



FINANCE ADVISORY COMMITTEE MEETING

Monday, December 4, 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. **Approval of FAC Meeting Minutes of October 2, 2017 and October 30, 2017**
(Recommendation approval)
Presented By: Administrative Services Manager Kudart
3. **Review of Board Item Regarding Approval of Warrant Register for November 2017**
(Committee Recommendations to the Board)
Presented By: General Manager Osborne
4. **Review of Board Item Regarding Financial Reports for the Period Ending October 2017**
(Committee Recommendations to the Board)
Presented By: 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**
7. **Closing Comments by FAC Committee Members**
8. **Adjournment**

ITEM 2

**APPROVAL OF FINANCE ADVISORY
COMMITTEE MEETING MINUTES OF
OCTOBER 9, 2017 AND OCTOBER 30, 2017**

**Los Osos Community Services District
DRAFT Minutes of the Finance Advisory Committee Meeting
October 9, 2017 at 5:30 p.m. at the District Office**

AGENDA ITEM	DISCUSSION	FOLLOW-UP
<p>1. Call to Order, Flag Salute and Roll Call</p>	<p>Chairperson Ochylski called the meeting to order at 5:31 p.m. and led the flag salute.</p> <p>Roll Call: Michael Burns, Committee Member – Absent Lisa Gonzalez, Committee Member – Present Cheri Grimm, Committee Member – Present Christine Womack, Committee Member – Present Marshall Ochylski, Chairperson – Present</p> <p>Staff: Renee Osborne, General Manager Adrienne Giedel, District Bookkeeper Ann Kudart, Administrative Services Manager</p> <p>General Manager Osborne introduced Adrienne Giedel, District Bookkeeper from Robert Stilts' office. Ms. Giedel provided a brief background of her past employment as an Auditor of mainly governmental units in Nebraska before moving to the area and is looking forward to working with the District. Although Ms. Giedel has taken all her CPA exams she is not licensed in California yet.</p>	
<p>2. Approval of FAC Meeting Minutes of June 29, 2017</p>	<p>Public Comment – Julie Tacker commented that her recollection was that the Committee recommended that the Board adopt the FY17/18 budget but that there be interfund loans in order for the funds to have liquidity and to date the loans have not been brought back to FAC or the Board.</p> <p>Committee Member Grimm made a motion to approve the meeting minutes of June 29, 2017, as amended. The motion was seconded by Committee Member Womack and approved as amended to reflect the discussion regarding the interfund loans.</p>	<p>Action: The Committee recommended that the minutes reflect the discussion regarding the interfund loans.</p> <p>File amended minutes.</p>
<p>3. Review of Board Item Regarding September 2017 Warrant Register for Disbursement</p>	<p>The Committee discussed the transaction description dates and Staff explained that those were dates the services were provided and not the invoice date.</p> <p>Public Comment – Julie Tacker commented on the legal services description.</p> <p>Committee Member Grimm made a motion that the Committee recommends that the Board approve the September 2017 warrants for disbursement. The motion was seconded by Committee Member Womack and approved unanimously.</p>	<p>Action: The Committee recommend that the Board approve the September 2017 warrants for disbursement.</p>
<p>4. Review of Board Item Regarding Financial Reports for the Period Ending August 31, 2017</p>	<p>Ms. Giedel reported that due to the accountant transitions she is looking back at much of the year and working on updating the Statement of Revenues and Expenditures.</p> <p>The Committee discussed the repaid assets regarding Workers Comp and other insurances; paramedic supplies and hardware in Fire; the need to reformat the report columns; Directors compensation; professional services; donations to Fire; and ADP payroll interfacing with MIP in the future.</p> <p>Public Comment – Richard Margetson commented that the stipulations regarding the budget when passed have not yet been addressed.</p> <p>Julie Tacker commented that Bayridge may need a 218 for another loan; Directors completing their compensation form at Board meetings; and MIP payroll module.</p>	<p>Action: The Committee recommended that staff provide answers regarding insurances as a repaid expense; reformatting the Revenues and Expenditures Report; and the Balance Sheet.</p>

AGENDA ITEM	DISCUSSION	FOLLOW-UP
4. (continued)	<p>Committee Member Grimm made a motion that the Board not receive the Financial Reports until there is a correct Balance Sheet. That staff provide answers to the Committee questions regarding governmental accounting and booking insurance as a repaid expense; confirmation that there can only be four columns used on the Statement of Revenues and Expenditures and if so, that they will be Current, Year-to-Date, Annual Budget, and Annual Budget Variance; and feedback regarding reformatting the Balance Sheet. The motion was seconded by Committee Member Womack and approved unanimously.</p>	
5. Review of Board Item Regarding Final Fiscal Year-End Report for 2016/2017 Budget	<p>General Manager Osborne reported that with the transitions between accountants, discrepancies were found in some of the final expenses and revenues for 2016/2017 and that corrections have been made. She reported that there had been a transfer from Cabrillo property tax to Fire; that there is now a line item for ADP Payroll Services; that Professional Consulting Services in Fund 500 should not include CIPs; and that there is \$343,000 in Water funds left over and staff is looking for recommendations to split those funds into the Reserve funds.</p> <p>Committee Member Gonzalez stated that she was reluctant to accept figures that are not tied into the Audit. Chairperson Ochylski requested that Committee Members review the documents outside of the meeting and provide staff with their comments via email.</p> <p>Public Comment – Julie Tacker commented on Solid Waste; objects to the continued draw down in Fund 900; and concerned about Vista and Bayridge.</p> <p>Richard Margetson – commented that the YTD Budget column doesn't match other financials; the payments for Schedule A; Bayridge and Vista assessments; the Admin draws; the \$25,000 bond reserve payment; and the interfund transfer to Admin from Parks & Recreation.</p> <p>The Committee made no recommendation and requested that this item be brought back for further review.</p>	<p>Action: The Committee recommended that the Board task the Utilities Advisory Committee with providing the Board recommendations as to which Reserve fund(s) the \$343,000 should be deposited to.</p> <p>The Committee will further review and provide the General Manager with the findings.</p>
6. Public Comments on Items NOT on Agenda	None	
7. Schedule Next Meeting	The Committee agreed to hold FAC meetings on Mondays before the Board's first Thursday of the month meetings; the next FAC meeting is scheduled for October 30, 2017 at 5:30 pm unless otherwise noticed.	
8. Closing Comments by FAC Committee Members	Committee Member Gonzalez requested that FAC serve as the "Audit Committee" to review the draft Audit before it goes to the Board.	
9. Adjournment	The meeting adjourned at 7:01 p.m.	

Los Osos Community Services District
DRAFT Minutes of the Finance Advisory Committee Special Meeting
October 30, 2017 at 5:30 p.m. at the District Office

AGENDA ITEM	DISCUSSION	FOLLOW-UP
<p>1. Call to Order, Flag Salute and Roll Call</p>	<p>Chairperson Ochylski called the meeting to order at 5:37 p.m. and led the flag salute.</p> <p><u>Roll Call:</u> Lisa Gonzalez, Committee Member – Present Cheri Grimm, Committee Member – Absent Christine Womack, Committee Member – Absent Marshall Ochylski, Chairperson – Present</p> <p><u>Staff:</u> Renee Osborne, General Manager Ann Kudart, Administrative Services Manager</p> <p>Chairperson Ochylski reported that Committee Member Burns, due to his work schedule, is unable to accommodate the new meeting schedule and has resigned. He reported that Director Cesena has appointed Bea Jansen to FAC however the District has not yet received Ms. Jansen's application.</p>	
<p>2. Review of Board Item Regarding Approval of Warrant Register for October 2017</p>	<p>Committee Member Gonzalez questioned the dates of service regarding the Brownstein warrant, the lost PG&E payment, and the purchase of a laptop and software.</p> <p>Public Comment – None</p> <p>Committee Member Gonzales recommended that the Board approve the October 2017 Warrant Register.</p>	<p>Action: The Committee recommended approval the October 2017 warrants.</p>
<p>3. Review of Board Item Regarding Revenues and Expenditures Report for the Period Ending September 2017</p>	<p>General Manager Osborne reported that the District Bookkeeper has been preparing for the upcoming audit, correcting missing journal entries and reconciling bank statements, and that the missing \$102,534.45 property tax payment by the County has now been paid in full.</p> <p>Public Comment – Julie Tacker commented on the property tax and opposed any cost increases to the accountant's contract.</p> <p>Richard Margetson commented on the confusion surrounding Fund 301 taxes, Professional Services regarding both the GM and Bookkeeper, and the GL Code description for Donations.</p> <p>The Committee discussed the need to have updated District procedures to reflect what we are doing and to ensure that we have the internal controls in place that are necessary.</p> <p>Committee Member Gonzales recommended that the Board receive the Revenues and Expenditures Report with corrections as discussed.</p>	<p>Action: The Committee recommended that the Board receive the Revenue and Expenditures Reports once the corrections, as discussed, have been made.</p> <p>Committee requested that a review and update of District Financial policies and procedures be added to the 2018 FAC Work Plan.</p>
	<p>General Manager Osborne reported that District Bookkeeper Giedel has been working on the property taxes, the adjustments recommended by this Committee at the last meeting, and cleaning up Fiscal Year 2016/17 in preparation for the Auditors on-site visit on Wednesday, November 1st through Friday, November 3rd.</p> <p>Public Comment – Richard Margetson commented that FAC should review the information that the Bookkeeper has worked on to ensure accuracy; and the payments made to the Auditors.</p> <p>Chairperson Ochylski provided an update of the 2017 Committee Work Plan to review the warrants and financials monthly, review of the 2017/18 Budget which the Committee had done; review of the Audit for 2016/17; review the financial impacts of lowering Fire Administrative costs for 2016/17 and that a discussion regarding Admin Allocations took place during the water rate</p>	<p>Action: The Committee requested a report from the Auditor at an FAC meeting before the audit goes to the Board; consideration of an RFP for audit services;</p>

