



September 27, 2019

TO: LOCSO Board of Directors
FROM: Adrienne Geidel at Robert Stilts, District Bookkeeper
Ron Munds, General Manager
SUBJECT: **Agenda Item 5D – 10/03/2019 Board Meeting**
Receive Financial Report for the Period Ending July 31, 2019 and
August 31, 2019

President
Vicki L. Milledge

Vice President
Marshall E. Ochylski

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

General Manager
Renee Osborne

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
Greg Alex

DESCRIPTION

The attached are the Statement of Revenues and Expenditures and Balance Sheets for July and August, 2019.

STAFF RECOMMENDATION

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

Motion: I move that the Board receive and file the financials for the period ending July 31, 2019 and August 31, 2019.

DISCUSSION

GENERAL

Attachment

Mailing Address:
P.O. Box 6064
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Offices:
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Los Osos, CA 93402

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LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 7/1/2019 Through 7/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remain... - Original
Revenues					
Service Charges & Fees					
4005	0.00	0.00	20.00	(20.00)	(100.00)%
	0.00	0.00	20.00	(20.00)	(100.00)%
	0.00	0.00	20.00	(20.00)	(100.00)%
Expenditures					
Personnel					
Salaries/Wages					
7322	400.00	400.00	20,000.00	19,600.00	98.00%
8018	333.84	333.84	3,500.00	3,166.16	90.46%
8045	312.98	312.98	3,500.00	3,187.02	91.06%
8051	0.00	0.00	1,000.00	1,000.00	100.00%
8054	6,052.47	6,052.47	90,000.00	83,947.53	93.28%
8060	0.00	0.00	2,000.00	2,000.00	100.00%
8066	0.00	0.00	2,000.00	2,000.00	100.00%
8081	0.00	0.00	3,000.00	3,000.00	100.00%
	7,099.29	7,099.29	125,000.00	117,900.71	94.32%
Payroll Taxes & Benefits					
5020	6.20	6.20	1,500.00	1,493.80	99.59%
5030	6.18	6.18	200.00	193.82	96.91%
5031	3.34	3.34	70.00	66.66	95.23%
5035	1.63	1.63	60.00	58.37	97.28%
5040	23.51	23.51	1,000.00	976.49	97.65%
5050	80.77	80.77	2,500.00	2,419.23	96.77%
5060	793.04	793.04	11,000.00	10,206.96	92.79%
5070	980.42	980.42	18,000.00	17,019.58	94.55%
5071	0.00	0.00	500.00	500.00	100.00%
5075	275.64	275.64	5,100.00	4,824.36	94.60%
5120	513.80	513.80	513.80	0.00	0.00%
5124	87.19	87.19	1,500.00	1,412.81	94.19%
	2,771.72	2,771.72	41,943.80	39,172.08	93.39%
Employment Services					
5100	121.24	121.24	3,000.00	2,878.76	95.96%
6200	397.31	397.31	200.00	(197.31)	(98.66)%
6230	150.00	150.00	300.00	150.00	50.00%
	668.55	668.55	3,500.00	2,831.45	80.90%
	10,539.56	10,539.56	170,443.80	159,904.24	93.82%
Services & Supplies					
Clothing & Uniform					
7246	0.00	0.00	200.00	200.00	100.00%
	0.00	0.00	200.00	200.00	100.00%
Contract Services					
6100	378.75	378.75	9,000.00	8,621.25	95.79%
6110	1,813.00	1,813.00	20,000.00	18,187.00	90.94%
7100	288.08	288.08	3,100.00	2,811.92	90.71%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 7/1/2019 Through 7/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
7255	Security Services	85.58	85.58	1,000.00	91.44%	
7321	Janitorial Cleaning & Supplies	263.00	263.00	2,600.00	89.88%	
7342	Public Meeting Recordings	<u>1,525.00</u>	<u>1,525.00</u>	<u>15,900.00</u>	<u>90.41%</u>	
	Total Contract Services	4,353.41	4,353.41	51,600.00	91.56%	
	Financial Services					
7309	Late Fees	138.06	138.06	100.00	(38.06)%	
7310	Bank Service Charges	<u>377.15</u>	<u>377.15</u>	<u>3,000.00</u>	<u>87.43%</u>	
	Total Financial Services	515.21	515.21	3,100.00	83.38%	
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	14.99	14.99	200.00	92.50%	
6341	LAFCO Fees	18,936.43	18,936.43	16,567.07	(14.30)%	
6343	Lien & Notary Fees	0.00	0.00	30.00	100.00%	
7325	Insurance	<u>17,962.91</u>	<u>17,962.91</u>	<u>17,962.91</u>	<u>0.00%</u>	
	Total Insurance, Licenses & Regulatory Fees	36,914.33	36,914.33	34,759.98	(6.20)%	
	Legal & Professional					
7303	Professional Services - GM	16,421.50	16,421.50	96,126.00	79,704.50	82.92%
7304	Professional Services - ACCTG	2,500.00	2,500.00	60,000.00	57,500.00	95.83%
7305	Auditing Services	0.00	0.00	22,000.00	22,000.00	100.00%
7320	Professional & Consulting Services	1,041.52	1,041.52	5,000.00	3,958.48	79.17%
7326	Legal Services	0.00	0.00	15,000.00	15,000.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	<u>19,963.02</u>	<u>19,963.02</u>	<u>198,626.00</u>	<u>178,662.98</u>	<u>89.95%</u>
	Office/Operations					
6121	IT-Supplies & Miscellaneous	0.00	0.00	1,000.00	1,000.00	100.00%
6130	Computer Hardware	0.00	0.00	1,000.00	1,000.00	100.00%
7140	General Supplies & Minor Equipment	459.46	459.46	8,000.00	7,540.54	94.26%
7160	Postage, Shipping & Mail Supplies	799.95	799.95	3,000.00	2,200.05	73.33%
7226	Membership & Dues	100.00	100.00	6,538.00	6,438.00	98.47%
7230	Misc Small Parts & Supplies	<u>8.33</u>	<u>8.33</u>	<u>0.00</u>	<u>(8.33)</u>	<u>0.00%</u>
	Total Office/Operations	1,367.74	1,367.74	19,538.00	18,170.26	93.00%
	Other Expense					
8735	Misc Department Admin	<u>323.35</u>	<u>323.35</u>	<u>2,000.00</u>	<u>1,676.65</u>	<u>83.83%</u>
	Total Other Expense	323.35	323.35	2,000.00	1,676.65	83.83%
	Rent & Utilities					
6025	Telephone	210.37	210.37	3,000.00	2,789.63	92.99%
7350	Rent - Meetings	0.00	0.00	400.00	400.00	100.00%
7352	Rent - Offices & Other Structures	0.00	0.00	35,000.00	35,000.00	100.00%
8610	Electric	277.46	277.46	3,800.00	3,522.54	92.70%
8620	Gas Service	30.57	30.57	450.00	419.43	93.21%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 7/1/2019 Through 7/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Total Rent & Utilities	518.40	518.40	42,650.00	42,131.60	98.78%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	0.00	100.00	100.00	100.00%
Total Repairs & Maintenance	0.00	0.00	100.00	100.00	100.00%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	0.00	50.00	50.00	100.00%
7324 Education & Training Fees	927.08	927.08	2,000.00	1,072.92	53.65%
8510 Lodging & Meals - Local	0.00	0.00	1,000.00	1,000.00	100.00%
8539 Meals	298.97	298.97	600.00	301.03	50.17%
8550 Mileage Reimbursement & Parking	0.00	0.00	300.00	300.00	100.00%
Total Travel & Training	1,226.05	1,226.05	3,950.00	2,723.95	68.96%
Total Services & Supplies	65,181.51	65,181.51	356,523.98	291,342.47	81.72%
Transfers					
9512 Transfer In	0.00	0.00	526,987.78	526,987.78	100.00%
Total Transfers	0.00	0.00	526,987.78	526,987.78	100.00%
Total Expenditures	75,721.07	75,721.07	1,053,955.56	978,234.49	92.82%
Net Revenues over Expenditures	(75,721.07)	(75,721.07)	(1,053,935.56)	978,214.49	(92.82)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
200 - 200 - Bayridge
From 7/1/2019 Through 7/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4035	0.00	0.00	9,517.00	(9,517.00)	(100.00)%
	0.00	0.00	9,517.00	(9,517.00)	(100.00)%
Special Taxes & Assessments					
4550	0.00	0.00	54,831.00	(54,831.00)	(100.00)%
	0.00	0.00	54,831.00	(54,831.00)	(100.00)%
Use of Money & Property					
4505	0.00	0.00	56.00	(56.00)	(100.00)%
	0.00	0.00	56.00	(56.00)	(100.00)%
	0.00	0.00	64,404.00	(64,404.00)	(100.00)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	0.00	0.00	128.56	128.56	100.00%
	0.00	0.00	128.56	128.56	100.00%
Legal & Professional					
7320	145.00	145.00	700.00	555.00	79.29%
7326	0.00	0.00	100.00	100.00	100.00%
	145.00	145.00	800.00	655.00	81.88%
Rent & Utilities					
8670	396.16	396.16	6,724.16	6,328.00	94.11%
	396.16	396.16	6,724.16	6,328.00	94.11%
	541.16	541.16	7,652.72	7,111.56	92.93%
Capital Outlay					
9006	19,550.00	19,550.00	30,000.00	10,450.00	34.83%
	19,550.00	19,550.00	30,000.00	10,450.00	34.83%
Debt Service					
9804	0.00	0.00	27,964.53	27,964.53	100.00%
	0.00	0.00	27,964.53	27,964.53	100.00%
Transfers					
9511	0.00	0.00	2,634.84	2,634.84	100.00%
	0.00	0.00	2,634.84	2,634.84	100.00%
	20,091.16	20,091.16	68,252.09	48,160.93	70.56%
Net Revenues over Expenditures	(20,091.16)	(20,091.16)	(3,848.09)	(16,243.07)	422.11%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 7/1/2019 Through 7/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4034	Property Tax Revenue from Water	0.00	0.00	63,430.50	(63,430.50) (100.00)%
4035	Property Taxes	0.00	0.00	2,164,204.00	(2,164,204.00) (100.00)%
	Total Property Taxes	0.00	0.00	2,227,634.50	(2,227,634.50) (100.00)%
Grant Revenue					
4955	Govt-Other St Aids & Reimbursements	7,628.55	7,628.55	0.00	7,628.55 0.00%
	Total Grant Revenue	7,628.55	7,628.55	0.00	7,628.55 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	0.00	67,134.00	(67,134.00) (100.00)%
	Total Other Revenues	0.00	0.00	67,134.00	(67,134.00) (100.00)%
Use of Money & Property					
4505	HO Prop Tax Relief	0.00	0.00	12,752.00	(12,752.00) (100.00)%
4510	Investment Income on funds	3,612.74	3,612.74	29,979.47	(26,366.73) (87.95)%
	Total Use of Money & Property	3,612.74	3,612.74	42,731.47	(39,118.73) (91.55)%
	Total Revenues	11,241.29	11,241.29	2,946,963.97	(2,935,722.68) (99.62)%
Expenditures					
Personnel					
Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	1,423.80	1,423.80	22,000.00	20,576.20 93.53%
8340	Resv FF-Shift Coverage	2,958.60	2,958.60	122,000.00	119,041.40 97.57%
8345	Resv FF-Special Projects	0.00	0.00	4,000.00	4,000.00 100.00%
	Total Salaries/Wages	4,382.40	4,382.40	148,000.00	143,617.60 97.04%
Payroll Taxes & Benefits					
5021	FICA - Fire - ER	128.25	128.25	7,000.00	6,871.75 98.17%
5030	Life Insurance - ER	199.50	199.50	2,500.00	2,300.50 92.02%
5035	AD & D Insurance	52.50	52.50	850.00	797.50 93.82%
5051	Medicare - Reserves - ER	63.53	63.53	2,150.00	2,086.47 97.05%
5070	Retirement ER - Regular	1,921.21	1,921.21	20,000.00	18,078.79 90.39%
5120	Workers Comp Insurance - ER	6,330.20	6,330.20	6,330.20	0.00 0.00%
5124	Retirement - ER - Tier 2	157.80	157.80	7,000.00	6,842.20 97.75%
	Total Payroll Taxes & Benefits	8,852.99	8,852.99	45,830.20	36,977.21 80.68%
Employment Services					
5000	Medical Exams & Procedures	0.00	0.00	1,400.00	1,400.00 100.00%
5101	Unemp. Costs - Reserves	199.51	199.51	5,000.00	4,800.49 96.01%
6200	Hiring, Advertising & Other Costs	0.00	0.00	40.00	40.00 100.00%
6230	Medical Exam	0.00	0.00	5,000.00	5,000.00 100.00%
	Total Employment Services	199.51	199.51	11,440.00	11,240.49 98.26%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 7/1/2019 Through 7/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Total Personnel	13,434.90	13,434.90	205,270.20	191,835.30	93.46%
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	210.14	210.14	2,000.00	1,789.86	89.49%
7248 Uniform Safety Boots	0.00	0.00	2,000.00	2,000.00	100.00%
Total Clothing & Uniform	210.14	210.14	4,000.00	3,789.86	94.75%
Contract Services					
6110 IT Purchased Services	208.88	208.88	1,150.00	941.12	81.84%
7100 Copier Contract-Maint & Usage	590.06	590.06	1,800.00	1,209.94	67.22%
7202 Building Alarms & Security	122.61	122.61	500.00	377.39	75.48%
7204 Cleaning Supplies, Laundry & Towel Service	293.03	293.03	4,000.00	3,706.97	92.67%
7222 Hazardous Materials CW JPA Cost	2,325.00	2,325.00	2,000.00	(325.00)	(16.25)%
7500 Schedule A Charges	0.00	0.00	2,267,703.00	2,267,703.00	100.00%
Total Contract Services	3,539.58	3,539.58	2,277,153.00	2,273,613.42	99.84%
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	0.00	2,500.00	2,500.00	100.00%
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	2,071.81	2,071.81	54,585.00	52,513.19	96.20%
7242 Minor Tools, Accessories & Field Machines	0.00	0.00	500.00	500.00	100.00%
7252 Misc Hardware	15.00	15.00	350.00	335.00	95.71%
Total Equipment & Tools	2,086.81	2,086.81	101,785.00	99,698.19	97.95%
Financial Services					
7309 Late Fees	0.00	0.00	10.00	10.00	100.00%
7310 Bank Service Charges	0.00	0.00	20.00	20.00	100.00%
9154 Losses and Damages	0.00	0.00	50.00	50.00	100.00%
Total Financial Services	0.00	0.00	80.00	80.00	100.00%
Insurance, Licenses & Regulatory Fees					
6120 Computer Licenses	0.00	0.00	1,700.00	1,700.00	100.00%
6345 Property Taxes & Assessments Costs	0.00	0.00	5,420.66	5,420.66	100.00%
7325 Insurance	24,929.89	24,929.89	24,929.89	0.00	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 7/1/2019 Through 7/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Total Insurance, Licenses & Regulatory Fees	<u>24,929.89</u>	<u>24,929.89</u>	<u>32,050.55</u>	<u>7,120.66</u>	<u>22.22%</u>
Legal & Professional					
7320 Professional & Consulting Services	0.00	0.00	1,400.00	1,400.00	100.00%
7326 Legal Services	0.00	0.00	350.00	350.00	100.00%
7340 Legal Notifications & Mandated Advertising	0.00	0.00	20.00	20.00	100.00%
Total Legal & Professional	<u>0.00</u>	<u>0.00</u>	<u>1,770.00</u>	<u>1,770.00</u>	<u>100.00%</u>
Office/Operations					
6130 Computer Hardware	94.99	94.99	0.00	(94.99)	0.00%
7140 General Supplies & Minor Equipment	160.94	160.94	5,000.00	4,839.06	96.78%
7160 Postage, Shipping & Mail Supplies	0.00	0.00	300.00	300.00	100.00%
7216 Fire Prevention Education Materials	0.00	0.00	1,200.00	1,200.00	100.00%
7226 Membership & Dues	0.00	0.00	100.00	100.00	100.00%
7230 Misc Small Parts & Supplies	26.36	26.36	2,000.00	1,973.64	98.68%
7240 Propane	<u>0.00</u>	<u>0.00</u>	<u>120.00</u>	<u>120.00</u>	<u>100.00%</u>
Total Office/Operations	<u>282.29</u>	<u>282.29</u>	<u>8,720.00</u>	<u>8,437.71</u>	<u>96.76%</u>
Other Expense					
7201 White Goods & Accessories - bedding, towels	0.00	0.00	1,000.00	1,000.00	100.00%
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	0.00	500.00	500.00	100.00%
7224 Kitchen Cookware & Utensils	<u>0.00</u>	<u>0.00</u>	<u>800.00</u>	<u>800.00</u>	<u>100.00%</u>
Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>3,300.00</u>	<u>3,300.00</u>	<u>100.00%</u>
Rent & Utilities					
6000 Cell Phones	210.80	210.80	2,000.00	1,789.20	89.46%
6025 Telephone	425.23	425.23	4,000.00	3,574.77	89.37%
8610 Electric	0.00	0.00	3,000.00	3,000.00	100.00%
8620 Gas Service	40.44	40.44	1,500.00	1,459.56	97.30%
8630 Trash Services	101.41	101.41	1,300.00	1,198.59	92.20%
8640 Water and Water Services	85.00	85.00	4,000.00	3,915.00	97.88%
8659 Utility Cable Charges	(76.12)	(76.12)	1,400.00	1,476.12	105.44%
8670 Street Lighting	<u>8.79</u>	<u>8.79</u>	<u>135.00</u>	<u>126.21</u>	<u>93.49%</u>
Total Rent & Utilities	<u>795.55</u>	<u>795.55</u>	<u>17,335.00</u>	<u>16,539.45</u>	<u>95.41%</u>
Repairs & Maintenance					
6400 R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405 R & M - Extinguishers	421.42	421.42	1,000.00	578.58	57.86%
6640 R & M - Equip & Other Non-Structural Fixed Assets	0.00	0.00	1,600.00	1,600.00	100.00%
6750 R & M - Minor Tools & Equipment	54.64	54.64	1,000.00	945.36	94.54%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 7/1/2019 Through 7/31/2019

