



March 27, 2020

TO: LOCSO Board of Directors
FROM: Adrienne Geidel at Robert Stilts, District Bookkeeper
Ron Munds, General Manager
SUBJECT: **Agenda Item 7D – 04/02/2020 Board Meeting**
Receive Financial Report for the Period Ending February 29, 2020

President
Charles L. Cesena

Vice President
Christine M. Womack

Directors
Matthew D. Fourcroy
Vicki L. Milledge
Marshall E. Ochylski

General Manager
Ron Munds

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
George Huang

DESCRIPTION

The attached are the Statement of Revenues and Expenditures and Balance Sheets for February 2020.

STAFF RECOMMENDATION

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

Motion: I move that the Board receive and file the financials for the period ending February 29, 2020.

DISCUSSION

GENERAL

Attachment

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

Offices:
2122 9th Street, Suite 102
Los Osos, CA 93402

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

www.losososcsd.org

THE *Community*
FOUNDATION
SAN LUIS OBISPO COUNTY



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CHIEF EXECUTIVE OFFICER

Heidi McPherson

February 28, 2020

Mr. Ron Munds
Los Osos Community Services District Community Fund
2122 9th Street, Suite 106
Los Osos, CA 93412

Dear Mr. Munds:

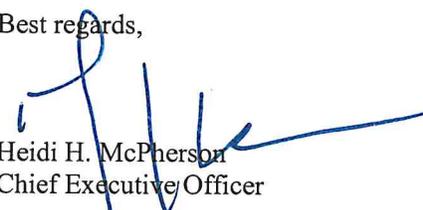
We hope 2020 is off to a good start for you. Enclosed please find the end of the year statement for the **Los Osos Community Services District Community Fund**. This statement reflects the activity in the fund from January 1 to December 31, 2019. Activity includes contributions made to the fund, grants distributed from the fund, fund performance, and Foundation fees incurred.

The Community Foundation works closely with our institutional investment advisors and Investment Committee members to manage a portfolio that will create healthy returns while maintaining a position of risk aversion. We are pleased to report that The Community Foundation's endowment earned nearly 20%.

In 2019, the Foundation entered its third decade. It has been an honor to work with so many wonderful founders, board members, donors, grantees, and community partners. This past year, we awarded over 614 grants totaling approximately \$2.8 million which includes 69 new scholarship awards totaling over \$270,000. We now look to 2020 and beyond. We seek to serve all the communities of San Luis Obispo County with dedication and thoughtfulness and the hope that we can help increase the beneficial work of all our nonprofit partners.

We sincerely appreciate your continued trust in us and our unique partnership and commitment to addressing the needs of our community members. Please don't hesitate to contact Cassandra Wagner, Director of Grants and Programs at cassandra@cfsloco.org if you have any questions concerning the enclosed fund statement.

Best regards,


Heidi H. McPherson
Chief Executive Officer

cc: Cassandra Wagner
Director of Grants and Programs

Enclosure





December 31, 2019
Los Osos Community Services District Community Fund

Statement of Fund Activity

	Semi-Annual	Year To Date
Beginning Fund Balance	109,015.64	119,015.64
<u>Plus:</u>		
Gifts	0.00	0.00
Dividends and Interest	0.00	0.00
Realized Gains/Losses	0.00	0.00
Unrealized Gains/Losses	0.00	0.00
Other Income	0.00	0.00
	0.00	0.00
Total Revenue	0.00	0.00
<u>Less:</u>		
Grants	0.00	10,000.00
Administrative Fees	0.00	0.00
Investment Management Fees	0.00	0.00
Other Expenses	0.00	0.00
	0.00	0.00
Total Expenses	0.00	10,000.00
Ending Fund Balance	109,015.64	109,015.64



**Los Osos Community Services District Community Fund
For the Period Ending December 31, 2019**

No Contributions This Period. \$0.00

Grants Listing:

Grantee	Date	Amount
Los Osos Community Services District	05/08/2019	10,000.00
*** Total Grants:		10,000.00

