



July 24, 2019

TO: LOCSD Board of Directors

FROM: Adrienne Geidel at Robert Stilts, District Bookkeeper

SUBJECT: Agenda Item 11D – 8/1/2019 Board Meeting
Receive Financial Report for the Period Ending June 30, 2019

President
Marshall E. Ochylski

Vice President
Charles L. Cesena

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

General Manager
Renee Osborne

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DESCRIPTION

Attached are the Statement of Revenues and Expenditures, Balance Sheets, and Reserve Balances as of June 30, 2019.

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 June 30, 2019.

DISCUSSION

Although the attached financial statements are as of June 30, 2019, there are still many adjustments that will be made to the year-end throughout the preparation and completion of the audit. These statements show where we are now, but will change, as they do every year. For example, we are waiting to allocate administrative expenses to the other funds until after the audit so that it is exact. Some items that are currently shown as expenses may be capitalized, depreciation expense is still coming, some loan payments were recorded as expenses and will be moved off the income statement and onto the balance sheet, etc. Another item of note is expenses for Bayridge Estates septic removal. Invoices are still coming in and will be coded to the 18/19 budget.

Note on Bayridge and Vista – we paid the 2018/2019 portions of those loans back to water at June 30, 2019. Although in our budget we have an expense placeholder for the repayments, these are not expense items, they are balance sheet items. I think the placeholder is fine, but realize there will not be an actual expense in that line.

There are many entries still to be made for these to be compliant with government accounting standards, which is why we only do it once per year and with an auditor. That said, I still see value in these statements and an opportunity for the district to evaluate revenue and expenditure line items against the budget.

Attachment

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 6/1/2019 Through 6/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Service Charges & Fees					
4005	0.90	24.00	20.00	4.00	20.00%
	0.90	24.00	20.00	4.00	20.00%
Other Revenues					
4959	1,068.87	1,068.87	0.00	1,068.87	0.00%
	1,068.87	1,068.87	0.00	1,068.87	0.00%
	1,069.77	1,092.87	20.00	1,072.87	5,364.35%
Expenditures					
Personnel					
Salaries/Wages					
7322	1,500.00	11,200.00	12,000.00	800.00	6.67%
8018	325.76	4,257.24	4,000.00	(257.24)	(6.43)%
8045	951.83	5,825.55	4,000.00	(1,825.55)	(45.64)%
8051	0.00	620.48	1,000.00	379.52	37.95%
8054	12,746.89	98,608.39	98,000.00	(608.39)	(0.62)%
8060	0.00	512.19	2,000.00	1,487.81	74.39%
8066	0.00	1,495.88	2,500.00	1,004.12	40.16%
8081	0.00	2,928.00	3,000.00	72.00	2.40%
	15,524.48	125,447.73	126,500.00	1,052.27	0.83%
Payroll Taxes & Benefits					
5020	62.00	620.00	1,700.00	1,080.00	63.53%
5030	18.54	170.64	300.00	129.36	43.12%
5031	9.78	84.28	60.00	(24.28)	(40.47)%
5035	4.89	44.99	50.00	5.01	10.02%
5040	68.82	593.17	1,000.00	406.83	40.68%
5050	175.68	1,633.10	2,478.00	844.90	34.10%
5060	1,141.62	12,071.53	10,000.00	(2,071.53)	(20.72)%
5070	1,889.41	19,421.57	18,000.00	(1,421.57)	(7.90)%
5071	0.00	0.00	1,019.00	1,019.00	100.00%
5075	275.64	3,283.51	3,000.00	(283.51)	(9.45)%
5120	0.00	431.11	4,675.00	4,243.89	90.78%
5124	0.00	963.17	1,128.00	164.83	14.61%
	3,646.38	39,317.07	43,410.00	4,092.93	9.43%
Employment Services					
5100	93.00	1,575.71	3,400.00	1,824.29	53.66%
5103	0.00	(928.67)	0.00	928.67	0.00%
6200	0.00	542.52	300.00	(242.52)	(80.84)%
6230	0.00	150.00	150.00	0.00	0.00%
	93.00	1,339.56	3,850.00	2,510.44	65.21%
	19,263.86	166,104.36	173,760.00	7,655.64	4.41%
Services & Supplies					
Clothing & Uniform					
7246	0.00	43.50	150.00	106.50	71.00%
	0.00	43.50	150.00	106.50	71.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 6/1/2019 Through 6/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Contract Services					
6100	Labor & Support-IT Services	135.00	8,179.16	8,000.00	(179.16) (2.24)%
6110	IT Purchased Services	2,264.12	24,900.00	20,000.00	(4,900.00) (24.50)%
7100	Copier Contract-Maint & Usage	267.05	3,327.74	3,500.00	172.26 4.92%
7255	Security Services	85.58	842.34	1,000.00	157.66 15.77%
7321	Janitorial Cleaning & Supplies	263.00	2,916.50	3,000.00	83.50 2.78%
7342	Public Meeting Recordings	1,125.00	13,450.00	13,500.00	50.00 0.37%
	Total Contract Services	4,139.75	53,615.74	49,000.00	(4,615.74) (9.42)%
Financial Services					
7309	Late Fees	(193.29)	4,178.90	4,300.00	121.10 2.82%
7310	Bank Service Charges	450.46	3,069.17	3,000.00	(69.17) (2.31)%
	Total Financial Services	257.17	7,248.07	7,300.00	51.93 0.71%
Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	(499.34)	14.99	100.00	85.01 85.01%
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	(499.34)	30,878.56	30,993.57	115.01 0.37%
Legal & Professional					
7303	Professional Services - GM	0.00	88,115.50	96,126.00	8,010.50 8.33%
7304	Professional Services - ACCTG	5,000.00	55,000.00	60,000.00	5,000.00 8.33%
7305	Auditing Services	0.00	21,440.00	22,000.00	560.00 2.55%
7320	Professional & Consulting Services	1,792.00	12,145.45	7,000.00	(5,145.45) (73.51)%
7326	Legal Services	2,512.00	45,536.14	30,000.00	(15,536.14) (51.79)%
7340	Legal Notifications & Mandated Advertising	750.20	833.69	500.00	(333.69) (66.74)%
	Total Legal & Professional	10,054.20	223,070.78	215,626.00	(7,444.78) (3.45)%
Office/Operations					
6121	IT-Supplies & Miscellaneous	0.00	6,645.88	6,645.88	0.00 0.00%
6130	Computer Hardware	0.00	10,345.61	500.00	(9,845.61) ...69.12)%
7140	General Supplies & Minor Equipment	986.81	9,070.54	6,000.00	(3,070.54) (51.18)%
7160	Postage, Shipping & Mail Supplies	310.26	2,765.98	3,000.00	234.02 7.80%
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	1,297.07	35,415.31	22,733.18	(12,682.13) (55.79)%
Other Expense					
7330	Misc Operating Expenses	0.00	83.60	100.00	16.40 16.40%
8735	Misc Department Admin	0.00	4,654.14	5,300.00	645.86 12.19%
	Total Other Expense	0.00	4,737.74	5,400.00	662.26 12.26%
Rent & Utilities					

