



March 22, 2019

TO: LOCSO Board of Directors
FROM: Adrienne Geidel at Robert Stilts, District Bookkeeper
SUBJECT: **Agenda Item 11D – 4/4/2019 Board Meeting**
Receive Financial Report for the Period Ending February 28, 2019

President
Marshall E. Ochylski

Vice President
Charles L. Cesena

Directors
Matthew D. Fourcroy
Vicki L. Milledge
Christine M. Womack

General Manager
Renee Osborne

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
George Huang

DESCRIPTION

Attached are the Statement of Revenues and Expenditures, the Balance Sheets, the Reserve Sheets, and the Statement of Account Activities for the Low Income Assistance Fund for the period ending February 28, 2019. The updated Mid-Year Budget has been added to the Revenues and Expenditures Report.

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, 2019.

Attachments

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

Offices:
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LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 2/1/2019 Through 2/28/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Service Charges & Fees						
4005	Copying Costs	0.00	22.70	20.00	2.70	13.50%
	Total Service Charges & Fees	0.00	22.70	20.00	2.70	13.50%
	Total Revenues	0.00	22.70	20.00	2.70	13.50%
Expenditures						
Personnel						
Salaries/Wages						
7322	Director's Compensation	(300.00)	5,800.00	12,000.00	6,200.00	51.67%
8018	Holiday Pay	402.36	3,529.12	4,000.00	470.88	11.77%
8045	Overtime Pay	366.48	3,473.97	4,000.00	526.03	13.15%
8051	Floating Holiday Pay	0.00	620.48	1,000.00	379.52	37.95%
8054	Salaries & Wages - Regular	7,644.84	57,972.30	98,000.00	40,027.70	40.84%
8060	Sick Leave Pay	0.00	231.99	2,000.00	1,768.01	88.40%
8066	Comp Time Used	0.00	1,297.20	2,500.00	1,202.80	48.11%
8081	Vacation Pay	0.00	101.80	3,000.00	2,898.20	96.61%
	Total Salaries/Wages	8,113.68	73,026.86	126,500.00	53,473.14	42.27%
Payroll Taxes & Benefits						
5020	FICA - ER	12.40	384.40	1,700.00	1,315.60	77.39%
5030	Life Insurance - ER	12.36	108.84	300.00	191.16	63.72%
5031	Disability Insurance	6.52	51.68	60.00	8.32	13.87%
5035	AD & D Insurance	3.26	28.69	50.00	21.31	42.62%
5040	LTD Insurance	45.88	363.77	1,000.00	636.23	63.62%
5050	Medicare - ER	118.71	1,005.71	2,478.00	1,472.29	59.41%
5060	Cafeteria Plan - ER	1,184.72	8,223.03	10,000.00	1,776.97	17.77%
5070	Retirement ER - Regular	1,558.70	12,525.35	18,000.00	5,474.65	30.41%
5071	Retirement ER - Addl Pick-up	0.00	0.00	1,019.00	1,019.00	100.00%
5075	Retirees Medical - ER	275.64	2,180.95	3,000.00	819.05	27.30%
5120	Workers Comp Insurance - ER	0.00	431.11	4,675.00	4,243.89	90.78%
5124	Retirement - ER - Tier 2	111.32	740.53	1,128.00	387.47	34.35%
	Total Payroll Taxes & Benefits	3,329.51	26,044.06	43,410.00	17,365.94	40.00%
Employment Services						
5100	Unemployment Insurance - ER	85.40	1,155.52	3,400.00	2,244.48	66.01%
5103	Federal Unemployment	0.00	(928.67)	0.00	928.67	0.00%
6200	Hiring, Advertising & Other Costs	0.00	139.30	300.00	160.70	53.57%
6230	Medical Exam	0.00	150.00	150.00	0.00	0.00%
	Total Employment Services	85.40	516.15	3,850.00	3,333.85	86.59%
	Total Personnel	11,528.59	99,587.07	173,760.00	74,172.93	42.69%
Services & Supplies						
Clothing & Uniform						
7246	Uniform & Gear	0.00	43.50	150.00	106.50	71.00%
	Total Clothing & Uniform	0.00	43.50	150.00	106.50	71.00%
Contract Services						
6100	Labor & Support-IT Services	232.50	6,538.25	8,000.00	1,461.75	18.27%
6110	IT Purchased Services	1,805.00	16,310.95	20,000.00	3,689.05	18.45%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 2/1/2019 Through 2/28/2019