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 2/1/2020 Through 2/29/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remain... - Revised	
Revenues						
Service Charges & Fees						
4005	Copying Costs	0.00	2.00	20.00	(18.00)	(90.00)%
	Total Service Charges & Fees	0.00	2.00	20.00	(18.00)	(90.00)%
	Total Revenues	0.00	2.00	20.00	(18.00)	(90.00)%
Expenditures						
Personnel						
Salaries/Wages						
7322	Director's Compensation	0.00	3,917.30	15,000.00	11,082.70	73.88%
8018	Holiday Pay	1,036.80	9,225.44	11,000.00	1,774.56	16.13%
8045	Overtime Pay	0.00	1,064.49	1,200.00	135.51	11.29%
8050	Administrative Leave Pay	0.00	4,298.28	8,500.00	4,201.72	49.43%
8051	Floating Holiday Pay	0.00	747.60	3,050.00	2,302.40	75.49%
8054	Salaries & Wages - Regular	20,249.40	149,944.43	290,000.00	140,055.57	48.30%
8060	Sick Leave Pay	1,730.88	1,787.66	2,000.00	212.34	10.62%
8081	Vacation Pay	0.00	21,384.16	24,500.00	3,115.84	12.72%
	Total Salaries/Wages	23,017.08	192,369.36	355,250.00	162,880.64	45.85%
Payroll Taxes & Benefits						
5020	FICA - ER	86.80	266.60	750.00	483.40	64.45%
5030	Life Insurance - ER	46.92	143.04	610.00	466.96	76.55%
5031	Disability Insurance	0.00	13.70	300.00	286.30	95.43%
5035	AD & D Insurance	11.48	29.51	140.00	110.49	78.92%
5040	LTD Insurance	138.54	373.50	1,800.00	1,426.50	79.25%
5050	Medicare - ER	339.99	2,872.03	4,212.00	1,339.97	31.81%
5060	Cafeteria Plan - ER	2,954.04	24,653.09	35,800.00	11,146.91	31.14%
5070	Retirement ER - Regular	641.51	6,850.83	3,700.00	(3,150.83)	(85.16)%
5071	Retirement ER - Addl Pick-up	0.00	0.00	500.00	500.00	100.00%
5075	Retirees Medical - ER	281.65	2,642.65	3,264.00	621.35	19.04%
5120	Workers Comp Insurance - ER	0.00	513.80	513.80	0.00	0.00%
5124	Retirement - ER - Tier 2	1,466.42	11,444.63	18,500.00	7,055.37	38.14%
	Total Payroll Taxes & Benefits	5,967.35	49,803.38	70,089.80	20,286.42	28.94%
Employment Services						
5100	Unemployment Insurance - ER	190.93	2,957.39	5,000.00	2,042.61	40.85%
6200	Hiring, Advertising & Other Costs	0.00	397.31	400.00	2.69	0.67%
6230	Medical Exam	0.00	270.00	300.00	30.00	10.00%
	Total Employment Services	190.93	3,624.70	5,700.00	2,075.30	36.41%
	Total Personnel	29,175.36	245,797.44	431,039.80	185,242.36	42.98%
Services & Supplies						
Clothing & Uniform						
7246	Uniform & Gear	0.00	0.00	200.00	200.00	100.00%
	Total Clothing & Uniform	0.00	0.00	200.00	200.00	100.00%
Contract Services						
6100	Labor & Support-IT Services	0.00	15,694.94	15,200.00	(494.94)	(3.26)%
6110	IT Purchased Services	1,976.12	21,091.73	20,000.00	(1,091.73)	(5.46)%
7100	Copier Contract-Maint & Usage	288.05	2,304.43	3,100.00	795.57	25.66%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 2/1/2020 Through 2/29/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
7255	Security Services	88.00	699.16	1,056.00	33.79%
7321	Janitorial Cleaning & Supplies	236.00	2,117.22	2,900.00	26.99%
7342	Public Meeting Recordings	1,325.00	9,475.00	15,900.00	40.41%
	Total Contract Services	3,913.17	51,382.48	58,156.00	11.65%
	Financial Services				
7309	Late Fees	0.00	138.06	200.00	30.97%
7310	Bank Service Charges	469.27	3,523.24	4,500.00	21.71%
	Total Financial Services	469.27	3,661.30	4,700.00	22.10%
	Insurance, Licenses & Regulatory Fees				
6340	Misc Fees	0.00	29.98	200.00	85.01%
6341	LAFCO Fees	0.00	18,936.43	18,936.43	0.00%
6343	Lien & Notary Fees	0.00	0.00	30.00	100.00%
7325	Insurance	0.00	17,962.91	17,962.91	0.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	36,929.32	37,129.34	0.54%
	Legal & Professional				
7303	Professional Services - GM	0.00	10,636.90	10,636.90	0.00%
7304	Professional Services - ACCTG	5,000.00	32,500.00	60,000.00	45.83%
7305	Auditing Services	0.00	19,290.00	22,000.00	12.32%
7320	Professional & Consulting Services	0.00	2,947.52	4,000.00	26.31%
7326	Legal Services	0.00	17,119.15	18,000.00	4.89%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	200.00	100.00%
	Total Legal & Professional	5,000.00	82,493.57	114,836.90	28.16%
	Office/Operations				
6121	IT-Supplies & Miscellaneous	0.00	0.00	1,000.00	100.00%
6130	Computer Hardware	0.00	0.00	1,000.00	100.00%
7140	General Supplies & Minor Equipment	891.88	4,957.94	8,000.00	38.03%
7160	Postage, Shipping & Mail Supplies	798.23	2,612.47	3,000.00	12.92%
7226	Membership & Dues	0.00	7,177.00	7,077.00	(1.41)%
7230	Misc Small Parts & Supplies	0.00	28.65	28.65	0.00%
	Total Office/Operations	1,690.11	14,776.06	20,105.65	26.51%
	Other Expense				
7330	Misc Operating Expenses	5.97	5.97	0.00	0.00%
8735	Misc Department Admin	0.00	1,036.05	1,500.00	30.93%
	Total Other Expense	5.97	1,042.02	1,500.00	30.53%
	Rent & Utilities				
6000	Cell Phones	90.00	585.00	945.00	38.10%
6025	Telephone	205.33	1,650.73	3,000.00	44.98%
7350	Rent - Meetings	0.00	0.00	400.00	100.00%
7352	Rent - Offices & Other Structures	3,000.00	20,700.00	35,000.00	40.86%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 2/1/2020 Through 2/29/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
8610 Electric	340.69	2,470.02	3,800.00	1,329.98	35.00%
8620 Gas Service	90.00	401.17	450.00	48.83	10.85%
Total Rent & Utilities	3,726.02	25,806.92	43,595.00	17,788.08	40.80%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	66.36	100.00	33.64	33.64%
6900 R & M - Buildings & Structures	0.00	37.68	37.68	0.00	0.00%
Total Repairs & Maintenance	0.00	104.04	137.68	33.64	24.43%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	225.00	225.00	0.00	0.00%
7324 Education & Training Fees	0.00	927.08	1,500.00	572.92	38.19%
8510 Lodging & Meals - Local	0.00	593.96	1,000.00	406.04	40.60%
8539 Meals	0.00	556.74	600.00	43.26	7.21%
8550 Mileage Reimbursement & Parking	0.00	933.19	1,000.00	66.81	6.68%
Total Travel & Training	0.00	3,235.97	4,325.00	1,089.03	25.18%
Total Services & Supplies	14,804.54	219,431.68	284,685.57	65,253.89	22.92%
Debt Service					
9023 Debt Service - Interest & Annual Fee	0.00	2,088.71	2,088.71	0.00	0.00%
Total Debt Service	0.00	2,088.71	2,088.71	0.00	0.00%
Transfers					
9512 Transfer In	(75,721.70)	(414,927.28)	717,814.08	1,132,741.36	157.80%
Total Transfers	(75,721.70)	(414,927.28)	717,814.08	1,132,741.36	157.80%
Total Expenditures	(31,741.80)	52,390.55	1,435,628.16	1,383,237.61	96.35%
Net Revenues over Expenditures	31,741.80	(52,388.55)	(1,435,608.16)	1,383,219.61	(96.35)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 2/1/2020 Through 2/29/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remain... - Revised
Revenues					
Property Taxes					
4035	Property Taxes	<u>404.67</u>	<u>6,455.68</u>	<u>9,517.00</u>	<u>(3,061.32)</u> (32.17)%
	Total Property Taxes	404.67	6,455.68	9,517.00	(3,061.32) (32.17)%
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	<u>2,812.50</u>	<u>35,103.00</u>	<u>54,831.00</u>	<u>(19,728.00)</u> (35.98)%
	Total Special Taxes & Assessments	2,812.50	35,103.00	54,831.00	(19,728.00) (35.98)%
Use of Money & Property					
4505	HO Prop Tax Relief	0.00	29.43	56.00	(26.57) (47.45)%
4510	Investment Income on funds	<u>(0.37)</u>	<u>0.18</u>	<u>0.00</u>	<u>0.18</u> 0.00%
	Total Use of Money & Property	<u>(0.37)</u>	<u>29.61</u>	<u>56.00</u>	<u>(26.39)</u> (47.13)%
	Total Revenues	<u>3,216.80</u>	<u>41,588.29</u>	<u>64,404.00</u>	<u>(22,815.71)</u> (35.43)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	0.00	169.00	128.56	(40.44) (31.46)%
	Total Insurance, Licenses & Regulatory Fees	0.00	169.00	128.56	(40.44) (31.46)%
Legal & Professional					
7320	Professional & Consulting Services	0.00	265.83	700.00	434.17 62.02%
7326	Legal Services	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>100.00</u> 100.00%
	Total Legal & Professional	0.00	265.83	800.00	534.17 66.77%
Rent & Utilities					
8670	Street Lighting	<u>399.01</u>	<u>3,177.95</u>	<u>6,724.16</u>	<u>3,546.21</u> 52.74%
	Total Rent & Utilities	<u>399.01</u>	<u>3,177.95</u>	<u>6,724.16</u>	<u>3,546.21</u> 52.74%
	Total Services & Supplies	399.01	3,612.78	7,652.72	4,039.94 52.79%
Capital Outlay					
9006	Infrastructure CIP	0.00	30,509.03	30,510.00	0.97 0.00%
	Total Capital Outlay	0.00	30,509.03	30,510.00	0.97 0.00%
Debt Service					
9804	Payment on Internal Loans	0.00	0.00	27,964.53	27,964.53 100.00%
	Total Debt Service	0.00	0.00	27,964.53	27,964.53 100.00%
Transfers					
9511	Interfund Transfer Out	<u>378.61</u>	<u>2,074.64</u>	<u>3,589.07</u>	<u>1,514.43</u> 42.20%
	Total Transfers	<u>378.61</u>	<u>2,074.64</u>	<u>3,589.07</u>	<u>1,514.43</u> 42.20%
	Total Expenditures	<u>777.62</u>	<u>36,196.45</u>	<u>69,716.32</u>	<u>33,519.87</u> 48.08%
	Net Revenues over Expenditures	<u>2,439.18</u>	<u>5,391.84</u>	<u>(5,312.32)</u>	<u>10,704.16</u> (201.50)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 2/1/2020 Through 2/29/2020