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 6/1/2019 Through 6/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6025 Telephone	205.94	3,133.51	3,000.00	(133.51)	(4.45)%
7350 Rent - Meetings	0.00	0.00	400.00	400.00	100.00%
7352 Rent - Offices & Other Structures	5,800.00	37,700.00	35,000.00	(2,700.00)	(7.71)%
8610 Electric	268.51	3,287.10	3,800.00	512.90	13.50%
8620 Gas Service	0.00	636.51	450.00	(186.51)	(41.45)%
Total Rent & Utilities	6,274.45	44,757.12	42,650.00	(2,107.12)	(4.94)%
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	77.98	1,030.99	1,000.00	(30.99)	(3.10)%
8541 Meals- Local Area - DIR	0.00	0.00	100.00	100.00	100.00%
8550 Mileage Reimbursement & Parking	0.00	186.55	500.00	313.45	62.69%
Total Travel & Training	77.98	1,266.54	2,200.00	933.46	42.43%
Total Services & Supplies	21,601.28	401,106.72	376,162.75	(24,943.97)	(6.63)%
Transfers					
9410 Transfer In	0.00	(274,961.38)	(549,922.75)	(274,961.37)	50.00%
Total Transfers	0.00	(274,961.38)	(549,922.75)	(274,961.37)	50.00%
Total Expenditures	40,865.14	292,249.70	0.00	(292,249.70)	0.00%
Net Revenues over Expenditures	(39,795.37)	(291,156.83)	20.00	(291,176.83)	...84.15)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
200 - 200 - Bayridge
From 6/1/2019 Through 6/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Property Taxes					
4035	232.23	9,267.58	9,052.00	215.58	2.38%
	232.23	9,267.58	9,052.00	215.58	2.38%
Special Taxes & Assessments					
4550	562.50	54,831.00	54,831.00	0.00	0.00%
	562.50	54,831.00	54,831.00	0.00	0.00%
Use of Money & Property					
4505	8.62	57.46	57.00	0.46	0.81%
4510	11.27	10.81	0.00	10.81	0.00%
	19.89	68.27	57.00	11.27	19.77%
	814.62	64,166.85	63,940.00	226.85	0.35%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	0.00	303.83	500.00	196.17	39.23%
7325	0.00	0.00	800.00	800.00	100.00%
	0.00	303.83	1,300.00	996.17	76.63%
Legal & Professional					
7320	0.00	630.03	700.00	69.97	10.00%
7326	0.00	0.00	400.00	400.00	100.00%
	0.00	630.03	1,100.00	469.97	42.72%
Rent & Utilities					
8670	395.76	6,242.52	6,724.16	481.64	7.16%
	395.76	6,242.52	6,724.16	481.64	7.16%
	395.76	7,176.38	9,124.16	1,947.78	21.35%
Capital Outlay					
9006	3,978.00	3,978.00	24,000.00	20,022.00	83.42%
	3,978.00	3,978.00	24,000.00	20,022.00	83.42%
Debt Service					
9023	5,427.80	5,427.80	0.00	(5,427.80)	0.00%
9804	0.00	0.00	27,964.56	27,964.56	100.00%
	5,427.80	5,427.80	27,964.56	22,536.76	80.59%
Transfers					
9511	0.00	1,374.81	2,749.61	1,374.80	50.00%
	0.00	1,374.81	2,749.61	1,374.80	50.00%
	9,801.56	17,956.99	63,838.33	45,881.34	71.87%
Net Revenues over Expenditures	(8,986.94)	46,209.86	101.67	46,108.19	...350.83%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 6/1/2019 Through 6/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Property Taxes						
4034	Property Tax Revenue from Water	0.00	59,915.50	59,915.50	0.00	0.00%
4035	Property Taxes	<u>1,083,602.00</u>	<u>2,167,204.00</u>	<u>2,062,770.00</u>	<u>104,434.00</u>	<u>5.06%</u>
	Total Property Taxes	<u>1,083,602.00</u>	<u>2,227,119.50</u>	<u>2,122,685.50</u>	<u>104,434.00</u>	<u>4.92%</u>
Grant Revenue						
4955	Govt-Other St Aids & Reimbursements	0.00	2,618.40	4,000.00	(1,381.60)	(34.54)%
	Total Grant Revenue	<u>0.00</u>	<u>2,618.40</u>	<u>4,000.00</u>	<u>(1,381.60)</u>	<u>(34.54)%</u>
Special Taxes & Assessments						
4015	CSA 9-I Assessments (Contract)	0.00	0.00	25,214.00	(25,214.00)	(100.00)%
4050	Special Fire Tax	<u>40,435.43</u>	<u>475,453.92</u>	<u>561,557.00</u>	<u>(86,103.08)</u>	<u>(15.33)%</u>
	Total Special Taxes & Assessments	<u>40,435.43</u>	<u>475,453.92</u>	<u>586,771.00</u>	<u>(111,317.08)</u>	<u>(18.97)%</u>
Other Revenues						
4000	Ambulance Agreement	<u>18,460.25</u>	<u>55,680.75</u>	<u>67,134.00</u>	<u>(11,453.25)</u>	<u>(17.06)%</u>
	Total Other Revenues	<u>18,460.25</u>	<u>55,680.75</u>	<u>67,134.00</u>	<u>(11,453.25)</u>	<u>(17.06)%</u>
Use of Money & Property						
4505	HO Prop Tax Relief	0.00	9,376.06	13,075.00	(3,698.94)	(28.29)%
4510	Investment Income on funds	6,523.92	39,887.32	25,590.00	14,297.32	55.87%
4924	Gain/Loss on Disp of F/A	0.00	22,500.00	22,500.00	0.00	0.00%
	Total Use of Money & Property	<u>6,523.92</u>	<u>71,763.38</u>	<u>61,165.00</u>	<u>10,598.38</u>	<u>17.33%</u>
	Total Revenues	<u>1,149,021.60</u>	<u>2,832,635.95</u>	<u>2,841,755.50</u>	<u>(9,119.55)</u>	<u>(0.32)%</u>
Expenditures						
Personnel						
Salaries/Wages						
8054	Salaries & Wages - Regular	316.80	316.80	0.00	(316.80)	0.00%
8295	Resv FF-Overtime/Shift Coverage	3,005.08	16,444.61	22,000.00	5,555.39	25.25%
8340	Resv FF-Shift Coverage	12,687.87	121,896.48	99,000.00	(22,896.48)	(23.13)%
8345	Resv FF-Special Projects	<u>120.00</u>	<u>1,529.18</u>	<u>1,600.00</u>	<u>70.82</u>	<u>4.43%</u>
	Total Salaries/Wages	<u>16,129.75</u>	<u>140,187.07</u>	<u>122,600.00</u>	<u>(17,587.07)</u>	<u>(14.35)%</u>
Payroll Taxes & Benefits						
5021	FICA - Fire - ER	822.92	6,344.13	7,000.00	655.87	9.37%
5030	Life Insurance - ER	369.00	2,570.00	2,500.00	(70.00)	(2.80)%
5035	AD & D Insurance	102.50	720.00	800.00	80.00	10.00%
5051	Medicare - Reserves - ER	233.87	2,040.83	2,100.00	59.17	2.82%
5070	Retirement ER - Regular	1,394.52	16,934.24	11,000.00	(5,934.24)	(35.04)%
5120	Workers Comp Insurance - ER	0.00	3,978.72	8,000.00	4,021.28	50.27%
5124	Retirement - ER - Tier 2	<u>304.84</u>	<u>6,096.51</u>	<u>5,000.00</u>	<u>(1,096.51)</u>	<u>(17.83)%</u>
	Total Payroll Taxes & Benefits	<u>3,227.65</u>	<u>38,684.43</u>	<u>36,400.00</u>	<u>(2,284.43)</u>	<u>(5.90)%</u>
Employment Services						
5000	Medical Exams & Procedures	0.00	1,141.00	1,275.00	134.00	10.51%
5101	Unemp. Costs - Reserves	644.71	6,978.31	5,000.00	(1,978.31)	(28.36)%
5103	Federal Unemployment	0.00	(2,440.75)	0.00	2,440.75	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 6/1/2019 Through 6/30/2019