AGENDA ITEM	DISCUSSION	FOLLOW-UP
<p>4. Updates Regarding Fiscal Year 2016/2017 Audit, Closing the Books for Fiscal Year 2016/2017, and Finance Committee Work Plan for 2018 (continued)</p>	<p>increase process and the change has been implemented; review of current property tax distribution to each fund; review impact of possible reduction to Water Fund after redistribution of property tax and that the Committee has addressed this issue; the review of possible Fire 4.0 service contract impacts was given to ESAC; joint meetings with UAC provided committee review of the water rate analysis; the committee has not identified the liquidation of various District assets and the GM will discuss with the Auditor this week; and that joint FAC/UAC meetings were conducted to review specific projects.</p> <p>Chairperson Ochylski requested input from the Committee and public on items for the 2018 FAC Work Plan.</p> <p>Public Comment –Richard Margetson commented on the need to review year-end financials prior to going to the Auditor; joint FAC/ESAC meetings to discuss 4.0 staffing and vehicle replacement; and review of bank account balances.</p> <p>Julie Tacker commented that last year's audit had not been seen by the Committee.</p> <p>Steve Best commented on the allocation of Parks and Recreation funds and how the dog park will be funded; if grants have been applied for; and the Park and Recreation Committee Chairperson's recent report to LOCAC.</p>	
<p>5. Public Comments on Items NOT on Agenda</p>	<p>Julie Tacker commented on the recent LOCSD report given at LOCAC; a cost benefit analysis is needed for the dog park to see if it's worth the District pursuing.</p> <p>Steve Best commented on his meeting with Kerry Brown and that the County is divesting their responsibility for parks in Los Osos.</p> <p>Richard Margetson commented on the issue regarding the administrative fee for the Wastewater Bond payment.</p>	
<p>6. Schedule Next Meeting</p>	<p>The next FAC meeting is scheduled for December 4, 2017 at 5:30 pm unless otherwise noticed.</p>	
<p>7. Closing Comments by FAC Committee Members</p>	<p>Committee Member Gonzalez wished everyone a Happy Thanksgiving and announced the Kiwanis raffle to support "Los Osos Cares".</p>	
<p>8. Adjournment</p>	<p>The meeting adjourned at 6:35 p.m.</p>	

ITEM 3

**REVIEW OF BOARD ITEM REGARDING
APPROVAL OF WARRANT REGISTER
FOR NOVEMBER 2017**



November 30, 2017

TO: LOCSO Board of Directors
FROM: Ann Kudart, Administrative Services Manager
SUBJECT: **Agenda Item 11C – 12/7/2017 Board Meeting**
Approve Warrant Register for November 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

Battalion Chief
Greg Alex

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 November 2017 warrants for disbursement.

Attachments

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.losososcscsd.org

LOS OSOS COMMUNITY SERVICES DISTRICT
 Check/Voucher Register - Warrant Register by Check Number
 From 11/1/2017 Through 11/30/2017

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
26836	11/30/2017	AT&T	126.59	10/22/17-11/21/17 Acct#134994840-4 Phone/Internet SB Well	500
26837	11/30/2017	BRENNTAG PACIFIC INC.	719.96	10/25/17 Acct#122727 Water Treatment Chemicals	500
26838	11/30/2017	FERGUSON ENTERPRISES, INC #1350	0.00	11/03/17 Cust#725053 Repair/Maint (supplies/parts)	500
26839	11/30/2017	LIFE ASSIST INC	1,185.84	09/12/17 Cust #93402CDF Paramedic Supplies	301
	11/30/2017	LIFE ASSIST INC	521.11	09/30/17 Cust #93402CDF Paramedic Supplies	301
	11/30/2017	LIFE ASSIST INC	70.00	10/05/17 Cust#93402CDF Paramedic Supplies	301
	11/30/2017	LIFE ASSIST INC	51.54	10/27/17 Cust#93402CDF Paramedic Supplies	301
	11/30/2017	LIFE ASSIST INC	563.95	11/03/17 Cust#93402CDF Paramedic Supplies	301
26840	11/30/2017	MISSION LINEN SUPPLY	21.18	11/09/17 Cust#213729 Janitorial Supplies - towel rolls/rags	500
26841	11/30/2017	NATIONAL METER & AUTOMATION, INC.	5,832.06	11-15-17 Cust#2738 LF25 Water Meters & Registers (72 ea)	500
26842	11/30/2017	COUNTY OF SAN LUIS OBISPO - EH	359.00	1/1-12/31/18 Acct# AR0007867; FAC0001588 HazMat Reg Fee 8th	500
	11/30/2017	COUNTY OF SAN LUIS OBISPO - EH	359.00	1/1-12/31/18 Acct# AR0013802; FAC0006613 HazMat Reg Fee 10th	500
	11/30/2017	COUNTY OF SAN LUIS OBISPO - EH	359.00	1/1-12/31/18 Acct# AR0013804; FAC0006615 HazMat Reg Fee SB	500
	11/30/2017	COUNTY OF SAN LUIS OBISPO - EH	359.00	1/1-12/31/18 Acct#AR0024364: FAC0012459 HazMat Reg Fee 16th	500
26843	11/30/2017	SLO COUNTY DEPARTMENT OF PUBLIC WORKS	1,870.00	10/01-31/17 405R979032 Water Quality Testing	500
26844	11/30/2017	SPEED'S OIL TOOL SERVICE, INC	384.00	10/31/17 Brine Disposal Trucking Service - SB Well	500
26845	11/30/2017	SOUTH SAN LUIS OBISPO COUNTY SANITATION DISTRICT	1,892.00	10/03-31/17 Brine Disposal Services - SB Well	500
26846	11/30/2017	STANLEY CONVERGENT SECURITY SOLUTIONS	58.91	12/01-31/17 Acct#2234623879 Security Services (Suite 106)	100
	11/30/2017	STANLEY CONVERGENT SECURITY SOLUTIONS	445.56	12/1/17-2/28/18 Acct#1371001227 Monitoring Service (Ste 102)	500
26847	11/30/2017	STATE WATER RESOURCES CONTROL BOARD	5,692.00	07/01/17-06/30/18 Facility ID 3 40M2000133 Annual Permit Fee	500
26848	11/30/2017	USA BLUE BOOK	190.74	10/25/17 Cust#922782 Misc Parts	500
	11/30/2017	USA BLUE BOOK	8.84	10/27/17 Cust#922782 Misc Parts	500
	11/30/2017	USA BLUE BOOK	(61.06)	9/28/17 Cust#922782 Credit/Invoice #354665	500
26849	11/30/2017	VERIZON WIRELESS	166.73	10/08/17-11/07/17 Acct#472454582-00001 Cellular Service	301
	11/30/2017	VERIZON WIRELESS	207.58	10/08/17-11/07/17 Acct#472454582-00001 Cellular Service	500
	11/30/2017	VERIZON WIRELESS	138.38	10/08/17-11/07/17 Acct#472454582-00001 Cellular Service	800

LOS OSOS COMMUNITY SERVICES DISTRICT
Check/Voucher Register - Warrant Register by Check Number
From 11/1/2017 Through 11/30/2017

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
27378	11/10/2017	AFLAC	61.34	10/01-31/17 Acct#HJ582 EE Elected Insurance	100
	11/10/2017	AFLAC	354.98	10/01-31/17 Acct#HJ582 EE Elected Insurance	500
27379	11/10/2017	AGP VIDEO, INC	1,125.00	10/01-31/17 Ch20 Ops & Mgt/Video Production/Media Copy	100
27380	11/10/2017	ALLIED ADMIN - DELTA DENTAL	47.16	12/01-31/17 ID#07917-7535 Dental Plan	100
	11/10/2017	ALLIED ADMIN - DELTA DENTAL	871.13	12/01-31/17 ID#07917-7535 Dental Plan	500
27381	11/10/2017	AT&T	246.24	09/17/17-10/16/17 93911056500 Telephone Service	100
	11/10/2017	AT&T	20.51	09/17/17-10/16/17 9391056191 Telephone & Telemetry Services	200
	11/10/2017	AT&T	322.69	09/17/17-10/16/17 ID#9391056297 Telephone Service	301
	11/10/2017	AT&T	20.51	09/17/17-10/16/17 9391056138 Telephone & Telemetry Services	500
	11/10/2017	AT&T	20.51	09/17/17-10/16/17 9391056151 Telephone & Telemetry Services	500
	11/10/2017	AT&T	20.51	09/17/17-10/16/17 9391056160 Telephone & Telemetry Services	500
	11/10/2017	AT&T	202.21	09/17/17-10/16/17 9391056166 Telephone & Telemetry Services	500
	11/10/2017	AT&T	42.59	09/17/17-10/16/17 9391056172 Telephone & Telemetry Services	500
	11/10/2017	AT&T	20.51	09/17/17-10/16/17 9391056188 Telephone & Telemetry Services	500
	11/10/2017	AT&T	20.51	09/17/17-10/16/17 9391056275 Telephone & Telemetry Services	500
	11/10/2017	AT&T	272.42	09/20/17-10/19/17 9391059905 Telephone & Telemetry Services	500
	11/10/2017	AT&T	98.55	09/20/17-10/19/17 9391059906 Telephone & Telemetry Service	500
	11/10/2017	AT&T	20.51	09/17/17-10/16/17 9391056182 Telephone & Telemetry Services	800
27382	11/10/2017	B&B GARAGE DOORS	270.00	10/18/17 Repair/Maint (replace radio ctrl rear door)	301
27383	11/10/2017	GOLDEN STATE WATER COMPANY	600.44	08/21/17-10/18/17 Acct#84033200001 Water Service FD	301
27384	11/10/2017	CHARTER COMMUNICATIONS	89.98	10/28/17-11/27/17 Acct#8245101120143981 Internet Service FD	301
27385	11/10/2017	CHARTER COMMUNICATIONS	104.99	11/01-30/17 Acct#8245101120119395 Internet Service Wateryard	500
27386	11/10/2017	COAST PEST CONTROL	75.00	10/28/17 Pest Control Service Fire Station	301
27387	11/10/2017	GEORGE CONTENTO	2,900.00	12/01-31/17 Office Rent (Suites 102 &106)	100
27388	11/10/2017	DIGITAL DEPLOYMENT, INC	200.00	11/01-30/17 Website Hosting Service	100
27389	11/10/2017	ERNEST PACKAGING SOLUTIONS	688.00	10/17/17 Cust#CAL059 Cleaning Supplies	301
27390	11/10/2017	WELLS FARGO VENDOR FIN SERV	93.31	12/03/17-01/02/18 90136374384 Copier Lease/Service Contract	301
27391	11/10/2017	VLADISLAV MIHAYLOV	232.72	11/01/17 Refund (FY16/17 Wastewater Assessment)	602
27392	11/10/2017	MINER'S ACE HARDWARE	607.10	10/01-31/17 Acct#143640 Supplies/Maint/Equip/Tools/Parts	500
	11/10/2017	MINER'S ACE HARDWARE	10.70	10/01-31/17 Acct#143640 Supplies/Maint/Equip/Tools/Parts	800
27393	11/10/2017	MISSION LINEN SUPPLY	21.18	10/26/17 Cust#213729 Janitorial Supplies - towel rolls/rags	500
27394	11/10/2017	PRP COMPANIES	1,092.14	10/26/17 Utility Billing Services (Rts 2016-213)	500
27395	11/10/2017	SELECT BUSINESS SYSTEMS	195.76	10/01-31/17 Cust#400356 Copier Contract - Maint/Usage	100
27396	11/10/2017	SPEED'S OIL TOOL SERVICE, INC	504.00	10/17/17 Brine Disposal Trucking Service - SB Well	500
	11/10/2017	SPEED'S OIL TOOL SERVICE, INC	384.00	10/20/17 Brine Disposal Trucking Service - SB Well	500

