



June 28, 2018

TO: LOCSD Board of Directors
FROM: Adrienne Geidel at Robert Stilts, District Bookkeeper
SUBJECT: **Agenda Item 11D – 7/5/2018 Board Meeting**
Receive Financial Report for the Period Ending May 31, 2018

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

The attached are the Statement of Revenues and Expenditures, Balance Sheet, and Water Reserve and Fire Reserve balances as of May 31, 2018.

STAFF RECOMMENDATION

This item will be approved along with the Consent Calendar unless it is pulled by a Director for separate consideration. If so, staff recommends that the Board adopt the following motion:

Motion: I move that the Board receive and file the financials for the period ending May 31, 2018.

Attachments

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

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Los Osos, CA 93402

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www.lososocsd.org

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
Revenues						
Service Charges & Fees						
4005	Copying Costs	0.00	17.00	0.00	17.00	0.00%
	Total Service Charges & Fees	0.00	17.00	0.00	17.00	0.00%
Use of Money & Property						
4510	Investment Income on funds	0.00	3,357.63	0.00	3,357.63	0.00%
	Total Use of Money & Property	0.00	3,357.63	0.00	3,357.63	0.00%
	Total Revenues	0.00	3,374.63	0.00	3,374.63	0.00%
Expenditures						
Personnel						
Salaries/Wages						
7322	Director's Compensation	1,000.00	12,100.00	12,000.00	(100.00)	(0.83)%
8018	Holiday Pay	0.00	2,982.96	6,000.00	3,017.04	50.28%
8045	Overtime Pay	742.47	6,321.01	6,200.00	(121.01)	(1.95)%
8051	Floating Holiday Pay	0.00	605.28	510.00	(95.28)	(18.68)%
8054	Salaries & Wages - Regular	7,810.45	76,632.34	86,434.00	9,801.66	11.34%
8056	Retroactive Pay	0.00	621.71	0.00	(621.71)	0.00%
8060	Sick Leave Pay	103.49	1,905.16	2,200.00	294.84	13.40%
8081	Vacation Pay	0.00	1,990.35	1,800.00	(190.35)	(10.57)%
	Total Salaries/Wages	9,656.41	103,158.81	115,144.00	11,985.19	10.41%
Payroll Taxes & Benefits						
5020	FICA - ER	62.00	700.60	1,700.00	999.40	58.79%
5030	Life Insurance - ER	50.50	248.69	300.00	51.31	17.10%
5031	Disability Insurance	13.56	58.56	50.00	(8.56)	(17.12)%
5035	AD & D Insurance	5.00	5.00	0.00	(5.00)	0.00%
5040	LTD Insurance	102.03	711.78	515.00	(196.78)	(38.21)%
5050	Medicare - ER	146.24	1,497.58	1,843.00	345.42	18.74%
5060	Cafeteria Plan - ER	1,218.75	8,656.25	8,000.00	(656.25)	(8.20)%
5070	Retirement ER - Regular	1,770.82	16,104.07	12,700.00	(3,404.07)	(26.80)%
5071	Retirement ER - Addl Pick-up	25.42	571.79	750.00	178.21	23.76%
5075	Retirees Medical - ER	276.08	2,955.49	1,900.00	(1,055.49)	(55.55)%
5120	Workers Comp Insurance - ER	506.63	969.91	4,675.00	3,705.09	79.25%
5124	Retirement - ER - Tier 2	50.70	102.32	0.00	(102.32)	0.00%
	Total Payroll Taxes & Benefits	4,227.73	32,582.04	32,433.00	(149.04)	(0.46)%
Employment Services						
5100	Unemployment Insurance - ER	206.45	2,800.51	3,000.00	199.49	6.65%
6200	Hiring, Advertising & Other Costs	0.00	99.50	500.00	400.50	80.10%
6230	Medical Exam	0.00	180.00	125.00	(55.00)	(44.00)%
	Total Employment Services	206.45	3,080.01	3,625.00	544.99	15.03%
	Total Personnel	14,090.59	138,820.86	151,202.00	12,381.14	8.19%
Services & Supplies						
Clothing & Uniform						
7246	Uniform & Gear	68.25	161.88	0.00	(161.88)	0.00%
	Total Clothing & Uniform	68.25	161.88	0.00	(161.88)	0.00%
Contract Services						
6100	Labor & Support-IT Services	4,824.59	7,620.47	6,500.00	(1,120.47)	(17.24)%
6110	IT Purchased Services	1,803.00	20,192.06	21,500.00	1,307.94	6.08%
7100	Copier Contract-Maint & Usage	530.08	5,997.17	7,500.00	1,502.83	20.04%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
7255	Security Services	58.91	527.38	913.00	385.62	42.24%
7321	Janitorial Cleaning & Supplies	289.15	2,785.85	4,000.00	1,214.15	30.35%
7342	Public Meeting Recordings	1,125.00	12,375.00	13,500.00	1,125.00	8.33%
	Total Contract Services	8,630.73	49,497.93	53,913.00	4,415.07	8.19%
	Financial Services					
7309	Late Fees	0.00	23.72	100.00	76.28	76.28%
7310	Bank Service Charges	120.44	2,698.36	3,000.00	301.64	10.05%
	Total Financial Services	120.44	2,722.08	3,100.00	377.92	12.19%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	140.06	100.00	(40.06)	(40.06)%
6341	LAFCO Fees	0.00	17,212.31	21,642.00	4,429.69	20.47%
7325	Insurance	0.00	9,254.00	9,254.00	0.00	0.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	26,606.37	30,996.00	4,389.63	14.16%
	Legal & Professional					
7303	Professional Services - GM	8,010.50	91,600.50	78,000.00	(13,600.50)	(17.44)%
7304	Professional Services - ACCTG	5,000.00	44,712.50	48,000.00	3,287.50	6.85%
7305	Auditing Services	0.00	18,010.00	22,000.00	3,990.00	18.14%
7320	Professional & Consulting Services	38.00	4,356.18	36,960.00	32,603.82	88.21%
7326	Legal Services	3,202.50	34,210.75	50,000.00	15,789.25	31.58%
7340	Legal Notifications & Mandated Advertising	261.36	353.32	2,000.00	1,646.68	82.33%
	Total Legal & Professional	16,512.36	193,243.25	236,960.00	43,716.75	18.45%
	Office/Operations					
6121	IT-Supplies & Miscellaneous	0.00	155.67	500.00	344.33	68.87%
6130	Computer Hardware	0.00	1,351.86	1,351.86	0.00	0.00%
7140	General Supplies & Minor Equipment	631.81	4,498.66	5,000.00	501.34	10.03%
7160	Postage, Shipping & Mail Supplies	10.00	2,528.89	4,068.14	1,539.25	37.84%
7226	Membership & Dues	0.00	6,458.00	6,500.00	42.00	0.65%
7230	Misc Small Parts & Supplies	0.00	5.69	0.00	(5.69)	0.00%
	Total Office/Operations	641.81	14,998.77	17,420.00	2,421.23	13.90%
	Other Expense					
7330	Misc Operating Expenses	0.00	137.19	100.00	(37.19)	(37.19)%
8735	Misc Department Admin	0.00	60.35	200.00	139.65	69.83%
	Total Other Expense	0.00	197.54	300.00	102.46	34.15%
	Rent & Utilities					
6025	Telephone	465.97	3,138.83	3,000.00	(138.83)	(4.63)%
7350	Rent - Meetings	0.00	0.00	500.00	500.00	100.00%
7352	Rent - Offices & Other Structures	2,900.00	31,900.00	33,179.00	1,279.00	3.85%
8610	Electric	82.79	2,865.69	3,500.00	634.31	18.12%
8620	Gas Service	29.07	399.75	500.00	100.25	20.05%
	Total Rent & Utilities	3,477.83	38,304.27	40,679.00	2,374.73	5.84%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	64.16	110.00	45.84	41.67%
	Total Repairs & Maintenance	0.00	64.16	110.00	45.84	41.67%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	12.99	300.00	287.01	95.67%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
7324 Education & Training Fees	0.00	642.25	1,300.00	657.75	50.60%
8510 Lodging & Meals - Local	0.00	15.00	0.00	(15.00)	0.00%
8539 Meals	111.59	1,230.64	2,700.00	1,469.36	54.42%
8541 Meals- Local Area - DIR	0.00	0.00	100.00	100.00	100.00%
8550 Mileage Reimbursement & Parking	0.00	348.57	650.00	301.43	46.37%
Total Travel & Training	<u>111.59</u>	<u>2,249.45</u>	<u>5,050.00</u>	<u>2,800.55</u>	<u>55.46%</u>
Total Services & Supplies	29,563.01	328,045.70	388,528.00	60,482.30	15.57%
Allocation of Administrative Costs					
8152 ADP Fees	<u>18.24</u>	<u>691.58</u>	<u>0.00</u>	<u>(691.58)</u>	<u>0.00%</u>
