



March 30, 2018

TO: LOCSD Board of Directors

FROM: Adrienne Geidel at Robert Stilts, District Bookkeeper

SUBJECT: Agenda Item 11D – 4/5/2018 Board Meeting
Receive Financial Report for the Period Ending February 28, 2018

President

Vicki L. Milledge

Vice President

Marshall E. Ochylski

Directors

Charles L. Cesena
Louis G. Tornatzky
Vacant

General Manager

Renee Osborne

District Accountant

Robert Stilts, CPA

Unit Chief

Scott M. Jalbert

Battalion Chief

Greg Alex

DESCRIPTION

The attached are the Statement of Revenues and Expenditures and the Balance Sheet as of February 28, 2018.

STAFF RECOMMENDATION

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

Motion: I move that the Board receive and file the financials for the period ending February 28, 2018.

Attachments

Mailing Address:

P.O. Box 6064
Los Osos, CA 93412

Offices:

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www.losososcsd.org

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 2/1/2018 Through 2/28/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Service Charges & Fees					
4005	0.60	11.60	0.00	11.60	0.00%
	0.60	11.60	0.00	11.60	0.00%
Use of Money & Property					
4510	0.00	2,291.99	0.00	2,291.99	0.00%
	0.00	2,291.99	0.00	2,291.99	0.00%
	0.60	2,303.59	0.00	2,303.59	0.00%
Expenditures					
Personnel					
Salaries/Wages					
7322	1,200.00	9,400.00	12,000.00	2,600.00	21.67%
8018	302.64	2,680.32	6,000.00	3,319.68	55.33%
8045	723.50	4,292.32	6,200.00	1,907.68	30.77%
8051	0.00	605.28	510.00	(95.28)	(18.68)%
8054	6,625.02	49,584.36	86,434.00	36,849.64	42.63%
8056	0.00	621.71	0.00	(621.71)	0.00%
8060	522.44	1,622.54	2,200.00	577.46	26.25%
8081	0.00	1,990.35	1,800.00	(190.35)	(10.57)%
	9,373.60	70,796.88	115,144.00	44,347.12	38.51%
Payroll Taxes & Benefits					
5020	74.40	533.20	1,700.00	1,166.80	68.64%
5030	21.00	156.19	300.00	143.81	47.94%
5031	5.00	35.00	50.00	15.00	30.00%
5040	45.93	517.89	515.00	(2.89)	(0.56)%
5050	134.89	104.51	1,843.00	1,738.49	94.33%
5060	750.00	5,625.00	8,000.00	2,375.00	29.69%
5070	1,440.56	11,649.78	12,700.00	1,050.22	8.27%
5071	62.58	516.06	750.00	233.94	31.19%
5075	271.94	2,135.53	1,900.00	(235.53)	(12.40)%
5120	7.21	448.86	4,675.00	4,226.14	90.40%
	2,813.51	21,722.02	32,433.00	10,710.98	33.02%
Employment Services					
5100	249.55	1,980.51	3,000.00	1,019.49	33.98%
6200	0.00	0.00	500.00	500.00	100.00%
6230	0.00	0.00	125.00	125.00	100.00%
	249.55	1,980.51	3,625.00	1,644.49	45.37%
	12,436.66	94,499.41	151,202.00	56,702.59	37.50%
Services & Supplies					
Contract Services					
6100	0.00	100.00	6,500.00	6,400.00	98.46%
6110	2,140.56	14,698.86	21,500.00	6,801.14	31.63%
7100	536.05	4,329.05	7,500.00	3,170.95	42.28%
7255	58.91	350.65	913.00	562.35	61.59%
7321	245.00	2,006.70	4,000.00	1,993.30	49.83%
7342	1,125.00	9,000.00	13,500.00	4,500.00	33.33%
	4,105.52	30,485.26	53,913.00	23,427.74	43.45%
Financial Services					