	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	0.00	63,430.50	(63,430.50) (100.00)%
4037	Property Tax Zone B Received	16,997.56	333,475.72	0.00	333,475.72 0.00%
4038	Property Tax Zone B Pass thru	0.00	1,133,851.50	2,164,204.00	(1,030,352.50) (47.61)%
	Total Property Taxes	16,997.56	1,467,327.22	2,227,634.50	(760,307.28) (34.13)%
Grant Revenue					
4955	Govt-Other St Aids & Reimbursements	0.00	7,628.55	7,628.55	0.00 0.00%
	Total Grant Revenue	0.00	7,628.55	7,628.55	0.00 0.00%
Special Taxes & Assessments					
4015	CSA 9-I Assessments (Contract)	0.00	0.00	26,336.00	(26,336.00) (100.00)%
4050	Special Fire Tax	0.00	0.00	583,128.00	(583,128.00) (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	609,464.00	(609,464.00) (100.00)%
Other Revenues					
4000	Ambulance Agreement	0.00	37,529.75	67,134.00	(29,604.25) (44.10)%
	Total Other Revenues	0.00	37,529.75	67,134.00	(29,604.25) (44.10)%
Use of Money & Property					
4505	HO Prop Tax Relief	0.00	4,912.59	12,752.00	(7,839.41) (61.48)%
4510	Investment Income on funds	2,953.60	27,404.84	40,000.00	(12,595.16) (31.49)%
	Total Use of Money & Property	2,953.60	32,317.43	52,752.00	(20,434.57) (38.74)%
	Total Revenues	19,951.16	1,544,802.95	2,964,613.05	(1,419,810.10) (47.89)%
Expenditures					
Personnel					
Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	1,025.70	11,833.14	22,000.00	10,166.86 46.21%
8340	Resv FF-Shift Coverage	13,552.50	84,794.14	122,000.00	37,205.86 30.50%
8345	Resv FF-Special Projects	0.00	0.00	4,000.00	4,000.00 100.00%
	Total Salaries/Wages	14,578.20	96,627.28	148,000.00	51,372.72 34.71%
Payroll Taxes & Benefits					
5021	FICA - Fire - ER	515.64	3,134.39	7,000.00	3,865.61 55.22%
5030	Life Insurance - ER	147.24	1,405.27	2,500.00	1,094.73 43.79%
5035	AD & D Insurance	38.74	369.79	850.00	480.21 56.50%
5051	Medicare - Reserves - ER	211.32	1,403.73	2,150.00	746.27 34.71%
5070	Retirement ER - Regular	1,921.21	15,369.68	20,000.00	4,630.32 23.15%
5120	Workers Comp Insurance - ER	0.00	6,330.20	6,330.20	0.00 0.00%
5124	Retirement - ER - Tier 2	891.07	4,964.75	7,000.00	2,035.25 29.07%
	Total Payroll Taxes & Benefits	3,725.22	32,977.81	45,830.20	12,852.39 28.04%
Employment Services					
5000	Medical Exams & Procedures	1,511.00	1,511.00	1,400.00	(111.00) (7.93)%
5101	Unemp. Costs - Reserves	903.86	4,523.49	5,000.00	476.51 9.53%
6200	Hiring, Advertising & Other Costs	0.00	57.81	60.00	2.19 3.65%
6230	Medical Exam	0.00	3,001.33	3,001.33	0.00 0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 2/1/2020 Through 2/29/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Total Employment Services	<u>2,414.86</u>	<u>9,093.63</u>	<u>9,461.33</u>	<u>367.70</u>	<u>3.89%</u>
Total Personnel	20,718.28	138,698.72	203,291.53	64,592.81	31.77%
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	652.01	1,749.11	2,000.00	250.89	12.54%
7248 Uniform Safety Boots	<u>0.00</u>	<u>399.60</u>	<u>2,000.00</u>	<u>1,600.40</u>	<u>80.02%</u>
Total Clothing & Uniform	652.01	2,148.71	4,000.00	1,851.29	46.28%
Contract Services					
6100 Labor & Support-IT Services	0.00	1,600.00	1,600.00	0.00	0.00%
6110 IT Purchased Services	115.39	962.32	1,350.00	387.68	28.72%
7100 Copier Contract-Maint & Usage	99.74	1,680.34	2,000.00	319.66	15.98%
7202 Building Alarms & Security	0.00	382.53	500.00	117.47	23.49%
7204 Cleaning Supplies, Laundry & Towel Service	64.33	1,329.75	4,000.00	2,670.25	66.76%
7222 Hazardous Materials CW JPA Cost	0.00	2,325.00	2,325.00	0.00	0.00%
7500 Schedule A Charges	<u>0.00</u>	<u>1,133,851.50</u>	<u>2,267,703.00</u>	<u>1,133,851.50</u>	<u>50.00%</u>
Total Contract Services	279.46	1,142,131.44	2,279,478.00	1,137,346.56	49.90%
Equipment & Tools					
6055 Radios -Non Capital	0.00	0.00	25,000.00	25,000.00	100.00%
6440 Fire Personal Protection Equipment	0.00	0.00	15,000.00	15,000.00	100.00%
6460 Self-Contained Breathing Apparatus	0.00	2,027.28	2,500.00	472.72	18.91%
6610 Rescue - Extrication Equipment	0.00	0.00	1,500.00	1,500.00	100.00%
6611 Water Rescue Equipment	0.00	0.00	1,000.00	1,000.00	100.00%
6630 Rope & Climbing Equipment	0.00	0.00	1,000.00	1,000.00	100.00%
7234 Oxygen Supplies & Cylinder Rent	0.00	0.00	350.00	350.00	100.00%
7238 Paramedic & EMT Small Tools & Supplies	681.78	7,319.25	54,585.00	47,265.75	86.59%
7242 Minor Tools, Accessories & Field Machines	0.00	89.12	500.00	410.88	82.18%
7252 Misc Hardware	<u>0.00</u>	<u>84.36</u>	<u>350.00</u>	<u>265.64</u>	<u>75.90%</u>
Total Equipment & Tools	681.78	9,520.01	101,785.00	92,264.99	90.65%
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>50.00</u>	<u>50.00</u>	<u>100.00%</u>
Total Financial Services	0.00	15.00	80.00	65.00	81.25%
Insurance, Licenses & Regulatory Fees					
6120 Computer Licenses	541.70	1,019.95	1,700.00	680.05	40.00%
6345 Property Taxes & Assessments Costs	0.00	3,681.50	5,420.66	1,739.16	32.08%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 2/1/2020 Through 2/29/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
7325 Insurance	0.00	24,929.89	24,929.89	0.00	0.00%
Total Insurance, Licenses & Regulatory Fees	541.70	29,631.34	32,050.55	2,419.21	7.55%
Legal & Professional					
7320 Professional & Consulting Services	0.00	463.26	1,400.00	936.74	66.91%
7326 Legal Services	0.00	0.00	350.00	350.00	100.00%
7340 Legal Notifications & Mandated Advertising	125.84	125.84	20.00	(105.84)	(529.20)%
Total Legal & Professional	125.84	589.10	1,770.00	1,180.90	66.72%
Office/Operations					
7140 General Supplies & Minor Equipment	53.95	484.20	10,000.00	9,515.80	95.16%
7160 Postage, Shipping & Mail Supplies	17.35	180.35	300.00	119.65	39.88%
7216 Fire Prevention Education Materials	0.00	898.68	1,200.00	301.32	25.11%
7226 Membership & Dues	31.21	62.42	100.00	37.58	37.58%
7230 Misc Small Parts & Supplies	26.79	248.55	2,000.00	1,751.45	87.57%
7240 Propane	95.00	95.00	120.00	25.00	20.83%
Total Office/Operations	224.30	1,969.20	13,720.00	11,750.80	85.65%
Other Expense					
7201 White Goods & Accessories - bedding, towels	0.00	50.35	1,000.00	949.65	94.97%
7209 District Operating Center Expense	0.00	0.00	1,000.00	1,000.00	100.00%
7218 Cooking Products - Food, Drinks & Staples	0.00	213.40	500.00	286.60	57.32%
7224 Kitchen Cookware & Utensils	0.00	117.09	800.00	682.91	85.36%
7330 Misc Operating Expenses	1,076.20	1,076.20	0.00	(1,076.20)	0.00%
Total Other Expense	1,076.20	1,457.04	3,300.00	1,842.96	55.85%
Rent & Utilities					
6000 Cell Phones	31.40	779.43	1,300.00	520.57	40.04%
6025 Telephone	515.13	3,710.73	5,700.00	1,989.27	34.90%
8610 Electric	0.00	1,129.35	1,129.35	0.00	0.00%
8620 Gas Service	162.23	830.67	1,200.00	369.33	30.78%
8630 Trash Services	129.37	899.17	1,300.00	400.83	30.83%
8640 Water and Water Services	602.25	2,740.43	4,000.00	1,259.57	31.49%
8659 Utility Cable Charges	121.33	746.66	800.00	53.34	6.67%
8670 Street Lighting	8.88	70.57	135.00	64.43	47.73%
Total Rent & Utilities	1,570.59	10,907.01	15,564.35	4,657.34	29.92%
Repairs & Maintenance					
6400 R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405 R & M - Extinguishers	0.00	421.42	500.00	78.58	15.72%
6640 R & M - Equip & Other Non-Structural Fixed Assets	923.78	1,590.99	1,600.00	9.01	0.56%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 2/1/2020 Through 2/29/2020