Total Allocation of Administrative Costs	18.24	691.58	0.00	(691.58)	0.00%
Transfers					
9410 Transfer In	<u>0.00</u>	<u>(252,154.03)</u>	<u>0.00</u>	<u>252,154.03</u>	<u>0.00%</u>
Total Transfers	<u>0.00</u>	<u>(252,154.03)</u>	<u>0.00</u>	<u>252,154.03</u>	<u>0.00%</u>
Total Expenditures	<u>43,671.84</u>	<u>215,404.11</u>	<u>539,730.00</u>	<u>324,325.89</u>	<u>60.09%</u>
Net Revenues over Expenditures	<u>(43,671.84)</u>	<u>(212,029.48)</u>	<u>(539,730.00)</u>	<u>327,700.52</u>	<u>(60.72)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
200 - 200 - Bayridge
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Property Taxes					
4035	2,570.23	8,613.82	8,696.00	(82.18)	(0.95)%
	2,570.23	8,613.82	8,696.00	(82.18)	(0.95)%
Special Taxes & Assessments					
4550	16,353.00	54,456.00	54,831.00	(375.00)	(0.68)%
	16,353.00	54,456.00	54,831.00	(375.00)	(0.68)%
Use of Money & Property					
4505	20.00	48.57	70.00	(21.43)	(30.61)%
4510	(0.27)	(1.16)	0.00	(1.16)	0.00%
	19.73	47.41	70.00	(22.59)	(32.27)%
	18,942.96	63,117.23	63,597.00	(479.77)	(0.75)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6342	0.00	0.00	1,500.00	1,500.00	100.00%
6345	130.70	401.50	500.00	98.50	19.70%
7325	0.00	800.00	800.00	0.00	0.00%
	130.70	1,201.50	2,800.00	1,598.50	57.09%
Legal & Professional					
7320	0.00	1,008.00	1,108.00	100.00	9.03%
7326	0.00	462.75	500.00	37.25	7.45%
	0.00	1,470.75	1,608.00	137.25	8.54%
Rent & Utilities					
8670	518.68	5,883.59	5,380.00	(503.59)	(9.36)%
	518.68	5,883.59	5,380.00	(503.59)	(9.36)%
Repairs & Maintenance					
6800	0.00	6,324.00	6,324.00	0.00	0.00%
	0.00	6,324.00	6,324.00	0.00	0.00%
	649.38	14,879.84	16,112.00	1,232.16	7.65%
Debt Service					
9804	0.00	0.00	27,964.56	27,964.56	100.00%
	0.00	0.00	27,964.56	27,964.56	100.00%
Transfers					
9511	0.00	1,260.77	0.00	(1,260.77)	0.00%
	0.00	1,260.77	0.00	(1,260.77)	0.00%
	649.38	16,140.61	44,076.56	27,935.95	63.38%
Net Revenues over Expenditures	18,293.58	46,976.62	19,520.44	27,456.18	140.65%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
Revenues						
Property Taxes						
4034	Property Tax Revenue from Water	57,214.50	57,214.50	0.00	57,214.50	0.00%
4035	Property Taxes	0.00	1,069,447.00	2,001,166.00	(931,719.00)	(46.56)%
	Total Property Taxes	57,214.50	1,126,661.50	2,001,166.00	(874,504.50)	(43.70)%
Grant Revenue						
4955	Govt-Other St Aids & Reimbursements	0.00	8,862.26	0.00	8,862.26	0.00%
	Total Grant Revenue	0.00	8,862.26	0.00	8,862.26	0.00%
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	(763.02)	440,286.07	543,882.00	(103,595.93)	(19.05)%
	Total Special Taxes & Assessments	(763.02)	440,286.07	569,096.00	(128,809.93)	(22.63)%
Other Revenues						
4000	Ambulance Agreement	0.00	52,868.94	67,134.00	(14,265.06)	(21.25)%
4055	Mutual Aid Reimbursement	0.00	0.00	2,000.00	(2,000.00)	(100.00)%
4655	Donations	0.00	35,463.04	34,763.00	700.04	2.01%
	Total Other Revenues	0.00	88,331.98	103,897.00	(15,565.02)	(14.98)%
Use of Money & Property						
4505	HO Prop Tax Relief	0.00	2,665.37	13,141.00	(10,475.63)	(79.72)%
4510	Investment Income on funds	89.67	1,416.96	1,000.00	416.96	41.70%
	Total Use of Money & Property	89.67	4,082.33	14,141.00	(10,058.67)	(71.13)%
	Total Revenues	56,541.15	1,668,224.14	2,688,300.00	(1,020,075.86)	(37.95)%
Expenditures						
Personnel						
Salaries/Wages						
8290	Resv FF-OT Em Res Off Duty	0.00	397.63	1,600.00	1,202.37	75.15%
8295	Resv FF-Overtime/Shift Coverage	2,110.63	20,221.08	22,050.00	1,828.92	8.29%
8310	Resv FF-Emerg Resp-Off Duty	188.32	1,776.45	2,660.00	883.55	33.22%
8340	Resv FF-Shift Coverage	6,806.96	80,071.59	82,000.00	1,928.41	2.35%
8345	Resv FF-Special Projects	411.29	3,373.16	5,550.00	2,176.84	39.22%
8355	Resv FF- Training & Drills	425.90	9,626.52	4,724.00	(4,902.52)	(103.78)%
8360	Resv FF-Weed Abatement	891.32	985.82	1,205.00	219.18	18.19%
	Total Salaries/Wages	10,834.42	116,452.25	119,789.00	3,336.75	2.79%
Payroll Taxes & Benefits						
5021	FICA - Fire - ER	548.43	6,048.87	7,000.00	951.13	13.59%
5030	Life Insurance - ER	136.00	1,500.00	2,500.00	1,000.00	40.00%
5035	AD & D Insurance	42.50	475.00	850.00	375.00	44.12%
5051	Medicare - Reserves - ER	157.10	1,694.29	2,000.00	305.71	15.29%
5070	Retirement ER - Regular	895.53	10,086.41	11,000.00	913.59	8.31%
5120	Workers Comp Insurance - ER	4,890.36	9,454.44	4,570.00	(4,884.44)	(106.88)%
5124	Retirement - ER - Tier 2	145.05	2,115.99	1,550.00	(565.99)	(36.52)%
	Total Payroll Taxes & Benefits	6,814.97	31,375.00	29,470.00	(1,905.00)	(6.46)%
Employment Services						
5000	Medical Exams & Procedures	870.00	1,384.00	2,550.00	1,166.00	45.73%
5101	Unemp. Costs - Reserves	464.39	8,491.84	7,000.00	(1,491.84)	(21.31)%
6230	Medical Exam	0.00	4,251.00	3,800.00	(451.00)	(11.87)%
	Total Employment Services	1,334.39	14,126.84	13,350.00	(776.84)	(5.82)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Total Personnel	18,983.78	161,954.09	162,609.00	654.91	0.40%
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	0.00	678.06	1,130.00	451.94	39.99%
7248 Uniform Safety Boots	0.00	0.00	400.00	400.00	100.00%
Total Clothing & Uniform	0.00	678.06	1,530.00	851.94	55.68%
Contract Services					
6110 IT Purchased Services	108.79	1,117.62	1,080.00	(37.62)	(3.48)%
7100 Copier Contract-Maint & Usage	93.31	1,377.27	1,600.00	222.73	13.92%
7202 Building Alarms & Security	0.00	353.70	465.00	111.30	23.94%
7204 Cleaning Supplies, Laundry & Towel Service	0.00	3,429.01	3,700.00	270.99	7.32%
7222 Hazardous Materials CW JPA Cost	0.00	2,000.00	2,000.00	0.00	0.00%
7500 Schedule A Charges	29,826.90	1,099,273.90	2,164,208.00	1,064,934.10	49.21%
Total Contract Services	30,029.00	1,107,551.50	2,173,053.00	1,065,501.50	49.03%
Equipment & Tools					
6440 Fire Personal Protection Equipment	0.00	5,506.50	6,500.00	993.50	15.28%
6460 Self-Contained Breathing Apparatus	0.00	0.00	32,500.00	32,500.00	100.00%
7234 Oxygen Supplies & Cylinder Rent	0.00	0.00	350.00	350.00	100.00%
7238 Paramedic & EMT Small Tools & Supplies	1,257.79	50,669.21	52,000.00	1,330.79	2.56%
7242 Minor Tools, Accessories & Field Machines	0.00	178.39	250.00	71.61	28.64%
7252 Misc Hardware	336.39	36,184.59	36,263.00	78.41	0.22%
Total Equipment & Tools	1,594.18	92,538.69	127,863.00	35,324.31	27.63%
Financial Services					
7309 Late Fees	0.00	18.53	6.15	(12.38)	(201.30)%
7310 Bank Service Charges	0.00	0.00	20.00	20.00	100.00%
9154 Losses and Damages	0.00	345.08	345.08	0.00	0.00%
Total Financial Services	0.00	363.61	371.23	7.62	2.05%
Insurance, Licenses & Regulatory Fees					
6345 Property Taxes & Assessments Costs	0.00	3,898.08	3,898.08	0.00	0.00%
7325 Insurance	0.00	20,400.04	20,400.04	0.00	0.00%
Total Insurance, Licenses & Regulatory Fees	0.00	24,298.12	24,298.12	0.00	0.00%
Legal & Professional					
7320 Professional & Consulting Services	0.00	1,750.00	1,700.00	(50.00)	(2.94)%
7326 Legal Services	0.00	358.75	1,000.00	641.25	64.13%
7340 Legal Notifications & Mandated Advertising	0.00	60.00	80.00	20.00	25.00%
Total Legal & Professional	0.00	2,168.75	2,780.00	611.25	21.99%