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 2/1/2018 Through 2/28/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
7309	18.72	23.72	100.00	76.28	76.28%
7310	369.55	2,149.38	3,000.00	850.62	28.35%
	388.27	2,173.10	3,100.00	926.90	29.90%
Insurance, Licenses & Regulatory Fees					
6340	0.00	(211.81)	100.00	311.81	311.81%
6341	0.00	17,212.31	21,642.00	4,429.69	20.47%
7325	0.00	9,254.00	9,254.00	0.00	0.00%
	0.00	26,254.50	30,996.00	4,741.50	15.30%
Legal & Professional					
7303	8,010.50	67,569.00	78,000.00	10,431.00	13.37%
7304	9,300.00	34,712.50	48,000.00	13,287.50	27.68%
7305	0.00	18,010.00	22,000.00	3,990.00	18.14%
7320	0.00	1,856.33	36,960.00	35,103.67	94.98%
7326	3,605.00	24,253.25	50,000.00	25,746.75	51.49%
7340	0.00	91.96	2,000.00	1,908.04	95.40%
	20,915.50	146,493.04	236,960.00	90,466.96	38.18%
Office/Operations					
6121	0.00	155.67	500.00	344.33	68.87%
6130	0.00	1,351.86	1,351.86	0.00	0.00%
7140	503.19	3,254.57	5,000.00	1,745.43	34.91%
7160	0.00	2,130.37	4,068.14	1,937.77	47.63%
7226	0.00	6,458.00	6,500.00	42.00	0.65%
	503.19	13,350.47	17,420.00	4,069.53	23.36%
Other Expense					
7330	0.00	20.00	100.00	80.00	80.00%
8735	0.00	60.35	200.00	139.65	69.83%
	0.00	80.35	300.00	219.65	73.22%
Rent & Utilities					
6025	478.58	2,190.83	3,000.00	809.17	26.97%
7350	0.00	0.00	500.00	500.00	100.00%
7352	2,900.00	23,200.00	33,179.00	9,979.00	30.08%
8610	632.08	2,620.49	3,500.00	879.51	25.13%
8620	29.83	50.21	500.00	449.79	89.96%
	4,040.49	28,061.53	40,679.00	12,617.47	31.02%
Repairs & Maintenance					
6405	0.00	64.16	110.00	45.84	41.67%
	0.00	64.16	110.00	45.84	41.67%
Travel & Training					
7323	0.00	12.99	300.00	287.01	95.67%
7324	0.00	642.25	1,300.00	657.75	50.60%
8539	10.00	925.87	2,700.00	1,774.13	65.71%
8541	0.00	0.00	100.00	100.00	100.00%
8550	43.94	173.83	650.00	476.17	73.26%
	53.94	1,754.94	5,050.00	3,295.06	65.25%
	30,006.91	248,717.35	388,528.00	139,810.65	35.98%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 2/1/2018 Through 2/28/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Allocation of Administrative Costs					
8152 ADP Fees	95.67	580.38	0.00	(580.38)	0.00%
Total Allocation of Administrative Costs	95.67	580.38	0.00	(580.38)	0.00%
Transfers					
9410 Transfer In	0.00	(252,154.03)	0.00	252,154.03	0.00%
Total Transfers	0.00	(252,154.03)	0.00	252,154.03	0.00%
Total Expenditures	42,539.24	91,643.11	539,730.00	448,086.89	83.02%
Net Revenues over Expenditures	(42,538.64)	(89,339.52)	(539,730.00)	450,390.48	(83.45)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
200 - 200 - Bayridge
From 2/1/2018 Through 2/28/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Property Taxes					
4035	613.00	5,750.20	8,696.00	(2,945.80)	(33.88)%
	613.00	5,750.20	8,696.00	(2,945.80)	(33.88)%
Service Charges & Fees					
4920	3,750.00	35,853.00	0.00	35,853.00	0.00%
	3,750.00	35,853.00	0.00	35,853.00	0.00%
Special Taxes & Assessments					
4550	0.00	0.00	54,831.00	(54,831.00)	(100.00)%
	0.00	0.00	54,831.00	(54,831.00)	(100.00)%
Use of Money & Property					
4505	0.00	28.57	70.00	(41.43)	(59.19)%
4510	0.00	(0.89)	0.00	(0.89)	0.00%
	0.00	27.68	70.00	(42.32)	(60.46)%
	4,363.00	41,630.88	63,597.00	(21,966.12)	(34.54)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6342	0.00	0.00	1,500.00	1,500.00	100.00%
6345	0.00	270.80	500.00	229.20	45.84%
7325	0.00	800.00	800.00	0.00	0.00%
	0.00	1,070.80	2,800.00	1,729.20	61.76%
Legal & Professional					
7320	0.00	1,008.00	1,108.00	100.00	9.03%
7326	0.00	462.75	500.00	37.25	7.45%
	0.00	1,470.75	1,608.00	137.25	8.54%
Rent & Utilities					
8670	516.87	4,328.20	5,380.00	1,051.80	19.55%
	516.87	4,328.20	5,380.00	1,051.80	19.55%
Repairs & Maintenance					
6800	0.00	6,324.00	6,324.00	0.00	0.00%
	0.00	6,324.00	6,324.00	0.00	0.00%
	516.87	13,193.75	16,112.00	2,918.25	18.11%
Debt Service					
9804	0.00	0.00	27,964.56	27,964.56	100.00%
	0.00	0.00	27,964.56	27,964.56	100.00%
Transfers					
9511	0.00	1,260.77	0.00	(1,260.77)	0.00%
	0.00	1,260.77	0.00	(1,260.77)	0.00%
	516.87	14,454.52	44,076.56	29,622.04	67.21%
Net Revenues over Expenditures	3,846.13	27,176.36	19,520.44	7,655.92	39.22%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 2/1/2018 Through 2/28/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Property Taxes					
4035	0.00	1,069,447.00	2,001,166.00	(931,719.00)	(46.56)%
	0.00	1,069,447.00	2,001,166.00	(931,719.00)	(46.56)%
Grant Revenue					
4955	0.00	8,105.46	0.00	8,105.46	0.00%
	0.00	8,105.46	0.00	8,105.46	0.00%
Special Taxes & Assessments					
4015	0.00	0.00	25,214.00	(25,214.00)	(100.00)%
4050	31,141.17	423,621.98	543,882.00	(120,260.02)	(22.11)%
	31,141.17	423,621.98	569,096.00	(145,474.02)	(25.56)%
Other Revenues					
4000	0.00	35,101.51	67,134.00	(32,032.49)	(47.71)%
4055	0.00	0.00	2,000.00	(2,000.00)	(100.00)%
4655	0.00	34,963.04	34,763.00	200.04	0.58%
	0.00	70,064.55	103,897.00	(33,832.45)	(32.56)%
Use of Money & Property					
4505	0.00	2,665.37	13,141.00	(10,475.63)	(79.72)%
4510	136.35	985.03	1,000.00	(14.97)	(1.50)%
	136.35	3,650.40	14,141.00	(10,490.60)	(74.19)%
	31,277.52	1,574,889.39	2,688,300.00	(1,113,410.61)	(41.42)%
Expenditures					
Personnel					
Salaries/Wages					
8290	33.00	397.63	1,600.00	1,202.37	75.15%
8295	2,162.19	12,773.25	22,050.00	9,276.75	42.07%
