	206,275.56	62.51%
8056	2,723.28	2,723.28	2,500.00	(223.28)	(8.93)%
8060	901.53	5,647.57	23,000.00	17,352.43	75.45%
8063	1,342.00	6,641.25	14,000.00	7,358.75	52.56%
8066	1,230.84	5,439.18	11,000.00	5,560.82	50.55%
8081	470.64	7,524.81	38,000.00	30,475.19	80.20%
	39,190.12	160,374.32	458,500.00	298,125.68	65.02%
<b>Payroll Taxes &amp; Benefits</b>					
5030	204.00	792.00	1,500.00	708.00	47.20%
5031	40.00	150.00	0.00	(150.00)	0.00%
5040	299.46	1,263.18	0.00	(1,263.18)	0.00%
5050	558.53	580.98	6,000.00	5,419.02	90.32%
5060	5,299.30	22,273.60	66,000.00	43,726.40	66.25%
5070	3,653.75	24,037.46	35,000.00	10,962.54	31.32%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
500 - 500 - Water  
From 11/1/2017 Through 11/30/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
5071 Retirement ER - Addl Pick-up	217.09	1,764.61	2,200.00	435.39	19.79%
5075 Retirees Medical - ER	0.00	640.00	1,000.00	360.00	36.00%
5120 Workers Comp Insurance - ER	47.04	15,623.01	12,500.00	(3,123.01)	(24.98)%
Total Payroll Taxes & Benefits	10,319.17	67,124.84	124,200.00	57,075.16	45.95%
Employment Services					
5100 Unemployment Insurance - ER	0.00	476.00	5,000.00	4,524.00	90.48%
6230 Medical Exam	2,500.00	2,675.00	130.00	(2,545.00)	(1,957.69)%
Total Employment Services	2,500.00	3,151.00	5,130.00	1,979.00	38.58%
Total Personnel	52,009.29	230,650.16	587,830.00	357,179.84	60.76%
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	0.00	1,088.58	2,600.00	1,511.42	58.13%
7248 Uniform Safety Boots	144.74	319.74	1,000.00	680.26	68.03%
Total Clothing & Uniform	144.74	1,408.32	3,600.00	2,191.68	60.88%
Contract Services					
6100 Labor & Support-IT Services	0.00	0.00	300.00	300.00	100.00%
6110 IT Purchased Services	256.58	1,921.80	5,000.00	3,078.20	61.56%
7250 Water Quality Testing	1,861.00	9,330.82	28,000.00	18,669.18	66.68%
7255 Security Services	445.56	445.56	7,800.00	7,354.44	94.29%
7301 Contract Maint Services	0.00	0.00	1,500.00	1,500.00	100.00%
7321 Janitorial Cleaning & Supplies	74.46	351.12	850.00	498.88	58.69%
Total Contract Services	2,637.60	12,049.30	43,450.00	31,400.70	72.27%
Equipment & Tools					
6438 Disinfection Feed Pumps	0.00	128.73	0.00	(128.73)	0.00%
7242 Minor Tools, Accessories & Field Machines	32.79	903.22	2,500.00	1,596.78	63.87%
7253 Rent - Equipment	0.00	0.00	1,000.00	1,000.00	100.00%
7256 Meter Purchases & Replacements	5,832.06	5,832.06	50,000.00	44,167.94	88.34%
Total Equipment & Tools	5,864.85	6,864.01	53,500.00	46,635.99	87.17%
Financial Services					
7309 Late Fees	0.00	28.16	0.00	(28.16)	0.00%
Total Financial Services	0.00	28.16	0.00	(28.16)	0.00%
Insurance, Licenses & Regulatory Fees					
6120 Computer Licenses	0.00	0.00	200.00	200.00	100.00%
6340 Misc Fees	0.00	1,026.00	3,000.00	1,974.00	65.80%
6342 Fees - Regulatory	220.00	2,885.80	25,000.00	22,114.20	88.46%
6345 Property Taxes & Assessments Costs	0.00	1,522.39	6,300.00	4,777.61	75.84%
7325 Insurance	0.00	31,581.00	31,581.00	0.00	0.00%
Total Insurance, Licenses & Regulatory Fees	220.00	37,015.19	66,081.00	29,065.81	43.99%
Legal & Professional					
7318 Professional & Consulting BMC	125.40	15,422.70	23,000.00	7,577.30	32.94%
