



January 28, 2019

**TO:** LOCSD Board of Directors  
**FROM:** Adrienne Geidel at Robert Stilts, District Bookkeeper  
**SUBJECT:** **Agenda Item 11D – 2/7/2019 Board Meeting**  
Receive Financial Report for the Period Ending December 31, 2018

**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**  
Greg Alex

**DESCRIPTION**

The attached are the Statement of Revenues and Expenditures and Balance Sheet as of December 31, 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 December 31, 2018.***

Attachments

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

**Offices:**  
2122 9<sup>th</sup> Street, Suite 110  
Los Osos, CA 93402

**Phone:** 805/528-9370  
**FAX:** 805/528-9377

[www.losososcscsd.org](http://www.losososcscsd.org)

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
100 - 100 - Administration  
From 12/1/2018 Through 12/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
Service Charges & Fees					
4005	Copying Costs	7.70	7.90	20.00	(12.10) (60.50)%
	Total Service Charges & Fees	7.70	7.90	20.00	(12.10) (60.50)%
	Total Revenues	7.70	7.90	20.00	(12.10) (60.50)%
<b>Expenditures</b>					
Personnel					
Salaries/Wages					
7322	Director's Compensation	1,300.00	6,100.00	12,000.00	5,900.00 49.17%
8018	Holiday Pay	804.72	1,919.68	4,000.00	2,080.32 52.01%
8045	Overtime Pay	366.48	2,496.69	5,000.00	2,503.31 50.07%
8051	Floating Holiday Pay	0.00	620.48	1,000.00	379.52 37.95%
8054	Salaries & Wages - Regular	7,208.96	43,719.53	109,000.00	65,280.47 59.89%
8060	Sick Leave Pay	33.52	231.99	2,000.00	1,768.01 88.40%
8066	Comp Time Used	0.00	1,297.20	0.00	(1,297.20) 0.00%
8081	Vacation Pay	0.00	101.80	3,000.00	2,898.20 96.61%
	Total Salaries/Wages	9,713.68	56,487.37	136,000.00	79,512.63 58.47%
Payroll Taxes & Benefits					
5020	FICA - ER	74.40	372.00	1,700.00	1,328.00 78.12%
5030	Life Insurance - ER	12.36	84.12	300.00	215.88 71.96%
5031	Disability Insurance	6.52	38.64	60.00	21.36 35.60%
5035	AD & D Insurance	3.26	22.17	0.00	(22.17) 0.00%
5040	LTD Insurance	45.88	272.01	1,000.00	727.99 72.80%
5050	Medicare - ER	134.65	771.01	2,478.00	1,706.99 68.89%
5060	Cafeteria Plan - ER	1,184.72	5,853.59	8,625.00	2,771.41 32.13%
5070	Retirement ER - Regular	1,558.70	9,407.95	13,700.00	4,292.05 31.33%
5071	Retirement ER - Addl Pick-up	0.00	0.00	1,019.00	1,019.00 100.00%
5075	Retirees Medical - ER	270.14	1,629.67	3,000.00	1,370.33 45.68%
5120	Workers Comp Insurance - ER	0.00	431.11	4,675.00	4,243.89 90.78%
5124	Retirement - ER - Tier 2	111.32	534.76	0.00	(534.76) 0.00%
	Total Payroll Taxes & Benefits	3,401.95	19,417.03	36,557.00	17,139.97 46.89%
Employment Services					
5100	Unemployment Insurance - ER	153.60	577.51	3,400.00	2,822.49 83.01%
6200	Hiring, Advertising & Other Costs	0.00	139.30	300.00	160.70 53.57%
6230	Medical Exam	0.00	150.00	125.00	(25.00) (20.00)%
	Total Employment Services	153.60	866.81	3,825.00	2,958.19 77.34%
	Total Personnel	13,269.23	76,771.21	176,382.00	99,610.79 56.47%
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	0.00	43.50	0.00	(43.50) 0.00%
	Total Clothing & Uniform	0.00	43.50	0.00	(43.50) 0.00%
Contract Services					
6100	Labor & Support-IT Services	330.00	6,170.75	4,500.00	(1,670.75) (37.13)%
6110	IT Purchased Services	688.46	12,554.56	21,500.00	8,945.44 41.61%
7100	Copier Contract-Maint & Usage	264.18	1,644.80	5,000.00	3,355.20 67.10%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
**Statement of Revenues and Expenditures - Monthly Actuals**  
100 - 100 - Administration  
From 12/1/2018 Through 12/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7255 Security Services	60.67	360.50	1,000.00	639.50	63.95%
7321 Janitorial Cleaning & Supplies	245.00	1,470.00	4,000.00	2,530.00	63.25%
7342 Public Meeting Recordings	<u>1,125.00</u>	<u>6,300.00</u>	<u>13,500.00</u>	<u>7,200.00</u>	<u>53.33%</u>
Total Contract Services	2,713.31	28,500.61	49,500.00	20,999.39	42.42%
Financial Services					
7309 Late Fees	12.18	4,125.37	100.00	(4,025.37)	...25.37)%
7310 Bank Service Charges	<u>260.56</u>	<u>1,517.11</u>	<u>3,000.00</u>	<u>1,482.89</u>	<u>49.43%</u>
Total Financial Services	272.74	5,642.48	3,100.00	(2,542.48)	(82.02)%
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	20,000.00	3,432.93	17.16%
6343 Lien & Notary Fees	0.00	30.00	0.00	(30.00)	0.00%
7325 Insurance	<u>0.00</u>	<u>14,266.50</u>	<u>9,254.00</u>	<u>(5,012.50)</u>	<u>(54.17)%</u>
Total Insurance, Licenses & Regulatory Fees	0.00	30,863.57	29,354.00	(1,509.57)	(5.14)%
Legal & Professional					
7303 Professional Services - GM	8,010.50	48,063.00	96,126.00	48,063.00	50.00%
7304 Professional Services - ACCTG	5,000.00	25,000.00	60,000.00	35,000.00	58.33%
7305 Auditing Services	8,640.00	20,640.00	20,000.00	(640.00)	(3.20)%
7320 Professional & Consulting Services	38.00	3,318.49	10,000.00	6,681.51	66.82%
7326 Legal Services	8,702.50	22,267.50	30,000.00	7,732.50	25.77%
7340 Legal Notifications & Mandated Advertising	0.00	0.00	1,000.00	1,000.00	100.00%
Total Legal & Professional	<u>30,391.00</u>	<u>119,288.99</u>	<u>217,126.00</u>	<u>97,837.01</u>	<u>45.06%</u>
Office/Operations					
6121 IT-Supplies & Miscellaneous	0.00	0.00	500.00	500.00	100.00%
6130 Computer Hardware	0.00	0.00	1,500.00	1,500.00	100.00%
7140 General Supplies & Minor Equipment	702.75	3,144.06	5,000.00	1,855.94	37.12%
7160 Postage, Shipping & Mail Supplies	0.00	1,197.71	3,200.00	2,002.29	62.57%
7226 Membership & Dues	<u>0.00</u>	<u>180.00</u>	<u>6,500.00</u>	<u>6,320.00</u>	<u>97.23%</u>
Total Office/Operations	702.75	4,521.77	16,700.00	12,178.23	72.92%
Other Expense					
7330 Misc Operating Expenses	0.00	39.99	100.00	60.01	60.01%
8735 Misc Department Admin	<u>0.00</u>	<u>1,832.34</u>	<u>5,300.00</u>	<u>3,467.66</u>	<u>65.43%</u>
Total Other Expense	0.00	1,872.33	5,400.00	3,527.67	65.33%
Rent & Utilities					
6025 Telephone	249.80	1,850.97	3,000.00	1,149.03	38.30%
7350 Rent - Meetings	0.00	0.00	400.00	400.00	100.00%
7352 Rent - Offices & Other Structures	5,800.00	20,300.00	35,000.00	14,700.00	42.00%
8610 Electric	1,360.59	1,721.58	3,800.00	2,078.42	54.70%
8620 Gas Service	109.95	134.56	450.00	315.44	70.10%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
100 - 100 - Administration  
From 12/1/2018 Through 12/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Total Rent & Utilities	7,520.34	24,007.11	42,650.00	18,642.89	43.71%
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	49.00	49.00	1,300.00	1,251.00	96.23%
8539 Meals	0.00	255.09	2,000.00	1,744.91	87.25%
8541 Meals- Local Area - DIR	0.00	0.00	100.00	100.00	100.00%
8550 Mileage Reimbursement & Parking	0.00	75.77	500.00	424.23	84.85%
Total Travel & Training	49.00	379.86	4,000.00	3,620.14	90.50%
Total Services & Supplies	41,649.14	215,193.58	367,940.00	152,746.42	41.51%
Transfers					
9512 Transfer In	0.00	0.00	544,322.00	544,322.00	100.00%
Total Transfers	0.00	0.00	544,322.00	544,322.00	100.00%
Total Expenditures	54,918.37	291,964.79	1,088,644.00	796,679.21	73.18%
Net Revenues over Expenditures	(54,910.67)	(291,956.89)	(1,088,624.00)	796,667.11	(73.18)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
**Statement of Revenues and Expenditures - Monthly Actuals**  
**200 - 200 - Bayridge**  
**From 12/1/2018 Through 12/31/2018**