8310	211.76	1,067.83	2,660.00	1,592.17	59.86%
8340	8,335.84	55,308.35	82,000.00	26,691.65	32.55%
8345	70.46	2,120.82	5,550.00	3,429.18	61.79%
8355	866.22	6,207.07	4,724.00	(1,483.07)	(31.39)%
8360	0.00	94.50	1,205.00	1,110.50	92.16%
	11,679.47	77,969.45	119,789.00	41,819.55	34.91%
Payroll Taxes & Benefits					
5021	515.69	4,227.49	7,000.00	2,772.51	39.61%
5030	144.00	972.00	2,500.00	1,528.00	61.12%
5035	45.00	310.00	850.00	540.00	63.53%
5050	0.00	(915.55)	0.00	915.55	0.00%
5051	175.09	1,136.30	2,000.00	863.70	43.19%
5070	895.53	7,399.82	11,000.00	3,600.18	32.73%
5120	0.00	4,564.08	4,570.00	5.92	0.13%
5124	380.48	1,238.80	1,550.00	311.20	20.08%
	2,155.79	18,932.94	29,470.00	10,537.06	35.76%
Employment Services					
5000	0.00	79.00	2,550.00	2,471.00	96.90%
5100	38.30	38.30	0.00	(38.30)	0.00%
5101	821.27	5,694.71	7,000.00	1,305.29	18.65%
6230	0.00	4,251.00	3,800.00	(451.00)	(11.87)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 2/1/2018 Through 2/28/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Total Employment Services	<u>859.57</u>	<u>10,063.01</u>	<u>13,350.00</u>	<u>3,286.99</u>	<u>24.62%</u>
Total Personnel	14,694.83	106,965.40	162,609.00	55,643.60	34.22%
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	626.04	678.06	1,130.00	451.94	39.99%
7248 Uniform Safety Boots	<u>0.00</u>	<u>0.00</u>	<u>400.00</u>	<u>400.00</u>	<u>100.00%</u>
Total Clothing & Uniform	626.04	678.06	1,530.00	851.94	55.68%
Contract Services					
6110 IT Purchased Services	98.98	728.84	1,080.00	351.16	32.51%
7100 Copier Contract-Maint & Usage	186.62	983.36	1,600.00	616.64	38.54%
7202 Building Alarms & Security	0.00	235.80	465.00	229.20	49.29%
7204 Cleaning Supplies, Laundry & Towel Service	0.00	2,660.58	3,700.00	1,039.42	28.09%
7222 Hazardous Materials CW JPA Cost	0.00	2,000.00	2,000.00	0.00	0.00%
7500 Schedule A Charges	<u>0.00</u>	<u>1,069,447.00</u>	<u>2,164,208.00</u>	<u>1,094,761.00</u>	<u>50.58%</u>
Total Contract Services	285.60	1,076,055.58	2,173,053.00	1,096,997.42	50.48%
Equipment & Tools					
6440 Fire Personal Protection Equipment	0.00	5,595.94	6,500.00	904.06	13.91%
6460 Self-Contained Breathing Apparatus	0.00	0.00	32,500.00	32,500.00	100.00%
7234 Oxygen Supplies & Cylinder Rent	0.00	0.00	350.00	350.00	100.00%
7238 Paramedic & EMT Small Tools & Supplies	3,376.93	44,248.43	52,000.00	7,751.57	14.91%
7242 Minor Tools, Accessories & Field Machines	0.00	178.39	250.00	71.61	28.64%
7252 Misc Hardware	<u>0.00</u>	<u>35,848.20</u>	<u>36,263.00</u>	<u>414.80</u>	<u>1.14%</u>
Total Equipment & Tools	3,376.93	85,870.96	127,863.00	41,992.04	32.84%
Financial Services					
7309 Late Fees	0.00	18.53	6.15	(12.38)	(201.30)%
7310 Bank Service Charges	0.00	0.00	20.00	20.00	100.00%
9154 Losses and Damages	<u>0.00</u>	<u>345.08</u>	<u>345.08</u>	<u>0.00</u>	<u>0.00%</u>
Total Financial Services	0.00	363.61	371.23	7.62	2.05%
Insurance, Licenses & Regulatory Fees					
6345 Property Taxes & Assessments Costs	0.00	3,898.08	3,898.08	0.00	0.00%
7325 Insurance	<u>0.00</u>	<u>20,400.04</u>	<u>20,400.04</u>	<u>0.00</u>	<u>0.00%</u>
Total Insurance, Licenses & Regulatory Fees	0.00	24,298.12	24,298.12	0.00	0.00%
Legal & Professional					
7320 Professional & Consulting Services	0.00	1,400.00	1,700.00	300.00	17.65%
7326 Legal Services	0.00	358.75	1,000.00	641.25	64.13%
7340 Legal Notifications & Mandated Advertising	0.00	45.00	80.00	35.00	43.75%
Total Legal & Professional	<u>0.00</u>	<u>1,803.75</u>	<u>2,780.00</u>	<u>976.25</u>	<u>35.12%</u>
Office/Operations					
6130 Computer Hardware	0.00	169.42	1,770.00	1,600.58	90.43%
7140 General Supplies & Minor Equipment	0.00	1,459.57	1,800.00	340.43	18.91%
7160 Postage, Shipping & Mail Supplies	0.00	188.75	200.00	11.25	5.63%
7216 Fire Prevention Education Materials	0.00	783.98	1,200.00	416.02	34.67%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 2/1/2018 Through 2/28/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
7226	Membership & Dues	0.00	75.00	75.00	0.00%	
7230	Misc Small Parts & Supplies	0.00	4,229.79	4,530.00	300.21	6.63%
7240	Propane	0.00	100.00	100.00	0.00	0.00%
	Total Office/Operations	0.00	7,006.51	9,675.00	2,668.49	27.58%
	Other Expense					
7201	White Goods & Accessories - bedding, towels	0.00	0.00	300.00	300.00	100.00%
7209	District Operating Center Expense	0.00	0.00	450.00	450.00	100.00%
7218	Cooking Products - Food, Drinks & Staples	0.00	159.85	300.00	140.15	46.72%
7224	Kitchen Cookware & Utensils	0.00	85.79	737.77	651.98	88.37%
7345	Outreach- Program Give-away Items	0.00	0.00	2,900.00	2,900.00	100.00%
	Total Other Expense	0.00	245.64	4,687.77	4,442.13	94.76%
	Rent & Utilities					
6000	Cell Phones	103.24	1,034.88	1,550.00	515.12	33.23%
6025	Telephone	364.81	2,729.24	2,600.00	(129.24)	(4.97)%
8610	Electric	21.03	968.91	990.00	21.09	2.13%
8620	Gas Service	119.81	513.86	1,100.00	586.14	53.29%
8630	Trash Services	101.41	801.80	1,850.00	1,048.20	56.66%
8640	Water and Water Services	663.03	2,955.82	4,704.00	1,748.18	37.16%
8659	Utility Cable Charges	98.18	722.07	1,020.00	297.93	29.21%
8670	Street Lighting	11.09	89.41	132.00	42.59	32.27%
	Total Rent & Utilities	1,482.60	9,815.99	13,946.00	4,130.01	29.61%
	Repairs & Maintenance					
