



May 31, 2018

TO: LOCSD Board of Directors
FROM: Adrienne Geidel at Robert Stilts, District Bookkeeper
SUBJECT: **Agenda Item 11D – 6/7/2018 Board Meeting**
Receive Financial Report for the Period Ending April 30, 2018.

President
Vicki L. Milledge

Vice President
Marshall E. Ochylski

Directors
Charles L. Cesena
Louis G. Tornatzky
Christine M. Womack

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, the Balance Sheet, and Water and Fire Reserve balances as of April 30, 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 April 30, 2018.

Attachment

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

Offices:
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Los Osos, CA 93402

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www.losososcsd.org

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 4/1/2018 Through 4/30/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Service Charges & Fees					
4005	0.00	17.00	0.00	17.00	0.00%
	0.00	17.00	0.00	17.00	0.00%
Use of Money & Property					
4510	1,065.64	3,357.63	0.00	3,357.63	0.00%
	1,065.64	3,357.63	0.00	3,357.63	0.00%
	1,065.64	3,374.63	0.00	3,374.63	0.00%
Expenditures					
Personnel					
Salaries/Wages					
7322	700.00	11,100.00	12,000.00	900.00	7.50%
8018	0.00	2,982.96	6,000.00	3,017.04	50.28%
8045	647.84	5,578.54	6,200.00	621.46	10.02%
8051	0.00	605.28	510.00	(95.28)	(18.68)%
8054	8,834.60	68,821.89	86,434.00	17,612.11	20.38%
8056	0.00	621.71	0.00	(621.71)	0.00%
8060	0.00	1,801.67	2,200.00	398.33	18.11%
8081	0.00	1,990.35	1,800.00	(190.35)	(10.57)%
	10,182.44	93,502.40	115,144.00	21,641.60	18.80%
Payroll Taxes & Benefits					
5020	43.40	638.60	1,700.00	1,061.40	62.44%
5030	21.00	198.19	300.00	101.81	33.94%
5031	5.00	45.00	50.00	5.00	10.00%
5040	45.93	609.75	515.00	(94.75)	(18.40)%
5050	151.16	1,351.34	1,843.00	491.66	26.68%
5060	1,062.50	7,437.50	8,000.00	562.50	7.03%
5070	1,430.02	14,333.25	12,700.00	(1,633.25)	(12.86)%
5071	0.00	546.37	750.00	203.63	27.15%
5075	271.94	2,679.41	1,900.00	(779.41)	(41.02)%
5120	7.21	463.28	4,675.00	4,211.72	90.09%
5124	51.62	51.62	0.00	(51.62)	0.00%
	3,089.78	28,354.31	32,433.00	4,078.69	12.58%
Employment Services					
5100	258.02	2,594.06	3,000.00	405.94	13.53%
6200	0.00	99.50	500.00	400.50	80.10%
6230	180.00	180.00	125.00	(55.00)	(44.00)%
	438.02	2,873.56	3,625.00	751.44	20.73%
	13,710.24	124,730.27	151,202.00	26,471.73	17.51%
Services & Supplies					
Clothing & Uniform					
7246	93.63	93.63	0.00	(93.63)	0.00%
	93.63	93.63	0.00	(93.63)	0.00%
Contract Services					
6100	2,695.88	2,795.88	6,500.00	3,704.12	56.99%
6110	1,945.10	18,389.06	21,500.00	3,110.94	14.47%
7100	645.90	5,467.09	7,500.00	2,032.91	27.11%
7255	58.91	468.47	913.00	444.53	48.69%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 4/1/2018 Through 4/30/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
7321	245.00	2,496.70	4,000.00	1,503.30	37.58%
7342	<u>1,125.00</u>	<u>11,250.00</u>	<u>13,500.00</u>	<u>2,250.00</u>	<u>16.67%</u>
	6,715.79	40,867.20	53,913.00	13,045.80	24.20%
Financial Services					
7309	0.00	23.72	100.00	76.28	76.28%
7310	<u>209.59</u>	<u>2,577.92</u>	<u>3,000.00</u>	<u>422.08</u>	<u>14.07%</u>
	209.59	2,601.64	3,100.00	498.36	16.08%
Insurance, Licenses & Regulatory Fees					
6340	0.00	140.06	100.00	(40.06)	(40.06)%
6341	0.00	17,212.31	21,642.00	4,429.69	20.47%
7325	<u>0.00</u>	<u>9,254.00</u>	<u>9,254.00</u>	<u>0.00</u>	<u>0.00%</u>
	0.00	26,606.37	30,996.00	4,389.63	14.16%
Legal & Professional					
7303	8,010.50	83,590.00	78,000.00	(5,590.00)	(7.17)%
7304	5,000.00	44,712.50	48,000.00	3,287.50	6.85%
7305	0.00	18,010.00	22,000.00	3,990.00	18.14%
7320	398.10	4,318.18	36,960.00	32,641.82	88.32%
7326	3,815.00	31,253.25	50,000.00	18,746.75	37.49%
7340	0.00	91.96	2,000.00	1,908.04	95.40%
	<u>17,223.60</u>	<u>181,975.89</u>	<u>236,960.00</u>	<u>54,984.11</u>	<u>23.20%</u>
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	346.76	3,866.85	5,000.00	1,133.15	22.66%
7160	297.37	2,518.89	4,068.14	1,549.25	38.08%
7226	0.00	6,458.00	6,500.00	42.00	0.65%
7230	<u>5.69</u>	<u>5.69</u>	<u>0.00</u>	<u>(5.69)</u>	<u>0.00%</u>
	649.82	14,356.96	17,420.00	3,063.04	17.58%
Other Expense					
7330	0.00	20.00	100.00	80.00	80.00%
8735	<u>0.00</u>	<u>60.35</u>	<u>200.00</u>	<u>139.65</u>	<u>69.83%</u>
	0.00	80.35	300.00	219.65	73.22%
Rent & Utilities					
6025	244.69	2,672.86	3,000.00	327.14	10.90%
7350	0.00	0.00	500.00	500.00	100.00%
7352	2,900.00	29,000.00	33,179.00	4,179.00	12.60%
8610	79.12	2,782.90	3,500.00	717.10	20.49%
8620	<u>31.41</u>	<u>370.68</u>	<u>500.00</u>	<u>129.32</u>	<u>25.86%</u>
	3,255.22	34,826.44	40,679.00	5,852.56	14.39%
Repairs & Maintenance					
6405	<u>0.00</u>	<u>64.16</u>	<u>110.00</u>	<u>45.84</u>	<u>41.67%</u>
	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%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
 100 - 100 - Administration
 From 4/1/2018 Through 4/30/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
8510 Lodging & Meals - Local	15.00	15.00	0.00	(15.00)	0.00%
8539 Meals	51.59	1,119.05	2,700.00	1,580.95	58.55%
8541 Meals- Local Area - DIR	0.00	0.00	100.00	100.00	100.00%
8550 Mileage Reimbursement & Parking	159.69	348.57	650.00	301.43	46.37%
Total Travel & Training	226.28	2,137.86	5,050.00	2,912.14	57.67%
Total Services & Supplies	28,373.93	303,610.50	388,528.00	84,917.50	21.86%
Allocation of Administrative Costs					
8152 ADP Fees	34.67	673.34	0.00	(673.34)	0.00%
Total Allocation of Administrative Costs	34.67	673.34	0.00	(673.34)	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	42,118.84	176,860.08	539,730.00	362,869.92	67.23%
Net Revenues over Expenditures	(41,053.20)	(173,485.45)	(539,730.00)	366,244.55	(67.86)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
200 - 200 - Bayridge
From 4/1/2018 Through 4/30/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Property Taxes					
4035	19.01	6,043.59	8,696.00	(2,652.41)	(30.50)%
	19.01	6,043.59	8,696.00	(2,652.41)	(30.50)%
Special Taxes & Assessments					
4550	0.00	38,103.00	54,831.00	(16,728.00)	(30.51)%
	0.00	38,103.00	54,831.00	(16,728.00)	(30.51)%
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)%
	19.01	44,174.27	63,597.00	(19,422.73)	(30.54)%
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	518.68	5,364.91	5,380.00	15.09	0.28%
	518.68	5,364.91	5,380.00	15.09	0.28%
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%
	518.68	14,230.46	16,112.00	1,881.54	11.68%
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%
	518.68	15,491.23	44,076.56	28,585.33	64.85%
Net Revenues over Expenditures	(499.67)	28,683.04	19,520.44	9,162.60	46.94%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 4/1/2018 Through 4/30/2018