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
<b>Property Taxes</b>					
4035	1,833.87	3,042.71	9,052.00	(6,009.29)	(66.39)%
	Total Property Taxes	3,042.71	9,052.00	(6,009.29)	(66.39)%
<b>Special Taxes &amp; Assessments</b>					
4550	13,353.00	20,665.50	54,831.00	(34,165.50)	(62.31)%
	Total Special Taxes & Assessments	20,665.50	54,831.00	(34,165.50)	(62.31)%
<b>Use of Money &amp; Property</b>					
4505	8.62	8.62	57.00	(48.38)	(84.88)%
4510	0.03	(0.23)	0.00	(0.23)	0.00%
	Total Use of Money & Property	8.39	57.00	(48.61)	(85.28)%
	Total Revenues	23,716.60	63,940.00	(40,223.40)	(62.91)%
<b>Expenditures</b>					
<b>Services &amp; Supplies</b>					
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6345	0.00	137.56	500.00	362.44	72.49%
7325	0.00	0.00	800.00	800.00	100.00%
	Total Insurance, Licenses & Regulatory Fees	137.56	1,300.00	1,162.44	89.42%
<b>Legal &amp; Professional</b>					
7320	0.00	189.00	700.00	511.00	73.00%
7326	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	189.00	1,200.00	1,011.00	84.25%
<b>Rent &amp; Utilities</b>					
8670	519.37	3,114.60	6,224.16	3,109.56	49.96%
	Total Rent & Utilities	3,114.60	6,224.16	3,109.56	49.96%
	Total Services & Supplies	3,441.16	8,724.16	5,283.00	60.56%
<b>Debt Service</b>					
9804	0.00	0.00	27,964.56	27,964.56	100.00%
	Total Debt Service	0.00	27,964.56	27,964.56	100.00%
<b>Transfers</b>					
9511	0.00	0.00	2,721.61	2,721.61	100.00%
	Total Transfers	0.00	2,721.61	2,721.61	100.00%
	Total Expenditures	3,441.16	39,410.33	35,969.17	91.27%
	Net Revenues over Expenditures	20,275.44	24,529.67	(4,254.23)	(17.34)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
301 - 301 - Fire  
From 12/1/2018 Through 12/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
<b>Property Taxes</b>					
4034	Property Tax Revenue from Water	0.00	0.00	59,915.50	(59,915.50) (100.00)%
4035	Property Taxes	0.00	0.00	2,062,770.00	(2,062,770.00) (100.00)%
	<b>Total Property Taxes</b>	<b>0.00</b>	<b>0.00</b>	<b>2,122,685.50</b>	<b>(2,122,685.50) (100.00)%</b>
<b>Grant Revenue</b>					
4955	Govt-Other St Aids & Reimbursements	0.00	0.00	4,000.00	(4,000.00) (100.00)%
	<b>Total Grant Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>4,000.00</b>	<b>(4,000.00) (100.00)%</b>
<b>Special Taxes &amp; Assessments</b>					
4015	CSA 9-I Assessments (Contract)	0.00	0.00	25,214.00	(25,214.00) (100.00)%
4050	Special Fire Tax	41,853.50	168,007.52	561,557.00	(393,549.48) (70.08)%
	<b>Total Special Taxes &amp; Assessments</b>	<b>41,853.50</b>	<b>168,007.52</b>	<b>586,771.00</b>	<b>(418,763.48) (71.37)%</b>
<b>Other Revenues</b>					
4000	Ambulance Agreement	18,460.25	18,760.25	67,134.00	(48,373.75) (72.06)%
	<b>Total Other Revenues</b>	<b>18,460.25</b>	<b>18,760.25</b>	<b>67,134.00</b>	<b>(48,373.75) (72.06)%</b>
<b>Use of Money &amp; Property</b>					
4505	HO Prop Tax Relief	196.70	196.70	13,075.00	(12,878.30) (98.50)%
4510	Investment Income on funds	0.68	13,610.21	25,590.00	(11,979.79) (46.81)%
4924	Gain/Loss on Disp of F/A	0.00	22,500.00	0.00	22,500.00 0.00%
	<b>Total Use of Money &amp; Property</b>	<b>197.38</b>	<b>36,306.91</b>	<b>38,665.00</b>	<b>(2,358.09) (6.10)%</b>
	<b>Total Revenues</b>	<b>60,511.13</b>	<b>223,074.68</b>	<b>2,819,255.50</b>	<b>(2,596,180.82) (92.09)%</b>
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8295	Resv FF-Overtime/Shift Coverage	726.00	9,257.94	27,000.00	17,742.06 65.71%
8340	Resv FF-Shift Coverage	9,066.36	52,637.22	98,000.00	45,362.78 46.29%
8345	Resv FF-Special Projects	0.00	409.18	7,100.00	6,690.82 94.24%
	<b>Total Salaries/Wages</b>	<b>9,792.36</b>	<b>62,304.34</b>	<b>132,100.00</b>	<b>69,795.66 52.84%</b>
<b>Payroll Taxes &amp; Benefits</b>					
5021	FICA - Fire - ER	492.43	2,937.42	7,000.00	4,062.58 58.04%
5030	Life Insurance - ER	189.00	1,193.00	2,500.00	1,307.00 52.28%
5035	AD & D Insurance	52.50	337.50	800.00	462.50 57.81%
5051	Medicare - Reserves - ER	142.00	911.54	2,100.00	1,188.46 56.59%
5070	Retirement ER - Regular	1,394.52	8,567.12	11,000.00	2,432.88 22.12%
5120	Workers Comp Insurance - ER	0.00	3,978.72	5,000.00	1,021.28 20.43%
5124	Retirement - ER - Tier 2	239.83	3,912.92	3,000.00	(912.92) (30.43)%
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>2,510.28</b>	<b>21,838.22</b>	<b>31,400.00</b>	<b>9,561.78 30.45%</b>
<b>Employment Services</b>					
5000	Medical Exams & Procedures	0.00	0.00	1,275.00	1,275.00 100.00%
5101	Unemp. Costs - Reserves	361.71	2,548.86	8,000.00	5,451.14 68.14%