6400	R & M - Air Compressors	297.77	297.77	500.00	202.23	40.45%
6405	R & M - Extinguishers	0.00	383.82	784.00	400.18	51.04%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	993.68	1,600.00	606.32	37.90%
6750	R & M - Minor Tools & Equipment	0.00	243.89	1,000.00	756.11	75.61%
6775	R & M -Operation/Field Equipment	0.00	0.00	1,300.00	1,300.00	100.00%
6800	R & M - Grounds & Collection Systems	0.00	8.57	450.00	441.43	98.10%
6900	R & M - Buildings & Structures	75.00	2,557.07	3,036.00	478.93	15.78%
	Total Repairs & Maintenance	372.77	4,484.80	8,670.00	4,185.20	48.27%
	Travel & Training					
6300	DMV Driv Lic Class B	0.00	0.00	100.00	100.00	100.00%
7141	CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323	Books, Publications & Subscriptions	0.00	234.23	468.00	233.77	49.95%
8405	Reserve FF Training Costs	900.00	960.00	1,000.00	40.00	4.00%
	Total Travel & Training	900.00	1,194.23	1,668.00	473.77	28.40%
	Total Services & Supplies	7,043.94	1,211,817.25	2,368,542.12	1,156,724.87	48.84%
	Allocation of Administrative Costs					
8152	ADP Fees	140.58	728.78	1,000.00	271.22	27.12%
	Total Allocation of Administrative Costs	140.58	728.78	1,000.00	271.22	27.12%
	Capital Outlay					
9006	Infrastructure CIP	2,488.00	15,247.31	26,780.88	11,533.57	43.07%
9085	Vehicle Purchase	0.00	172,870.59	155,500.00	(17,370.59)	(11.17)%
	Total Capital Outlay	2,488.00	188,117.90	182,280.88	(5,837.02)	(3.20)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 2/1/2018 Through 2/28/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Reserves					
9008	0.00	0.00	25,000.00	25,000.00	100.00%
9504	0.00	0.00	93,402.00	93,402.00	100.00%
9572	0.00	0.00	10,000.00	10,000.00	100.00%
	<u>0.00</u>	<u>0.00</u>	<u>128,402.00</u>	<u>128,402.00</u>	<u>100.00%</u>
Transfers					
9511	0.00	25,215.40	0.00	(25,215.40)	0.00%
	<u>0.00</u>	<u>25,215.40</u>	<u>0.00</u>	<u>(25,215.40)</u>	<u>0.00%</u>
	<u>24,367.35</u>	<u>1,532,844.73</u>	<u>2,842,834.00</u>	<u>1,309,989.27</u>	<u>46.08%</u>
Net Revenues over Expenditures	<u>6,910.17</u>	<u>42,044.66</u>	<u>(154,534.00)</u>	<u>196,578.66</u>	<u>(127.21)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
400 - 400 - Vista de Oro
From 2/1/2018 Through 2/28/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Special Taxes & Assessments					
4550	1,308.00	10,064.00	15,768.00	(5,704.00)	(36.17)%
	1,308.00	10,064.00	15,768.00	(5,704.00)	(36.17)%
	1,308.00	10,064.00	15,768.00	(5,704.00)	(36.17)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6342	0.00	0.00	1,500.00	1,500.00	100.00%
6345	0.00	18.00	500.00	482.00	96.40%
7325	0.00	500.00	500.00	0.00	0.00%
	0.00	518.00	2,500.00	1,982.00	79.28%
Legal & Professional					
7320	0.00	700.00	700.00	0.00	0.00%
7326	0.00	165.25	300.00	134.75	44.92%
	0.00	865.25	1,000.00	134.75	13.48%
Rent & Utilities					
8670	204.73	1,712.03	2,300.00	587.97	25.56%
	204.73	1,712.03	2,300.00	587.97	25.56%
Repairs & Maintenance					
6800	0.00	2,262.60	0.00	(2,262.60)	0.00%
	0.00	2,262.60	0.00	(2,262.60)	0.00%
	204.73	5,357.88	5,800.00	442.12	7.62%
Transfers					
9511	0.00	1,260.77	0.00	(1,260.77)	0.00%
	0.00	1,260.77	0.00	(1,260.77)	0.00%
	204.73	6,618.65	5,800.00	(818.65)	(14.11)%
Net Revenues over Expenditures	1,103.27	3,445.35	9,968.00	(6,522.65)	(65.44)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 2/1/2018 Through 2/28/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Property Taxes					
4035	16,524.89	152,201.04	171,643.50	(19,442.46)	(11.33)%
	16,524.89	152,201.04	171,643.50	(19,442.46)	(11.33)%
Service Charges & Fees					
4030	176,794.66	1,315,845.73	1,906,000.00	(590,154.27)	(30.96)%
4102	10,517.08	129,577.05	178,000.00	(48,422.95)	(27.20)%
4103	19,887.75	224,135.28	236,000.00	(11,864.72)	(5.03)%
4104	290.00	41,079.37	3,000.00	38,079.37	1,269.31%
4114	5.00	(1,035.00)	2,084.00	(3,119.00)	(149.66)%
4931	600.00	5,200.00	7,000.00	(1,800.00)	(25.71)%
4932	2,490.34	19,963.54	23,000.00	(3,036.46)	(13.20)%
4933	375.00	9,115.00	16,000.00	(6,885.00)	(43.03)%
4937	0.00	535.00	500.00	35.00	7.00%
	210,959.83	1,744,415.97	2,371,584.00	(627,168.03)	(26.45)%
Other Revenues					
4105	0.00	0.00	107,000.00	(107,000.00)	(100.00)%
4925	0.00	3,790.78	3,790.78	0.00	0.00%
4930	0.00	2,074.58	15,000.00	(12,925.42)	(86.17)%
4936	0.00	(1.00)	0.00	(1.00)	0.00%
	0.00	5,864.36	125,790.78	(119,926.42)	(95.34)%
Use of Money & Property					
4504	0.00	0.00	2,964.00	(2,964.00)	(100.00)%
4505	0.00	754.60	2,100.00	(1,345.40)	(64.07)%
4510	1,328.61	3,670.77	1,500.00	2,170.77	144.72%
	1,328.61	4,425.37	6,564.00	(2,138.63)	(32.58)%
	228,813.33	1,906,906.74	2,675,582.28	(768,675.54)	(28.73)%
Expenditures					
Personnel					
Salaries/Wages					
8018	1,756.24	15,344.24	20,000.00	4,655.76	23.28%
8045	555.84	2,927.60	4,000.00	1,072.40	26.81%
8050	519.24	1,471.18	1,000.00	(471.18)	(47.12)%
8051	1,542.34	3,404.51	16,000.00	12,595.49	78.72%
8054	26,324.39	199,473.51	339,348.71	139,875.20	41.22%
8056	0.00	2,723.28	2,723.28	0.00	0.00%
8060	1,403.58	11,910.88	23,000.00	11,089.12	48.21%
8063	1,311.75	10,582.69	14,000.00	3,417.31	24.41%
8066	1,325.24	9,147.61	11,000.00	1,852.39	16.84%
8081	2,253.79	14,233.31	38,000.00	23,766.69	62.54%
	36,992.41	271,218.81	469,071.99	197,853.18	42.18%
Payroll Taxes & Benefits					
5030	147.00	1,329.00	1,500.00	171.00	11.40%