	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	756.80	8,862.26	0.00	8,862.26	0.00%
	756.80	8,862.26	0.00	8,862.26	0.00%
Special Taxes & Assessments					
4015	0.00	0.00	25,214.00	(25,214.00)	(100.00)%
4050	3,080.97	441,049.09	543,882.00	(102,832.91)	(18.91)%
	3,080.97	441,049.09	569,096.00	(128,046.91)	(22.50)%
Other Revenues					
4000	0.00	52,868.94	67,134.00	(14,265.06)	(21.25)%
4055	0.00	0.00	2,000.00	(2,000.00)	(100.00)%
4655	500.00	35,463.04	34,763.00	700.04	2.01%
	500.00	88,331.98	103,897.00	(15,565.02)	(14.98)%
Use of Money & Property					
4505	0.00	2,665.37	13,141.00	(10,475.63)	(79.72)%
4510	151.01	1,327.29	1,000.00	327.29	32.73%
	151.01	3,992.66	14,141.00	(10,148.34)	(71.77)%
	4,488.78	1,611,682.99	2,688,300.00	(1,076,617.01)	(40.05)%
Expenditures					
Personnel					
Salaries/Wages					
8290	0.00	397.63	1,600.00	1,202.37	75.15%
8295	3,029.47	18,110.45	22,050.00	3,939.55	17.87%
8310	66.00	1,588.13	2,660.00	1,071.87	40.30%
8340	6,571.52	73,264.63	82,000.00	8,735.37	10.65%
8345	309.58	2,961.87	5,550.00	2,588.13	46.63%
8355	840.87	9,200.62	4,724.00	(4,476.62)	(94.76)%
8360	0.00	94.50	1,205.00	1,110.50	92.16%
	10,817.44	105,617.83	119,789.00	14,171.17	11.83%
Payroll Taxes & Benefits					
5021	554.84	5,500.44	7,000.00	1,499.56	21.42%
5030	168.00	1,364.00	2,500.00	1,136.00	45.44%
5035	52.50	432.50	850.00	417.50	49.12%
5051	156.84	1,537.19	2,000.00	462.81	23.14%
5070	895.53	9,190.88	11,000.00	1,809.12	16.45%
5120	0.00	4,564.08	4,570.00	5.92	0.13%
5124	237.78	1,970.94	1,550.00	(420.94)	(27.16)%
	2,065.49	24,560.03	29,470.00	4,909.97	16.66%
Employment Services					
5000	0.00	514.00	2,550.00	2,036.00	79.84%
5101	735.57	8,027.45	7,000.00	(1,027.45)	(14.68)%
6230	0.00	4,251.00	3,800.00	(451.00)	(11.87)%
	735.57	12,792.45	13,350.00	557.55	4.18%
	13,618.50	142,970.31	162,609.00	19,638.69	12.08%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 4/1/2018 Through 4/30/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Services & Supplies					
Clothing & Uniform					
7246	0.00	678.06	1,130.00	451.94	39.99%
7248	0.00	0.00	400.00	400.00	100.00%
	0.00	678.06	1,530.00	851.94	55.68%
Contract Services					
6110	108.79	1,008.83	1,080.00	71.17	6.59%
7100	93.31	1,283.96	1,600.00	316.04	19.75%
7202	0.00	353.70	465.00	111.30	23.94%
7204	303.99	3,429.01	3,700.00	270.99	7.32%
7222	0.00	2,000.00	2,000.00	0.00	0.00%
7500	0.00	1,069,447.00	2,164,208.00	1,094,761.00	50.58%
	506.09	1,077,522.50	2,173,053.00	1,095,530.50	50.41%
Equipment & Tools					
6440	0.00	5,506.50	6,500.00	993.50	15.28%
6460	0.00	0.00	32,500.00	32,500.00	100.00%
7234	0.00	0.00	350.00	350.00	100.00%
7238	4,214.21	49,411.42	52,000.00	2,588.58	4.98%
7242	0.00	178.39	250.00	71.61	28.64%
7252	0.00	35,848.20	36,263.00	414.80	1.14%
	4,214.21	90,944.51	127,863.00	36,918.49	28.87%
Financial Services					
7309	0.00	18.53	6.15	(12.38)	(201.30)%
7310	0.00	0.00	20.00	20.00	100.00%
9154	0.00	345.08	345.08	0.00	0.00%
	0.00	363.61	371.23	7.62	2.05%
Insurance, Licenses & Regulatory Fees					
6345	0.00	3,898.08	3,898.08	0.00	0.00%
7325	0.00	20,400.04	20,400.04	0.00	0.00%
	0.00	24,298.12	24,298.12	0.00	0.00%
Legal & Professional					
7320	0.00	1,400.00	1,700.00	300.00	17.65%
7326	0.00	358.75	1,000.00	641.25	64.13%
7340	15.00	60.00	80.00	20.00	25.00%
	15.00	1,818.75	2,780.00	961.25	34.58%
Office/Operations					
6130	0.00	169.42	1,770.00	1,600.58	90.43%
7140	0.00	1,806.14	1,800.00	(6.14)	(0.34)%
7160	0.00	188.75	200.00	11.25	5.63%
7216	0.00	1,283.98	1,200.00	(83.98)	(7.00)%
7226	0.00	75.00	75.00	0.00	0.00%
7230	0.00	4,229.79	4,530.00	300.21	6.63%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 4/1/2018 Through 4/30/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
7240 Propane	0.00	100.00	100.00	0.00	0.00%
Total Office/Operations	0.00	7,853.08	9,675.00	1,821.92	18.83%
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	170.48	777.20	2,900.00	2,122.80	73.20%
Total Other Expense	170.48	1,022.84	4,687.77	3,664.93	78.18%
Rent & Utilities					
6000 Cell Phones	167.21	1,331.48	1,550.00	218.52	14.10%
6025 Telephone	363.21	3,453.75	2,600.00	(853.75)	(32.84)%
8610 Electric	10.51	988.95	990.00	1.05	0.11%
8620 Gas Service	85.86	764.62	1,100.00	335.38	30.49%
8630 Trash Services	126.41	1,029.62	1,850.00	820.38	44.34%
8640 Water and Water Services	616.08	3,654.90	4,704.00	1,049.10	22.30%
8659 Utility Cable Charges	(10.02)	878.14	1,020.00	141.86	13.91%
8670 Street Lighting	11.15	111.69	132.00	20.31	15.39%
Total Rent & Utilities	1,370.41	12,213.15	13,946.00	1,732.85	12.43%
Repairs & Maintenance					
6400 R & M - Air Compressors	0.00	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	1,751.67	1,600.00	(151.67)	(9.48)%
6750 R & M - Minor Tools & Equipment	123.21	517.39	1,000.00	482.61	48.26%
6775 R & M -Operation/Field Equipment	0.00	765.00	1,300.00	535.00	41.15%
6800 R & M - Grounds & Collection Systems	0.00	239.75	450.00	210.25	46.72%
6900 R & M - Buildings & Structures	75.00	2,787.37	3,036.00	248.63	8.19%
Total Repairs & Maintenance	198.21	6,742.77	8,670.00	1,927.23	22.23%
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	0.00	1,360.00	1,000.00	(360.00)	(36.00)%
Total Travel & Training	0.00	1,594.23	1,668.00	73.77	4.42%
Total Services & Supplies	6,474.40	1,225,051.62	2,368,542.12	1,143,490.50	48.28%
Allocation of Administrative Costs					
8152 ADP Fees	91.96	1,054.13	1,000.00	(54.13)	(5.41)%
Total Allocation of Administrative Costs	91.96	1,054.13	1,000.00	(54.13)	(5.41)%
Capital Outlay					
9006 Infrastructure CIP	0.00	17,925.70	26,780.88	8,855.18	33.07%
9085 Vehicle Purchase	580.00	173,812.63	155,500.00	(18,312.63)	(11.78)%
Total Capital Outlay	580.00	191,738.33	182,280.88	(9,457.45)	(5.19)%
Reserves					
9008 Fire Mitigation Expenses	0.00	0.00	25,000.00	25,000.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 4/1/2018 Through 4/30/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