6200	Hiring, Advertising & Other Costs	0.00	20.00	0.00	(20.00) 0.00%
6230	Medical Exam	0.00	2,885.00	3,800.00	915.00 24.08%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
301 - 301 - Fire  
From 12/1/2018 Through 12/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Total Employment Services	<u>361.71</u>	<u>5,453.86</u>	<u>13,075.00</u>	<u>7,621.14</u>	<u>58.29%</u>
Total Personnel	12,664.35	89,596.42	176,575.00	86,978.58	49.26%
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	0.00	1,273.94	1,100.00	(173.94)	(15.81)%
7248 Uniform Safety Boots	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>2,000.00</u>	<u>100.00%</u>
Total Clothing & Uniform	0.00	1,273.94	3,100.00	1,826.06	58.91%
Contract Services					
6110 IT Purchased Services	103.20	382.29	1,080.00	697.71	64.60%
7100 Copier Contract-Maint & Usage	207.29	731.76	1,600.00	868.24	54.27%
7202 Building Alarms & Security	0.00	245.22	475.00	229.78	48.37%
7204 Cleaning Supplies, Laundry & Towel Service	0.00	1,481.95	3,700.00	2,218.05	59.95%
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>0.00</u>	<u>2,192,419.00</u>	<u>2,192,419.00</u>	<u>100.00%</u>
Total Contract Services	310.49	4,841.22	2,201,274.00	2,196,432.78	99.78%
Equipment & Tools					
6440 Fire Personal Protection Equipment	0.00	14,861.03	14,000.00	(861.03)	(6.15)%
6460 Self-Contained Breathing Apparatus	0.00	0.00	32,500.00	32,500.00	100.00%
7234 Oxygen Supplies & Cylinder Rent	0.00	212.78	350.00	137.22	39.21%
7238 Paramedic & EMT Small Tools & Supplies	1,032.21	10,673.42	16,000.00	5,326.58	33.29%
7242 Minor Tools, Accessories & Field Machines	13.47	33.84	250.00	216.16	86.46%
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	1,045.68	25,816.06	63,450.00	37,633.94	59.31%
Financial Services					
7309 Late Fees	0.00	0.00	10.00	10.00	100.00%
7310 Bank Service Charges	0.00	0.00	20.00	20.00	100.00%
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	0.00	130.00	130.00	100.00%
Insurance, Licenses & Regulatory Fees					
6345 Property Taxes & Assessments Costs	0.00	3,403.33	4,000.00	596.67	14.92%
7325 Insurance	<u>0.00</u>	<u>21,231.53</u>	<u>20,400.00</u>	<u>(831.53)</u>	<u>(4.08)%</u>
Total Insurance, Licenses & Regulatory Fees	0.00	24,634.86	24,400.00	(234.86)	(0.96)%
Legal & Professional					
7320 Professional & Consulting Services	0.00	407.00	1,400.00	993.00	70.93%
7326 Legal Services	0.00	0.00	350.00	350.00	100.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
301 - 301 - Fire  
From 12/1/2018 Through 12/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
7340	Legal Notifications & Mandated Advertising	0.00	0.00	75.00	75.00	100.00%
	Total Legal & Professional	0.00	407.00	1,825.00	1,418.00	77.70%
	Office/Operations					
6130	Computer Hardware	0.00	0.00	1,700.00	1,700.00	100.00%
7140	General Supplies & Minor Equipment	24.33	922.33	1,800.00	877.67	48.76%
7160	Postage, Shipping & Mail Supplies	0.00	101.84	300.00	198.16	66.05%
7216	Fire Prevention Education Materials	121.69	602.99	1,200.00	597.01	49.75%
7226	Membership & Dues	0.00	62.10	75.00	12.90	17.20%
7230	Misc Small Parts & Supplies	0.00	44.58	300.00	255.42	85.14%
7240	Propane	0.00	21.82	100.00	78.18	78.18%
	Total Office/Operations	146.02	1,755.66	5,475.00	3,719.34	67.93%
	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	330.00	300.00	(30.00)	(10.00)%
7224	Kitchen Cookware & Utensils	0.00	0.00	800.00	800.00	100.00%
	Total Other Expense	0.00	330.00	1,850.00	1,520.00	82.16%
	Rent & Utilities					
6000	Cell Phones	167.27	1,002.31	1,550.00	547.69	35.33%
6025	Telephone	775.76	2,694.42	3,700.00	1,005.58	27.18%
8610	Electric	0.00	2,619.14	1,000.00	(1,619.14)	(161.91)%
8620	Gas Service	135.77	356.90	910.00	553.10	60.78%
8630	Trash Services	101.41	613.46	1,850.00	1,236.54	66.84%
8640	Water and Water Services	551.35	1,913.51	4,704.00	2,790.49	59.32%
8659	Utility Cable Charges	105.70	722.40	1,400.00	677.60	48.40%
8670	Street Lighting	11.18	67.01	132.00	64.99	49.23%
	Total Rent & Utilities	1,848.44	9,989.15	15,246.00	5,256.85	34.48%
	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	700.00	202.83	28.98%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	600.05	1,600.00	999.95	62.50%
6750	R & M - Minor Tools & Equipment	0.00	56.80	1,000.00	943.20	94.32%
6775	R & M - Operation/Field Equipment	0.00	0.00	1,215.00	1,215.00	100.00%
6800	R & M - Grounds & Collection Systems	95.69	150.29	500.00	349.71	69.94%
6900	R & M - Buildings & Structures	110.92	1,139.76	4,300.00	3,160.24	73.49%



