



December 30, 2019

TO: LOCSO Board of Directors
FROM: Adrienne Geidel at Robert Stilts, District Bookkeeper
Ron Munds, General Manager
SUBJECT: **Agenda Item 7D – 01/09/2020 Board Meeting**
Receive Financial Report for the Period Ending November 30, 2019

President
Marshall E. Ochylski

Vice President
Charles L. Cesena

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

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 November 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 November 30, 2019.

DISCUSSION

GENERAL

Attachment

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Los Osos, CA 93412

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LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 11/1/2019 Through 11/30/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remain... - Original
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues					
Service Charges & Fees					
4005	Copying Costs	1.00	2.00	20.00	(18.00) (90.00)%
	Total Service Charges & Fees	<u>1.00</u>	<u>2.00</u>	<u>20.00</u>	<u>(18.00) (90.00)%</u>
	Total Revenues	<u>1.00</u>	<u>2.00</u>	<u>20.00</u>	<u>(18.00) (90.00)%</u>
Expenditures					
Personnel					
Salaries/Wages					
7322	Director's Compensation	600.00	3,017.30	20,000.00	16,982.70 84.91%
8018	Holiday Pay	974.00	2,281.84	3,500.00	1,218.16 34.80%
8045	Overtime Pay	0.00	1,020.33	3,500.00	2,479.67 70.85%
8050	Administrative Leave Pay	216.36	1,249.68	0.00	(1,249.68) 0.00%
8051	Floating Holiday Pay	0.00	590.56	1,000.00	409.44 40.94%
8054	Salaries & Wages - Regular	18,289.64	87,890.16	90,000.00	2,109.84 2.34%
8060	Sick Leave Pay	0.00	0.00	2,000.00	2,000.00 100.00%
8066	Comp Time Used	0.00	0.00	2,000.00	2,000.00 100.00%
8081	Vacation Pay	0.00	21,384.16	3,000.00	(18,384.16) (612.81)%
	Total Salaries/Wages	<u>20,080.00</u>	<u>117,434.03</u>	<u>125,000.00</u>	<u>7,565.97 6.05%</u>
Payroll Taxes & Benefits					
5020	FICA - ER	18.60	130.20	1,500.00	1,369.80 91.32%
5030	Life Insurance - ER	0.00	25.73	200.00	174.27 87.14%
5031	Disability Insurance	0.00	13.70	70.00	56.30 80.43%
5035	AD & D Insurance	0.00	6.52	60.00	53.48 89.13%
5040	LTD Insurance	0.00	96.40	1,000.00	903.60 90.36%
5050	Medicare - ER	322.64	1,741.74	2,500.00	758.26 30.33%
5060	Cafeteria Plan - ER	2,288.46	8,681.53	11,000.00	2,318.47 21.08%
5070	Retirement ER - Regular	641.51	4,926.30	18,000.00	13,073.70 72.63%
5071	Retirement ER - Addl Pick-up	0.00	0.00	500.00	500.00 100.00%
5075	Retirees Medical - ER	276.26	1,797.70	5,100.00	3,302.30 64.75%
5120	Workers Comp Insurance - ER	0.00	513.80	513.80	0.00 0.00%
5124	Retirement - ER - Tier 2	1,377.64	6,476.70	1,500.00	(4,976.70) (331.78)%
	Total Payroll Taxes & Benefits	<u>4,925.11</u>	<u>24,410.32</u>	<u>41,943.80</u>	<u>17,533.48 41.80%</u>
Employment Services					
5100	Unemployment Insurance - ER	60.36	1,500.41	3,000.00	1,499.59 49.99%
6200	Hiring, Advertising & Other Costs	0.00	397.31	200.00	(197.31) (98.66)%
6230	Medical Exam	0.00	270.00	300.00	30.00 10.00%
	Total Employment Services	<u>60.36</u>	<u>2,167.72</u>	<u>3,500.00</u>	<u>1,332.28 38.07%</u>
	Total Personnel	<u>25,065.47</u>	<u>144,012.07</u>	<u>170,443.80</u>	<u>26,431.73 15.51%</u>
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	0.00	0.00	200.00	200.00 100.00%
	Total Clothing & Uniform	<u>0.00</u>	<u>0.00</u>	<u>200.00</u>	<u>200.00 100.00%</u>
Contract Services					
6100	Labor & Support-IT Services	0.00	10,293.75	9,000.00	(1,293.75) (14.38)%
6110	IT Purchased Services	1,809.00	15,163.11	20,000.00	4,836.89 24.18%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 11/1/2019 Through 11/30/2019