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6750	R & M - Minor Tools & Equipment	287.16	417.73	1,000.00	582.27	58.23%
6775	R & M -Operation/Field Equipment	0.00	17.15	800.00	782.85	97.86%
6800	R & M - Grounds & Collection Systems	0.00	0.00	1,500.00	1,500.00	100.00%
6900	R & M - Buildings & Structures	1,675.00	18,108.12	20,000.00	1,891.88	9.46%
	Total Repairs & Maintenance	<u>2,885.94</u>	<u>20,555.41</u>	<u>25,900.00</u>	<u>5,344.59</u>	20.64%
	Travel & Training					
7141	CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323	Books, Publications & Subscriptions	0.00	188.04	200.00	11.96	5.98%
7324	Education & Training Fees	0.00	62.10	1,000.00	937.90	93.79%
8405	Reserve FF Training Costs	0.00	688.00	1,500.00	812.00	54.13%
	Total Travel & Training	<u>0.00</u>	<u>938.14</u>	<u>2,800.00</u>	<u>1,861.86</u>	66.50%
	Total Services & Supplies	8,037.82	1,219,862.40	2,480,447.90	1,260,585.50	50.82%
	Capital Outlay					
9006	Infrastructure CIP	1,289.00	2,968.59	53,000.00	50,031.41	94.40%
9085	Vehicle Purchase	0.00	26,418.74	693,000.00	666,581.26	96.19%
	Total Capital Outlay	<u>1,289.00</u>	<u>29,387.33</u>	<u>746,000.00</u>	<u>716,612.67</u>	96.06%
	Reserves					
9504	*Vehicle Replacement Reserve	0.00	0.00	85,000.00	85,000.00	100.00%
9572	*General Contingency (Operations) Reserve	0.00	0.00	84,308.84	84,308.84	100.00%
	Total Reserves	<u>0.00</u>	<u>0.00</u>	<u>169,308.84</u>	<u>169,308.84</u>	100.00%
	Transfers					
9511	Interfund Transfer Out	7,572.17	41,492.74	71,781.78	30,289.04	42.20%
	Total Transfers	<u>7,572.17</u>	<u>41,492.74</u>	<u>71,781.78</u>	<u>30,289.04</u>	42.20%
	Total Expenditures	<u>37,617.27</u>	<u>1,429,441.19</u>	<u>3,670,830.05</u>	<u>2,241,388.86</u>	61.06%
	Net Revenues over Expenditures	<u>(17,666.11)</u>	<u>115,361.76</u>	<u>(706,217.00)</u>	<u>821,578.76</u>	(116.34)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 2/1/2020 Through 2/29/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	
Revenues						
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	1,308.00	9,955.00	15,768.00	(5,813.00)	(36.87)%
	Total Special Taxes & Assessments	<u>1,308.00</u>	<u>9,955.00</u>	<u>15,768.00</u>	<u>(5,813.00)</u>	<u>(36.87)%</u>
	Total Revenues	<u>1,308.00</u>	<u>9,955.00</u>	<u>15,768.00</u>	<u>(5,813.00)</u>	<u>(36.87)%</u>
Expenditures						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	0.00	265.83	700.00	434.17	62.02%
	Total Legal & Professional	<u>0.00</u>	<u>265.83</u>	<u>700.00</u>	<u>434.17</u>	<u>62.02%</u>
Rent & Utilities						
8670	Street Lighting	157.91	1,257.72	2,460.00	1,202.28	48.87%
	Total Rent & Utilities	<u>157.91</u>	<u>1,257.72</u>	<u>2,460.00</u>	<u>1,202.28</u>	<u>48.87%</u>
	Total Services & Supplies	<u>157.91</u>	<u>1,523.55</u>	<u>3,160.00</u>	<u>1,636.45</u>	<u>51.79%</u>
Debt Service						
9804	Payment on Internal Loans	0.00	0.00	6,711.49	6,711.49	100.00%
	Total Debt Service	<u>0.00</u>	<u>0.00</u>	<u>6,711.49</u>	<u>6,711.49</u>	<u>100.00%</u>
Transfers						
9511	Interfund Transfer Out	378.61	2,074.64	3,589.07	1,514.43	42.20%
	Total Transfers	<u>378.61</u>	<u>2,074.64</u>	<u>3,589.07</u>	<u>1,514.43</u>	<u>42.20%</u>
	Total Expenditures	<u>536.52</u>	<u>3,598.19</u>	<u>13,460.56</u>	<u>9,862.37</u>	<u>73.27%</u>
	Net Revenues over Expenditures	<u>771.48</u>	<u>6,356.81</u>	<u>2,307.44</u>	<u>4,049.37</u>	<u>175.49%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 2/1/2020 Through 2/29/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Property Taxes					
4035	Property Taxes	10,114.69	99,280.11	125,384.00	(26,103.89) (20.82)%
	Total Property Taxes	10,114.69	99,280.11	125,384.00	(26,103.89) (20.82)%
Service Charges & Fees					
4030	Residential Single Family	200,236.56	1,495,944.76	2,193,000.00	(697,055.24) (31.79)%
4102	Residential- Multi -Family-Water Sales	13,203.75	152,702.07	225,900.00	(73,197.93) (32.40)%
4103	Commercial, Home Care, Retail-Water Sales	22,949.81	215,144.80	303,000.00	(87,855.20) (29.00)%
4104	Irrigation- Water Sales	322.00	23,663.75	33,000.00	(9,336.25) (28.29)%
4114	Water Other Service Revenues	(75.00)	(2,268.00)	1,000.00	(3,268.00) (326.80)%
4931	Water Activation Fees	600.00	5,250.00	5,000.00	250.00 5.00%
4932	Penalties	2,038.81	16,952.27	20,000.00	(3,047.73) (15.24)%
4933	Door Hangers/Lockout Notices	375.00	10,475.00	12,000.00	(1,525.00) (12.71)%
4937	NSF Fees	0.00	300.00	400.00	(100.00) (25.00)%
	Total Service Charges & Fees	239,650.93	1,918,164.65	2,793,300.00	(875,135.35) (31.33)%
Other Revenues					
4930	Other Revenue	2,223.01	7,106.04	1,000.00	6,106.04 610.60%
4936	Water Delinquencies via Tax roll	0.00	(1.00)	0.00	(1.00) 0.00%
	Total Other Revenues	2,223.01	7,105.04	1,000.00	6,105.04 610.50%
Use of Money & Property					
4505	HO Prop Tax Relief	0.00	736.63	1,477.00	(740.37) (50.13)%
4510	Investment Income on funds	6,577.93	41,456.20	20,000.00	21,456.20 107.28%
	Total Use of Money & Property	6,577.93	42,192.83	21,477.00	20,715.83 96.46%
	Total Revenues	258,566.56	2,066,742.63	2,941,161.00	(874,418.37) (29.73)%
Expenditures					
Personnel					
Salaries/Wages					
8018	Holiday Pay	1,615.04	18,410.24	25,000.00	6,589.76 26.36%
8045	Overtime Pay	81.72	491.16	4,000.00	3,508.84 87.72%
8050	Administrative Leave Pay	924.16	2,650.88	3,680.00	1,029.12 27.97%
8051	Floating Holiday Pay	272.96	2,898.71	5,000.00	2,101.29 42.03%
8054	Salaries & Wages - Regular	32,201.65	250,895.19	374,131.96	123,236.77 32.94%
8056	Retroactive Pay	0.00	330.72	1,000.00	669.28 66.93%
8060	Sick Leave Pay	821.44	13,176.50	24,150.00	10,973.50 45.44%
8063	Standby Pay	1,595.75	12,930.13	15,000.00	2,069.87 13.80%
8066	Comp Time Used	1,747.16	11,075.16	12,000.00	924.84 7.71%
8081	Vacation Pay	0.00	17,857.07	39,900.00	22,042.93 55.25%
	Total Salaries/Wages	39,259.88	330,715.76	503,861.96	173,146.20 34.36%
Payroll Taxes & Benefits					
5030	Life Insurance - ER	142.85	1,036.38	1,700.00	663.62 39.04%
5031	Disability Insurance	0.00	164.93	500.00	335.07 67.01%
5035	AD & D Insurance	34.92	229.93	0.00	(229.93) 0.00%
5040	LTD Insurance	315.08	1,790.29	3,300.00	1,509.71 45.75%
5050	Medicare - ER	567.79	4,874.78	9,000.00	4,125.22 45.84%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 2/1/2020 Through 2/29/2020

