



October 26, 2016

TO: LOCSD Board of Directors

FROM: Adrienne Geidel at Robert Stilts CPA, District Bookkeeper

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

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.losososcscd.org

DESCRIPTION

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

STAFF RECOMMENDATION

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

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

DISCUSSION

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

All Accounting is being done via the District Accounting system.

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

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

Bank Balances Ending September 30, 2017

Checking: \$1,632,691.58

Payroll: \$19,112.11

Pacific Premier: \$52,234.53

Bankruptcy: \$102,793.69

LAIF: \$641,005.03

Money Market: \$2,082,758.68

US Bank Redemption Market Value: \$72,754.06

US Bank Reserve Market Value: \$912,501.84

Attachment

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 9/1/2017 Through 9/30/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original
Revenues				
Service Charges & Fees				
4005	0.00	6.20	0.00	6.20
	0.00	6.20	0.00	6.20
	0.00	6.20	0.00	6.20
Expenditures				
Personnel				
Salaries/Wages				
7322	1,100.00	4,500.00	10,100.00	5,600.00
8018	288.00	568.00	8,000.00	7,432.00
8045	364.50	1,431.50	6,200.00	4,768.50
8051	0.00	0.00	510.00	510.00
8054	10,196.75	23,393.40	87,385.00	63,991.60
8060	125.60	366.40	2,200.00	1,833.60
8081	0.00	288.00	1,800.00	1,512.00
	12,074.85	30,547.30	116,195.00	85,647.70
Payroll Taxes & Benefits				
5020	68.20	279.00	1,700.00	1,421.00
5030	0.00	0.00	300.00	300.00
5031	0.00	0.00	50.00	50.00
5040	30.46	91.38	315.00	223.62
5050	173.83	440.07	1,843.00	1,402.93
5060	750.00	2,250.00	8,000.00	5,750.00
5070	0.00	466.67	10,000.00	9,533.33
5071	0.00	0.00	750.00	750.00
5075	264.87	794.07	1,900.00	1,105.93
5120	(399.84)	397.85	4,675.00	4,277.15
	887.52	4,719.04	29,533.00	24,813.96
Employment Services				
5100	74.80	306.00	3,000.00	2,694.00
6200	0.00	0.00	500.00	500.00
6230	0.00	175.00	125.00	(50.00)
	74.80	481.00	3,625.00	3,144.00
	13,037.17	35,747.34	149,353.00	113,605.66
Services & Supplies				
Contract Services				
6100	0.00	0.00	6,500.00	6,500.00
6110	1,939.02	4,416.06	21,500.00	17,083.94
7100	481.22	1,611.88	7,500.00	5,888.12
7255	58.91	115.01	913.00	797.99
7321	245.00	735.00	4,000.00	3,265.00
7342	2,250.00	3,375.00	13,500.00	10,125.00
	4,974.15	10,252.95	53,913.00	43,660.05
Financial Services				
7309	39.00	44.00	0.00	(44.00)
7310	0.00	0.00	3,000.00	3,000.00
	39.00	44.00	3,000.00	2,956.00
Insurance, Licenses & Regulatory Fees				
6340	0.00	0.00	100.00	100.00
6341	0.00	17,212.31	21,642.00	4,429.69

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 9/1/2017 Through 9/30/2017

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

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
200 - 200 - Bayridge
From 9/1/2017 Through 9/30/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original
Revenues				
Property Taxes				
4035	12.86	12.86	8,696.00	(8,683.14)
	12.86	12.86	8,696.00	(8,683.14)
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)
	12.86	12.86	38,591.00	(38,578.14)
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	0.00	0.00	500.00	500.00
7325	0.00	800.00	800.00	0.00
	0.00	800.00	2,800.00	2,000.00
Legal & Professional				
7320	0.00	708.00	500.00	(208.00)
7326	52.50	297.50	500.00	202.50
	52.50	1,005.50	1,000.00	(5.50)
Rent & Utilities				
6000	0.00	0.00	115.00	115.00
6025	21.42	62.16	0.00	(62.16)
8670	516.73	1,550.21	5,380.00	3,829.79
	538.15	1,612.37	5,495.00	3,882.63
Repairs & Maintenance				
6405	0.00	16.04	0.00	(16.04)
6800	6,324.00	6,324.00	0.00	(6,324.00)
	6,324.00	6,340.04	0.00	(6,340.04)
	6,914.65	9,757.91	9,295.00	(462.91)
Debt Service				
9804	0.00	0.00	27,964.56	27,964.56
	0.00	0.00	27,964.56	27,964.56
	6,914.65	9,757.91	38,259.56	28,501.65
Net Revenues over Expenditures	(6,901.79)	(9,745.05)	331.44	(10,076.49)

