



April 29, 2019

TO: LOCSD Board of Directors
FROM: Adrienne Geidel at Robert Stilts, District Bookkeeper
SUBJECT: **Agenda Item 11D – 5/2/19 Board Meeting**
Receive Financial Report for the Period Ending March 31, 2019

President
Vicki L. Milledge

Vice President
Marshall E. Ochylski

Directors
Charles L. Cesena
Jon-Erik G. Storm
Louis G. Tornatzky

General Manager
Renee Osborne

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
Greg Alex

DESCRIPTION

Attached are the Statement of Revenues and Expenditures, the Balance Sheets, the Reserve Sheets, and the Statement of Account Activities for the Low Income Assistance Fund for the period ending March 31, 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 March 31, 2019.

Attachments

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

Offices:
2122 9th Street, Suite 102
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LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
 100 - 100 - Administration
 From 3/1/2019 Through 3/31/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Service Charges & Fees						
4005	Copying Costs	0.00	22.70	20.00	2.70	13.50%
	Total Service Charges & Fees	<u>0.00</u>	<u>22.70</u>	<u>20.00</u>	<u>2.70</u>	<u>13.50%</u>
	Total Revenues	<u>0.00</u>	<u>22.70</u>	<u>20.00</u>	<u>2.70</u>	<u>13.50%</u>
Expenditures						
Personnel						
Salaries/Wages						
7322	Director's Compensation	1,300.00	7,100.00	12,000.00	4,900.00	40.83%
8018	Holiday Pay	402.36	3,931.48	4,000.00	68.52	1.71%
8045	Overtime Pay	305.40	3,779.37	4,000.00	220.63	5.52%
8051	Floating Holiday Pay	0.00	620.48	1,000.00	379.52	37.95%
8054	Salaries & Wages - Regular	11,235.54	69,207.84	98,000.00	28,792.16	29.38%
8060	Sick Leave Pay	229.30	461.29	2,000.00	1,538.71	76.94%
8066	Comp Time Used	0.00	1,297.20	2,500.00	1,202.80	48.11%
8081	Vacation Pay	203.60	305.40	3,000.00	2,694.60	89.82%
	Total Salaries/Wages	<u>13,676.20</u>	<u>86,703.06</u>	<u>126,500.00</u>	<u>39,796.94</u>	<u>31.46%</u>
Payroll Taxes & Benefits						
5020	FICA - ER	49.60	434.00	1,700.00	1,266.00	74.47%
5030	Life Insurance - ER	18.54	127.38	300.00	172.62	57.54%
5031	Disability Insurance	9.78	61.46	60.00	(1.46)	(2.43)%
5035	AD & D Insurance	4.89	33.58	50.00	16.42	32.84%
5040	LTD Insurance	68.82	432.59	1,000.00	567.41	56.74%
5050	Medicare - ER	191.75	1,197.46	2,478.00	1,280.54	51.68%
5060	Cafeteria Plan - ER	1,184.72	9,407.75	10,000.00	592.25	5.92%
5070	Retirement ER - Regular	1,889.41	14,414.76	18,000.00	3,585.24	19.92%
5071	Retirement ER - Addl Pick-up	0.00	0.00	1,019.00	1,019.00	100.00%
5075	Retirees Medical - ER	275.64	2,456.59	3,000.00	543.41	18.11%
5120	Workers Comp Insurance - ER	0.00	431.11	4,675.00	4,243.89	90.78%
5124	Retirement - ER - Tier 2	166.98	907.51	1,128.00	220.49	19.55%
	Total Payroll Taxes & Benefits	<u>3,860.13</u>	<u>29,904.19</u>	<u>43,410.00</u>	<u>13,505.81</u>	<u>31.11%</u>
Employment Services						
5100	Unemployment Insurance - ER	165.99	1,321.51	3,400.00	2,078.49	61.13%
5103	Federal Unemployment	0.00	(928.67)	0.00	928.67	0.00%
6200	Hiring, Advertising & Other Costs	0.00	139.30	300.00	160.70	53.57%
6230	Medical Exam	0.00	150.00	150.00	0.00	0.00%
	Total Employment Services	<u>165.99</u>	<u>682.14</u>	<u>3,850.00</u>	<u>3,167.86</u>	<u>82.28%</u>
	Total Personnel	<u>17,702.32</u>	<u>117,289.39</u>	<u>173,760.00</u>	<u>56,470.61</u>	<u>32.50%</u>
Services & Supplies						
Clothing & Uniform						
7246	Uniform & Gear	0.00	43.50	150.00	106.50	71.00%
	Total Clothing & Uniform	<u>0.00</u>	<u>43.50</u>	<u>150.00</u>	<u>106.50</u>	<u>71.00%</u>
Contract Services						
6100	Labor & Support-IT Services	573.75	7,112.00	8,000.00	888.00	11.10%
6110	IT Purchased Services	2,102.35	18,413.30	20,000.00	1,586.70	7.93%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 3/1/2019 Through 3/31/2019