Office/Operations					
6130 Computer Hardware	1,232.11	1,401.53	1,770.00	368.47	20.82%
7140 General Supplies & Minor Equipment	0.00	1,806.14	1,800.00	(6.14)	(0.34)%
7160 Postage, Shipping & Mail Supplies	0.00	188.75	200.00	11.25	5.63%
7216 Fire Prevention Education Materials	0.00	1,283.98	1,200.00	(83.98)	(7.00)%
7226 Membership & Dues	0.00	75.00	75.00	0.00	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
7230	Misc Small Parts & Supplies	0.00	4,229.79	4,530.00	300.21	6.63%
7240	Propane	0.00	100.00	100.00	0.00	0.00%
	Total Office/Operations	1,232.11	9,085.19	9,675.00	589.81	6.10%
	Other Expense					
7201	White Goods & Accessories - bedding, towels	0.00	0.00	300.00	300.00	100.00%
7209	District Operating Center Expense	0.00	0.00	450.00	450.00	100.00%
7218	Cooking Products - Food, Drinks & Staples	0.00	159.85	300.00	140.15	46.72%
7224	Kitchen Cookware & Utensils	613.01	698.80	737.77	38.97	5.28%
7330	Misc Operating Expenses	0.00	351.80	0.00	(351.80)	0.00%
7345	Outreach- Program Give-away Items	2,121.41	2,898.61	2,900.00	1.39	0.05%
	Total Other Expense	2,734.42	4,109.06	4,687.77	578.71	12.35%
	Rent & Utilities					
6000	Cell Phones	167.19	1,498.67	1,550.00	51.33	3.31%
6025	Telephone	362.72	3,816.47	2,600.00	(1,216.47)	(46.79)%
8610	Electric	2.77	991.72	990.00	(1.72)	(0.17)%
8620	Gas Service	58.76	823.38	1,100.00	276.62	25.15%
8630	Trash Services	101.41	1,131.03	1,850.00	718.97	38.86%
8640	Water and Water Services	83.00	3,737.90	4,704.00	966.10	20.54%
8659	Utility Cable Charges	89.98	968.12	1,020.00	51.88	5.09%
8670	Street Lighting	0.00	111.69	132.00	20.31	15.39%
	Total Rent & Utilities	865.83	13,078.98	13,946.00	867.02	6.22%
	Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	297.77	500.00	202.23	40.45%
6405	R & M - Extinguishers	105.76	489.58	784.00	294.42	37.55%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	1,751.67	1,600.00	(151.67)	(9.48)%
6750	R & M - Minor Tools & Equipment	167.96	685.35	1,000.00	314.65	31.47%
6775	R & M -Operation/Field Equipment	0.00	765.00	1,300.00	535.00	41.15%
6800	R & M - Grounds & Collection Systems	0.00	239.75	450.00	210.25	46.72%
6900	R & M - Buildings & Structures	0.00	2,787.37	3,036.00	248.63	8.19%
	Total Repairs & Maintenance	273.72	7,016.49	8,670.00	1,653.51	19.07%
	Travel & Training					
6300	DMV Driv Lic Class B	0.00	0.00	100.00	100.00	100.00%
7141	CERT Training Supplies	98.41	98.41	100.00	1.59	1.59%
7323	Books, Publications & Subscriptions	0.00	234.23	468.00	233.77	49.95%
8405	Reserve FF Training Costs	0.00	460.00	1,000.00	540.00	54.00%
	Total Travel & Training	98.41	792.64	1,668.00	875.36	52.48%
	Total Services & Supplies	36,827.67	1,261,681.09	2,368,542.12	1,106,861.03	46.73%
	Allocation of Administrative Costs					
8152	ADP Fees	47.52	1,101.65	1,000.00	(101.65)	(10.16)%
	Total Allocation of Administrative Costs	47.52	1,101.65	1,000.00	(101.65)	(10.16)%
	Capital Outlay					
9006	Infrastructure CIP	0.00	17,925.70	26,780.88	8,855.18	33.07%
9085	Vehicle Purchase	46.94	173,859.57	155,500.00	(18,359.57)	(11.81)%
	Total Capital Outlay	46.94	191,785.27	182,280.88	(9,504.39)	(5.21)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
Reserves						
9008	Fire Mitigation Expenses	0.00	0.00	25,000.00	25,000.00	100.00%
9504	*Vehicle Replacement Reserve	0.00	0.00	93,402.00	93,402.00	100.00%
9572	*General Contingency (Operations) Reserve	0.00	0.00	10,000.00	10,000.00	100.00%
	Total Reserves	0.00	0.00	128,402.00	128,402.00	100.00%
Transfers						
9511	Interfund Transfer Out	0.00	25,215.40	0.00	(25,215.40)	0.00%
	Total Transfers	0.00	25,215.40	0.00	(25,215.40)	0.00%
	Total Expenditures	55,905.91	1,641,737.50	2,842,834.00	1,201,096.50	42.25%
	Net Revenues over Expenditures	635.24	26,486.64	(154,534.00)	181,020.64	(117.14)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
400 - 400 - Vista de Oro
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Special Taxes & Assessments					
4550	4,941.00	15,659.00	15,768.00	(109.00)	(0.69)%
	4,941.00	15,659.00	15,768.00	(109.00)	(0.69)%
	4,941.00	15,659.00	15,768.00	(109.00)	(0.69)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6342	0.00	0.00	1,500.00	1,500.00	100.00%
6345	0.00	18.00	500.00	482.00	96.40%
7325	0.00	500.00	500.00	0.00	0.00%
	0.00	518.00	2,500.00	1,982.00	79.28%
Legal & Professional					
7320	0.00	700.00	700.00	0.00	0.00%
7326	0.00	165.25	300.00	134.75	44.92%
	0.00	865.25	1,000.00	134.75	13.48%
Rent & Utilities					
8670	205.43	2,328.09	2,300.00	(28.09)	(1.22)%
	205.43	2,328.09	2,300.00	(28.09)	(1.22)%
Repairs & Maintenance					
6800	0.00	2,262.60	0.00	(2,262.60)	0.00%
	0.00	2,262.60	0.00	(2,262.60)	0.00%
	205.43	5,973.94	5,800.00	(173.94)	(3.00)%
Transfers					
9511	0.00	1,260.77	0.00	(1,260.77)	0.00%
	0.00	1,260.77	0.00	(1,260.77)	0.00%
	205.43	7,234.71	5,800.00	(1,434.71)	(24.74)%
Net Revenues over Expenditures	4,735.57	8,424.29	9,968.00	(1,543.71)	(15.49)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Property Taxes					
4035	10,995.23	170,932.44	171,643.50	(711.06)	(0.41)%
	10,995.23	170,932.44	171,643.50	(711.06)	(0.41)%
Service Charges & Fees					
4030	130,558.51	1,751,300.36	1,906,000.00	(154,699.64)	(8.12)%
4102	22,028.85	183,085.82	178,000.00	5,085.82	2.86%
4103	17,712.08	274,006.92	236,000.00	38,006.92	16.10%
4104	2,867.25	46,148.87	3,000.00	43,148.87	1,438.30%
4114	(150.00)	(1,375.00)	2,084.00	(3,459.00)	(165.98)%
4931	700.00	7,350.00	7,000.00	350.00	5.00%
4932	2,576.60	26,873.79	23,000.00	3,873.79	16.84%
4933	1,260.00	12,410.00	16,000.00	(3,590.00)	(22.44)%
4937	75.00	695.00	500.00	195.00	39.00%
	177,628.29	2,300,495.76	2,371,584.00	(71,088.24)	(3.00)%
Other Revenues					
4105	0.00	0.00	107,000.00	(107,000.00)	(100.00)%
4925	0.00	3,790.78	3,790.78	0.00	0.00%
4930	264.56	4,090.86	15,000.00	(10,909.14)	(72.73)%
4936	(1.00)	(2.00)	0.00	(2.00)	0.00%
	263.56	7,879.64	125,790.78	(117,911.14)	(93.74)%
Use of Money & Property					
4504	0.00	0.00	2,964.00	(2,964.00)	(100.00)%
4505	528.22	1,282.82	2,100.00	(817.18)	(38.91)%
4510	584.74	5,129.54	1,500.00	3,629.54	241.97%
	1,112.96	6,412.36	6,564.00	(151.64)	(2.31)%
	190,000.04	2,485,720.20	2,675,582.28	(189,862.08)	(7.10)%
Expenditures					
Personnel					
Salaries/Wages					
8018	0.00	17,100.48	20,000.00	2,899.52	14.50%
8045	0.00	3,736.64	4,000.00	263.36	6.58%
8050	0.00	1,471.18	1,000.00	(471.18)	(47.12)%
8051	0.00	3,651.55	16,000.00	12,348.45	77.18%
8054	33,986.85	297,700.88	339,348.71	41,647.83	12.27%
8056	404.02	3,127.30	2,723.28	(404.02)	(14.84)%
8060	1,450.09	16,259.62	23,000.00	6,740.38	29.31%
8063	1,322.75	15,217.82	14,000.00	(1,217.82)	(8.70)%
8066	1,497.73	13,660.69	11,000.00	(2,660.69)	(24.19)%
8081	713.32	22,654.00	38,000.00	15,346.00	40.38%
	39,374.76	394,580.16	469,071.99	74,491.83	15.88%
Payroll Taxes & Benefits					
5030	271.50	1,894.50	1,500.00	(394.50)	(26.30)%
5031	66.16	401.16	500.00	98.84	19.77%
5035	30.00	30.00	0.00	(30.00)	0.00%
5040	491.40	3,231.59	3,000.00	(231.59)	(7.72)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 5/1/2018 Through 5/31/2018