9504 *Vehicle Replacement Reserve	0.00	0.00	93,402.00	93,402.00	100.00%
9572 *General Contingency (Operations) Reserve	0.00	0.00	10,000.00	10,000.00	100.00%
Total Reserves	0.00	0.00	128,402.00	128,402.00	100.00%
Transfers					
9511 Interfund Transfer Out	0.00	25,215.40	0.00	(25,215.40)	0.00%
Total Transfers	0.00	25,215.40	0.00	(25,215.40)	0.00%
Total Expenditures	20,764.86	1,586,029.79	2,842,834.00	1,256,804.21	44.21%
Net Revenues over Expenditures	(16,276.08)	25,653.20	(154,534.00)	180,187.20	(116.60)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
400 - 400 - Vista de Oro
From 4/1/2018 Through 4/30/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Special Taxes & Assessments					
4550	0.00	10,718.00	15,768.00	(5,050.00)	(32.03)%
	0.00	10,718.00	15,768.00	(5,050.00)	(32.03)%
	0.00	10,718.00	15,768.00	(5,050.00)	(32.03)%
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	205.45	2,122.66	2,300.00	177.34	7.71%
	205.45	2,122.66	2,300.00	177.34	7.71%
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%
	205.45	5,768.51	5,800.00	31.49	0.54%
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%
	205.45	7,029.28	5,800.00	(1,229.28)	(21.19)%
Net Revenues over Expenditures	(205.45)	3,688.72	9,968.00	(6,279.28)	(62.99)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 4/1/2018 Through 4/30/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Property Taxes					
4035	500.78	159,937.21	171,643.50	(11,706.29)	(6.82)%
	500.78	159,937.21	171,643.50	(11,706.29)	(6.82)%
Service Charges & Fees					
4030	181,538.17	1,620,741.85	1,906,000.00	(285,258.15)	(14.97)%
4102	11,441.25	161,056.97	178,000.00	(16,943.03)	(9.52)%
4103	17,175.72	256,294.84	236,000.00	20,294.84	8.60%
4104	310.25	43,281.62	3,000.00	40,281.62	1,342.72%
4114	0.00	(1,225.00)	2,084.00	(3,309.00)	(158.78)%
4931	700.00	6,650.00	7,000.00	(350.00)	(5.00)%
4932	2,197.85	24,297.19	23,000.00	1,297.19	5.64%
4933	225.00	11,150.00	16,000.00	(4,850.00)	(30.31)%
4937	0.00	620.00	500.00	120.00	24.00%
	213,588.24	2,122,867.47	2,371,584.00	(248,716.53)	(10.49)%
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	745.22	3,826.30	15,000.00	(11,173.70)	(74.49)%
4936	0.00	(1.00)	0.00	(1.00)	0.00%
	745.22	7,616.08	125,790.78	(118,174.70)	(93.95)%
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	710.55	4,544.80	1,500.00	3,044.80	202.99%
	710.55	5,299.40	6,564.00	(1,264.60)	(19.27)%
Total Revenues	215,544.79	2,295,720.16	2,675,582.28	(379,862.12)	(14.20)%
Expenditures					
Personnel					
Salaries/Wages					
8018	0.00	17,100.48	20,000.00	2,899.52	14.50%
8045	438.48	3,736.64	4,000.00	263.36	6.58%
8050	0.00	1,471.18	1,000.00	(471.18)	(47.12)%
8051	0.00	3,651.55	16,000.00	12,348.45	77.18%
8054	30,300.62	263,714.03	339,348.71	75,634.68	22.29%
8056	0.00	2,723.28	2,723.28	0.00	0.00%
8060	476.02	14,809.53	23,000.00	8,190.47	35.61%
8063	1,325.50	13,895.07	14,000.00	104.93	0.75%
8066	1,176.50	12,162.96	11,000.00	(1,162.96)	(10.57)%
8081	3,565.28	21,940.68	38,000.00	16,059.32	42.26%
	37,282.40	355,205.40	469,071.99	113,866.59	24.27%
Payroll Taxes & Benefits					
5030	147.00	1,623.00	1,500.00	(123.00)	(8.20)%
5031	35.00	335.00	500.00	165.00	33.00%
5040	272.07	2,740.19	3,000.00	259.81	8.66%
5050	536.78	5,337.16	6,000.00	662.84	11.05%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
 500 - 500 - Water
 From 4/1/2018 Through 4/30/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
5060	Cafeteria Plan - ER	5,299.30	48,770.10	66,000.00	17,229.90	26.11%
5070	Retirement ER - Regular	5,646.43	54,322.54	60,000.00	5,677.46	9.46%
5071	Retirement ER - Addl Pick-up	0.00	2,462.23	2,200.00	(262.23)	(11.92)%
5075	Retirees Medical - ER	135.97	1,308.91	1,000.00	(308.91)	(30.89)%
5120	Workers Comp Insurance - ER	42.74	15,854.40	15,968.01	113.61	0.71%
5124	Retirement - ER - Tier 2	360.87	3,396.43	0.00	(3,396.43)	0.00%
	Total Payroll Taxes & Benefits	12,476.16	136,149.96	156,168.01	20,018.05	12.82%
	Employment Services					
5100	Unemployment Insurance - ER	0.00	5,434.35	5,000.00	(434.35)	(8.69)%
6230	Medical Exam	0.00	2,675.00	2,675.00	0.00	0.00%
	Total Employment Services	0.00	8,109.35	7,675.00	(434.35)	(5.66)%
	Total Personnel	49,758.56	499,464.71	632,915.00	133,450.29	21.09%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	95.19	1,183.77	2,600.00	1,416.23	54.47%
7248	Uniform Safety Boots	0.00	655.89	1,000.00	344.11	34.41%
	Total Clothing & Uniform	95.19	1,839.66	3,600.00	1,760.34	48.90%
	Contract Services					
6100	Labor & Support-IT Services	0.00	0.00	300.00	300.00	100.00%
6110	IT Purchased Services	142.93	3,987.09	5,000.00	1,012.91	20.26%
7250	Water Quality Testing	2,526.00	20,961.32	28,000.00	7,038.68	25.14%
7255	Security Services	0.00	548.56	7,100.00	6,551.44	92.27%
7301	Contract Maint Services	0.00	0.00	1,500.00	1,500.00	100.00%
7321	Janitorial Cleaning & Supplies	142.80	753.07	850.00	96.93	11.40%
	Total Contract Services	2,811.73	26,250.04	42,750.00	16,499.96	38.60%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	430.02	260.00	(170.02)	(65.39)%
7242	Minor Tools, Accessories & Field Machines	0.00	2,418.40	2,500.00	81.60	3.26%
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	0.00	28,985.32	30,000.00	1,014.68	3.38%
	Total Equipment & Tools	0.00	31,887.74	33,760.00	1,872.26	5.55%
	Financial Services					
7309	Late Fees	9.00	55.16	0.00	(55.16)	0.00%
	Total Financial Services	9.00	55.16	0.00	(55.16)	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	812.50	5,138.71	27,000.00	21,861.29	80.97%
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	812.50	40,343.82	68,081.00	27,737.18	40.74%
	Legal & Professional					
7318	Professional & Consulting BMC	0.00	37,091.33	61,370.00	24,278.67	39.56%
7320	Professional & Consulting Services	638.00	18,485.38	40,000.00	21,514.62	53.79%
7326	Legal Services	0.00	8,662.50	8,000.00	(662.50)	(8.28)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 4/1/2018 Through 4/30/2018