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
7100	Copier Contract-Maint & Usage	243.46	2,550.18	3,500.00	949.82	27.14%
7255	Security Services	60.67	542.51	1,000.00	457.49	45.75%
7321	Janitorial Cleaning & Supplies	263.00	2,127.50	3,000.00	872.50	29.08%
7342	Public Meeting Recordings	1,125.00	9,675.00	13,500.00	3,825.00	28.33%
	Total Contract Services	4,368.23	40,420.49	49,000.00	8,579.51	17.51%
	Financial Services					
7309	Late Fees	21.00	4,330.19	4,300.00	(30.19)	(0.70)%
7310	Bank Service Charges	207.67	2,192.23	3,000.00	807.77	26.93%
	Total Financial Services	228.67	6,522.42	7,300.00	777.58	10.65%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	514.33	514.33	100.00	(414.33)	(414.33)%
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	514.33	31,377.90	30,993.57	(384.33)	(1.24)%
	Legal & Professional					
7303	Professional Services - GM	0.00	64,084.00	96,126.00	32,042.00	33.33%
7304	Professional Services - ACCTG	5,000.00	40,000.00	60,000.00	20,000.00	33.33%
7305	Auditing Services	0.00	21,440.00	22,000.00	560.00	2.55%
7320	Professional & Consulting Services	711.75	4,504.06	7,000.00	2,495.94	35.66%
7326	Legal Services	5,578.25	36,484.59	30,000.00	(6,484.59)	(21.62)%
7340	Legal Notifications & Mandated Advertising	0.00	83.49	500.00	416.51	83.30%
	Total Legal & Professional	11,290.00	166,596.14	215,626.00	49,029.86	22.74%
	Office/Operations					
6121	IT-Supplies & Miscellaneous	0.00	6,645.88	6,645.88	0.00	0.00%
6130	Computer Hardware	0.00	448.47	500.00	51.53	10.31%
7140	General Supplies & Minor Equipment	714.75	6,559.02	6,000.00	(559.02)	(9.32)%
7160	Postage, Shipping & Mail Supplies	55.00	2,063.93	3,000.00	936.07	31.20%
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	769.75	22,304.60	22,733.18	428.58	1.89%
	Other Expense					
7330	Misc Operating Expenses	0.00	39.99	100.00	60.01	60.01%
8735	Misc Department Admin	6.19	4,654.14	5,300.00	645.86	12.19%
	Total Other Expense	6.19	4,694.13	5,400.00	705.87	13.07%
	Rent & Utilities					
6025	Telephone	210.74	2,514.57	3,000.00	485.43	16.18%
7350	Rent - Meetings	0.00	0.00	400.00	400.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 3/1/2019 Through 3/31/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
7352 Rent - Offices & Other Structures	2,900.00	26,100.00	35,000.00	8,900.00	25.43%
8610 Electric	264.76	2,501.62	3,800.00	1,298.38	34.17%
8620 Gas Service	105.91	570.91	450.00	(120.91)	(26.87)%
Total Rent & Utilities	3,481.41	31,687.10	42,650.00	10,962.90	25.70%
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	56.81	793.48	1,000.00	206.52	20.65%
8541 Meals- Local Area - DIR	0.00	0.00	100.00	100.00	100.00%
8550 Mileage Reimbursement & Parking	0.00	119.54	500.00	380.46	76.09%
Total Travel & Training	56.81	962.02	2,200.00	1,237.98	56.27%
Total Services & Supplies	20,715.39	304,681.66	376,162.75	71,481.09	19.00%
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	38,417.71	147,009.67	0.00	(147,009.67)	0.00%
Net Revenues over Expenditures	(38,417.71)	(146,986.97)	20.00	(147,006.97)	...34.85)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
200 - 200 - Bayridge
From 3/1/2019 Through 3/31/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Property Taxes					
4035	309.77	5,941.37	9,052.00	(3,110.63)	(34.36)%
	309.77	5,941.37	9,052.00	(3,110.63)	(34.36)%
Special Taxes & Assessments					
4550	2,250.00	35,853.00	54,831.00	(18,978.00)	(34.61)%
	2,250.00	35,853.00	54,831.00	(18,978.00)	(34.61)%
Use of Money & Property					
4505	0.00	28.73	57.00	(28.27)	(49.60)%
4510	0.00	(0.46)	0.00	(0.46)	0.00%
	0.00	28.27	57.00	(28.73)	(50.40)%
	2,559.77	41,822.64	63,940.00	(22,117.36)	(34.59)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	0.00	275.12	500.00	224.88	44.98%
7325	0.00	0.00	800.00	800.00	100.00%
	0.00	275.12	1,300.00	1,024.88	78.84%
Legal & Professional					
7320	0.00	189.00	700.00	511.00	73.00%
7326	0.00	0.00	400.00	400.00	100.00%
	0.00	189.00	1,100.00	911.00	82.82%
Rent & Utilities					
8670	428.94	5,056.55	6,724.16	1,667.61	24.80%
	428.94	5,056.55	6,724.16	1,667.61	24.80%
	428.94	5,520.67	9,124.16	3,603.49	39.49%
Capital Outlay					
9006	0.00	0.00	24,000.00	24,000.00	100.00%
	0.00	0.00	24,000.00	24,000.00	100.00%
Debt Service					
9804	0.00	0.00	27,964.56	27,964.56	100.00%
	0.00	0.00	27,964.56	27,964.56	100.00%
Transfers					
9511	0.00	1,374.81	2,749.61	1,374.80	50.00%
	0.00	1,374.81	2,749.61	1,374.80	50.00%
	428.94	6,895.48	63,838.33	56,942.85	89.20%
Net Revenues over Expenditures	2,130.83	34,927.16	101.67	34,825.49	...253.46%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 3/1/2019 Through 3/31/2019