7320 Professional & Consulting Services	1,313.36	15,645.97	40,000.00	24,354.03	60.89%
7326 Legal Services	752.50	3,622.50	8,000.00	4,377.50	54.72%
7336 Legal Services- ISJ	0.00	0.00	1,000.00	1,000.00	100.00%
9155 Inter-Agency Cost Sharing-ISJ	0.00	0.00	15,000.00	15,000.00	100.00%
Total Legal & Professional	2,191.26	34,691.17	87,000.00	52,308.83	60.13%
Office/Operations					

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
500 - 500 - Water  
From 11/1/2017 Through 11/30/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
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	6.00	103.56	3,000.00	2,896.44	96.55%
7160	Postage, Shipping & Mail Supplies	805.84	5,609.07	14,500.00	8,890.93	61.32%
7180	Billing Supplies, Forms & Printing	110.55	221.10	2,000.00	1,778.90	88.94%
7226	Membership & Dues	0.00	420.00	1,310.00	890.00	67.94%
7230	Misc Small Parts & Supplies	126.22	688.69	800.00	111.31	13.91%
7237	Process Control & Treatment Supplies	0.00	765.61	4,000.00	3,234.39	80.86%
7239	Water Treatment Chemicals	404.73	1,799.76	6,600.00	4,800.24	72.73%
7249	Safety Supplies	20.37	95.30	3,000.00	2,904.70	96.82%
	Total Office/Operations	1,473.71	11,166.97	40,210.00	29,043.03	72.23%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	250.00	250.00	100.00%
7348	Water Conservation Program	85.91	85.91	1,000.00	914.09	91.41%
	Total Other Expense	85.91	85.91	1,250.00	1,164.09	93.13%
	Rent & Utilities					
6000	Cell Phones	455.16	1,156.96	3,260.00	2,103.04	64.51%
6025	Telephone	692.62	3,182.39	8,400.00	5,217.61	62.11%
7352	Rent - Offices & Other Structures	0.00	0.00	2,900.00	2,900.00	100.00%
8610	Electric	7,232.12	49,009.40	84,000.00	34,990.60	41.66%
8620	Gas Service	0.00	0.00	250.00	250.00	100.00%
8630	Trash Services	685.85	1,291.97	4,000.00	2,708.03	67.70%
8644	Disposal Services	1,192.00	15,137.00	18,500.00	3,363.00	18.18%
8670	Street Lighting	30.58	183.40	350.00	166.60	47.60%
	Total Rent & Utilities	10,288.33	69,961.12	121,660.00	51,698.88	42.49%
	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	250.00	(63.03)	(25.21)%
6641	R & M - Wells	0.00	599.22	800.00	200.78	25.10%
6750	R & M - Minor Tools & Equipment	0.00	990.56	1,200.00	209.44	17.45%
6775	R & M - Operation/Field Equipment	0.00	59.45	0.00	(59.45)	0.00%
6800	R & M - Grounds & Collection Systems	0.00	46.44	1,000.00	953.56	95.36%
6830	Paving & Concrete	0.00	4,050.00	0.00	(4,050.00)	0.00%
6900	R & M - Buildings & Structures	142.17	237.47	1,500.00	1,262.53	84.17%
7241	R & M - Water Distribution System	7,004.83	7,554.67	15,000.00	7,445.33	49.64%
	Total Repairs & Maintenance	7,147.00	14,187.47	20,450.00	6,262.53	30.62%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324	Education & Training Fees	0.00	3,183.33	8,324.00	5,140.67	61.76%
8410	Certifications	0.00	60.00	300.00	240.00	80.00%
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	11.77	221.44	700.00	478.56	68.37%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
500 - 500 - Water  
From 11/1/2017 Through 11/30/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Total Travel & Training	11.77	3,686.33	12,274.00	8,587.67	69.97%
Vehicle Maintenance & Repairs					
7006 Tuneup/Oil/Maintenance	0.00	130.06	0.00	(130.06)	0.00%
