FINANCE ADVISORY COMMITTEE SPECIAL MEETING

Monday, October 30, 2017 at 5:30 p.m.
Los Osos Community Services District Office
2122 9th Street, Suite 106, Los Osos, CA

COMMITTEE MEMBERS
Marshall Ochylski, Chairperson
Jon-Erik Storm, Alternate Chairperson
Lisa Gonzalez, Member
Cheri Grimm, Member
Christine Womack, Member

STAFF
Renee Osborne, General Manager
Ann Kudart, Administrative Services Manager

AGENDA

1. **Opening – 5:30 p.m.**
   A. Call to Order
   B. Flag Salute
   C. Roll Call

2. **Review of Board Item Regarding Approval of Warrant Register for October 2017**
   (Committee Recommendations to the Board)
   Presented By: General Manager Osborne

3. **Review of Board Item Regarding Revenues and Expenditures Report for the Period Ending September 2017**
   (Committee Recommendations to the Board)
   Presented By: General Manager Osborne

4. **Updates Regarding Fiscal Year 2016/2017 Audit, Closing the Books for Fiscal Year 2016/2017, and Finance Committee Work Plan for 2018**
   Presented By: Chairperson Ochylski and General Manager Osborne

5. **Public Comments on Items NOT on this Agenda:** At this time, the public may comment on items not on this agenda. Each commenter is limited to 3 minutes and shall address the Chairperson.

6. **Schedule Next FAC Meeting -** Unless otherwise noted the next FAC meeting will be held Monday, December 4, 2017.

7. **Closing Comments by FAC Committee Members**

8. **Adjournment**

ITEM 2

REVIEW OF BOARD ITEM REGARDING APPROVAL OF WARRANT REGISTER FOR OCTOBER 2017

October 27, 2017

TO: LOCSD Board of Directors

FROM: Robert Stilts, District Accountant

SUBJECT: **Agenda Item 11C – 11/2/2017 Board Meeting**
Approve Warrant Register for October 2017

DESCRIPTION

The attached Warrant Register is for your Board's review and approval for disbursement.

SUMMARY 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 approve the October 2017 warrants for disbursement.

Attachments

President
Jon-Erik G. Storm

Vice President
Vicki L. Milledge

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

General Manager
Renee Osborne

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
Greg Alex

Mailing Address:
P.O. Box 6064
Los Osos, CA 93412

Offices:
2122 9th Street, Suite 102
Los Osos, CA 93402

Phone: 805/528-9370
FAX: 805/528-9377

www.losososcsd.org

LOS OSOS COMMUNITY SERVICES DISTRICT

Check/Voucher Register - Warrant Register by Check Number

From 10/1/2017 Through 10/31/2017

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
26828	10/31/2017	ALL WAYS CLEAN	245.00	10-1 -31/17 Janitorial Svc Ste 102 & 106	100
26829	10/31/2017	DIGITAL DEPLOYMENT, INC	200.00	10/1 - 31/17 Website Hosting	100
26830	10/31/2017	HANLEY & FLEISHMAN, LLP	3,491.25	9/1 - 30/17 General Legal	100
	10/31/2017	HANLEY & FLEISHMAN, LLP	52.50	9/1 - 30/17 General Legal	200
	10/31/2017	HANLEY & FLEISHMAN, LLP	288.75	9/1 - 30/17 General Legal	301
	10/31/2017	HANLEY & FLEISHMAN, LLP	35.00	9/1 - 30/17 General Legal	500
	10/31/2017	HANLEY & FLEISHMAN, LLP	52.50	9/1 - 30/17 General Legal	900
26831	10/31/2017	MINER'S ACE HARDWARE	711.06	09/01-30/17 Acct#143640 Supplies/Maint/Equip/Tools/Parts	500
	10/31/2017	MINER'S ACE HARDWARE	17.30	09/01-30/17 Acct#143640 Supplies/Maint/Equip/Tools/Parts	800
26832	10/31/2017	ANN KUDART, LOCSD ADMIN PETTY CASH CUSTODIAN	64.36	9/1 - 30/17 Petty Cash Reimbursement	100
	10/31/2017	ANN KUDART, LOCSD ADMIN PETTY CASH CUSTODIAN	38.79	9/1 - 30/17 Petty Cash Reimbursement	500
26833	10/31/2017	SPEED'S OIL TOOL SERVICE, INC	384.00	09/19/17 Brine Disposal Trucking Services - SB Well	500
26834	10/31/2017	STANLEY CONVERGENT SECURITY SOLUTIONS	58.91	11/1 - 30/17 Security Svc # 2234623879	100
26835	10/31/2017	USA BLUE BOOK	154.63	09/27/17 #922782 Repair/Maint (Chlorine Pump Repair Kit)	500
27319	10/3/2017	MBS LAND SURVEYS	2,400.00	09/08/17 Topographic Survey (8th St Upper Aquifer Well)	500
27320	10/5/2017	WALLACE GROUP	400.00	10/05/17 FY 17/18 Special District Tax Rolls (50%)	200
	10/5/2017	WALLACE GROUP	750.00	10/05/17 FY 17/18 Special District Tax Rolls (50%)	301
	10/5/2017	WALLACE GROUP	100.00	10/05/17 FY 17/18 Special District Tax Rolls (50%)	400
	10/5/2017	WALLACE GROUP	500.00	10/05/17 FY 17/18 Special District Tax Rolls (50%)	800
27321	10/11/2017	DEPARTMENT OF THE TREASURY	31.57	10/11/17 77-0504518 Adjusted Income Tax (12.31.15 Form 941)	100
27322	10/13/2017	AFLAC	61.34	09/01-30/17 Acct#HJ582 EE Elected Insurance	100
	10/13/2017	AFLAC	354.98	09/01-30/17 Acct#HJ582 EE Elected Insurance	500
27323	10/13/2017	ADMINISTRATIVE FIRE SERVICES SECTION	50.00	07/01/17-06/30/18 Membership Dues	301
27324	10/13/2017	AGP VIDEO, INC	1,125.00	09/01-30/17 CH20 Ops & Mgt/Video Production/Media Copy	100
27325	10/13/2017	ALLIED ADMIN - DELTA DENTAL	47.16	10/01-31/17 ID#07917-7535 Dental Plan	100
	10/13/2017	ALLIED ADMIN - DELTA DENTAL	1,017.03	10/01-31/17 ID#07917-7535 Dental Plan	500
27326	10/13/2017	AT&T	126.04	09/22/17-10/21/17 Acct#134994840-4 Telephone/Internet - SB	500
27327	10/13/2017	CHARTER COMMUNICATIONS	89.98	09/28/17-10/27/17 Acct#8245101120143981 Internet Service FD	301
27328	10/13/2017	CHARTER COMMUNICATIONS	106.56	10/01-31/17 Acct#8245101120119395 Internet Service Wateryard	500
27329	10/13/2017	GEORGE CONTENTO	2,900.00	11/01-30/17 Office Rent (Suites 102 & 106)	100
27330	10/13/2017	CRYSTAL SPRINGS WATER	24.15	09/01-30/17 Acct#057427 Water Delivery	100

LOS OSOS COMMUNITY SERVICES DISTRICT
Check/Voucher Register - Warrant Register by Check Number
From 10/1/2017 Through 10/31/2017