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
5060	Cafeteria Plan - ER	5,528.08	39,150.66	65,000.00	25,849.34	39.77%
5070	Retirement ER - Regular	7,502.00	62,778.83	67,000.00	4,221.17	6.30%
5075	Retirees Medical - ER	140.81	1,106.23	1,620.00	513.77	31.71%
5120	Workers Comp Insurance - ER	0.00	21,107.23	21,107.23	0.00	0.00%
5124	Retirement - ER - Tier 2	554.77	4,154.23	5,970.00	1,815.77	30.41%
	Total Payroll Taxes & Benefits	14,786.30	136,393.49	175,197.23	38,803.74	22.15%
	Employment Services					
5100	Unemployment Insurance - ER	215.27	3,892.05	5,500.00	1,607.95	29.24%
6200	Hiring, Advertising & Other Costs	0.00	659.64	0.00	(659.64)	0.00%
6230	Medical Exam	0.00	280.00	150.00	(130.00)	(86.67)%
	Total Employment Services	215.27	4,831.69	5,650.00	818.31	14.48%
	Total Personnel	54,261.45	471,940.94	684,709.19	212,768.25	31.07%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	436.78	2,600.00	2,163.22	83.20%
7248	Uniform Safety Boots	0.00	542.01	1,000.00	457.99	45.80%
	Total Clothing & Uniform	0.00	978.79	3,600.00	2,621.21	72.81%
	Contract Services					
6100	Labor & Support-IT Services	0.00	1,600.00	300.00	(1,300.00)	(433.33)%
6110	IT Purchased Services	134.99	1,875.48	5,400.00	3,524.52	65.27%
7250	Water Quality Testing	1,814.00	16,936.89	28,000.00	11,063.11	39.51%
7255	Security Services	6,388.80	6,388.80	8,000.00	1,611.20	20.14%
7321	Janitorial Cleaning & Supplies	53.80	432.22	850.00	417.78	49.15%
	Total Contract Services	8,391.59	27,233.39	42,550.00	15,316.61	36.00%
	Equipment & Tools					
6438	Disinfection Feed Pumps	278.54	931.13	1,800.00	868.87	48.27%
7242	Minor Tools, Accessories & Field Machines	31.07	1,446.67	18,000.00	16,553.33	91.96%
7253	Rent - Equipment	0.00	0.00	500.00	500.00	100.00%
7256	Meter Purchases & Replacements	1,607.78	32,194.34	75,000.00	42,805.66	57.07%
	Total Equipment & Tools	1,917.39	34,572.14	95,300.00	60,727.86	63.72%
	Financial Services					
7309	Late Fees	0.00	18.50	50.00	31.50	63.00%
7310	Bank Service Charges	0.00	80.00	0.00	(80.00)	0.00%
	Total Financial Services	0.00	98.50	50.00	(48.50)	(97.00)%
	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	18,309.27	18,000.00	(309.27)	(1.72)%
6345	Property Taxes & Assessments Costs	0.00	3,158.84	6,300.00	3,141.16	49.86%
7325	Insurance	0.00	43,146.66	43,104.33	(42.33)	(0.10)%
	Total Insurance, Licenses & Regulatory Fees	0.00	64,614.77	70,604.33	5,989.56	8.48%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 2/1/2020 Through 2/29/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Legal & Professional						
7318	Professional & Consulting BMC	0.00	108,893.55	131,556.00	22,662.45	17.23%
7320	Professional & Consulting Services	0.00	1,091.91	10,000.00	8,908.09	89.08%
7326	Legal Services	0.00	4,380.55	20,000.00	15,619.45	78.10%
7336	Legal Services- ISJ	0.00	0.00	1,000.00	1,000.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	258.94	1,000.00	741.06	74.11%
	Total Legal & Professional	0.00	114,624.95	163,556.00	48,931.05	29.92%
Office/Operations						
6130	Computer Hardware	59.25	76.34	3,000.00	2,923.66	97.46%
6140	Computer Software	857.23	7,338.46	7,500.00	161.54	2.15%
7140	General Supplies & Minor Equipment	90.83	319.80	1,000.00	680.20	68.02%
7160	Postage, Shipping & Mail Supplies	1,006.02	6,892.77	15,000.00	8,107.23	54.05%
7180	Billing Supplies, Forms & Printing	145.46	290.92	2,200.00	1,909.08	86.78%
7226	Membership & Dues	0.00	928.95	3,000.00	2,071.05	69.03%
7230	Misc Small Parts & Supplies	130.73	1,506.62	2,000.00	493.38	24.67%
7237	Process Control & Treatment Supplies	436.78	2,125.21	4,000.00	1,874.79	46.87%
7239	Water Treatment Chemicals	705.39	5,668.70	8,000.00	2,331.30	29.14%
7249	Safety Supplies	21.44	229.37	1,000.00	770.63	77.06%
	Total Office/Operations	3,453.13	25,377.14	46,700.00	21,322.86	45.66%
Other Expense						
7330	Misc Operating Expenses	169.83	169.83	250.00	80.17	32.07%
7348	Water Conservation Program	0.00	7,034.49	10,000.00	2,965.51	29.66%
	Total Other Expense	169.83	7,204.32	10,250.00	3,045.68	29.71%
Rent & Utilities						
6000	Cell Phones	322.54	2,096.89	3,500.00	1,403.11	40.09%
6025	Telephone	766.24	6,142.33	10,000.00	3,857.67	38.58%
8610	Electric	7,182.99	66,013.86	100,000.00	33,986.14	33.99%
8620	Gas Service	52.22	136.45	250.00	113.55	45.42%
8630	Trash Services	148.82	997.54	3,000.00	2,002.46	66.75%
8644	Disposal Services	3,068.00	15,997.00	30,000.00	14,003.00	46.68%
8670	Street Lighting	35.14	273.37	400.00	126.63	31.66%
	Total Rent & Utilities	11,575.95	91,657.44	147,150.00	55,492.56	37.71%
Repairs & Maintenance						
6405	R & M - Extinguishers	0.00	414.69	350.00	(64.69)	(18.48)%
6422	R & M - Hydrants	0.00	185.46	1,100.00	914.54	83.14%
6640	R & M - Equip & Other Non-Structural Fixed Assets	24.69	2,888.53	1,000.00	(1,888.53)	(188.85)%
6641	R & M - Wells	0.00	17,677.83	18,000.00	322.17	1.79%
6750	R & M - Minor Tools & Equipment	0.00	1,005.51	2,400.00	1,394.49	58.10%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 2/1/2020 Through 2/29/2020

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remain... - Revised
6800	R & M - Grounds & Collection Systems	0.00	700.00	600.00	(100.00)	(16.67)%
6830	Paving & Concrete	0.00	490.00	4,000.00	3,510.00	87.75%
6900	R & M - Buildings & Structures	2.13	10,080.94	16,000.00	5,919.06	36.99%
7241	R & M - Water Distribution System	356.41	48,694.02	82,400.00	33,705.98	40.91%
	Total Repairs & Maintenance	383.23	82,136.98	125,850.00	43,713.02	34.73%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324	Education & Training Fees	0.00	2,613.73	5,900.00	3,286.27	55.70%
8410	Certifications	0.00	125.00	500.00	375.00	75.00%
8510	Lodging & Meals - Local	0.00	557.40	2,000.00	1,442.60	72.13%
8539	Meals	0.00	144.21	0.00	(144.21)	0.00%
8550	Mileage Reimbursement & Parking	0.00	242.15	500.00	257.85	51.57%
	Total Travel & Training	0.00	3,682.49	9,150.00	5,467.51	59.75%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	239.77	613.50	1,600.00	986.50	61.66%
7211	Misc Fuel & Diesel	187.81	2,689.27	2,300.00	(389.27)	(16.92)%
7220	Gasoline	372.25	2,942.86	5,000.00	2,057.14	41.14%
7228	Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232	Vehicle Repairs - Parts, Tires & Lubricants	961.23	2,124.89	5,000.00	2,875.11	57.50%
	Total Vehicle Maintenance & Repairs	1,761.06	8,370.52	14,100.00	5,729.48	40.63%
	Total Services & Supplies	27,652.18	460,551.43	728,860.33	268,308.90	36.81%
	Capital Outlay					
9006	Infrastructure CIP	22,088.18	126,782.37	1,247,650.41	1,120,868.04	89.84%
9059	Vehicles, Equipment, & Fixtures	0.00	8,033.03	0.00	(8,033.03)	0.00%
	Total Capital Outlay	22,088.18	134,815.40	1,247,650.41	1,112,835.01	89.19%
	Debt Service					
9022	Debt Service - Principal	0.00	165,777.35	165,777.00	(0.35)	(0.00)%
9023	Debt Service - Interest & Annual Fee	0.00	99,792.25	99,792.00	(0.25)	(0.00)%
9024	Loan Administration Fee	0.00	10,064.30	10,064.00	(0.30)	(0.00)%
	Total Debt Service	0.00	275,633.90	275,633.00	(0.90)	(0.00)%
	Reserves					
9572	*General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
	Total Reserves	0.00	0.00	57,000.00	57,000.00	100.00%
	Transfers					
9511	Interfund Transfer Out	64,742.05	354,762.80	613,731.04	258,968.24	42.20%
	Total Transfers	64,742.05	354,762.80	613,731.04	258,968.24	42.20%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 2/1/2020 Through 2/29/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Total Expenditures	<u>168,743.86</u>	<u>1,697,704.47</u>	<u>3,607,583.97</u>	<u>1,909,879.50</u>	<u>52.94%</u>
Net Revenues over Expenditures	<u>89,822.70</u>	<u>369,038.16</u>	<u>(666,422.97)</u>	<u>1,035,461.13</u>	<u>(155.38)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 2/1/2020 Through 2/29/2020