	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	0.00	1,083,602.00	2,062,770.00	(979,168.00)	(47.47)%
	Total Property Taxes	0.00	1,143,517.50	2,122,685.50	(979,168.00)	(46.13)%
Grant Revenue						
4955	Govt-Other St Aids & Reimbursements	0.00	2,618.40	4,000.00	(1,381.60)	(34.54)%
	Total Grant Revenue	0.00	2,618.40	4,000.00	(1,381.60)	(34.54)%
Special Taxes & Assessments						
4015	CSA 9-1 Assessments (Contract)	0.00	0.00	25,214.00	(25,214.00)	(100.00)%
4050	Special Fire Tax	15,712.88	313,502.74	561,557.00	(248,054.26)	(44.17)%
	Total Special Taxes & Assessments	15,712.88	313,502.74	586,771.00	(273,268.26)	(46.57)%
Other Revenues						
4000	Ambulance Agreement	0.00	18,760.25	67,134.00	(48,373.75)	(72.06)%
	Total Other Revenues	0.00	18,760.25	67,134.00	(48,373.75)	(72.06)%
Use of Money & Property						
4505	HO Prop Tax Relief	0.00	4,786.38	13,075.00	(8,288.62)	(63.39)%
4510	Investment Income on funds	0.00	23,006.25	25,590.00	(2,583.75)	(10.10)%
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	0.00	50,292.63	61,165.00	(10,872.37)	(17.78)%
	Total Revenues	15,712.88	1,528,691.52	2,841,755.50	(1,313,063.98)	(46.21)%
Expenditures						
Personnel						
Salaries/Wages						
8295	Resv FF-Overtime/Shift Coverage	486.21	11,710.29	22,000.00	10,289.71	46.77%
8340	Resv FF-Shift Coverage	18,203.03	89,714.95	99,000.00	9,285.05	9.38%
8345	Resv FF-Special Projects	0.00	409.18	1,600.00	1,190.82	74.43%
	Total Salaries/Wages	18,689.24	101,834.42	122,600.00	20,765.58	16.94%
Payroll Taxes & Benefits						
5021	FICA - Fire - ER	728.96	4,623.63	7,000.00	2,376.37	33.95%
5030	Life Insurance - ER	270.00	1,994.00	2,500.00	506.00	20.24%
5035	AD & D Insurance	75.00	560.00	800.00	240.00	30.00%
5051	Medicare - Reserves - ER	271.00	1,484.71	2,100.00	615.29	29.30%
5070	Retirement ER - Regular	1,394.52	12,750.68	11,000.00	(1,750.68)	(15.92)%
5120	Workers Comp Insurance - ER	0.00	3,978.72	8,000.00	4,021.28	50.27%
5124	Retirement - ER - Tier 2	599.71	5,111.74	5,000.00	(111.74)	(2.23)%
	Total Payroll Taxes & Benefits	3,339.19	30,503.48	36,400.00	5,896.52	16.20%
Employment Services						
5000	Medical Exams & Procedures	0.00	1,141.00	1,275.00	134.00	10.51%
5101	Unemp. Costs - Reserves	1,158.73	4,999.73	5,000.00	0.27	0.01%
5103	Federal Unemployment	0.00	(2,440.75)	0.00	2,440.75	0.00%
6200	Hiring, Advertising & Other Costs	0.00	20.00	20.00	0.00	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 3/1/2019 Through 3/31/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6230 Medical Exam	0.00	5,033.00	4,885.00	(148.00)	(3.03)%
Total Employment Services	<u>1,158.73</u>	<u>8,752.98</u>	<u>11,180.00</u>	<u>2,427.02</u>	<u>21.71%</u>
Total Personnel	23,187.16	141,090.88	170,180.00	29,089.12	17.09%
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	161.98	2,126.78	1,875.19	(251.59)	(13.42)%
7248 Uniform Safety Boots	<u>496.98</u>	<u>662.98</u>	<u>1,000.00</u>	<u>337.02</u>	<u>33.70%</u>
Total Clothing & Uniform	658.96	2,789.76	2,875.19	85.43	2.97%
Contract Services					
6110 IT Purchased Services	104.44	684.91	1,080.00	395.09	36.58%
7100 Copier Contract-Maint & Usage	99.74	1,292.60	1,600.00	307.40	19.21%
7202 Building Alarms & Security	0.00	245.22	475.00	229.78	48.37%
7204 Cleaning Supplies, Laundry & Towel Service	394.61	2,293.86	3,000.00	706.14	23.54%
7222 Hazardous Materials CW JPA Cost	0.00	2,000.00	2,000.00	0.00	0.00%
7500 Schedule A Charges	<u>0.00</u>	<u>1,083,602.00</u>	<u>2,192,419.00</u>	<u>1,108,817.00</u>	<u>50.58%</u>
Total Contract Services	598.79	1,090,118.59	2,200,574.00	1,110,455.41	50.46%
Equipment & Tools					
6440 Fire Personal Protection Equipment	0.00	14,861.03	14,861.03	0.00	0.00%
6460 Self-Contained Breathing Apparatus	0.00	0.00	32,500.00	32,500.00	100.00%
6610 Rescue - Extrication Equipment	0.00	0.00	1,500.00	1,500.00	100.00%
6630 Rope & Climbing Equipment	0.00	0.00	500.00	500.00	100.00%
7234 Oxygen Supplies & Cylinder Rent	0.00	212.78	350.00	137.22	39.21%
7238 Paramedic & EMT Small Tools & Supplies	734.23	13,126.36	18,623.00	5,496.64	29.52%
7242 Minor Tools, Accessories & Field Machines	0.00	74.89	250.00	175.11	70.04%
7252 Misc Hardware	<u>23.90</u>	<u>58.89</u>	<u>350.00</u>	<u>291.11</u>	<u>83.17%</u>
Total Equipment & Tools	758.13	28,333.95	68,934.03	40,600.08	58.90%
Financial Services					
7309 Late Fees	0.00	0.00	10.00	10.00	100.00%
7310 Bank Service Charges	0.00	15.00	20.00	5.00	25.00%
9154 Losses and Damages	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00%</u>
Total Financial Services	0.00	15.00	130.00	115.00	88.46%
Insurance, Licenses & Regulatory Fees					
6345 Property Taxes & Assessments Costs	0.00	5,420.66	5,420.66	0.00	0.00%
7325 Insurance	<u>0.00</u>	<u>21,231.53</u>	<u>21,232.00</u>	<u>0.47</u>	<u>0.00%</u>
Total Insurance, Licenses & Regulatory Fees	0.00	26,652.19	26,652.66	0.47	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 3/1/2019 Through 3/31/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Legal & Professional						
7320	Professional & Consulting Services	858.40	1,390.40	1,400.00	9.60	0.69%
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	858.40	1,390.40	1,825.00	434.60	23.81%
Office/Operations						
6130	Computer Hardware	245.61	419.25	1,700.00	1,280.75	75.34%
7140	General Supplies & Minor Equipment	167.41	1,412.77	1,800.00	387.23	21.51%
7160	Postage, Shipping & Mail Supplies	0.00	101.84	300.00	198.16	66.05%
7216	Fire Prevention Education Materials	0.00	602.99	1,200.00	597.01	49.75%
7226	Membership & Dues	0.00	62.10	105.00	42.90	40.86%
7230	Misc Small Parts & Supplies	195.47	296.86	300.00	3.14	1.05%
7240	Propane	30.00	141.82	100.00	(41.82)	(41.82)%
	Total Office/Operations	638.49	3,037.63	5,505.00	2,467.37	44.82%
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	415.00	500.00	85.00	17.00%
7224	Kitchen Cookware & Utensils	0.00	0.00	800.00	800.00	100.00%
	Total Other Expense	0.00	415.00	2,050.00	1,635.00	79.76%
Rent & Utilities						
6000	Cell Phones	205.70	1,542.85	2,350.00	807.15	34.35%
6025	Telephone	418.92	3,534.25	3,700.00	165.75	4.48%
8610	Electric	5.70	2,624.84	2,620.00	(4.84)	(0.18)%
8620	Gas Service	204.80	1,050.72	910.00	(140.72)	(15.46)%
8630	Trash Services	101.41	917.69	1,850.00	932.31	50.40%
8640	Water and Water Services	86.00	2,663.14	4,704.00	2,040.86	43.39%
8659	Utility Cable Charges	111.94	1,053.96	1,400.00	346.04	24.72%
8670	Street Lighting	9.41	98.73	132.00	33.27	25.20%
	Total Rent & Utilities	1,143.88	13,486.18	17,666.00	4,179.82	23.66%
Repairs & Maintenance						
6400	R & M - Air Compressors	0.00	0.00	300.00	300.00	100.00%
6405	R & M - Extinguishers	0.00	497.17	1,000.00	502.83	50.28%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	642.90	1,600.00	957.10	59.82%
6750	R & M - Minor Tools & Equipment	0.00	416.90	1,000.00	583.10	58.31%
6775	R & M -Operation/Field Equipment	434.22	1,199.22	1,215.00	15.78	1.30%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 3/1/2019 Through 3/31/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6800 R & M - Grounds & Collection Systems	1,276.47	1,467.49	1,500.00	32.51	2.17%
6900 R & M - Buildings & Structures	639.85	2,566.03	4,300.00	1,733.97	40.32%
Total Repairs & Maintenance	2,350.54	6,789.71	10,915.00	4,125.29	37.79%
Travel & Training					
6300 DMV Driv Lic Class B	0.00	0.00	100.00	100.00	100.00%
7141 CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323 Books, Publications & Subscriptions	0.00	146.58	470.00	323.42	68.81%
8405 Reserve FF Training Costs	0.00	550.00	700.00	150.00	21.43%
Total Travel & Training	0.00	696.58	1,370.00	673.42	49.15%
Total Services & Supplies	7,007.19	1,173,724.99	2,338,496.88	1,164,771.89	49.81%
Capital Outlay					
9006 Infrastructure CIP	0.00	110,872.19	44,545.30	(66,326.89)	(148.90)%
9085 Vehicle Purchase	0.00	41,225.14	80,000.00	38,774.86	48.47%
Total Capital Outlay	0.00	152,097.33	124,545.30	(27,552.03)	(22.12)%
Reserves					
9504 *Vehicle Replacement Reserve	0.00	0.00	121,644.20	121,644.20	100.00%