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6775	R & M -Operation/Field Equipment	0.00	0.00	800.00	800.00	100.00%
6800	R & M - Grounds & Collection Systems	0.00	0.00	1,500.00	1,500.00	100.00%
6900	R & M - Buildings & Structures	14,115.99	14,115.99	17,000.00	2,884.01	16.96%
	Total Repairs & Maintenance	<u>14,592.05</u>	<u>14,592.05</u>	<u>23,400.00</u>	<u>8,807.95</u>	<u>37.64%</u>
	Travel & Training					
7141	CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323	Books, Publications & Subscriptions	0.00	0.00	200.00	200.00	100.00%
7324	Education & Training Fees	0.00	0.00	1,000.00	1,000.00	100.00%
8405	Reserve FF Training Costs	<u>65.00</u>	<u>65.00</u>	<u>1,000.00</u>	<u>935.00</u>	<u>93.50%</u>
	Total Travel & Training	<u>65.00</u>	<u>65.00</u>	<u>2,300.00</u>	<u>2,235.00</u>	<u>97.17%</u>
	Total Services & Supplies	46,501.31	46,501.31	2,471,893.55	2,425,392.24	98.12%
	Capital Outlay					
9006	Infrastructure CIP	0.00	0.00	50,000.00	50,000.00	100.00%
9085	Vehicle Purchase	<u>4,710.51</u>	<u>4,710.51</u>	<u>693,000.00</u>	<u>688,289.49</u>	<u>99.32%</u>
	Total Capital Outlay	4,710.51	4,710.51	743,000.00	738,289.49	99.37%
	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>	<u>100.00%</u>
	Transfers					
9511	Interfund Transfer Out	<u>0.00</u>	<u>0.00</u>	<u>52,696.78</u>	<u>52,696.78</u>	<u>100.00%</u>
	Total Transfers	<u>0.00</u>	<u>0.00</u>	<u>52,696.78</u>	<u>52,696.78</u>	<u>100.00%</u>
	Total Expenditures	<u>64,646.72</u>	<u>64,646.72</u>	<u>3,642,169.37</u>	<u>3,577,522.65</u>	<u>98.23%</u>
	Net Revenues over Expenditures	<u>(53,405.43)</u>	<u>(53,405.43)</u>	<u>(695,205.40)</u>	<u>641,799.97</u>	<u>(92.32)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
400 - 400 - Vista de Oro
From 7/1/2019 Through 7/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	0.00	0.00	15,768.00	(15,768.00) (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	15,768.00	(15,768.00) (100.00)%
	Total Revenues	0.00	0.00	15,768.00	(15,768.00) (100.00)%
Expenditures					
Services & Supplies					
Legal & Professional					
7320	Professional & Consulting Services	145.00	145.00	700.00	555.00 79.29%
7326	Legal Services	0.00	0.00	300.00	300.00 100.00%
	Total Legal & Professional	145.00	145.00	1,000.00	855.00 85.50%
Rent & Utilities					
8670	Street Lighting	156.79	156.79	2,460.00	2,303.21 93.63%
	Total Rent & Utilities	156.79	156.79	2,460.00	2,303.21 93.63%
	Total Services & Supplies	301.79	301.79	3,460.00	3,158.21 91.28%
Debt Service					
9804	Payment on Internal Loans	0.00	0.00	6,711.49	6,711.49 100.00%
	Total Debt Service	0.00	0.00	6,711.49	6,711.49 100.00%
Transfers					
9511	Interfund Transfer Out	0.00	0.00	2,634.84	2,634.84 100.00%
	Total Transfers	0.00	0.00	2,634.84	2,634.84 100.00%
	Total Expenditures	301.79	301.79	12,806.33	12,504.54 97.64%
	Net Revenues over Expenditures	(301.79)	(301.79)	2,961.67	(3,263.46) (110.19)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 7/1/2019 Through 7/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4035	Property Taxes	0.00	0.00	125,384.00	(125,384.00) (100.00)%
	Total Property Taxes	0.00	0.00	125,384.00	(125,384.00) (100.00)%
Service Charges & Fees					
4030	Residential Single Family	160,957.93	160,957.93	2,193,000.00	(2,032,042.07) (92.66)%
4102	Residential- Multi -Family-Water Sales	26,121.92	26,121.92	225,900.00	(199,778.08) (88.44)%
4103	Commercial, Home Care, Retail-Water Sales	22,494.00	22,494.00	303,000.00	(280,506.00) (92.58)%
4104	Irrigation- Water Sales	6,258.75	6,258.75	33,000.00	(26,741.25) (81.03)%
4114	Water Other Service Revenues	45.00	45.00	1,000.00	(955.00) (95.50)%
4931	Water Activation Fees	1,250.00	1,250.00	5,000.00	(3,750.00) (75.00)%
4932	Penalties	2,222.43	2,222.43	20,000.00	(17,777.57) (88.89)%
4933	Door Hangers/Lockout Notices	1,305.00	1,305.00	12,000.00	(10,695.00) (89.13)%
4937	NSF Fees	0.00	0.00	400.00	(400.00) (100.00)%
	Total Service Charges & Fees	220,655.03	220,655.03	2,793,300.00	(2,572,644.97) (92.10)%
Other Revenues					
4930	Other Revenue	0.00	0.00	1,000.00	(1,000.00) (100.00)%
	Total Other Revenues	0.00	0.00	1,000.00	(1,000.00) (100.00)%
Use of Money & Property					
4505	HO Prop Tax Relief	0.00	0.00	1,477.00	(1,477.00) (100.00)%
4510	Investment Income on funds	4,086.60	4,086.60	20,000.00	(15,913.40) (79.57)%
	Total Use of Money & Property	4,086.60	4,086.60	21,477.00	(17,390.40) (80.97)%
	Total Revenues	224,741.63	224,741.63	2,941,161.00	(2,716,419.37) (92.36)%
Expenditures					
Personnel					
Salaries/Wages					
8018	Holiday Pay	1,964.65	1,964.65	25,000.00	23,035.35 92.14%
8045	Overtime Pay	0.00	0.00	4,000.00	4,000.00 100.00%
8050	Administrative Leave Pay	0.00	0.00	3,680.00	3,680.00 100.00%
8051	Floating Holiday Pay	313.04	313.04	5,000.00	4,686.96 93.74%
8054	Salaries & Wages - Regular	16,346.66	16,346.66	374,131.96	357,785.30 95.63%
8056	Retroactive Pay	0.00	0.00	1,000.00	1,000.00 100.00%
8060	Sick Leave Pay	100.14	100.14	24,150.00	24,049.86 99.59%
8063	Standby Pay	793.00	793.00	15,000.00	14,207.00 94.71%
8066	Comp Time Used	272.96	272.96	12,000.00	11,727.04 97.73%
8081	Vacation Pay	183.36	183.36	39,900.00	39,716.64 99.54%
	Total Salaries/Wages	19,973.81	19,973.81	503,861.96	483,888.15 96.04%
Payroll Taxes & Benefits					
5030	Life Insurance - ER	57.00	57.00	1,700.00	1,643.00 96.65%
5031	Disability Insurance	15.47	15.47	500.00	484.53 96.91%
5035	AD & D Insurance	15.00	15.00	0.00	(15.00) 0.00%
5040	LTD Insurance	108.83	108.83	3,300.00	3,191.17 96.70%
5050	Medicare - ER	285.91	285.91	9,000.00	8,714.09 96.82%
5060	Cafeteria Plan - ER	2,738.84	2,738.84	65,000.00	62,261.16 95.79%
5070	Retirement ER - Regular	5,683.72	5,683.72	67,000.00	61,316.28 91.52%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 7/1/2019 Through 7/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
5075	Retirees Medical - ER	137.80	137.80	1,620.00	1,482.20	91.49%
5120	Workers Comp Insurance - ER	21,107.23	21,107.23	21,107.23	0.00	0.00%
5124	Retirement - ER - Tier 2	180.95	180.95	5,970.00	5,789.05	96.97%
	Total Payroll Taxes & Benefits	30,330.75	30,330.75	175,197.23	144,866.48	82.69%
	Employment Services					
5100	Unemployment Insurance - ER	0.00	0.00	5,500.00	5,500.00	100.00%
6230	Medical Exam	0.00	0.00	150.00	150.00	100.00%
	Total Employment Services	0.00	0.00	5,650.00	5,650.00	100.00%
	Total Personnel	50,304.56	50,304.56	684,709.19	634,404.63	92.65%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	0.00	2,600.00	2,600.00	100.00%
7248	Uniform Safety Boots	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Clothing & Uniform	0.00	0.00	3,600.00	3,600.00	100.00%
	Contract Services					
6100	Labor & Support-IT Services	0.00	0.00	300.00	300.00	100.00%
6110	IT Purchased Services	129.99	129.99	5,400.00	5,270.01	97.59%
7250	Water Quality Testing	140.00	140.00	28,000.00	27,860.00	99.50%
7255	Security Services	0.00	0.00	8,000.00	8,000.00	100.00%
7321	Janitorial Cleaning & Supplies	49.62	49.62	850.00	800.38	94.16%
	Total Contract Services	319.61	319.61	42,550.00	42,230.39	99.25%
	Equipment & Tools					
6438	Disinfection Feed Pumps	227.17	227.17	1,800.00	1,572.83	87.38%
7242	Minor Tools, Accessories & Field Machines	53.61	53.61	18,000.00	17,946.39	99.70%
7253	Rent - Equipment	0.00	0.00	500.00	500.00	100.00%
7256	Meter Purchases & Replacements	7,726.72	7,726.72	75,000.00	67,273.28	89.70%
	Total Equipment & Tools	8,007.50	8,007.50	95,300.00	87,292.50	91.60%
	Financial Services					
7309	Late Fees	0.00	0.00	50.00	50.00	100.00%
7310	Bank Service Charges	15.00	15.00	0.00	(15.00)	0.00%
	Total Financial Services	15.00	15.00	50.00	35.00	70.00%
	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	2,631.67	2,631.67	18,000.00	15,368.33	85.38%
6345	Property Taxes & Assessments Costs	0.00	0.00	6,300.00	6,300.00	100.00%
7325	Insurance	43,104.33	43,104.33	43,104.33	0.00	0.00%
	Total Insurance, Licenses & Regulatory Fees	45,736.00	45,736.00	70,604.33	24,868.33	35.22%
	Legal & Professional					
7318	Professional & Consulting BMC	5,476.23	5,476.23	131,556.00	126,079.77	95.84%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 7/1/2019 Through 7/31/2019