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7100	Copier Contract-Maint & Usage	288.05	1,440.28	3,100.00	1,659.72	53.54%
7255	Security Services	176.00	523.16	1,000.00	476.84	47.68%
7321	Janitorial Cleaning & Supplies	310.02	1,362.02	2,600.00	1,237.98	47.61%
7342	Public Meeting Recordings	1,325.00	4,175.00	15,900.00	11,725.00	73.74%
	Total Contract Services	3,908.07	32,957.32	51,600.00	18,642.68	36.13%
	Financial Services					
7309	Late Fees	0.00	138.06	100.00	(38.06)	(38.06)%
7310	Bank Service Charges	501.98	2,226.55	3,000.00	773.45	25.78%
	Total Financial Services	501.98	2,364.61	3,100.00	735.39	23.72%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	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	0.00	36,929.32	34,759.98	(2,169.34)	(6.24)%
	Legal & Professional					
7303	Professional Services - GM	0.00	10,636.90	96,126.00	85,489.10	88.93%
7304	Professional Services - ACCTG	5,000.00	17,500.00	60,000.00	42,500.00	70.83%
7305	Auditing Services	4,000.00	15,000.00	22,000.00	7,000.00	31.82%
7320	Professional & Consulting Services	38.00	2,947.52	5,000.00	2,052.48	41.05%
7326	Legal Services	2,175.00	12,735.15	15,000.00	2,264.85	15.10%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	11,213.00	58,819.57	198,626.00	139,806.43	70.39%
	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	127.46	2,671.83	8,000.00	5,328.17	66.60%
7160	Postage, Shipping & Mail Supplies	0.00	1,182.11	3,000.00	1,817.89	60.60%
7226	Membership & Dues	0.00	100.00	6,538.00	6,438.00	98.47%
7230	Misc Small Parts & Supplies	0.00	28.65	0.00	(28.65)	0.00%
	Total Office/Operations	127.46	3,982.59	19,538.00	15,555.41	79.62%
	Other Expense					
8735	Misc Department Admin	0.00	1,036.05	2,000.00	963.95	48.20%
	Total Other Expense	0.00	1,036.05	2,000.00	963.95	48.20%
	Rent & Utilities					
6000	Cell Phones	90.00	315.00	0.00	(315.00)	0.00%
6025	Telephone	210.38	1,027.43	3,000.00	1,972.57	65.75%
7350	Rent - Meetings	0.00	0.00	400.00	400.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 11/1/2019 Through 11/30/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
7352	Rent - Offices & Other Structures	3,000.00	11,700.00	35,000.00	23,300.00	66.57%
8610	Electric	278.61	1,463.51	3,800.00	2,336.49	61.49%
8620	Gas Service	14.79	89.74	450.00	360.26	80.06%
	Total Rent & Utilities	3,593.78	14,595.68	42,650.00	28,054.32	65.78%
	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	0.00	(37.68)	0.00%
	Total Repairs & Maintenance	0.00	104.04	100.00	(4.04)	(4.04)%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	225.00	50.00	(175.00)	(350.00)%
7324	Education & Training Fees	0.00	927.08	2,000.00	1,072.92	53.65%