5031	35.00	265.00	500.00	235.00	47.00%
5040	272.07	2,196.05	3,000.00	803.95	26.80%
5050	532.57	2,177.55	6,000.00	3,822.45	63.71%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 2/1/2018 Through 2/28/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
5060 Cafeteria Plan - ER	5,299.30	38,171.50	66,000.00	27,828.50	42.16%
5070 Retirement ER - Regular	5,608.65	43,048.41	60,000.00	16,951.59	28.25%
5071 Retirement ER - Addl Pick-up	199.32	2,362.57	2,200.00	(162.57)	(7.39)%
5075 Retirees Medical - ER	135.97	1,036.97	1,000.00	(36.97)	(3.70)%
5120 Workers Comp Insurance - ER	42.74	15,768.92	15,968.01	199.09	1.25%
5124 Retirement - ER - Tier 2	309.26	2,571.67	0.00	(2,571.67)	0.00%
Total Payroll Taxes & Benefits	12,581.88	108,927.64	156,168.01	47,240.37	30.25%
Employment Services					
5100 Unemployment Insurance - ER	875.37	4,705.57	5,000.00	294.43	5.89%
6230 Medical Exam	0.00	2,675.00	2,675.00	0.00	0.00%
Total Employment Services	875.37	7,380.57	7,675.00	294.43	3.84%
Total Personnel	50,449.66	387,527.02	632,915.00	245,387.98	38.77%
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	0.00	1,088.58	2,600.00	1,511.42	58.13%
7248 Uniform Safety Boots	0.00	481.35	1,000.00	518.65	51.87%
Total Clothing & Uniform	0.00	1,569.93	3,600.00	2,030.07	56.39%
Contract Services					
6100 Labor & Support-IT Services	0.00	0.00	300.00	300.00	100.00%
6110 IT Purchased Services	142.82	3,491.34	5,000.00	1,508.66	30.17%
7250 Water Quality Testing	0.00	11,424.82	28,000.00	16,575.18	59.20%
7255 Security Services	0.00	445.56	7,100.00	6,654.44	93.72%
7301 Contract Maint Services	0.00	0.00	1,500.00	1,500.00	100.00%
7321 Janitorial Cleaning & Supplies	45.84	517.30	850.00	332.70	39.14%
Total Contract Services	188.66	15,879.02	42,750.00	26,870.98	62.86%
Equipment & Tools					
6438 Disinfection Feed Pumps	0.00	128.73	260.00	131.27	50.49%
7242 Minor Tools, Accessories & Field Machines	20.37	2,385.66	2,500.00	114.34	4.57%
7252 Misc Hardware	0.00	54.00	0.00	(54.00)	0.00%
7253 Rent - Equipment	0.00	0.00	1,000.00	1,000.00	100.00%
7256 Meter Purchases & Replacements	5,780.58	23,215.60	30,000.00	6,784.40	22.61%
Total Equipment & Tools	5,800.95	25,783.99	33,760.00	7,976.01	23.63%
Financial Services					
7309 Late Fees	0.00	37.16	0.00	(37.16)	0.00%
Total Financial Services	0.00	37.16	0.00	(37.16)	0.00%
Insurance, Licenses & Regulatory Fees					
6120 Computer Licenses	0.00	0.00	200.00	200.00	100.00%
6340 Misc Fees	0.00	579.33	3,000.00	2,420.67	80.69%
6342 Fees - Regulatory	0.00	4,321.80	27,000.00	22,678.20	83.99%
6345 Property Taxes & Assessments Costs	0.00	3,044.78	6,300.00	3,255.22	51.67%
7325 Insurance	0.00	31,581.00	31,581.00	0.00	0.00%
Total Insurance, Licenses & Regulatory Fees	0.00	39,526.91	68,081.00	28,554.09	41.94%
Legal & Professional					
7318 Professional & Consulting BMC	0.00	26,996.33	61,370.00	34,373.67	56.01%
7320 Professional & Consulting Services	0.00	15,895.18	40,000.00	24,104.82	60.26%
7326 Legal Services	647.50	7,455.00	8,000.00	545.00	6.81%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 2/1/2018 Through 2/28/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
7336	0.00	0.00	1,000.00	1,000.00	100.00%
Total Legal & Professional	647.50	50,346.51	110,370.00	60,023.49	54.38%
Office/Operations					
6130	0.00	0.00	3,000.00	3,000.00	100.00%
6140	0.00	1,463.88	2,000.00	536.12	26.81%
7140	9.64	334.43	3,000.00	2,665.57	88.85%
Equipment					
7160	1,674.10	9,677.53	14,500.00	4,822.47	33.26%
7180	0.00	769.23	2,000.00	1,230.77	61.54%
7226	0.00	1,579.88	3,000.00	1,420.12	47.34%
7230	178.02	997.60	800.00	(197.60)	(24.70)%
7237	368.21	2,113.43	4,000.00	1,886.57	47.16%
Supplies					
7239	0.00	4,993.79	6,600.00	1,606.21	24.34%
7249	0.00	259.60	3,000.00	2,740.40	91.35%
Safety Supplies					
Total Office/Operations	2,229.97	22,189.37	41,900.00	19,710.63	47.04%
Other Expense					
7330	0.00	0.00	250.00	250.00	100.00%
7348	0.00	228.03	3,000.00	2,771.97	92.40%
Water Conservation Program					
Total Other Expense	0.00	228.03	3,250.00	3,021.97	92.98%
Rent & Utilities					
6000	286.98	1,731.92	3,260.00	1,528.08	46.87%
6025	735.18	5,477.30	8,400.00	2,922.70	34.79%
7352	0.00	0.00	2,900.00	2,900.00	100.00%
8610	5,962.70	68,216.71	84,000.00	15,783.29	18.79%
8620	117.35	328.70	250.00	(78.70)	(31.48)%
8630	116.65	1,754.89	4,000.00	2,245.11	56.13%
8644	2,428.00	24,926.00	28,500.00	3,574.00	12.54%
8670	30.65	254.47	350.00	95.53	27.29%
Street Lighting					
Total Rent & Utilities	9,677.51	102,689.99	131,660.00	28,970.01	22.00%
Repairs & Maintenance					
6405	0.00	336.63	350.00	13.37	3.82%
6422	0.00	0.00	350.00	350.00	100.00%
6640	0.00	313.03	500.00	186.97	37.39%
Non-Structural Fixed Assets					
6641	22.50	621.72	800.00	178.28	22.29%
6750	48.25	1,346.71	1,700.00	353.29	20.78%
6775	0.00	59.45	100.00	40.55	40.55%
6800	0.00	73.84	1,000.00	926.16	92.62%
Systems					
6830	0.00	4,050.00	8,000.00	3,950.00	49.38%
6900	0.00	418.04	1,500.00	1,081.96	72.13%
7241	(448.92)	7,444.03	15,000.00	7,555.97	50.37%
R & M - Water Distribution System					
Total Repairs & Maintenance	(378.17)	14,663.45	29,300.00	14,636.55	49.95%
Travel & Training					
7323	0.00	0.00	250.00	250.00	100.00%
7324	0.00	3,333.33	8,324.00	4,990.67	59.96%
8410	0.00	200.00	400.00	200.00	50.00%
Certifications					