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7320	Professional & Consulting Services	0.00	0.00	10,000.00	10,000.00	100.00%
7326	Legal Services	0.00	0.00	20,000.00	20,000.00	100.00%
7336	Legal Services- ISJ	0.00	0.00	1,000.00	1,000.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Legal & Professional Office/Operations	5,476.23	5,476.23	163,556.00	158,079.77	96.65%
6130	Computer Hardware	0.00	0.00	3,000.00	3,000.00	100.00%
6140	Computer Software	4,184.00	4,184.00	7,500.00	3,316.00	44.21%
7140	General Supplies & Minor Equipment	82.37	82.37	1,000.00	917.63	91.76%
7160	Postage, Shipping & Mail Supplies	734.16	734.16	15,000.00	14,265.84	95.11%
7180	Billing Supplies, Forms & Printing	0.00	0.00	2,200.00	2,200.00	100.00%
7226	Membership & Dues	928.95	928.95	3,000.00	2,071.05	69.03%
7230	Misc Small Parts & Supplies	18.35	18.35	2,000.00	1,981.65	99.08%
7237	Process Control & Treatment Supplies	280.87	280.87	4,000.00	3,719.13	92.98%
7239	Water Treatment Chemicals	2,512.12	2,512.12	8,000.00	5,487.88	68.60%
7249	Safety Supplies	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Office/Operations	8,740.82	8,740.82	46,700.00	37,959.18	81.28%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	250.00	250.00	100.00%
7348	Water Conservation Program	1,043.42	1,043.42	10,000.00	8,956.58	89.57%
	Total Other Expense	1,043.42	1,043.42	10,250.00	9,206.58	89.82%
	Rent & Utilities					
6000	Cell Phones	440.66	440.66	3,500.00	3,059.34	87.41%
6025	Telephone	758.04	758.04	10,000.00	9,241.96	92.42%
8610	Electric	9,625.74	9,625.74	100,000.00	90,374.26	90.37%
8620	Gas Service	0.00	0.00	250.00	250.00	100.00%
8630	Trash Services	116.65	116.65	3,000.00	2,883.35	96.11%
8644	Disposal Services	0.00	0.00	30,000.00	30,000.00	100.00%
8670	Street Lighting	33.58	33.58	400.00	366.42	91.61%
	Total Rent & Utilities	10,974.67	10,974.67	147,150.00	136,175.33	92.54%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	0.00	350.00	350.00	100.00%
6422	R & M - Hydrants	185.46	185.46	1,100.00	914.54	83.14%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	0.00	1,000.00	1,000.00	100.00%
6641	R & M - Wells	480.50	480.50	1,000.00	519.50	51.95%
6750	R & M - Minor Tools & Equipment	64.63	64.63	2,400.00	2,335.37	97.31%
6800	R & M - Grounds & Collection Systems	0.00	0.00	600.00	600.00	100.00%
6830	Paving & Concrete	0.00	0.00	4,000.00	4,000.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 7/1/2019 Through 7/31/2019

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remain... - Original
6900	R & M - Buildings & Structures	17.15	17.15	16,000.00	15,982.85	99.89%
7241	R & M - Water Distribution System	534.27	534.27	99,400.00	98,865.73	99.46%
	Total Repairs & Maintenance	1,282.01	1,282.01	125,850.00	124,567.99	98.98%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324	Education & Training Fees	1,179.73	1,179.73	5,900.00	4,720.27	80.00%
8410	Certifications	0.00	0.00	500.00	500.00	100.00%
8510	Lodging & Meals - Local	79.10	79.10	2,000.00	1,920.90	96.05%
8539	Meals	144.21	144.21	0.00	(144.21)	0.00%
8550	Mileage Reimbursement & Parking	182.00	182.00	500.00	318.00	63.60%
	Total Travel & Training	1,585.04	1,585.04	9,150.00	7,564.96	82.68%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	145.58	145.58	1,600.00	1,454.42	90.90%
7211	Misc Fuel & Diesel	399.56	399.56	2,300.00	1,900.44	82.63%
7220	Gasoline	432.30	432.30	5,000.00	4,567.70	91.35%
7228	Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232	Vehicle Repairs - Parts, Tires & Lubricants	0.00	0.00	5,000.00	5,000.00	100.00%
	Total Vehicle Maintenance & Repairs	977.44	977.44	14,100.00	13,122.56	93.07%
	Total Services & Supplies	84,157.74	84,157.74	728,860.33	644,702.59	88.45%
	Capital Outlay					
9006	Infrastructure CIP	5,468.60	5,468.60	1,410,824.00	1,405,355.40	99.61%
	Total Capital Outlay	5,468.60	5,468.60	1,410,824.00	1,405,355.40	99.61%
	Debt Service					
9022	Debt Service - Principal	165,777.35	165,777.35	165,777.00	(0.35)	(0.00)%
9023	Debt Service - Interest & Annual Fee	51,160.17	51,160.17	99,792.00	48,631.83	48.73%
9024	Loan Administration Fee	10,064.30	10,064.30	10,064.00	(0.30)	(0.00)%
	Total Debt Service	227,001.82	227,001.82	275,633.00	48,631.18	17.64%
	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	0.00	0.00	450,557.45	450,557.45	100.00%
	Total Transfers	0.00	0.00	450,557.45	450,557.45	100.00%
	Total Expenditures	366,932.72	366,932.72	3,607,583.97	3,240,651.25	89.83%
	Net Revenues over Expenditures	(142,191.09)	(142,191.09)	(666,422.97)	524,231.88	(78.66)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
600 - 600 - Wastewater
From 7/1/2019 Through 7/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4034	0.00	0.00	31,715.25	(31,715.25)	(100.00)%
	0.00	0.00	31,715.25	(31,715.25)	(100.00)%
Service Charges & Fees					
4062	0.00	0.00	16,892.75	(16,892.75)	(100.00)%
	0.00	0.00	16,892.75	(16,892.75)	(100.00)%
	0.00	0.00	48,608.00	(48,608.00)	(100.00)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6343	0.00	0.00	34.00	34.00	100.00%
6345	0.00	0.00	270.00	270.00	100.00%
	0.00	0.00	304.00	304.00	100.00%
Legal & Professional					
7320	2,602.76	2,602.76	13,853.69	11,250.93	81.21%
7326	0.00	0.00	100.00	100.00	100.00%
	2,602.76	2,602.76	13,953.69	11,350.93	81.35%
	2,602.76	2,602.76	14,257.69	11,654.93	81.74%
Transfers					
9511	0.00	0.00	2,634.84	2,634.84	100.00%
	0.00	0.00	2,634.84	2,634.84	100.00%
	2,602.76	2,602.76	16,892.53	14,289.77	84.59%
Net Revenues over Expenditures	(2,602.76)	(2,602.76)	31,715.47	(34,318.23)	(108.21)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
602 - Wastewater Fiduciary Fund
From 7/1/2019 Through 7/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Use of Money & Property					
4510 Investment Income on funds	4.69	4.69	0.00	4.69	0.00%
Total Use of Money & Property	4.69	4.69	0.00	4.69	0.00%
Total Revenues	4.69	4.69	0.00	4.69	0.00%
Net Revenues over Expenditures	4.69	4.69	0.00	4.69	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
800 - 800 - Drainage
From 7/1/2019 Through 7/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remain... - Original
Revenues					
Property Taxes					
4035	0.00	0.00	24,886.00	(24,886.00)	(100.00)%
	0.00	0.00	24,886.00	(24,886.00)	(100.00)%
Special Taxes & Assessments					
4400	0.00	0.00	95,312.00	(95,312.00)	(100.00)%
	0.00	0.00	95,312.00	(95,312.00)	(100.00)%
Other Revenues					
4935	190.35	190.35	0.00	190.35	0.00%
	190.35	190.35	0.00	190.35	0.00%
Use of Money & Property					
4505	0.00	0.00	147.00	(147.00)	(100.00)%
4510	0.00	0.00	300.00	(300.00)	(100.00)%
	0.00	0.00	447.00	(447.00)	(100.00)%
	190.35	190.35	120,645.00	(120,454.65)	(99.84)%
Expenditures					
Personnel					
Salaries/Wages					
8045	0.00	0.00	200.00	200.00	100.00%
8054	0.00	0.00	16,000.00	16,000.00	100.00%
	0.00	0.00	16,200.00	16,200.00	100.00%
	0.00	0.00	16,200.00	16,200.00	100.00%
Services & Supplies					
Equipment & Tools					
6390	0.00	0.00	300.00	300.00	100.00%
7242	0.00	0.00	300.00	300.00	100.00%
	0.00	0.00	600.00	600.00	100.00%
Insurance, Licenses & Regulatory Fees					
6342	0.00	0.00	6,000.00	6,000.00	100.00%
6345	0.00	0.00	200.00	200.00	100.00%
7325	443.46	443.46	500.00	56.54	11.31%
	443.46	443.46	6,700.00	6,256.54	93.38%
Legal & Professional					
7320	145.00	145.00	2,000.00	1,855.00	92.75%
7326	0.00	0.00	500.00	500.00	100.00%
	145.00	145.00	2,500.00	2,355.00	94.20%
Office/Operations					
7230	0.00	0.00	550.00	550.00	100.00%
7249	0.00	0.00	100.00	100.00	100.00%
	0.00	0.00	650.00	650.00	100.00%
Other Expense					