	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	638.00	64,239.21	110,370.00	46,130.79	41.80%
Office/Operations					
6130	0.00	126.25	3,000.00	2,873.75	95.79%
6140	0.00	1,463.88	2,000.00	536.12	26.81%
7140	10.71	364.17	3,000.00	2,635.83	87.86%
Equipment					
7160	941.03	12,080.89	14,500.00	2,419.11	16.68%
7180	0.00	879.78	2,000.00	1,120.22	56.01%
7226	0.00	1,579.88	3,000.00	1,420.12	47.34%
7230	0.00	997.60	800.00	(197.60)	(24.70)%
7237	380.40	3,281.60	4,000.00	718.40	17.96%
Supplies					
7239	728.35	5,722.14	6,600.00	877.86	13.30%
7249	498.22	892.96	3,000.00	2,107.04	70.23%
Total Office/Operations	2,558.71	27,389.15	41,900.00	14,510.85	34.63%
Other Expense					
7330	0.00	0.00	250.00	250.00	100.00%
7348	0.00	1,409.46	3,000.00	1,590.54	53.02%
Total Other Expense	0.00	1,409.46	3,250.00	1,840.54	56.63%
Rent & Utilities					
6000	248.20	2,271.52	3,260.00	988.48	30.32%
6025	627.98	6,842.98	8,400.00	1,557.02	18.54%
7352	0.00	0.00	2,900.00	2,900.00	100.00%
8610	6,163.97	80,873.72	84,000.00	3,126.28	3.72%
8620	7.44	188.27	250.00	61.73	24.69%
8630	116.65	1,988.19	4,000.00	2,011.81	50.30%
8644	1,256.00	30,590.00	28,500.00	(2,090.00)	(7.33)%
8670	31.66	317.42	350.00	32.58	9.31%
Total Rent & Utilities	8,451.90	123,072.10	131,660.00	8,587.90	6.52%
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	0.00	621.72	800.00	178.28	22.29%
6750	162.12	1,543.53	1,700.00	156.47	9.20%
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	249.44	4,299.44	8,000.00	3,700.56	46.26%
6900	0.00	425.74	1,500.00	1,074.26	71.62%
7241	325.45	9,229.59	15,000.00	5,770.41	38.47%
Total Repairs & Maintenance	737.01	16,902.97	29,300.00	12,397.03	42.31%
Travel & Training					
7323	0.00	0.00	250.00	250.00	100.00%
7324	1,100.00	5,708.33	8,324.00	2,615.67	31.42%
8410	0.00	200.00	400.00	200.00	50.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 4/1/2018 Through 4/30/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
8510	Lodging & Meals - Local	0.00	365.07	2,000.00	1,634.93	81.75%
8539	Meals	0.00	65.00	700.00	635.00	90.71%
8550	Mileage Reimbursement & Parking	0.00	607.41	700.00	92.59	13.23%
	Total Travel & Training	1,100.00	6,945.81	12,374.00	5,428.19	43.87%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	35.27	165.33	780.00	614.67	78.80%
7211	Misc Fuel & Diesel	276.24	1,884.83	2,200.00	315.17	14.33%
7220	Gasoline	481.58	3,706.88	4,000.00	293.12	7.33%
7228	Markings & Other Misc Services	0.00	110.42	350.00	239.58	68.45%
7232	Vehicle Repairs - Parts, Tires & Lubricants	0.00	5,295.35	5,000.00	(295.35)	(5.91)%
	Total Vehicle Maintenance & Repairs	793.09	11,162.81	12,330.00	1,167.19	9.47%
	Total Services & Supplies	18,007.13	351,497.93	489,375.00	137,877.07	28.17%
	Allocation of Administrative Costs					
8152	ADP Fees	74.71	636.99	800.00	163.01	20.38%
	Total Allocation of Administrative Costs	74.71	636.99	800.00	163.01	20.38%
	Capital Outlay					
9006	Infrastructure CIP	1,688.50	49,572.90	380,000.00	330,427.10	86.95%
	Total Capital Outlay	1,688.50	49,572.90	380,000.00	330,427.10	86.95%
	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	69,528.90	1,393,496.52	2,368,821.00	975,324.48	41.17%
	Net Revenues over Expenditures	146,015.89	902,223.64	306,761.28	595,462.36	194.11%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
600 - 600 - Wastewater
From 4/1/2018 Through 4/30/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Service Charges & Fees					
4062	0.00	19,267.00	44,267.00	(25,000.00)	(56.48)%
	0.00	19,267.00	44,267.00	(25,000.00)	(56.48)%
	0.00	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	2,455.08	10,906.37	11,564.00	657.63	5.69%
7326	0.00	353.60	1,000.00	646.40	64.64%
	2,455.08	11,259.97	12,564.00	1,304.03	10.38%
Office/Operations					
7160	0.00	53.82	0.00	(53.82)	0.00%
	0.00	53.82	0.00	(53.82)	0.00%
	2,455.08	11,603.07	12,718.64	1,115.57	8.77%
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%
	2,455.08	12,863.84	37,718.64	24,854.80	65.90%
Net Revenues over Expenditures	(2,455.08)	6,403.16	6,548.36	(145.20)	(2.22)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
602 - Wastewater Fiduciary Fund
From 4/1/2018 Through 4/30/2018