8510	Lodging & Meals - Local	383.22	593.96	1,000.00	406.04	40.60%
8539	Meals	0.00	431.74	600.00	168.26	28.04%
8550	Mileage Reimbursement & Parking	167.04	933.19	300.00	(633.19)	(211.06)%
	Total Travel & Training	550.26	3,110.97	3,950.00	839.03	21.24%
	Total Services & Supplies	19,894.55	153,900.15	356,523.98	202,623.83	56.83%
	Debt Service					
9023	Debt Service - Interest & Annual Fee	0.00	2,088.71	0.00	(2,088.71)	0.00%
	Total Debt Service	0.00	2,088.71	0.00	(2,088.71)	0.00%
	Transfers					
9512	Transfer In	(43,913.98)	(219,569.90)	526,987.78	746,557.68	141.67%
	Total Transfers	(43,913.98)	(219,569.90)	526,987.78	746,557.68	141.67%
	Total Expenditures	1,046.04	80,431.03	1,053,955.56	973,524.53	92.37%
	Net Revenues over Expenditures	(1,045.04)	(80,429.03)	(1,053,935.56)	973,506.53	(92.37)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 11/1/2019 Through 11/30/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Revenues						
Property Taxes						
4035	Property Taxes	933.57	1,454.04	9,517.00	(8,062.96)	(84.72)%
	Total Property Taxes	933.57	1,454.04	9,517.00	(8,062.96)	(84.72)%
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	7,875.00	7,875.00	54,831.00	(46,956.00)	(85.64)%
	Total Special Taxes & Assessments	7,875.00	7,875.00	54,831.00	(46,956.00)	(85.64)%
Use of Money & Property						
4505	HO Prop Tax Relief	0.00	0.00	56.00	(56.00)	(100.00)%
4510	Investment Income on funds	(0.04)	0.55	0.00	0.55	0.00%
	Total Use of Money & Property	(0.04)	0.55	56.00	(55.45)	(99.02)%
	Total Revenues	8,808.53	9,329.59	64,404.00	(55,074.41)	(85.51)%
Expenditures						
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6345	Property Taxes & Assessments Costs	169.00	169.00	128.56	(40.44)	(31.46)%
	Total Insurance, Licenses & Regulatory Fees	169.00	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	0.00	0.00	100.00	100.00	100.00%
	Total Legal & Professional	0.00	265.83	800.00	534.17	66.77%
Rent & Utilities						
8670	Street Lighting	397.34	1,983.18	6,724.16	4,740.98	70.51%
	Total Rent & Utilities	397.34	1,983.18	6,724.16	4,740.98	70.51%
	Total Services & Supplies	566.34	2,418.01	7,652.72	5,234.71	68.40%
Capital Outlay						
9006	Infrastructure CIP	4,975.00	30,509.03	30,000.00	(509.03)	(1.70)%
	Total Capital Outlay	4,975.00	30,509.03	30,000.00	(509.03)	(1.70)%
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	219.57	1,097.85	2,634.84	1,536.99	58.33%
	Total Transfers	219.57	1,097.85	2,634.84	1,536.99	58.33%
	Total Expenditures	5,760.91	34,024.89	68,252.09	34,227.20	50.15%
	Net Revenues over Expenditures	3,047.62	(24,695.30)	(3,848.09)	(20,847.21)	541.75%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 11/1/2019 Through 11/30/2019