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

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original
Revenues				
Property Taxes				
4035	674.69	674.69	2,001,166.00	(2,000,491.31)
	674.69	674.69	2,001,166.00	(2,000,491.31)
Grant Revenue				
4955	5,645.86	5,645.86	0.00	5,645.86
	5,645.86	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	17,334.08	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
	17,334.08	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)
	23,654.63	58,617.67	2,687,300.00	(2,628,682.33)
Expenditures				
Personnel				
Salaries/Wages				
8290	0.00	0.00	1,600.00	1,600.00
8295	1,425.51	3,689.57	22,050.00	18,360.43
8310	0.00	0.00	2,660.00	2,660.00
8340	11,354.31	26,692.08	82,000.00	55,307.92
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
	12,779.82	30,381.65	119,789.00	89,407.35
Payroll Taxes & Benefits				
5021	792.33	1,883.64	7,000.00	5,116.36
5030	116.00	284.00	2,500.00	2,216.00
5035	42.50	95.00	1,000.00	905.00
5051	185.32	440.57	2,000.00	1,559.43
5070	0.00	233.33	750.00	516.67
5120	(570.59)	4,564.08	8,500.00	3,935.92
5124	0.00	233.33	2,200.00	1,966.67
	565.56	7,733.95	23,950.00	16,216.05
Employment Services				
5000	0.00	0.00	2,440.00	2,440.00
5101	557.18	1,654.27	3,700.00	2,045.73
6230	0.00	0.00	2,800.00	2,800.00
	557.18	1,654.27	8,940.00	7,285.73
	13,902.56	39,769.87	152,679.00	112,909.13
Services & Supplies				
Clothing & Uniform				
7246	0.00	0.00	1,800.00	1,800.00

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

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original
7248	0.00	0.00	1,400.00	1,400.00
	0.00	0.00	3,200.00	3,200.00
Contract Services				
6110	0.00	179.96	1,080.00	900.04
7100	226.67	226.67	1,800.00	1,573.33
7202	117.90	117.90	450.00	332.10
7204	0.00	1,124.45	3,700.00	2,575.55
7222	0.00	2,000.00	2,000.00	0.00
7500	0.00	0.00	2,164,108.00	2,164,108.00
	344.57	3,648.98	2,173,138.00	2,169,489.02
Equipment & Tools				
6055	0.00	0.00	4,000.00	4,000.00
6440	0.00	3,479.68	14,198.00	10,718.32
6460	0.00	0.00	32,500.00	32,500.00
6610	0.00	0.00	1,500.00	1,500.00
6630	0.00	0.00	500.00	500.00
7234	0.00	0.00	500.00	500.00
7238	0.00	37,489.68	46,000.00	8,510.32
7242	0.00	170.49	350.00	179.51
7252	0.00	34,899.00	36,263.00	1,364.00
	0.00	76,038.85	135,811.00	59,772.15
Financial Services				
7309	0.00	6.15	0.00	(6.15)
7310	0.00	0.00	20.00	20.00
	0.00	6.15	20.00	13.85
Insurance, Licenses & Regulatory Fees				
6120	0.00	0.00	500.00	500.00
6340	0.00	0.00	300.00	300.00
6345	0.00	0.00	2,500.00	2,500.00
7325	0.00	20,400.04	19,900.00	(500.04)
	0.00	20,400.04	23,200.00	2,799.96
Legal & Professional				
7320	0.00	1,074.34	1,000.00	(74.34)
7326	288.75	288.75	1,500.00	1,211.25
7340	0.00	0.00	100.00	100.00
	288.75	1,363.09	2,600.00	1,236.91
Office/Operations				
6130	169.42	169.42	2,630.00	2,460.58
7140	0.00	313.35	1,700.00	1,386.65
7160	23.04	177.23	100.00	(77.23)
7216	755.32	755.32	1,200.00	444.68
7226	0.00	50.00	500.00	450.00
7230	20.51	1,893.65	5,000.00	3,106.35
7240	0.00	0.00	400.00	400.00

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

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

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

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

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
400 - 400 - Vista de Oro
From 9/1/2017 Through 9/30/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original
Revenues				
Special Taxes & Assessments				
4550	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	0.00	0.00	500.00	500.00
7325	0.00	500.00	500.00	0.00
	0.00	500.00	2,500.00	2,000.00
Legal & Professional				
7320	0.00	100.00	400.00	300.00
7326	0.00	0.00	400.00	400.00
	0.00	100.00	800.00	700.00
Rent & Utilities				
6000	0.00	0.00	115.00	115.00
8670	204.67	614.02	2,300.00	1,685.98
	204.67	614.02	2,415.00	1,800.98
Repairs & Maintenance				
6405	0.00	16.04	0.00	(16.04)
6800	2,262.60	2,262.60	0.00	(2,262.60)
	2,262.60	2,278.64	0.00	(2,278.64)
	2,467.27	3,492.66	5,715.00	2,222.34
	2,467.27	3,492.66	6,715.00	3,222.34
Net Revenues over Expenditures	(2,467.27)	(3,492.66)	9,053.00	(12,545.66)