	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	248,053.62	(215,739.98)	0.00	(215,739.98)	0.00%
	248,053.62	(215,739.98)	0.00	(215,739.98)	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	1,117.17	6,864.01	0.00	6,864.01	0.00%
	1,117.17	6,864.01	0.00	6,864.01	0.00%
	249,170.79	(209,117.69)	0.00	(209,117.69)	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%
	249,170.79	(209,119.18)	0.00	(209,119.18)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
800 - 800 - Drainage
From 4/1/2018 Through 4/30/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Property Taxes					
4035	50.30	16,045.59	22,746.00	(6,700.41)	(29.46)%
	50.30	16,045.59	22,746.00	(6,700.41)	(29.46)%
Special Taxes & Assessments					
4400	0.00	68,123.00	95,440.00	(27,317.00)	(28.62)%
	0.00	68,123.00	95,440.00	(27,317.00)	(28.62)%
Other Revenues					
4935	18.00	717.00	0.00	717.00	0.00%
	18.00	717.00	0.00	717.00	0.00%
Use of Money & Property					
4505	0.00	76.24	149.00	(72.76)	(48.83)%
4510	66.77	360.82	0.00	360.82	0.00%
	66.77	437.06	149.00	288.06	193.33%
	135.07	85,322.65	118,335.00	(33,012.35)	(27.90)%
Expenditures					
Personnel					
Salaries/Wages					
8045	0.00	0.00	200.00	200.00	100.00%
8054	0.00	15,695.15	22,810.00	7,114.85	31.19%
	0.00	15,695.15	23,010.00	7,314.85	31.79%
	0.00	15,695.15	23,010.00	7,314.85	31.79%
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%
	0.00	255.28	700.00	444.72	63.53%
Financial Services					
7309	0.00	0.50	0.00	(0.50)	0.00%
	0.00	0.50	0.00	(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%
	0.00	3,208.08	10,700.00	7,491.92	70.02%
Legal & Professional					
7320	352.00	1,115.00	1,000.00	(115.00)	(11.50)%
7326	0.00	315.00	500.00	185.00	37.00%
	352.00	1,430.00	1,500.00	70.00	4.67%
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 4/1/2018 Through 4/30/2018