7211 Misc Fuel & Diesel	82.40	471.14	2,200.00	1,728.86	78.58%
7220 Gasoline	337.43	1,682.91	4,000.00	2,317.09	57.93%
7228 Markings & Other Misc Services	0.00	1,270.30	350.00	(920.30)	(262.94)%
7232 Vehicle Repairs - Parts, Tires & Lubricants	4.83	2,716.38	3,000.00	283.62	9.45%
Total Vehicle Maintenance & Repairs	424.66	6,270.79	9,550.00	3,279.21	34.34%
Total Services & Supplies	30,489.83	197,414.74	459,025.00	261,610.26	56.99%
Allocation of Administrative Costs					
8152 ADP Fees	32.40	145.94	0.00	(145.94)	0.00%
Total Allocation of Administrative Costs	32.40	145.94	0.00	(145.94)	0.00%
Capital Outlay					
9006 Infrastructure CIP	3,713.15	26,189.84	380,000.00	353,810.16	93.11%
Total Capital Outlay	3,713.15	26,189.84	380,000.00	353,810.16	93.11%
Debt Service					
9022 Debt Service - Principal	0.00	156,109.45	156,109.00	(0.45)	(0.00)%
9023 Debt Service - Interest & Annual Fee	0.00	67,009.37	109,607.00	42,597.63	38.86%
Total Debt Service	0.00	223,118.82	265,716.00	42,597.18	16.03%
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%
Total Expenditures	86,244.67	677,519.50	2,281,571.00	1,604,051.50	70.30%
Net Revenues over Expenditures	143,922.22	446,117.82	445,435.00	682.82	0.15%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
600 - 600 - Wastewater  
From 11/1/2017 Through 11/30/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>					
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)%
<b>Expenditures</b>					
Services & Supplies					
Financial Services					
7310	0.00	20.00	0.00	(20.00)	0.00%
	0.00	20.00	0.00	(20.00)	0.00%
Insurance, Licenses & Regulatory Fees					
6345	0.00	134.64	0.00	(134.64)	0.00%
	0.00	134.64	0.00	(134.64)	0.00%
Legal & Professional					
7320	0.00	2,543.06	11,564.00	9,020.94	78.01%
7326	0.00	353.60	0.00	(353.60)	0.00%
	0.00	2,896.66	11,564.00	8,667.34	74.95%
	0.00	3,051.30	11,564.00	8,512.70	73.61%
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%
	0.00	3,051.30	36,564.00	33,512.70	91.65%
Net Revenues over Expenditures	0.00	(3,051.30)	7,703.00	(10,754.30)	(139.61)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
602 - Wastewater Fiduciary Fund  
From 11/1/2017 Through 11/30/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues					
Property Taxes					
4035	(232.72)	(232.72)	0.00	(232.72)	0.00%
	(232.72)	(232.72)	0.00	(232.72)	0.00%
Special Taxes & Assessments					
4061	0.00	(812,600.78)	0.00	(812,600.78)	0.00%
	0.00	(812,600.78)	0.00	(812,600.78)	0.00%
	(232.72)	(812,833.50)	0.00	(812,833.50)	0.00%
Net Revenues over Expenditures					
	(232.72)	(812,833.50)	0.00	(812,833.50)	0.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
800 - 800 - Drainage  
From 11/1/2017 Through 11/30/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>					
<b>Property Taxes</b>					
4035	2,707.90	2,763.92	22,746.00	(19,982.08)	(87.85)%
	2,707.90	2,763.92	22,746.00	(19,982.08)	(87.85)%
<b>Special Taxes &amp; Assessments</b>					
4400	14,166.00	14,166.00	95,440.00	(81,274.00)	(85.16)%
	14,166.00	14,166.00	95,440.00	(81,274.00)	(85.16)%
<b>Other Revenues</b>					
4935	4.50	4.50	0.00	4.50	0.00%
	4.50	4.50	0.00	4.50	0.00%
<b>Use of Money &amp; Property</b>					