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 2/1/2018 Through 2/28/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
8510 Lodging & Meals - Local	0.00	221.56	2,000.00	1,778.44	88.92%
8539 Meals	0.00	0.00	700.00	700.00	100.00%
8550 Mileage Reimbursement & Parking	35.53	256.97	700.00	443.03	63.29%
Total Travel & Training	35.53	4,011.86	12,374.00	8,362.14	67.58%
Vehicle Maintenance & Repairs					
7006 Tuneup/Oil/Maintenance	0.00	130.06	780.00	649.94	83.33%
7211 Misc Fuel & Diesel	14.80	1,025.82	2,200.00	1,174.18	53.37%
7220 Gasoline	416.63	2,871.86	4,000.00	1,128.14	28.20%
7228 Markings & Other Misc Services	0.00	110.42	350.00	239.58	68.45%
7232 Vehicle Repairs - Parts, Tires & Lubricants	0.00	4,220.66	5,000.00	779.34	15.59%
Total Vehicle Maintenance & Repairs	431.43	8,358.82	12,330.00	3,971.18	32.21%
Total Services & Supplies	18,633.38	285,285.04	489,375.00	204,089.96	41.70%
Allocation of Administrative Costs					
8152 ADP Fees	53.42	444.77	800.00	355.23	44.40%
Total Allocation of Administrative Costs	53.42	444.77	800.00	355.23	44.40%
Capital Outlay					
6432 South Bay (Weighted Average 3K Site)	0.00	478.21	0.00	(478.21)	0.00%
9006 Infrastructure CIP	0.00	27,448.84	380,000.00	352,551.16	92.78%
Total Capital Outlay	0.00	27,927.05	380,000.00	352,072.95	92.65%
Debt Service					
9022 Debt Service - Principal	0.00	156,109.45	156,109.00	(0.45)	(0.00)%
9023 Debt Service - Interest & Annual Fee	0.00	109,607.84	109,607.00	(0.84)	(0.00)%
9024 Loan Administration Fee	0.00	11,015.00	11,015.00	0.00	0.00%
Total Debt Service	0.00	276,732.29	276,731.00	(1.29)	(0.00)%
Reserves					
9571 *Capital Outlay Reserve	0.00	0.00	500,000.00	500,000.00	100.00%
9572 *General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
9988 *Water Rate Stabilization Reserve	0.00	0.00	32,000.00	32,000.00	100.00%
Total Reserves	0.00	0.00	589,000.00	589,000.00	100.00%
Transfers					
9511 Interfund Transfer Out	0.00	215,591.70	0.00	(215,591.70)	0.00%
Total Transfers	0.00	215,591.70	0.00	(215,591.70)	0.00%
Total Expenditures	69,136.46	1,193,507.87	2,368,821.00	1,175,313.13	49.62%
Net Revenues over Expenditures	159,676.87	713,398.87	306,761.28	406,637.59	132.56%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
600 - 600 - Wastewater
From 2/1/2018 Through 2/28/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Service Charges & Fees					
4062	19,267.00	19,267.00	44,267.00	(25,000.00)	(56.48)%
	19,267.00	19,267.00	44,267.00	(25,000.00)	(56.48)%
	19,267.00	19,267.00	44,267.00	(25,000.00)	(56.48)%
Expenditures					
Services & Supplies					
Financial Services					
7310	0.00	20.00	20.00	0.00	0.00%
	0.00	20.00	20.00	0.00	0.00%
Insurance, Licenses & Regulatory Fees					
6345	0.00	269.28	134.64	(134.64)	(100.00)%
	0.00	269.28	134.64	(134.64)	(100.00)%
Legal & Professional					
7320	89.00	8,451.29	11,564.00	3,112.71	26.92%
7326	0.00	353.60	1,000.00	646.40	64.64%
	89.00	8,804.89	12,564.00	3,759.11	29.92%
Office/Operations					
7160	0.00	53.82	0.00	(53.82)	0.00%
	0.00	53.82	0.00	(53.82)	0.00%
	89.00	9,147.99	12,718.64	3,570.65	28.07%
Debt Service					
9805	0.00	0.00	25,000.00	25,000.00	100.00%
	0.00	0.00	25,000.00	25,000.00	100.00%
Transfers					
9511	0.00	1,260.77	0.00	(1,260.77)	0.00%
	0.00	1,260.77	0.00	(1,260.77)	0.00%
	89.00	10,408.76	37,718.64	27,309.88	72.40%
Net Revenues over Expenditures	19,178.00	8,858.24	6,548.36	2,309.88	35.27%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
602 - Wastewater Fiduciary Fund
From 2/1/2018 Through 2/28/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Property Taxes					
4035	0.00	(232.72)	0.00	(232.72)	0.00%
	0.00	(232.72)	0.00	(232.72)	0.00%
Special Taxes & Assessments					
4061	42,018.76	(188,735.99)	0.00	(188,735.99)	0.00%
	42,018.76	(188,735.99)	0.00	(188,735.99)	0.00%
Other Revenues					
4928	0.00	(9.00)	0.00	(9.00)	0.00%
	0.00	(9.00)	0.00	(9.00)	0.00%
Use of Money & Property					
4510	949.24	4,743.61	0.00	4,743.61	0.00%
	949.24	4,743.61	0.00	4,743.61	0.00%
	42,968.00	(184,234.10)	0.00	(184,234.10)	0.00%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6343	0.00	1.49	0.00	(1.49)	0.00%
	0.00	1.49	0.00	(1.49)	0.00%
	0.00	1.49	0.00	(1.49)	0.00%
	0.00	1.49	0.00	(1.49)	0.00%