LOS OSOS COMMUNITY SERVICES DISTRICT
 Check/Voucher Register - Warrant Register by Check Number
 From 11/1/2017 Through 11/30/2017

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
27397	11/10/2017	THE GAS COMPANY	35.19	06/19/17-10/18/17 Gas Service FD	301
27398	11/15/2017	HANLEY & FLEISHMAN, LLP	4,989.50	10/01-31/17 Legal Services	100
	11/15/2017	HANLEY & FLEISHMAN, LLP	77.75	10/01-31/17 Legal Services	200
	11/15/2017	HANLEY & FLEISHMAN, LLP	35.00	10/01-31/17 Legal Services	301
	11/15/2017	HANLEY & FLEISHMAN, LLP	77.75	10/01-31/17 Legal Services	400
	11/15/2017	HANLEY & FLEISHMAN, LLP	175.00	10/01-31/17 Legal Services	800
27399	11/9/2017	ALL WAYS CLEAN	291.70	11/01-31/17 Janitorial Services & Supplies	100
27400	11/9/2017	CARMEL & NACCASHA LLP	720.00	10/01-31/17 Legal Services (Personnel)	100
27401	11/9/2017	CRYSTAL SPRINGS WATER	32.55	10/01-31/17 Acct#057427 Water Delivery	100
27402	11/9/2017	THE DOCUTEAM, LLC	38.00	10/01-31/17 Acct#0979 Onsite Services	100
27403	11/9/2017	LAURIE KOENIG, MD	2,500.00	11/09/17 Medical Evaluation	500
27404	11/9/2017	MSN ENGINEERS INC	1,530.75	10/01-31/17 Engineering Services Design 8th & El Morro Well	500
27405	11/9/2017	MORE OFFICE SOLUTIONS	100.00	10/25/17 Acct#LO04 Service (Kyocera Printer)	100
	11/9/2017	MORE OFFICE SOLUTIONS	155.67	10/30/17 Acct#LO04 Repair/Parts (Kyocera Printer)	100
27406	11/9/2017	OFFICE DEPOT INC	333.40	10/01-31/17 Acct#28702448 General Office Supplies	100
27407	11/9/2017	SLO COUNTY AIR POLLUTION CONTROL DEPT	220.00	11/06/17 Acct#4042 Fee - Amending Permit #1619-1	500
27408	11/9/2017	SLO COUNTY EMPLOYEES ASSOC	20.93	10/23/17-11/05/17 SLOCEA Dues	100
	11/9/2017	SLO COUNTY EMPLOYEES ASSOC	104.84	10/23/17-11/05/17 SLOCEA Dues	500
27409	11/9/2017	LOS OSOS CHEVRON	679.59	10/01-31/17 Gas & Diesel - Fleet Vehicles	500
	11/9/2017	LOS OSOS CHEVRON	169.90	10/01-31/17 Gas & Diesel - Fleet Vehicles	800
27410	11/15/2017	FERGUSON ENTERPRISES, INC #1350	122.28	10/25/17 Cust#725053 Repair/Maint (Supplies/Parts)	500
27411	11/15/2017	RUMEL FLORENTINO	258.36	10/16-17/17 Travel Reimbursement (Training/Florentino)	500
27412	11/15/2017	GRIFFITH & THORNBURG, LLP	318.60	10/31/17 Legal Services (Bankruptcy Unclaimed Funds)	600
27413	11/15/2017	CALIFORNIA JPIA	475.00	10/04/17 Training (Confined Space Entry Workshop)	500
27414	11/15/2017	MINER'S ACE HARDWARE	103.67	10/01-31/17 Cust#121480 Misc Parts/Bldg & Structures/Grounds	301
27415	11/15/2017	MISSION COUNTRY DISPOSAL	99.83	11/01-30/17 Acct#4130-5101023 Trash Service	301
27416	11/15/2017	MSN ENGINEERS INC	2,361.00	09/12/17 Engineering Services Design 8th & El Moro Well Equi	500
27417	11/15/2017	OFFICE DEPOT INC	321.19	10/01-31/17 ID#298545 Office Supplies	301
27418	11/15/2017	TPC TRAINCO	1,100.00	10/16-17/17 Training (Basic Electricity/Florentino)	500
	11/27/2017	AFSS SOUTHERN DIVISION	25.00	11/22/17 Quarterly Meeting Fees	301
27424	11/27/2017	LOBP CHAMBER OF COMMERCE	25.00	11/27/17 Entry Fee/30th Annual Christmas Parade	500
27425	11/27/2017	ANN KUDART, LOCSO ADMIN PETTY CASH CUSTODIAN	105.44	11/01/17-11/30/17 Petty Cash Reimbursement (mileage/postage/	100

LOS OSOS COMMUNITY SERVICES DISTRICT
 Check/Voucher Register - Warrant Register by Check Number
 From 11/1/2017 Through 11/30/2017

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
	11/27/2017	ANN KUDART, LOCSO ADMIN PETTY CASH CUSTODIAN	18.73	11/01/17-11/30/17 Petty Cash Reimbursement (mileage/postage/	500
27429	11/27/2017	CARDMEMBER SERVICE	18.84	10/11/17 Credit Card/Kudart - Albertsons (BOD Working Meal)	100
	11/27/2017	CARDMEMBER SERVICE	7.53	10/12/17 Credit Card/Kudart - Albertsons (supplies)	100
	11/27/2017	CARDMEMBER SERVICE	66.60	10/12/17 Credit Card/Kudart - Nichols (BOD Working Meal)	100
	11/27/2017	CARDMEMBER SERVICE	4.98	10/12/17 Credit Card/Kudart - Ralphs (BOD Working Meal)	100
	11/27/2017	CARDMEMBER SERVICE	48.48	10/24/17 Credit Card/Kudart - CoastElectronice (digital reco	100
	11/27/2017	CARDMEMBER SERVICE	14.46	10/27/17 Credit Card/Kudart - Ralphs (supplies)	100
	11/27/2017	CARDMEMBER SERVICE	(39.00)	11/02/17 Credit/Reversal Late Payment Fee	100
	11/27/2017	CARDMEMBER SERVICE	28.66	10/05/17 Credit Card/Alex - Ace Hardware (Fire Safety Fair B	301
	11/27/2017	CARDMEMBER SERVICE	899.03	10/11/17 Credit Card/Brown - HomeDepot (fence supplies)	301
	11/27/2017	CARDMEMBER SERVICE	35.95	10/12/17 Credit Card/Brown - Target (event supplies)	301
	11/27/2017	CARDMEMBER SERVICE	30.00	10/30/17 Credit Card/Alex Craigslist (Hiring Advertisements)	301
	11/27/2017	CARDMEMBER SERVICE	(88.76)	10/30/17 Credit Card/Brown - HomeDepot (credit fence supplie	301
	11/27/2017	CARDMEMBER SERVICE	170.05	10/30/17 Credit Card/Brown - HomeDepot (fence supplies)	301
	11/27/2017	CARDMEMBER SERVICE	54.96	10/09/16 Credit Card/Asuncion - FullSource.com (uniform pant	500
	11/27/2017	CARDMEMBER SERVICE	1,440.00	10/09/17 Credit Card/Osborne - eMaint Ent LLP (software)	500
	11/27/2017	CARDMEMBER SERVICE	3,200.00	10/09/17 Credit Card/Osborne - eMaint Ent LLP (training)	500
	11/27/2017	CARDMEMBER SERVICE	121.56	10/16/17 Credit Card/Asuncion - Expedia.com (Lodging Trng)	500
	11/27/2017	CARDMEMBER SERVICE	21.36	10/23/17 Credit Card/Asuncion - Ralphs (safety supplies)	500
	11/27/2017	CARDMEMBER SERVICE	367.50	11/02/17 Credit Card/Asuncion - FireSafetyUSA (vehicle light	500
27430	11/27/2017	CHARTER COMMUNICATIONS	200.00	11/28/17-12/27/17 Acct#8245101120119577 Internet Service	100
	11/27/2017	CHARTER COMMUNICATIONS	25.00	11/28/17-12/27/17 Acct#8245101120119577 Internet Service	500
27431	11/27/2017	CHARTER COMMUNICATIONS	139.56	11/19/17-12/18/17 Acct#8245101120015742 Channel 20	100
27432	11/27/2017	CHARTER COMMUNICATIONS	90.12	11/09/17-12/08/17 Acct#8245101120013341 Cable Television FD	301
27433	11/27/2017	CALIFORNIA SPECIAL DISTRICTS ASSOCIATION	6,358.00	01/01/18-12/31/18 ID#5184 RMS Membership Dues	100
27434	11/27/2017	FERGUSON ENTERPRISES, INC #1350	370.26	11/13/17 Cust#725053 Repair/Maint (supplies/parts)	500
27435	11/27/2017	GRACE ENVIRONMENTAL SERVICES	8,010.50	11/01-30/17 General Manager Services	100
27436	11/27/2017	HUMANA INSURANCE COMPANY	178.50	12/01-31/17 ID#732930-001 Insurance (Life/AD+D)	301
27437	11/27/2017	KITZMAN WATER, INC.	80.50	11/01-30/17 Acct#72975 Softwater Service FD	301
27438	11/27/2017	DE LANGE LANDEN FINANCIAL SERVICES	374.30	11/01-30/17 Acct#630919 Sharp Copier Service Contract	100
27439	11/27/2017	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	77.63	12/01-31/17 Acct#LOSOSOS-BL-283600 Insurance (Life/AD+D/WI/L	100
	11/27/2017	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	554.50	12/01-31/17 Acct#LOSOSOS-BL-283600 Insurance (Life/AD+D/WI/L	500