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
5050	Medicare - ER	569.91	5,907.07	6,000.00	92.93	1.55%
5060	Cafeteria Plan - ER	5,456.25	54,226.35	66,000.00	11,773.65	17.84%
5070	Retirement ER - Regular	5,980.60	60,303.14	60,000.00	(303.14)	(0.51)%
5071	Retirement ER - Addl Pick-up	106.42	2,568.65	2,200.00	(368.65)	(16.76)%
5075	Retirees Medical - ER	148.39	1,457.30	1,000.00	(457.30)	(45.73)%
5120	Workers Comp Insurance - ER	17,554.66	33,409.06	15,968.01	(17,441.05)	(109.22)%
5124	Retirement - ER - Tier 2	391.11	3,787.54	0.00	(3,787.54)	0.00%
	Total Payroll Taxes & Benefits	31,066.40	167,216.36	156,168.01	(11,048.35)	(7.07)%
	Employment Services					
5100	Unemployment Insurance - ER	139.34	5,573.69	5,000.00	(573.69)	(11.47)%
6230	Medical Exam	0.00	2,675.00	2,675.00	0.00	0.00%
	Total Employment Services	139.34	8,248.69	7,675.00	(573.69)	(7.47)%
	Total Personnel	70,580.50	570,045.21	632,915.00	62,869.79	9.93%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	58.50	1,242.27	2,600.00	1,357.73	52.22%
7248	Uniform Safety Boots	0.00	655.89	1,000.00	344.11	34.41%
	Total Clothing & Uniform	58.50	1,898.16	3,600.00	1,701.84	47.27%
	Contract Services					
6100	Labor & Support-IT Services	0.00	0.00	300.00	300.00	100.00%
6110	IT Purchased Services	1,040.44	5,027.53	5,000.00	(27.53)	(0.55)%
7250	Water Quality Testing	3,173.00	24,134.32	28,000.00	3,865.68	13.81%
7255	Security Services	445.56	994.12	7,100.00	6,105.88	86.00%
7301	Contract Maint Services	0.00	0.00	1,500.00	1,500.00	100.00%
7321	Janitorial Cleaning & Supplies	104.33	857.40	850.00	(7.40)	(0.87)%
	Total Contract Services	4,763.33	31,013.37	42,750.00	11,736.63	27.45%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	430.02	260.00	(170.02)	(65.39)%
7242	Minor Tools, Accessories & Field Machines	0.00	2,418.40	2,500.00	81.60	3.26%
7252	Misc Hardware	0.00	54.00	0.00	(54.00)	0.00%
7253	Rent - Equipment	0.00	0.00	1,000.00	1,000.00	100.00%
7256	Meter Purchases & Replacements	134.00	29,119.32	30,000.00	880.68	2.94%
	Total Equipment & Tools	134.00	32,021.74	33,760.00	1,738.26	5.15%
	Financial Services					
7309	Late Fees	3.59	58.75	0.00	(58.75)	0.00%
	Total Financial Services	3.59	58.75	0.00	(58.75)	0.00%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	0.00	200.00	200.00	100.00%
6340	Misc Fees	0.00	579.33	3,000.00	2,420.67	80.69%
6342	Fees - Regulatory	0.00	5,138.71	27,000.00	21,861.29	80.97%
6345	Property Taxes & Assessments Costs	3,467.01	6,511.79	6,300.00	(211.79)	(3.36)%
7325	Insurance	0.00	31,581.00	31,581.00	0.00	0.00%
	Total Insurance, Licenses & Regulatory Fees	3,467.01	43,810.83	68,081.00	24,270.17	35.65%
	Legal & Professional					
7318	Professional & Consulting BMC	7,733.62	44,824.95	61,370.00	16,545.05	26.96%
7320	Professional & Consulting Services	733.00	20,086.58	40,000.00	19,913.42	49.78%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 5/1/2018 Through 5/31/2018