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6200	Hiring, Advertising & Other Costs	0.00	20.00	20.00	0.00	0.00%
6230	Medical Exam	0.00	5,033.00	4,885.00	(148.00)	(3.03)%
	Total Employment Services	<u>644.71</u>	<u>10,731.56</u>	<u>11,180.00</u>	<u>448.44</u>	<u>4.01%</u>
	Total Personnel	20,002.11	189,603.06	170,180.00	(19,423.06)	(11.41)%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	66.54	2,240.32	1,875.19	(365.13)	(19.47)%
7248	Uniform Safety Boots	0.00	862.98	1,000.00	137.02	13.70%
	Total Clothing & Uniform	66.54	3,103.30	2,875.19	(228.11)	(7.93)%
	Contract Services					
6110	IT Purchased Services	104.44	893.78	1,080.00	186.22	17.24%
7100	Copier Contract-Maint & Usage	99.74	1,822.89	1,600.00	(222.89)	(13.93)%
7202	Building Alarms & Security	0.00	367.83	475.00	107.17	22.56%
7204	Cleaning Supplies, Laundry & Towel Service	0.00	2,986.73	3,000.00	13.27	0.44%
7222	Hazardous Materials CW JPA Cost	0.00	2,000.00	2,000.00	0.00	0.00%
7500	Schedule A Charges	<u>1,083,602.00</u>	<u>2,167,204.00</u>	<u>2,192,419.00</u>	<u>25,215.00</u>	<u>1.15%</u>
	Total Contract Services	1,083,806.18	2,175,275.23	2,200,574.00	25,298.77	1.15%
	Equipment & Tools					
6440	Fire Personal Protection Equipment	0.00	18,666.10	14,861.03	(3,805.07)	(25.60)%
6460	Self-Contained Breathing Apparatus	0.00	0.00	32,500.00	32,500.00	100.00%
6610	Rescue - Extrication Equipment	0.00	480.00	1,500.00	1,020.00	68.00%
6630	Rope & Climbing Equipment	0.00	592.26	500.00	(92.26)	(18.45)%
7234	Oxygen Supplies & Cylinder Rent	0.00	372.64	350.00	(22.64)	(6.47)%
7238	Paramedic & EMT Small Tools & Supplies	1,894.47	19,282.20	18,623.00	(659.20)	(3.54)%
7242	Minor Tools, Accessories & Field Machines	0.00	115.62	250.00	134.38	53.75%
7252	Misc Hardware	<u>55.26</u>	<u>322.39</u>	<u>350.00</u>	<u>27.61</u>	<u>7.89%</u>
	Total Equipment & Tools	1,949.73	39,831.21	68,934.03	29,102.82	42.22%
	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	0.00	0.00	100.00	100.00	100.00%
	Total Financial Services	0.00	15.00	130.00	115.00	88.46%
	Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	145.00	5,565.66	5,420.66	(145.00)	(2.67)%
7325	Insurance	0.00	21,231.53	21,232.00	0.47	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 6/1/2019 Through 6/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Total Insurance, Licenses & Regulatory Fees	145.00	26,797.19	26,652.66	(144.53)	(0.54)%
Legal & Professional					
7320 Professional & Consulting Services	0.00	1,444.78	1,400.00	(44.78)	(3.20)%
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	0.00	1,444.78	1,825.00	380.22	20.83%
Office/Operations					
6130 Computer Hardware	0.00	715.25	1,700.00	984.75	57.93%
7140 General Supplies & Minor Equipment	105.37	1,795.31	1,800.00	4.69	0.26%
7160 Postage, Shipping & Mail Supplies	0.00	468.49	300.00	(168.49)	(56.16)%
7216 Fire Prevention Education Materials	0.00	719.05	1,200.00	480.95	40.08%
7226 Membership & Dues	0.00	62.10	105.00	42.90	40.86%
7230 Misc Small Parts & Supplies	0.00	296.86	300.00	3.14	1.05%
7240 Propane	0.00	163.26	100.00	(63.26)	(63.26)%
Total Office/Operations	105.37	4,220.32	5,505.00	1,284.68	23.34%
Other Expense					
7201 White Goods & Accessories - bedding, towels	0.00	313.72	300.00	(13.72)	(4.57)%
7209 District Operating Center Expense	49.95	49.95	450.00	400.05	88.90%
7218 Cooking Products - Food, Drinks & Staples	11.99	426.99	500.00	73.01	14.60%
7224 Kitchen Cookware & Utensils	0.00	529.74	800.00	270.26	33.78%
7330 Misc Operating Expenses	0.00	200.48	0.00	(200.48)	0.00%
Total Other Expense	61.94	1,520.88	2,050.00	529.12	25.81%
Rent & Utilities					
6000 Cell Phones	106.35	1,910.97	2,350.00	439.03	18.68%
6025 Telephone	420.52	4,788.54	3,700.00	(1,088.54)	(29.42)%
8610 Electric	3.28	2,647.67	2,620.00	(27.67)	(1.06)%
8620 Gas Service	41.75	1,195.11	910.00	(285.11)	(31.33)%
8630 Trash Services	101.41	1,221.92	1,850.00	628.08	33.95%
8640 Water and Water Services	562.67	3,897.91	4,704.00	806.09	17.14%
8659 Utility Cable Charges	111.94	1,277.85	1,400.00	122.15	8.72%
8670 Street Lighting	8.78	125.01	132.00	6.99	5.30%
Total Rent & Utilities	1,356.70	17,064.98	17,666.00	601.02	3.40%
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	961.80	1,600.00	638.20	39.89%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 6/1/2019 Through 6/30/2019