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
7100	Copier Contract-Maint & Usage	243.46	2,306.72	3,480.00	1,173.28	33.71%
7255	Security Services	60.67	481.84	1,000.00	518.16	51.82%
7321	Janitorial Cleaning & Supplies	131.50	1,864.50	3,000.00	1,135.50	37.85%
7342	Public Meeting Recordings	1,125.00	8,550.00	13,500.00	4,950.00	36.67%
	Total Contract Services	3,598.13	36,052.26	48,980.00	12,927.74	26.39%
	Financial Services					
7309	Late Fees	20.72	4,309.19	4,300.00	(9.19)	(0.21)%
7310	Bank Service Charges	298.12	1,984.56	3,000.00	1,015.44	33.85%
	Total Financial Services	318.84	6,293.75	7,300.00	1,006.25	13.78%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	0.00	100.00	100.00	100.00%
6341	LAFCO Fees	0.00	16,567.07	16,567.07	0.00	0.00%
6343	Lien & Notary Fees	0.00	30.00	60.00	30.00	50.00%
7325	Insurance	0.00	14,266.50	14,266.50	0.00	0.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	30,863.57	30,993.57	130.00	0.42%
	Legal & Professional					
7303	Professional Services - GM	8,010.50	64,084.00	96,126.00	32,042.00	33.33%
7304	Professional Services - ACCTG	0.00	35,000.00	60,000.00	25,000.00	41.67%
7305	Auditing Services	0.00	21,440.00	22,000.00	560.00	2.55%
7320	Professional & Consulting Services	38.00	3,704.31	7,000.00	3,295.69	47.08%
7326	Legal Services	2,318.75	30,906.34	30,000.00	(906.34)	(3.02)%
7340	Legal Notifications & Mandated Advertising	83.49	83.49	500.00	416.51	83.30%
	Total Legal & Professional	10,450.74	155,218.14	215,626.00	60,407.86	28.02%
	Office/Operations					
6121	IT-Supplies & Miscellaneous	0.00	6,645.88	6,645.88	0.00	0.00%
6130	Computer Hardware	0.00	448.47	500.00	51.53	10.31%
7140	General Supplies & Minor Equipment	826.52	5,844.27	6,000.00	155.73	2.60%
7160	Postage, Shipping & Mail Supplies	0.00	2,008.93	3,000.00	991.07	33.04%
7226	Membership & Dues	0.00	6,538.00	6,538.00	0.00	0.00%
7230	Misc Small Parts & Supplies	0.00	49.30	49.30	0.00	0.00%
	Total Office/Operations	826.52	21,534.85	22,733.18	1,198.33	5.27%
	Other Expense					
7330	Misc Operating Expenses	0.00	39.99	100.00	60.01	60.01%
8735	Misc Department Admin	1,853.66	4,647.95	5,300.00	652.05	12.30%
	Total Other Expense	1,853.66	4,687.94	5,400.00	712.06	13.19%
	Rent & Utilities					
6025	Telephone	206.28	2,303.83	3,000.00	696.17	23.21%
7350	Rent - Meetings	0.00	0.00	400.00	400.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 2/1/2019 Through 2/28/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
7352	Rent - Offices & Other Structures	2,900.00	23,200.00	35,000.00	11,800.00	33.71%
8610	Electric	220.01	2,236.86	3,800.00	1,563.14	41.14%
8620	Gas Service	169.80	465.00	450.00	(15.00)	(3.33)%
	Total Rent & Utilities	3,496.09	28,205.69	42,650.00	14,444.31	33.87%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	73.36	110.00	36.64	33.31%
	Total Repairs & Maintenance	0.00	73.36	110.00	36.64	33.31%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	100.00	100.00	100.00%
7324	Education & Training Fees	0.00	49.00	500.00	451.00	90.20%
8539	Meals	75.84	736.67	1,000.00	263.33	26.33%
8541	Meals- Local Area - DIR	0.00	0.00	100.00	100.00	100.00%
8550	Mileage Reimbursement & Parking	0.00	119.54	500.00	380.46	76.09%
	Total Travel & Training	75.84	905.21	2,200.00	1,294.79	58.85%
	Total Services & Supplies	20,619.82	283,878.27	376,142.75	92,264.48	24.53%
	Transfers					
9410	Transfer In	0.00	(274,961.38)	0.00	274,961.38	0.00%
	Total Transfers	0.00	(274,961.38)	0.00	274,961.38	0.00%
	Total Expenditures	32,148.41	108,503.96	549,902.75	441,398.79	80.27%
	Net Revenues over Expenditures	(32,148.41)	(108,481.26)	(549,882.75)	441,401.49	(80.27)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
200 - 200 - Bayridge
From 2/1/2019 Through 2/28/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Property Taxes					
4035	311.92	5,631.60	9,052.00	(3,420.40)	(37.79)%
	311.92	5,631.60	9,052.00	(3,420.40)	(37.79)%
Special Taxes & Assessments					
4550	1,875.00	33,603.00	54,831.00	(21,228.00)	(38.72)%
	1,875.00	33,603.00	54,831.00	(21,228.00)	(38.72)%
Use of Money & Property					
4505	0.00	28.73	57.00	(28.27)	(49.60)%
4510	(0.23)	(0.46)	0.00	(0.46)	0.00%
	(0.23)	28.27	57.00	(28.73)	(50.40)%
	2,186.69	39,262.87	63,940.00	(24,677.13)	(38.59)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	0.00	275.12	500.00	224.88	44.98%
7325	0.00	0.00	800.00	800.00	100.00%
	0.00	275.12	1,300.00	1,024.88	78.84%
Legal & Professional					
7320	0.00	189.00	700.00	511.00	73.00%
7326	0.00	0.00	400.00	400.00	100.00%
	0.00	189.00	1,100.00	911.00	82.82%
Rent & Utilities					
8670	518.70	4,627.61	6,724.16	2,096.55	31.18%
	518.70	4,627.61	6,724.16	2,096.55	31.18%
	518.70	5,091.73	9,124.16	4,032.43	44.20%
Capital Outlay					
9006	0.00	0.00	24,000.00	24,000.00	100.00%
	0.00	0.00	24,000.00	24,000.00	100.00%
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	1,374.81	0.00	(1,374.81)	0.00%
	0.00	1,374.81	0.00	(1,374.81)	0.00%
	518.70	6,466.54	61,088.72	54,622.18	89.41%
Net Revenues over Expenditures	1,667.99	32,796.33	2,851.28	29,945.05	1,050.23%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 2/1/2019 Through 2/28/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Property Taxes					
4034	0.00	59,915.50	59,915.50	0.00	0.00%
4035	0.00	1,083,602.00	2,062,770.00	(979,168.00)	(47.47)%
	0.00	1,143,517.50	2,122,685.50	(979,168.00)	(46.13)%
Grant Revenue					
4955	0.00	2,618.40	4,000.00	(1,381.60)	(34.54)%
	0.00	2,618.40	4,000.00	(1,381.60)	(34.54)%
Special Taxes & Assessments					