LOS OSOS COMMUNITY SERVICES DISTRICT
Check/Voucher Register - Warrant Register by Check Number
From 11/1/2017 Through 11/30/2017

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
27440	11/27/2017	NONPROFIT TECHNOLOGIES, INC	57.75	09/12/17 MIP Support	100
27441	11/27/2017	SLO COUNTY EMPLOYEES ASSOC	20.93	11/06/17-11/19/17 SLOCEA Dues	100
	11/27/2017	SLO COUNTY EMPLOYEES ASSOC	104.84	11/06/17-11/19/17 SLOCEA Dues	500
27442	11/27/2017	ROBERT STILTS, CPA	3,600.00	09/21/17-11/14/17 Bookkeeping Services	100
27443	11/27/2017	SWCA ENVIRONMENTAL CONSULTANTS	3,713.15	11/17/17 Proj#041074.0 Professional Services (Program C)	500
27444	11/27/2017	USA BLUE BOOK	754.04	11/03/17 Cust#725053 Misc Tools & Equipment	500
27445	11/27/2017	WALLACE GROUP	1,179.50	10/01-31/17 Engr Serv (Assessments/Program C/8th St/BMC)	500
	11/27/2017	WALLACE GROUP	88.00	10/01-31/17 Engr Serv (Assessments/Program C/8th St/BMC)	600
27446	11/27/2017	CARDMEMBER SERVICE	57.65	11/07/17 Credit Card/Acosta - Copy Spot (shipping/handhelds)	500
4675/4683/4692/ 4701	11/1/2017	CA PUBLIC EMPL RET SYSTEM	725.56	11/01/17 CalPERS Unfunded Accrued Liability ER Contributions	100
	11/1/2017	CA PUBLIC EMPL RET SYSTEM	895.53	11/01/17 CalPERS Unfunded Accrued Liability ER Contributions	301
	11/1/2017	CA PUBLIC EMPL RET SYSTEM	2,182.13	11/01/17 CalPERS Unfunded Accrued Liability ER Contributions	500
503137287	11/10/2017	ADP, LLP	23.14	10/23/17-11/05/17 Payroll Processing Services	100
	11/10/2017	ADP, LLP	41.66	10/23/17-11/05/17 Payroll Processing Services	301
	11/10/2017	ADP, LLP	32.40	10/23/17-11/05/17 Payroll Processing Services	500
503856438	11/24/2017	ADP, LLP	13.49	11/06/17-11/20/17 Payroll Processing Services	100
	11/24/2017	ADP, LLP	54.07	11/06/17-11/20/17 Payroll Processing Services	301
	11/24/2017	ADP, LLP	31.53	11/06/17-11/20/17 Payroll Processing Services	500
PD110917_457	11/9/2017	CALPERS 457	250.00	10/23/17-11/05/17 SIP457 Contributions	100
	11/9/2017	CALPERS 457	1,250.00	10/23/17-11/05/17 SIP457 Contributions	500
PD110917_EDD	11/9/2017	CA EMPLOYMENT DEVELOPMENT DEPT	335.96	10/23/17-11/05/17 State Payroll Taxes	100
	11/9/2017	CA EMPLOYMENT DEVELOPMENT DEPT	201.33	10/23/17-11/05/17 State Payroll Taxes	301
	11/9/2017	CA EMPLOYMENT DEVELOPMENT DEPT	806.49	10/23/17-11/05/17 State Payroll Taxes	500
PD110917_IRS	11/9/2017	DEPARTMENT OF THE TREASURY	1,035.28	10/23/17-11/05/17 Federal Payroll Taxes	100
	11/9/2017	DEPARTMENT OF THE TREASURY	968.80	10/23/17-11/05/17 Federal Payroll Taxes	301
	11/9/2017	DEPARTMENT OF THE TREASURY	2,669.33	10/23/17-11/05/17 Federal Payroll Taxes	500
PD110917_PERS Retire	11/9/2017	CA PUBLIC EMPL RET SYSTEM	617.78	10/23/17-11/05/17 Retirement Earned	100
	11/9/2017	CA PUBLIC EMPL RET SYSTEM	186.06	10/23/17-11/05/17 Retirement Earned	301
	11/9/2017	CA PUBLIC EMPL RET SYSTEM	2,850.29	10/23/17-11/05/17 Retirement Earned	500
PD112217_457	11/20/2017	CALPERS 457	250.00	11/06/17-11/19/17 SIP457 Contributions	100
	11/20/2017	CALPERS 457	1,250.00	11/06/17-11/19/17 SIP457 Contributions	500
PD112217_EDD	11/22/2017	CA EMPLOYMENT DEVELOPMENT DEPT	272.70	11/06/17-11/19/17 State Payroll Taxes	100
	11/22/2017	CA EMPLOYMENT DEVELOPMENT DEPT	216.45	11/06/17-11/19/17 State Payroll Taxes	301
	11/22/2017	CA EMPLOYMENT DEVELOPMENT DEPT	803.90	11/06/17-11/19/17 State Payroll Taxes	500

LOS OSOS COMMUNITY SERVICES DISTRICT
 Check/Voucher Register - Warrant Register by Check Number
 From 11/1/2017 Through 11/30/2017

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
PD112217_IRS	11/22/2017	DEPARTMENT OF THE TREASURY	824.22	11/06/17-11/19/17 Federal Payroll Taxes	100
	11/22/2017	DEPARTMENT OF THE TREASURY	1,111.40	11/06/17-11/19/17 Federal Payroll Taxes	301
	11/22/2017	DEPARTMENT OF THE TREASURY	2,657.25	11/06/17-11/19/17 Federal Payroll Taxes	500
PD112217_PERS Retire	11/22/2017	CA PUBLIC EMPL RET SYSTEM	578.69	11/06/17-11/19/17 Retirement Earned	100
	11/22/2017	CA PUBLIC EMPL RET SYSTEM	107.46	11/06/17-11/19/17 Retirement Earned	301
	11/22/2017	CA PUBLIC EMPL RET SYSTEM	<u>2,850.29</u>	11/06/17-11/19/17 Retirement Earned	500
Report Total			<u>109,530.85</u>		

ITEM 4

REVIEW OF BOARD ITEM REGARDING FINANCIAL REPORTS FOR THE PERIOD ENDING OCTOBER 2017



November 29, 2017

TO: LOCSD Board of Directors
FROM: Adrienne Geidel at Robert Stilts, District Bookkeeper
SUBJECT: **Agenda Item 11D – 12/4/2017 Board Meeting**
Receive Financial Reports for the Period Ending October 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

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.losososcscsd.org

DESCRIPTION

The attached is the Balance Sheet and the Revenues and Expenditures reports as of October 31, 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 October 31, 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: Regarding prior month's \$100,000 property tax payment shortage and subsequent County payment: I was unable to match what I knew the District should be receiving based on tax rolls with what the District (Fire Fund) had received from the County, so I reached out to the Auditor-Controller's office and together we found that the County had missed a payment. We were directly paid and County staff were very helpful and eager to find the missing payment.

Regarding accrual of Workers Compensation expense: After discussion with the auditors, this item naturally corrects itself throughout the year and monthly accrual/reversal is unnecessary. There are many such items that are adjusted only at year-end (if needed) for financial statement presentation purposes.

I was very pleased with the audit and felt that it went well. Although I'm sure the auditor's will have some findings/recommendations, overall, I expect an unmodified (clean) opinion. The auditors were wonderful to work with and really helped me improve my understanding of the District's accounting. I am also happy to report that I am completely up-to-date on bank reconciliations and other journal entries.

Attached is a grouped balance sheet. Please let me know if you would like formatting changes/column additions and I would be happy to explore possibilities.

Attachments

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 10/31/2017

		Current Period Balance
		<u> </u>
ASSETS		
CURRENT ASSETS		
Cash in Bank		
Change Fund	0999	400.00
Petty Cash	1000	500.00
LAIF Investments	1011	642,739.95
General Checking Account	1012	1,746,779.72
Payroll Account (contra to 2998)	1013	7,894.63
Rabobank-Bankruptcy Disbursement Reserve	1017	102,793.69
US Bank- WW Bond Redemption Fund	1077	72,822.22
US Bank - WW Bond Reserve Fund	1078	<u>912,843.90</u>
Total Cash in Bank		3,486,774.11
Investments		
Inv: Pacific Premier	0333	52,249.56
Rabo Bank -Investments	0334	<u>2,070,528.80</u>
Total Investments		2,122,778.36
Due From Others		
Loan Receivable From District	1160	247,333.96
Due From Vista De Oro	1440	<u>1,517.00</u>
Total Due From Others		248,850.96
Held Deposits		
Held Deposits	1030	<u>10,000.00</u>
Total Held Deposits		10,000.00
Prepaid Expenses		
Prepaid Expenses	1290	<u>100,000.00</u>
Total Prepaid Expenses		100,000.00
Accounts Receivable		
Accounts Receivable	1080	289,277.16
Unbilled A/R	1085	<u>207,505.95</u>
Total Accounts Receivable		496,783.11
Accrued Inventory On Hand		
Inventory	1100	<u>54,194.36</u>
Total Accrued Inventory On Hand		<u>54,194.36</u>
Total CURRENT ASSETS		6,519,380.90
FIXED ASSETS		
Land		
Land and Land Rights	1720	<u>555,803.09</u>
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	592,410.70
Accum Depreciation-Building, Structures & Improvements	1851	<u>(5,000.00)</u>
Total Building		587,410.70
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	1,960,549.73
Acc Depreciation-Equipment,Vehicles & Systems	1853	<u>(424,190.84)</u>
Total Plant & Equipment		1,536,358.89
Construction in Progress		
Construction In Progress	1850	138,872.75