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
27331	10/13/2017	WELLS FARGO VENDOR FIN SERV	93.31	11/03/17-12/02/17 90136374384 Copier Lease/Service Contract	301
27332	10/13/2017	MISSION COUNTRY DISPOSAL	99.83	10/01-31/17 #4130-5101023 Trash Service - FD	301
27333	10/13/2017	MISSION COUNTRY DISPOSAL	114.81	10/01-31/17 Acct#4130-5101854 Trash Service - Wateryard	500
27334	10/13/2017	MISSION COUNTRY DISPOSAL	146.88	09/01-30/17 Acct#4130-3184004 Trash Service - 7th St/Ferrell	500
27335	10/13/2017	MISSION LINEN SUPPLY	21.18	09/28/17 Cust#213729 Janitorial Supplies - towel rolls/rags	500
27336	10/13/2017	NOBLE SAW, INC.	157.84	10/04/17 Cust#7268 Repair/Maint Tools & Equipment (weedwhack	500
27337	10/13/2017	OASIS EQUIPMENT RENTAL	56.69	09/07/17 Repair/Maint (fence posts)	800
27338	10/13/2017	OFFICE DEPOT INC	273.58	09/01-30/17 Acct#28702448 General Office Supplies	100
27339	10/13/2017	PITNEY BOWES INC.	124.69	09/25/17 Acct#0010304241 Postage Supplies (meter ink)	100
27340	10/13/2017	PRP COMPANIES	417.50	10/05/17 Billing Supplies (#9 & #10 window envelopes)	500
27341	10/13/2017	SELECT BUSINESS SYSTEMS	106.92	09/01-30/17 Cust#400356 Copier Contract - Maint/Usage	100
27342	10/13/2017	SLO COUNTY EMPLOYEES ASSOC	20.45	09/25/17-10/08/17 SLOCEA Dues	100
	10/13/2017	SLO COUNTY EMPLOYEES ASSOC	102.66	09/25/17-10/08/17 SLOCEA Dues	500
27343	10/13/2017	SAN LUIS POWERHOUSE	553.01	09/28/17 CDF#15 LOS OSOS Inspect/Repair/Maint (generator)	301
27344	10/13/2017	SOUTH SAN LUIS OBISPO COUNTY SANITATION DISTRICT	1,628.00	03/07-24/17 Brine Disposal Services - SB Well	500
	10/13/2017	SOUTH SAN LUIS OBISPO COUNTY SANITATION DISTRICT	1,804.00	04/03-25/17 Brine Disposal Services - SB Well	500
	10/13/2017	SOUTH SAN LUIS OBISPO COUNTY SANITATION DISTRICT	385.00	09/19/17 Brine Disposal Services - SB Well	500
27345	10/13/2017	THE GAS COMPANY	37.98	08/18/17-09/19/17 #14941522279 Gas Service - FD	301
27346	10/13/2017	LOS OSOS CHEVRON	183.41	09/01-30/17 Gas & Diesel - Fleet Vehicles	500
	10/13/2017	LOS OSOS CHEVRON	45.85	09/01-30/17 Gas & Diesel - Fleet Vehicles	800
27347	10/23/2017	BROWNSTEIN, HYATT, FARBER, SCHRECK	12,622.59	09/30/17 Basin Management Committee Shared Cost	500
27348	10/23/2017	CARMEL & NACCASHA LLP	160.00	09/01/17 Legal Services (Personnel)	100
27349	10/23/2017	CHARTER COMMUNICATIONS	90.12	10/09/17-11/08/17 Acct#8245101120013341 Cable Service FD	301
27350	10/23/2017	CHARTER COMMUNICATIONS	200.00	10/28/17-11/27/17 Acct#8245101120119577 Internet Server/Admi	100
	10/23/2017	CHARTER COMMUNICATIONS	25.00	10/28/17-11/27/17 Acct#8245101120119577 Internet Server/Admi	500
27351	10/23/2017	CHARTER COMMUNICATIONS	139.56	10/19/17-11/18/17 Acct#8245101120015742 Channel 20	100
27352	10/23/2017	GRACE ENVIRONMENTAL SERVICES	8,010.50	10/01-31/17 GM Services	100
27353	10/23/2017	HUMANA INSURANCE COMPANY	189.00	11/01-30/17 ID#732930-001 Insurance (RFF)	301

LOS OSOS COMMUNITY SERVICES DISTRICT
Check/Voucher Register - Warrant Register by Check Number
From 10/1/2017 Through 10/31/2017

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
27354	10/23/2017	KITZMAN WATER, INC.	80.50	10/01-31/17 Acct#72975 Softwater Service	301
27355	10/23/2017	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	77.63	11/01-30/17 Acct#LOSOSOS-BL-283600 Insurance (Life/AD+D/WI/L	100
	10/23/2017	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	554.50	11/01-30/17 Acct#LOSOSOS-BL-283600 Insurance (Life/AD+D/WI/L	500
27356	10/23/2017	MINER'S ACE HARDWARE	20.51	09/01-30/17 Cust#121480 Misc Small Parts	301
27357	10/23/2017	NONPROFIT TECHNOLOGIES, INC	29.75	09/12/17 MIP Support	100
27358	10/23/2017	PG&E	72.55	02/17/17-03/20/17 Electric Services (lost invoice)	100
	10/23/2017	PG&E	516.51	02/17/17-03/20/17 Electric Services (lost invoice)	200
	10/23/2017	PG&E	49.86	02/17/17-03/20/17 Electric Services (lost invoice)	301
	10/23/2017	PG&E	204.59	02/17/17-03/20/17 Electric Services (lost invoice)	400
	10/23/2017	PG&E	4,511.04	02/17/17-03/20/17 Electric Services (lost invoice)	500
	10/23/2017	PG&E	162.67	02/17/17-03/20/17 Electric Services (lost invoice)	800
27359	10/23/2017	CARDMEMBER SERVICE	1,351.86	09/06/17 Credit Card/Kudart-Best Buy (computer hardware)	100
	10/23/2017	CARDMEMBER SERVICE	22.42	09/07/17 Credit Card/Kudart-Albertsons (supplies)	100
	10/23/2017	CARDMEMBER SERVICE	54.81	09/07/17 Credit Card/Kudart-Nichols (BOD working meal)	100
	10/23/2017	CARDMEMBER SERVICE	209.99	09/21/17 Credit Card/Kudart-newegg.com (computer software)	100
	10/23/2017	CARDMEMBER SERVICE	39.00	09/30/17 Credit Cards Late Fees/Charges	100
	10/23/2017	CARDMEMBER SERVICE	255.21	09/13/17 Credit Card/Alex-Best Buy (computer HD/kitchen supp	301
	10/23/2017	CARDMEMBER SERVICE	23.04	09/14/17 Credit Card/Brown-UPS (certified mail weed abatemen	301
	10/23/2017	CARDMEMBER SERVICE	732.70	09/20/17 Credit Card/Brown-Comfort Market (Fire Safety Fire)	301
	10/23/2017	CARDMEMBER SERVICE	22.62	09/22/17 Credit Card/Brown-Target (Fire Safety Fair supplies	301
	10/23/2017	CARDMEMBER SERVICE	32.97	09/15/17 Credit Card/Asuncion-FullSource.com (2 safety vests	500
27360	10/23/2017	SLO COUNTY TAX COLLECTOR	135.40	10/31/17 FY17/18 Property Taxes & Assessments	200
	10/23/2017	SLO COUNTY TAX COLLECTOR	1,949.04	10/31/17 FY17/18 Property Taxes & Assessments	301
	10/23/2017	SLO COUNTY TAX COLLECTOR	9.00	10/31/17 FY17/18 Property Taxes & Assessments	400
	10/23/2017	SLO COUNTY TAX COLLECTOR	1,522.39	10/31/17 FY17/18 Property Taxes & Assessments	500
	10/23/2017	SLO COUNTY TAX COLLECTOR	134.64	10/31/17 FY17/18 Property Taxes & Assessments	600
	10/23/2017	SLO COUNTY TAX COLLECTOR	53.20	10/31/17 FY17/18 Property Taxes & Assessments	800
27361	10/23/2017	VISION SERVICE PLAN	12.40	10/01-31/17 Acct#121302260001 Vision Plan	100
	10/23/2017	VISION SERVICE PLAN	195.74	10/01-31/17 Acct#121302260001 Vision Plan	500
27362	10/23/2017	WALLACE GROUP	1,870.93	09/01-30/17 Engineering Services (Program C/8th St/updates)	500

LOS OSOS COMMUNITY SERVICES DISTRICT

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From 10/1/2017 Through 10/31/2017