4015	0.00	0.00	25,214.00	(25,214.00)	(100.00)%
4050	15,226.81	297,789.86	561,557.00	(263,767.14)	(46.97)%
	15,226.81	297,789.86	586,771.00	(288,981.14)	(49.25)%
Other Revenues					
4000	0.00	18,760.25	67,134.00	(48,373.75)	(72.06)%
	0.00	18,760.25	67,134.00	(48,373.75)	(72.06)%
Use of Money & Property					
4505	0.00	4,786.38	13,075.00	(8,288.62)	(63.39)%
4510	3,064.31	23,006.25	25,590.00	(2,583.75)	(10.10)%
4924	0.00	22,500.00	22,500.00	0.00	0.00%
	3,064.31	50,292.63	61,165.00	(10,872.37)	(17.78)%
	18,291.12	1,512,978.64	2,841,755.50	(1,328,776.86)	(46.76)%
Expenditures					
Personnel					
Salaries/Wages					
8295	735.66	11,224.08	22,000.00	10,775.92	48.98%
8340	10,383.83	71,511.92	99,000.00	27,488.08	27.77%
8345	0.00	409.18	1,600.00	1,190.82	74.43%
	11,119.49	83,145.18	122,600.00	39,454.82	32.18%
Payroll Taxes & Benefits					
5021	572.11	3,894.67	7,000.00	3,105.33	44.36%
5030	333.00	1,724.00	2,500.00	776.00	31.04%
5035	92.50	485.00	800.00	315.00	39.38%
5051	161.22	1,213.71	2,100.00	886.29	42.20%
5070	1,394.52	11,356.16	11,000.00	(356.16)	(3.24)%
5120	0.00	3,978.72	8,000.00	4,021.28	50.27%
5124	245.29	4,512.03	5,000.00	487.97	9.76%
	2,798.64	27,164.29	36,400.00	9,235.71	25.37%
Employment Services					
5000	0.00	1,141.00	1,275.00	134.00	10.51%
5101	689.40	3,841.00	5,000.00	1,159.00	23.18%
5103	0.00	(2,440.75)	0.00	2,440.75	0.00%
6200	0.00	20.00	20.00	0.00	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 2/1/2019 Through 2/28/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6230 Medical Exam	<u>2,148.00</u>	<u>5,033.00</u>	<u>4,885.00</u>	<u>(148.00)</u>	<u>(3.03)%</u>
Total Employment Services	<u>2,837.40</u>	<u>7,594.25</u>	<u>11,180.00</u>	<u>3,585.75</u>	<u>32.07%</u>
Total Personnel	16,755.53	117,903.72	170,180.00	52,276.28	30.72%
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	0.00	1,964.80	1,875.19	(89.61)	(4.78)%
7248 Uniform Safety Boots	<u>0.00</u>	<u>166.00</u>	<u>1,000.00</u>	<u>834.00</u>	<u>83.40%</u>
Total Clothing & Uniform	0.00	2,130.80	2,875.19	744.39	25.89%
Contract Services					
6110 IT Purchased Services	94.98	580.47	1,080.00	499.53	46.25%
7100 Copier Contract-Maint & Usage	193.05	1,192.86	1,600.00	407.14	25.45%
7202 Building Alarms & Security	0.00	245.22	475.00	229.78	48.37%
7204 Cleaning Supplies, Laundry & Towel Service	417.30	1,899.25	3,000.00	1,100.75	36.69%
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>1,083,602.00</u>	<u>2,192,419.00</u>	<u>1,108,817.00</u>	<u>50.58%</u>
Total Contract Services	705.33	1,089,519.80	2,200,574.00	1,111,054.20	50.49%
Equipment & Tools					
6440 Fire Personal Protection Equipment	0.00	14,861.03	14,861.03	0.00	0.00%
6460 Self-Contained Breathing Apparatus	0.00	0.00	32,500.00	32,500.00	100.00%
6610 Rescue - Extrication Equipment	0.00	0.00	1,500.00	1,500.00	100.00%
6630 Rope & Climbing Equipment	0.00	0.00	500.00	500.00	100.00%
7234 Oxygen Supplies & Cylinder Rent	0.00	212.78	350.00	137.22	39.21%
7238 Paramedic & EMT Small Tools & Supplies	1,084.05	12,392.13	18,623.00	6,230.87	33.46%
7242 Minor Tools, Accessories & Field Machines	0.00	74.89	250.00	175.11	70.04%
7252 Misc Hardware	<u>0.00</u>	<u>34.99</u>	<u>350.00</u>	<u>315.01</u>	<u>90.00%</u>
Total Equipment & Tools	1,084.05	27,575.82	68,934.03	41,358.21	60.00%
Financial Services					
7309 Late Fees	0.00	0.00	10.00	10.00	100.00%
7310 Bank Service Charges	0.00	15.00	20.00	5.00	25.00%
9154 Losses and Damages	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00%</u>
Total Financial Services	0.00	15.00	130.00	115.00	88.46%
Insurance, Licenses & Regulatory Fees					
6345 Property Taxes & Assessments Costs	0.00	5,420.66	5,420.66	0.00	0.00%
7325 Insurance	<u>0.00</u>	<u>21,231.53</u>	<u>21,232.00</u>	<u>0.47</u>	<u>0.00%</u>
Total Insurance, Licenses & Regulatory Fees	0.00	26,652.19	26,652.66	0.47	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 2/1/2019 Through 2/28/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Legal & Professional					
7320	Professional & Consulting Services	0.00	532.00	1,400.00	868.00 62.00%
7326	Legal Services	0.00	0.00	350.00	350.00 100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	75.00	75.00 100.00%
	Total Legal & Professional	<u>0.00</u>	<u>532.00</u>	<u>1,825.00</u>	<u>1,293.00 70.85%</u>
Office/Operations					
6130	Computer Hardware	173.64	173.64	1,700.00	1,526.36 89.79%
7140	General Supplies & Minor Equipment	0.00	1,245.36	1,800.00	554.64 30.81%
7160	Postage, Shipping & Mail Supplies	0.00	101.84	300.00	198.16 66.05%
7216	Fire Prevention Education Materials	0.00	602.99	1,200.00	597.01 49.75%
7226	Membership & Dues	0.00	62.10	105.00	42.90 40.86%
7230	Misc Small Parts & Supplies	0.00	101.39	300.00	198.61 66.20%
7240	Propane	90.00	111.82	100.00	(11.82) (11.82)%
	Total Office/Operations	<u>263.64</u>	<u>2,399.14</u>	<u>5,505.00</u>	<u>3,105.86 56.42%</u>
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	85.00	415.00	500.00	85.00 17.00%
7224	Kitchen Cookware & Utensils	0.00	0.00	800.00	800.00 100.00%
	Total Other Expense	<u>85.00</u>	<u>415.00</u>	<u>2,050.00</u>	<u>1,635.00 79.76%</u>
Rent & Utilities					
6000	Cell Phones	167.42	1,337.15	2,350.00	1,012.85 43.10%
6025	Telephone	420.91	3,115.33	3,700.00	584.67 15.80%
8610	Electric	0.00	2,619.14	2,620.00	0.86 0.03%
8620	Gas Service	255.21	845.92	910.00	64.08 7.04%
8630	Trash Services	101.41	816.28	1,850.00	1,033.72 55.88%
8640	Water and Water Services	577.63	2,577.14	4,704.00	2,126.86 45.21%
8659	Utility Cable Charges	113.92	942.02	1,400.00	457.98 32.71%