	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	138.80	1,287.66	1,250.00	(37.66)	(3.01)%
6025 Telephone	20.94	201.72	200.00	(1.72)	(0.86)%
8610 Electric	185.41	1,613.89	1,500.00	(113.89)	(7.59)%
8670 Street Lighting	73.80	760.74	850.00	89.26	10.50%
Total Rent & Utilities	418.95	3,864.01	3,800.00	(64.01)	(1.68)%
Repairs & Maintenance					
6640 R & M - Equip & Other Non-Structural Fixed Assets	0.00	463.26	1,000.00	536.74	53.67%
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	2,722.68	3,700.00	977.32	26.41%
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	69.06	402.58	550.00	147.42	26.80%
7220 Gasoline	120.39	926.72	800.00	(126.72)	(15.84)%
Total Vehicle Maintenance & Repairs	189.45	1,329.30	1,350.00	20.70	1.53%
Total Services & Supplies	960.40	15,325.46	28,950.00	13,624.54	47.06%
Capital Outlay					
9006 Infrastructure CIP	0.00	87,330.88	86,000.00	(1,330.88)	(1.55)%
Total Capital Outlay	0.00	87,330.88	86,000.00	(1,330.88)	(1.55)%
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	960.40	123,394.57	137,960.00	14,565.43	10.56%
Net Revenues over Expenditures	(825.33)	(38,071.92)	(19,625.00)	(18,446.92)	94.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
900 - 900 - Parks & Recreation
From 4/1/2018 Through 4/30/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Use of Money & Property					
4510	747.52	2,355.30	900.00	1,455.30	161.70%
	747.52	2,355.30	900.00	1,455.30	161.70%
	747.52	2,355.30	900.00	1,455.30	161.70%
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%
	747.52	(761.24)	(3,200.00)	2,438.76	(76.21)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 4/30/2018