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
27363	10/27/2017	AL'S SEPTIC PUMPING SERVICE, INC.	6,324.00	09/21-26/17 Maint Collection System (jetting Bayridge)	200
	10/27/2017	AL'S SEPTIC PUMPING SERVICE, INC.	2,262.60	09/19/17 Maint Collection System (jetting Vista de Oro)	400
27364	10/27/2017	FERGUSON ENTERPRISES, INC #1350	85.80	09/22/17 Cust #725053 Minor Tools & Equip	500
27365	10/27/2017	DE LANGE LANDEN FINANCIAL SERVICES	374.30	10/01-31/17 Acct#630919 Sharp Copier Service Contract	100
27366	10/27/2017	MISSION LINEN SUPPLY	21.18	10/12/17 Cust#213729 Janitorial Supplies - towel rolls/rags	500
27367	10/27/2017	NOBLE SAW, INC.	441.72	10/11/17 Cust#7268 Minor Tools & Equip (Stihl weed eater)	500
27368	10/27/2017	PETE'S MORRO BAY TIRE AND AUTO	64.71	10/12/17 Vehicle Maint-Unit H (oil change, washer fluid)	500
	10/27/2017	PETE'S MORRO BAY TIRE AND AUTO	1,624.07	10/20/17 Vehicle Repair-Unit A (brakes)	500
27369	10/27/2017	PG&E	70.89	09/20/17-10/18/17 Electric Service	100
	10/27/2017	PG&E	516.73	09/20/17-10/18/17 Electric Service	200
	10/27/2017	PG&E	21.60	09/20/17-10/18/17 Electric Service	301
	10/27/2017	PG&E	204.66	09/20/17-10/18/17 Electric Service	400
	10/27/2017	PG&E	8,342.80	09/20/17-10/18/17 Electric Service	500
	10/27/2017	PG&E	214.09	09/20/17-10/18/17 Electric Service	800
27370	10/27/2017	SIGN HERE	563.06	10/11/17 Lexan Marquee Sign FD	301
27371	10/27/2017	SLO COUNTY EMPLOYEES ASSOC	20.45	10/09/17-10/22/17 SLOCEA Dues	100
	10/27/2017	SLO COUNTY EMPLOYEES ASSOC	102.66	10/09/17-10/22/17 SLOCEA Dues	500
27372	10/27/2017	COUNTY OF SAN LUIS OBISPO - EH	661.00	07/01/17-08/31/17 Acct#AR0009718 Cross Connection Services	500
27373	10/27/2017	SLO COUNTY DEPARTMENT OF PUBLIC WORKS	2,981.00	09/01-30/17 405R979032 Water Quality Testing	500
27374	10/27/2017	SPEED'S OIL TOOL SERVICE, INC	376.00	10/03/17 Brine Disposal Trucking Service - SB Well	500
	10/27/2017	SPEED'S OIL TOOL SERVICE, INC	360.00	10/10/17 Brine Disposal Trucking Service - SB Well	500
27375	10/27/2017	ROBERT STILTS, CPA	3,812.50	10/03-16/17 Bookkeeping Services	100
27376	10/27/2017	TECHXPRESS INC	1,401.00	11/01-30/17 IT Support & Service	100
27377	10/27/2017	VERIZON WIRELESS	174.35	09/08/17-10/07/17 Acct#472454582-00001 Cellular Service	301
	10/27/2017	VERIZON WIRELESS	207.58	09/08/17-10/07/17 Acct#472454582-00001 Cellular Service	500
	10/27/2017	VERIZON WIRELESS	138.38	09/08/17-10/07/17 Acct#472454582-00001 Cellular Service	800
501475275	10/13/2017	ADP, LLP	8.79	09/25/17-10/13/17 Payroll Processing Services	100
	10/13/2017	ADP, LLP	61.46	09/25/17-10/13/17 Payroll Processing Services	301
	10/13/2017	ADP, LLP	30.73	09/25/17-10/13/17 Payroll Processing Services	500
CD-AG 4-13-17	10/24/2017	Rabobank NA	0.00	RB Bank Fee - Account Analysis Fee for 4/17	100
PD091317_E...	10/13/2017	CA EMPLOYMENT DEVELOPMENT DEPT	213.61	09/25/17-10/08/17 State Payroll Taxes	100
	10/13/2017	CA EMPLOYMENT DEVELOPMENT DEPT	268.41	09/25/17-10/08/17 State Payroll Taxes	301
	10/13/2017	CA EMPLOYMENT DEVELOPMENT DEPT	941.04	09/25/17-10/08/17 State Payroll Taxes	500
PD101317_4...	10/13/2017	CALPERS 457	250.00	09/25/17-10/08/17 SIP457 Contributions	100
	10/13/2017	CALPERS 457	1,250.00	09/25/17-10/08/17 SIP457 Contributions	500
PD101317_IRS	10/13/2017	DEPARTMENT OF THE TREASURY	690.27	09/25/17-10/08/17 Federal Payroll Taxes	100

LOS OSOS COMMUNITY SERVICES DISTRICT

Check/Voucher Register - Warrant Register by Check Number

From 10/1/2017 Through 10/31/2017

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
	10/13/2017	DEPARTMENT OF THE TREASURY	1,236.91	09/25/17-10/08/17 Federal Payroll Taxes	301
	10/13/2017	DEPARTMENT OF THE TREASURY	2,565.52	09/25/17-10/08/17 Federal Payroll Taxes	500
PD101317_P...	10/13/2017	CA PUBLIC EMPL RET SYSTEM	597.19	09/25/17-10/08/17 Retirement Earned	100
	10/13/2017	CA PUBLIC EMPL RET SYSTEM	2,787.88	09/25/17-10/08/17 Retirement Earned	500
PD102717_4...	10/27/2017	CALPERS 457	250.00	10/09/17-10/22/17 CalPERS 457	100
	10/27/2017	CALPERS 457	1,250.00	10/09/17-10/22/17 CalPERS 457	500
PD102717_E...	10/27/2017	CA EMPLOYMENT DEVELOPMENT DEPT	360.39	10/08/17-10/22/17 State Payroll Taxes	100
	10/27/2017	CA EMPLOYMENT DEVELOPMENT DEPT	218.51	10/08/17-10/22/17 State Payroll Taxes	301
	10/27/2017	CA EMPLOYMENT DEVELOPMENT DEPT	856.87	10/08/17-10/22/17 State Payroll Taxes	500
PD102717_IRS	10/27/2017	DEPARTMENT OF THE TREASURY	1,042.70	10/09/17-10/22/17 Federal Payroll Taxes	100
	10/27/2017	DEPARTMENT OF THE TREASURY	866.05	10/09/17-10/22/17 Federal Payroll Taxes	301
	10/27/2017	DEPARTMENT OF THE TREASURY	2,780.16	10/09/17-10/22/17 Federal Payroll Taxes	500
PD102717_P...	10/27/2017	CA PUBLIC EMPL RET SYSTEM	540.91	10/08/017-10/22/17 Retirement Earned	100
	10/27/2017	CA PUBLIC EMPL RET SYSTEM	70.36	10/08/017-10/22/17 Retirement Earned	301
	10/27/2017	CA PUBLIC EMPL RET SYSTEM	2,850.29	10/08/017-10/22/17 Retirement Earned	500
Report Total			111,950.87		

ITEM 3

REVIEW OF BOARD ITEM REGARDING REVENUES AND EXPENDITURES REPORT FOR THE PERIOD ENDING SEPTEMBER 2017

President
Jon-Erik G. Storm

Vice President
Vicki L. Milledge

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

General Manager
Renee Osborne

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

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Greg Alex

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www.losososcsd.org

October 26, 2016

TO: LOCSD Board of Directors

FROM: Adrienne Geidel at Robert Stilts CPA, District Bookkeeper

SUBJECT: **Agenda Item 11D – 11/02/2017 Board Meeting**
Receive Revenue & Expenditures Report for September 2017

DESCRIPTION

The attached is the Statement of Revenue and Expenditures Report for September 2017.

STAFF RECOMMENDATION

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

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

DISCUSSION

The overall trend throughout the Funds continue to be in line with the expenditures that normally recur annually. Cash balances continue to be close to the previous fiscal year.

All Accounting is being done via the District Accounting system.

Adrienne Geidel: Of greatest note is my continued preparation for the upcoming audit, which I plan to attend in-part. I have spent the last month working my way from January through June 2017 cleaning up missing journal entries and reconciling bank accounts. Through this process **I discovered that the County missed a $102,534.45 property tax payment to the District. The balance has now been paid in full as of 10/19/17.** During the audit, I hope to clean up long-standing balance sheet issues, such as a -$152,142.78 balance in Rabobank Investments, which I believe was closed in 2007 and of course does not have a negative balance. This is an example of an item that has been on your balance sheet for years.

Attached this month is a Revenue and Expenditures Report, but I do not have a balance sheet ready as I haven't been able to work from July-current yet. I hope to have this done by the next meeting at the end of the month. You will be glad to know that I have found a better format for the Balance Sheet report, with more appropriate groupings. This is all a work in process and I ask for your patience as I try to piece together information from many months (and potentially years) past. I hope we can work together in a positive manner to identify areas for improvement.