8670	Street Lighting	11.15	89.32	132.00	42.68 32.33%
	Total Rent & Utilities	<u>1,647.65</u>	<u>12,342.30</u>	<u>17,666.00</u>	<u>5,323.70 30.14%</u>
Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	0.00	300.00	300.00 100.00%
6405	R & M - Extinguishers	0.00	497.17	1,000.00	502.83 50.28%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	642.90	1,600.00	957.10 59.82%
6750	R & M - Minor Tools & Equipment	0.00	83.36	1,000.00	916.64 91.66%
6775	R & M -Operation/Field Equipment	765.00	765.00	1,215.00	450.00 37.04%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 2/1/2019 Through 2/28/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6800 R & M - Grounds & Collection Systems	0.00	191.02	1,500.00	1,308.98	87.27%
6900 R & M - Buildings & Structures	75.00	1,926.18	4,300.00	2,373.82	55.21%
Total Repairs & Maintenance	840.00	4,105.63	10,915.00	6,809.37	62.39%
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	146.58	470.00	323.42	68.81%
8405 Reserve FF Training Costs	0.00	550.00	700.00	150.00	21.43%
Total Travel & Training	0.00	696.58	1,370.00	673.42	49.15%
Total Services & Supplies	4,625.67	1,166,384.26	2,338,496.88	1,172,112.62	50.12%
Capital Outlay					
9006 Infrastructure CIP	549.00	110,872.19	44,545.30	(66,326.89)	(148.90)%
9085 Vehicle Purchase	0.00	41,225.14	80,000.00	38,774.86	48.47%
Total Capital Outlay	549.00	152,097.33	124,545.30	(27,552.03)	(22.12)%
Reserves					
9504 *Vehicle Replacement Reserve	0.00	0.00	121,644.20	121,644.20	100.00%
9572 *General Contingency (Operations) Reserve	0.00	0.00	31,941.43	31,941.43	100.00%
Total Reserves	0.00	0.00	153,585.63	153,585.63	100.00%
Transfers					
9511 Interfund Transfer Out	0.00	27,496.14	0.00	(27,496.14)	0.00%
Total Transfers	0.00	27,496.14	0.00	(27,496.14)	0.00%
Total Expenditures	21,930.20	1,463,881.45	2,786,807.81	1,322,926.36	47.47%
Net Revenues over Expenditures	(3,639.08)	49,097.19	54,947.69	(5,850.50)	(10.65)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
400 - 400 - Vista de Oro
From 2/1/2019 Through 2/28/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	545.00	9,192.00	15,768.00	(6,576.00) (41.70)%
	Total Special Taxes & Assessments	545.00	9,192.00	15,768.00	(6,576.00) (41.70)%
	Total Revenues	545.00	9,192.00	15,768.00	(6,576.00) (41.70)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	0.00	18.00	500.00	482.00 96.40%
7325	Insurance	0.00	0.00	500.00	500.00 100.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	18.00	1,000.00	982.00 98.20%
Legal & Professional					
7320	Professional & Consulting Services	0.00	145.00	700.00	555.00 79.29%
7326	Legal Services	0.00	0.00	300.00	300.00 100.00%
	Total Legal & Professional	0.00	145.00	1,000.00	855.00 85.50%
Rent & Utilities					
8670	Street Lighting	205.45	1,644.61	2,460.00	815.39 33.15%
	Total Rent & Utilities	205.45	1,644.61	2,460.00	815.39 33.15%
	Total Services & Supplies	205.45	1,807.61	4,460.00	2,652.39 59.47%
Debt Service					
9804	Payment on Internal Loans	0.00	0.00	6,711.49	6,711.49 100.00%
	Total Debt Service	0.00	0.00	6,711.49	6,711.49 100.00%
Transfers					
9511	Interfund Transfer Out	0.00	1,374.81	0.00	(1,374.81) 0.00%
	Total Transfers	0.00	1,374.81	0.00	(1,374.81) 0.00%
	Total Expenditures	205.45	3,182.42	11,171.49	7,989.07 71.51%
	Net Revenues over Expenditures	339.55	6,009.58	4,596.51	1,413.07 30.74%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 2/1/2019 Through 2/28/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Property Taxes					
4035	8,245.44	59,345.87	149,788.75	(90,442.88)	(60.38)%
	8,245.44	59,345.87	149,788.75	(90,442.88)	(60.38)%
Service Charges & Fees					
4030	197,677.19	1,462,338.45	2,135,000.00	(672,661.55)	(31.51)%
4102	13,782.75	150,899.10	199,900.00	(49,000.90)	(24.51)%
4103	14,189.75	202,467.45	321,000.00	(118,532.55)	(36.93)%
4104	331.50	22,042.50	53,000.00	(30,957.50)	(58.41)%
4114	(85.00)	(1,289.75)	1,000.00	(2,289.75)	(228.97)%
4931	350.00	4,350.00	6,000.00	(1,650.00)	(27.50)%
4932	2,055.49	19,214.25	20,000.00	(785.75)	(3.93)%
4933	600.00	11,665.00	10,000.00	1,665.00	16.65%
4937	50.00	385.00	500.00	(115.00)	(23.00)%
	228,951.68	1,872,072.00	2,746,400.00	(874,328.00)	(31.84)%
Other Revenues					
4105	0.00	0.00	57,000.00	(57,000.00)	(100.00)%
4930	2,077.40	5,672.48	1,000.00	4,672.48	467.25%
4936	0.00	(1.00)	0.00	(1.00)	0.00%
	2,077.40	5,671.48	58,000.00	(52,328.52)	(90.22)%
Use of Money & Property					
4504	0.00	0.00	2,964.00	(2,964.00)	(100.00)%
4505	0.00	759.54	1,509.00	(749.46)	(49.67)%
4510	1,696.64	4,190.15	4,000.00	190.15	4.75%
	1,696.64	4,949.69	8,473.00	(3,523.31)	(41.58)%
	240,971.16	1,942,039.04	2,962,661.75	(1,020,622.71)	(34.45)%
Expenditures					
Personnel					
Salaries/Wages					
8018	1,989.87	17,576.28	25,000.00	7,423.72	29.69%
8045	71.21	204.66	4,000.00	3,795.34	94.88%
8050	340.73	2,359.13	3,680.00	1,320.87	35.89%
8051	30.12	1,869.78	5,000.00	3,130.22	62.60%
8054	32,206.01	235,344.87	356,316.15	120,971.28	33.95%
8056	0.00	460.80	1,000.00	539.20	53.92%
8060	1,136.01	8,737.16	24,150.00	15,412.84	63.82%
8063	1,548.63	12,622.26	14,700.00	2,077.74	14.13%
8066	1,352.07	10,379.30	11,550.00	1,170.70	10.14%
8081	136.67	22,070.21	39,900.00	17,829.79	44.69%
	38,811.32	311,624.45	485,296.15	173,671.70	35.79%
Payroll Taxes & Benefits					
5030	114.00	902.50	1,700.00	797.50	46.91%
5031	30.10	237.94	500.00	262.06	52.41%
5035	30.00	237.50	0.00	(237.50)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 2/1/2019 Through 2/28/2019