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
7326	Legal Services	752.50	9,660.00	8,000.00	(1,660.00)	(20.75)%
7336	Legal Services- ISJ	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Legal & Professional	9,219.12	74,571.53	110,370.00	35,798.47	32.43%
	Office/Operations					
6130	Computer Hardware	0.00	126.25	3,000.00	2,873.75	95.79%
6140	Computer Software	0.00	1,463.88	2,000.00	536.12	26.81%
7140	General Supplies & Minor Equipment	15.50	379.67	3,000.00	2,620.33	87.34%
7160	Postage, Shipping & Mail Supplies	1,372.66	13,453.55	14,500.00	1,046.45	7.22%
7180	Billing Supplies, Forms & Printing	0.00	879.78	2,000.00	1,120.22	56.01%
7226	Membership & Dues	0.00	1,579.88	3,000.00	1,420.12	47.34%
7230	Misc Small Parts & Supplies	0.00	997.60	800.00	(197.60)	(24.70)%
7237	Process Control & Treatment Supplies	240.43	3,522.03	4,000.00	477.97	11.95%
7239	Water Treatment Chemicals	0.00	5,722.14	6,600.00	877.86	13.30%
7249	Safety Supplies	169.41	1,062.37	3,000.00	1,937.63	64.59%
	Total Office/Operations	1,798.00	29,187.15	41,900.00	12,712.85	30.34%
	Other Expense					
7330	Misc Operating Expenses	0.00	480.54	250.00	(230.54)	(92.22)%
7348	Water Conservation Program	0.00	1,409.46	3,000.00	1,590.54	53.02%
	Total Other Expense	0.00	1,890.00	3,250.00	1,360.00	41.85%
	Rent & Utilities					
6000	Cell Phones	248.24	2,519.76	3,260.00	740.24	22.71%
6025	Telephone	456.47	7,299.45	8,400.00	1,100.55	13.10%
7352	Rent - Offices & Other Structures	0.00	0.00	2,900.00	2,900.00	100.00%
8610	Electric	7,505.22	88,378.94	84,000.00	(4,378.94)	(5.21)%
8620	Gas Service	0.00	188.27	250.00	61.73	24.69%
8630	Trash Services	116.65	2,104.84	4,000.00	1,895.16	47.38%
8644	Disposal Services	1,568.00	33,291.00	28,500.00	(4,791.00)	(16.81)%
8670	Street Lighting	31.66	349.08	350.00	0.92	0.26%
	Total Rent & Utilities	9,926.24	134,131.34	131,660.00	(2,471.34)	(1.88)%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	336.63	350.00	13.37	3.82%
6422	R & M - Hydrants	125.06	125.06	350.00	224.94	64.27%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	313.03	500.00	186.97	37.39%
6641	R & M - Wells	21.43	643.15	800.00	156.85	19.61%
6750	R & M - Minor Tools & Equipment	120.03	1,663.56	1,700.00	36.44	2.14%
6775	R & M -Operation/Field Equipment	0.00	59.45	100.00	40.55	40.55%
6800	R & M - Grounds & Collection Systems	0.00	73.84	1,000.00	926.16	92.62%
6830	Paving & Concrete	3,280.00	7,579.44	8,000.00	420.56	5.26%
6900	R & M - Buildings & Structures	0.00	425.74	1,500.00	1,074.26	71.62%
7241	R & M - Water Distribution System	1,607.33	10,082.88	15,000.00	4,917.12	32.78%
	Total Repairs & Maintenance	5,153.85	21,302.78	29,300.00	7,997.22	27.29%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324	Education & Training Fees	1,745.00	7,453.33	8,324.00	870.67	10.46%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
8410	Certifications	90.00	290.00	400.00	110.00	27.50%
8510	Lodging & Meals - Local	0.00	365.07	2,000.00	1,634.93	81.75%
8539	Meals	0.00	195.00	700.00	505.00	72.14%
8550	Mileage Reimbursement & Parking	0.00	607.41	700.00	92.59	13.23%
	Total Travel & Training	1,835.00	8,910.81	12,374.00	3,463.19	27.99%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	21.44	186.77	780.00	593.23	76.06%
7211	Misc Fuel & Diesel	196.94	2,081.77	2,200.00	118.23	5.37%
7220	Gasoline	442.57	4,201.45	4,000.00	(201.45)	(5.04)%
7228	Markings & Other Misc Services	0.00	110.42	350.00	239.58	68.45%
7232	Vehicle Repairs - Parts, Tires & Lubricants	0.00	5,295.35	5,000.00	(295.35)	(5.91)%
	Total Vehicle Maintenance & Repairs	660.95	11,875.76	12,330.00	454.24	3.68%
	Total Services & Supplies	37,019.59	390,672.22	489,375.00	98,702.78	20.17%
	Allocation of Administrative Costs					
8152	ADP Fees	47.52	684.51	800.00	115.49	14.44%
	Total Allocation of Administrative Costs	47.52	684.51	800.00	115.49	14.44%
	Capital Outlay					
9006	Infrastructure CIP	2,023.00	49,709.90	380,000.00	330,290.10	86.92%
	Total Capital Outlay	2,023.00	49,709.90	380,000.00	330,290.10	86.92%
	Debt Service					
9022	Debt Service - Principal	0.00	156,109.45	156,109.00	(0.45)	(0.00)%
9023	Debt Service - Interest & Annual Fee	0.00	109,607.84	109,607.00	(0.84)	(0.00)%
9024	Loan Administration Fee	0.00	11,015.00	11,015.00	0.00	0.00%
	Total Debt Service	0.00	276,732.29	276,731.00	(1.29)	(0.00)%
	Reserves					
9571	*Capital Outlay Reserve	0.00	0.00	500,000.00	500,000.00	100.00%
9572	*General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
9988	*Water Rate Stabilization Reserve	0.00	0.00	32,000.00	32,000.00	100.00%
	Total Reserves	0.00	0.00	589,000.00	589,000.00	100.00%
	Transfers					
9511	Interfund Transfer Out	0.00	215,591.70	0.00	(215,591.70)	0.00%
	Total Transfers	0.00	215,591.70	0.00	(215,591.70)	0.00%
	Total Expenditures	109,670.61	1,503,435.83	2,368,821.00	865,385.17	36.53%
	Net Revenues over Expenditures	80,329.43	982,284.37	306,761.28	675,523.09	220.21%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
600 - 600 - Wastewater
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Service Charges & Fees					
4062	0.00	19,267.00	44,267.00	(25,000.00)	(56.48)%
	0.00	19,267.00	44,267.00	(25,000.00)	(56.48)%
Other Revenues					
4928	40.00	40.00	0.00	40.00	0.00%
	40.00	40.00	0.00	40.00	0.00%
	40.00	19,307.00	44,267.00	(24,960.00)	(56.39)%
Expenditures					
Services & Supplies					
Financial Services					
7310	0.00	20.00	20.00	0.00	0.00%
	0.00	20.00	20.00	0.00	0.00%
Insurance, Licenses & Regulatory Fees					
6345	0.00	269.28	134.64	(134.64)	(100.00)%
	0.00	269.28	134.64	(134.64)	(100.00)%
Legal & Professional					
7320	220.00	11,126.37	11,564.00	437.63	3.78%
7326	0.00	353.60	1,000.00	646.40	64.64%
	220.00	11,479.97	12,564.00	1,084.03	8.63%
Office/Operations					
7160	54.99	108.81	0.00	(108.81)	0.00%
	54.99	108.81	0.00	(108.81)	0.00%
	274.99	11,878.06	12,718.64	840.58	6.61%
Debt Service					
9805	0.00	0.00	25,000.00	25,000.00	100.00%