9572 *General Contingency (Operations) Reserve	0.00	0.00	31,941.43	31,941.43	100.00%
Total Reserves	0.00	0.00	153,585.63	153,585.63	100.00%
Transfers					
9511 Interfund Transfer Out	0.00	27,496.14	54,992.28	27,496.14	50.00%
Total Transfers	0.00	27,496.14	54,992.28	27,496.14	50.00%
Total Expenditures	30,194.35	1,494,409.34	2,841,800.09	1,347,390.75	47.41%
Net Revenues over Expenditures	(14,481.47)	34,282.18	(44.59)	34,326.77	...83.11)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
400 - 400 - Vista de Oro
From 3/1/2019 Through 3/31/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Special Taxes & Assessments					
4550	981.00	10,173.00	15,768.00	(5,595.00)	(35.48)%
	981.00	10,173.00	15,768.00	(5,595.00)	(35.48)%
	981.00	10,173.00	15,768.00	(5,595.00)	(35.48)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	0.00	18.00	500.00	482.00	96.40%
7325	0.00	0.00	500.00	500.00	100.00%
	0.00	18.00	1,000.00	982.00	98.20%
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	169.81	1,814.42	2,460.00	645.58	26.24%
	169.81	1,814.42	2,460.00	645.58	26.24%
	169.81	1,977.42	4,460.00	2,482.58	55.66%
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	1,374.81	2,749.61	1,374.80	50.00%
	0.00	1,374.81	2,749.61	1,374.80	50.00%
	169.81	3,352.23	13,921.10	10,568.87	75.92%
Net Revenues over Expenditures	811.19	6,820.77	1,846.90	4,973.87	269.31%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 3/1/2019 Through 3/31/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Property Taxes					
4035	8,185.23	67,531.10	149,788.75	(82,257.65)	(54.92)%
	8,185.23	67,531.10	149,788.75	(82,257.65)	(54.92)%
Service Charges & Fees					
4030	133,630.54	1,595,968.99	2,135,000.00	(539,031.01)	(25.25)%
4102	21,594.67	172,493.77	199,900.00	(27,406.23)	(13.71)%
4103	15,847.42	218,314.87	321,000.00	(102,685.13)	(31.99)%
4104	827.25	22,869.75	53,000.00	(30,130.25)	(56.85)%
4114	(190.00)	(1,479.75)	1,000.00	(2,479.75)	(247.97)%
4931	700.00	5,050.00	6,000.00	(950.00)	(15.83)%
4932	2,039.48	21,253.73	20,000.00	1,253.73	6.27%
4933	1,135.00	12,800.00	10,000.00	2,800.00	28.00%
4937	50.00	435.00	500.00	(65.00)	(13.00)%
	175,634.36	2,047,706.36	2,746,400.00	(698,693.64)	(25.44)%
Other Revenues					
4105	0.00	0.00	57,000.00	(57,000.00)	(100.00)%
4930	(93.94)	5,578.54	1,000.00	4,578.54	457.85%
4936	0.00	(1.00)	0.00	(1.00)	0.00%
	(93.94)	5,577.54	58,000.00	(52,422.46)	(90.38)%
Use of Money & Property					
4504	0.00	0.00	2,964.00	(2,964.00)	(100.00)%
4505	0.00	759.54	1,509.00	(749.46)	(49.67)%
4510	312.91	4,503.06	4,000.00	503.06	12.58%
	312.91	5,262.60	8,473.00	(3,210.40)	(37.89)%
	184,038.56	2,126,077.60	2,962,661.75	(836,584.15)	(28.24)%
Expenditures					
Personnel					
Salaries/Wages					
8018	1,944.44	19,520.72	25,000.00	5,479.28	21.92%
8045	0.00	204.66	4,000.00	3,795.34	94.88%
8050	90.86	2,449.99	3,680.00	1,230.01	33.42%
8051	726.88	2,596.66	5,000.00	2,403.34	48.07%
8054	48,498.77	283,843.64	356,316.15	72,472.51	20.34%
8056	0.00	460.80	1,000.00	539.20	53.92%
8060	2,434.41	11,171.57	24,150.00	12,978.43	53.74%
8063	2,356.25	14,978.51	14,700.00	(278.51)	(1.89)%
8066	4,579.04	14,958.34	11,550.00	(3,408.34)	(29.51)%
8081	722.88	22,793.09	39,900.00	17,106.91	42.87%
	61,353.53	372,977.98	485,296.15	112,318.17	23.14%
Payroll Taxes & Benefits					
5030	171.00	1,073.50	1,700.00	626.50	36.85%
5031	44.83	282.77	500.00	217.23	43.45%
5035	45.00	282.50	0.00	(282.50)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 3/1/2019 Through 3/31/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
5040	LTD Insurance	315.57	1,990.51	3,300.00	1,309.49	39.68%
5050	Medicare - ER	873.68	5,463.55	9,000.00	3,536.45	39.29%
5060	Cafeteria Plan - ER	5,901.32	48,749.11	65,000.00	16,250.89	25.00%
5070	Retirement ER - Regular	8,497.27	61,375.05	67,000.00	5,624.95	8.40%
5075	Retirees Medical - ER	137.80	1,245.79	1,620.00	374.21	23.10%
5120	Workers Comp Insurance - ER	0.00	15,767.18	15,767.18	0.00	0.00%
5124	Retirement - ER - Tier 2	696.59	4,347.71	5,970.00	1,622.29	27.17%
	Total Payroll Taxes & Benefits	16,683.06	140,577.67	169,857.18	29,279.51	17.24%
	Employment Services					
5100	Unemployment Insurance - ER	85.39	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	85.39	1,492.57	5,650.00	4,157.43	73.58%
	Total Personnel	78,121.98	515,048.22	660,803.33	145,755.11	22.06%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	1,654.87	1,990.06	2,600.00	609.94	23.46%
7248	Uniform Safety Boots	495.47	842.07	1,000.00	157.93	15.79%
	Total Clothing & Uniform	2,150.34	2,832.13	3,600.00	767.87	21.33%
	Contract Services					
6100	Labor & Support-IT Services	0.00	0.00	300.00	300.00	100.00%
6110	IT Purchased Services	256.86	2,331.78	5,400.00	3,068.22	56.82%
7250	Water Quality Testing	2,701.00	25,698.34	28,000.00	2,301.66	8.22%
7255	Security Services	153.00	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	471.63	850.00	378.37	44.51%
	Total Contract Services	3,160.48	35,787.45	43,550.00	7,762.55	17.82%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	1,617.63	1,500.00	(117.63)	(7.84)%
7242	Minor Tools, Accessories & Field Machines	128.46	3,171.46	3,500.00	328.54	9.39%
7253	Rent - Equipment	0.00	22.00	1,000.00	978.00	97.80%
7256	Meter Purchases & Replacements	7,617.86	67,275.51	75,000.00	7,724.49	10.30%
	Total Equipment & Tools	7,746.32	72,086.60	81,000.00	8,913.40	11.00%
	Financial Services					
7309	Late Fees	39.00	38.42	50.00	11.58	23.16%
7310	Bank Service Charges	0.00	13.56	0.00	(13.56)	0.00%
	Total Financial Services	39.00	51.98	50.00	(1.98)	(3.96)%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	0.00	200.00	200.00	100.00%
6340	Misc Fees	0.00	0.00	3,000.00	3,000.00	100.00%
6342	Fees - Regulatory	0.00	3,561.00	18,000.00	14,439.00	80.22%
6345	Property Taxes & Assessments Costs	0.00	3,203.78	6,300.00	3,096.22	49.15%
7325	Insurance	0.00	34,272.96	34,272.96	0.00	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 3/1/2019 Through 3/31/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Total Insurance, Licenses & Regulatory Fees	0.00	41,037.74	61,772.96	20,735.22	33.57%
Legal & Professional					
7318 Professional & Consulting BMC	0.00	26,436.69	55,746.00	29,309.31	52.58%
7320 Professional & Consulting Services	1,287.50	6,441.68	10,000.00	3,558.32	35.58%
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	1,287.50	137,722.55	182,746.00	45,023.45	24.64%
Office/Operations					
6130 Computer Hardware	14.26	14.26	1,000.00	985.74	98.57%
6140 Computer Software	53.61	7,326.15	7,500.00	173.85	2.32%
7140 General Supplies & Minor Equipment	0.00	775.65	1,000.00	224.35	22.43%
7160 Postage, Shipping & Mail Supplies	1,251.77	10,708.48	15,000.00	4,291.52	28.61%
7180 Billing Supplies, Forms & Printing	0.00	221.10	2,200.00	1,978.90	89.95%
7226 Membership & Dues	0.00	1,769.86	3,000.00	1,230.14	41.00%
7230 Misc Small Parts & Supplies	59.73	1,594.26	2,000.00	405.74	20.29%
7237 Process Control & Treatment Supplies	863.23	3,248.18	4,000.00	751.82	18.80%
7239 Water Treatment Chemicals	355.48	4,964.07	8,000.00	3,035.93	37.95%
7249 Safety Supplies	75.00	632.76	1,000.00	367.24	36.72%
Total Office/Operations	2,673.08	31,254.77	44,700.00	13,445.23	30.08%
Other Expense					
7330 Misc Operating Expenses	0.00	19.50	250.00	230.50	92.20%
7348 Water Conservation Program	559.79	2,541.70	3,000.00	458.30	15.28%
Total Other Expense	559.79	2,561.20	3,250.00	688.80	21.19%
Rent & Utilities					
6000 Cell Phones	248.80	2,252.29	3,500.00	1,247.71	35.65%
6025 Telephone	752.12	6,740.90	10,000.00	3,259.10	32.59%
7352 Rent - Offices & Other Structures	0.00	0.00	2,900.00	2,900.00	100.00%
8610 Electric	5,221.48	66,590.78	100,000.00	33,409.22	33.41%
8620 Gas Service	43.14	189.23	250.00	60.77	24.31%
8630 Trash Services	116.65	1,923.38	4,000.00	2,076.62	51.92%
8644 Disposal Services	3,727.00	25,973.50	30,000.00	4,026.50	13.42%
8670 Street Lighting	32.47	287.24	400.00	112.76	28.19%
Total Rent & Utilities	10,141.66	103,957.32	151,050.00	47,092.68	31.18%
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 3/1/2019 Through 3/31/2019