	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	43,473.63	87,026.23	583,128.00	(496,101.77) (85.08)%
	Total Special Taxes & Assessments	43,473.63	87,026.23	609,464.00	(522,437.77) (85.72)%
Other Revenues					
4000	Ambulance Agreement	0.00	18,460.25	67,134.00	(48,673.75) (72.50)%
	Total Other Revenues	0.00	18,460.25	67,134.00	(48,673.75) (72.50)%
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	3,466.17	17,628.68	29,979.47	(12,350.79) (41.20)%
	Total Use of Money & Property	3,466.17	17,628.68	42,731.47	(25,102.79) (58.75)%
	Total Revenues	46,939.80	130,743.71	2,946,963.97	(2,816,220.26) (95.56)%
Expenditures					
Personnel					
Salaries/Wages					
8045	Overtime Pay	0.00	523.80	0.00	(523.80) 0.00%
8054	Salaries & Wages - Regular	0.00	198.00	0.00	(198.00) 0.00%
8295	Resv FF-Overtime/Shift Coverage	1,863.00	6,779.18	22,000.00	15,220.82 69.19%
8340	Resv FF-Shift Coverage	8,000.19	44,158.91	122,000.00	77,841.09 63.80%
8345	Resv FF-Special Projects	0.00	0.00	4,000.00	4,000.00 100.00%
	Total Salaries/Wages	9,863.19	51,659.89	148,000.00	96,340.11 65.09%
Payroll Taxes & Benefits					
5021	FICA - Fire - ER	201.49	1,558.28	7,000.00	5,441.72 77.74%
5030	Life Insurance - ER	180.50	741.00	2,500.00	1,759.00 70.36%
5035	AD & D Insurance	47.50	195.00	850.00	655.00 77.06%
5051	Medicare - Reserves - ER	143.02	751.79	2,150.00	1,398.21 65.03%
5070	Retirement ER - Regular	1,921.21	9,606.05	20,000.00	10,393.95 51.97%
5120	Workers Comp Insurance - ER	0.00	6,330.20	6,330.20	0.00 0.00%
5124	Retirement - ER - Tier 2	469.29	2,580.52	7,000.00	4,419.48 63.14%
	Total Payroll Taxes & Benefits	2,963.01	21,762.84	45,830.20	24,067.36 52.51%
Employment Services					
5000	Medical Exams & Procedures	0.00	0.00	1,400.00	1,400.00 100.00%
5101	Unemp. Costs - Reserves	341.46	2,165.36	5,000.00	2,834.64 56.69%
6200	Hiring, Advertising & Other Costs	0.00	57.81	40.00	(17.81) (44.52)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 11/1/2019 Through 11/30/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6230 Medical Exam	1,453.00	1,453.00	5,000.00	3,547.00	70.94%
Total Employment Services	1,794.46	3,676.17	11,440.00	7,763.83	67.87%
Total Personnel	14,620.66	77,098.90	205,270.20	128,171.30	62.44%
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	324.71	751.50	2,000.00	1,248.50	62.42%
7248 Uniform Safety Boots	0.00	0.00	2,000.00	2,000.00	100.00%
Total Clothing & Uniform	324.71	751.50	4,000.00	3,248.50	81.21%
Contract Services					
6100 Labor & Support-IT Services	0.00	1,600.00	0.00	(1,600.00)	0.00%
6110 IT Purchased Services	105.33	629.30	1,150.00	520.70	45.28%
7100 Copier Contract-Maint & Usage	99.74	1,187.64	1,800.00	612.36	34.02%
7202 Building Alarms & Security	0.00	252.57	500.00	247.43	49.49%
7204 Cleaning Supplies, Laundry & Towel Service	64.33	800.97	4,000.00	3,199.03	79.98%
7222 Hazardous Materials CW JPA Cost	0.00	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	269.40	6,795.48	2,277,153.00	2,270,357.52	99.70%
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	1,101.93	5,390.73	54,585.00	49,194.27	90.12%
7242 Minor Tools, Accessories & Field Machines	17.78	89.12	500.00	410.88	82.18%
7252 Misc Hardware	0.00	60.96	350.00	289.04	82.58%
Total Equipment & Tools	1,119.71	7,568.09	101,785.00	94,216.91	92.56%
Financial Services					
7309 Late Fees	0.00	0.00	10.00	10.00	100.00%
7310 Bank Service Charges	0.00	15.00	20.00	5.00	25.00%
9154 Losses and Damages	0.00	0.00	50.00	50.00	100.00%
Total Financial Services	0.00	15.00	80.00	65.00	81.25%
Insurance, Licenses & Regulatory Fees					
6120 Computer Licenses	0.00	333.72	1,700.00	1,366.28	80.37%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 11/1/2019 Through 11/30/2019