Bank Balances Ending September 30, 2017
Checking: $1,632,691.58
Payroll: $19,112.11
Pacific Premier: $52,234.53
Bankruptcy: $102,793.69
LAIF: $641,005.03
Money Market: $2,082,758.68
US Bank Redemption Market Value: $72,754.06
US Bank Reserve Market Value: $912,501.84

Attachment

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Monthly Actuals

100 - 100 - Administration

From 9/1/2017 Through 9/30/2017

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original
	Revenues				
	Service Charges & Fees				
4005	Copying Costs	0.00	6.20	0.00	6.20
	Total Service Charges & Fees	0.00	6.20	0.00	6.20
	Total Revenues	0.00	6.20	0.00	6.20
	Expenditures				
	Personnel				
	Salaries/Wages				
7322	Director's Compensation	1,100.00	4,500.00	10,100.00	5,600.00
8018	Holiday Pay	288.00	568.00	8,000.00	7,432.00
8045	Overtime Pay	364.50	1,431.50	6,200.00	4,768.50
8051	Floating Holiday Pay	0.00	0.00	510.00	510.00
8054	Salaries & Wages - Regular	10,196.75	23,393.40	87,385.00	63,991.60
8060	Sick Leave Pay	125.60	366.40	2,200.00	1,833.60
8081	Vacation Pay	0.00	288.00	1,800.00	1,512.00
	Total Salaries/Wages	12,074.85	30,547.30	116,195.00	85,647.70
	Payroll Taxes & Benefits				
5020	FICA - ER	68.20	279.00	1,700.00	1,421.00
5030	Life Insurance - ER	0.00	0.00	300.00	300.00
5031	Disability Insurance	0.00	0.00	50.00	50.00
5040	LTD Insurance	30.46	91.38	315.00	223.62
5050	Medicare - ER	173.83	440.07	1,843.00	1,402.93
5060	Cafeteria Plan - ER	750.00	2,250.00	8,000.00	5,750.00
5070	Retirement ER - Regular	0.00	466.67	10,000.00	9,533.33
5071	Retirement ER - Addl Pick-up	0.00	0.00	750.00	750.00
5075	Retirees Medical - ER	264.87	794.07	1,900.00	1,105.93
5120	Workers Comp Insurance - ER	(399.84)	397.85	4,675.00	4,277.15
	Total Payroll Taxes & Benefits	887.52	4,719.04	29,533.00	24,813.96
	Employment Services				
5100	Unemployment Insurance - ER	74.80	306.00	3,000.00	2,694.00
6200	Hiring, Advertising & Other Costs	0.00	0.00	500.00	500.00
6230	Medical Exam	0.00	175.00	125.00	(50.00)
	Total Employment Services	74.80	481.00	3,625.00	3,144.00
	Total Personnel	13,037.17	35,747.34	149,353.00	113,605.66
	Services & Supplies				
	Contract Services				
6100	Labor & Support-IT Services	0.00	0.00	6,500.00	6,500.00
6110	IT Purchased Services	1,939.02	4,416.06	21,500.00	17,083.94
7100	Copier Contract-Maint & Usage	481.22	1,611.88	7,500.00	5,888.12
7255	Security Services	58.91	115.01	913.00	797.99
7321	Janitorial Cleaning & Supplies	245.00	735.00	4,000.00	3,265.00
7342	Public Meeting Recordings	2,250.00	3,375.00	13,500.00	10,125.00
	Total Contract Services	4,974.15	10,252.95	53,913.00	43,660.05
	Financial Services				
7309	Late Fees	39.00	44.00	0.00	(44.00)
7310	Bank Service Charges	0.00	0.00	3,000.00	3,000.00
	Total Financial Services	39.00	44.00	3,000.00	2,956.00
	Insurance, Licenses & Regulatory Fees				
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

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Monthly Actuals

100 - 100 - Administration

From 9/1/2017 Through 9/30/2017

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original
7325	Insurance	0.00	9,254.00	9,254.00	0.00
	Total Insurance, Licenses & Regulatory Fees	0.00	26,466.31	30,996.00	4,529.69
	Legal & Professional				
7303	Professional Services - GM	0.00	19,506.00	78,000.00	58,494.00
7304	Professional Services - ACCTG	3,600.00	10,800.00	48,000.00	37,200.00
7305	Auditing Services	0.00	5,000.00	22,000.00	17,000.00
7320	Professional & Consulting Services	0.00	1,501.72	36,960.00	35,458.28
7326	Legal Services	3,651.25	8,866.25	53,000.00	44,133.75
7340	Legal Notifications & Mandated Advertising	0.00	0.00	2,000.00	2,000.00
	Total Legal & Professional	7,251.25	45,673.97	239,960.00	194,286.03
	Office/Operations				
6130	Computer Hardware	1,351.86	1,351.86	0.00	(1,351.86)
6410	ADP Fees	209.99	209.99	0.00	(209.99)
7140	General Supplies & Minor Equipment	297.73	849.21	5,700.00	4,850.79
7160	Postage, Shipping & Mail Supplies	428.65	1,302.32	5,220.00	3,917.68
7226	Membership & Dues	0.00	100.00	6,500.00	6,400.00
	Total Office/Operations	2,288.23	3,813.38	17,420.00	13,606.62
	Other Expense				
8735	Misc Department Admin	0.00	0.00	200.00	200.00
	Total Other Expense	0.00	0.00	200.00	200.00
	Rent & Utilities				
6025	Telephone	243.50	729.06	3,000.00	2,270.94
7350	Rent - Meetings	0.00	0.00	500.00	500.00
7352	Rent - Offices & Other Structures	2,900.00	8,700.00	33,179.00	24,479.00
8610	Electric	65.92	210.02	3,500.00	3,289.98
8620	Gas Service	0.00	0.00	500.00	500.00
	Total Rent & Utilities	3,209.42	9,639.08	40,679.00	31,039.92
	Repairs & Maintenance				
6405	R & M - Extinguishers	0.00	64.16	110.00	45.84
	Total Repairs & Maintenance	0.00	64.16	110.00	45.84
	Travel & Training				
7323	Books, Publications & Subscriptions	0.00	12.99	300.00	287.01
7324	Education & Training Fees	29.75	584.50	1,300.00	715.50
8539	Meals	82.23	280.23	2,700.00	2,419.77
8541	Meals- Local Area - DIR	0.00	0.00	100.00	100.00
8550	Mileage Reimbursement & Parking	52.77	106.93	650.00	543.07
	Total Travel & Training	164.75	984.65	5,050.00	4,065.35
	Total Services & Supplies	17,926.80	96,938.50	391,328.00	294,389.50
	Allocation of Administrative Costs				
8152	ADP Fees	61.07	61.07	0.00	(61.07)
	Total Allocation of Administrative Costs	61.07	61.07	0.00	(61.07)
	Total Expenditures	31,025.04	132,746.91	540,681.00	407,934.09
	Net Revenues over Expenditures	(31,025.04)	(132,740.71)	(540,681.00)	407,940.29

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Monthly Actuals

200 - 200 - Bayridge

From 9/1/2017 Through 9/30/2017

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original
	Revenues				
	Property Taxes				
4035	Property Taxes	12.86	12.86	8,696.00	(8,683.14)
	Total Property Taxes	12.86	12.86	8,696.00	(8,683.14)
	Special Taxes & Assessments				
4550	Lighting & Septic Assessments	0.00	0.00	29,825.00	(29,825.00)
	Total Special Taxes & Assessments	0.00	0.00	29,825.00	(29,825.00)
	Use of Money & Property				
4505	HO Prop Tax Relief	0.00	0.00	70.00	(70.00)
	Total Use of Money & Property	0.00	0.00	70.00	(70.00)
	Total Revenues	12.86	12.86	38,591.00	(38,578.14)
	Expenditures				
	Personnel				
	Salaries/Wages				
8054	Salaries & Wages - Regular	0.00	0.00	1,000.00	1,000.00
	Total Salaries/Wages	0.00	0.00	1,000.00	1,000.00
	Total Personnel	0.00	0.00	1,000.00	1,000.00
	Services & Supplies				
	Insurance, Licenses & Regulatory Fees				
6342	Fees - Regulatory	0.00	0.00	1,500.00	1,500.00
6345	Property Taxes & Assessments Costs	0.00	0.00	500.00	500.00
7325	Insurance	0.00	800.00	800.00	0.00
	Total Insurance, Licenses & Regulatory Fees	0.00	800.00	2,800.00	2,000.00
	Legal & Professional				
7320	Professional & Consulting Services	0.00	708.00	500.00	(208.00)
7326	Legal Services	52.50	297.50	500.00	202.50
	Total Legal & Professional	52.50	1,005.50	1,000.00	(5.50)
	Rent & Utilities				
6000	Cell Phones	0.00	0.00	115.00	115.00
6025	Telephone	21.42	62.16	0.00	(62.16)
8670	Street Lighting	516.73	1,550.21	5,380.00	3,829.79
	Total Rent & Utilities	538.15	1,612.37	5,495.00	3,882.63
	Repairs & Maintenance				
6405	R & M - Extinguishers	0.00	16.04	0.00	(16.04)
6800	R & M - Grounds & Collection Systems	6,324.00	6,324.00	0.00	(6,324.00)
	Total Repairs & Maintenance	6,324.00	6,340.04	0.00	(6,340.04)
	Total Services & Supplies	6,914.65	9,757.91	9,295.00	(462.91)
	Debt Service				
9804	Payment on Internal Loans	0.00	0.00	27,964.56	27,964.56
	Total Debt Service	0.00	0.00	27,964.56	27,964.56
	Total Expenditures	6,914.65	9,757.91	38,259.56	28,501.65
	Net Revenues over Expenditures	(6,901.79)	(9,745.05)	331.44	(10,076.49)