**LOS OSOS COMMUNITY SERVICES DISTRICT**  
**Statement of Revenues and Expenditures - Monthly Actuals**  
**301 - 301 - Fire**  
**From 12/1/2018 Through 12/31/2018**

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Total Repairs & Maintenance	206.61	2,444.07	9,615.00	7,170.93	74.58%
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	192.40	470.00	277.60	59.06%
8405 Reserve FF Training Costs	0.00	0.00	3,000.00	3,000.00	100.00%
Total Travel & Training	0.00	192.40	3,670.00	3,477.60	94.76%
Total Services & Supplies	3,557.24	71,684.36	2,330,035.00	2,258,350.64	96.92%
Capital Outlay					
9006 Infrastructure CIP	12,150.78	24,364.72	44,545.30	20,180.58	45.30%
9085 Vehicle Purchase	0.00	41,225.14	80,000.00	38,774.86	48.47%
Total Capital Outlay	12,150.78	65,589.86	124,545.30	58,955.44	47.34%
Reserves					
9504 *Vehicle Replacement Reserve	0.00	0.00	99,144.00	99,144.00	100.00%
9572 *General Contingency (Operations) Reserve	0.00	0.00	34,524.00	34,524.00	100.00%
Total Reserves	0.00	0.00	133,668.00	133,668.00	100.00%
Transfers					
9511 Interfund Transfer Out	0.00	0.00	54,432.20	54,432.20	100.00%
Total Transfers	0.00	0.00	54,432.20	54,432.20	100.00%
Total Expenditures	28,372.37	226,870.64	2,819,255.50	2,592,384.86	91.95%
Net Revenues over Expenditures	32,138.76	(3,795.96)	0.00	(3,795.96)	0.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
400 - 400 - Vista de Oro  
From 12/1/2018 Through 12/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
Special Taxes & Assessments					
4550	4,069.00	5,813.00	15,768.00	(9,955.00)	(63.13)%
	4,069.00	5,813.00	15,768.00	(9,955.00)	(63.13)%
	4,069.00	5,813.00	15,768.00	(9,955.00)	(63.13)%
<b>Expenditures</b>					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	0.00	9.00	500.00	491.00	98.20%
7325	0.00	0.00	500.00	500.00	100.00%
	0.00	9.00	1,000.00	991.00	99.10%
Legal & Professional					
7320	0.00	145.00	700.00	555.00	79.29%
7326	0.00	0.00	300.00	300.00	100.00%
	0.00	145.00	1,000.00	855.00	85.50%
Rent & Utilities					
8670	205.71	1,233.62	2,460.00	1,226.38	49.85%
	205.71	1,233.62	2,460.00	1,226.38	49.85%
	205.71	1,387.62	4,460.00	3,072.38	68.89%
Debt Service					
9804	0.00	0.00	6,711.49	6,711.49	100.00%
	0.00	0.00	6,711.49	6,711.49	100.00%
Transfers					
9511	0.00	0.00	2,721.61	2,721.61	100.00%
	0.00	0.00	2,721.61	2,721.61	100.00%
	205.71	1,387.62	13,893.10	12,505.48	90.01%
Net Revenues over Expenditures	3,863.29	4,425.38	1,874.90	2,550.48	136.03%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
**Statement of Revenues and Expenditures - Monthly Actuals**  
**500 - 500 - Water**  
**From 12/1/2018 Through 12/31/2018**

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
<b>Property Taxes</b>					
4035	18,530.91	50,489.54	149,788.75	(99,299.21)	(66.29)%
	18,530.91	50,489.54	149,788.75	(99,299.21)	(66.29)%
<b>Service Charges &amp; Fees</b>					
4030	217,535.87	1,124,231.69	2,135,000.00	(1,010,768.31)	(47.34)%
4102	13,952.33	113,747.94	199,900.00	(86,152.06)	(43.10)%
4103	27,936.75	170,975.95	321,000.00	(150,024.05)	(46.74)%
4104	371.00	19,381.00	53,000.00	(33,619.00)	(63.43)%
4114	(150.00)	(1,069.75)	1,000.00	(2,069.75)	(206.97)%
4931	500.00	3,550.00	6,000.00	(2,450.00)	(40.83)%
4932	1,824.31	13,971.05	20,000.00	(6,028.95)	(30.14)%
4933	1,275.00	9,380.00	10,000.00	(620.00)	(6.20)%
4937	75.00	210.00	500.00	(290.00)	(58.00)%
	263,320.26	1,454,377.88	2,746,400.00	(1,292,022.12)	(47.04)%
<b>Other Revenues</b>					
4105	0.00	0.00	57,000.00	(57,000.00)	(100.00)%
4930	0.00	2,853.59	1,000.00	1,853.59	185.36%
4936	(1.00)	(1.00)	0.00	(1.00)	0.00%
	(1.00)	2,852.59	58,000.00	(55,147.41)	(95.08)%
<b>Use of Money &amp; Property</b>					
4504	0.00	0.00	2,964.00	(2,964.00)	(100.00)%
4505	227.86	227.86	1,509.00	(1,281.14)	(84.90)%
4510	353.25	2,151.41	4,000.00	(1,848.59)	(46.21)%
	581.11	2,379.27	8,473.00	(6,093.73)	(71.92)%
<b>Total Revenues</b>	<b>282,431.28</b>	<b>1,510,099.28</b>	<b>2,962,661.75</b>	<b>(1,452,562.47)</b>	<b>(49.03)%</b>
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8018	3,888.88	9,616.80	25,000.00	15,383.20	61.53%
8045	0.00	133.45	4,000.00	3,866.55	96.66%
8050	0.00	1,791.25	3,680.00	1,888.75	51.32%
8051	0.00	1,265.82	5,000.00	3,734.18	74.68%
8054	28,641.25	181,287.53	356,316.15	175,028.62	49.12%
8056	0.00	460.80	1,000.00	539.20	53.92%
8060	1,254.95	6,859.23	24,150.00	17,290.77	71.60%
8063	1,584.38	9,464.88	14,700.00	5,235.12	35.61%
8066	751.58	6,908.28	11,550.00	4,641.72	40.19%
8081	4,751.08	20,667.54	39,900.00	19,232.46	48.20%
	40,872.12	238,455.58	485,296.15	246,840.57	50.86%
<b>Payroll Taxes &amp; Benefits</b>					
5030	114.00	684.00	1,700.00	1,016.00	59.76%
5031	30.10	180.27	500.00	319.73	63.95%
5035	30.00	180.00	0.00	(180.00)	0.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
**Statement of Revenues and Expenditures - Monthly Actuals**  
**500 - 500 - Water**  
**From 12/1/2018 Through 12/31/2018**