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 9/1/2017 Through 9/30/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original
Revenues				
Property Taxes				
4035	339.62	339.62	228,858.00	(228,518.38)
	339.62	339.62	228,858.00	(228,518.38)
Service Charges & Fees				
4030	152,485.12	450,427.76	1,906,000.00	(1,455,572.24)
4102	23,268.50	51,186.14	178,000.00	(126,813.86)
4103	22,521.00	79,585.32	236,000.00	(156,414.68)
4104	10,431.75	20,750.87	3,000.00	17,750.87
4114	(40.00)	(360.00)	2,084.00	(2,444.00)
4931	800.00	2,300.00	7,000.00	(4,700.00)
4932	2,094.62	6,005.73	23,000.00	(16,994.27)
4933	525.00	3,085.00	16,000.00	(12,915.00)
4937	135.00	235.00	0.00	235.00
	212,220.99	613,215.82	2,371,084.00	(1,757,868.18)
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	0.00	880.79	15,000.00	(14,119.21)
	0.00	4,671.57	122,000.00	(117,328.43)
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)
	212,560.61	618,227.01	2,727,006.00	(2,108,778.99)
Expenditures				
Personnel				
Salaries/Wages				
8018	1,717.76	3,050.56	20,000.00	16,949.44
8045	270.00	1,298.48	4,000.00	2,701.52
8051	545.53	1,099.13	16,000.00	14,900.87
8054	37,343.06	79,354.27	330,000.00	250,645.73
8056	0.00	0.00	2,500.00	2,500.00
8060	2,600.40	4,551.30	23,000.00	18,448.70
8063	1,971.75	4,642.00	14,000.00	9,358.00
8066	751.69	3,034.51	11,000.00	7,965.49
8081	3,422.00	9,378.73	38,000.00	28,621.27
	48,622.19	106,408.98	458,500.00	352,091.02
Payroll Taxes & Benefits				
5030	36.00	108.00	1,500.00	1,392.00
5050	0.00	0.00	6,000.00	6,000.00
5051	692.78	1,544.72	0.00	(1,544.72)
5060	5,300.00	13,800.00	66,000.00	52,200.00
5070	0.00	466.67	35,000.00	34,533.33
5071	0.00	0.00	2,200.00	2,200.00
5075	128.00	384.00	1,000.00	616.00
5120	(1,108.83)	15,434.63	12,500.00	(2,934.63)
	5,047.95	31,738.02	124,200.00	92,461.98

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 9/1/2017 Through 9/30/2017

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

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 9/1/2017 Through 9/30/2017

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

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 9/1/2017 Through 9/30/2017

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

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
600 - 600 - Wastewater
From 9/1/2017 Through 9/30/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original
Revenues				
Service Charges & Fees				
4062	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				
Legal & Professional				
7320	0.00	0.00	11,564.00	11,564.00
7326	0.00	35.00	0.00	(35.00)
	0.00	35.00	11,564.00	11,529.00
	0.00	35.00	11,564.00	11,529.00
Debt Service				
9805	0.00	0.00	25,000.00	25,000.00
	0.00	0.00	25,000.00	25,000.00
	0.00	35.00	36,564.00	36,529.00
Net Revenues over Expenditures	0.00	(35.00)	7,703.00	(7,738.00)

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
800 - 800 - Drainage
From 9/1/2017 Through 9/30/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original
Revenues				
Property Taxes				
4035	34.02	34.02	22,746.00	(22,711.98)
	34.02	34.02	22,746.00	(22,711.98)
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)
	34.02	34.02	118,335.00	(118,300.98)
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	0.00	0.00	200.00	200.00
7325	0.00	3,100.00	3,500.00	400.00
	0.00	3,101.68	10,700.00	7,598.32
Legal & Professional				
7320	0.00	500.00	1,000.00	500.00
7326	0.00	87.50	100.00	12.50
	0.00	587.50	1,100.00	512.50
Office/Operations				
7230	0.00	275.00	500.00	225.00
7249	0.00	13.49	200.00	186.51
	0.00	288.49	700.00	411.51
Other Expense				
7346	0.00	250.00	0.00	(250.00)
	0.00	250.00	0.00	(250.00)
Rent & Utilities				
6000	138.07	276.14	1,250.00	973.86
6025	21.42	62.16	100.00	37.84
7352	0.00	0.00	100.00	100.00
8610	154.95	471.84	1,500.00	1,028.16
8670	72.23	216.70	850.00	633.30
	386.67	1,026.84	3,800.00	2,773.16
Repairs & Maintenance				

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
800 - 800 - Drainage
From 9/1/2017 Through 9/30/2017

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

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
900 - 900 - Parks & Recreation
From 9/1/2017 Through 9/30/2017

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