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
800 - 800 - Drainage
From 7/1/2019 Through 7/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7346	250.00	250.00	300.00	50.00	16.67%
	250.00	250.00	300.00	50.00	16.67%
	Rent & Utilities				
6000	280.44	280.44	1,700.00	1,419.56	83.50%
6025	21.18	21.18	250.00	228.82	91.53%
8610	145.58	145.58	2,200.00	2,054.42	93.38%
8670	69.12	69.12	1,000.00	930.88	93.09%
	516.32	516.32	5,150.00	4,633.68	89.97%
	Repairs & Maintenance				
6405	0.00	0.00	50.00	50.00	100.00%
6640	0.00	0.00	1,000.00	1,000.00	100.00%
	Non-Structural Fixed Assets				
6750	0.00	0.00	500.00	500.00	100.00%
6800	0.00	0.00	1,000.00	1,000.00	100.00%
6900	0.00	0.00	1,500.00	1,500.00	100.00%
	0.00	0.00	4,050.00	4,050.00	100.00%
	Travel & Training				
7324	0.00	0.00	2,000.00	2,000.00	100.00%
8410	0.00	0.00	100.00	100.00	100.00%
8475	0.00	0.00	250.00	250.00	100.00%
8510	0.00	0.00	500.00	500.00	100.00%
8550	0.00	0.00	300.00	300.00	100.00%
	0.00	0.00	3,150.00	3,150.00	100.00%
	Vehicle Maintenance & Repairs				
7211	69.05	69.05	550.00	480.95	87.45%
7220	108.08	108.08	1,000.00	891.92	89.19%
	177.13	177.13	1,550.00	1,372.87	88.57%
	1,531.91	1,531.91	24,650.00	23,118.09	93.79%
	Capital Outlay				
9006	0.00	0.00	62,500.00	62,500.00	100.00%
	0.00	0.00	62,500.00	62,500.00	100.00%
	Transfers				
9511	0.00	0.00	10,539.36	10,539.36	100.00%
	0.00	0.00	10,539.36	10,539.36	100.00%
	1,531.91	1,531.91	113,889.36	112,357.45	98.65%
Net Revenues over Expenditures	(1,341.56)	(1,341.56)	6,755.64	(8,097.20)	(119.86)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
900 - 900 - Parks & Recreation
From 7/1/2019 Through 7/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4034	0.00	0.00	31,715.25	(31,715.25)	(100.00)%
	0.00	0.00	31,715.25	(31,715.25)	(100.00)%
Use of Money & Property					
4510	0.00	0.00	1,607.78	(1,607.78)	(100.00)%
	0.00	0.00	1,607.78	(1,607.78)	(100.00)%
	<u>0.00</u>	<u>0.00</u>	<u>33,323.03</u>	<u>(33,323.03)</u>	<u>(100.00)%</u>
Expenditures					
Services & Supplies					
Legal & Professional					
7320	0.00	0.00	9,000.00	9,000.00	100.00%
7326	0.00	0.00	2,000.00	2,000.00	100.00%
	0.00	0.00	11,000.00	11,000.00	100.00%
Office/Operations					
7140	0.00	0.00	100.00	100.00	100.00%
	0.00	0.00	100.00	100.00	100.00%
Other Expense					
7330	0.00	0.00	100.00	100.00	100.00%
	0.00	0.00	100.00	100.00	100.00%
	0.00	0.00	11,200.00	11,200.00	100.00%
Transfers					
9511	0.00	0.00	5,269.68	5,269.68	100.00%
	0.00	0.00	5,269.68	5,269.68	100.00%
	<u>0.00</u>	<u>0.00</u>	<u>16,469.68</u>	<u>16,469.68</u>	<u>100.00%</u>
Net Revenues over Expenditures	<u>0.00</u>	<u>0.00</u>	<u>16,853.35</u>	<u>(16,853.35)</u>	<u>(100.00)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 7/31/2019

		Current Period Balance
ASSETS		
CURRENT ASSETS		
Cash in Bank		
Change Fund	0999	400.00
Petty Cash	1000	500.00
LAIF Investments	1011	661,768.37
General Checking Account	1012	1,880,811.44
Payroll Account (contra to 2998)	1013	37,018.75
Rabobank-Bankruptcy Disbursement Reserve	1017	102,793.69
Fire Reserves Account	1031	1,680,457.57
US Bank - WW Bond Prepayment	1070	2,225.73
US Bond - WW Bond Cost of Issuance	1071	14,303.52
US Bank - WW Bond Redemption (New)	1072	753,865.10
US Bank - WW Bond Reserve (New)	1073	570,066.43
US Bank- WW Bond Redemption Fund	1077	17,296.62
US Bank - WW Bond Reserve Fund	1078	630.02
Total Cash in Bank		5,722,137.24
Investments		
Water Reserves Account	0335	2,033,092.88
Total Investments		2,033,092.88
Due From Others		
Loan Receivable From District	1160	222,333.96
Due From Bayridge	1420	78,340.11
Due From Vista De Oro	1440	20,318.63
Total Due From Others		320,992.70
Held Deposits		
Held Deposits	1030	10,000.00
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	188,119.47
Unbilled A/R	1085	256,826.53
Total Accounts Receivable		444,946.00
Accrued Inventory On Hand		
Inventory	1100	56,390.89
Total Accrued Inventory On Hand		56,390.89
Total CURRENT ASSETS		8,587,559.71
FIXED ASSETS		
Land		
Land and Land Rights	1720	555,803.09
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	592,410.70
Accum Depreciation-Building, Structures & Improvements	1851	(5,000.00)
Total Building		587,410.70
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	1,969,584.73
Acc Depreciation-Equipment, Vehicles & Systems	1853	(451,489.15)
Total Plant & Equipment		1,518,095.58

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 7/31/2019

		Current Period Balance
Construction in Progress		
Construction In Progress	1850	<u>185,121.06</u>
Total Construction in Progress		185,121.06
Infrastructure		
Infrastructures	1730	9,694,881.25
Accum Depecciation-Infrastructures	1852	<u>(4,626,962.23)</u>
Total Infrastructure		<u>5,067,919.02</u>
Total FIXED ASSETS		7,914,349.45
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	<u>900.00</u>
Total Cash Suspense		<u>900.00</u>
Total OTHER ASSETS		900.00
Other Assets		
Def Outflow	1991	243,346.00
Deferred Outflow - OPEB	1992	1,553.00
Amount to be Provided for Internal Loans	1997	1,517.00
Amount to be Provided - Other LT	1998	34,798.05
Oblig-Comp Leave		
Total Other Assets		<u>281,214.05</u>
Total ASSETS		<u>16,784,023.21</u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	117,603.64
AP Other- Adjment to 2000, AP Control Acct	2010	<u>(413.88)</u>
Total Accounts Payable		117,189.76
Current Payroll Liabilities		
Fed Income Tax Withholding	2001	1,114.84
FICA Employee Payable	2002	(55.78)
FICA Employer Payable	2003	254.77
Wage Garnishment	2005	11.26
CA Income Tax Withholding	2011	1,820.43
SDI Payable Employee (EE Only)	2012	(315.95)
Retirement-ER-Regular Contrib	2014	(143.43)
SLOCEA Dues Payable	2016	(156.34)
AFLAC Voluntary Insurance-Employee	2022	(604.58)
Workers Comp Ins Liab-Employer	2023	138.17
Accrued Life/Disability Medical Exp	2026	(228.58)
Retirement Addl Pick-up Liab-Employer	2027	(1.03)
Unemployment Ins Liab-Employer (ER only)	2028	(983.04)
Medicare Liab- Employer	2029	225.14
Other Deposits	2038	(152.64)
Accrued Compensated Absences	2040	24,374.34
Long-term Compensated Absences	2041	73,123.00
CALPERS Retirement Tier 2- EE- Liab	2042	46.83
CALPERS Retirement Tier 2- ER- Liab	2044	(40.12)
Other Pension Oblig Liab (OPEB) ARC	2045	272,406.00
Retirement Conbtribution Safety-Fire-EE	2046	(3.53)
Life Insurance Liab-Employer	2201	(1,610.31)
Medicare Tax Liab-Employee	2202	426.34

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 7/31/2019

		Current Period Balance
Medical Plan Liab- Employee	2203	(789.15)
Vision Plan Liab- Employee	2204	1.93
Dental Plan Ins Payable- Employee	2205	872.51
Retirement Contrib Liab-Employee	2206	28.88
Insurance- AD & D	2211	(4.99)
Insurance-Work Injury (WI)	2212	(15.43)
Insurance- LT Disability	2213	(107.04)
Survivor Premiums-PERS	2214	22.42
Payroll Clearing Account	2999	<u>859.09</u>
Total Current Payroll Liabilities		370,514.01
Deposits Held for Water Customers		
Will Serve Deposits	2036	750.00
Other		<u>2,400.00</u>
Total Deposits Held for Water Customers		3,150.00
Due to Others		
Due To Administration	2410	<u>1,517.00</u>
Total Due to Others		1,517.00
Current Portion Long Term Debt		
Current portion-Long Term Debt	2102	<u>160,871.00</u>
Total Current Portion Long Term Debt		160,871.00
Trust Liability		
Trust Funds- Low Income Savings	2513	1,169.32
Water Quality Trust Reserve	3050	<u>91,517.27</u>
Total Trust Liability		<u>92,686.59</u>
Total CURRENT LIABILITIES		745,928.36
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	578,846.00
Def Inflow	2216	24,890.00
Loan Payable to Agency Fund	2495	222,333.96
Restricted Park and Rec	3090	279,521.18
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	1,068,869.27
General Contingency Reserve	3111	649,957.13
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	2,347,394.73
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>5,510,179.67</u>
Total Other Liabilities		5,510,179.67
Long Term Debt		
Note Payable - Long Term		
Note Payable - State CIEDB-LTD	2101	3,354,765.87
Internal Loan Due Water-500	2491	<u>97,141.74</u>
Total Note Payable - Long Term		3,451,907.61
Accrued Interest Payable		
Accrued Interest Payable	2110	<u>44,677.88</u>
Total Accrued Interest Payable		44,677.88

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 7/31/2019

		Current Period Balance
Total Long Term Debt		3,496,585.49
Equity		
Revenues		236,177.96
Expenditures		(531,828.13)
Equity		
Septic System Decommision Reserve	3109	8,000.00
Prepaid Assessment Reserve	3159	152,242.75
Fire Mitigation Fund	3161	238,397.60
Fund Balance	3200	5,851,543.52
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	(1,326,346.05)
Total Equity		7,326,979.86
Total Equity		7,031,329.69
Total LIABILITIES & EQUITY		16,784,023.21

Fire Reserves

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 7/31/2019

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 7/31/2019

		<u>Current Period Balance</u>
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 7/31/2019