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
5040	LTD Insurance	211.90	1,268.97	3,300.00	2,031.03	61.55%
5050	Medicare - ER	580.87	3,440.05	10,356.00	6,915.95	66.78%
5060	Cafeteria Plan - ER	5,901.32	31,045.15	65,000.00	33,954.85	52.24%
5070	Retirement ER - Regular	6,566.36	39,800.01	67,000.00	27,199.99	40.60%
5075	Retirees Medical - ER	135.07	832.39	1,620.00	787.61	48.62%
5120	Workers Comp Insurance - ER	0.00	15,767.18	24,440.00	8,672.82	35.49%
5124	Retirement - ER - Tier 2	464.38	2,739.22	3,720.00	980.78	26.37%
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>14,034.00</b>	<b>95,937.24</b>	<b>177,636.00</b>	<b>81,698.76</b>	<b>45.99%</b>
	<b>Employment Services</b>					
5100	Unemployment Insurance - ER	73.00	199.30	5,500.00	5,300.70	96.38%
6230	Medical Exam	0.00	0.00	150.00	150.00	100.00%
	<b>Total Employment Services</b>	<b>73.00</b>	<b>199.30</b>	<b>5,650.00</b>	<b>5,450.70</b>	<b>96.47%</b>
	<b>Total Personnel</b>	<b>54,979.12</b>	<b>334,592.12</b>	<b>668,582.15</b>	<b>333,990.03</b>	<b>49.95%</b>
	<b>Services &amp; Supplies</b>					
	<b>Clothing &amp; Uniform</b>					
7246	Uniform & Gear	0.00	335.19	2,600.00	2,264.81	87.11%
7248	Uniform Safety Boots	175.00	346.60	1,000.00	653.40	65.34%
	<b>Total Clothing &amp; Uniform</b>	<b>175.00</b>	<b>681.79</b>	<b>3,600.00</b>	<b>2,918.21</b>	<b>81.06%</b>
	<b>Contract Services</b>					
6100	Labor & Support-IT Services	0.00	0.00	300.00	300.00	100.00%
6110	IT Purchased Services	256.54	1,561.52	5,400.00	3,838.48	71.08%
7250	Water Quality Testing	3,494.34	16,074.00	28,000.00	11,926.00	42.59%
7255	Security Services	0.00	646.10	8,000.00	7,353.90	91.92%
7301	Contract Maint Services	0.00	0.00	1,000.00	1,000.00	100.00%
7321	Janitorial Cleaning & Supplies	45.84	297.96	850.00	552.04	64.95%
	<b>Total Contract Services</b>	<b>3,796.72</b>	<b>18,579.58</b>	<b>43,550.00</b>	<b>24,970.42</b>	<b>57.34%</b>
	<b>Equipment &amp; Tools</b>					
6438	Disinfection Feed Pumps	506.07	1,385.17	800.00	(585.17)	(73.15)%
7242	Minor Tools, Accessories & Field Machines	63.17	1,083.89	3,500.00	2,416.11	69.03%
7253	Rent - Equipment	0.00	22.00	1,000.00	978.00	97.80%
7256	Meter Purchases & Replacements	0.00	44,058.03	75,000.00	30,941.97	41.26%
	<b>Total Equipment &amp; Tools</b>	<b>569.24</b>	<b>46,549.09</b>	<b>80,300.00</b>	<b>33,750.91</b>	<b>42.03%</b>
	<b>Financial Services</b>					
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%
	<b>Total Financial Services</b>	<b>0.00</b>	<b>12.98</b>	<b>50.00</b>	<b>37.02</b>	<b>74.04%</b>
	<b>Insurance, Licenses &amp; Regulatory Fees</b>					
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	1,601.89	6,300.00	4,698.11	74.57%
7325	Insurance	0.00	34,272.96	33,000.00	(1,272.96)	(3.86)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
500 - 500 - Water  
From 12/1/2018 Through 12/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Total Insurance, Licenses & Regulatory Fees	0.00	39,435.85	60,500.00	21,064.15	34.82%
<b>Legal &amp; Professional</b>					
7318 Professional & Consulting BMC	0.00	18,422.32	50,654.00	32,231.68	63.63%
7320 Professional & Consulting Services	1,833.00	4,337.50	30,000.00	25,662.50	85.54%
7326 Legal Services	11,875.00	22,497.50	11,000.00	(11,497.50)	(104.52)%
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)	0.00	353.32	0.00%
Total Legal & Professional	13,708.00	44,904.00	92,654.00	47,750.00	51.54%
<b>Office/Operations</b>					
6130 Computer Hardware	0.00	0.00	3,000.00	3,000.00	100.00%
6140 Computer Software	824.27	7,272.54	2,000.00	(5,272.54)	(263.63)%
7140 General Supplies & Minor Equipment	13.92	689.81	1,000.00	310.19	31.02%
7160 Postage, Shipping & Mail Supplies	958.26	6,718.39	17,000.00	10,281.61	60.48%
7180 Billing Supplies, Forms & Printing	0.00	110.55	2,200.00	2,089.45	94.97%
7226 Membership & Dues	0.00	1,444.66	3,000.00	1,555.34	51.84%
7230 Misc Small Parts & Supplies	1.92	1,467.47	1,000.00	(467.47)	(46.75)%
7237 Process Control & Treatment Supplies	179.01	1,565.64	4,000.00	2,434.36	60.86%
7239 Water Treatment Chemicals	0.00	3,468.18	8,000.00	4,531.82	56.65%
7249 Safety Supplies	296.75	520.25	3,000.00	2,479.75	82.66%
Total Office/Operations	2,274.13	23,257.49	44,200.00	20,942.51	47.38%
<b>Other Expense</b>					
7330 Misc Operating Expenses	0.00	19.50	250.00	230.50	92.20%
7348 Water Conservation Program	0.00	1,781.91	2,000.00	218.09	10.90%
Total Other Expense	0.00	1,801.41	2,250.00	448.59	19.94%
<b>Rent &amp; Utilities</b>					
6000 Cell Phones	248.42	1,506.09	3,000.00	1,493.91	49.80%
6025 Telephone	752.22	4,484.80	8,200.00	3,715.20	45.31%
7352 Rent - Offices & Other Structures	0.00	0.00	2,900.00	2,900.00	100.00%
8610 Electric	6,031.69	49,597.63	95,000.00	45,402.37	47.79%
8620 Gas Service	39.77	40.72	250.00	209.28	83.71%
8630 Trash Services	545.73	1,573.43	4,000.00	2,426.57	60.66%
8644 Disposal Services	3,336.00	17,521.25	28,500.00	10,978.75	38.52%
8670 Street Lighting	32.03	191.31	400.00	208.69	52.17%
Total Rent & Utilities	10,985.86	74,915.23	142,250.00	67,334.77	47.34%
<b>Repairs &amp; Maintenance</b>					
6405 R & M - Extinguishers	0.00	311.89	350.00	38.11	10.89%
6422 R & M - Hydrants	0.00	575.85	350.00	(225.85)	(64.53)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
500 - 500 - Water  
From 12/1/2018 Through 12/31/2018