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6345	Property Taxes & Assessments Costs	3,681.50	3,681.50	5,420.66	1,739.16	32.08%
7325	Insurance	<u>0.00</u>	<u>24,929.89</u>	<u>24,929.89</u>	<u>0.00</u>	<u>0.00%</u>
	Total Insurance, Licenses & Regulatory Fees	3,681.50	28,945.11	32,050.55	3,105.44	9.69%
	Legal & Professional					
7320	Professional & Consulting Services	38.60	306.99	1,400.00	1,093.01	78.07%
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>38.60</u>	<u>306.99</u>	<u>1,770.00</u>	<u>1,463.01</u>	<u>82.66%</u>
	Office/Operations					
6130	Computer Hardware	0.00	94.99	0.00	(94.99)	0.00%
7140	General Supplies & Minor Equipment	168.98	488.86	5,000.00	4,511.14	90.22%
7160	Postage, Shipping & Mail Supplies	0.00	139.80	300.00	160.20	53.40%
7216	Fire Prevention Education Materials	0.00	898.68	1,200.00	301.32	25.11%
7226	Membership & Dues	31.21	31.21	100.00	68.79	68.79%
7230	Misc Small Parts & Supplies	12.83	75.61	2,000.00	1,924.39	96.22%
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	213.02	1,729.15	8,720.00	6,990.85	80.17%
	Other Expense					
7201	White Goods & Accessories - bedding, towels	45.00	45.00	1,000.00	955.00	95.50%
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	85.96	500.00	414.04	82.81%
7224	Kitchen Cookware & Utensils	<u>0.00</u>	<u>117.09</u>	<u>800.00</u>	<u>682.91</u>	<u>85.36%</u>
	Total Other Expense	45.00	248.05	3,300.00	3,051.95	92.48%
	Rent & Utilities					
6000	Cell Phones	105.51	527.23	2,000.00	1,472.77	73.64%
6025	Telephone	460.56	2,268.43	4,000.00	1,731.57	43.29%
8610	Electric	0.00	2,258.70	3,000.00	741.30	24.71%
8620	Gas Service	0.00	213.51	1,500.00	1,286.49	85.77%
8630	Trash Services	101.41	539.02	1,300.00	760.98	58.54%
8640	Water and Water Services	85.00	1,473.19	4,000.00	2,526.81	63.17%
8659	Utility Cable Charges	116.27	384.64	1,400.00	1,015.36	72.53%
8670	Street Lighting	<u>8.82</u>	<u>44.01</u>	<u>135.00</u>	<u>90.99</u>	<u>67.40%</u>
	Total Rent & Utilities	877.57	7,708.73	17,335.00	9,626.27	55.53%
	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%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 11/1/2019 Through 11/30/2019