		Current Period Balance
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
General Contingency Reserve	3111	32,238.22
Capital Outlay Reserve	3160	<u>107,724.52</u>
Total Other Liabilities		<u>139,962.74</u>
Total Other Liabilities		<u>139,962.74</u>
Total LIABILITIES & EQUITY		<u><u>139,962.74</u></u>

Parks Reserves

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 7/31/2019

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

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 8/1/2019 Through 8/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remain... - Original
Revenues					
Service Charges & Fees					
4005	1.00	1.00	20.00	(19.00)	(95.00)%
	1.00	1.00	20.00	(19.00)	(95.00)%
	1.00	1.00	20.00	(19.00)	(95.00)%
Expenditures					
Personnel					
Salaries/Wages					
7322	1,617.30	2,017.30	20,000.00	17,982.70	89.91%
8018	0.00	333.84	3,500.00	3,166.16	90.46%
8045	707.35	1,020.33	3,500.00	2,479.67	70.85%
8050	217.50	217.50	0.00	(217.50)	0.00%
8051	590.56	590.56	1,000.00	409.44	40.94%
8054	27,163.07	33,215.54	90,000.00	56,784.46	63.09%
8060	0.00	0.00	2,000.00	2,000.00	100.00%
8066	0.00	0.00	2,000.00	2,000.00	100.00%
8081	21,384.16	21,384.16	3,000.00	(18,384.16)	(612.81)%
	51,679.94	58,779.23	125,000.00	66,220.77	52.98%
Payroll Taxes & Benefits					
5020	93.00	99.20	1,500.00	1,400.80	93.39%
5030	19.55	25.73	200.00	174.27	87.14%
5031	10.36	13.70	70.00	56.30	80.43%
5035	4.89	6.52	60.00	53.48	89.13%
5040	72.89	96.40	1,000.00	903.60	90.36%
5050	727.25	808.02	2,500.00	1,691.98	67.68%
5060	1,862.50	2,655.54	11,000.00	8,344.46	75.86%
5070	4,307.29	5,287.71	18,000.00	12,712.29	70.62%
5071	0.00	0.00	500.00	500.00	100.00%
5075	276.26	551.90	5,100.00	4,548.10	89.18%
5120	0.00	513.80	513.80	0.00	0.00%
5124	1,475.52	1,562.71	1,500.00	(62.71)	(4.18)%
	8,849.51	11,621.23	41,943.80	30,322.57	72.29%
Employment Services					
5100	809.68	930.92	3,000.00	2,069.08	68.97%
6200	0.00	397.31	200.00	(197.31)	(98.66)%
6230	120.00	270.00	300.00	30.00	10.00%
	929.68	1,598.23	3,500.00	1,901.77	54.34%
	61,459.13	71,998.69	170,443.80	98,445.11	57.76%
Services & Supplies					
Clothing & Uniform					
7246	0.00	0.00	200.00	200.00	100.00%
	0.00	0.00	200.00	200.00	100.00%
Contract Services					
6100	0.00	378.75	9,000.00	8,621.25	95.79%
6110	7,264.12	9,077.12	20,000.00	10,922.88	54.61%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 8/1/2019 Through 8/31/2019

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7100	Copier Contract-Maint & Usage	288.05	576.13	3,100.00	2,523.87	81.42%
7255	Security Services	85.58	171.16	1,000.00	828.84	82.88%
7321	Janitorial Cleaning & Supplies	263.00	526.00	2,600.00	2,074.00	79.77%
7342	Public Meeting Recordings	1,325.00	2,850.00	15,900.00	13,050.00	82.08%
	Total Contract Services	9,225.75	13,579.16	51,600.00	38,020.84	73.68%
	Financial Services					
7309	Late Fees	0.00	138.06	100.00	(38.06)	(38.06)%
7310	Bank Service Charges	491.77	868.92	3,000.00	2,131.08	71.04%
	Total Financial Services	491.77	1,006.98	3,100.00	2,093.02	67.52%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	14.99	29.98	200.00	170.02	85.01%
6341	LAFCO Fees	0.00	18,936.43	16,567.07	(2,369.36)	(14.30)%
6343	Lien & Notary Fees	0.00	0.00	30.00	30.00	100.00%
7325	Insurance	0.00	17,962.91	17,962.91	0.00	0.00%
	Total Insurance, Licenses & Regulatory Fees	14.99	36,929.32	34,759.98	(2,169.34)	(6.24)%
	Legal & Professional					
7303	Professional Services - GM	2,626.40	19,047.90	96,126.00	77,078.10	80.18%
7304	Professional Services - ACCTG	0.00	2,500.00	60,000.00	57,500.00	95.83%
7305	Auditing Services	6,000.00	6,000.00	22,000.00	16,000.00	72.73%
7320	Professional & Consulting Services	1,830.00	2,871.52	5,000.00	2,128.48	42.57%
7326	Legal Services	0.00	0.00	15,000.00	15,000.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	10,456.40	30,419.42	198,626.00	168,206.58	84.69%
	Office/Operations					
6121	IT-Supplies & Miscellaneous	0.00	0.00	1,000.00	1,000.00	100.00%
6130	Computer Hardware	0.00	0.00	1,000.00	1,000.00	100.00%
7140	General Supplies & Minor Equipment	979.02	1,438.48	8,000.00	6,561.52	82.02%
7160	Postage, Shipping & Mail Supplies	6.85	806.80	3,000.00	2,193.20	73.11%
7226	Membership & Dues	0.00	100.00	6,538.00	6,438.00	98.47%
7230	Misc Small Parts & Supplies	0.00	8.33	0.00	(8.33)	0.00%
	Total Office/Operations	985.87	2,353.61	19,538.00	17,184.39	87.95%
	Other Expense					
8735	Misc Department Admin	0.00	323.35	2,000.00	1,676.65	83.83%
	Total Other Expense	0.00	323.35	2,000.00	1,676.65	83.83%
	Rent & Utilities					
6000	Cell Phones	45.00	45.00	0.00	(45.00)	0.00%
6025	Telephone	190.16	400.53	3,000.00	2,599.47	86.65%
7350	Rent - Meetings	0.00	0.00	400.00	400.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 8/1/2019 Through 8/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7352 Rent - Offices & Other Structures	2,900.00	2,900.00	35,000.00	32,100.00	91.71%
8610 Electric	296.38	573.84	3,800.00	3,226.16	84.90%
8620 Gas Service	14.30	44.87	450.00	405.13	90.03%
Total Rent & Utilities	3,445.84	3,964.24	42,650.00	38,685.76	90.71%
Repairs & Maintenance					
6405 R & M - Extinguishers	66.36	66.36	100.00	33.64	33.64%
6900 R & M - Buildings & Structures	37.68	37.68	0.00	(37.68)	0.00%
Total Repairs & Maintenance	104.04	104.04	100.00	(4.04)	(4.04)%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	0.00	50.00	50.00	100.00%
7324 Education & Training Fees	0.00	927.08	2,000.00	1,072.92	53.65%
8510 Lodging & Meals - Local	30.00	30.00	1,000.00	970.00	97.00%
8539 Meals	32.77	331.74	600.00	268.26	44.71%
8550 Mileage Reimbursement & Parking	432.07	432.07	300.00	(132.07)	(44.02)%
Total Travel & Training	494.84	1,720.89	3,950.00	2,229.11	56.43%
Total Services & Supplies	25,219.50	90,401.01	356,523.98	266,122.97	74.64%
Transfers					
9512 Transfer In	0.00	0.00	526,987.78	526,987.78	100.00%
Total Transfers	0.00	0.00	526,987.78	526,987.78	100.00%
Total Expenditures	86,678.63	162,399.70	1,053,955.56	891,555.86	84.59%
Net Revenues over Expenditures	(86,677.63)	(162,398.70)	(1,053,935.56)	891,536.86	(84.59)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
200 - 200 - Bayridge
From 8/1/2019 Through 8/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4035	149.96	149.96	9,517.00	(9,367.04)	(98.42)%
	149.96	149.96	9,517.00	(9,367.04)	(98.42)%
Special Taxes & Assessments					
4550	0.00	0.00	54,831.00	(54,831.00)	(100.00)%
	0.00	0.00	54,831.00	(54,831.00)	(100.00)%
Use of Money & Property					
4505	0.00	0.00	56.00	(56.00)	(100.00)%
	0.00	0.00	56.00	(56.00)	(100.00)%
	149.96	149.96	64,404.00	(64,254.04)	(99.77)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	0.00	0.00	128.56	128.56	100.00%
	0.00	0.00	128.56	128.56	100.00%
Legal & Professional					
7320	0.00	145.00	700.00	555.00	79.29%
7326	0.00	0.00	100.00	100.00	100.00%
	0.00	145.00	800.00	655.00	81.88%
Rent & Utilities					
8670	396.33	792.49	6,724.16	5,931.67	88.21%
	396.33	792.49	6,724.16	5,931.67	88.21%
	396.33	937.49	7,652.72	6,715.23	87.75%
Capital Outlay					
9006	0.00	19,550.00	30,000.00	10,450.00	34.83%
	0.00	19,550.00	30,000.00	10,450.00	34.83%
Debt Service					
9804	0.00	0.00	27,964.53	27,964.53	100.00%
	0.00	0.00	27,964.53	27,964.53	100.00%
Transfers					
9511	0.00	0.00	2,634.84	2,634.84	100.00%
	0.00	0.00	2,634.84	2,634.84	100.00%
	396.33	20,487.49	68,252.09	47,764.60	69.98%
Net Revenues over Expenditures	(246.37)	(20,337.53)	(3,848.09)	(16,489.44)	428.51%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 8/1/2019 Through 8/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4034	Property Tax Revenue from Water	0.00	0.00	63,430.50	(63,430.50) (100.00)%
4035	Property Taxes	0.00	0.00	2,164,204.00	(2,164,204.00) (100.00)%
	Total Property Taxes	0.00	0.00	2,227,634.50	(2,227,634.50) (100.00)%
Grant Revenue					
4955	Govt-Other St Aids & Reimbursements	0.00	7,628.55	0.00	7,628.55 0.00%
	Total Grant Revenue	0.00	7,628.55	0.00	7,628.55 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	26,165.97	26,165.97	583,128.00	(556,962.03) (95.51)%
	Total Special Taxes & Assessments	26,165.97	26,165.97	609,464.00	(583,298.03) (95.71)%
Other Revenues					
4000	Ambulance Agreement	0.00	0.00	67,134.00	(67,134.00) (100.00)%
	Total Other Revenues	0.00	0.00	67,134.00	(67,134.00) (100.00)%
Use of Money & Property					
4505	HO Prop Tax Relief	0.00	0.00	12,752.00	(12,752.00) (100.00)%
4510	Investment Income on funds	3,566.60	7,179.34	29,979.47	(22,800.13) (76.05)%
	Total Use of Money & Property	3,566.60	7,179.34	42,731.47	(35,552.13) (83.20)%
	Total Revenues	29,732.57	40,973.86	2,946,963.97	(2,905,990.11) (98.61)%
Expenditures					
Personnel					
Salaries/Wages					
8054	Salaries & Wages - Regular	198.00	198.00	0.00	(198.00) 0.00%
8295	Resv FF-Overtime/Shift Coverage	1,249.88	2,673.68	22,000.00	19,326.32 87.85%
8340	Resv FF-Shift Coverage	12,874.01	15,832.61	122,000.00	106,167.39 87.02%
8345	Resv FF-Special Projects	0.00	0.00	4,000.00	4,000.00 100.00%
	Total Salaries/Wages	14,321.89	18,704.29	148,000.00	129,295.71 87.36%
Payroll Taxes & Benefits					
5021	FICA - Fire - ER	548.90	677.15	7,000.00	6,322.85 90.33%
5030	Life Insurance - ER	0.00	199.50	2,500.00	2,300.50 92.02%
5035	AD & D Insurance	0.00	52.50	850.00	797.50 93.82%
5051	Medicare - Reserves - ER	210.42	273.95	2,150.00	1,876.05 87.26%
5070	Retirement ER - Regular	1,921.21	3,842.42	20,000.00	16,157.58 80.79%
5120	Workers Comp Insurance - ER	0.00	6,330.20	6,330.20	0.00 0.00%
5124	Retirement - ER - Tier 2	874.88	1,032.68	7,000.00	5,967.32 85.25%
	Total Payroll Taxes & Benefits	3,555.41	12,408.40	45,830.20	33,421.80 72.93%
Employment Services					
5000	Medical Exams & Procedures	0.00	0.00	1,400.00	1,400.00 100.00%
5101	Unemp. Costs - Reserves	697.41	896.92	5,000.00	4,103.08 82.06%
6200	Hiring, Advertising & Other Costs	20.00	20.00	40.00	20.00 50.00%
6230	Medical Exam	0.00	0.00	5,000.00	5,000.00 100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 8/1/2019 Through 8/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Total Employment Services	<u>717.41</u>	<u>916.92</u>	<u>11,440.00</u>	<u>10,523.08</u>	<u>91.98%</u>
Total Personnel	18,594.71	32,029.61	205,270.20	173,240.59	84.40%
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	0.00	210.14	2,000.00	1,789.86	89.49%
7248 Uniform Safety Boots	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>2,000.00</u>	<u>100.00%</u>
Total Clothing & Uniform	0.00	210.14	4,000.00	3,789.86	94.75%
Contract Services					
6110 IT Purchased Services	104.43	313.31	1,150.00	836.69	72.76%
7100 Copier Contract-Maint & Usage	99.74	689.80	1,800.00	1,110.20	61.68%
7202 Building Alarms & Security	0.00	122.61	500.00	377.39	75.48%
7204 Cleaning Supplies, Laundry & Towel Service	24.28	317.31	4,000.00	3,682.69	92.07%
7222 Hazardous Materials CW JPA Cost	0.00	2,325.00	2,000.00	(325.00)	(16.25)%
7500 Schedule A Charges	<u>0.00</u>	<u>0.00</u>	<u>2,267,703.00</u>	<u>2,267,703.00</u>	<u>100.00%</u>
Total Contract Services	228.45	3,768.03	2,277,153.00	2,273,384.97	99.83%
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	0.00	2,500.00	2,500.00	100.00%
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	1,324.36	3,396.17	54,585.00	51,188.83	93.78%
7242 Minor Tools, Accessories & Field Machines	0.00	0.00	500.00	500.00	100.00%
7252 Misc Hardware	<u>0.00</u>	<u>15.00</u>	<u>350.00</u>	<u>335.00</u>	<u>95.71%</u>
Total Equipment & Tools	1,324.36	3,411.17	101,785.00	98,373.83	96.65%
Financial Services					
7309 Late Fees	0.00	0.00	10.00	10.00	100.00%
7310 Bank Service Charges	0.00	0.00	20.00	20.00	100.00%
9154 Losses and Damages	<u>0.00</u>	<u>0.00</u>	<u>50.00</u>	<u>50.00</u>	<u>100.00%</u>
Total Financial Services	0.00	0.00	80.00	80.00	100.00%
Insurance, Licenses & Regulatory Fees					
6120 Computer Licenses	0.00	0.00	1,700.00	1,700.00	100.00%
6345 Property Taxes & Assessments Costs	0.00	0.00	5,420.66	5,420.66	100.00%
7325 Insurance	0.00	24,929.89	24,929.89	0.00	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 8/1/2019 Through 8/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Total Insurance, Licenses & Regulatory Fees	0.00	24,929.89	32,050.55	7,120.66	22.22%
Legal & Professional					
7320 Professional & Consulting Services	0.00	0.00	1,400.00	1,400.00	100.00%
7326 Legal Services	0.00	0.00	350.00	350.00	100.00%
7340 Legal Notifications & Mandated Advertising	0.00	0.00	20.00	20.00	100.00%
Total Legal & Professional	0.00	0.00	1,770.00	1,770.00	100.00%
Office/Operations					
6130 Computer Hardware	0.00	94.99	0.00	(94.99)	0.00%
7140 General Supplies & Minor Equipment	0.00	160.94	5,000.00	4,839.06	96.78%
7160 Postage, Shipping & Mail Supplies	68.50	68.50	300.00	231.50	77.17%
7216 Fire Prevention Education Materials	153.78	153.78	1,200.00	1,046.22	87.19%
7226 Membership & Dues	0.00	0.00	100.00	100.00	100.00%
7230 Misc Small Parts & Supplies	0.00	26.36	2,000.00	1,973.64	98.68%
7240 Propane	0.00	0.00	120.00	120.00	100.00%
Total Office/Operations	222.28	504.57	8,720.00	8,215.43	94.21%
Other Expense					
7201 White Goods & Accessories - bedding, towels	0.00	0.00	1,000.00	1,000.00	100.00%
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	0.00	500.00	500.00	100.00%
7224 Kitchen Cookware & Utensils	107.24	107.24	800.00	692.76	86.59%
Total Other Expense	107.24	107.24	3,300.00	3,192.76	96.75%
Rent & Utilities					
6000 Cell Phones	0.00	210.80	2,000.00	1,789.20	89.46%
6025 Telephone	465.62	890.85	4,000.00	3,109.15	77.73%
8610 Electric	0.00	0.00	3,000.00	3,000.00	100.00%
8620 Gas Service	33.85	74.29	1,500.00	1,425.71	95.05%
8630 Trash Services	101.41	202.82	1,300.00	1,097.18	84.40%
8640 Water and Water Services	545.38	630.38	4,000.00	3,369.62	84.24%
8659 Utility Cable Charges	111.95	35.83	1,400.00	1,364.17	97.44%
8670 Street Lighting	8.79	17.58	135.00	117.42	86.98%
Total Rent & Utilities	1,267.00	2,062.55	17,335.00	15,272.45	88.10%
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	1,000.00	578.58	57.86%
6640 R & M - Equip & Other Non-Structural Fixed Assets	64.12	64.12	1,600.00	1,535.88	95.99%
6750 R & M - Minor Tools & Equipment	57.97	112.61	1,000.00	887.39	88.74%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 8/1/2019 Through 8/31/2019