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6750	R & M - Minor Tools & Equipment	233.78	966.79	1,000.00	33.21	3.32%
6775	R & M -Operation/Field Equipment	0.00	1,199.22	1,215.00	15.78	1.30%
6800	R & M - Grounds & Collection Systems	0.00	1,467.49	1,500.00	32.51	2.17%
6900	R & M - Buildings & Structures	1,160.46	4,204.67	4,300.00	95.33	2.22%
	Total Repairs & Maintenance	<u>1,394.24</u>	<u>9,297.14</u>	<u>10,915.00</u>	<u>1,617.86</u>	<u>14.82%</u>
	Travel & Training					
6300	DMV Driv Lic Class B	0.00	0.00	100.00	100.00	100.00%
7141	CERT Training Supplies	0.00	99.83	100.00	0.17	0.17%
7323	Books, Publications & Subscriptions	0.00	235.58	470.00	234.42	49.88%
8405	Reserve FF Training Costs	<u>65.00</u>	<u>615.00</u>	<u>700.00</u>	<u>85.00</u>	<u>12.14%</u>
	Total Travel & Training	<u>65.00</u>	<u>950.41</u>	<u>1,370.00</u>	<u>419.59</u>	<u>30.63%</u>
	Total Services & Supplies	<u>1,088,950.70</u>	<u>2,279,520.44</u>	<u>2,338,496.88</u>	<u>58,976.44</u>	<u>2.52%</u>
	Capital Outlay					
9006	Infrastructure CIP	0.00	111,211.55	44,545.30	(66,666.25)	(149.66)%
9085	Vehicle Purchase	<u>0.00</u>	<u>49,146.05</u>	<u>80,000.00</u>	<u>30,853.95</u>	<u>38.57%</u>
	Total Capital Outlay	<u>0.00</u>	<u>160,357.60</u>	<u>124,545.30</u>	<u>(35,812.30)</u>	<u>(28.75)%</u>
	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	<u>0.00</u>	<u>0.00</u>	<u>153,585.63</u>	<u>153,585.63</u>	<u>100.00%</u>
	Transfers					
9511	Interfund Transfer Out	<u>0.00</u>	<u>27,496.14</u>	<u>54,992.28</u>	<u>27,496.14</u>	<u>50.00%</u>
	Total Transfers	<u>0.00</u>	<u>27,496.14</u>	<u>54,992.28</u>	<u>27,496.14</u>	<u>50.00%</u>
	Total Expenditures	<u>1,108,952.81</u>	<u>2,656,977.24</u>	<u>2,841,800.09</u>	<u>184,822.85</u>	<u>6.50%</u>
	Net Revenues over Expenditures	<u>40,068.79</u>	<u>175,658.71</u>	<u>(44.59)</u>	<u>175,703.30</u>	<u>...41.94)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
400 - 400 - Vista de Oro
From 6/1/2019 Through 6/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Special Taxes & Assessments					
4550	545.00	15,768.00	15,768.00	0.00	0.00%
	545.00	15,768.00	15,768.00	0.00	0.00%
Use of Money & Property					
4510	10.91	10.91	0.00	10.91	0.00%
	10.91	10.91	0.00	10.91	0.00%
	555.91	15,778.91	15,768.00	10.91	0.07%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	0.00	0.00	500.00	500.00	100.00%
7325	0.00	0.00	500.00	500.00	100.00%
	0.00	0.00	1,000.00	1,000.00	100.00%
Legal & Professional					
7320	0.00	586.03	700.00	113.97	16.28%
7326	0.00	0.00	300.00	300.00	100.00%
	0.00	586.03	1,000.00	413.97	41.40%
Rent & Utilities					
8670	156.63	2,283.80	2,460.00	176.20	7.16%
	156.63	2,283.80	2,460.00	176.20	7.16%
	156.63	2,869.83	4,460.00	1,590.17	35.65%
Debt Service					
9023	1,302.68	1,302.68	0.00	(1,302.68)	0.00%
9804	0.00	0.00	6,711.49	6,711.49	100.00%
	1,302.68	1,302.68	6,711.49	5,408.81	80.59%
Transfers					
9511	0.00	1,374.81	2,749.61	1,374.80	50.00%
	0.00	1,374.81	2,749.61	1,374.80	50.00%
	1,459.31	5,547.32	13,921.10	8,373.78	60.15%
	(903.40)	10,231.59	1,846.90	8,384.69	453.99%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 6/1/2019 Through 6/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Property Taxes					
4035	6,120.33	155,787.21	149,788.75	5,998.46	4.00%
	6,120.33	155,787.21	149,788.75	5,998.46	4.00%
Service Charges & Fees					
4030	208,398.79	2,132,277.60	2,135,000.00	(2,722.40)	(0.13)%
4102	15,506.83	221,066.94	199,900.00	21,166.94	10.59%
4103	34,140.26	282,441.71	321,000.00	(38,558.29)	(12.01)%
4104	378.75	28,324.50	53,000.00	(24,675.50)	(46.56)%
4114	(160.00)	(1,774.75)	1,000.00	(2,774.75)	(277.48)%
4931	1,100.00	7,200.00	6,000.00	1,200.00	20.00%
4932	1,976.93	27,990.20	20,000.00	7,990.20	39.95%
4933	375.00	15,830.00	10,000.00	5,830.00	58.30%
4937	0.00	520.00	500.00	20.00	4.00%
	261,716.56	2,713,876.20	2,746,400.00	(32,523.80)	(1.18)%
Other Revenues					
4105	0.00	0.00	57,000.00	(57,000.00)	(100.00)%
4930	135.93	5,503.76	1,000.00	4,503.76	450.38%
4936	0.00	(2.00)	0.00	(2.00)	0.00%
	135.93	5,501.76	58,000.00	(52,498.24)	(90.51)%
Use of Money & Property					
4504	6,730.48	6,730.48	2,964.00	3,766.48	127.07%
4505	1,393.46	2,684.68	1,509.00	1,175.68	77.91%
4510	2,956.11	12,525.17	4,000.00	8,525.17	213.13%
	11,080.05	21,940.33	8,473.00	13,467.33	158.94%
Total Revenues	279,052.87	2,897,105.50	2,962,661.75	(65,556.25)	(2.21)%
Expenditures					
Personnel					
Salaries/Wages					
8018	1,916.79	21,437.51	25,000.00	3,562.49	14.25%
8045	0.00	204.66	4,000.00	3,795.34	94.88%
8050	0.00	2,449.99	3,680.00	1,230.01	33.42%
8051	611.12	3,386.74	5,000.00	1,613.26	32.27%
8054	42,283.31	382,915.13	356,316.15	(26,598.98)	(7.46)%
8056	0.00	460.80	1,000.00	539.20	53.92%
8060	2,582.52	17,053.67	24,150.00	7,096.33	29.38%
8063	2,226.25	20,181.76	14,700.00	(5,481.76)	(37.29)%
8066	1,251.51	18,749.70	11,550.00	(7,199.70)	(62.34)%
8081	6,657.33	31,616.30	39,900.00	8,283.70	20.76%
	57,528.83	498,456.26	485,296.15	(13,160.11)	(2.71)%
Payroll Taxes & Benefits					
5030	171.00	1,472.50	1,700.00	227.50	13.38%
5031	45.27	387.62	500.00	112.38	22.48%