		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	263.50	887.79	750.00	(137.79)	(18.37)%
6641	R & M - Wells	0.00	570.31	1,000.00	429.69	42.97%
6750	R & M - Minor Tools & Equipment	0.00	1,835.18	2,400.00	564.82	23.53%
6800	R & M - Grounds & Collection Systems	138.24	614.37	600.00	(14.37)	(2.40)%
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	684.78	7,733.12	15,000.00	7,266.88	48.45%
	Total Repairs & Maintenance	1,086.52	15,130.75	31,200.00	16,069.25	51.50%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324	Education & Training Fees	3,472.88	5,047.38	5,900.00	852.62	14.45%
8410	Certifications	0.00	0.00	500.00	500.00	100.00%
8510	Lodging & Meals - Local	0.00	600.20	2,000.00	1,399.80	69.99%
8539	Meals	0.00	0.00	700.00	700.00	100.00%
8550	Mileage Reimbursement & Parking	0.00	98.54	700.00	601.46	85.92%
	Total Travel & Training	3,472.88	5,746.12	10,050.00	4,303.88	42.82%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	91.07	749.68	1,600.00	850.32	53.15%
7211	Misc Fuel & Diesel	64.17	1,349.20	2,300.00	950.80	41.34%
7220	Gasoline	552.63	4,416.55	5,000.00	583.45	11.67%
7228	Markings & Other Misc Services	0.00	99.67	500.00	400.33	80.07%
7232	Vehicle Repairs - Parts, Tires & Lubricants	2,024.16	3,348.37	5,000.00	1,651.63	33.03%
	Total Vehicle Maintenance & Repairs	2,732.03	9,963.47	14,400.00	4,436.53	30.81%
	Total Services & Supplies	35,049.60	458,132.08	627,368.96	169,236.88	26.98%
	Capital Outlay					
9006	Infrastructure CIP	1,458.00	94,241.00	502,524.00	408,283.00	81.25%
9059	Vehicles, Equipment, & Fixtures	0.00	32,602.28	0.00	(32,602.28)	0.00%
	Total Capital Outlay	1,458.00	126,843.28	502,524.00	375,680.72	74.76%
	Debt Service					
9022	Debt Service - Principal	0.00	160,870.79	160,871.00	0.21	0.00%
9023	Debt Service - Interest & Annual Fee	0.00	104,773.65	104,773.00	(0.65)	(0.00)%
9024	Loan Administration Fee	0.00	10,546.91	10,547.00	0.09	0.00%
	Total Debt Service	0.00	276,191.35	276,191.00	(0.35)	(0.00)%
	Reserves					
9571	*Capital Outlay Reserve	0.00	0.00	403,266.56	403,266.56	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 3/1/2019 Through 3/31/2019