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
5040	LTD Insurance	211.90	1,674.94	3,300.00	1,625.06	49.24%
5050	Medicare - ER	575.78	4,589.87	9,000.00	4,410.13	49.00%
5060	Cafeteria Plan - ER	5,901.32	42,847.79	65,000.00	22,152.21	34.08%
5070	Retirement ER - Regular	6,532.63	52,877.78	67,000.00	14,122.22	21.08%
5075	Retirees Medical - ER	137.80	1,107.99	1,620.00	512.01	31.61%
5120	Workers Comp Insurance - ER	0.00	15,767.18	15,767.18	0.00	0.00%
5124	Retirement - ER - Tier 2	464.40	3,651.12	5,970.00	2,318.88	38.84%
	Total Payroll Taxes & Benefits	13,997.93	123,894.61	169,857.18	45,962.57	27.06%
	Employment Services					
5100	Unemployment Insurance - ER	925.66	3,368.92	5,500.00	2,131.08	38.75%
5103	Federal Unemployment	0.00	(1,961.74)	0.00	1,961.74	0.00%
6230	Medical Exam	0.00	0.00	150.00	150.00	100.00%
	Total Employment Services	925.66	1,407.18	5,650.00	4,242.82	75.09%
	Total Personnel	53,734.91	436,926.24	660,803.33	223,877.09	33.88%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	335.19	2,600.00	2,264.81	87.11%
7248	Uniform Safety Boots	0.00	346.60	1,000.00	653.40	65.34%
	Total Clothing & Uniform	0.00	681.79	3,600.00	2,918.21	81.06%
	Contract Services					
6100	Labor & Support-IT Services	0.00	0.00	300.00	300.00	100.00%
6110	IT Purchased Services	256.86	2,074.92	5,400.00	3,325.08	61.58%
7250	Water Quality Testing	0.00	19,077.34	28,000.00	8,922.66	31.87%
7255	Security Services	12,875.40	13,521.50	8,000.00	(5,521.50)	(69.02)%
7301	Contract Maint Services	0.00	0.00	1,000.00	1,000.00	100.00%
7321	Janitorial Cleaning & Supplies	49.62	422.01	850.00	427.99	50.35%
	Total Contract Services	13,181.88	35,095.77	43,550.00	8,454.23	19.41%
	Equipment & Tools					
6438	Disinfection Feed Pumps	232.46	1,617.63	1,500.00	(117.63)	(7.84)%
7242	Minor Tools, Accessories & Field Machines	1,601.43	3,043.00	3,500.00	457.00	13.06%
7253	Rent - Equipment	0.00	22.00	1,000.00	978.00	97.80%
7256	Meter Purchases & Replacements	7,959.97	59,657.65	75,000.00	15,342.35	20.46%
	Total Equipment & Tools	9,793.86	64,340.28	81,000.00	16,659.72	20.57%
	Financial Services					
7309	Late Fees	0.00	(0.58)	50.00	50.58	101.16%
7310	Bank Service Charges	0.00	13.56	0.00	(13.56)	0.00%
	Total Financial Services	0.00	12.98	50.00	37.02	74.04%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	0.00	200.00	200.00	100.00%
6340	Misc Fees	0.00	0.00	3,000.00	3,000.00	100.00%
6342	Fees - Regulatory	0.00	3,561.00	18,000.00	14,439.00	80.22%
6345	Property Taxes & Assessments Costs	0.00	3,203.78	6,300.00	3,096.22	49.15%
7325	Insurance	0.00	34,272.96	34,272.96	0.00	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 2/1/2019 Through 2/28/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Total Insurance, Licenses & Regulatory Fees	0.00	41,037.74	61,772.96	20,735.22	33.57%
Legal & Professional					
7318 Professional & Consulting BMC	0.00	26,436.69	55,746.00	29,309.31	52.58%
7320 Professional & Consulting Services	210.00	4,872.84	10,000.00	5,127.16	51.27%
7326 Legal Services	70.00	105,197.50	115,000.00	9,802.50	8.52%
7336 Legal Services- ISJ	0.00	0.00	1,000.00	1,000.00	100.00%
7340 Legal Notifications & Mandated Advertising	0.00	(353.32)	1,000.00	1,353.32	135.33%
Total Legal & Professional	280.00	136,153.71	182,746.00	46,592.29	25.50%
Office/Operations					
6130 Computer Hardware	0.00	0.00	1,000.00	1,000.00	100.00%
6140 Computer Software	0.00	7,272.54	7,500.00	227.46	3.03%
7140 General Supplies & Minor Equipment	14.03	775.65	1,000.00	224.35	22.43%
7160 Postage, Shipping & Mail Supplies	1,358.60	9,456.71	15,000.00	5,543.29	36.96%
7180 Billing Supplies, Forms & Printing	110.55	221.10	2,200.00	1,978.90	89.95%
7226 Membership & Dues	325.20	1,769.86	3,000.00	1,230.14	41.00%
7230 Misc Small Parts & Supplies	0.00	1,534.53	2,000.00	465.47	23.27%
7237 Process Control & Treatment Supplies	257.57	2,384.95	4,000.00	1,615.05	40.38%
7239 Water Treatment Chemicals	749.80	4,608.59	8,000.00	3,391.41	42.39%
7249 Safety Supplies	17.14	557.76	1,000.00	442.24	44.22%
Total Office/Operations	2,832.89	28,581.69	44,700.00	16,118.31	36.06%
Other Expense					
7330 Misc Operating Expenses	0.00	19.50	250.00	230.50	92.20%
7348 Water Conservation Program	200.00	1,981.91	3,000.00	1,018.09	33.94%
Total Other Expense	200.00	2,001.41	3,250.00	1,248.59	38.42%
Rent & Utilities					
6000 Cell Phones	248.70	2,003.49	3,500.00	1,496.51	42.76%
6025 Telephone	751.85	5,988.78	10,000.00	4,011.22	40.11%
7352 Rent - Offices & Other Structures	0.00	0.00	2,900.00	2,900.00	100.00%
8610 Electric	6,113.24	61,369.30	100,000.00	38,630.70	38.63%
8620 Gas Service	57.34	146.09	250.00	103.91	41.56%
8630 Trash Services	116.65	1,806.73	4,000.00	2,193.27	54.83%
8644 Disposal Services	1,188.00	22,246.50	30,000.00	7,753.50	25.84%
8670 Street Lighting	31.66	254.77	400.00	145.23	36.31%
Total Rent & Utilities	8,507.44	93,815.66	151,050.00	57,234.34	37.89%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	311.89	350.00	38.11	10.89%
6422 R & M - Hydrants	0.00	575.85	1,100.00	524.15	47.65%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 2/1/2019 Through 2/28/2019