	0.00	0.00	25,000.00	25,000.00	100.00%
Transfers					
9511	0.00	1,260.77	0.00	(1,260.77)	0.00%
	0.00	1,260.77	0.00	(1,260.77)	0.00%
	274.99	13,138.83	37,718.64	24,579.81	65.17%
	(234.99)	6,168.17	6,548.36	(380.19)	(5.81)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
602 - Wastewater Fiduciary Fund
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Property Taxes					
4035	0.00	(232.72)	0.00	(232.72)	0.00%
	0.00	(232.72)	0.00	(232.72)	0.00%
Special Taxes & Assessments					
4061	117,976.35	(97,763.63)	0.00	(97,763.63)	0.00%
	117,976.35	(97,763.63)	0.00	(97,763.63)	0.00%
Other Revenues					
4928	0.00	(9.00)	0.00	(9.00)	0.00%
	0.00	(9.00)	0.00	(9.00)	0.00%
Use of Money & Property					
4510	1,314.01	8,178.02	0.00	8,178.02	0.00%
	1,314.01	8,178.02	0.00	8,178.02	0.00%
	119,290.36	(89,827.33)	0.00	(89,827.33)	0.00%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6343	0.00	1.49	0.00	(1.49)	0.00%
	0.00	1.49	0.00	(1.49)	0.00%
	0.00	1.49	0.00	(1.49)	0.00%
	0.00	1.49	0.00	(1.49)	0.00%
	119,290.36	(89,828.82)	0.00	(89,828.82)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
800 - 800 - Drainage
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Property Taxes					
4035	6,780.37	22,825.96	22,746.00	79.96	0.35%
	6,780.37	22,825.96	22,746.00	79.96	0.35%
Special Taxes & Assessments					
4400	25,058.00	93,181.00	95,440.00	(2,259.00)	(2.37)%
	25,058.00	93,181.00	95,440.00	(2,259.00)	(2.37)%
Other Revenues					
4935	0.00	717.00	0.00	717.00	0.00%
	0.00	717.00	0.00	717.00	0.00%
Use of Money & Property					
4505	53.37	129.61	149.00	(19.39)	(13.01)%
4510	22.16	382.98	0.00	382.98	0.00%
	75.53	512.59	149.00	363.59	244.02%
	31,913.90	117,236.55	118,335.00	(1,098.45)	(0.93)%
Expenditures					
Personnel					
Salaries/Wages					
8045	0.00	0.00	200.00	200.00	100.00%
8054	0.00	15,695.15	22,810.00	7,114.85	31.19%
	0.00	15,695.15	23,010.00	7,314.85	31.79%
	0.00	15,695.15	23,010.00	7,314.85	31.79%
Services & Supplies					
Equipment & Tools					
6390	0.00	216.69	500.00	283.31	56.66%
7242	0.00	38.59	200.00	161.41	80.70%
	0.00	255.28	700.00	444.72	63.53%
Financial Services					
7309	0.00	0.50	0.00	(0.50)	0.00%
	0.00	0.50	0.00	(0.50)	0.00%
Insurance, Licenses & Regulatory Fees					
6342	0.00	1.68	7,000.00	6,998.32	99.98%
6345	348.04	454.44	200.00	(254.44)	(127.22)%
7325	0.00	3,100.00	3,500.00	400.00	11.43%
	348.04	3,556.12	10,700.00	7,143.88	66.77%
Legal & Professional					
7320	0.00	1,115.00	1,000.00	(115.00)	(11.50)%
7326	0.00	315.00	500.00	185.00	37.00%
	0.00	1,430.00	1,500.00	70.00	4.67%
Office/Operations					
7140	11.97	22.67	50.00	27.33	54.66%
7226	0.00	165.00	200.00	35.00	17.50%
7230	0.00	484.75	500.00	15.25	3.05%
7249	0.00	13.49	200.00	186.51	93.25%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
800 - 800 - Drainage
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Total Office/Operations	11.97	685.91	950.00	264.09	27.80%
Other Expense					
7330 Misc Operating Expenses	0.00	45.99	0.00	(45.99)	0.00%
7346 Promotional Expenses - Event	0.00	250.00	250.00	0.00	0.00%
Total Other Expense	0.00	295.99	250.00	(45.99)	(18.40)%
Rent & Utilities					
6000 Cell Phones	138.82	1,426.48	1,250.00	(176.48)	(14.12)%
6025 Telephone	20.34	222.06	200.00	(22.06)	(11.03)%
8610 Electric	127.56	1,741.45	1,500.00	(241.45)	(16.10)%
8670 Street Lighting	73.79	834.53	850.00	15.47	1.82%
Total Rent & Utilities	360.51	4,224.52	3,800.00	(424.52)	(11.17)%
Repairs & Maintenance					
6640 R & M - Equip & Other Non-Structural Fixed Assets	0.00	463.26	1,000.00	536.74	53.67%
6750 R & M - Minor Tools & Equipment	0.00	57.89	500.00	442.11	88.42%
6800 R & M - Grounds & Collection Systems	0.00	2,046.05	2,000.00	(46.05)	(2.30)%
6900 R & M - Buildings & Structures	0.00	155.48	200.00	44.52	22.26%
Total Repairs & Maintenance	0.00	2,722.68	3,700.00	977.32	26.41%
Travel & Training					
7324 Education & Training Fees	0.00	1,591.67	4,000.00	2,408.33	60.21%
8410 Certifications	0.00	0.00	100.00	100.00	100.00%
8475 Training Materials	0.00	0.00	500.00	500.00	100.00%
8510 Lodging & Meals - Local	0.00	0.00	1,000.00	1,000.00	100.00%
8539 Meals	0.00	0.00	100.00	100.00	100.00%
8550 Mileage Reimbursement & Parking	0.00	0.00	300.00	300.00	100.00%
Total Travel & Training	0.00	1,591.67	6,000.00	4,408.33	73.47%
Vehicle Maintenance & Repairs					
7211 Misc Fuel & Diesel	49.24	451.82	550.00	98.18	17.85%
7220 Gasoline	110.64	1,037.36	800.00	(237.36)	(29.67)%
Total Vehicle Maintenance & Repairs	159.88	1,489.18	1,350.00	(139.18)	(10.31)%
Total Services & Supplies	880.40	16,251.85	28,950.00	12,698.15	43.86%
Capital Outlay					
9006 Infrastructure CIP	0.00	87,330.88	86,000.00	(1,330.88)	(1.55)%
Total Capital Outlay	0.00	87,330.88	86,000.00	(1,330.88)	(1.55)%
Transfers					
9511 Interfund Transfer Out	0.00	5,043.08	0.00	(5,043.08)	0.00%
Total Transfers	0.00	5,043.08	0.00	(5,043.08)	0.00%
Total Expenditures	880.40	124,320.96	137,960.00	13,639.04	9.89%
Net Revenues over Expenditures	31,033.50	(7,084.41)	(19,625.00)	12,540.59	(63.90)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
900 - 900 - Parks & Recreation
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Use of Money & Property					
4510	0.00	2,355.30	900.00	1,455.30	161.70%
	0.00	2,355.30	900.00	1,455.30	161.70%
	0.00	2,355.30	900.00	1,455.30	161.70%
Expenditures					
Services & Supplies					
Legal & Professional					
7320	0.00	0.00	1,500.00	1,500.00	100.00%
7326	280.00	875.00	2,500.00	1,625.00	65.00%
	280.00	875.00	4,000.00	3,125.00	78.13%
Office/Operations					
7140	0.00	0.00	100.00	100.00	100.00%
	0.00	0.00	100.00	100.00	100.00%
	280.00	875.00	4,100.00	3,225.00	78.66%
Transfers					
9511	0.00	2,521.54	0.00	(2,521.54)	0.00%
	0.00	2,521.54	0.00	(2,521.54)	0.00%
	280.00	3,396.54	4,100.00	703.46	17.16%
Net Revenues over Expenditures	(280.00)	(1,041.24)	(3,200.00)	2,158.76	(67.46)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 5/31/2018