4505	0.00	0.00	149.00	(149.00)	(100.00)%
	0.00	0.00	149.00	(149.00)	(100.00)%
	16,878.40	16,934.42	118,335.00	(101,400.58)	(85.69)%
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8045	0.00	0.00	200.00	200.00	100.00%
8054	0.00	7,354.62	63,310.00	55,955.38	88.38%
	0.00	7,354.62	63,510.00	56,155.38	88.42%
	0.00	7,354.62	63,510.00	56,155.38	88.42%
<b>Services &amp; Supplies</b>					
<b>Equipment &amp; Tools</b>					
6390	0.00	0.00	500.00	500.00	100.00%
7242	0.00	0.00	200.00	200.00	100.00%
	0.00	0.00	700.00	700.00	100.00%
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6342	0.00	1.68	7,000.00	6,998.32	99.98%
6345	0.00	53.20	200.00	146.80	73.40%
7325	0.00	3,100.00	3,500.00	400.00	11.43%
	0.00	3,154.88	10,700.00	7,545.12	70.52%
<b>Legal &amp; Professional</b>					
7320	0.00	1,000.00	1,000.00	0.00	0.00%
7326	52.50	315.00	100.00	(215.00)	(215.00)%
	52.50	1,315.00	1,100.00	(215.00)	(19.55)%
<b>Office/Operations</b>					
7140	0.00	10.70	0.00	(10.70)	0.00%
7230	0.00	275.00	500.00	225.00	45.00%
7249	0.00	13.49	200.00	186.51	93.25%
	0.00	299.19	700.00	400.81	57.26%
<b>Other Expense</b>					
7346	0.00	250.00	0.00	(250.00)	0.00%
	0.00	250.00	0.00	(250.00)	0.00%
<b>Rent &amp; Utilities</b>					



**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
800 - 800 - Drainage  
From 11/1/2017 Through 11/30/2017

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
6000	Cell Phones	276.76	691.28	1,250.00	558.72	44.70%
6025	Telephone	16.29	98.96	100.00	1.04	1.04%
7352	Rent - Offices & Other Structures	0.00	0.00	100.00	100.00	100.00%
8610	Electric	140.62	844.92	1,500.00	655.08	43.67%
8670	Street Lighting	72.22	433.22	850.00	416.78	49.03%
	Total Rent & Utilities	505.89	2,068.38	3,800.00	1,731.62	45.57%
	Repairs & Maintenance					
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	0.00	1,000.00	1,000.00	100.00%
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	0.00	73.99	200.00	126.01	63.01%
	Total Repairs & Maintenance	0.00	131.88	3,700.00	3,568.12	96.44%
	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	20.60	117.78	550.00	432.22	78.59%
7220	Gasoline	84.36	420.73	800.00	379.27	47.41%
	Total Vehicle Maintenance & Repairs	104.96	538.51	1,350.00	811.49	60.11%
	Total Services & Supplies	663.35	9,349.51	28,050.00	18,700.49	66.67%
	Capital Outlay					
9006	Infrastructure CIP	0.00	0.00	86,000.00	86,000.00	100.00%
	Total Capital Outlay	0.00	0.00	86,000.00	86,000.00	100.00%
	Total Expenditures	663.35	16,704.13	177,560.00	160,855.87	90.59%
	Net Revenues over Expenditures	16,215.05	230.29	(59,225.00)	59,455.29	(100.39)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
900 - 900 - Parks & Recreation  
From 11/1/2017 Through 11/30/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Expenditures					
Services & Supplies					
Legal & Professional					
7320	0.00	0.00	3,000.00	3,000.00	100.00%
7326	227.50	420.00	1,000.00	580.00	58.00%
	227.50	420.00	4,000.00	3,580.00	89.50%
Office/Operations					
7140	0.00	0.00	100.00	100.00	100.00%
	0.00	0.00	100.00	100.00	100.00%
	227.50	420.00	4,100.00	3,680.00	89.76%
	227.50	420.00	4,100.00	3,680.00	89.76%
Net Revenues over Expenditures	(227.50)	(420.00)	(4,100.00)	3,680.00	(89.76)%