	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	31,715.25	31,715.25	0.00	0.00%
	Total Property Taxes	0.00	31,715.25	31,715.25	0.00	0.00%
Service Charges & Fees						
4062	Wastewater Admin Charge	0.00	16,896.26	16,892.75	3.51	0.02%
	Total Service Charges & Fees	0.00	16,896.26	16,892.75	3.51	0.02%
	Total Revenues	0.00	48,611.51	48,608.00	3.51	0.01%
Expenditures						
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6343	Lien & Notary Fees	0.00	0.00	34.00	34.00	100.00%
6345	Property Taxes & Assessments Costs	0.00	239.78	270.00	30.22	11.19%
	Total Insurance, Licenses & Regulatory Fees	0.00	239.78	304.00	64.22	21.13%
Legal & Professional						
7320	Professional & Consulting Services	1,767.00	12,139.36	13,853.69	1,714.33	12.37%
7326	Legal Services	0.00	0.00	100.00	100.00	100.00%
	Total Legal & Professional	1,767.00	12,139.36	13,953.69	1,814.33	13.00%
	Total Services & Supplies	1,767.00	12,379.14	14,257.69	1,878.55	13.18%
Transfers						
9511	Interfund Transfer Out	378.61	2,074.64	3,589.07	1,514.43	42.20%
	Total Transfers	378.61	2,074.64	3,589.07	1,514.43	42.20%
	Total Expenditures	2,145.61	14,453.78	17,846.76	3,392.98	19.01%
	Net Revenues over Expenditures	(2,145.61)	34,157.73	30,761.24	3,396.49	11.04%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 2/1/2020 Through 2/29/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Special Taxes & Assessments						
4061	Debt Service	55,139.30	392,491.90	0.00	392,491.90	0.00%
	Assessments-2002 WW Bond					
	Total Special Taxes & Assessments	55,139.30	392,491.90	0.00	392,491.90	0.00%
Use of Money & Property						
4510	Investment Income on funds	1,818.26	12,056.92	0.00	12,056.92	0.00%
	Total Use of Money & Property	1,818.26	12,056.92	0.00	12,056.92	0.00%
	Total Revenues	56,957.56	404,548.82	0.00	404,548.82	0.00%
Expenditures						
Services & Supplies						
Financial Services						
7310	Bank Service Charges	0.00	1,650.00	0.00	(1,650.00)	0.00%
	Total Financial Services	0.00	1,650.00	0.00	(1,650.00)	0.00%
	Total Services & Supplies	0.00	1,650.00	0.00	(1,650.00)	0.00%
	Total Expenditures	0.00	1,650.00	0.00	(1,650.00)	0.00%
	Net Revenues over Expenditures	56,957.56	402,898.82	0.00	402,898.82	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 2/1/2020 Through 2/29/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Property Taxes					
4035	Property Taxes	<u>1,009.81</u>	<u>15,962.10</u>	<u>24,886.00</u>	<u>(8,923.90)</u> (35.86)%
	Total Property Taxes	1,009.81	15,962.10	24,886.00	(8,923.90) (35.86)%
Special Taxes & Assessments					
4400	Drainage Assessments	<u>5,715.00</u>	<u>61,698.00</u>	<u>95,312.00</u>	<u>(33,614.00)</u> (35.27)%
	Total Special Taxes & Assessments	5,715.00	61,698.00	95,312.00	(33,614.00) (35.27)%
Other Revenues					
4935	Sale-Specs/Plans & Non_Capital Items	<u>0.00</u>	<u>283.50</u>	<u>0.00</u>	<u>283.50</u> 0.00%
	Total Other Revenues	0.00	283.50	0.00	283.50 0.00%
Use of Money & Property					
4505	HO Prop Tax Relief	<u>0.00</u>	<u>73.54</u>	<u>147.00</u>	<u>(73.46)</u> (49.97)%
4510	Investment Income on funds	<u>(0.98)</u>	<u>4,263.69</u>	<u>300.00</u>	<u>3,963.69</u> 1,321.23%
	Total Use of Money & Property	<u>(0.98)</u>	<u>4,337.23</u>	<u>447.00</u>	<u>3,890.23</u> 870.30%
	Total Revenues	<u>6,723.83</u>	<u>82,280.83</u>	<u>120,645.00</u>	<u>(38,364.17)</u> (31.80)%
Expenditures					
Personnel					
Salaries/Wages					
8045	Overtime Pay	<u>0.00</u>	<u>0.00</u>	<u>200.00</u>	<u>200.00</u> 100.00%
8054	Salaries & Wages - Regular	<u>0.00</u>	<u>3,203.70</u>	<u>16,000.00</u>	<u>12,796.30</u> 79.98%
	Total Salaries/Wages	<u>0.00</u>	<u>3,203.70</u>	<u>16,200.00</u>	<u>12,996.30</u> 80.22%
	Total Personnel	<u>0.00</u>	<u>3,203.70</u>	<u>16,200.00</u>	<u>12,996.30</u> 80.22%
Services & Supplies					
Equipment & Tools					
6390	Equipment	<u>0.00</u>	<u>0.00</u>	<u>300.00</u>	<u>300.00</u> 100.00%
7242	Minor Tools, Accessories & Field Machines	<u>0.00</u>	<u>108.31</u>	<u>300.00</u>	<u>191.69</u> 63.90%
	Total Equipment & Tools	<u>0.00</u>	<u>108.31</u>	<u>600.00</u>	<u>491.69</u> 81.95%
Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	<u>0.00</u>	<u>5,692.00</u>	<u>6,000.00</u>	<u>308.00</u> 5.13%
6345	Property Taxes & Assessments Costs	<u>0.00</u>	<u>202.80</u>	<u>200.00</u>	<u>(2.80)</u> (1.40)%
7325	Insurance	<u>0.00</u>	<u>443.46</u>	<u>500.00</u>	<u>56.54</u> 11.31%
	Total Insurance, Licenses & Regulatory Fees	<u>0.00</u>	<u>6,338.26</u>	<u>6,700.00</u>	<u>361.74</u> 5.40%
Legal & Professional					
7320	Professional & Consulting Services	<u>0.00</u>	<u>265.84</u>	<u>2,000.00</u>	<u>1,734.16</u> 86.71%
7326	Legal Services	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>500.00</u> 100.00%
	Total Legal & Professional	<u>0.00</u>	<u>265.84</u>	<u>2,500.00</u>	<u>2,234.16</u> 89.37%
Office/Operations					
7230	Misc Small Parts & Supplies	<u>0.00</u>	<u>20.55</u>	<u>550.00</u>	<u>529.45</u> 96.26%
7249	Safety Supplies	<u>0.00</u>	<u>231.74</u>	<u>100.00</u>	<u>(131.74)</u> (131.74)%
	Total Office/Operations	<u>0.00</u>	<u>252.29</u>	<u>650.00</u>	<u>397.71</u> 61.19%
Other Expense					

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 2/1/2020 Through 2/29/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
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	188.36	1,165.79	1,700.00	534.21	31.42%
6025 Telephone	21.16	170.20	250.00	79.80	31.92%
8610 Electric	106.18	1,075.30	2,200.00	1,124.70	51.12%
8670 Street Lighting	71.41	559.97	1,000.00	440.03	44.00%
Total Rent & Utilities	387.11	2,971.26	5,150.00	2,178.74	42.31%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	33.18	50.00	16.82	33.64%
6640 R & M - Equip & Other Non-Structural Fixed Assets	0.00	119.93	1,000.00	880.07	88.01%
6750 R & M - Minor Tools & Equipment	0.00	0.00	500.00	500.00	100.00%
6800 R & M - Grounds & Collection Systems	9.64	222.69	1,000.00	777.31	77.73%
6900 R & M - Buildings & Structures	0.00	0.00	1,500.00	1,500.00	100.00%
Total Repairs & Maintenance	9.64	375.80	4,050.00	3,674.20	90.72%
Travel & Training					
7324 Education & Training Fees	0.00	0.00	2,000.00	2,000.00	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%
8550 Mileage Reimbursement & Parking	0.00	0.00	300.00	300.00	100.00%
Total Travel & Training	0.00	0.00	3,150.00	3,150.00	100.00%
Vehicle Maintenance & Repairs					
7006 Tuneup/Oil/Maintenance	0.00	18.40	0.00	(18.40)	0.00%
7211 Misc Fuel & Diesel	46.95	685.66	550.00	(135.66)	(24.67)%
7220 Gasoline	93.06	735.71	1,000.00	264.29	26.43%
Total Vehicle Maintenance & Repairs	140.01	1,439.77	1,550.00	110.23	7.11%
Total Services & Supplies	536.76	12,001.53	24,650.00	12,648.47	51.31%
Capital Outlay					
9006 Infrastructure CIP	0.00	134.87	62,500.00	62,365.13	99.78%
Total Capital Outlay	0.00	134.87	62,500.00	62,365.13	99.78%
Transfers					
9511 Interfund Transfer Out	1,514.43	8,298.54	14,356.29	6,057.75	42.20%
Total Transfers	1,514.43	8,298.54	14,356.29	6,057.75	42.20%
Total Expenditures	2,051.19	23,638.64	117,706.29	94,067.65	79.92%
Net Revenues over Expenditures	4,672.64	58,642.19	2,938.71	55,703.48	1,895.51%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 2/1/2020 Through 2/29/2020