	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	114,629.58	1,611,306.91	2,997,337.80	1,386,030.89	46.24%
Net Revenues over Expenditures	69,408.98	514,770.69	(34,676.05)	549,446.74	...84.51)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
600 - 600 - Wastewater
From 3/1/2019 Through 3/31/2019

	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	2,553.22	13,148.08	12,365.94	(782.14)	(6.32)%
7326	0.00	447.80	1,000.00	552.20	55.22%
	2,553.22	13,595.88	13,365.94	(229.94)	(1.72)%
Office/Operations					
7160	0.00	6.70	0.00	(6.70)	0.00%
	0.00	6.70	0.00	(6.70)	0.00%
	2,553.22	13,992.10	13,667.43	(324.67)	(2.38)%
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%
	2,553.22	15,366.91	16,417.04	1,050.13	6.40%
Net Revenues over Expenditures	(2,553.22)	9,633.09	27,829.36	(18,196.27)	(65.39)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
602 - Wastewater Fiduciary Fund
From 3/1/2019 Through 3/31/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Special Taxes & Assessments					
4061	(12,263,408.73)	(903,168.09)	0.00	(903,168.09)	0.00%
	Assessments-2002 WW Bond				
	Total Special Taxes & Assessments	(903,168.09)	0.00	(903,168.09)	0.00%
Other Revenues					
4928	0.00	15.00	0.00	15.00	0.00%
	Lien Fees Recoveries				
	Total Other Revenues	15.00	0.00	15.00	0.00%
Use of Money & Property					
4510	1,945.29	26,947.75	0.00	26,947.75	0.00%
	Investment Income on funds				
	Total Use of Money & Property	26,947.75	0.00	26,947.75	0.00%
	Total Revenues	(876,205.34)	0.00	(876,205.34)	0.00%
Expenditures					
Services & Supplies					
Financial Services					
7310	0.00	50.00	0.00	(50.00)	0.00%
	Bank Service Charges				
8951	0.00	200,929.43	0.00	(200,929.43)	0.00%
	Costs of Issuance				
	Total Financial Services	200,979.43	0.00	(200,979.43)	0.00%
	Total Services & Supplies	200,979.43	0.00	(200,979.43)	0.00%
	Total Expenditures	200,979.43	0.00	(200,979.43)	0.00%
	Net Revenues over Expenditures	(1,077,184.77)	0.00	(1,077,184.77)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
800 - 800 - Drainage
From 3/1/2019 Through 3/31/2019