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6775	R & M -Operation/Field Equipment	0.00	0.00	800.00	800.00	100.00%
6800	R & M - Grounds & Collection Systems	0.00	0.00	1,500.00	1,500.00	100.00%
6900	R & M - Buildings & Structures	550.57	14,666.56	17,000.00	2,333.44	13.73%
	Total Repairs & Maintenance	672.66	15,264.71	23,400.00	8,135.29	34.77%
	Travel & Training					
7141	CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323	Books, Publications & Subscriptions	0.00	0.00	200.00	200.00	100.00%
7324	Education & Training Fees	62.10	62.10	1,000.00	937.90	93.79%
8405	Reserve FF Training Costs	0.00	65.00	1,000.00	935.00	93.50%
	Total Travel & Training	62.10	127.10	2,300.00	2,172.90	94.47%
	Total Services & Supplies	3,884.09	50,385.40	2,471,893.55	2,421,508.15	97.96%
	Capital Outlay					
9006	Infrastructure CIP	0.00	0.00	50,000.00	50,000.00	100.00%
9085	Vehicle Purchase	6,647.21	11,357.72	693,000.00	681,642.28	98.36%
	Total Capital Outlay	6,647.21	11,357.72	743,000.00	731,642.28	98.47%
	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	0.00	0.00	169,308.84	169,308.84	100.00%
	Transfers					
9511	Interfund Transfer Out	0.00	0.00	52,696.78	52,696.78	100.00%
	Total Transfers	0.00	0.00	52,696.78	52,696.78	100.00%
	Total Expenditures	29,126.01	93,772.73	3,642,169.37	3,548,396.64	97.43%
	Net Revenues over Expenditures	606.56	(52,798.87)	(695,205.40)	642,406.53	(92.41)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
400 - 400 - Vista de Oro
From 8/1/2019 Through 8/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	0.00	0.00	15,768.00	(15,768.00) (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	15,768.00	(15,768.00) (100.00)%
	Total Revenues	0.00	0.00	15,768.00	(15,768.00) (100.00)%
Expenditures					
Services & Supplies					
Legal & Professional					
7320	Professional & Consulting Services	0.00	145.00	700.00	555.00 79.29%
7326	Legal Services	0.00	0.00	300.00	300.00 100.00%
	Total Legal & Professional	0.00	145.00	1,000.00	855.00 85.50%
Rent & Utilities					
8670	Street Lighting	156.86	313.65	2,460.00	2,146.35 87.25%
	Total Rent & Utilities	156.86	313.65	2,460.00	2,146.35 87.25%
	Total Services & Supplies	156.86	458.65	3,460.00	3,001.35 86.74%
Debt Service					
9804	Payment on Internal Loans	0.00	0.00	6,711.49	6,711.49 100.00%
	Total Debt Service	0.00	0.00	6,711.49	6,711.49 100.00%
Transfers					
9511	Interfund Transfer Out	0.00	0.00	2,634.84	2,634.84 100.00%
	Total Transfers	0.00	0.00	2,634.84	2,634.84 100.00%
	Total Expenditures	156.86	458.65	12,806.33	12,347.68 96.42%
	Net Revenues over Expenditures	(156.86)	(458.65)	2,961.67	(3,420.32) (115.49)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 8/1/2019 Through 8/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4035	Property Taxes	4,550.60	4,550.60	125,384.00	(120,833.40) (96.37)%
	Total Property Taxes	4,550.60	4,550.60	125,384.00	(120,833.40) (96.37)%
Service Charges & Fees					
4030	Residential Single Family	218,570.79	379,528.72	2,193,000.00	(1,813,471.28) (82.69)%
4102	Residential- Multi -Family-Water Sales	13,561.08	39,683.00	225,900.00	(186,217.00) (82.43)%
4103	Commercial, Home Care, Retail-Water Sales	38,174.00	60,668.00	303,000.00	(242,332.00) (79.98)%
4104	Irrigation- Water Sales	556.75	6,815.50	33,000.00	(26,184.50) (79.35)%
4114	Water Other Service Revenues	(300.00)	(255.00)	1,000.00	(1,255.00) (125.50)%
4931	Water Activation Fees	1,100.00	2,350.00	5,000.00	(2,650.00) (53.00)%
4932	Penalties	1,664.41	3,886.84	20,000.00	(16,113.16) (80.57)%
4933	Door Hangers/Lockout Notices	750.00	2,055.00	12,000.00	(9,945.00) (82.88)%
4937	NSF Fees	50.00	50.00	400.00	(350.00) (87.50)%
	Total Service Charges & Fees	274,127.03	494,782.06	2,793,300.00	(2,298,517.94) (82.29)%
Other Revenues					
4930	Other Revenue	0.00	0.00	1,000.00	(1,000.00) (100.00)%
	Total Other Revenues	0.00	0.00	1,000.00	(1,000.00) (100.00)%
Use of Money & Property					
4505	HO Prop Tax Relief	0.00	0.00	1,477.00	(1,477.00) (100.00)%
4510	Investment Income on funds	4,300.07	8,386.67	20,000.00	(11,613.33) (58.07)%
	Total Use of Money & Property	4,300.07	8,386.67	21,477.00	(13,090.33) (60.95)%
	Total Revenues	282,977.70	507,719.33	2,941,161.00	(2,433,441.67) (82.74)%
Expenditures					
Personnel					
Salaries/Wages					
8018	Holiday Pay	0.00	1,964.65	25,000.00	23,035.35 92.14%
8045	Overtime Pay	0.00	0.00	4,000.00	4,000.00 100.00%
8050	Administrative Leave Pay	0.00	0.00	3,680.00	3,680.00 100.00%
8051	Floating Holiday Pay	173.68	486.72	5,000.00	4,513.28 90.27%
8054	Salaries & Wages - Regular	48,222.86	64,569.52	374,131.96	309,562.44 82.74%
8056	Retroactive Pay	330.72	330.72	1,000.00	669.28 66.93%
8060	Sick Leave Pay	3,405.67	3,505.81	24,150.00	20,644.19 85.48%
8063	Standby Pay	2,180.76	2,973.76	15,000.00	12,026.24 80.17%
8066	Comp Time Used	2,890.82	3,163.78	12,000.00	8,836.22 73.64%
8081	Vacation Pay	2,353.18	2,536.54	39,900.00	37,363.46 93.64%
	Total Salaries/Wages	59,557.69	79,531.50	503,861.96	424,330.46 84.22%
Payroll Taxes & Benefits					
5030	Life Insurance - ER	180.30	237.30	1,700.00	1,462.70 86.04%
5031	Disability Insurance	46.54	62.01	500.00	437.99 87.60%
5035	AD & D Insurance	45.00	60.00	0.00	(60.00) 0.00%
5040	LTD Insurance	327.37	436.20	3,300.00	2,863.80 86.78%
5050	Medicare - ER	852.51	1,138.42	9,000.00	7,861.58 87.35%
5060	Cafeteria Plan - ER	5,477.68	8,216.52	65,000.00	56,783.48 87.36%
5070	Retirement ER - Regular	10,305.16	15,988.88	67,000.00	51,011.12 76.14%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 8/1/2019 Through 8/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
5075	Retirees Medical - ER	138.13	275.93	1,620.00	1,344.07	82.97%
5120	Workers Comp Insurance - ER	0.00	21,107.23	21,107.23	0.00	0.00%
5124	Retirement - ER - Tier 2	<u>630.58</u>	<u>811.53</u>	<u>5,970.00</u>	<u>5,158.47</u>	<u>86.41%</u>
	Total Payroll Taxes & Benefits	18,003.27	48,334.02	175,197.23	126,863.21	72.41%
	Employment Services					
5100	Unemployment Insurance - ER	0.00	0.00	5,500.00	5,500.00	100.00%
6230	Medical Exam	<u>0.00</u>	<u>0.00</u>	<u>150.00</u>	<u>150.00</u>	<u>100.00%</u>
	Total Employment Services	<u>0.00</u>	<u>0.00</u>	<u>5,650.00</u>	<u>5,650.00</u>	<u>100.00%</u>
	Total Personnel	77,560.96	127,865.52	684,709.19	556,843.67	81.33%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	0.00	2,600.00	2,600.00	100.00%
7248	Uniform Safety Boots	<u>193.00</u>	<u>193.00</u>	<u>1,000.00</u>	<u>807.00</u>	<u>80.70%</u>
	Total Clothing & Uniform	193.00	193.00	3,600.00	3,407.00	94.64%
	Contract Services					
6100	Labor & Support-IT Services	0.00	0.00	300.00	300.00	100.00%
6110	IT Purchased Services	258.38	388.37	5,400.00	5,011.63	92.81%
7250	Water Quality Testing	0.00	140.00	28,000.00	27,860.00	99.50%
7255	Security Services	0.00	0.00	8,000.00	8,000.00	100.00%
7321	Janitorial Cleaning & Supplies	<u>74.43</u>	<u>124.05</u>	<u>850.00</u>	<u>725.95</u>	<u>85.41%</u>
	Total Contract Services	332.81	652.42	42,550.00	41,897.58	98.47%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	227.17	1,800.00	1,572.83	87.38%
7242	Minor Tools, Accessories & Field Machines	111.23	164.84	18,000.00	17,835.16	99.08%
7253	Rent - Equipment	0.00	0.00	500.00	500.00	100.00%
7256	Meter Purchases & Replacements	<u>7,677.55</u>	<u>15,404.27</u>	<u>75,000.00</u>	<u>59,595.73</u>	<u>79.46%</u>
	Total Equipment & Tools	7,788.78	15,796.28	95,300.00	79,503.72	83.42%
	Financial Services					
7309	Late Fees	0.00	0.00	50.00	50.00	100.00%
7310	Bank Service Charges	<u>0.00</u>	<u>15.00</u>	<u>0.00</u>	<u>(15.00)</u>	<u>0.00%</u>
	Total Financial Services	0.00	15.00	50.00	35.00	70.00%
	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	2,631.67	18,000.00	15,368.33	85.38%
6345	Property Taxes & Assessments Costs	0.00	0.00	6,300.00	6,300.00	100.00%
7325	Insurance	<u>42.33</u>	<u>43,146.66</u>	<u>43,104.33</u>	<u>(42.33)</u>	<u>(0.10)%</u>
	Total Insurance, Licenses & Regulatory Fees	42.33	45,778.33	70,604.33	24,826.00	35.16%
	Legal & Professional					
7318	Professional & Consulting BMC	0.00	5,476.23	131,556.00	126,079.77	95.84%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 8/1/2019 Through 8/31/2019