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Monthly Actuals

301 - 301 - Fire

From 9/1/2017 Through 9/30/2017

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original
	Revenues				
	Property Taxes				
4035	Property Taxes	674.69	674.69	2,001,166.00	(2,000,491.31)
	Total Property Taxes	674.69	674.69	2,001,166.00	(2,000,491.31)
	Grant Revenue				
4955	Govt-Other St Aids & Reimbursements	5,645.86	5,645.86	0.00	5,645.86
	Total Grant Revenue	5,645.86	5,645.86	0.00	5,645.86
	Special Taxes & Assessments				
4015	CSA 9-I Assessments (Contract)	0.00	0.00	25,214.00	(25,214.00)
4050	Special Fire Tax	0.00	0.00	543,882.00	(543,882.00)
	Total Special Taxes & Assessments	0.00	0.00	569,096.00	(569,096.00)
	Other Revenues				
4000	Ambulance Agreement	17,334.08	17,334.08	67,134.00	(49,799.92)
4055	Mutual Aid Reimbursement	0.00	0.00	2,000.00	(2,000.00)
4655	Donations	0.00	34,963.04	34,763.00	200.04
	Total Other Revenues	17,334.08	52,297.12	103,897.00	(51,599.88)
	Use of Money & Property				
4505	HO Prop Tax Relief	0.00	0.00	13,141.00	(13,141.00)
	Total Use of Money & Property	0.00	0.00	13,141.00	(13,141.00)
	Total Revenues	23,654.63	58,617.67	2,687,300.00	(2,628,682.33)
	Expenditures				
	Personnel				
	Salaries/Wages				
8290	Resv FF-OT Em Res Off Duty	0.00	0.00	1,600.00	1,600.00
8295	Resv FF-Overtime/Shift Coverage	1,425.51	3,689.57	22,050.00	18,360.43
8310	Resv FF-Emerg Resp-Off Duty	0.00	0.00	2,660.00	2,660.00
8340	Resv FF-Shift Coverage	11,354.31	26,692.08	82,000.00	55,307.92
8345	Resv FF-Special Projects	0.00	0.00	5,550.00	5,550.00
8355	Resv FF- Training & Drills	0.00	0.00	4,724.00	4,724.00
8360	Resv FF-Weed Abatement	0.00	0.00	1,205.00	1,205.00
	Total Salaries/Wages	12,779.82	30,381.65	119,789.00	89,407.35
	Payroll Taxes & Benefits				
5021	FICA - Fire - ER	792.33	1,883.64	7,000.00	5,116.36
5030	Life Insurance - ER	116.00	284.00	2,500.00	2,216.00
5035	AD & D Insurance	42.50	95.00	1,000.00	905.00
5051	Medicare - Reserves - ER	185.32	440.57	2,000.00	1,559.43
5070	Retirement ER - Regular	0.00	233.33	750.00	516.67
5120	Workers Comp Insurance - ER	(570.59)	4,564.08	8,500.00	3,935.92
5124	Retirement - ER - Tier 2	0.00	233.33	2,200.00	1,966.67
	Total Payroll Taxes & Benefits	565.56	7,733.95	23,950.00	16,216.05
	Employment Services				
5000	Medical Exams & Procedures	0.00	0.00	2,440.00	2,440.00
5101	Unemp. Costs - Reserves	557.18	1,654.27	3,700.00	2,045.73
6230	Medical Exam	0.00	0.00	2,800.00	2,800.00
	Total Employment Services	557.18	1,654.27	8,940.00	7,285.73
	Total Personnel	13,902.56	39,769.87	152,679.00	112,909.13
	Services & Supplies				
	Clothing & Uniform				
7246	Uniform & Gear	0.00	0.00	1,800.00	1,800.00

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Monthly Actuals

301 - 301 - Fire

From 9/1/2017 Through 9/30/2017

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original
7248	Uniform Safety Boots	0.00	0.00	1,400.00	1,400.00
	Total Clothing & Uniform	0.00	0.00	3,200.00	3,200.00
	Contract Services				
6110	IT Purchased Services	0.00	179.96	1,080.00	900.04
7100	Copier Contract-Maint & Usage	226.67	226.67	1,800.00	1,573.33
7202	Building Alarms & Security	117.90	117.90	450.00	332.10
7204	Cleaning Supplies, Laundry & Towel Service	0.00	1,124.45	3,700.00	2,575.55
7222	Hazardous Materials CW JPA Cost	0.00	2,000.00	2,000.00	0.00
7500	Schedule A Charges	0.00	0.00	2,164,108.00	2,164,108.00
	Total Contract Services	344.57	3,648.98	2,173,138.00	2,169,489.02
	Equipment & Tools				
6055	Radios -Non Capital	0.00	0.00	4,000.00	4,000.00
6440	Fire Personal Protection Equipment	0.00	3,479.68	14,198.00	10,718.32
6460	Self-Contained Breathing Apparatus	0.00	0.00	32,500.00	32,500.00
6610	Rescue - Extrication Equipment	0.00	0.00	1,500.00	1,500.00
6630	Rope & Climbing Equipment	0.00	0.00	500.00	500.00
7234	Oxygen Supplies & Cylinder Rent	0.00	0.00	500.00	500.00
7238	Paramedic & EMT Small Tools & Supplies	0.00	37,489.68	46,000.00	8,510.32
7242	Minor Tools, Accessories & Field Machines	0.00	170.49	350.00	179.51
7252	Misc Hardware	0.00	34,899.00	36,263.00	1,364.00
	Total Equipment & Tools	0.00	76,038.85	135,811.00	59,772.15
	Financial Services				
7309	Late Fees	0.00	6.15	0.00	(6.15)
7310	Bank Service Charges	0.00	0.00	20.00	20.00
	Total Financial Services	0.00	6.15	20.00	13.85
	Insurance, Licenses & Regulatory Fees				
6120	Computer Licenses	0.00	0.00	500.00	500.00
6340	Misc Fees	0.00	0.00	300.00	300.00
6345	Property Taxes & Assessments Costs	0.00	0.00	2,500.00	2,500.00
7325	Insurance	0.00	20,400.04	19,900.00	(500.04)
	Total Insurance, Licenses & Regulatory Fees	0.00	20,400.04	23,200.00	2,799.96
	Legal & Professional				
7320	Professional & Consulting Services	0.00	1,074.34	1,000.00	(74.34)
7326	Legal Services	288.75	288.75	1,500.00	1,211.25
7340	Legal Notifications & Mandated Advertising	0.00	0.00	100.00	100.00
	Total Legal & Professional	288.75	1,363.09	2,600.00	1,236.91
	Office/Operations				
6130	Computer Hardware	169.42	169.42	2,630.00	2,460.58
7140	General Supplies & Minor Equipment	0.00	313.35	1,700.00	1,386.65
7160	Postage, Shipping & Mail Supplies	23.04	177.23	100.00	(77.23)
7216	Fire Prevention Education Materials	755.32	755.32	1,200.00	444.68
7226	Membership & Dues	0.00	50.00	500.00	450.00
7230	Misc Small Parts & Supplies	20.51	1,893.65	5,000.00	3,106.35
7240	Propane	0.00	0.00	400.00	400.00