5035	45.00	387.50	0.00	(387.50)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 6/1/2019 Through 6/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
5040	LTD Insurance	318.60	2,728.59	3,300.00	571.41	17.32%
5050	Medicare - ER	838.92	7,391.38	9,000.00	1,608.62	17.87%
5060	Cafeteria Plan - ER	8,216.52	67,455.51	65,000.00	(2,455.51)	(3.78)%
5070	Retirement ER - Regular	8,466.59	82,644.46	67,000.00	(15,644.46)	(23.35)%
5075	Retirees Medical - ER	137.80	1,659.19	1,620.00	(39.19)	(2.42)%
5120	Workers Comp Insurance - ER	0.00	15,767.18	15,767.18	0.00	0.00%
5124	Retirement - ER - Tier 2	529.60	5,639.11	5,970.00	330.89	5.54%
	Total Payroll Taxes & Benefits	18,769.30	185,533.04	169,857.18	(15,675.86)	(9.23)%
	Employment Services					
5100	Unemployment Insurance - ER	0.00	3,454.31	5,500.00	2,045.69	37.19%
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	0.00	1,492.57	5,650.00	4,157.43	73.58%
	Total Personnel	76,298.13	685,481.87	660,803.33	(24,678.54)	(3.73)%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	3,104.06	2,600.00	(504.06)	(19.39)%
7248	Uniform Safety Boots	0.00	842.07	1,000.00	157.93	15.79%
	Total Clothing & Uniform	0.00	3,946.13	3,600.00	(346.13)	(9.61)%
	Contract Services					
6100	Labor & Support-IT Services	0.00	0.00	300.00	300.00	100.00%
6110	IT Purchased Services	296.44	3,242.99	5,400.00	2,157.01	39.94%
7250	Water Quality Testing	3,197.00	31,754.34	28,000.00	(3,754.34)	(13.41)%
7255	Security Services	0.00	7,285.70	8,000.00	714.30	8.93%
7301	Contract Maint Services	0.00	0.00	1,000.00	1,000.00	100.00%
7321	Janitorial Cleaning & Supplies	49.62	626.05	850.00	223.95	26.35%
	Total Contract Services	3,543.06	42,909.08	43,550.00	640.92	1.47%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	1,877.52	1,500.00	(377.52)	(25.17)%
7242	Minor Tools, Accessories & Field Machines	113.06	3,511.44	3,500.00	(11.44)	(0.33)%
7253	Rent - Equipment	0.00	188.68	1,000.00	811.32	81.13%
7256	Meter Purchases & Replacements	2,819.11	75,187.62	75,000.00	(187.62)	(0.25)%
	Total Equipment & Tools	2,932.17	80,765.26	81,000.00	234.74	0.29%
	Financial Services					
7309	Late Fees	0.00	47.67	50.00	2.33	4.66%
	Total Financial Services	0.00	47.67	50.00	2.33	4.66%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	0.00	200.00	200.00	100.00%
6340	Misc Fees	0.00	50.00	3,000.00	2,950.00	98.33%
6342	Fees - Regulatory	13,029.40	16,590.40	18,000.00	1,409.60	7.83%
6345	Property Taxes & Assessments Costs	0.00	6,918.03	6,300.00	(618.03)	(9.81)%
7325	Insurance	0.00	34,684.00	34,272.96	(411.04)	(1.20)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 6/1/2019 Through 6/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Total Insurance, Licenses & Regulatory Fees	<u>13,029.40</u>	<u>58,242.43</u>	<u>61,772.96</u>	<u>3,530.53</u>	<u>5.72%</u>
Legal & Professional					
7318 Professional & Consulting BMC	0.00	33,513.65	55,746.00	22,232.35	39.88%
7320 Professional & Consulting Services	1,763.20	10,461.48	10,000.00	(461.48)	(4.61)%
7326 Legal Services	0.00	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	<u>1,763.20</u>	<u>148,819.31</u>	<u>182,746.00</u>	<u>33,926.69</u>	<u>18.56%</u>
Office/Operations					
6130 Computer Hardware	0.00	2,112.41	1,000.00	(1,112.41)	(111.24)%
6140 Computer Software	857.23	9,135.58	7,500.00	(1,635.58)	(21.81)%
7140 General Supplies & Minor Equipment	25.91	814.42	1,000.00	185.58	18.56%
7160 Postage, Shipping & Mail Supplies	1,670.39	14,340.97	15,000.00	659.03	4.39%
7180 Billing Supplies, Forms & Printing	0.00	331.65	2,200.00	1,868.35	84.92%
7226 Membership & Dues	0.00	1,769.86	3,000.00	1,230.14	41.00%
7230 Misc Small Parts & Supplies	45.14	1,695.73	2,000.00	304.27	15.21%
7237 Process Control & Treatment Supplies	280.87	3,841.12	4,000.00	158.88	3.97%
7239 Water Treatment Chemicals	0.00	5,756.10	8,000.00	2,243.90	28.05%
7249 Safety Supplies	<u>0.00</u>	<u>701.83</u>	<u>1,000.00</u>	<u>298.17</u>	<u>29.82%</u>
Total Office/Operations	<u>2,879.54</u>	<u>40,499.67</u>	<u>44,700.00</u>	<u>4,200.33</u>	<u>9.40%</u>
Other Expense					
7330 Misc Operating Expenses	0.00	133.41	250.00	116.59	46.64%
7348 Water Conservation Program	<u>200.00</u>	<u>3,133.40</u>	<u>3,000.00</u>	<u>(133.40)</u>	<u>(4.45)%</u>
Total Other Expense	<u>200.00</u>	<u>3,266.81</u>	<u>3,250.00</u>	<u>(16.81)</u>	<u>(0.52)%</u>
Rent & Utilities					
6000 Cell Phones	268.32	2,968.06	3,500.00	531.94	15.20%
6025 Telephone	750.87	8,993.18	10,000.00	1,006.82	10.07%
7352 Rent - Offices & Other Structures	0.00	0.00	2,900.00	2,900.00	100.00%
8610 Electric	8,368.63	89,270.39	100,000.00	10,729.61	10.73%
8620 Gas Service	0.00	195.18	250.00	54.82	21.93%
8630 Trash Services	116.65	2,273.33	4,000.00	1,726.67	43.17%
8644 Disposal Services	0.00	27,571.50	30,000.00	2,428.50	8.10%
8670 Street Lighting	<u>33.35</u>	<u>386.57</u>	<u>400.00</u>	<u>13.43</u>	<u>3.36%</u>
Total Rent & Utilities	<u>9,537.82</u>	<u>131,658.21</u>	<u>151,050.00</u>	<u>19,391.79</u>	<u>12.84%</u>
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 6/1/2019 Through 6/30/2019