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 10/31/2017

		Current Period Balance
Total Construction in Progress		<u>138,872.75</u>
Infrastructure		
Infrastructures	1730	9,689,057.94
Accum Depeciation-Infrastructures	1852	<u>(4,398,393.04)</u>
Total Infrastructure		<u>5,290,664.90</u>
Total FIXED ASSETS		8,109,110.33
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	<u>900.00</u>
Total Cash Suspense		<u>900.00</u>
Total OTHER ASSETS		900.00
Other Assets		
Def Outflow	1991	192,162.00
Amount to be Provided for Internal Loans	1997	1,517.00
Amount to be Provided - Other LT	1998	15,597.10
Oblig-Comp Leave		
Total Other Assets		<u>209,276.10</u>
Total ASSETS		<u><u>14,838,667.33</u></u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	<u>69,200.01</u>
Total Accounts Payable		69,200.01
Current Payroll Liabilities		
Fed Income Tax Withholding	2001	(461.14)
FICA Employer Payable	2003	254.77
CA Income Tax Withholding	2011	2,463.86
SLOCEA Dues Payable	2016	(156.34)
AFLAC Voluntary Insurance-Employee	2022	(282.48)
Workers Comp Ins Liab-Employer	2023	138.17
Accrued Life/Disability Medical Exp	2026	(228.58)
Unemployment Ins Liab-Employer (ER only)	2028	(0.02)
Medicare Liab- Employer	2029	228.53
Other Deposits	2038	(152.64)
Accrued Compensated Absences	2040	11,524.75
Long-term Compensated Absences	2041	34,574.29
CALPERS Retirement Tier 2- EE- Liab	2042	45.90
CALPERS Retirement Tier 2- ER- Liab	2044	(1,347.77)
Other Pension Oblig Liab (OPEB) ARC	2045	49,290.00
Retirement Conbtribution Safety-Fire-EE	2046	29.79
Medicare Tax Liab-Employee	2202	429.62
Medical Plan Liab- Employee	2203	(6,397.73)
Vision Plan Liab- Employee	2204	(184.78)
Dental Plan Ins Payable- Employee	2205	0.45
Retirement Contrib Liab-Employee	2206	23.95
Insurance- AD & D	2211	(282.50)
Insurance-Work Injury (WI)	2212	(216.32)
Survivor Premiums-PERS	2214	11.73
Payroll Clearing Account	2999	<u>(235.45)</u>
Total Current Payroll Liabilities		89,070.06
Deposits Held for Water Customers		

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 10/31/2017

		Current Period Balance
Will Serve Deposits	2036	750.00
Other		<u>2,400.00</u>
Total Deposits Held for Water Customers		3,150.00
Due to Others		
Due To Administration	2410	<u>1,517.00</u>
Total Due to Others		1,517.00
Current Portion Long Term Debt		
Current portion-Long Term Debt	2102	<u>156,109.44</u>
Total Current Portion Long Term Debt		156,109.44
Trust Liability		
Trust Funds- Low Income Savings	2513	1,169.32
Trust-Delinquencies from Tax Liens	2514	1,184.36
Water Quality Trust Reserve	3050	<u>91,517.27</u>
Total Trust Liability		<u>93,870.95</u>
Total CURRENT LIABILITIES		412,917.46
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	550,658.00
Def Inflow	2216	19,325.00
Loan Payable to Agency Fund	2495	247,333.96
Restricted Park and Rec	3090	305,813.55
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	590,012.00
General Contingency Reserve	3111	366,718.70
Public Facilities Fees Reserve	3115	51,363.00
Capital Outlay Reserve	3160	1,399,275.10
Water Stabilization Reserve	3163	192,856.00
Info Tech Reserve	3164	28,741.40
Basin Management Reserve	3165	50,031.00
Water Conservation Reserve	3167	59,288.00
Reserve - Internal Loans	3193	<u>1,517.00</u>
Total Other Liabilities		<u>3,862,932.71</u>
Total Other Liabilities		3,862,932.71
Long Term Debt		
Note Payable - Long Term		
Note Payable - State CIEDB-LTD	2101	<u>3,515,636.88</u>
Total Note Payable - Long Term		3,515,636.88
Accrued Interest Payable		
Accrued Interest Payable	2110	<u>46,661.78</u>
Total Accrued Interest Payable		<u>46,661.78</u>
Total Long Term Debt		3,562,298.66
Equity		
Revenues		
Ambulance Agreement	4000	17,334.08
Copying Costs	4005	6.20
Residential Single Family	4030	659,674.53
Property Taxes	4035	3,043.57
Debt Service Assessments-2002 WW Bond	4061	(812,600.78)
Residential- Multi -Family-Water Sales	4102	63,435.14
Commercial, Home Care, Retail-Water Sales	4103	126,305.53
Irrigation- Water Sales	4104	21,089.62

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 10/31/2017

		Current Period Balance
		<hr/>
Water Other Service Revenues	4114	(510.00)
Investment Income on funds	4510	6,948.88
Donations	4655	34,963.04
Insurance Claim Reimbursement	4925	3,790.78
Other Revenue	4930	848.35
Water Activation Fees	4931	2,950.00
Penalties	4932	9,393.42
Door Hangers/Lockout Notices	4933	5,515.00
NSF Fees	4937	335.00
Govt-Other St Aids & Reimbursements	4955	5,645.86
Total Revenues		<hr/> 148,168.22
Expenditures		
FICA - ER	5020	(285.20)
FICA - Fire - ER	5021	(2,207.90)
Life Insurance - ER	5030	(1,063.00)
Disability Insurance	5031	(125.00)
AD & D Insurance	5035	(135.00)
LTD Insurance	5040	(1,217.81)
Medicare - ER	5050	1,313.93
Medicare - Reserves - ER	5051	(520.44)
Cafeteria Plan - ER	5060	(19,599.30)
Retirement ER - Regular	5070	(30,796.25)
Retirement ER - Addl Pick-up	5071	(1,811.74)
Retirees Medical - ER	5075	(1,963.81)
Unemployment Insurance - ER	5100	(788.80)
Unemp. Costs - Reserves	5101	(1,667.67)
Workers Comp Insurance - ER	5120	(20,559.53)
Retirement - ER - Tier 2	5124	(233.33)
Cell Phones	6000	(1,547.51)
Telephone	6025	(4,975.92)
Labor & Support-IT Services	6100	(100.00)
IT Purchased Services	6110	(8,291.78)
IT-Supplies & Miscellaneous	6121	(155.67)
Computer Hardware	6130	(1,521.28)
Computer Software	6140	(1,463.88)
Medical Exam	6230	(175.00)
Certificate Renewal	6311	(60.00)
Misc Fees	6340	(1,026.00)
LAFCO Fees	6341	(17,212.31)
Fees - Regulatory	6342	(2,193.68)
Property Taxes & Assessments Costs	6345	(3,803.67)
R & M - Extinguishers	6405	(784.61)
ADP Fees	6410	(209.99)
Disinfection Feed Pumps	6438	(128.73)
Fire Personal Protection Equipment	6440	(3,479.68)
R & M - Equip & Other Non-Structural Fixed Assets	6640	(1,107.78)
R & M - Wells	6641	(599.22)
R & M - Minor Tools & Equipment	6750	(1,065.35)
R & M -Operation/Field Equipment	6775	(59.45)
R & M - Grounds & Collection Systems	6800	(8,641.61)

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 10/31/2017

		Current Period Balance
		<hr/>
Paving & Concrete	6830	(4,050.00)
R & M - Buildings & Structures	6900	(2,009.68)
Tuneup/Oil/Maintenance	7006	(130.06)
Copier Contract-Maint & Usage	7100	(2,501.92)
General Supplies & Minor Equipment	7140	(2,064.38)
Postage, Shipping & Mail Supplies	7160	(6,282.78)
Billing Supplies, Forms & Printing	7180	(110.55)
Building Alarms & Security	7202	(117.90)
Cleaning Supplies, Laundry & Towel Service	7204	(1,812.45)
Misc Fuel & Diesel	7211	(485.92)
Fire Prevention Education Materials	7216	(783.98)
Gasoline	7220	(1,681.85)
Hazardous Materials CW JPA Cost	7222	(2,000.00)
Kitchen Cookware & Utensils	7224	(85.79)
Membership & Dues	7226	(620.00)
Markings & Other Misc Services	7228	(1,270.30)
Misc Small Parts & Supplies	7230	(2,793.02)
Vehicle Repairs - Parts, Tires & Lubricants	7232	(2,711.55)
Process Control & Treatment Supplies	7237	(765.61)
Paramedic & EMT Small Tools & Supplies	7238	(39,318.17)
Water Treatment Chemicals	7239	(1,395.03)
R & M - Water Distribution System	7241	(549.84)
Minor Tools, Accessories & Field Machines	7242	(1,040.92)
Uniform & Gear	7246	(1,088.58)
Uniform Safety Boots	7248	(175.00)
Safety Supplies	7249	(88.42)
Water Quality Testing	7250	(7,469.82)
Misc Hardware	7252	(34,899.00)
Security Services	7255	(173.92)
Professional Services - GM	7303	(27,516.50)
Professional Services - ACCTG	7304	(14,612.50)
Auditing Services	7305	(5,000.00)
Late Fees	7309	(78.31)
Bank Service Charges	7310	(1,244.89)
Professional & Consulting BMC	7318	(63.00)
Professional & Consulting Services	7320	(22,000.95)
Janitorial Cleaning & Supplies	7321	(1,256.66)
Director's Compensation	7322	(5,400.00)
Books, Publications & Subscriptions	7323	(12.99)
Education & Training Fees	7324	(5,417.25)
Insurance	7325	(65,635.04)
Legal Services	7326	(16,581.10)
Legal Notifications & Mandated Advertising	7340	(30.00)
Public Meeting Recordings	7342	(4,500.00)
Promotional Expenses - Event	7346	(250.00)
Rent - Offices & Other Structures	7352	(11,600.00)
Holiday Pay	8018	(3,618.56)
Overtime Pay	8045	(3,215.76)
Administrative Leave Pay	8050	(389.43)
Floating Holiday Pay	8051	(1,099.13)
Salaries & Wages - Regular	8054	(127,220.86)