	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	29,957.75	29,957.75	0.00	0.00%
4035	Property Taxes	813.90	15,543.58	24,015.00	(8,471.42)	(35.28)%
	Total Property Taxes	813.90	45,501.33	53,972.75	(8,471.42)	(15.70)%
Special Taxes & Assessments						
4400	Drainage Assessments	3,753.00	64,782.00	95,440.00	(30,658.00)	(32.12)%
	Total Special Taxes & Assessments	3,753.00	64,782.00	95,440.00	(30,658.00)	(32.12)%
Other Revenues						
4935	Sale-Specs/Plans & Non_Capital Items	7.65	243.29	0.00	243.29	0.00%
	Total Other Revenues	7.65	243.29	0.00	243.29	0.00%
Use of Money & Property						
4505	HO Prop Tax Relief	0.00	75.54	152.00	(76.46)	(50.30)%
4510	Investment Income on funds	0.00	(1.20)	300.00	(301.20)	(100.40)%
	Total Use of Money & Property	0.00	74.34	452.00	(377.66)	(83.55)%
	Total Revenues	4,574.55	110,600.96	149,864.75	(39,263.79)	(26.20)%
Expenditures						
Personnel						
Salaries/Wages						
8045	Overtime Pay	0.00	0.00	200.00	200.00	100.00%
8054	Salaries & Wages - Regular	0.00	8,879.20	16,000.00	7,120.80	44.51%
	Total Salaries/Wages	0.00	8,879.20	16,200.00	7,320.80	45.19%
	Total Personnel	0.00	8,879.20	16,200.00	7,320.80	45.19%
Services & Supplies						
Equipment & Tools						
6390	Equipment	0.00	0.00	300.00	300.00	100.00%
7242	Minor Tools, Accessories & Field Machines	0.00	227.22	300.00	72.78	24.26%
	Total Equipment & Tools	0.00	227.22	600.00	372.78	62.13%
Insurance, Licenses & Regulatory Fees						
6342	Fees - Regulatory	0.00	5,692.00	6,000.00	308.00	5.13%
6345	Property Taxes & Assessments Costs	0.00	108.56	200.00	91.44	45.72%
7325	Insurance	0.00	(131.40)	1,500.00	1,631.40	108.76%
	Total Insurance, Licenses & Regulatory Fees	0.00	5,669.16	7,700.00	2,030.84	26.37%
Legal & Professional						
7320	Professional & Consulting Services	0.00	366.25	2,000.00	1,633.75	81.69%
7326	Legal Services	0.00	35.00	500.00	465.00	93.00%
	Total Legal & Professional	0.00	401.25	2,500.00	2,098.75	83.95%
Office/Operations						
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 3/1/2019 Through 3/31/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
7226	Membership & Dues	0.00	0.00	200.00	200.00	100.00%
7230	Misc Small Parts & Supplies	0.00	271.71	500.00	228.29	45.66%
7249	Safety Supplies	0.00	0.00	100.00	100.00	100.00%
	Total Office/Operations	0.00	281.33	850.00	568.67	66.90%
	Other Expense					
7346	Promotional Expenses - Event	0.00	250.00	300.00	50.00	16.67%
	Total Other Expense	0.00	250.00	300.00	50.00	16.67%
	Rent & Utilities					
6000	Cell Phones	139.20	1,249.83	1,700.00	450.17	26.48%
6025	Telephone	20.95	186.78	250.00	63.22	25.29%
8610	Electric	140.05	1,307.73	2,200.00	892.27	40.56%
8670	Street Lighting	69.59	662.15	1,000.00	337.85	33.78%
	Total Rent & Utilities	369.79	3,406.49	5,150.00	1,743.51	33.85%
	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	573.09	1,000.00	426.91	42.69%
6750	R & M - Minor Tools & Equipment	0.00	425.12	500.00	74.88	14.98%
6800	R & M - Grounds & Collection Systems	35.37	67.53	1,000.00	932.47	93.25%
6900	R & M - Buildings & Structures	0.00	432.27	1,500.00	1,067.73	71.18%
	Total Repairs & Maintenance	35.37	1,534.69	4,050.00	2,515.31	62.11%
	Travel & Training					
7324	Education & Training Fees	0.00	0.00	2,200.00	2,200.00	100.00%
8410	Certifications	0.00	0.00	100.00	100.00	100.00%
8475	Training Materials	0.00	0.00	250.00	250.00	100.00%
8510	Lodging & Meals - Local	0.00	0.00	500.00	500.00	100.00%
8539	Meals	0.00	0.00	100.00	100.00	100.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	300.00	300.00	100.00%
	Total Travel & Training	0.00	0.00	3,450.00	3,450.00	100.00%
	Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	16.04	323.68	550.00	226.32	41.15%
7220	Gasoline	138.16	1,104.13	1,000.00	(104.13)	(10.41)%
	Total Vehicle Maintenance & Repairs	154.20	1,427.81	1,550.00	122.19	7.88%
	Total Services & Supplies	559.36	13,197.95	26,150.00	12,952.05	49.53%
	Capital Outlay					
9006	Infrastructure CIP	23,375.92	77,203.60	110,000.00	32,796.40	29.81%
	Total Capital Outlay	23,375.92	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	23,935.28	104,779.98	163,348.46	58,568.48	35.85%
	Net Revenues over Expenditures	(19,360.73)	5,820.98	(13,483.71)	19,304.69	(143.17)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
900 - 900 - Parks & Recreation
From 3/1/2019 Through 3/31/2019

	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 3/31/2019

		Current Period Balance
		<u> </u>
ASSETS		
CURRENT ASSETS		
Cash in Bank		
Change Fund	0999	400.00
Petty Cash	1000	500.00
LAIF Investments	1011	647,089.92
General Checking Account	1012	1,701,003.42
Payroll Account (contra to 2998)	1013	11,210.98
Rabobank-Bankruptcy Disbursement Reserve	1017	102,793.69
Fire Reserves Account	1031	1,662,753.48
US Bank - WW Bond Prepayment	1070	2,211.29
US Bond - WW Bond Cost of Issuance	1071	14,690.36
US Bank - WW Bond Redemption (New)	1072	352,408.93
US Bank - WW Bond Reserve (New)	1073	566,366.25
US Bank- WW Bond Redemption Fund	1077	606.74
US Bank - WW Bond Reserve Fund	1078	<u>626.23</u>
Total Cash in Bank		5,062,661.29
Investments		
Inv: Pacific Premier	0333	52,501.00
Rabo Bank -Investments	0334	<u>1,969,505.66</u>
Total Investments		2,022,006.66
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	163,137.08
Unbilled A/R	1085	<u>256,826.53</u>
Total Accounts Receivable		419,963.61
Accrued Inventory On Hand		
Inventory	1100	<u>56,390.89</u>
Total Accrued Inventory On Hand		56,390.89
Total CURRENT ASSETS		7,919,960.69
FIXED ASSETS		
Land		
Land and Land Rights	1720	<u>555,803.09</u>
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	592,410.70
Accum Depreciation-Building, Structures & Improvements	1851	<u>(5,000.00)</u>
Total Building		587,410.70
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	1,969,584.73
Acc Depreciation-Equipment,Vehicles & Systems	1853	<u>(451,489.15)</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 3/31/2019