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6640	R & M - Equip & Other Non-Structural Fixed Assets	183.39	624.29	500.00	(124.29)	(24.86)%
6641	R & M - Wells	28.53	100.33	1,000.00	899.67	89.97%
6750	R & M - Minor Tools & Equipment	8.98	494.31	2,000.00	1,505.69	75.28%
6800	R & M - Grounds & Collection Systems	0.00	0.00	1,000.00	1,000.00	100.00%
6830	Paving & Concrete	0.00	0.00	8,000.00	8,000.00	100.00%
6900	R & M - Buildings & Structures	0.00	1,138.05	2,000.00	861.95	43.10%
7241	R & M - Water Distribution System	181.14	6,102.97	20,000.00	13,897.03	69.49%
	<b>Total Repairs &amp; Maintenance</b>	<b>402.04</b>	<b>9,347.69</b>	<b>35,200.00</b>	<b>25,852.31</b>	<b>73.44%</b>
	<b>Travel &amp; Training</b>					
7323	Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324	Education & Training Fees	525.00	1,019.50	5,900.00	4,880.50	82.72%
8410	Certifications	0.00	0.00	500.00	500.00	100.00%
8510	Lodging & Meals - Local	0.00	0.00	2,000.00	2,000.00	100.00%
8539	Meals	0.00	0.00	700.00	700.00	100.00%
8550	Mileage Reimbursement & Parking	0.00	74.56	700.00	625.44	89.35%
	<b>Total Travel &amp; Training</b>	<b>525.00</b>	<b>1,094.06</b>	<b>10,050.00</b>	<b>8,955.94</b>	<b>89.11%</b>
	<b>Vehicle Maintenance &amp; Repairs</b>					
7006	Tuneup/Oil/Maintenance	0.00	519.46	1,600.00	1,080.54	67.53%
7211	Misc Fuel & Diesel	228.86	1,077.48	2,300.00	1,222.52	53.15%
7220	Gasoline	445.41	2,677.87	5,000.00	2,322.13	46.44%
7228	Markings & Other Misc Services	99.67	99.67	500.00	400.33	80.07%
7232	Vehicle Repairs - Parts, Tires & Lubricants	0.00	841.16	5,000.00	4,158.84	83.18%
	<b>Total Vehicle Maintenance &amp; Repairs</b>	<b>773.94</b>	<b>5,215.64</b>	<b>14,400.00</b>	<b>9,184.36</b>	<b>63.78%</b>
	<b>Total Services &amp; Supplies</b>	<b>33,209.93</b>	<b>265,794.81</b>	<b>529,004.00</b>	<b>263,209.19</b>	<b>49.76%</b>
	<b>Capital Outlay</b>					
9006	Infrastructure CIP	8,396.08	90,136.36	502,524.00	412,387.64	82.06%
9059	Vehicles, Equipment, & Fixtures	0.00	32,602.28	0.00	(32,602.28)	0.00%
	<b>Total Capital Outlay</b>	<b>8,396.08</b>	<b>122,738.64</b>	<b>502,524.00</b>	<b>379,785.36</b>	<b>75.58%</b>
	<b>Debt Service</b>					
9022	Debt Service - Principal	0.00	160,870.79	160,871.00	0.21	0.00%
9023	Debt Service - Interest & Annual Fee	0.00	53,613.47	104,773.00	51,159.53	48.83%
9024	Loan Administration Fee	0.00	10,546.91	10,547.00	0.09	0.00%
	<b>Total Debt Service</b>	<b>0.00</b>	<b>225,031.17</b>	<b>276,191.00</b>	<b>51,159.83</b>	<b>18.52%</b>
	<b>Reserves</b>					
9571	*Capital Outlay Reserve	0.00	0.00	498,641.34	498,641.34	100.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
500 - 500 - Water  
From 12/1/2018 Through 12/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
9572      *General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
Total Reserves	0.00	0.00	555,641.34	555,641.34	100.00%
Transfers					
9511      Interfund Transfer Out	0.00	0.00	465,395.31	465,395.31	100.00%
Total Transfers	0.00	0.00	465,395.31	465,395.31	100.00%
Total Expenditures	96,585.13	948,156.74	2,997,337.80	2,049,181.06	68.37%
Net Revenues over Expenditures	185,846.15	561,942.54	(34,676.05)	596,618.59	...20.55)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
600 - 600 - Wastewater  
From 12/1/2018 Through 12/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
<b>Service Charges &amp; Fees</b>					
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)%
<b>Expenditures</b>					
<b>Services &amp; Supplies</b>					
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6343	0.00	31.49	0.00	(31.49)	0.00%
6345	0.00	134.77	270.00	135.23	50.09%
	0.00	166.26	270.00	103.74	38.42%
<b>Legal &amp; Professional</b>					
7320	990.00	6,051.49	12,365.94	6,314.45	51.06%
7326	0.00	447.80	500.00	52.20	10.44%
	990.00	6,499.29	12,865.94	6,366.65	49.48%
<b>Office/Operations</b>					
7160	0.00	6.70	0.00	(6.70)	0.00%
	0.00	6.70	0.00	(6.70)	0.00%
	990.00	6,672.25	13,135.94	6,463.69	49.21%
<b>Debt Service</b>					
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%
<b>Transfers</b>					
9511	0.00	0.00	2,721.61	2,721.61	100.00%
	0.00	0.00	2,721.61	2,721.61	100.00%
	990.00	6,672.25	40,857.55	34,185.30	83.67%
<b>Net Revenues over Expenditures</b>	(990.00)	18,327.75	3,388.85	14,938.90	440.83%



**LOS OSOS COMMUNITY SERVICES DISTRICT**  
**Statement of Revenues and Expenditures - Monthly Actuals**  
**602 - Wastewater Fiduciary Fund**  
**From 12/1/2018 Through 12/31/2018**