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 10/31/2017

		Current Period Balance
Sick Leave Pay	8060	(5,089.54)
Standby Pay	8063	(5,299.25)
Comp Time Used	8066	(4,208.34)
Vacation Pay	8081	(7,342.17)
ADP Fees	8152	(385.31)
Resv FF-Overtime/Shift Coverage	8295	(4,373.62)
Resv FF-Shift Coverage	8340	(31,516.06)
Reserve FF Training Costs	8405	(60.00)
Lodging & Meals - Local	8510	(221.56)
Meals	8539	(370.65)
Mileage Reimbursement & Parking	8550	(316.60)
Electric	8610	(42,894.84)
Gas Service	8620	(143.33)
Trash Services	8630	(1,005.44)
Water and Water Services	8640	(1,492.24)
Disposal Services	8644	(13,945.00)
Utility Cable Charges	8659	(353.53)
Street Lighting	8670	(4,175.98)
Infrastructure CIP	9006	(35,251.00)
Debt Service - Principal	9022	(156,109.45)
Debt Service - Interest & Annual Fee	9023	(67,009.37)
Losses and Damages	9154	(345.08)
Inter-Agency Cost Sharing-ISJ	9155	<u>(15,234.30)</u>
Total Expenditures		(972,626.00)
Equity		
Septic System Decommission Reserve	3109	8,000.00
Prepaid Assessment Reserve	3159	106,768.92
Disputed Reserve Fund (Bankruptcy)	3161	257,760.66
AFG-FEMA Grant Reserve-Fire Dept 5%Match	3192	2,839.00
Fund Balance	3200	6,372,811.71
Bankruptcy Fund Balance	3203	58,710.96
GFAG- Net Investment in Assets	3300	671,156.09
GFAG- Accumulated Depreciation	3301	1,756,878.01
GFAG- Governmental Depreciation Expense	3302	(83,603.02)
Investment in N/A-Costs	3310	<u>(1,326,346.05)</u>
Total Equity		<u>7,824,976.28</u>
Total Equity		<u>7,000,518.50</u>
Total LIABILITIES & EQUITY		<u><u>14,838,667.33</u></u>

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 10/1/2017 Through 10/31/2017

	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	900.00	5,400.00	10,100.00	4,700.00
8018	Holiday Pay	0.00	568.00	8,000.00	7,432.00
8045	Overtime Pay	910.22	1,816.72	6,200.00	4,383.28
8051	Floating Holiday Pay	0.00	0.00	510.00	510.00
8054	Salaries & Wages - Regular	6,724.00	25,928.00	87,385.00	61,457.00
8060	Sick Leave Pay	109.90	343.50	2,200.00	1,856.50
8081	Vacation Pay	0.00	288.00	1,800.00	1,512.00
	Total Salaries/Wages	8,644.12	34,344.22	116,195.00	81,850.78
Payroll Taxes & Benefits					
5020	FICA - ER	55.80	285.20	1,700.00	1,414.80
5030	Life Insurance - ER	21.00	63.00	300.00	237.00
5031	Disability Insurance	5.00	15.00	50.00	35.00
5040	LTD Insurance	75.08	254.09	315.00	60.91
5050	Medicare - ER	(791.02)	(420.83)	1,843.00	2,263.83
5060	Cafeteria Plan - ER	750.00	2,625.00	8,000.00	5,375.00
5070	Retirement ER - Regular	1,381.55	6,596.01	10,000.00	3,403.99
5071	Retirement ER - Addl Pick-up	57.42	264.22	750.00	485.78
5075	Retirees Medical - ER	529.74	1,323.81	1,900.00	576.19
5120	Workers Comp Insurance - ER	7.01	419.48	4,675.00	4,255.52
	Total Payroll Taxes & Benefits	2,091.58	11,424.98	29,533.00	18,108.02
Employment Services					
5100	Unemployment Insurance - ER	61.20	312.80	3,000.00	2,687.20
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	61.20	487.80	3,625.00	3,137.20
	Total Personnel	10,796.90	46,257.00	149,353.00	103,096.00
Services & Supplies					
Contract Services					
6100	Labor & Support-IT Services	100.00	100.00	6,500.00	6,400.00
6110	IT Purchased Services	1,940.56	6,356.62	21,500.00	15,143.38
7100	Copier Contract-Maint & Usage	570.06	2,181.94	7,500.00	5,318.06
7255	Security Services	58.91	173.92	913.00	739.08
7321	Janitorial Cleaning & Supplies	245.00	980.00	4,000.00	3,020.00
7342	Public Meeting Recordings	1,125.00	4,500.00	13,500.00	9,000.00
	Total Contract Services	4,039.53	14,292.48	53,913.00	39,620.52
Financial Services					
7309	Late Fees	0.00	44.00	0.00	(44.00)
7310	Bank Service Charges	425.45	1,224.89	3,000.00	1,775.11
	Total Financial Services	425.45	1,268.89	3,000.00	1,731.11
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 10/1/2017 Through 10/31/2017

	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	8,010.50	27,516.50	78,000.00	50,483.50
7304 Professional Services - ACCTG	3,812.50	14,612.50	48,000.00	33,387.50
7305 Auditing Services	0.00	5,000.00	22,000.00	17,000.00
7320 Professional & Consulting Services	(2.11)	1,381.42	36,960.00	35,578.58
7326 Legal Services	5,709.50	14,575.75	53,000.00	38,424.25
7340 Legal Notifications & Mandated Advertising	0.00	0.00	2,000.00	2,000.00
Total Legal & Professional	17,530.39	63,086.17	239,960.00	176,873.83
Office/Operations				
6121 IT-Supplies & Miscellaneous	155.67	155.67	0.00	(155.67)
6130 Computer Hardware	0.00	1,351.86	0.00	(1,351.86)
6410 ADP Fees	0.00	209.99	0.00	(209.99)
7140 General Supplies & Minor Equipment	436.42	1,285.63	5,700.00	4,414.37
7160 Postage, Shipping & Mail Supplies	0.00	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	592.09	4,405.47	17,420.00	13,014.53
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	246.24	975.30	3,000.00	2,024.70
7350 Rent - Meetings	0.00	0.00	500.00	500.00
7352 Rent - Offices & Other Structures	2,900.00	11,600.00	33,179.00	21,579.00
8610 Electric	143.44	353.46	3,500.00	3,146.54
8620 Gas Service	0.00	0.00	500.00	500.00
Total Rent & Utilities	3,289.68	12,928.76	40,679.00	27,750.24
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	0.00	642.25	1,300.00	657.75
8539 Meals	90.42	370.65	2,700.00	2,329.35
8541 Meals- Local Area - DIR	0.00	0.00	100.00	100.00
8550 Mileage Reimbursement & Parking	0.00	106.93	650.00	543.07
Total Travel & Training	90.42	1,132.82	5,050.00	3,917.18
Total Services & Supplies	25,967.56	123,645.06	391,328.00	267,682.94
Allocation of Administrative Costs				
8152 ADP Fees	63.66	63.66	0.00	(63.66)
Total Allocation of Administrative Costs	63.66	63.66	0.00	(63.66)
Total Expenditures	36,828.12	169,965.72	540,681.00	370,715.28
Net Revenues over Expenditures	(36,828.12)	(169,959.52)	(540,681.00)	370,721.48

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
200 - 200 - Bayridge
From 10/1/2017 Through 10/31/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original
Revenues				
Property Taxes				
4035	8.32	21.18	8,696.00	(8,674.82)
	8.32	21.18	8,696.00	(8,674.82)
Special Taxes & Assessments				
4550	0.00	0.00	29,825.00	(29,825.00)
	0.00	0.00	29,825.00	(29,825.00)
Use of Money & Property				
4505	0.00	0.00	70.00	(70.00)
	0.00	0.00	70.00	(70.00)
	8.32	21.18	38,591.00	(38,569.82)
Expenditures				
Personnel				
Salaries/Wages				
8054	0.00	0.00	1,000.00	1,000.00
	0.00	0.00	1,000.00	1,000.00
	0.00	0.00	1,000.00	1,000.00
Services & Supplies				
Insurance, Licenses & Regulatory Fees				
6342	0.00	0.00	1,500.00	1,500.00
6345	135.40	135.40	500.00	364.60
7325	0.00	800.00	800.00	0.00
	135.40	935.40	2,800.00	1,864.60
Legal & Professional				
7320	400.00	1,108.00	500.00	(608.00)
7326	77.75	375.25	500.00	124.75
	477.75	1,483.25	1,000.00	(483.25)
Rent & Utilities				
6000	0.00	0.00	115.00	115.00
6025	20.51	82.67	0.00	(82.67)
8670	1,033.24	2,583.45	5,380.00	2,796.55
	1,053.75	2,666.12	5,495.00	2,828.88
Repairs & Maintenance				
6405	0.00	16.04	0.00	(16.04)
6800	0.00	6,324.00	0.00	(6,324.00)
	0.00	6,340.04	0.00	(6,340.04)
	1,666.90	11,424.81	9,295.00	(2,129.81)
Debt Service				
9804	0.00	0.00	27,964.56	27,964.56
	0.00	0.00	27,964.56	27,964.56
	1,666.90	11,424.81	38,259.56	26,834.75
Net Revenues over Expenditures	(1,658.58)	(11,403.63)	331.44	(11,735.07)

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 10/1/2017 Through 10/31/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original
Revenues				
Property Taxes				
4035	1,732.53	2,407.22	2,001,166.00	(1,998,758.78)
	1,732.53	2,407.22	2,001,166.00	(1,998,758.78)
Grant Revenue				
4955	0.00	5,645.86	0.00	5,645.86
	0.00	5,645.86	0.00	5,645.86
Special Taxes & Assessments				
4015	0.00	0.00	25,214.00	(25,214.00)
4050	0.00	0.00	543,882.00	(543,882.00)
	0.00	0.00	569,096.00	(569,096.00)
Other Revenues				
4000	0.00	17,334.08	67,134.00	(49,799.92)
4055	0.00	0.00	2,000.00	(2,000.00)
4655	0.00	34,963.04	34,763.00	200.04
	0.00	52,297.12	103,897.00	(51,599.88)
Use of Money & Property				
4505	0.00	0.00	13,141.00	(13,141.00)
	0.00	0.00	13,141.00	(13,141.00)
	1,732.53	60,350.20	2,687,300.00	(2,626,949.80)
Expenditures				
Personnel				
Salaries/Wages				
8290	0.00	0.00	1,600.00	1,600.00
8295	1,674.14	4,373.62	22,050.00	17,676.38
8310	0.00	0.00	2,660.00	2,660.00
8340	8,472.54	31,516.06	82,000.00	50,483.94
8345	0.00	0.00	5,550.00	5,550.00
8355	0.00	0.00	4,724.00	4,724.00
8360	0.00	0.00	1,205.00	1,205.00
	10,146.68	35,889.68	119,789.00	83,899.32
Payroll Taxes & Benefits				
5021	611.84	2,207.90	7,000.00	4,792.10
5030	128.00	412.00	2,500.00	2,088.00
5035	40.00	135.00	1,000.00	865.00
5050	(915.55)	(915.55)	0.00	915.55
5051	147.13	520.44	2,000.00	1,479.56
5070	895.53	3,816.53	750.00	(3,066.53)
5120	0.00	4,564.08	8,500.00	3,935.92
5124	0.00	233.33	2,200.00	1,966.67
	906.95	10,973.73	23,950.00	12,976.27
Employment Services				
5000	0.00	0.00	2,440.00	2,440.00
5101	328.80	1,667.67	3,700.00	2,032.33
6230	0.00	0.00	2,800.00	2,800.00
	328.80	1,667.67	8,940.00	7,272.33
	11,382.43	48,531.08	152,679.00	104,147.92
Services & Supplies				
Clothing & Uniform				