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	624.29	750.00	125.71	16.76%
6641	R & M - Wells	0.00	570.31	1,000.00	429.69	42.97%
6750	R & M - Minor Tools & Equipment	14.99	1,835.18	2,400.00	564.82	23.53%
6800	R & M - Grounds & Collection Systems	437.56	476.13	600.00	123.87	20.65%
6830	Paving & Concrete	0.00	0.00	4,000.00	4,000.00	100.00%
6900	R & M - Buildings & Structures	334.19	2,602.24	6,000.00	3,397.76	56.63%
7241	R & M - Water Distribution System	65.64	7,048.34	15,000.00	7,951.66	53.01%
	Total Repairs & Maintenance	852.38	14,044.23	31,200.00	17,155.77	54.99%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324	Education & Training Fees	0.00	1,509.50	5,900.00	4,390.50	74.42%
8410	Certifications	0.00	0.00	500.00	500.00	100.00%
8510	Lodging & Meals - Local	0.00	600.20	2,000.00	1,399.80	69.99%
8539	Meals	0.00	0.00	700.00	700.00	100.00%
8550	Mileage Reimbursement & Parking	0.00	98.54	700.00	601.46	85.92%
	Total Travel & Training	0.00	2,208.24	10,050.00	7,841.76	78.03%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	0.00	658.61	1,600.00	941.39	58.84%
7211	Misc Fuel & Diesel	25.60	1,285.03	2,300.00	1,014.97	44.13%
7220	Gasoline	673.09	3,863.92	5,000.00	1,136.08	22.72%
7228	Markings & Other Misc Services	0.00	99.67	500.00	400.33	80.07%
7232	Vehicle Repairs - Parts, Tires & Lubricants	3.21	1,324.21	5,000.00	3,675.79	73.52%
	Total Vehicle Maintenance & Repairs	701.90	7,231.44	14,400.00	7,168.56	49.78%
	Total Services & Supplies	36,350.35	425,204.94	627,368.96	202,164.02	32.22%
	Capital Outlay					
9006	Infrastructure CIP	580.90	92,783.00	502,524.00	409,741.00	81.54%
9059	Vehicles, Equipment, & Fixtures	0.00	32,602.28	0.00	(32,602.28)	0.00%
	Total Capital Outlay	580.90	125,385.28	502,524.00	377,138.72	75.05%
	Debt Service					
9022	Debt Service - Principal	0.00	160,870.79	160,871.00	0.21	0.00%
9023	Debt Service - Interest & Annual Fee	0.00	104,773.65	104,773.00	(0.65)	(0.00)%
9024	Loan Administration Fee	0.00	10,546.91	10,547.00	0.09	0.00%
	Total Debt Service	0.00	276,191.35	276,191.00	(0.35)	(0.00)%
	Reserves					
9571	*Capital Outlay Reserve	0.00	0.00	403,266.56	403,266.56	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 2/1/2019 Through 2/28/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
9572 *General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
Total Reserves	0.00	0.00	460,266.56	460,266.56	100.00%
Transfers					
9511 Interfund Transfer Out	0.00	235,091.98	0.00	(235,091.98)	0.00%
Total Transfers	0.00	235,091.98	0.00	(235,091.98)	0.00%
Total Expenditures	90,666.16	1,498,799.79	2,527,153.85	1,028,354.06	40.69%
Net Revenues over Expenditures	150,305.00	443,239.25	435,507.90	7,731.35	1.78%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
600 - 600 - Wastewater
From 2/1/2019 Through 2/28/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Service Charges & Fees					
4062	0.00	25,000.00	44,246.40	(19,246.40)	(43.50)%
	0.00	25,000.00	44,246.40	(19,246.40)	(43.50)%
	0.00	25,000.00	44,246.40	(19,246.40)	(43.50)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6343	88.49	119.98	31.49	(88.49)	(281.01)%
6345	0.00	269.54	270.00	0.46	0.17%
	88.49	389.52	301.49	(88.03)	(29.20)%
Legal & Professional					
7320	0.00	10,594.86	12,365.94	1,771.08	14.32%
7326	0.00	447.80	1,000.00	552.20	55.22%
	0.00	11,042.66	13,365.94	2,323.28	17.38%
Office/Operations					
7160	0.00	6.70	6.70	0.00	0.00%
	0.00	6.70	6.70	0.00	0.00%
	88.49	11,438.88	13,674.13	2,235.25	16.35%
Transfers					
9511	0.00	1,374.81	0.00	(1,374.81)	0.00%
	0.00	1,374.81	0.00	(1,374.81)	0.00%
	88.49	12,813.69	13,674.13	860.44	6.29%
Net Revenues over Expenditures	(88.49)	12,186.31	30,572.27	(18,385.96)	(60.14)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
602 - Wastewater Fiduciary Fund
From 2/1/2019 Through 2/28/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Special Taxes & Assessments					
4061	0.00	(174,084.78)	0.00	(174,084.78)	0.00%
	0.00	(174,084.78)	0.00	(174,084.78)	0.00%
Other Revenues					
4928	0.00	15.00	0.00	15.00	0.00%
	0.00	15.00	0.00	15.00	0.00%
Use of Money & Property					
4510	0.00	11,520.85	0.00	11,520.85	0.00%
	0.00	11,520.85	0.00	11,520.85	0.00%
	0.00	(162,548.93)	0.00	(162,548.93)	0.00%
Expenditures					
Services & Supplies					
Financial Services					
7310	0.00	50.00	0.00	(50.00)	0.00%
	0.00	50.00	0.00	(50.00)	0.00%
	0.00	50.00	0.00	(50.00)	0.00%
	0.00	50.00	0.00	(50.00)	0.00%
	0.00	(162,598.93)	0.00	(162,598.93)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
800 - 800 - Drainage
From 2/1/2019 Through 2/28/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Property Taxes					
4034	0.00	29,957.75	29,957.75	0.00	0.00%
4035	819.76	14,729.68	24,015.00	(9,285.32)	(38.66)%
	819.76	44,687.43	53,972.75	(9,285.32)	(17.20)%
Special Taxes & Assessments					
4400	5,031.00	61,029.00	95,440.00	(34,411.00)	(36.06)%
	5,031.00	61,029.00	95,440.00	(34,411.00)	(36.06)%
Other Revenues					
4935	3.80	235.64	0.00	235.64	0.00%
	3.80	235.64	0.00	235.64	0.00%
Use of Money & Property					
4505	0.00	75.54	152.00	(76.46)	(50.30)%
4510	(0.58)	(1.20)	300.00	(301.20)	(100.40)%
	(0.58)	74.34	452.00	(377.66)	(83.55)%
	5,853.98	106,026.41	149,864.75	(43,838.34)	(29.25)%
Expenditures					
Personnel					
Salaries/Wages					
8045	0.00	0.00	200.00	200.00	100.00%
8054	1,763.96	8,879.20	16,000.00	7,120.80	44.51%
	1,763.96	8,879.20	16,200.00	7,320.80	45.19%
	1,763.96	8,879.20	16,200.00	7,320.80	45.19%
Services & Supplies					
Equipment & Tools					
6390	0.00	0.00	300.00	300.00	100.00%
7242	0.00	227.22	300.00	72.78	24.26%
	0.00	227.22	600.00	372.78	62.13%
Insurance, Licenses & Regulatory Fees					
6342	0.00	5,692.00	6,000.00	308.00	5.13%
6345	0.00	108.56	200.00	91.44	45.72%
7325	0.00	(131.40)	1,500.00	1,631.40	108.76%
	0.00	5,669.16	7,700.00	2,030.84	26.37%
Legal & Professional					
7320	0.00	366.25	2,000.00	1,633.75	81.69%
7326	0.00	35.00	500.00	465.00	93.00%
	0.00	401.25	2,500.00	2,098.75	83.95%
Office/Operations					
7140	0.00	9.62	50.00	40.38	80.76%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
800 - 800 - Drainage
From 2/1/2019 Through 2/28/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
7226	Membership & Dues	0.00	0.00	200.00	200.00	100.00%
7230	Misc Small Parts & Supplies	0.00	271.71	500.00	228.29	45.66%
7249	Safety Supplies	0.00	0.00	100.00	100.00	100.00%
	Total Office/Operations	0.00	281.33	850.00	568.67	66.90%
	Other Expense					
7346	Promotional Expenses - Event	0.00	250.00	300.00	50.00	16.67%
	Total Other Expense	0.00	250.00	300.00	50.00	16.67%
	Rent & Utilities					
6000	Cell Phones	139.14	1,110.63	1,700.00	589.37	34.67%
6025	Telephone	20.92	165.83	250.00	84.17	33.67%
8610	Electric	174.27	1,167.68	2,200.00	1,032.32	46.92%
8670	Street Lighting	73.80	592.56	1,000.00	407.44	40.74%
	Total Rent & Utilities	408.13	3,036.70	5,150.00	2,113.30	41.03%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	36.68	50.00	13.32	26.64%
6640	R & M - Equip & Other Non-Structural Fixed Assets	360.26	573.09	1,000.00	426.91	42.69%
6750	R & M - Minor Tools & Equipment	0.00	425.12	500.00	74.88	14.98%
6800	R & M - Grounds & Collection Systems	0.00	32.16	1,000.00	967.84	96.78%
6900	R & M - Buildings & Structures	0.00	432.27	1,500.00	1,067.73	71.18%
	Total Repairs & Maintenance	360.26	1,499.32	4,050.00	2,550.68	62.98%
	Travel & Training					
7324	Education & Training Fees	0.00	0.00	2,200.00	2,200.00	100.00%
8410	Certifications	0.00	0.00	100.00	100.00	100.00%
8475	Training Materials	0.00	0.00	250.00	250.00	100.00%
8510	Lodging & Meals - Local	0.00	0.00	500.00	500.00	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	0.00	3,450.00	3,450.00	100.00%
	Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	6.40	307.64	550.00	242.36	44.07%
7220	Gasoline	168.27	965.97	1,000.00	34.03	3.40%
	Total Vehicle Maintenance & Repairs	174.67	1,273.61	1,550.00	276.39	17.83%
	Total Services & Supplies	943.06	12,638.59	26,150.00	13,511.41	51.67%
	Capital Outlay					
9006	Infrastructure CIP	0.00	53,827.68	110,000.00	56,172.32	51.07%
	Total Capital Outlay	0.00	53,827.68	110,000.00	56,172.32	51.07%
	Transfers					
9511	Interfund Transfer Out	0.00	5,499.23	0.00	(5,499.23)	0.00%
	Total Transfers	0.00	5,499.23	0.00	(5,499.23)	0.00%
	Total Expenditures	2,707.02	80,844.70	152,350.00	71,505.30	46.93%
	Net Revenues over Expenditures	3,146.96	25,181.71	(2,485.25)	27,666.96	13.25%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
900 - 900 - Parks & Recreation
From 2/1/2019 Through 2/28/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Other Revenues					
4655	0.00	2,437.17	2,437.17	0.00	0.00%
	0.00	2,437.17	2,437.17	0.00	0.00%
Use of Money & Property					
4510	0.00	0.00	1,607.78	(1,607.78)	(100.00)%
	0.00	0.00	1,607.78	(1,607.78)	(100.00)%
	0.00	2,437.17	4,044.95	(1,607.78)	(39.75)%
Expenditures					
Services & Supplies					
Legal & Professional					
7320	0.00	14,140.19	15,000.00	859.81	5.73%
7326	0.00	1,155.00	2,000.00	845.00	42.25%
	0.00	15,295.19	17,000.00	1,704.81	10.03%
Office/Operations					
7140	0.00	0.00	100.00	100.00	100.00%
	0.00	0.00	100.00	100.00	100.00%
Other Expense					
7330	0.00	442.77	500.00	57.23	11.45%
	0.00	442.77	500.00	57.23	11.45%
	0.00	15,737.96	17,600.00	1,862.04	10.58%
Transfers					
9511	0.00	2,749.60	0.00	(2,749.60)	0.00%
	0.00	2,749.60	0.00	(2,749.60)	0.00%
	0.00	18,487.56	17,600.00	(887.56)	(5.04)%
Net Revenues over Expenditures	0.00	(16,050.39)	(13,555.05)	(2,495.34)	18.41%