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7320	Professional & Consulting Services	0.00	0.00	10,000.00	10,000.00	100.00%
7326	Legal Services	0.00	0.00	20,000.00	20,000.00	100.00%
7336	Legal Services- ISJ	0.00	0.00	1,000.00	1,000.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Legal & Professional Office/Operations	0.00	5,476.23	163,556.00	158,079.77	96.65%
6130	Computer Hardware	0.00	0.00	3,000.00	3,000.00	100.00%
6140	Computer Software	0.00	4,184.00	7,500.00	3,316.00	44.21%
7140	General Supplies & Minor Equipment	22.06	104.43	1,000.00	895.57	89.56%
7160	Postage, Shipping & Mail Supplies	1,037.31	1,771.47	15,000.00	13,228.53	88.19%
7180	Billing Supplies, Forms & Printing	0.00	0.00	2,200.00	2,200.00	100.00%
7226	Membership & Dues	0.00	928.95	3,000.00	2,071.05	69.03%
7230	Misc Small Parts & Supplies	115.92	134.27	2,000.00	1,865.73	93.29%
7237	Process Control & Treatment Supplies	585.89	866.76	4,000.00	3,133.24	78.33%
7239	Water Treatment Chemicals	0.00	2,512.12	8,000.00	5,487.88	68.60%
7249	Safety Supplies	25.72	25.72	1,000.00	974.28	97.43%
	Total Office/Operations	1,786.90	10,527.72	46,700.00	36,172.28	77.46%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	250.00	250.00	100.00%
7348	Water Conservation Program	1,946.98	2,990.40	10,000.00	7,009.60	70.10%
	Total Other Expense	1,946.98	2,990.40	10,250.00	7,259.60	70.83%
	Rent & Utilities					
6000	Cell Phones	88.21	528.87	3,500.00	2,971.13	84.89%
6025	Telephone	769.90	1,527.94	10,000.00	8,472.06	84.72%
8610	Electric	9,825.29	19,451.03	100,000.00	80,548.97	80.55%
8620	Gas Service	0.00	0.00	250.00	250.00	100.00%
8630	Trash Services	116.65	233.30	3,000.00	2,766.70	92.22%
8644	Disposal Services	5.00	5.00	30,000.00	29,995.00	99.98%
8670	Street Lighting	33.67	67.25	400.00	332.75	83.19%
	Total Rent & Utilities	10,838.72	21,813.39	147,150.00	125,336.61	85.18%
	Repairs & Maintenance					
6405	R & M - Extinguishers	414.69	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	0.00	0.00	1,000.00	1,000.00	100.00%
6641	R & M - Wells	451.51	932.01	1,000.00	67.99	6.80%
6750	R & M - Minor Tools & Equipment	552.86	617.49	2,400.00	1,782.51	74.27%
6800	R & M - Grounds & Collection Systems	0.00	0.00	600.00	600.00	100.00%
6830	Paving & Concrete	0.00	0.00	4,000.00	4,000.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 8/1/2019 Through 8/31/2019

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6900	R & M - Buildings & Structures	0.00	17.15	16,000.00	15,982.85	99.89%
7241	R & M - Water Distribution System	170.59	704.86	99,400.00	98,695.14	99.29%
	Total Repairs & Maintenance	1,589.65	2,871.66	125,850.00	122,978.34	97.72%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324	Education & Training Fees	0.00	1,179.73	5,900.00	4,720.27	80.00%
8410	Certifications	0.00	0.00	500.00	500.00	100.00%
8510	Lodging & Meals - Local	478.30	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	60.15	242.15	500.00	257.85	51.57%
	Total Travel & Training	538.45	2,123.49	9,150.00	7,026.51	76.79%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	120.24	265.82	1,600.00	1,334.18	83.39%
7211	Misc Fuel & Diesel	213.22	612.78	2,300.00	1,687.22	73.36%
7220	Gasoline	614.01	1,046.31	5,000.00	3,953.69	79.07%
7228	Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232	Vehicle Repairs - Parts, Tires & Lubricants	139.43	139.43	5,000.00	4,860.57	97.21%
	Total Vehicle Maintenance & Repairs	1,086.90	2,064.34	14,100.00	12,035.66	85.36%
	Total Services & Supplies	26,144.52	110,302.26	728,860.33	618,558.07	84.87%
	Capital Outlay					
9006	Infrastructure CIP	0.00	5,468.60	1,410,824.00	1,405,355.40	99.61%
	Total Capital Outlay	0.00	5,468.60	1,410,824.00	1,405,355.40	99.61%
	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	51,160.17	99,792.00	48,631.83	48.73%
9024	Loan Administration Fee	0.00	10,064.30	10,064.00	(0.30)	(0.00)%
	Total Debt Service	0.00	227,001.82	275,633.00	48,631.18	17.64%
	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	0.00	0.00	450,557.45	450,557.45	100.00%
	Total Transfers	0.00	0.00	450,557.45	450,557.45	100.00%
	Total Expenditures	103,705.48	470,638.20	3,607,583.97	3,136,945.77	86.95%
	Net Revenues over Expenditures	179,272.22	37,081.13	(666,422.97)	703,504.10	(105.56)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
600 - 600 - Wastewater
From 8/1/2019 Through 8/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4034	0.00	0.00	31,715.25	(31,715.25)	(100.00)%
	0.00	0.00	31,715.25	(31,715.25)	(100.00)%
Service Charges & Fees					
4062	0.00	0.00	16,892.75	(16,892.75)	(100.00)%
	0.00	0.00	16,892.75	(16,892.75)	(100.00)%
	0.00	0.00	48,608.00	(48,608.00)	(100.00)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6343	0.00	0.00	34.00	34.00	100.00%
6345	0.00	0.00	270.00	270.00	100.00%
	0.00	0.00	304.00	304.00	100.00%
Legal & Professional					
7320	0.00	2,602.76	13,853.69	11,250.93	81.21%
7326	0.00	0.00	100.00	100.00	100.00%
	0.00	2,602.76	13,953.69	11,350.93	81.35%
	0.00	2,602.76	14,257.69	11,654.93	81.74%
Transfers					
9511	0.00	0.00	2,634.84	2,634.84	100.00%
	0.00	0.00	2,634.84	2,634.84	100.00%
	0.00	2,602.76	16,892.53	14,289.77	84.59%
Net Revenues over Expenditures	0.00	(2,602.76)	31,715.47	(34,318.23)	(108.21)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
602 - Wastewater Fiduciary Fund
From 8/1/2019 Through 8/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Use of Money & Property					
4510 Investment Income on funds	<u>2,158.75</u>	<u>2,163.44</u>	<u>0.00</u>	<u>2,163.44</u>	<u>0.00%</u>
Total Use of Money & Property	<u>2,158.75</u>	<u>2,163.44</u>	<u>0.00</u>	<u>2,163.44</u>	<u>0.00%</u>
Total Revenues	<u>2,158.75</u>	<u>2,163.44</u>	<u>0.00</u>	<u>2,163.44</u>	<u>0.00%</u>
Net Revenues over Expenditures	<u>2,158.75</u>	<u>2,163.44</u>	<u>0.00</u>	<u>2,163.44</u>	<u>0.00%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
800 - 800 - Drainage
From 8/1/2019 Through 8/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remain... - Original
Revenues					
Property Taxes					
4035	261.14	261.14	24,886.00	(24,624.86)	(98.95)%
	261.14	261.14	24,886.00	(24,624.86)	(98.95)%
Special Taxes & Assessments					
4400	0.00	0.00	95,312.00	(95,312.00)	(100.00)%
	0.00	0.00	95,312.00	(95,312.00)	(100.00)%
Other Revenues					
4935	0.00	190.35	0.00	190.35	0.00%
	0.00	190.35	0.00	190.35	0.00%
Use of Money & Property					
4505	0.00	0.00	147.00	(147.00)	(100.00)%
4510	0.00	0.00	300.00	(300.00)	(100.00)%
	0.00	0.00	447.00	(447.00)	(100.00)%
	261.14	451.49	120,645.00	(120,193.51)	(99.63)%
Expenditures					
Personnel					
Salaries/Wages					
8045	0.00	0.00	200.00	200.00	100.00%
8054	0.00	0.00	16,000.00	16,000.00	100.00%
	0.00	0.00	16,200.00	16,200.00	100.00%
	0.00	0.00	16,200.00	16,200.00	100.00%
Services & Supplies					
Equipment & Tools					
6390	0.00	0.00	300.00	300.00	100.00%
7242	0.00	0.00	300.00	300.00	100.00%
	0.00	0.00	600.00	600.00	100.00%
Insurance, Licenses & Regulatory Fees					
6342	0.00	0.00	6,000.00	6,000.00	100.00%
6345	0.00	0.00	200.00	200.00	100.00%
7325	0.00	443.46	500.00	56.54	11.31%
	0.00	443.46	6,700.00	6,256.54	93.38%
Legal & Professional					
7320	0.00	145.00	2,000.00	1,855.00	92.75%
7326	0.00	0.00	500.00	500.00	100.00%
	0.00	145.00	2,500.00	2,355.00	94.20%
Office/Operations					
7230	0.00	0.00	550.00	550.00	100.00%
7249	0.00	0.00	100.00	100.00	100.00%
	0.00	0.00	650.00	650.00	100.00%
Other Expense					