		Current Period Balance
ASSETS		
CURRENT ASSETS		
Cash in Bank		
Change Fund	0999	400.00
Petty Cash	1000	500.00
LAIF Investments	1011	647,089.92
General Checking Account	1012	2,684,988.68
Payroll Account (contra to 2998)	1013	(6.73)
Rabobank-Bankruptcy Disbursement Reserve	1017	102,793.69
US Bank- WW Bond Redemption Fund	1077	423,125.64
US Bank - WW Bond Reserve Fund	1078	<u>1,163,914.38</u>
Total Cash in Bank		5,022,805.58
Investments		
Inv: Pacific Premier	0333	52,325.26
Rabo Bank -Investments	0334	<u>2,072,586.01</u>
Total Investments		2,124,911.27
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	225,249.54
Unbilled A/R	1085	<u>207,505.95</u>
Total Accounts Receivable		432,755.49
Accrued Inventory On Hand		
Inventory	1100	<u>54,194.36</u>
Total Accrued Inventory On Hand		54,194.36
Total CURRENT ASSETS		<u>8,048,517.66</u>
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 4/30/2018

		Current Period Balance
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>16,367,804.09</u></u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	39,978.96
AP Other- Adjment to 2000, AP Control Acct	2010	(413.88)
State Use Tax	2043	<u>(995.52)</u>
Total Accounts Payable		38,569.56
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)
Retirement-ER-Regular Contrib	2014	(0.03)
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)
Retirement Addl Pick-up Liab-Employer	2027	(1.03)
Unemployment Ins Liab-Employer (ER only)	2028	(513.79)
Medicare Liab- Employer	2029	228.47
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	(3.53)
Medicare Tax Liab-Employee	2202	429.67
Medical Plan Liab- Employee	2203	(1,477.16)
Vision Plan Liab- Employee	2204	(7.74)
Dental Plan Ins Payable- Employee	2205	824.68
Retirement Contrib Liab-Employee	2206	23.70
Insurance- AD & D	2211	(282.50)
Insurance-Work Injury (WI)	2212	(216.32)
Survivor Premiums-PERS	2214	6.15