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 2/28/2019

		Current Period Balance
		<u> </u>
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	1,578,648.16
Payroll Account (contra to 2998)	1013	42,353.27
Rabobank-Bankruptcy Disbursement Reserve	1017	102,793.69
Fire Reserves Account	1031	1,662,753.48
US Bank- WW Bond Redemption Fund	1077	900,286.13
US Bank - WW Bond Reserve Fund	1078	<u>951,209.51</u>
Total Cash in Bank		5,886,034.16
Investments		
Inv: Pacific Premier	0333	52,501.00
Rabo Bank -Investments	0334	<u>1,969,192.75</u>
Total Investments		2,021,693.75
Due From Others		
Loan Receivable From District	1160	222,333.96
Due From Bayridge	1420	100,876.84
Due From Vista De Oro	1440	<u>25,727.44</u>
Total Due From Others		348,938.24
Held Deposits		
Held Deposits	1030	<u>10,000.00</u>
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	221,159.15
Unbilled A/R	1085	<u>256,826.53</u>
Total Accounts Receivable		477,985.68
Accrued Inventory On Hand		
Inventory	1100	<u>56,390.89</u>
Total Accrued Inventory On Hand		56,390.89
Total CURRENT ASSETS		<u>8,801,042.72</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	<u>(5,000.00)</u>
Total Building		587,410.70
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	1,969,584.73
Acc Depreciation-Equipment, Vehicles & Systems	1853	<u>(451,489.15)</u>
Total Plant & Equipment		1,518,095.58
Construction in Progress		
Construction In Progress	1850	<u>185,121.06</u>
Total Construction in Progress		185,121.06