	42,968.00	(184,235.59)	0.00	(184,235.59)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
800 - 800 - Drainage
From 2/1/2018 Through 2/28/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Property Taxes					
4035	1,555.69	15,263.45	22,746.00	(7,482.55)	(32.90)%
	Total Property Taxes	1,555.69	15,263.45	(7,482.55)	(32.90)%
Special Taxes & Assessments					
4400	6,660.00	64,163.00	95,440.00	(31,277.00)	(32.77)%
	Total Special Taxes & Assessments	6,660.00	64,163.00	(31,277.00)	(32.77)%
Other Revenues					
4935	13.50	27.00	0.00	27.00	0.00%
	Total Other Revenues	13.50	27.00	27.00	0.00%
Use of Money & Property					
4505	0.00	76.24	149.00	(72.76)	(48.83)%
4510	20.66	271.91	0.00	271.91	0.00%
	Total Use of Money & Property	20.66	348.15	199.15	133.66%
	Total Revenues	8,249.85	79,801.60	(38,533.40)	(32.56)%
Expenditures					
Personnel					
Salaries/Wages					
8045	0.00	0.00	200.00	200.00	100.00%
8054	0.00	7,354.62	22,810.00	15,455.38	67.76%
	Total Salaries/Wages	0.00	7,354.62	15,655.38	68.04%
	Total Personnel	0.00	7,354.62	15,655.38	68.04%
Services & Supplies					
Equipment & Tools					
6390	0.00	216.69	500.00	283.31	56.66%
7242	0.00	38.59	200.00	161.41	80.70%
	Total Equipment & Tools	0.00	255.28	444.72	63.53%
Financial Services					
7309	0.00	0.50	0.00	(0.50)	0.00%
	Total Financial Services	0.00	0.50	(0.50)	0.00%
Insurance, Licenses & Regulatory Fees					
6342	0.00	1.68	7,000.00	6,998.32	99.98%
6345	0.00	106.40	200.00	93.60	46.80%
7325	0.00	3,100.00	3,500.00	400.00	11.43%
	Total Insurance, Licenses & Regulatory Fees	0.00	3,208.08	7,491.92	70.02%
Legal & Professional					
7320	0.00	763.00	1,000.00	237.00	23.70%
7326	0.00	315.00	500.00	185.00	37.00%
	Total Legal & Professional	0.00	1,078.00	422.00	28.13%
Office/Operations					
7140	0.00	10.70	50.00	39.30	78.60%
7226	0.00	165.00	200.00	35.00	17.50%
7230	0.00	484.75	500.00	15.25	3.05%
7249	0.00	13.49	200.00	186.51	93.25%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
800 - 800 - Drainage
From 2/1/2018 Through 2/28/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Total Office/Operations	0.00	673.94	950.00	276.06	29.06%
Other Expense					
7346 Promotional Expenses - Event	0.00	250.00	250.00	0.00	0.00%
Total Other Expense	0.00	250.00	250.00	0.00	0.00%
Rent & Utilities					
6000 Cell Phones	164.66	994.59	1,250.00	255.41	20.43%
6025 Telephone	20.70	160.37	200.00	39.63	19.82%
8610 Electric	132.75	1,275.47	1,500.00	224.53	14.97%
8670 Street Lighting	72.34	613.68	850.00	236.32	27.80%
Total Rent & Utilities	390.45	3,044.11	3,800.00	755.89	19.89%
Repairs & Maintenance					
6640 R & M - Equip & Other Non-Structural Fixed Assets	0.00	32.21	1,000.00	967.79	96.78%
6750 R & M - Minor Tools & Equipment	0.00	57.89	500.00	442.11	88.42%
6800 R & M - Grounds & Collection Systems	0.00	2,046.05	2,000.00	(46.05)	(2.30)%
6900 R & M - Buildings & Structures	0.00	155.48	200.00	44.52	22.26%
Total Repairs & Maintenance	0.00	2,291.63	3,700.00	1,408.37	38.06%
Travel & Training					
7324 Education & Training Fees	0.00	1,591.67	4,000.00	2,408.33	60.21%
8410 Certifications	0.00	0.00	100.00	100.00	100.00%
8475 Training Materials	0.00	0.00	500.00	500.00	100.00%
8510 Lodging & Meals - Local	0.00	0.00	1,000.00	1,000.00	100.00%
8539 Meals	0.00	0.00	100.00	100.00	100.00%
8550 Mileage Reimbursement & Parking	0.00	0.00	300.00	300.00	100.00%
Total Travel & Training	0.00	1,591.67	6,000.00	4,408.33	73.47%
Vehicle Maintenance & Repairs					
7211 Misc Fuel & Diesel	3.70	315.92	550.00	234.08	42.56%
7220 Gasoline	104.16	717.97	800.00	82.03	10.25%
Total Vehicle Maintenance & Repairs	107.86	1,033.89	1,350.00	316.11	23.42%
Total Services & Supplies	498.31	13,427.10	28,950.00	15,522.90	53.62%
Capital Outlay					
9006 Infrastructure CIP	0.00	80,275.70	86,000.00	5,724.30	6.66%
Total Capital Outlay	0.00	80,275.70	86,000.00	5,724.30	6.66%
Transfers					
9511 Interfund Transfer Out	0.00	5,043.08	0.00	(5,043.08)	0.00%
Total Transfers	0.00	5,043.08	0.00	(5,043.08)	0.00%
Total Expenditures	498.31	106,100.50	137,960.00	31,859.50	23.09%
Net Revenues over Expenditures	7,751.54	(26,298.90)	(19,625.00)	(6,673.90)	34.01%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
900 - 900 - Parks & Recreation
From 2/1/2018 Through 2/28/2018