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 4/30/2018

		Current Period Balance
Payroll Clearing Account	2999	<u>(235.45)</u>
Total Current Payroll Liabilities		95,814.53
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		389,031.48
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	775,749.82
General Contingency Reserve	3111	395,615.70
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	1,476,562.69
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>4,207,826.12</u>
Total Other Liabilities		4,207,826.12
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		3,863,497.31
Expenditures		(3,289,463.62)
Equity		
Septic System Decommision Reserve	3109	8,000.00
Prepaid Assessment Reserve	3159	106,768.92

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 4/30/2018

		Current Period Balance
Disputed Reserve Fund (Bankruptcy)	3161	256,525.80
Fund Balance	3200	6,031,523.43
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>7,479,614.14</u>
Total Equity		<u>8,053,647.83</u>
Total LIABILITIES & EQUITY		<u><u>16,367,804.09</u></u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 4/30/2018

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Trust Liability		
Water Quality Trust Reserve	3050	<u>91,517.27</u>
Total Trust Liability		<u>91,517.27</u>
Total CURRENT LIABILITIES		91,517.27
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	112,042.00
General Contingency Reserve	3111	258,783.00
Capital Outlay Reserve	3160	714,296.29
Water Stabilization Reserve	3163	256,856.00
Basin Management Reserve	3165	50,031.00
Water Conservation Reserve	3167	<u>59,288.00</u>
Total Other Liabilities		<u>1,451,296.29</u>
Total Other Liabilities		<u>1,451,296.29</u>
Total LIABILITIES & EQUITY		<u><u>1,542,813.56</u></u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 4/30/2018

		Current Period Balance
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	663,707.82
General Contingency Reserve	3111	83,676.00
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	<u>567,211.00</u>
Total Other Liabilities		<u>1,354,928.82</u>
Total Other Liabilities		1,354,928.82
Equity		
Equity		
Disputed Reserve Fund (Bankruptcy)	3161	<u>153,577.09</u>
Total Equity		<u>153,577.09</u>
Total Equity		<u>153,577.09</u>
Total LIABILITIES & EQUITY		<u><u>1,508,505.91</u></u>