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 9/1/2017 Through 9/30/2017

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original
	Total Office/Operations	968.29	3,358.97	11,530.00	8,171.03
	Other Expense				
7201	White Goods & Accessories - bedding, towels	0.00	0.00	300.00	300.00
7209	District Operating Center Expense	0.00	0.00	450.00	450.00
7218	Cooking Products - Food, Drinks & Staples	0.00	0.00	300.00	300.00
7224	Kitchen Cookware & Utensils	85.79	85.79	700.00	614.21
7345	Outreach- Program Give-away Items	0.00	0.00	2,900.00	2,900.00
	Total Other Expense	85.79	85.79	4,650.00	4,564.21
	Rent & Utilities				
6000	Cell Phones	128.42	256.84	1,550.00	1,293.16
6025	Telephone	0.00	1,022.82	3,300.00	2,277.18
8610	Electric	0.00	10.51	175.00	164.49
8620	Gas Service	37.98	108.14	1,400.00	1,291.86
8630	Trash Services	99.83	299.49	1,850.00	1,550.51
8640	Water and Water Services	80.50	811.30	2,650.00	1,838.70
8670	Street Lighting	11.09	33.27	132.00	98.73
	Total Rent & Utilities	357.82	2,542.37	11,057.00	8,514.63
	Repairs & Maintenance				
6400	R & M - Air Compressors	0.00	0.00	500.00	500.00
6405	R & M - Extinguishers	0.00	383.82	1,000.00	616.18
6640	R & M - Equip & Other Non-Stuctural Fixed Assets	553.01	794.75	800.00	5.25
6750	R & M - Minor Tools & Equipment	0.00	16.90	500.00	483.10
6775	R & M -Operation/Field Equipment	0.00	0.00	800.00	800.00
6800	R & M - Grounds & Collection Systems	0.00	0.00	450.00	450.00
6900	R & M - Buildings & Structures	0.00	100.05	3,000.00	2,899.95
	Total Repairs & Maintenance	553.01	1,295.52	7,050.00	5,754.48
	Travel & Training				
6300	DMV Driv Lic Class B	0.00	0.00	100.00	100.00
7141	CERT Training Supplies	0.00	0.00	100.00	100.00
7323	Books, Publications & Subscriptions	0.00	0.00	375.00	375.00
8405	Reserve FF Training Costs	0.00	60.00	6,300.00	6,240.00
8410	Certifications	0.00	0.00	400.00	400.00
	Total Travel & Training	0.00	60.00	7,275.00	7,215.00
	Total Services & Supplies	2,598.23	108,799.76	2,379,531.00	2,270,731.24
	Allocation of Administrative Costs				
8152	ADP Fees	187.60	187.60	1,800.00	1,612.40
	Total Allocation of Administrative Costs	187.60	187.60	1,800.00	1,612.40
	Capital Outlay				
9006	Infrastructure CIP	11,616.98	12,774.31	0.00	(12,774.31)
9085	Vehicle Purchase	0.00	0.00	165,000.00	165,000.00
	Total Capital Outlay	11,616.98	12,774.31	165,000.00	152,225.69
	Reserves				
9504	*Vehicle Replacement Reserve	0.00	0.00	93,402.00	93,402.00
9572	*General Contingency (Operations) Reserve	0.00	0.00	10,000.00	10,000.00
	Total Reserves	0.00	0.00	103,402.00	103,402.00

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Monthly Actuals

301 - 301 - Fire

From 9/1/2017 Through 9/30/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original
Total Expenditures	28,305.37	161,531.54	2,802,412.00	2,640,880.46
Net Revenues over Expenditures	(4,650.74)	(102,913.87)	(115,112.00)	12,198.13

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Monthly Actuals

400 - 400 - Vista de Oro

From 9/1/2017 Through 9/30/2017

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original
	Revenues				
	Special Taxes & Assessments				
4550	Lighting & Septic Assessments	0.00	0.00	15,768.00	(15,768.00)
	Total Special Taxes & Assessments	0.00	0.00	15,768.00	(15,768.00)
	Total Revenues	0.00	0.00	15,768.00	(15,768.00)
	Expenditures				
	Personnel				
	Salaries/Wages				
8054	Salaries & Wages - Regular	0.00	0.00	1,000.00	1,000.00
	Total Salaries/Wages	0.00	0.00	1,000.00	1,000.00
	Total Personnel	0.00	0.00	1,000.00	1,000.00
	Services & Supplies				
	Insurance, Licenses & Regulatory Fees				
6342	Fees - Regulatory	0.00	0.00	1,500.00	1,500.00
6345	Property Taxes & Assessments Costs	0.00	0.00	500.00	500.00
7325	Insurance	0.00	500.00	500.00	0.00
	Total Insurance, Licenses & Regulatory Fees	0.00	500.00	2,500.00	2,000.00
	Legal & Professional				
7320	Professional & Consulting Services	0.00	100.00	400.00	300.00
7326	Legal Services	0.00	0.00	400.00	400.00
	Total Legal & Professional	0.00	100.00	800.00	700.00
	Rent & Utilities				
6000	Cell Phones	0.00	0.00	115.00	115.00
8670	Street Lighting	204.67	614.02	2,300.00	1,685.98
	Total Rent & Utilities	204.67	614.02	2,415.00	1,800.98
	Repairs & Maintenance				
6405	R & M - Extinguishers	0.00	16.04	0.00	(16.04)
6800	R & M - Grounds & Collection Systems	2,262.60	2,262.60	0.00	(2,262.60)
	Total Repairs & Maintenance	2,262.60	2,278.64	0.00	(2,278.64)
	Total Services & Supplies	2,467.27	3,492.66	5,715.00	2,222.34
	Total Expenditures	2,467.27	3,492.66	6,715.00	3,222.34
	Net Revenues over Expenditures	(2,467.27)	(3,492.66)	9,053.00	(12,545.66)

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Monthly Actuals

500 - 500 - Water

From 9/1/2017 Through 9/30/2017

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original
	Revenues				
	Property Taxes				
4035	Property Taxes	339.62	339.62	228,858.00	(228,518.38)
	Total Property Taxes	339.62	339.62	228,858.00	(228,518.38)
	Service Charges & Fees				
4030	Residential Single Family	152,485.12	450,427.76	1,906,000.00	(1,455,572.24)
4102	Residential- Multi -Family-Water Sales	23,268.50	51,186.14	178,000.00	(126,813.86)
4103	Commercial, Home Care, Retail-Water Sales	22,521.00	79,585.32	236,000.00	(156,414.68)
4104	Irrigation- Water Sales	10,431.75	20,750.87	3,000.00	17,750.87
4114	Water Other Service Revenues	(40.00)	(360.00)	2,084.00	(2,444.00)
4931	Water Activation Fees	800.00	2,300.00	7,000.00	(4,700.00)
4932	Penalties	2,094.62	6,005.73	23,000.00	(16,994.27)
4933	Door Hangers/Lockout Notices	525.00	3,085.00	16,000.00	(12,915.00)
4937	NSF Fees	135.00	235.00	0.00	235.00
	Total Service Charges & Fees	212,220.99	613,215.82	2,371,084.00	(1,757,868.18)
	Other Revenues				
4105	Recycled Water Revenue	0.00	0.00	107,000.00	(107,000.00)
4925	Insurance Claim Reimbursement	0.00	3,790.78	0.00	3,790.78
4930	Other Revenue	0.00	880.79	15,000.00	(14,119.21)
	Total Other Revenues	0.00	4,671.57	122,000.00	(117,328.43)
	Use of Money & Property				
4504	Interest Income	0.00	0.00	2,964.00	(2,964.00)
4505	HO Prop Tax Relief	0.00	0.00	2,100.00	(2,100.00)
	Total Use of Money & Property	0.00	0.00	5,064.00	(5,064.00)
	Total Revenues	212,560.61	618,227.01	2,727,006.00	(2,108,778.99)
	Expenditures				
	Personnel				
	Salaries/Wages				
8018	Holiday Pay	1,717.76	3,050.56	20,000.00	16,949.44
8045	Overtime Pay	270.00	1,298.48	4,000.00	2,701.52
8051	Floating Holiday Pay	545.53	1,099.13	16,000.00	14,900.87
8054	Salaries & Wages - Regular	37,343.06	79,354.27	330,000.00	250,645.73
8056	Retroactive Pay	0.00	0.00	2,500.00	2,500.00
8060	Sick Leave Pay	2,600.40	4,551.30	23,000.00	18,448.70
8063	Standby Pay	1,971.75	4,642.00	14,000.00	9,358.00
8066	Comp Time Used	751.69	3,034.51	11,000.00	7,965.49
8081	Vacation Pay	3,422.00	9,378.73	38,000.00	28,621.27
	Total Salaries/Wages	48,622.19	106,408.98	458,500.00	352,091.02
	Payroll Taxes & Benefits				
5030	Life Insurance - ER	36.00	108.00	1,500.00	1,392.00
5050	Medicare - ER	0.00	0.00	6,000.00	6,000.00
5051	Medicare - Reserves - ER	692.78	1,544.72	0.00	(1,544.72)
5060	Cafeteria Plan - ER	5,300.00	13,800.00	66,000.00	52,200.00
5070	Retirement ER - Regular	0.00	466.67	35,000.00	34,533.33
5071	Retirement ER - Addl Pick-up	0.00	0.00	2,200.00	2,200.00
5075	Retirees Medical - ER	128.00	384.00	1,000.00	616.00
5120	Workers Comp Insurance - ER	(1,108.83)	15,434.63	12,500.00	(2,934.63)
	Total Payroll Taxes & Benefits	5,047.95	31,738.02	124,200.00	92,461.98