		Current Period Balance
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		185,121.06
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		900.00
Other Assets		
Def Outflow	1991	243,346.00
Deferred Outflow - OPEB	1992	1,553.00
Amount to be Provided for Internal Loans	1997	1,517.00
Amount to be Provided - Other LT	1998	26,653.43
Oblig-Comp Leave		
Total Other Assets		<u>273,069.43</u>
Total ASSETS		<u><u>16,108,279.57</u></u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	42,550.30
AP Other- Adjment to 2000, AP Control Acct	2010	(413.88)
State Use Tax	2043	<u>(336.00)</u>
Total Accounts Payable		41,800.42
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	46.16
CA Income Tax Withholding	2011	3,082.42
SDI Payable Employee (EE Only)	2012	195.51
Retirement-ER-Regular Contrib	2014	(0.01)
SLOCEA Dues Payable	2016	(25.17)
Employee Contributions to 457 PLAN	2021	1,400.15
AFLAC Voluntary Insurance-Employee	2022	(335.64)
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	232.23
CALPERS Retirement Tier 2- ER- Liab	2044	(2,903.11)

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 3/31/2019

		Current Period Balance
Other Pension Oblig Liab (OPEB) ARC	2045	272,406.00
Retirement Contribution Safety-Fire-EE	2046	(3.53)
Life Insurance Liab-Employer	2201	(1,797.40)
Medicare Tax Liab-Employee	2202	(1,173.66)
Medical Plan Liab- Employee	2203	243.22
Vision Plan Liab- Employee	2204	405.64
Dental Plan Ins Payable- Employee	2205	919.51
Retirement Contrib Liab-Employee	2206	28.88
Insurance- AD & D	2211	(309.92)
Insurance-Work Injury (WI)	2212	(346.75)
Insurance- LT Disability	2213	(759.76)
Survivor Premiums-PERS	2214	1.99
Payroll Clearing Account	2999	<u>7,945.64</u>
Total Current Payroll Liabilities		357,070.18
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		657,095.19
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	578,846.00
Def Inflow	2216	24,890.00
Loan Payable to Agency Fund	2495	222,333.96
Restricted Park and Rec	3090	291,655.59
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	947,225.07
General Contingency Reserve	3111	561,015.70
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	1,944,128.17
Water Stabilization Reserve	3163	158,456.00
Info Tech Reserve	3164	28,741.40
Basin Management Reserve	3165	50,031.00
Water Conservation Reserve	3167	59,288.00
Reserve - Internal Loans	3193	<u>1,517.00</u>
Total Other Liabilities		<u>4,908,461.89</u>
Total Other Liabilities		4,908,461.89
Long Term Debt		
Note Payable - Long Term		
Note Payable - State CIEDB-LTD	2101	3,354,765.87
Internal Loan Due Water-500	2491	125,087.28

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 3/31/2019

		Current Period Balance
Total Note Payable - Long Term		<u>3,479,853.15</u>
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		
Property Tax Revenue from Water	4034	89,873.25
Other		<u>2,878,747.00</u>
Total Revenues		2,968,620.25
Expenditures		(3,602,587.51)
Equity		
Septic System Decommission Reserve	3109	8,000.00
Prepaid Assessment Reserve	3159	150,160.27
Fire Mitigation Fund	3161	238,397.60
Fund Balance	3200	6,178,804.86
Bankruptcy Fund Balance	3203	58,710.96
GFAG- Net Investment in Assets	3300	671,156.09
GFAG- Accumulated Depreciation	3301	1,756,878.01
GFAG- Governmental Depreciation Expense	3302	(83,603.02)
Investment in N/A-Costs	3310	<u>(1,326,346.05)</u>
Total Equity		<u>7,652,158.72</u>
Total Equity		<u>7,018,191.46</u>
Total LIABILITIES & EQUITY		<u><u>16,108,279.57</u></u>

FIRE RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 3/31/2019

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

WATER RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT
 Balance Sheet
 As of 3/31/2019

		Current Period Balance
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Trust Liability		
Water Quality Trust Reserve	3050	
500 - Water	500	91,517.27
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>2,164,415.81</u>

DRAINAGE RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 3/31/2019

		Current Period Balance
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 3/31/2019

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



PACIFIC PREMIER BANK

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

STATEMENT OF ACCOUNT ACTIVITY

866-353-1476
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00008874-0017747-0001-0001-TIMR8006410329193895

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 03/29/19

EM

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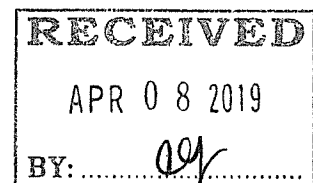
EXECUTIVE 250 CHECKING

Acct

Summary of Activity Since Your Last Statement

Table with 3 columns: Description, Date, Amount. Rows include Beginning Balance (3/01/19, 3,241.19), Deposits / Misc Credits (0, .00), Withdrawals / Misc Debits (0, .00), ** Ending Balance (3/31/19, 3,241.19**), Service Charge (.00), and Average Collected Balance (3,241).

Table with 7 columns: CD Amount, Issued, Matures, Next Int, Rate, YTD Int, Term. Row 1: 53,223.99, 4/18/13, 4/18/19, 4/18/19, 1.8300, 239.44, 12 MO



00008874-0017747-0001-0001-TIMR8006410329193895