		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	887.79	750.00	(137.79)	(18.37)%
6641	R & M - Wells	0.00	1,552.90	1,000.00	(552.90)	(55.29)%
6750	R & M - Minor Tools & Equipment	151.37	2,056.40	2,400.00	343.60	14.32%
6800	R & M - Grounds & Collection Systems	0.00	693.97	600.00	(93.97)	(15.66)%
6830	Paving & Concrete	0.00	0.00	4,000.00	4,000.00	100.00%
6900	R & M - Buildings & Structures	0.00	2,602.24	6,000.00	3,397.76	56.63%
7241	R & M - Water Distribution System	0.00	8,574.50	15,000.00	6,425.50	42.84%
	Total Repairs & Maintenance	<u>151.37</u>	<u>17,255.54</u>	<u>31,200.00</u>	<u>13,944.46</u>	<u>44.69%</u>
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324	Education & Training Fees	437.50	5,484.88	5,900.00	415.12	7.04%
8410	Certifications	0.00	0.00	500.00	500.00	100.00%
8510	Lodging & Meals - Local	0.00	850.20	2,000.00	1,149.80	57.49%
8539	Meals	0.00	175.00	700.00	525.00	75.00%
8550	Mileage Reimbursement & Parking	0.00	134.51	700.00	565.49	80.78%
	Total Travel & Training	<u>437.50</u>	<u>6,644.59</u>	<u>10,050.00</u>	<u>3,405.41</u>	<u>33.88%</u>
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	0.00	850.67	1,600.00	749.33	46.83%
7211	Misc Fuel & Diesel	185.72	1,979.53	2,300.00	320.47	13.93%
7220	Gasoline	323.07	5,863.92	5,000.00	(863.92)	(17.28)%
7228	Markings & Other Misc Services	0.00	99.67	500.00	400.33	80.07%
7232	Vehicle Repairs - Parts, Tires & Lubricants	27.99	5,393.42	5,000.00	(393.42)	(7.87)%
	Total Vehicle Maintenance & Repairs	<u>536.78</u>	<u>14,187.21</u>	<u>14,400.00</u>	<u>212.79</u>	<u>1.48%</u>
	Total Services & Supplies	<u>35,010.84</u>	<u>548,241.91</u>	<u>627,368.96</u>	<u>79,127.05</u>	<u>12.61%</u>
	Capital Outlay					
9006	Infrastructure CIP	300.00	96,037.00	502,524.00	406,487.00	80.89%
9059	Vehicles, Equipment, & Fixtures	750.00	33,352.28	32,602.28	(750.00)	(2.30)%
	Total Capital Outlay	<u>1,050.00</u>	<u>129,389.28</u>	<u>535,126.28</u>	<u>405,737.00</u>	<u>75.82%</u>
	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	<u>0.00</u>	<u>10,546.91</u>	<u>10,547.00</u>	<u>0.09</u>	<u>0.00%</u>
	Total Debt Service	<u>0.00</u>	<u>276,191.35</u>	<u>276,191.00</u>	<u>(0.35)</u>	<u>(0.00)%</u>
	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 6/1/2019 Through 6/30/2019