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Monthly Actuals

500 - 500 - Water

From 9/1/2017 Through 9/30/2017

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original
	Employment Services				
5100	Unemployment Insurance - ER	277.56	277.56	5,000.00	4,722.44
6230	Medical Exam	0.00	0.00	130.00	130.00
	Total Employment Services	277.56	277.56	5,130.00	4,852.44
	Total Personnel	53,947.70	138,424.56	587,830.00	449,405.44
	Services & Supplies				
	Clothing & Uniform				
7246	Uniform & Gear	998.65	1,033.62	2,600.00	1,566.38
7248	Uniform Safety Boots	175.00	175.00	1,000.00	825.00
	Total Clothing & Uniform	1,173.65	1,208.62	3,600.00	2,391.38
	Contract Services				
6100	Labor & Support-IT Services	0.00	0.00	300.00	300.00
6110	IT Purchased Services	1,146.16	1,523.18	5,000.00	3,476.82
7250	Water Quality Testing	2,981.00	5,599.82	28,000.00	22,400.18
7255	Security Services	0.00	0.00	7,800.00	7,800.00
7301	Contract Maint Services	0.00	0.00	1,500.00	1,500.00
7321	Janitorial Cleaning & Supplies	61.64	234.30	850.00	615.70
	Total Contract Services	4,188.80	7,357.30	43,450.00	36,092.70
	Equipment & Tools				
6438	Disinfection Feed Pumps	0.00	128.73	0.00	(128.73)
7242	Minor Tools, Accessories & Field Machines	421.46	428.71	2,500.00	2,071.29
7253	Rent - Equipment	0.00	0.00	1,000.00	1,000.00
7256	Meter Purchases & Replacements	0.00	0.00	50,000.00	50,000.00
	Total Equipment & Tools	421.46	557.44	53,500.00	52,942.56
	Financial Services				
7309	Late Fees	9.00	19.16	0.00	(19.16)
	Total Financial Services	9.00	19.16	0.00	(19.16)
	Insurance, Licenses & Regulatory Fees				
6120	Computer Licenses	0.00	0.00	200.00	200.00
6340	Misc Fees	0.00	1,026.00	3,000.00	1,974.00
6342	Fees - Regulatory	0.00	2,192.00	25,000.00	22,808.00
6345	Property Taxes & Assessments Costs	0.00	0.00	6,300.00	6,300.00
7325	Insurance	0.00	31,581.00	31,581.00	0.00
	Total Insurance, Licenses & Regulatory Fees	0.00	34,799.00	66,081.00	31,282.00
	Legal & Professional				
7318	Professional & Consulting BMC	0.00	0.00	23,000.00	23,000.00
7320	Professional & Consulting Services	798.43	13,818.72	40,000.00	26,181.28
7326	Legal Services	35.00	420.00	8,000.00	7,580.00
7336	Legal Services- ISJ	0.00	0.00	1,000.00	1,000.00
9155	Inter-Agency Cost Sharing-ISJ	0.00	2,611.71	15,000.00	12,388.29
	Total Legal & Professional	833.43	16,850.43	87,000.00	70,149.57
	Office/Operations				
6130	Computer Hardware	0.00	0.00	3,000.00	3,000.00
6140	Computer Software	23.88	23.88	2,000.00	1,976.12
7140	General Supplies & Minor Equipment	0.00	97.56	3,000.00	2,902.44
7160	Postage, Shipping & Mail Supplies	1,086.90	3,293.59	14,500.00	11,206.41
7180	Billing Supplies, Forms & Printing	0.00	110.55	2,000.00	1,889.45

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Monthly Actuals

500 - 500 - Water

From 9/1/2017 Through 9/30/2017

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original
7226	Membership & Dues	0.00	420.00	1,310.00	890.00
7230	Misc Small Parts & Supplies	329.87	446.94	800.00	353.06
7237	Process Control & Treatment Supplies	0.00	765.61	4,000.00	3,234.39
7239	Water Treatment Chemicals	0.00	675.07	6,600.00	5,924.93
7249	Safety Supplies	0.00	0.00	3,000.00	3,000.00
	Total Office/Operations	1,440.65	5,833.20	40,210.00	34,376.80
	Other Expense				
7330	Misc Operating Expenses	0.00	0.00	250.00	250.00
7348	Water Conservation Program	0.00	0.00	1,000.00	1,000.00
	Total Other Expense	0.00	0.00	1,250.00	1,250.00
	Rent & Utilities				
6000	Cell Phones	207.11	414.22	3,260.00	2,845.78
6025	Telephone	732.08	1,771.45	8,400.00	6,628.55
7352	Rent - Offices & Other Structures	0.00	0.00	2,900.00	2,900.00
8610	Electric	9,670.99	28,984.49	84,000.00	55,015.51
8620	Gas Service	0.00	0.00	250.00	250.00
8630	Trash Services	261.69	491.31	4,000.00	3,508.69
8644	Disposal Services	769.00	6,613.00	18,500.00	11,887.00
8670	Street Lighting	30.58	91.77	350.00	258.23
	Total Rent & Utilities	11,671.45	38,366.24	121,660.00	83,293.76
	Repairs & Maintenance				
6405	R & M - Extinguishers	0.00	304.55	350.00	45.45
6422	R & M - Hydrants	0.00	0.00	350.00	350.00
6640	R & M - Equip & Other Non-Stuctural Fixed Assets	0.00	313.03	250.00	(63.03)
6641	R & M - Wells	259.78	259.78	800.00	540.22
6750	R & M - Minor Tools & Equipment	284.03	878.80	1,200.00	321.20
6775	R & M -Operation/Field Equipment	0.00	59.45	0.00	(59.45)
6800	R & M - Grounds & Collection Systems	0.00	46.44	1,000.00	953.56
6830	Paving & Concrete	0.00	4,050.00	0.00	(4,050.00)
6900	R & M - Buildings & Structures	0.00	95.30	1,500.00	1,404.70
7241	R & M - Water Distribution System	130.47	144.40	15,000.00	14,855.60
	Total Repairs & Maintenance	674.28	6,151.75	20,450.00	14,298.25
	Travel & Training				
6311	Certificate Renewal	0.00	60.00	0.00	(60.00)
7323	Books, Publications & Subscriptions	0.00	0.00	250.00	250.00
7324	Education & Training Fees	0.00	0.00	8,324.00	8,324.00
8410	Certifications	0.00	0.00	300.00	300.00
8510	Lodging & Meals - Local	0.00	0.00	2,000.00	2,000.00
8539	Meals	0.00	0.00	700.00	700.00
8550	Mileage Reimbursement & Parking	35.31	51.31	700.00	648.69
	Total Travel & Training	35.31	111.31	12,274.00	12,162.69
	Vehicle Maintenance & Repairs				
7211	Misc Fuel & Diesel	0.00	217.82	2,200.00	1,982.18
7220	Gasoline	183.41	836.81	4,000.00	3,163.19
7228	Markings & Other Misc Services	110.42	1,270.30	350.00	(920.30)
7232	Vehicle Repairs - Parts, Tires & Lubricants	488.90	655.27	3,000.00	2,344.73