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
<b>Special Taxes &amp; Assessments</b>					
4061	237,992.42	(486,833.11)	0.00	(486,833.11)	0.00%
	Assessments-2002 WW Bond				
	Total Special Taxes & Assessments	(486,833.11)	0.00	(486,833.11)	0.00%
<b>Use of Money &amp; Property</b>					
4510	1,491.31	9,566.81	0.00	9,566.81	0.00%
	Investment Income on funds				
	Total Use of Money & Property	9,566.81	0.00	9,566.81	0.00%
	Total Revenues	(477,266.30)	0.00	(477,266.30)	0.00%
	Net Revenues over Expenditures	(477,266.30)	0.00	(477,266.30)	0.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
800 - 800 - Drainage  
From 12/1/2018 Through 12/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
<b>Revenues</b>						
<b>Property Taxes</b>						
4034	Property Tax Revenue from Water	29,957.75	29,957.75	29,957.75	0.00	0.00%
4035	Property Taxes	4,820.89	7,999.18	24,015.00	(16,015.82)	(66.69)%
	<b>Total Property Taxes</b>	<b>34,778.64</b>	<b>37,956.93</b>	<b>53,972.75</b>	<b>(16,015.82)</b>	<b>(29.67)%</b>
<b>Special Taxes &amp; Assessments</b>						
4400	Drainage Assessments	18,756.00	33,183.00	95,440.00	(62,257.00)	(65.23)%
	<b>Total Special Taxes &amp; Assessments</b>	<b>18,756.00</b>	<b>33,183.00</b>	<b>95,440.00</b>	<b>(62,257.00)</b>	<b>(65.23)%</b>
<b>Other Revenues</b>						
4935	Sale-Specs/Plans & Non_Capital Items	3.35	223.74	0.00	223.74	0.00%
	<b>Total Other Revenues</b>	<b>3.35</b>	<b>223.74</b>	<b>0.00</b>	<b>223.74</b>	<b>0.00%</b>
<b>Use of Money &amp; Property</b>						
4505	HO Prop Tax Relief	22.66	22.66	152.00	(129.34)	(85.09)%
4510	Investment Income on funds	0.08	(0.62)	300.00	(300.62)	(100.21)%
	<b>Total Use of Money &amp; Property</b>	<b>22.74</b>	<b>22.04</b>	<b>452.00</b>	<b>(429.96)</b>	<b>(95.12)%</b>
	<b>Total Revenues</b>	<b>53,560.73</b>	<b>71,385.71</b>	<b>149,864.75</b>	<b>(78,479.04)</b>	<b>(52.37)%</b>
<b>Expenditures</b>						
<b>Personnel</b>						
<b>Salaries/Wages</b>						
8045	Overtime Pay	0.00	0.00	200.00	200.00	100.00%
8054	Salaries & Wages - Regular	0.00	1,017.52	16,000.00	14,982.48	93.64%
	<b>Total Salaries/Wages</b>	<b>0.00</b>	<b>1,017.52</b>	<b>16,200.00</b>	<b>15,182.48</b>	<b>93.72%</b>
	<b>Total Personnel</b>	<b>0.00</b>	<b>1,017.52</b>	<b>16,200.00</b>	<b>15,182.48</b>	<b>93.72%</b>
<b>Services &amp; Supplies</b>						
<b>Equipment &amp; Tools</b>						
6390	Equipment	0.00	0.00	300.00	300.00	100.00%
7242	Minor Tools, Accessories & Field Machines	179.46	227.22	200.00	(27.22)	(13.61)%
	<b>Total Equipment &amp; Tools</b>	<b>179.46</b>	<b>227.22</b>	<b>500.00</b>	<b>272.78</b>	<b>54.56%</b>
<b>Insurance, Licenses &amp; Regulatory Fees</b>						
6342	Fees - Regulatory	0.00	5,692.00	7,000.00	1,308.00	18.69%
6345	Property Taxes & Assessments Costs	0.00	54.28	200.00	145.72	72.86%
7325	Insurance	0.00	0.00	3,500.00	3,500.00	100.00%
	<b>Total Insurance, Licenses &amp; Regulatory Fees</b>	<b>0.00</b>	<b>5,746.28</b>	<b>10,700.00</b>	<b>4,953.72</b>	<b>46.30%</b>
<b>Legal &amp; Professional</b>						
7320	Professional & Consulting Services	185.00	366.25	2,000.00	1,633.75	81.69%
7326	Legal Services	0.00	35.00	1,000.00	965.00	96.50%
	<b>Total Legal &amp; Professional</b>	<b>185.00</b>	<b>401.25</b>	<b>3,000.00</b>	<b>2,598.75</b>	<b>86.63%</b>
<b>Office/Operations</b>						
7140	General Supplies & Minor Equipment	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 12/1/2018 Through 12/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
7226	Membership & Dues	0.00	0.00	200.00	200.00	100.00%
7230	Misc Small Parts & Supplies	0.00	235.86	500.00	264.14	52.83%
7249	Safety Supplies	0.00	0.00	100.00	100.00	100.00%
	Total Office/Operations	0.00	245.48	850.00	604.52	71.12%
	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	138.94	832.35	1,700.00	867.65	51.04%
6025	Telephone	20.78	124.11	250.00	125.89	50.36%
8610	Electric	154.69	845.91	2,200.00	1,354.09	61.55%
8670	Street Lighting	74.34	444.76	1,000.00	555.24	55.52%
	Total Rent & Utilities	388.75	2,247.13	5,150.00	2,902.87	56.37%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	36.68	0.00	(36.68)	0.00%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	212.83	1,000.00	787.17	78.72%
6750	R & M - Minor Tools & Equipment	77.65	425.12	500.00	74.88	14.98%
6800	R & M - Grounds & Collection Systems	0.00	32.16	2,000.00	1,967.84	98.39%
6900	R & M - Buildings & Structures	0.00	432.27	200.00	(232.27)	(116.14)%
	Total Repairs & Maintenance	77.65	1,139.06	3,700.00	2,560.94	69.21%
	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	500.00	500.00	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	3,700.00	3,700.00	100.00%
	Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	57.21	269.37	550.00	280.63	51.02%
7220	Gasoline	111.35	669.46	800.00	130.54	16.32%
	Total Vehicle Maintenance & Repairs	168.56	938.83	1,350.00	411.17	30.46%
	Total Services & Supplies	999.42	11,195.25	29,250.00	18,054.75	61.73%
	Capital Outlay					
9006	Infrastructure CIP	20,610.57	53,827.68	110,000.00	56,172.32	51.07%
	Total Capital Outlay	20,610.57	53,827.68	110,000.00	56,172.32	51.07%
	Transfers					
9511	Interfund Transfer Out	0.00	0.00	10,886.44	10,886.44	100.00%
	Total Transfers	0.00	0.00	10,886.44	10,886.44	100.00%
	Total Expenditures	21,609.99	66,040.45	166,336.44	100,295.99	60.30%
	Net Revenues over Expenditures	31,950.74	5,345.26	(16,471.69)	21,816.95	(132.45)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
**Statement of Revenues and Expenditures - Monthly Actuals**  
 900 - 900 - Parks & Recreation  
 From 12/1/2018 Through 12/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
Other Revenues					
4655	0.00	2,437.17	0.00	2,437.17	0.00%
	0.00	2,437.17	0.00	2,437.17	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	1,607.78	829.39	51.59%
<b>Expenditures</b>					
Services & Supplies					
Legal & Professional					
7320	0.00	14,140.19	1,000.00	(13,140.19)	...14.02)%
7326	0.00	1,155.00	1,000.00	(155.00)	(15.50)%
	0.00	15,295.19	2,000.00	(13,295.19)	(664.76)%
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	0.00	(442.77)	0.00%
	0.00	442.77	0.00	(442.77)	0.00%
	0.00	15,737.96	2,100.00	(13,637.96)	(649.43)%
Transfers					
9511	0.00	0.00	5,443.22	5,443.22	100.00%
	0.00	0.00	5,443.22	5,443.22	100.00%
	0.00	15,737.96	7,543.22	(8,194.74)	(108.64)%
	0.00	(13,300.79)	(5,935.44)	(7,365.35)	124.09%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Balance Sheet  
As of 12/31/2018