	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	31,715.25	31,715.25	0.00	0.00%
	Total Property Taxes	0.00	31,715.25	31,715.25	0.00	0.00%
Use of Money & Property						
4510	Investment Income on funds	0.00	5,352.52	1,607.78	3,744.74	232.91%
	Total Use of Money & Property	0.00	5,352.52	1,607.78	3,744.74	232.91%
	Total Revenues	0.00	37,067.77	33,323.03	3,744.74	11.24%
Expenditures						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	0.00	640.00	9,000.00	8,360.00	92.89%
7326	Legal Services	0.00	2,600.00	2,000.00	(600.00)	(30.00)%
	Total Legal & Professional	0.00	3,240.00	11,000.00	7,760.00	70.55%
Office/Operations						
7140	General Supplies & Minor Equipment	0.00	0.00	100.00	100.00	100.00%
	Total Office/Operations	0.00	0.00	100.00	100.00	100.00%
Other Expense						
7330	Misc Operating Expenses	0.00	0.00	100.00	100.00	100.00%
	Total Other Expense	0.00	0.00	100.00	100.00	100.00%
	Total Services & Supplies	0.00	3,240.00	11,200.00	7,960.00	71.07%
Transfers						
9511	Interfund Transfer Out	757.22	4,149.28	7,178.14	3,028.86	42.20%
	Total Transfers	757.22	4,149.28	7,178.14	3,028.86	42.20%
	Total Expenditures	757.22	7,389.28	18,378.14	10,988.86	59.79%
	Net Revenues over Expenditures	(757.22)	29,678.49	14,944.89	14,733.60	98.59%

Balance Sheet 2.29.2020

Current Period
Balance

ASSETS

CURRENT ASSETS

Cash in Bank

Change Fund	0999	
100 - Administration	100	200.00
500 - Water	500	200.00
Petty Cash	1000	
100 - Administration	100	300.00
301 - Fire	301	200.00

LAIF Investments	1011	
500 - Water	500	157,334.16
800 - Drainage	800	235,882.16
900 - Parks & Recreation	900	280,732.70

General Checking Account	1012	
100 - Administration	100	(26,988.43)
200 - Bayridge	200	78,373.45
301 - Fire	301	561,099.75
400 - Vista de Oro	400	(2,527.18)
500 - Water	500	1,116,102.74
600 - Wastewater	600	(67,779.42)
800 - Drainage	800	188,462.91
900 - Parks & Recreation	900	28,074.31

Payroll Account (contra to 2998)	1013	
100 - Administration	100	4,983.18
301 - Fire	301	571.61
500 - Water	500	1,403.55

Rabobank-Bankruptcy Disbursement 1017

Reserve

600 - Wastewater	600	102,793.69
Fire Reserves Account	1031	
301 - Fire	301	1,843,187.68
US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	2,246.83
US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	710,244.61
US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	<u>1,029,621.47</u>
Total Cash in Bank		6,244,719.77

Investments

Water Reserves Account	0335	
500 - Water	500	<u>2,661,188.98</u>
Total Investments		2,661,188.98

Due From Others

Due From Bayridge	1420	
500 - Water	500	78,340.11
Due From Vista De Oro	1440	
100 - Administration	100	1,517.00

Cash & Cash Equivalent Summary	
Fund	
100	\$ (21,505.25)
200	\$ 78,373.45
301	\$ 2,405,059.04
400	\$ (2,527.18)
500	\$ 3,936,229.43
600	\$ 35,014.27
602	\$ 1,742,112.91
800	\$ 424,345.07
900	\$ 308,807.01
Total	\$ 8,905,908.75

500 - Water	500	<u>18,801.63</u>
Total Due From Others		98,658.74
Held Deposits		
Held Deposits	1030	
500 - Water	500	<u>10,000.00</u>
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	
301 - Fire	301	26,088.80
500 - Water	500	242,462.72
Unbilled A/R	1085	
500 - Water	500	<u>275,700.19</u>
Total Accounts Receivable		544,251.71
Accrued Inventory On Hand		
Inventory	1100	
500 - Water	500	<u>47,213.45</u>
Total Accrued Inventory On Hand		<u>47,213.45</u>
Total CURRENT ASSETS		9,606,032.65
FIXED ASSETS		
Land		
Land and Land Rights	1720	
200 - Bayridge	200	30,000.00
301 - Fire	301	10,000.00
500 - Water	500	339,838.19
600 - Wastewater	600	158,590.00
800 - Drainage	800	<u>17,374.90</u>
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	
301 - Fire	301	587,410.70
500 - Water	500	5,000.00
Accum Depreciation-Building, Structures &	1851	
Improvements		
500 - Water	500	<u>(5,000.00)</u>
Total Building		587,410.70
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	
100 - Administration	100	100,737.49
200 - Bayridge	200	0.12
301 - Fire	301	1,338,476.86
500 - Water	500	547,462.32
800 - Drainage	800	27,000.00
Acc Depreciation-Equipment, Vehicles &	1853	
Systems		
500 - Water	500	<u>(451,346.15)</u>
Total Plant & Equipment		1,562,330.64
Construction in Progress		
Construction In Progress	1850	
500 - Water	500	<u>239,587.28</u>
Total Construction in Progress		239,587.28
Infrastructure		
Infrastructures	1730	

200 - Bayridge	200	93,040.00
400 - Vista de Oro	400	7,000.00
500 - Water	500	9,461,450.24
800 - Drainage	800	133,391.01
Accum Depreciation-Infrastructures	1852	
500 - Water	500	<u>(4,854,841.23)</u>
Total Infrastructure		<u>4,840,040.02</u>
Total FIXED ASSETS		7,785,171.73
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	
500 - Water	500	<u>900.00</u>
Total Cash Suspense		<u>900.00</u>
Total OTHER ASSETS		900.00
Other Assets		
Def Outflow	1991	
500 - Water	500	178,554.00
Deferred Outflow - OPEB	1992	
500 - Water	500	1,659.00
Amount to be Provided for Internal Loans	1997	
400 - Vista de Oro	400	1,517.00
Amount to be Provided - Other LT Oblig-	1998	
Comp Leave		
100 - Administration	100	<u>34,798.05</u>
Total Other Assets		<u>216,528.05</u>
Total ASSETS		<u>17,608,632.43</u>

LIABILITIES & EQUITY

CURRENT LIABILITIES

Accounts Payable

Vendor Payable (Control Account)	2000	
100 - Administration	100	1,034.92
200 - Bayridge	200	399.01
301 - Fire	301	6,588.66
400 - Vista de Oro	400	157.91
500 - Water	500	58,170.73
800 - Drainage	800	462.11
Accts Payable -Whitaker	2006	
500 - Water	500	<u>(766.81)</u>
AP Other- Adjment to 2000, AP Control	2010	
301 - Fire	301	<u>(413.88)</u>
Total Accounts Payable		65,632.65

Current Payroll Liabilities

Fed Income Tax Withholding	2001	
100 - Administration	100	<u>(12.85)</u>
301 - Fire	301	<u>(99.18)</u>
500 - Water	500	1,226.85
FICA Employee Payable	2002	
100 - Administration	100	<u>(55.82)</u>
301 - Fire	301	0.01
FICA Employer Payable	2003	
301 - Fire	301	254.76
Wage Garnishment	2005	

301 - Fire	301	25.21
CA Income Tax Withholding	2011	
100 - Administration	100	2,494.77
301 - Fire	301	(0.02)
500 - Water	500	(22.07)
SDI Payable Employee (EE Only)	2012	
100 - Administration	100	8.33
301 - Fire	301	(3.35)
500 - Water	500	(9.23)
Retirement-ER-Regular Contrib	2014	
100 - Administration	100	(26.74)
301 - Fire	301	(4.65)
500 - Water	500	(122.36)
SLOCEA Dues Payable	2016	
100 - Administration	100	(20.03)
500 - Water	500	(136.30)
Employee Contributions to 457 PLAN	2021	
100 - Administration	100	25.02
301 - Fire	301	(6.51)
500 - Water	500	(25.01)
AFLAC Voluntary Insurance-Employee	2022	
100 - Administration	100	(417.41)
500 - Water	500	97.15
Workers Comp Ins Liab-Employer	2023	
301 - Fire	301	138.17
Accrued Life/Disability Medical Exp	2026	
500 - Water	500	(228.58)
Retirement Addl Pick-up Liab-Employer	2027	
100 - Administration	100	(1.03)
Unemployment Ins Liab-Employer (ER	2028	
100 - Administration	100	1.99
301 - Fire	301	(451.45)
500 - Water	500	(64.33)
Medicare Liab- Employer	2029	
100 - Administration	100	3.90
301 - Fire	301	(0.15)
500 - Water	500	194.71
Other Deposits	2038	
100 - Administration	100	(152.64)
Accrued Compensated Absences	2040	
100 - Administration	100	8,699.52
500 - Water	500	15,674.82
Long-term Compensated Absences	2041	
100 - Administration	100	26,098.53
500 - Water	500	47,024.47
CALPERS Retirement Tier 2- EE- Liab	2042	
100 - Administration	100	(8.98)
301 - Fire	301	(92.24)
500 - Water	500	91.94
CALPERS Retirement Tier 2- ER- Liab	2044	
100 - Administration	100	1.97
301 - Fire	301	28.18
500 - Water	500	(6.81)