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Monthly Actuals

500 - 500 - Water

From 9/1/2017 Through 9/30/2017

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original
	Total Vehicle Maintenance & Repairs	782.73	2,980.20	9,550.00	6,569.80
	Total Services & Supplies	21,230.76	114,234.65	459,025.00	344,790.35
	Allocation of Administrative Costs				
8152	ADP Fees	120.83	120.83	0.00	(120.83)
	Total Allocation of Administrative Costs	120.83	120.83	0.00	(120.83)
	Capital Outlay				
9006	Infrastructure CIP	6,432.50	17,512.44	380,000.00	362,487.56
	Total Capital Outlay	6,432.50	17,512.44	380,000.00	362,487.56
	Debt Service				
9022	Debt Service - Principal	0.00	156,109.45	156,109.00	(0.45)
9023	Debt Service - Interest & Annual Fee	0.00	67,009.37	109,607.00	42,597.63
	Total Debt Service	0.00	223,118.82	265,716.00	42,597.18
	Reserves				
9571	*Capital Outlay Reserve	0.00	0.00	500,000.00	500,000.00
9572	*General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00
9988	*Water Rate Stabilization Reserve	0.00	0.00	32,000.00	32,000.00
	Total Reserves	0.00	0.00	589,000.00	589,000.00
	Total Expenditures	81,731.79	493,411.30	2,281,571.00	1,788,159.70
	Net Revenues over Expenditures	130,828.82	124,815.71	445,435.00	(320,619.29)

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Monthly Actuals

600 - 600 - Wastewater

From 9/1/2017 Through 9/30/2017

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original
	Revenues				
	Service Charges & Fees				
4062	Wastewater Admin Charge	0.00	0.00	44,267.00	(44,267.00)
	Total Service Charges & Fees	0.00	0.00	44,267.00	(44,267.00)
	Total Revenues	0.00	0.00	44,267.00	(44,267.00)
	Expenditures				
	Services & Supplies				
	Legal & Professional				
7320	Professional & Consulting Services	0.00	0.00	11,564.00	11,564.00
7326	Legal Services	0.00	35.00	0.00	(35.00)
	Total Legal & Professional	0.00	35.00	11,564.00	11,529.00
	Total Services & Supplies	0.00	35.00	11,564.00	11,529.00
	Debt Service				
9805	Repayment Bond Reserve	0.00	0.00	25,000.00	25,000.00
	Total Debt Service	0.00	0.00	25,000.00	25,000.00
	Total Expenditures	0.00	35.00	36,564.00	36,529.00
	Net Revenues over Expenditures	0.00	(35.00)	7,703.00	(7,738.00)

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Monthly Actuals

800 - 800 - Drainage

From 9/1/2017 Through 9/30/2017

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original
	Revenues				
	Property Taxes				
4035	Property Taxes	34.02	34.02	22,746.00	(22,711.98)
	Total Property Taxes	34.02	34.02	22,746.00	(22,711.98)
	Special Taxes & Assessments				
4400	Drainage Assessments	0.00	0.00	95,440.00	(95,440.00)
	Total Special Taxes & Assessments	0.00	0.00	95,440.00	(95,440.00)
	Use of Money & Property				
4505	HO Prop Tax Relief	0.00	0.00	149.00	(149.00)
	Total Use of Money & Property	0.00	0.00	149.00	(149.00)
	Total Revenues	34.02	34.02	118,335.00	(118,300.98)
	Expenditures				
	Personnel				
	Salaries/Wages				
8045	Overtime Pay	0.00	0.00	200.00	200.00
8054	Salaries & Wages - Regular	0.00	0.00	63,310.00	63,310.00
	Total Salaries/Wages	0.00	0.00	63,510.00	63,510.00
	Total Personnel	0.00	0.00	63,510.00	63,510.00
	Services & Supplies				
	Equipment & Tools				
6390	Equipment	0.00	0.00	500.00	500.00
7242	Minor Tools, Accessories & Field Machines	0.00	0.00	200.00	200.00
	Total Equipment & Tools	0.00	0.00	700.00	700.00
	Insurance, Licenses & Regulatory Fees				
6342	Fees - Regulatory	0.00	1.68	7,000.00	6,998.32
6345	Property Taxes & Assessments Costs	0.00	0.00	200.00	200.00
7325	Insurance	0.00	3,100.00	3,500.00	400.00
	Total Insurance, Licenses & Regulatory Fees	0.00	3,101.68	10,700.00	7,598.32
	Legal & Professional				
7320	Professional & Consulting Services	0.00	500.00	1,000.00	500.00
7326	Legal Services	0.00	87.50	100.00	12.50
	Total Legal & Professional	0.00	587.50	1,100.00	512.50
	Office/Operations				
7230	Misc Small Parts & Supplies	0.00	275.00	500.00	225.00
7249	Safety Supplies	0.00	13.49	200.00	186.51
	Total Office/Operations	0.00	288.49	700.00	411.51
	Other Expense				
7346	Promotional Expenses - Event	0.00	250.00	0.00	(250.00)
	Total Other Expense	0.00	250.00	0.00	(250.00)
	Rent & Utilities				
6000	Cell Phones	138.07	276.14	1,250.00	973.86
6025	Telephone	21.42	62.16	100.00	37.84
7352	Rent - Offices & Other Structures	0.00	0.00	100.00	100.00
8610	Electric	154.95	471.84	1,500.00	1,028.16
8670	Street Lighting	72.23	216.70	850.00	633.30
	Total Rent & Utilities	386.67	1,026.84	3,800.00	2,773.16
	Repairs & Maintenance				

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Monthly Actuals

800 - 800 - Drainage

From 9/1/2017 Through 9/30/2017

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original
6640	R & M - Equip & Other Non-Stuctural Fixed Assets	0.00	0.00	1,000.00	1,000.00
6750	R & M - Minor Tools & Equipment	0.00	57.89	500.00	442.11
6800	R & M - Grounds & Collection Systems	0.00	0.00	2,000.00	2,000.00
6900	R & M - Buildings & Structures	73.99	73.99	200.00	126.01
	Total Repairs & Maintenance	73.99	131.88	3,700.00	3,568.12
	Travel & Training				
7324	Education & Training Fees	0.00	0.00	4,000.00	4,000.00
8410	Certifications	0.00	0.00	100.00	100.00
8475	Training Materials	0.00	0.00	500.00	500.00
8510	Lodging & Meals - Local	0.00	0.00	1,000.00	1,000.00
8539	Meals	0.00	0.00	100.00	100.00
8550	Mileage Reimbursement & Parking	0.00	0.00	300.00	300.00
	Total Travel & Training	0.00	0.00	6,000.00	6,000.00
	Vehicle Maintenance & Repairs				
7006	Tuneup/Oil/Maintenance	0.00	130.06	0.00	(130.06)
7211	Misc Fuel & Diesel	0.00	54.45	550.00	495.55
7220	Gasoline	45.85	209.20	800.00	590.80
	Total Vehicle Maintenance & Repairs	45.85	393.71	1,350.00	956.29
	Total Services & Supplies	506.51	5,780.10	28,050.00	22,269.90
	Capital Outlay				
9006	Infrastructure CIP	0.00	0.00	86,000.00	86,000.00
	Total Capital Outlay	0.00	0.00	86,000.00	86,000.00
	Total Expenditures	506.51	5,780.10	177,560.00	171,779.90
	Net Revenues over Expenditures	(472.49)	(5,746.08)	(59,225.00)	53,478.92

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Monthly Actuals

900 - 900 - Parks & Recreation

From 9/1/2017 Through 9/30/2017

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original
	Expenditures				
	Services & Supplies				
	Legal & Professional				
7320	Professional & Consulting Services	0.00	0.00	3,000.00	3,000.00
7326	Legal Services	0.00	140.00	1,000.00	860.00
	Total Legal & Professional	0.00	140.00	4,000.00	3,860.00
	Office/Operations				
7140	General Supplies & Minor Equipment	0.00	0.00	100.00	100.00
	Total Office/Operations	0.00	0.00	100.00	100.00
	Total Services & Supplies	0.00	140.00	4,100.00	3,960.00
	Total Expenditures	0.00	140.00	4,100.00	3,960.00
	Net Revenues over Expenditures	0.00	(140.00)	(4,100.00)	3,960.00