		Current Period Balance
ASSETS		
CURRENT ASSETS		
Cash in Bank		
Change Fund	0999	400.00
Petty Cash	1000	500.00
LAIF Investments	1011	647,089.92
General Checking Account	1012	2,821,745.36
Payroll Account (contra to 2998)	1013	(520.01)
Rabobank-Bankruptcy Disbursement Reserve	1017	102,793.69
US Bank- WW Bond Redemption Fund	1077	423,509.40
US Bank - WW Bond Reserve Fund	1078	<u>1,282,811.83</u>
Total Cash in Bank		5,278,330.19
Investments		
Inv: Pacific Premier	0333	52,325.26
Rabo Bank -Investments	0334	<u>2,072,938.07</u>
Total Investments		2,125,263.33
Due From Others		
Loan Receivable From District	1160	247,333.96
Due From Bayridge	1420	125,000.00
Due From Vista De Oro	1440	<u>31,517.00</u>
Total Due From Others		403,850.96
Held Deposits		
Held Deposits	1030	<u>10,000.00</u>
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	189,446.96
Unbilled A/R	1085	<u>207,505.95</u>
Total Accounts Receivable		396,952.91
Accrued Inventory On Hand		
Inventory	1100	<u>54,194.36</u>
Total Accrued Inventory On Hand		54,194.36
Total CURRENT ASSETS		<u>8,268,591.75</u>
FIXED ASSETS		
Land		
Land and Land Rights	1720	<u>555,803.09</u>
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	592,410.70
Accum Depreciation-Building, Structures & Improvements	1851	(5,000.00)
Total Building		<u>587,410.70</u>
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	1,960,549.73
Acc Depreciation-Equipment, Vehicles & Systems	1853	(424,190.84)
Total Plant & Equipment		<u>1,536,358.89</u>
Construction in Progress		
Construction In Progress	1850	<u>138,872.75</u>
Total Construction in Progress		138,872.75
Infrastructure		