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
800 - 800 - Drainage
From 8/1/2019 Through 8/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
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	0.00	280.44	1,700.00	1,419.56	83.50%
6025	Telephone	21.29	42.47	250.00	207.53	83.01%
8610	Electric	144.78	290.36	2,200.00	1,909.64	86.80%
8670	Street Lighting	69.27	138.39	1,000.00	861.61	86.16%
	Total Rent & Utilities	235.34	751.66	5,150.00	4,398.34	85.40%
	Repairs & Maintenance					
6405	R & M - Extinguishers	33.18	33.18	50.00	16.82	33.64%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	0.00	1,000.00	1,000.00	100.00%
6750	R & M - Minor Tools & Equipment	0.00	0.00	500.00	500.00	100.00%
6800	R & M - Grounds & Collection Systems	0.00	0.00	1,000.00	1,000.00	100.00%
6900	R & M - Buildings & Structures	0.00	0.00	1,500.00	1,500.00	100.00%
	Total Repairs & Maintenance	33.18	33.18	4,050.00	4,016.82	99.18%
	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					
7211	Misc Fuel & Diesel	53.30	122.35	550.00	427.65	77.75%
7220	Gasoline	153.50	261.58	1,000.00	738.42	73.84%
	Total Vehicle Maintenance & Repairs	206.80	383.93	1,550.00	1,166.07	75.23%
	Total Services & Supplies	475.32	2,007.23	24,650.00	22,642.77	91.86%
	Capital Outlay					
9006	Infrastructure CIP	0.00	0.00	62,500.00	62,500.00	100.00%
	Total Capital Outlay	0.00	0.00	62,500.00	62,500.00	100.00%
	Transfers					
9511	Interfund Transfer Out	0.00	0.00	10,539.36	10,539.36	100.00%
	Total Transfers	0.00	0.00	10,539.36	10,539.36	100.00%
	Total Expenditures	475.32	2,007.23	113,889.36	111,882.13	98.24%
	Net Revenues over Expenditures	(214.18)	(1,555.74)	6,755.64	(8,311.38)	(123.03)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
900 - 900 - Parks & Recreation
From 8/1/2019 Through 8/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4034	0.00	0.00	31,715.25	(31,715.25)	(100.00)%
	0.00	0.00	31,715.25	(31,715.25)	(100.00)%
Use of Money & Property					
4510	0.00	0.00	1,607.78	(1,607.78)	(100.00)%
	0.00	0.00	1,607.78	(1,607.78)	(100.00)%
	<u>0.00</u>	<u>0.00</u>	<u>33,323.03</u>	<u>(33,323.03)</u>	<u>(100.00)%</u>
Expenditures					
Services & Supplies					
Legal & Professional					
7320	0.00	0.00	9,000.00	9,000.00	100.00%
7326	0.00	0.00	2,000.00	2,000.00	100.00%
	0.00	0.00	11,000.00	11,000.00	100.00%
Office/Operations					
7140	0.00	0.00	100.00	100.00	100.00%
	0.00	0.00	100.00	100.00	100.00%
Other Expense					
7330	0.00	0.00	100.00	100.00	100.00%
	0.00	0.00	100.00	100.00	100.00%
	0.00	0.00	11,200.00	11,200.00	100.00%
Transfers					
9511	0.00	0.00	5,269.68	5,269.68	100.00%
	0.00	0.00	5,269.68	5,269.68	100.00%
	<u>0.00</u>	<u>0.00</u>	<u>16,469.68</u>	<u>16,469.68</u>	<u>100.00%</u>
	<u>0.00</u>	<u>0.00</u>	<u>16,853.35</u>	<u>(16,853.35)</u>	<u>(100.00)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 8/31/2019

		Current Period Balance
ASSETS		
CURRENT ASSETS		
Cash in Bank		
Change Fund	0999	400.00
Petty Cash	1000	500.00
LAIF Investments	1011	661,768.37
General Checking Account	1012	1,845,896.05
Payroll Account (contra to 2998)	1013	2,257.21
Rabobank-Bankruptcy Disbursement Reserve	1017	102,793.69
Fire Reserves Account	1031	1,684,024.17
US Bank - WW Bond Prepayment	1070	2,229.32
US Bond - WW Bond Cost of Issuance	1071	14,326.60
US Bank - WW Bond Redemption (New)	1072	755,077.31
US Bank - WW Bond Reserve (New)	1073	570,986.30
US Bank- WW Bond Redemption Fund	1077	17,296.62
US Bank - WW Bond Reserve Fund	1078	630.02
Total Cash in Bank		5,658,185.66
Investments		
Water Reserves Account	0335	2,037,392.95
Total Investments		2,037,392.95
Due From Others		
Loan Receivable From District	1160	222,333.96
Due From Bayridge	1420	78,340.11
Due From Vista De Oro	1440	20,318.63
Total Due From Others		320,992.70
Held Deposits		
Held Deposits	1030	10,000.00
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	240,383.62
Unbilled A/R	1085	256,826.53
Total Accounts Receivable		497,210.15
Accrued Inventory On Hand		
Inventory	1100	56,390.89
Total Accrued Inventory On Hand		56,390.89
Total CURRENT ASSETS		8,580,172.35
FIXED ASSETS		
Land		
Land and Land Rights	1720	555,803.09
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	592,410.70
Accum Depreciation-Building, Structures & Improvements	1851	(5,000.00)
Total Building		587,410.70
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	1,969,584.73
Acc Depreciation-Equipment, Vehicles & Systems	1853	(451,489.15)
Total Plant & Equipment		1,518,095.58

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 8/31/2019

		Current Period Balance
Construction in Progress		
Construction In Progress	1850	<u>185,121.06</u>
Total Construction in Progress		185,121.06
Infrastructure		
Infrastructures	1730	9,694,881.25
Accum Depecciation-Infrastructures	1852	<u>(4,626,962.23)</u>
Total Infrastructure		<u>5,067,919.02</u>
Total FIXED ASSETS		7,914,349.45
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	<u>900.00</u>
Total Cash Suspense		<u>900.00</u>
Total OTHER ASSETS		900.00
Other Assets		
Def Outflow	1991	243,346.00
Deferred Outflow - OPEB	1992	1,553.00
Amount to be Provided for Internal Loans	1997	1,517.00
Amount to be Provided - Other LT	1998	34,798.05
Oblig-Comp Leave		
Total Other Assets		<u>281,214.05</u>
Total ASSETS		<u>16,776,635.85</u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	11,109.89
AP Other- Adjment to 2000, AP Control Acct	2010	<u>(413.88)</u>
Total Accounts Payable		10,696.01
Current Payroll Liabilities		
Fed Income Tax Withholding	2001	1,114.84
FICA Employee Payable	2002	(55.79)
FICA Employer Payable	2003	254.77
Wage Garnishment	2005	25.22
CA Income Tax Withholding	2011	2,458.36
SDI Payable Employee (EE Only)	2012	(4.34)
Retirement-ER-Regular Contrib	2014	2,332.97
SLOCEA Dues Payable	2016	(156.34)
Employee Contributions to 457 PLAN	2021	500.00
AFLAC Voluntary Insurance-Employee	2022	(320.22)
Workers Comp Ins Liab-Employer	2023	138.17
Accrued Life/Disability Medical Exp	2026	(228.58)
Retirement Addl Pick-up Liab-Employer	2027	(1.03)
Unemployment Ins Liab-Employer (ER only)	2028	(513.79)
Medicare Liab- Employer	2029	225.14
Other Deposits	2038	(152.64)
Accrued Compensated Absences	2040	24,374.34
Long-term Compensated Absences	2041	73,123.00
CALPERS Retirement Tier 2- EE- Liab	2042	(6.68)
CALPERS Retirement Tier 2- ER- Liab	2044	(40.12)
Other Pension Oblig Liab (OPEB) ARC	2045	272,406.00
Retirement Conbtribution Safety-Fire-EE	2046	(3.53)
Life Insurance Liab-Employer	2201	(1,614.91)

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 8/31/2019

		Current Period Balance
Medicare Tax Liab-Employee	2202	426.34
Medical Plan Liab- Employee	2203	(136.68)
Vision Plan Liab- Employee	2204	11.84
Dental Plan Ins Payable- Employee	2205	919.73
Retirement Contrib Liab-Employee	2206	151.57
Insurance- AD & D	2211	1.65
Insurance-Work Injury (WI)	2212	(20.70)
Insurance- LT Disability	2213	(142.54)
Survivor Premiums-PERS	2214	19.63
Payroll Clearing Account	2999	<u>(235.45)</u>
Total Current Payroll Liabilities		374,850.23
Deposits Held for Water Customers		
Will Serve Deposits	2036	750.00
Other		<u>2,400.00</u>
Total Deposits Held for Water Customers		3,150.00
Due to Others		
Due To Administration	2410	<u>1,517.00</u>
Total Due to Others		1,517.00
Current Portion Long Term Debt		
Current portion-Long Term Debt	2102	<u>160,871.00</u>
Total Current Portion Long Term Debt		160,871.00
Trust Liability		
Trust Funds- Low Income Savings	2513	1,169.32
Water Quality Trust Reserve	3050	<u>91,517.27</u>
Total Trust Liability		<u>92,686.59</u>
Total CURRENT LIABILITIES		643,770.83
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	578,846.00
Def Inflow	2216	24,890.00
Loan Payable to Agency Fund	2495	222,333.96
Suspense Account	2997	27.68
Restricted Park and Rec	3090	279,521.18
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	1,068,869.27
General Contingency Reserve	3111	649,957.13
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	2,347,394.73
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>5,510,207.35</u>
Total Other Liabilities		5,510,207.35
Long Term Debt		
Note Payable - Long Term		
Note Payable - State CIEDB-LTD	2101	3,354,765.87
Internal Loan Due Water-500	2491	<u>97,141.74</u>
Total Note Payable - Long Term		3,451,907.61
Accrued Interest Payable		

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 8/31/2019

		Current Period Balance
Accrued Interest Payable	2110	<u>44,677.88</u>
Total Accrued Interest Payable		<u>44,677.88</u>
Total Long Term Debt		3,496,585.49
Equity		
Revenues		551,459.08
Expenditures		(752,366.76)
Equity		
Septic System Decommision Reserve	3109	8,000.00
Prepaid Assessment Reserve	3159	152,242.75
Fire Mitigation Fund	3161	238,397.60
Fund Balance	3200	5,851,543.52
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>7,326,979.86</u>
Total Equity		<u>7,126,072.18</u>
Total LIABILITIES & EQUITY		<u><u>16,776,635.85</u></u>

Fire Reserves

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 8/31/2019

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 8/31/2019

		<u>Current Period Balance</u>
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 8/31/2019

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
General Contingency Reserve	3111	32,238.22
Capital Outlay Reserve	3160	<u>107,724.52</u>
Total Other Liabilities		<u>139,962.74</u>
Total Other Liabilities		<u>139,962.74</u>
Total LIABILITIES & EQUITY		<u><u>139,962.74</u></u>

Parks Reserves

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 8/31/2019

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