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 10/1/2017 Through 10/31/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	
7246	Uniform & Gear	0.00	0.00	1,800.00	1,800.00
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	89.98	269.94	1,080.00	810.06
7100	Copier Contract-Maint & Usage	93.31	319.98	1,800.00	1,480.02
7202	Building Alarms & Security	0.00	117.90	450.00	332.10
7204	Cleaning Supplies, Laundry & Towel Service	688.00	1,812.45	3,700.00	1,887.55
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	871.29	4,520.27	2,173,138.00	2,168,617.73
	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	121.54	39,318.17	46,000.00	6,681.83
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	121.54	77,867.34	135,811.00	57,943.66
	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
9154	Losses and Damages	0.00	345.08	0.00	(345.08)
	Total Financial Services	0.00	351.23	20.00	(331.23)
	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	1,949.04	1,949.04	2,500.00	550.96
7325	Insurance	0.00	20,400.04	19,900.00	(500.04)
	Total Insurance, Licenses & Regulatory Fees	1,949.04	22,349.08	23,200.00	850.92
	Legal & Professional				
7320	Professional & Consulting Services	744.71	1,435.86	1,000.00	(435.86)
7326	Legal Services	35.00	323.75	1,500.00	1,176.25
7340	Legal Notifications & Mandated Advertising	30.00	30.00	100.00	70.00
	Total Legal & Professional	809.71	1,789.61	2,600.00	810.39
	Office/Operations				
6130	Computer Hardware	0.00	169.42	2,630.00	2,460.58
7140	General Supplies & Minor Equipment	357.14	670.49	1,700.00	1,029.51
7160	Postage, Shipping & Mail Supplies	0.00	177.23	100.00	(77.23)
7216	Fire Prevention Education Materials	28.66	783.98	1,200.00	416.02
7226	Membership & Dues	50.00	100.00	500.00	400.00
7230	Misc Small Parts & Supplies	61.90	1,955.55	5,000.00	3,044.45

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 10/1/2017 Through 10/31/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	
7240	Propane	0.00	0.00	400.00	400.00
	Total Office/Operations	497.70	3,856.67	11,530.00	7,673.33
	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	0.00	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	0.00	85.79	4,650.00	4,564.21
	Rent & Utilities				
6000	Cell Phones	174.35	431.19	1,550.00	1,118.81
6025	Telephone	322.69	1,345.51	3,300.00	1,954.49
8610	Electric	49.29	59.80	175.00	115.20
8620	Gas Service	35.19	143.33	1,400.00	1,256.67
8630	Trash Services	99.83	399.32	1,850.00	1,450.68
8640	Water and Water Services	680.94	1,492.24	2,650.00	1,157.76
8670	Street Lighting	22.17	55.44	132.00	76.56
	Total Rent & Utilities	1,384.46	3,926.83	11,057.00	7,130.17
	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-Structural Fixed Assets	0.00	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	8.57	8.57	450.00	441.43
6900	R & M - Buildings & Structures	1,740.34	1,840.39	3,000.00	1,159.61
	Total Repairs & Maintenance	1,748.91	3,044.43	7,050.00	4,005.57
	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	7,382.65	117,851.25	2,379,531.00	2,261,679.75
	Allocation of Administrative Costs				
8152	ADP Fees	208.11	208.11	1,800.00	1,591.89
	Total Allocation of Administrative Costs	208.11	208.11	1,800.00	1,591.89
	Capital Outlay				
9006	Infrastructure CIP	0.00	12,774.31	0.00	(12,774.31)
9085	Vehicle Purchase	0.00	0.00	165,000.00	165,000.00
	Total Capital Outlay	0.00	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 10/1/2017 Through 10/31/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original
Total Expenditures	18,973.19	179,364.75	2,802,412.00	2,623,047.25
Net Revenues over Expenditures	(17,240.66)	(119,014.55)	(115,112.00)	(3,902.55)

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
400 - 400 - Vista de Oro
From 10/1/2017 Through 10/31/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original
Revenues				
Special Taxes & Assessments				
4550	0.00	0.00	15,768.00	(15,768.00)
	0.00	0.00	15,768.00	(15,768.00)
	0.00	0.00	15,768.00	(15,768.00)
Expenditures				
Personnel				
Salaries/Wages				
8054	0.00	0.00	1,000.00	1,000.00
	0.00	0.00	1,000.00	1,000.00
	0.00	0.00	1,000.00	1,000.00
Services & Supplies				
Insurance, Licenses & Regulatory Fees				
6342	0.00	0.00	1,500.00	1,500.00
6345	9.00	9.00	500.00	491.00
7325	0.00	500.00	500.00	0.00
	9.00	509.00	2,500.00	1,991.00
Legal & Professional				
7320	100.00	200.00	400.00	200.00
7326	77.75	77.75	400.00	322.25
	177.75	277.75	800.00	522.25
Rent & Utilities				
6000	0.00	0.00	115.00	115.00
8670	409.25	1,023.27	2,300.00	1,276.73
	409.25	1,023.27	2,415.00	1,391.73
Repairs & Maintenance				
6405	0.00	16.04	0.00	(16.04)
6800	0.00	2,262.60	0.00	(2,262.60)
	0.00	2,278.64	0.00	(2,278.64)
	596.00	4,088.66	5,715.00	1,626.34
	596.00	4,088.66	6,715.00	2,626.34
Net Revenues over Expenditures	(596.00)	(4,088.66)	9,053.00	(13,141.66)

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 10/1/2017 Through 10/31/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original
Revenues				
Property Taxes				
4035	219.53	559.15	228,858.00	(228,298.85)
	219.53	559.15	228,858.00	(228,298.85)
Service Charges & Fees				
4030	209,246.77	659,674.53	1,906,000.00	(1,246,325.47)
4102	12,249.00	63,435.14	178,000.00	(114,564.86)
4103	46,720.21	126,305.53	236,000.00	(109,694.47)
4104	338.75	21,089.62	3,000.00	18,089.62
4114	(150.00)	(510.00)	2,084.00	(2,594.00)
4931	650.00	2,950.00	7,000.00	(4,050.00)
4932	3,387.69	9,393.42	23,000.00	(13,606.58)
4933	2,430.00	5,515.00	16,000.00	(10,485.00)
4937	100.00	335.00	0.00	335.00
	274,972.42	888,188.24	2,371,084.00	(1,482,895.76)
Other Revenues				
4105	0.00	0.00	107,000.00	(107,000.00)
4925	0.00	3,790.78	0.00	3,790.78
4930	59.59	848.35	15,000.00	(14,151.65)
	59.59	4,639.13	122,000.00	(117,360.87)
Use of Money & Property				
4504	0.00	0.00	2,964.00	(2,964.00)
4505	0.00	0.00	2,100.00	(2,100.00)
	0.00	0.00	5,064.00	(5,064.00)
	275,251.54	893,386.52	2,727,006.00	(1,833,619.48)
Expenditures				
Personnel				
Salaries/Wages				
8018	0.00	3,050.56	20,000.00	16,949.44
8045	370.56	1,399.04	4,000.00	2,600.96
8050	389.43	389.43	0.00	(389.43)
8051	0.00	1,099.13	16,000.00	14,900.87
8054	31,427.00	101,292.86	330,000.00	228,707.14
8056	0.00	0.00	2,500.00	2,500.00
8060	785.13	4,746.04	23,000.00	18,253.96
8063	1,328.25	5,299.25	14,000.00	8,700.75
8066	1,327.03	4,208.34	11,000.00	6,791.66
8081	811.44	7,054.17	38,000.00	30,945.83
	36,438.84	128,538.82	458,500.00	329,961.18
Payroll Taxes & Benefits				
5030	204.00	588.00	1,500.00	912.00
5031	40.00	110.00	0.00	(110.00)
5040	299.46	963.72	0.00	(963.72)
5050	(1,311.87)	22.45	6,000.00	5,977.55
5060	5,299.30	16,974.30	66,000.00	49,025.70
5070	5,333.87	20,383.71	35,000.00	14,616.29
5071	438.77	1,547.52	2,200.00	652.48
5075	256.00	640.00	1,000.00	360.00

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 10/1/2017 Through 10/31/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	
5120	Workers Comp Insurance - ER	47.04	15,575.97	12,500.00	(3,075.97)
	Total Payroll Taxes & Benefits	10,606.57	56,805.67	124,200.00	67,394.33
	Employment Services				
5100	Unemployment Insurance - ER	198.44	476.00	5,000.00	4,524.00
6230	Medical Exam	0.00	0.00	130.00	130.00
	Total Employment Services	198.44	476.00	5,130.00	4,654.00
	Total Personnel	47,243.85	185,820.49	587,830.00	402,009.51
	Services & Supplies				
	Clothing & Uniform				
7246	Uniform & Gear	54.96	1,088.58	2,600.00	1,511.42
7248	Uniform Safety Boots	0.00	175.00	1,000.00	825.00
	Total Clothing & Uniform	54.96	1,263.58	3,600.00	2,336.42
	Contract Services				
6100	Labor & Support-IT Services	0.00	0.00	300.00	300.00
6110	IT Purchased Services	142.04	1,665.22	5,000.00	3,334.78
7250	Water Quality Testing	1,870.00	7,469.82	28,000.00	20,530.18
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	42.36	276.66	850.00	573.34
	Total Contract Services	2,054.40	9,411.70	43,450.00	34,038.30
	Equipment & Tools				
6438	Disinfection Feed Pumps	0.00	128.73	0.00	(128.73)
7242	Minor Tools, Accessories & Field Machines	441.72	870.43	2,500.00	1,629.57
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	441.72	999.16	53,500.00	52,500.84
	Financial Services				
7309	Late Fees	9.00	28.16	0.00	(28.16)
	Total Financial Services	9.00	28.16	0.00	(28.16)
	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	1,522.39	1,522.39	6,300.00	4,777.61
7325	Insurance	0.00	31,581.00	31,581.00	0.00
	Total Insurance, Licenses & Regulatory Fees	1,522.39	36,321.39	66,081.00	29,759.61
	Legal & Professional				
7318	Professional & Consulting BMC	63.00	63.00	23,000.00	22,937.00
7320	Professional & Consulting Services	701.83	14,332.61	40,000.00	25,667.39
7326	Legal Services	0.00	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	12,622.59	15,234.30	15,000.00	(234.30)
	Total Legal & Professional	13,387.42	30,049.91	87,000.00	56,950.09
	Office/Operations				
6130	Computer Hardware	0.00	0.00	3,000.00	3,000.00
6140	Computer Software	1,440.00	1,463.88	2,000.00	536.12
7140	General Supplies & Minor Equipment	0.00	97.56	3,000.00	2,902.44
7160	Postage, Shipping & Mail Supplies	1,509.64	4,803.23	14,500.00	9,696.77