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

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 2/28/2018

		Current Period Balance
		<hr/>
ASSETS		
CURRENT ASSETS		
Cash in Bank		
Change Fund	0999	400.00
Petty Cash	1000	500.00
LAIF Investments	1011	644,691.28
General Checking Account	1012	2,560,215.89
Payroll Account (contra to 2998)	1013	32,439.98
Rabobank-Bankruptcy Disbursement Reserve	1017	102,793.69
US Bank- WW Bond Redemption Fund	1077	697,408.97
US Bank - WW Bond Reserve Fund	1078	<u>914,532.65</u>
Total Cash in Bank		4,952,982.46
Investments		
Inv: Pacific Premier	0333	52,280.12
Rabo Bank -Investments	0334	<u>2,071,893.42</u>
Total Investments		2,124,173.54
Due From Others		
Loan Receivable From District	1160	247,333.96
Due From Bayridge	1420	125,000.00
Due From Vista De Oro	1440	<u>31,517.00</u>
Total Due From Others		403,850.96
Held Deposits		
Held Deposits	1030	<u>10,000.00</u>
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	223,980.17
Unbilled A/R	1085	<u>207,505.95</u>
Total Accounts Receivable		431,486.12
Accrued Inventory On Hand		
Inventory	1100	<u>54,194.36</u>
Total Accrued Inventory On Hand		<u>54,194.36</u>
Total CURRENT ASSETS		7,976,687.44
FIXED ASSETS		
Land		
Land and Land Rights	1720	<u>555,803.09</u>
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	592,410.70
Accum Depreciation-Building, Structures & Improvements	1851	(5,000.00)
Total Building		<u>587,410.70</u>
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	1,960,549.73
Acc Depreciation-Equipment, Vehicles & Systems	1853	(424,190.84)
Total Plant & Equipment		<u>1,536,358.89</u>
Construction in Progress		
Construction In Progress	1850	<u>138,872.75</u>
Total Construction in Progress		138,872.75
Infrastructure		

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 2/28/2018

		Current Period Balance
Infrastructures	1730	9,689,057.94
Accum Depeciation-Infrastructures	1852	<u>(4,398,393.04)</u>
Total Infrastructure		5,290,664.90
Total FIXED ASSETS		8,109,110.33
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	<u>900.00</u>
Total Cash Suspense		900.00
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>16,295,973.87</u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	47,522.25
AP Other- Adjment to 2000, AP Control Acct	2010	<u>(413.88)</u>
Total Accounts Payable		47,108.37
Current Payroll Liabilities		
Fed Income Tax Withholding	2001	(403.02)
FICA Employee Payable	2002	(55.78)
FICA Employer Payable	2003	254.77
CA Income Tax Withholding	2011	2,463.86
SDI Payable Employee (EE Only)	2012	(7.54)
SLOCEA Dues Payable	2016	(156.34)
AFLAC Voluntary Insurance-Employee	2022	(510.92)
Workers Comp Ins Liab-Employer	2023	138.17
Accrued Life/Disability Medical Exp	2026	(228.58)
Retirement Addl Pick-up Liab-Employer	2027	(1.03)
Unemployment Ins Liab-Employer (ER only)	2028	(0.98)
Medicare Liab- Employer	2029	228.51
Other Deposits	2038	(152.64)
Accrued Compensated Absences	2040	11,524.75
Long-term Compensated Absences	2041	34,574.29
CALPERS Retirement Tier 2- EE- Liab	2042	79.95
Other Pension Oblig Liab (OPEB) ARC	2045	49,290.00
Retirement Conbtribution Safety-Fire-EE	2046	(4.38)
Medicare Tax Liab-Employee	2202	429.63
Medical Plan Liab- Employee	2203	(1,444.04)
Vision Plan Liab- Employee	2204	(7.74)
Dental Plan Ins Payable- Employee	2205	627.06
Retirement Contrib Liab-Employee	2206	23.95
Insurance- AD & D	2211	(282.50)
Insurance-Work Injury (WI)	2212	(216.32)
Survivor Premiums-PERS	2214	10.80
Payroll Clearing Account	2999	<u>(235.45)</u>
Total Current Payroll Liabilities		95,938.48

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 2/28/2018

		Current Period Balance
Deposits Held for Water Customers		
Will Serve Deposits	2036	750.00
Other		<u>2,400.00</u>
Total Deposits Held for Water Customers		3,150.00
Due to Others		
Due To Administration	2410	<u>1,517.00</u>
Total Due to Others		1,517.00
Current Portion Long Term Debt		
Current portion-Long Term Debt	2102	<u>156,109.44</u>
Total Current Portion Long Term Debt		156,109.44
Trust Liability		
Trust Funds- Low Income Savings	2513	1,169.32
Trust-Delinquencies from Tax Liens	2514	1,184.36
Water Quality Trust Reserve	3050	<u>91,517.27</u>
Total Trust Liability		<u>93,870.95</u>
Total CURRENT LIABILITIES		397,694.24
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	550,658.00
Def Inflow	2216	19,325.00
Loan Payable to Agency Fund	2495	247,333.96
Restricted Park and Rec	3090	305,813.55
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	655,678.41
General Contingency Reserve	3111	395,615.70
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	1,283,689.69
Water Stabilization Reserve	3163	256,856.00
Info Tech Reserve	3164	28,741.40
Basin Management Reserve	3165	50,031.00
Water Conservation Reserve	3167	59,288.00
Reserve - Internal Loans	3193	<u>1,517.00</u>
Total Other Liabilities		<u>3,894,881.71</u>
Total Other Liabilities		3,894,881.71
Long Term Debt		
Note Payable - Long Term		
Note Payable - State CIEDB-LTD	2101	3,515,636.88
Internal Loan Due Water-500	2491	<u>155,000.00</u>
Total Note Payable - Long Term		3,670,636.88
Accrued Interest Payable		
Accrued Interest Payable	2110	<u>46,661.78</u>
Total Accrued Interest Payable		<u>46,661.78</u>
Total Long Term Debt		3,717,298.66
Equity		
Revenues		3,452,236.88
Expenditures		
Loan Administration Fee	9024	(11,015.00)
Other		<u>(2,947,681.17)</u>
Total Expenditures		(2,958,696.17)
Equity		
Septic System Decommission Reserve	3109	8,000.00

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 2/28/2018

		Current Period Balance
Prepaid Assessment Reserve	3159	106,768.92
Disputed Reserve Fund (Bankruptcy)	3161	256,525.80
Fund Balance	3200	6,344,467.84
Bankruptcy Fund Balance	3203	58,710.96
GFAG- Net Investment in Assets	3300	671,156.09
GFAG- Accumulated Depreciation	3301	1,756,878.01
GFAG- Governmental Depreciation Expense	3302	(83,603.02)
Investment in N/A-Costs	3310	<u>(1,326,346.05)</u>
Total Equity		<u>7,792,558.55</u>
Total Equity		<u>8,286,099.26</u>
Total LIABILITIES & EQUITY		<u><u>16,295,973.87</u></u>