	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	470,183.95	235,091.97	50.00%
Total Transfers	0.00	235,091.98	470,183.95	235,091.97	50.00%
Total Expenditures	112,358.97	1,874,396.39	3,029,940.08	1,155,543.69	38.14%
Net Revenues over Expenditures	166,693.90	1,022,709.11	(67,278.33)	1,089,987.44	...20.12)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
600 - 600 - Wastewater
From 6/1/2019 Through 6/30/2019

	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	0.00	119.98	31.49	(88.49)	(281.01)%
6345	0.00	269.54	270.00	0.46	0.17%
	0.00	389.52	301.49	(88.03)	(29.20)%
Legal & Professional					
7320	0.00	13,148.08	12,365.94	(782.14)	(6.32)%
7326	0.00	447.80	1,000.00	552.20	55.22%
	0.00	13,595.88	13,365.94	(229.94)	(1.72)%
Office/Operations					
7160	0.00	19.40	0.00	(19.40)	0.00%
	0.00	19.40	0.00	(19.40)	0.00%
	0.00	14,004.80	13,667.43	(337.37)	(2.47)%
Transfers					
9511	0.00	1,374.81	2,749.61	1,374.80	50.00%
	0.00	1,374.81	2,749.61	1,374.80	50.00%
	0.00	15,379.61	16,417.04	1,037.43	6.32%
Net Revenues over Expenditures	0.00	9,620.39	27,829.36	(18,208.97)	(65.43)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
602 - Wastewater Fiduciary Fund
From 6/1/2019 Through 6/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Special Taxes & Assessments					
4061	4,353.98	(510,566.95)	0.00	(510,566.95)	0.00%
	4,353.98	(510,566.95)	0.00	(510,566.95)	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	1,982.56	32,040.73	0.00	32,040.73	0.00%
	1,982.56	32,040.73	0.00	32,040.73	0.00%
	6,336.54	(478,511.22)	0.00	(478,511.22)	0.00%
Expenditures					
Services & Supplies					
Financial Services					
7310	0.00	50.00	0.00	(50.00)	0.00%
8951	0.00	201,409.98	0.00	(201,409.98)	0.00%
	0.00	201,459.98	0.00	(201,459.98)	0.00%
	0.00	201,459.98	0.00	(201,459.98)	0.00%
	0.00	201,459.98	0.00	(201,459.98)	0.00%
	6,336.54	(679,971.20)	0.00	(679,971.20)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
800 - 800 - Drainage
From 6/1/2019 Through 6/30/2019

	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	608.86	24,214.01	24,015.00	199.01	0.83%
	608.86	54,171.76	53,972.75	199.01	0.37%
Special Taxes & Assessments					
4400	2,070.00	95,328.00	95,440.00	(112.00)	(0.12)%
	2,070.00	95,328.00	95,440.00	(112.00)	(0.12)%
Other Revenues					
4935	1.80	245.99	0.00	245.99	0.00%
	1.80	245.99	0.00	245.99	0.00%
Use of Money & Property					
4505	22.66	151.08	152.00	(0.92)	(0.61)%
4510	134.02	130.17	300.00	(169.83)	(56.61)%
	156.68	281.25	452.00	(170.75)	(37.78)%
	2,837.34	150,027.00	149,864.75	162.25	0.11%
Expenditures					
Personnel					
Salaries/Wages					
8045	0.00	0.00	200.00	200.00	100.00%
8054	1,094.58	18,610.89	16,000.00	(2,610.89)	(16.32)%
	1,094.58	18,610.89	16,200.00	(2,410.89)	(14.88)%
	1,094.58	18,610.89	16,200.00	(2,410.89)	(14.88)%
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	813.40	6,505.40	6,000.00	(505.40)	(8.42)%
6345	0.00	560.26	200.00	(360.26)	(180.13)%
7325	0.00	(131.40)	1,500.00	1,631.40	108.76%
	813.40	6,934.26	7,700.00	765.74	9.94%
Legal & Professional					
7320	397.27	1,204.58	2,000.00	795.42	39.77%
7326	0.00	35.00	500.00	465.00	93.00%
	397.27	1,239.58	2,500.00	1,260.42	50.42%
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 6/1/2019 Through 6/30/2019

	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	138.88	1,633.68	1,700.00	66.32	3.90%
6025	Telephone	20.66	248.78	250.00	1.22	0.49%
8610	Electric	135.95	1,720.46	2,200.00	479.54	21.80%
8670	Street Lighting	68.81	867.54	1,000.00	132.46	13.25%
	Total Rent & Utilities	364.30	4,470.46	5,150.00	679.54	13.19%
	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	0.00	1,452.67	1,000.00	(452.67)	(45.27)%
6750	R & M - Minor Tools & Equipment	0.00	428.96	500.00	71.04	14.21%
6800	R & M - Grounds & Collection Systems	0.00	220.12	1,000.00	779.88	77.99%
6900	R & M - Buildings & Structures	0.00	1,153.90	1,500.00	346.10	23.07%
	Total Repairs & Maintenance	0.00	3,292.33	4,050.00	757.67	18.71%
	Travel & Training					
7324	Education & Training Fees	0.00	1,295.00	2,200.00	905.00	41.14%
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	641.70	500.00	(141.70)	(28.34)%
8539	Meals	0.00	0.00	100.00	100.00	100.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	300.00	300.00	100.00%
	Total Travel & Training	0.00	1,936.70	3,450.00	1,513.30	43.86%
	Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	46.43	462.76	550.00	87.24	15.86%
7220	Gasoline	80.77	1,438.19	1,000.00	(438.19)	(43.82)%
	Total Vehicle Maintenance & Repairs	127.20	1,900.95	1,550.00	(350.95)	(22.64)%
	Total Services & Supplies	1,702.17	20,532.83	26,150.00	5,617.17	21.48%
	Capital Outlay					
9006	Infrastructure CIP	0.00	77,203.60	110,000.00	32,796.40	29.81%
	Total Capital Outlay	0.00	77,203.60	110,000.00	32,796.40	29.81%
	Transfers					
9511	Interfund Transfer Out	0.00	5,499.23	10,998.46	5,499.23	50.00%
	Total Transfers	0.00	5,499.23	10,998.46	5,499.23	50.00%
	Total Expenditures	2,796.75	121,846.55	163,348.46	41,501.91	25.41%
	Net Revenues over Expenditures	40.59	28,180.45	(13,483.71)	41,664.16	(309.00)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
900 - 900 - Parks & Recreation
From 6/1/2019 Through 6/30/2019

	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	5,499.23	2,749.63	50.00%
	0.00	2,749.60	5,499.23	2,749.63	50.00%
	0.00	18,487.56	23,099.23	4,611.67	19.96%
	0.00	(16,050.39)	(19,054.28)	3,003.89	(15.76)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 6/30/2019