Other Pension Oblig Liab (OPEB) ARC	2045	
500 - Water	500	265,257.00
Retirement Contribution Safety-Fire-EE	2046	
301 - Fire	301	(3.53)
Life Insurance Liab-Employer	2201	
100 - Administration	100	(222.31)
301 - Fire	301	94.27
500 - Water	500	(1,667.61)
Medicare Tax Liab-Employee	2202	
100 - Administration	100	67.15
301 - Fire	301	99.19
500 - Water	500	259.66
Medical Plan Liab- Employee	2203	
100 - Administration	100	(2,402.11)
301 - Fire	301	(254.74)
500 - Water	500	(4,893.78)
Vision Plan Liab- Employee	2204	
100 - Administration	100	33.27
500 - Water	500	29.74
Dental Plan Ins Payable- Employee	2205	
100 - Administration	100	(94.15)
500 - Water	500	1,018.65
Retirement Contrib Liab-Employee	2206	
100 - Administration	100	83.38
500 - Water	500	712.19
Insurance- AD & D	2211	
100 - Administration	100	(46.11)
301 - Fire	301	24.79
500 - Water	500	(25.07)
Insurance-Work Injury (WI)	2212	
100 - Administration	100	(145.12)
500 - Water	500	(220.88)
Insurance- LT Disability	2213	
100 - Administration	100	(559.53)
500 - Water	500	(594.40)
Survivor Premiums-PERS	2214	
100 - Administration	100	1.37
301 - Fire	301	33.13
500 - Water	500	(9.37)
Payroll Clearing Account	2999	
100 - Administration	100	(235.45)
Total Current Payroll Liabilities		356,462.19
Due to Others		
Due To Administration	2410	
400 - Vista de Oro	400	<u>1,517.00</u>
Total Due to Others		1,517.00
Current Portion Long Term Debt		
Current portion-Long Term Debt	2102	
500 - Water	500	<u>165,777.33</u>
Total Current Portion Long Term Debt		165,777.33
Trust Liability		
Trust Funds- Low Income Savings	2513	

100 - Administration	100	1,169.32
Water Quality Trust Reserve	3050	
500 - Water	500	<u>91,517.27</u>
Total Trust Liability		<u>92,686.59</u>
Total CURRENT LIABILITIES		682,075.76
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	
500 - Water	500	489,666.00
Def Inflow	2216	
500 - Water	500	46,319.00
Suspense Account	2997	
100 - Administration	100	9.00
500 - Water	500	18.68
Restricted Park and Rec	3090	
900 - Parks & Recreation	900	279,129.18
Replacement Reserve - Vehicle, Equip &	3110	
Fire Engines		
301 - Fire	301	924,225.02
500 - Water	500	144,644.25
General Contingency Reserve	3111	
100 - Administration	100	20,918.48
301 - Fire	301	125,617.43
500 - Water	500	471,183.00
800 - Drainage	800	32,238.22
Public Facilities Fees Reserve	3115	
301 - Fire	301	40,334.00
Capital Outlay Reserve	3160	
301 - Fire	301	590,107.36
500 - Water	500	1,649,562.85
800 - Drainage	800	202,296.60
Water Stabilization Reserve	3163	
500 - Water	500	158,456.00
Info Tech Reserve	3164	
100 - Administration	100	20,741.40
Basin Management Reserve	3165	
500 - Water	500	50,031.00
Water Conservation Reserve	3167	
500 - Water	500	59,288.00
Reserve - Internal Loans	3193	
100 - Administration	100	<u>1,517.00</u>
Total Other Liabilities		<u>5,306,302.47</u>
Total Other Liabilities		5,306,302.47
Long Term Debt		
Note Payable - Long Term		
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	3,188,988.75
Internal Loan Due Water-500	2491	
200 - Bayridge	200	78,340.11
400 - Vista de Oro	400	18,801.63
Total Note Payable - Long Term		3,286,130.49
Accrued Interest Payable		

Accrued Interest Payable	2110	
500 - Water	500	<u>42,633.48</u>
Total Accrued Interest Payable		<u>42,633.48</u>
Total Long Term Debt		3,328,763.97
Equity		
Revenues		
Property Tax Revenue from Water	4034	
600 - Wastewater	600	31,715.25
900 - Parks & Recreation	900	31,715.25
Other		
100 - Administration	100	2.00
200 - Bayridge	200	41,588.29
301 - Fire	301	1,544,802.95
400 - Vista de Oro	400	9,955.00
500 - Water	500	2,066,742.63
600 - Wastewater	600	16,896.26
Wastewater Fiduciary Fund	602	404,548.82
800 - Drainage	800	82,280.83
900 - Parks & Recreation	900	<u>5,352.52</u>
Total Revenues		4,235,599.80
Expenditures		
100 - Administration	100	(52,390.55)
200 - Bayridge	200	(36,196.45)
301 - Fire	301	(1,429,441.19)
400 - Vista de Oro	400	(3,598.19)
500 - Water	500	(1,697,704.47)
600 - Wastewater	600	(14,453.78)
Wastewater Fiduciary Fund	602	(1,650.00)
800 - Drainage	800	(23,638.64)
900 - Parks & Recreation	900	(7,389.28)
Total Expenditures		(3,266,462.55)
Equity		
Septic System Decommission Reserve	3109	
200 - Bayridge	200	8,000.00
Fire Mitigation Fund	3161	
301 - Fire	301	135,448.89
600 - Wastewater	600	102,948.71
Fund Balance	3200	
100 - Administration	100	(11,310.69)
200 - Bayridge	200	(13,757.51)
301 - Fire	301	494,096.71
400 - Vista de Oro	400	(27,843.53)
500 - Water	500	2,763,922.11
600 - Wastewater	600	1,324,132.92
Wastewater Fiduciary Fund	602	1,339,214.09
800 - Drainage	800	130,705.95
900 - Parks & Recreation	900	(0.66)
Bankruptcy Fund Balance	3203	
600 - Wastewater	600	58,710.96
GFAG- Net Investment in Assets	3300	
100 - Administration	100	24,226.08
200 - Bayridge	200	30,000.12

301 - Fire	301	596,541.18
800 - Drainage	800	20,388.71
GFAG- Accumulated Depreciation	3301	
100 - Administration	100	84,879.33
200 - Bayridge	200	93,040.00
301 - Fire	301	1,411,311.46
400 - Vista de Oro	400	7,000.00
800 - Drainage	800	160,647.22
GFAG- Governmental Depreciation	3302	
100 - Administration	100	(8,367.92)
301 - Fire	301	(71,965.08)
800 - Drainage	800	(3,270.02)
Investment in N/A-Costs	3310	
600 - Wastewater	600	(1,326,346.05)
Total Equity		<u>7,322,352.98</u>
Total Equity		<u>8,291,490.23</u>
Total LIABILITIES & EQUITY		<u>17,608,632.43</u>

Fire Reserves

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 2/29/2020

Current Period
Balance

LIABILITIES & EQUITY

Other Liabilities

Other Liabilities

Replacement Reserve - Vehicle, Equip & Fire Engines	3110	924,225.02
General Contingency Reserve	3111	125,617.43
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	<u>590,107.36</u>

Total Other Liabilities 1,680,283.81

Total Other Liabilities 1,680,283.81

Equity

Equity

Fire Mitigation Fund 3161 135,448.89

Total Equity 135,448.89

Total Equity 135,448.89

Total LIABILITIES & EQUITY 1,815,732.70

Water Reserves

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 2/29/2020

Current Period
Balance

LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Trust Liability		
Water Quality Trust Reserve	3050	<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	144,644.25
General Contingency Reserve	3111	471,183.00
Capital Outlay Reserve	3160	1,649,562.85
Water Stabilization Reserve	3163	158,456.00
Basin Management Reserve	3165	50,031.00
Water Conservation Reserve	3167	<u>59,288.00</u>
Total Other Liabilities		<u>2,533,165.10</u>
Total Other Liabilities		<u>2,533,165.10</u>
Total LIABILITIES & EQUITY		<u><u>2,624,682.37</u></u>

Drainage Reserves

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 2/29/2020

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
General Contingency Reserve	3111	32,238.22
Capital Outlay Reserve	3160	<u>202,296.60</u>
Total Other Liabilities		<u>234,534.82</u>
Total Other Liabilities		<u>234,534.82</u>
Total LIABILITIES & EQUITY		<u><u>234,534.82</u></u>

Parks and Recreation Reserves

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 2/29/2020

		Current Period Balance
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Restricted Park and Rec	3090	<u>279,129.18</u>
Total Other Liabilities		<u>279,129.18</u>
Total Other Liabilities		<u>279,129.18</u>
Total LIABILITIES & EQUITY		<u><u>279,129.18</u></u>