		Current Period Balance
		<u>                    </u>
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash in Bank		
Change Fund	0999	400.00
Petty Cash	1000	500.00
LAIF Investments	1011	647,089.92
General Checking Account	1012	1,603,508.39
Payroll Account (contra to 2998)	1013	4,683.51
Rabobank-Bankruptcy Disbursement Reserve	1017	102,793.69
Fire Reserves Account	1031	1,576,896.91
US Bank- WW Bond Redemption Fund	1077	436,936.52
US Bank - WW Bond Reserve Fund	1078	<u>949,779.43</u>
Total Cash in Bank		5,322,588.37
Investments		
Inv: Pacific Premier	0333	52,501.00
Rabo Bank -Investments	0334	<u>2,075,370.04</u>
Total Investments		2,127,871.04
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	269,399.40
Unbilled A/R	1085	<u>256,826.53</u>
Total Accounts Receivable		526,225.93
Accrued Inventory On Hand		
Inventory	1100	<u>56,390.89</u>
Total Accrued Inventory On Hand		56,390.89
Total CURRENT ASSETS		<u>8,392,014.47</u>
<b>FIXED ASSETS</b>		
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 12/31/2018

		Current Period Balance
		<u>                    </u>
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>16,580,333.35</u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	58,458.69
AP Other- Adjment to 2000, AP Control Acct	2010	<u>(413.88)</u>
Total Accounts Payable		58,044.81
Current Payroll Liabilities		
Fed Income Tax Withholding	2001	1,010.70
FICA Employee Payable	2002	(55.78)
FICA Employer Payable	2003	254.77
Wage Garnishment	2005	4.28
CA Income Tax Withholding	2011	2,458.36
SDI Payable Employee (EE Only)	2012	(4.34)
Retirement-ER-Regular Contrib	2014	(0.03)
SLOCEA Dues Payable	2016	(25.17)
Employee Contributions to 457 PLAN	2021	1,600.00
AFLAC Voluntary Insurance-Employee	2022	(335.64)
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	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	86.46
Other Pension Oblig Liab (OPEB) ARC	2045	272,406.00
Retirement Conbtribution Safety-Fire-EE	2046	(3.53)
Life Insurance Liab-Employer	2201	(1,656.65)
Medicare Tax Liab-Employee	2202	(1,173.66)
Medical Plan Liab- Employee	2203	290.32
Vision Plan Liab- Employee	2204	(185.00)
Dental Plan Ins Payable- Employee	2205	919.36

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Balance Sheet  
As of 12/31/2018

		Current Period Balance
Retirement Contrib Liab-Employee	2206	29.00
Insurance- AD & D	2211	(294.08)
Insurance-Work Injury (WI)	2212	(300.74)
Insurance- LT Disability	2213	(441.37)
Survivor Premiums-PERS	2214	8.46
Payroll Clearing Account	2999	<u>2,378.46</u>
Total Current Payroll Liabilities		354,394.95
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		670,664.35
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	305,813.55
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	922,225.07
General Contingency Reserve	3111	561,015.70
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	1,999,459.05
Water Stabilization Reserve	3163	190,456.00
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>4,984,950.73</u>
Total Other Liabilities		4,984,950.73
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
Equity		
Revenues		1,384,268.04

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Balance Sheet  
As of 12/31/2018

		<u>Current Period Balance</u>
Expenditures		(1,557,556.16)
Equity		
Septic System Decommision Reserve	3109	8,000.00
Prepaid Assessment Reserve	3159	147,965.75
Fire Mitigation Fund	3161	263,397.60
Fund Balance	3200	6,077,316.02
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>7,573,475.36</u>
Total Equity		<u>7,400,187.24</u>
Total LIABILITIES & EQUITY		<u>16,580,333.35</u>



# WATER RESERVES

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 12/31/2018

		Current Period Balance
<b>LIABILITIES &amp; EQUITY</b>		
<b>CURRENT LIABILITIES</b>		
Trust Liability		
Water Quality Trust Reserve	3050	
500 - Water	500	<u>91,517.27</u>
Total Trust Liability		<u>91,517.27</u>
<b>Total CURRENT LIABILITIES</b>		<u>91,517.27</u>
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	1,214,296.29
Water Stabilization Reserve	3163	
500 - Water	500	190,456.00
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>
<b>Total Other Liabilities</b>		<u>2,072,898.54</u>
<b>Total LIABILITIES &amp; EQUITY</b>		<u><u>2,164,415.81</u></u>

# FIRE RESERVES

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 12/31/2018

		Current Period Balance
<b>LIABILITIES &amp; EQUITY</b>		
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	
301 - Fire	301	777,580.82
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	<u>590,107.36</u>
Total Other Liabilities		<u>1,501,698.18</u>
Total Other Liabilities		1,501,698.18
Equity		
Equity		
Fire Mitigation Fund	3161	
301 - Fire	301	<u>160,448.89</u>
Total Equity		<u>160,448.89</u>
Total Equity		<u>160,448.89</u>
Total LIABILITIES & EQUITY		<u><u>1,662,147.07</u></u>

# DRAINAGE RESERVES

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 12/31/2018

		<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 & REC RESERVES

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 12/31/2018

		<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>