		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	2,070,516.35
Payroll Account (contra to 2998)	1013	2,847.89
Rabobank-Bankruptcy Disbursement Reserve	1017	102,793.69
Fire Reserves Account	1031	1,676,844.83
US Bank - WW Bond Prepayment	1070	2,222.17
US Bond - WW Bond Cost of Issuance	1071	14,280.64
US Bank - WW Bond Redemption (New)	1072	747,247.12
US Bank - WW Bond Reserve (New)	1073	569,154.37
US Bank- WW Bond Redemption Fund	1077	2,672.46
US Bank - WW Bond Reserve Fund	1078	<u>629.09</u>
Total Cash in Bank		5,837,198.53
Investments		
Rabo Bank -Investments	0334	970,076.87
Water Reserves Account	0335	<u>1,058,944.41</u>
Total Investments		2,029,021.28
Due From Others		
Loan Receivable From District	1160	222,333.96
Due From Bayridge	1420	78,340.11
Due From Vista De Oro	1440	<u>20,318.63</u>
Total Due From Others		320,992.70
Held Deposits		
Held Deposits	1030	<u>10,000.00</u>
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	248,372.72
Unbilled A/R	1085	256,826.53
Accounts Receivable-Property Tax	1091	<u>53,081.00</u>
Total Accounts Receivable		558,280.25
Accrued Inventory On Hand		
Inventory	1100	<u>56,390.89</u>
Total Accrued Inventory On Hand		56,390.89
Total CURRENT ASSETS		8,811,883.65
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

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 6/30/2019

		Current Period Balance
Acc Depreciation-Equipment, Vehicles & Systems	1853	(451,489.15)
Total Plant & Equipment		<u>1,518,095.58</u>
Construction in Progress		
Construction In Progress	1850	<u>185,121.06</u>
Total Construction in Progress		<u>185,121.06</u>
Infrastructure		
Infrastructures	1730	9,694,881.25
Accum Depreciation-Infrastructures	1852	<u>(4,626,962.23)</u>
Total Infrastructure		<u>5,067,919.02</u>
Total FIXED ASSETS		<u>7,914,349.45</u>
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	<u>900.00</u>
Total Cash Suspense		<u>900.00</u>
Total OTHER ASSETS		<u>900.00</u>
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>17,000,202.53</u></u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	(3,604.60)
AP Other- Adjment to 2000, AP Control Acct	2010	<u>(413.88)</u>
Total Accounts Payable		<u>(4,018.48)</u>
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	88.04
CA Income Tax Withholding	2011	3,082.42
SDI Payable Employee (EE Only)	2012	195.51
SLOCEA Dues Payable	2016	(25.17)
Accrued Payroll	2020	34,959.15
Employee Contributions to 457 PLAN	2021	1,400.15
AFLAC Voluntary Insurance-Employee	2022	(327.12)
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	190.35

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 6/30/2019

		Current Period Balance
CALPERS Retirement Tier 2- ER- Liab	2044	(2,903.08)
Other Pension Oblig Liab (OPEB) ARC	2045	272,406.00
Retirement Contribution Safety-Fire-EE	2046	(3.53)
Life Insurance Liab-Employer	2201	(1,947.63)
Medicare Tax Liab-Employee	2202	(1,173.66)
Medical Plan Liab- Employee	2203	(1,239.47)
Vision Plan Liab- Employee	2204	(7.99)
Dental Plan Ins Payable- Employee	2205	825.30
Retirement Contrib Liab-Employee	2206	28.88
Insurance- AD & D	2211	(329.89)
Insurance-Work Injury (WI)	2212	(398.93)
Insurance- LT Disability	2213	(1,121.92)
Survivor Premiums-PERS	2214	(3.59)
Payroll Clearing Account	2999	<u>(235.45)</u>
Total Current Payroll Liabilities		381,276.15
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		635,482.26
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	279,521.18
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>4,896,327.48</u>
Total Other Liabilities		4,896,327.48
Long Term Debt		
Note Payable - Long Term		
Note Payable - State CIEDB-LTD	2101	3,354,765.87

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 6/30/2019

		Current Period Balance
Internal Loan Due Water-500	2491	<u>97,141.74</u>
Total Note Payable - Long Term		3,451,907.61
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		3,496,585.49
Equity		
Revenues		
Property Tax Revenue from Water	4034	89,873.25
Other		<u>5,419,859.78</u>
Total Revenues		5,509,733.03
Expenditures		(5,204,301.34)
Equity		
Septic System Decommision Reserve	3109	8,000.00
Prepaid Assessment Reserve	3159	152,242.75
Fire Mitigation Fund	3161	238,397.60
Fund Balance	3200	6,190,939.27
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>7,666,375.61</u>
Total Equity		<u>7,971,807.30</u>
Total LIABILITIES & EQUITY		<u><u>17,000,202.53</u></u>

FIRE RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 6/30/2019

		<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	<u>590,107.36</u>
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	<u>135,448.89</u>
Total Equity		<u>135,448.89</u>
Total Equity		<u>135,448.89</u>
Total LIABILITIES & EQUITY		<u><u>1,662,147.07</u></u>

WATER RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 6/30/2019

		<u>Current Period Balance</u>
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>

Date: 7/23/19 04:47:55 PM

DRAINAGE RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 6/30/2019

		<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 & RECREATION RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 6/30/2019

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Restricted Park and Rec	3090	
900 - Parks & Recreation	900	<u>279,521.18</u>
Total Other Liabilities		<u>279,521.18</u>
Total Other Liabilities		<u>279,521.18</u>
Total LIABILITIES & EQUITY		<u><u>279,521.18</u></u>



PACIFIC PREMIER BANK

P.O. Box 25171
Santa Ana, CA 92799-9810

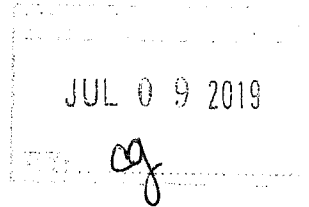
STATEMENT OF ACCOUNT ACTIVITY

866-353-1476
www.ppbi.com

00009773-0019545-0001-0001-TIMR8006410628193156

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 06/28/19
EM



EXECUTIVE 250 CHECKING

Acct

Summary of Activity Since Your Last Statement

Beginning Balance	6/01/19	10,477.89
Deposits / Misc Credits	0	.00
Withdrawals / Misc Debits	0	.00
** Ending Balance	6/30/19	10,477.89**
Service Charge		.00
Average Collected Balance		10,477

00009773-0019545-0001-0001-TIMR80064106
J156(00009773)-000019547



ITEM 5

**REVIEW OF BOARD ITEM REGARDING
DESIGNATING INTEREST PERCENTAGES
BETWEEN WATER, DRAINAGE, AND
PARKS AND RECREATION IN THE LAIF
ACCOUNT FOR FISCAL YEAR 2018/2019**