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 5/31/2018

		Current Period Balance
Infrastructures	1730	9,689,057.94
Accum Depeciation-Infrastructures	1852	<u>(4,398,393.04)</u>
Total Infrastructure		<u>5,290,664.90</u>
Total FIXED ASSETS		8,109,110.33
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	<u>900.00</u>
Total Cash Suspense		<u>900.00</u>
Total OTHER ASSETS		900.00
Other Assets		
Def Outflow	1991	192,162.00
Amount to be Provided for Internal Loans	1997	1,517.00
Amount to be Provided - Other LT	1998	15,597.10
Oblig-Comp Leave		
Total Other Assets		<u>209,276.10</u>
Total ASSETS		<u><u>16,587,878.18</u></u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	70,989.27
AP Other- Adjment to 2000, AP Control Acct	2010	<u>(413.88)</u>
Total Accounts Payable		70,575.39
Current Payroll Liabilities		
Fed Income Tax Withholding	2001	(403.02)
FICA Employee Payable	2002	(55.78)
FICA Employer Payable	2003	254.77
CA Income Tax Withholding	2011	2,463.86
SDI Payable Employee (EE Only)	2012	(7.54)
Retirement-ER-Regular Contrib	2014	703.50
SLOCEA Dues Payable	2016	(156.34)
AFLAC Voluntary Insurance-Employee	2022	(282.48)
Workers Comp Ins Liab-Employer	2023	950.04
Accrued Life/Disability Medical Exp	2026	(228.58)
Retirement Addl Pick-up Liab-Employer	2027	130.81
Unemployment Ins Liab-Employer (ER only)	2028	(513.79)
Medicare Liab- Employer	2029	228.47
Other Deposits	2038	(152.64)
Accrued Compensated Absences	2040	11,524.75
Long-term Compensated Absences	2041	34,574.29
CALPERS Retirement Tier 2- EE- Liab	2042	106.14
CALPERS Retirement Tier 2- ER- Liab	2044	(195.14)
Other Pension Oblig Liab (OPEB) ARC	2045	49,290.00
Retirement Conbtribution Safety-Fire-EE	2046	(3.53)
Life Insurance Liab-Employer	2201	133.00
Medicare Tax Liab-Employee	2202	429.67
Medical Plan Liab- Employee	2203	(1,476.80)
Vision Plan Liab- Employee	2204	(184.78)
Dental Plan Ins Payable- Employee	2205	824.72
Retirement Contrib Liab-Employee	2206	23.66
Insurance- AD & D	2211	(247.50)
Insurance-Work Injury (WI)	2212	(181.60)

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 5/31/2018

		Current Period Balance
Insurance- LT Disability	2213	244.28
Survivor Premiums-PERS	2214	3.35
Payroll Clearing Account	2999	<u>(235.45)</u>
Total Current Payroll Liabilities		97,560.34
Deposits Held for Water Customers		
Will Serve Deposits	2036	750.00
Other		<u>2,400.00</u>
Total Deposits Held for Water Customers		3,150.00
Due to Others		
Due To Administration	2410	<u>1,517.00</u>
Total Due to Others		1,517.00
Current Portion Long Term Debt		
Current portion-Long Term Debt	2102	<u>156,109.44</u>
Total Current Portion Long Term Debt		156,109.44
Trust Liability		
Trust Funds- Low Income Savings	2513	1,169.32
Trust-Delinquencies from Tax Liens	2514	1,184.36
Water Quality Trust Reserve	3050	<u>91,517.27</u>
Total Trust Liability		<u>93,870.95</u>
Total CURRENT LIABILITIES		422,783.12
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	550,658.00
Def Inflow	2216	19,325.00
Loan Payable to Agency Fund	2495	247,333.96
Restricted Park and Rec	3090	305,813.55
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	775,749.82
General Contingency Reserve	3111	494,015.70
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	1,476,562.69
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>4,207,826.12</u>
Total Other Liabilities		4,207,826.12
Long Term Debt		
Note Payable - Long Term		
Note Payable - State CIEDB-LTD	2101	3,515,636.88
Internal Loan Due Water-500	2491	<u>155,000.00</u>
Total Note Payable - Long Term		3,670,636.88
Accrued Interest Payable		
Accrued Interest Payable	2110	<u>46,661.78</u>
Total Accrued Interest Payable		<u>46,661.78</u>
Total Long Term Debt		3,717,298.66
Equity		
Revenues		
Property Tax Revenue from Water	4034	57,214.50
Other		4,227,952.22

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 5/31/2018

		Current Period Balance
Total Revenues		<u>4,285,166.72</u>
Expenditures		<u>(3,524,810.58)</u>
Equity		
Septic System Decommision Reserve	3109	8,000.00
Prepaid Assessment Reserve	3159	106,768.92
Fire Mitigation Fund	3161	256,525.80
Fund Balance	3200	6,031,523.43
Bankruptcy Fund Balance	3203	58,710.96
GFAG- Net Investment in Assets	3300	671,156.09
GFAG- Accumulated Depreciation	3301	1,756,878.01
GFAG- Governmental Depreciation Expense	3302	(83,603.02)
Investment in N/A-Costs	3310	<u>(1,326,346.05)</u>
Total Equity		<u>7,479,614.14</u>
Total Equity		<u>8,239,970.28</u>
Total LIABILITIES & EQUITY		<u><u>16,587,878.18</u></u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 5/31/2018

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	
301 - Fire	301	663,707.82
General Contingency Reserve	3111	
301 - Fire	301	83,676.00
Public Facilities Fees Reserve	3115	
301 - Fire	301	40,334.00
Capital Outlay Reserve	3160	
301 - Fire	301	<u>567,211.00</u>
Total Other Liabilities		<u>1,354,928.82</u>
Total Other Liabilities		1,354,928.82
Equity		
Equity		
Fire Mitigation Fund	3161	
301 - Fire	301	<u>153,577.09</u>
Total Equity		<u>153,577.09</u>
Total Equity		<u>153,577.09</u>
Total LIABILITIES & EQUITY		<u><u>1,508,505.91</u></u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 5/31/2018

		Current Period Balance
		<u> </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	112,042.00
General Contingency Reserve	3111	
500 - Water	500	357,183.00
Capital Outlay Reserve	3160	
500 - Water	500	714,296.29
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>1,451,296.29</u>
Total Other Liabilities		<u>1,451,296.29</u>
Total LIABILITIES & EQUITY		<u><u>1,542,813.56</u></u>