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 2/28/2019

		Current Period Balance
Infrastructure		
Infrastructures	1730	9,694,881.25
Accum Depeciation-Infrastructures	1852	<u>(4,626,962.23)</u>
Total Infrastructure		<u>5,067,919.02</u>
Total FIXED ASSETS		7,914,349.45
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	243,346.00
Deferred Outflow - OPEB	1992	1,553.00
Amount to be Provided for Internal Loans	1997	1,517.00
Amount to be Provided - Other LT	1998	26,653.43
Oblig-Comp Leave		
Total Other Assets		<u>273,069.43</u>
Total ASSETS		<u><u>16,989,361.60</u></u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	(619.98)
AP Other- Adjment to 2000, AP Control Acct	2010	<u>(413.88)</u>
Total Accounts Payable		(1,033.86)
Current Payroll Liabilities		
Fed Income Tax Withholding	2001	386.64
FICA Employee Payable	2002	(55.78)
FICA Employer Payable	2003	254.77
Wage Garnishment	2005	25.22
CA Income Tax Withholding	2011	3,082.42
SDI Payable Employee (EE Only)	2012	195.51
Retirement-ER-Regular Contrib	2014	(0.02)
SLOCEA Dues Payable	2016	(25.17)
Employee Contributions to 457 PLAN	2021	1,400.15
AFLAC Voluntary Insurance-Employee	2022	(617.24)
Workers Comp Ins Liab-Employer	2023	138.17
Accrued FSA Plan Medical	2024	(192.62)
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	225.14
Other Deposits	2038	(152.64)
Accrued Compensated Absences	2040	19,489.38
Long-term Compensated Absences	2041	58,468.12
CALPERS Retirement Tier 2- EE- Liab	2042	253.19
CALPERS Retirement Tier 2- ER- Liab	2044	(1,520.14)
Other Pension Oblig Liab (OPEB) ARC	2045	272,406.00
Retirement Conbtribution Safety-Fire-EE	2046	(3.53)
Life Insurance Liab-Employer	2201	(1,795.77)
Medicare Tax Liab-Employee	2202	(1,173.66)
Medical Plan Liab- Employee	2203	258.92

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 2/28/2019

		Current Period Balance
Vision Plan Liab- Employee	2204	208.76
Dental Plan Ins Payable- Employee	2205	919.46
Retirement Contrib Liab-Employee	2206	28.89
Insurance- AD & D	2211	(316.56)
Insurance-Work Injury (WI)	2212	(344.25)
Insurance- LT Disability	2213	(743.98)
Survivor Premiums-PERS	2214	4.74
Payroll Clearing Account	2999	<u>1,934.01</u>
Total Current Payroll Liabilities		351,994.73
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>160,871.00</u>
Total Current Portion Long Term Debt		160,871.00
Trust Liability		
Trust Funds- Low Income Savings	2513	1,169.32
Water Quality Trust Reserve	3050	<u>91,517.27</u>
Total Trust Liability		<u>92,686.59</u>
Total CURRENT LIABILITIES		609,185.46
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	578,846.00
Def Inflow	2216	24,890.00
Loan Payable to Agency Fund	2495	222,333.96
Restricted Park and Rec	3090	291,655.59
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	947,225.07
General Contingency Reserve	3111	561,015.70
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	1,944,128.17
Water Stabilization Reserve	3163	158,456.00
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>4,908,461.89</u>
Total Other Liabilities		4,908,461.89
Long Term Debt		
Note Payable - Long Term		
Note Payable - State CIEDB-LTD	2101	3,354,765.87
Internal Loan Due Water-500	2491	<u>125,087.28</u>
Total Note Payable - Long Term		3,479,853.15
Accrued Interest Payable		
Accrued Interest Payable	2110	<u>44,677.88</u>
Total Accrued Interest Payable		<u>44,677.88</u>
Total Long Term Debt		3,524,531.03

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 2/28/2019

		Current Period Balance
		<u> </u>
Equity		
Revenues		
Property Tax Revenue from Water	4034	89,873.25
Other		<u>3,384,536.65</u>
Total Revenues		3,474,409.90
Expenditures		(3,179,385.40)
Equity		
Septic System Decommision Reserve	3109	8,000.00
Prepaid Assessment Reserve	3159	150,160.27
Fire Mitigation Fund	3161	238,397.60
Fund Balance	3200	6,178,804.86
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>7,652,158.72</u>
Total Equity		<u>7,947,183.22</u>
Total LIABILITIES & EQUITY		<u><u>16,989,361.60</u></u>

FIRE RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 2/28/2019

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	
301 - Fire	301	802,580.82
General Contingency Reserve	3111	
301 - Fire	301	93,676.00
Public Facilities Fees Reserve	3115	
301 - Fire	301	40,334.00
Capital Outlay Reserve	3160	
301 - Fire	301	590,107.36
Total Other Liabilities		<u>1,526,698.18</u>
Total Other Liabilities		1,526,698.18
Equity		
Equity		
Fire Mitigation Fund	3161	
301 - Fire	301	135,448.89
Total Equity		<u>135,448.89</u>
Total Equity		<u>135,448.89</u>
Total LIABILITIES & EQUITY		<u>1,662,147.07</u>

WATER RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 2/28/2019

		Current Period Balance
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Trust Liability		
Water Quality Trust Reserve	3050	
500 - Water	500	<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	
500 - Water	500	144,644.25
General Contingency Reserve	3111	
500 - Water	500	414,183.00
Capital Outlay Reserve	3160	
500 - Water	500	1,246,296.29
Water Stabilization Reserve	3163	
500 - Water	500	158,456.00
Basin Management Reserve	3165	
500 - Water	500	50,031.00
Water Conservation Reserve	3167	
500 - Water	500	<u>59,288.00</u>
Total Other Liabilities		<u>2,072,898.54</u>
Total Other Liabilities		<u>2,072,898.54</u>
Total LIABILITIES & EQUITY		<u><u>2,164,415.81</u></u>

DRAINAGE RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 2/28/2019

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
General Contingency Reserve	3111	
800 - Drainage	800	32,238.22
Capital Outlay Reserve	3160	
800 - Drainage	800	<u>107,724.52</u>
Total Other Liabilities		<u>139,962.74</u>
Total Other Liabilities		<u>139,962.74</u>
Total LIABILITIES & EQUITY		<u><u>139,962.74</u></u>

PARKS RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 2/28/2019

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Restricted Park and Rec	3090	
900 - Parks & Recreation	900	<u>291,655.59</u>
Total Other Liabilities		<u>291,655.59</u>
Total Other Liabilities		<u>291,655.59</u>
Total LIABILITIES & EQUITY		<u><u>291,655.59</u></u>

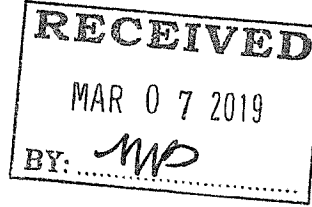


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STATEMENT OF ACCOUNT ACTIVITY

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00010579-0021157-0001-0001-TIMR8006410228190549

LOS OSOS COMMUNITY SERVICES DISTRICT
LOW INCOME ASSISTANCE FUNDS ACCOUNT
PO BOX 6064
LOS OSOS CA 93412-6064

Page 1 of 1
Branch 033
Account Number:
Date 02/28/19

EM

EXECUTIVE 250 CHECKING Acct

Summary of Activity Since Your Last Statement

Beginning Balance	2/01/19	3,241.19
Deposits / Misc Credits	0	.00
Withdrawals / Misc Debits	0	.00
** Ending Balance	2/28/19	3,241.19**
Service Charge		.00
Average Collected Balance		3,241

CD Amount	Issued	Matures	Next Int	Rate	YTD Int	Term
53,149.38	4/18/13	4/18/19	3/18/19	1.8300	164.83	12 MO