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 10/1/2017 Through 10/31/2017

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original
7180	Billing Supplies, Forms & Printing	0.00	110.55	2,000.00	1,889.45
7226	Membership & Dues	0.00	420.00	1,310.00	890.00
7230	Misc Small Parts & Supplies	115.53	562.47	800.00	237.53
7237	Process Control & Treatment Supplies	0.00	765.61	4,000.00	3,234.39
7239	Water Treatment Chemicals	719.96	1,395.03	6,600.00	5,204.97
7249	Safety Supplies	74.93	74.93	3,000.00	2,925.07
	Total Office/Operations	<u>3,860.06</u>	<u>9,693.26</u>	<u>40,210.00</u>	<u>30,516.74</u>
	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	<u>0.00</u>	<u>0.00</u>	<u>1,250.00</u>	<u>1,250.00</u>
	Rent & Utilities				
6000	Cell Phones	247.58	701.80	3,260.00	2,558.20
6025	Telephone	718.32	2,489.77	8,400.00	5,910.23
7352	Rent - Offices & Other Structures	0.00	0.00	2,900.00	2,900.00
8610	Electric	12,792.79	41,777.28	84,000.00	42,222.72
8620	Gas Service	0.00	0.00	250.00	250.00
8630	Trash Services	114.81	606.12	4,000.00	3,393.88
8644	Disposal Services	7,332.00	13,945.00	18,500.00	4,555.00
8670	Street Lighting	61.05	152.82	350.00	197.18
	Total Rent & Utilities	<u>21,266.55</u>	<u>59,672.79</u>	<u>121,660.00</u>	<u>61,987.21</u>
	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-Structural Fixed Assets	0.00	313.03	250.00	(63.03)
6641	R & M - Wells	339.44	599.22	800.00	200.78
6750	R & M - Minor Tools & Equipment	172.82	990.56	1,200.00	209.44
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	405.44	549.84	15,000.00	14,450.16
	Total Repairs & Maintenance	<u>917.70</u>	<u>7,008.39</u>	<u>20,450.00</u>	<u>13,441.61</u>
	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	4,775.00	4,775.00	8,324.00	3,549.00
8410	Certifications	0.00	0.00	300.00	300.00
8510	Lodging & Meals - Local	221.56	221.56	2,000.00	1,778.44
8539	Meals	0.00	0.00	700.00	700.00
8550	Mileage Reimbursement & Parking	158.36	209.67	700.00	490.33
	Total Travel & Training	<u>5,154.92</u>	<u>5,266.23</u>	<u>12,274.00</u>	<u>7,007.77</u>
	Vehicle Maintenance & Repairs				
7211	Misc Fuel & Diesel	170.92	388.74	2,200.00	1,811.26
7220	Gasoline	508.67	1,345.48	4,000.00	2,654.52
7228	Markings & Other Misc Services	0.00	1,270.30	350.00	(920.30)
7232	Vehicle Repairs - Parts, Tires & Lubricants	2,056.28	2,711.55	3,000.00	288.45

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 10/1/2017 Through 10/31/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original
Total Vehicle Maintenance & Repairs	<u>2,735.87</u>	<u>5,716.07</u>	<u>9,550.00</u>	<u>3,833.93</u>
Total Services & Supplies	51,404.99	165,430.64	459,025.00	293,594.36
Allocation of Administrative Costs				
8152 ADP Fees	<u>113.54</u>	<u>113.54</u>	<u>0.00</u>	<u>(113.54)</u>
Total Allocation of Administrative Costs	113.54	113.54	0.00	(113.54)
Capital Outlay				
9006 Infrastructure CIP	<u>2,603.25</u>	<u>22,476.69</u>	<u>380,000.00</u>	<u>357,523.31</u>
Total Capital Outlay	2,603.25	22,476.69	380,000.00	357,523.31
Debt Service				
9022 Debt Service - Principal	0.00	156,109.45	156,109.00	(0.45)
9023 Debt Service - Interest & Annual Fee	<u>0.00</u>	<u>67,009.37</u>	<u>109,607.00</u>	<u>42,597.63</u>
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	<u>0.00</u>	<u>0.00</u>	<u>32,000.00</u>	<u>32,000.00</u>
Total Reserves	0.00	0.00	589,000.00	589,000.00
Total Expenditures	<u>101,365.63</u>	<u>596,960.18</u>	<u>2,281,571.00</u>	<u>1,684,610.82</u>
Net Revenues over Expenditures	<u>173,885.91</u>	<u>296,426.34</u>	<u>445,435.00</u>	<u>(149,008.66)</u>

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
600 - 600 - Wastewater
From 10/1/2017 Through 10/31/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original
Revenues				
Service Charges & Fees				
4062	0.00	0.00	44,267.00	(44,267.00)
	0.00	0.00	44,267.00	(44,267.00)
	0.00	0.00	44,267.00	(44,267.00)
Expenditures				
Services & Supplies				
Financial Services				
7310	0.00	20.00	0.00	(20.00)
	0.00	20.00	0.00	(20.00)
Insurance, Licenses & Regulatory Fees				
6345	134.64	134.64	0.00	(134.64)
	134.64	134.64	0.00	(134.64)
Legal & Professional				
7320	2,543.06	2,543.06	11,564.00	9,020.94
7326	318.60	353.60	0.00	(353.60)
	2,861.66	2,896.66	11,564.00	8,667.34
	2,996.30	3,051.30	11,564.00	8,512.70
Debt Service				
9805	0.00	0.00	25,000.00	25,000.00
	0.00	0.00	25,000.00	25,000.00
	2,996.30	3,051.30	36,564.00	33,512.70
Net Revenues over Expenditures	(2,996.30)	(3,051.30)	7,703.00	(10,754.30)

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
800 - 800 - Drainage
From 10/1/2017 Through 10/31/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original
Revenues				
Property Taxes				
4035	22.00	56.02	22,746.00	(22,689.98)
	22.00	56.02	22,746.00	(22,689.98)
Special Taxes & Assessments				
4400	0.00	0.00	95,440.00	(95,440.00)
	0.00	0.00	95,440.00	(95,440.00)
Use of Money & Property				
4505	0.00	0.00	149.00	(149.00)
	0.00	0.00	149.00	(149.00)
	22.00	56.02	118,335.00	(118,278.98)
Expenditures				
Personnel				
Salaries/Wages				
8045	0.00	0.00	200.00	200.00
8054	0.00	0.00	63,310.00	63,310.00
	0.00	0.00	63,510.00	63,510.00
	0.00	0.00	63,510.00	63,510.00
Services & Supplies				
Equipment & Tools				
6390	0.00	0.00	500.00	500.00
7242	0.00	0.00	200.00	200.00
	0.00	0.00	700.00	700.00
Insurance, Licenses & Regulatory Fees				
6342	0.00	1.68	7,000.00	6,998.32
6345	53.20	53.20	200.00	146.80
7325	0.00	3,100.00	3,500.00	400.00
	53.20	3,154.88	10,700.00	7,545.12
Legal & Professional				
7320	500.00	1,000.00	1,000.00	0.00
7326	175.00	262.50	100.00	(162.50)
	675.00	1,262.50	1,100.00	(162.50)
Office/Operations				
7140	10.70	10.70	0.00	(10.70)
7230	0.00	275.00	500.00	225.00
7249	0.00	13.49	200.00	186.51
	10.70	299.19	700.00	400.81
Other Expense				
7346	0.00	250.00	0.00	(250.00)
	0.00	250.00	0.00	(250.00)
Rent & Utilities				
6000	138.38	414.52	1,250.00	835.48
6025	20.51	82.67	100.00	17.33
7352	0.00	0.00	100.00	100.00
8610	232.46	704.30	1,500.00	795.70
8670	144.30	361.00	850.00	489.00
	535.65	1,562.49	3,800.00	2,237.51

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
800 - 800 - Drainage
From 10/1/2017 Through 10/31/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	
Repairs & Maintenance					
6640	R & M - Equip & Other Non-Structural 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	0.00	73.99	200.00	126.01
	Total Repairs & Maintenance	0.00	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	42.73	97.18	550.00	452.82
7220	Gasoline	127.17	336.37	800.00	463.63
	Total Vehicle Maintenance & Repairs	169.90	563.61	1,350.00	786.39
	Total Services & Supplies	1,444.45	7,224.55	28,050.00	20,825.45
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	1,444.45	7,224.55	177,560.00	170,335.45
	Net Revenues over Expenditures	(1,422.45)	(7,168.53)	(59,225.00)	52,056.47

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
900 - 900 - Parks & Recreation
From 10/1/2017 Through 10/31/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original
Expenditures				
Services & Supplies				
Legal & Professional				
7320	0.00	0.00	3,000.00	3,000.00
7326	52.50	192.50	1,000.00	807.50
	52.50	192.50	4,000.00	3,807.50
Office/Operations				
7140	0.00	0.00	100.00	100.00
	0.00	0.00	100.00	100.00
	52.50	192.50	4,100.00	3,907.50
	52.50	192.50	4,100.00	3,907.50
Net Revenues over Expenditures	(52.50)	(192.50)	(4,100.00)	3,907.50