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6640	R & M - Equip & Other Non-Structural Fixed Assets	253.65	432.36	1,600.00	1,167.64	72.98%
6750	R & M - Minor Tools & Equipment	0.00	130.57	1,000.00	869.43	86.94%
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	57.69	15,597.40	17,000.00	1,402.60	8.25%
	Total Repairs & Maintenance	<u>311.34</u>	<u>16,581.75</u>	<u>23,400.00</u>	<u>6,818.25</u>	<u>29.14%</u>
	Travel & Training					
7141	CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323	Books, Publications & Subscriptions	188.04	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	400.00	465.00	1,000.00	535.00	53.50%
	Total Travel & Training	<u>588.04</u>	<u>715.14</u>	<u>2,300.00</u>	<u>1,584.86</u>	<u>68.91%</u>
	Total Services & Supplies	7,468.89	71,364.99	2,471,893.55	2,400,528.56	97.11%
	Capital Outlay					
9006	Infrastructure CIP	0.00	0.00	50,000.00	50,000.00	100.00%
9085	Vehicle Purchase	0.00	26,418.74	693,000.00	666,581.26	96.19%
	Total Capital Outlay	<u>0.00</u>	<u>26,418.74</u>	<u>743,000.00</u>	<u>716,581.26</u>	<u>96.44%</u>
	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	4,391.40	21,957.00	52,696.78	30,739.78	58.33%
	Total Transfers	<u>4,391.40</u>	<u>21,957.00</u>	<u>52,696.78</u>	<u>30,739.78</u>	<u>58.33%</u>
	Total Expenditures	<u>26,480.95</u>	<u>196,839.63</u>	<u>3,642,169.37</u>	<u>3,445,329.74</u>	<u>94.60%</u>
	Net Revenues over Expenditures	<u>20,458.85</u>	<u>(66,095.92)</u>	<u>(695,205.40)</u>	<u>629,109.48</u>	<u>(90.49)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 11/1/2019 Through 11/30/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Special Taxes & Assessments					
4550	Lighting & Septic Assessments 1,417.00	1,417.00	15,768.00	(14,351.00)	(91.01)%
	Total Special Taxes & Assessments 1,417.00	1,417.00	15,768.00	(14,351.00)	(91.01)%
	Total Revenues 1,417.00	1,417.00	15,768.00	(14,351.00)	(91.01)%
Expenditures					
Services & Supplies					
Legal & Professional					
7320	Professional & Consulting Services 0.00	265.83	700.00	434.17	62.02%
7326	Legal Services 0.00	0.00	300.00	300.00	100.00%
	Total Legal & Professional 0.00	265.83	1,000.00	734.17	73.42%
Rent & Utilities					
8670	Street Lighting 157.25	784.89	2,460.00	1,675.11	68.09%
	Total Rent & Utilities 157.25	784.89	2,460.00	1,675.11	68.09%
	Total Services & Supplies 157.25	1,050.72	3,460.00	2,409.28	69.63%
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 219.57	1,097.85	2,634.84	1,536.99	58.33%
	Total Transfers 219.57	1,097.85	2,634.84	1,536.99	58.33%
	Total Expenditures 376.82	2,148.57	12,806.33	10,657.76	83.22%
	Net Revenues over Expenditures 1,040.18	(731.57)	2,961.67	(3,693.24)	(124.70)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 11/1/2019 Through 11/30/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4035	Property Taxes	23,356.02	37,202.64	125,384.00	(88,181.36) (70.33)%
	Total Property Taxes	23,356.02	37,202.64	125,384.00	(88,181.36) (70.33)%
Service Charges & Fees					
4030	Residential Single Family	164,796.16	945,613.32	2,193,000.00	(1,247,386.68) (56.88)%
4102	Residential- Multi -Family-Water Sales	24,659.75	104,264.33	225,900.00	(121,635.67) (53.84)%
4103	Commercial, Home Care, Retail-Water Sales	21,116.83	144,034.16	303,000.00	(158,965.84) (52.46)%
4104	Irrigation- Water Sales	6,948.50	21,370.75	33,000.00	(11,629.25) (35.24)%
4114	Water Other Service Revenues	(225.00)	(773.00)	1,000.00	(1,773.00) (177.30)%
4931	Water Activation Fees	500.00	3,650.00	5,000.00	(1,350.00) (27.00)%
4932	Penalties	2,355.03	10,364.02	20,000.00	(9,635.98) (48.18)%
4933	Door Hangers/Lockout Notices	900.00	5,405.00	12,000.00	(6,595.00) (54.96)%
4937	NSF Fees	25.00	200.00	400.00	(200.00) (50.00)%
	Total Service Charges & Fees	221,076.27	1,234,128.58	2,793,300.00	(1,559,171.42) (55.82)%
Other Revenues					
4930	Other Revenue	278.77	1,675.77	1,000.00	675.77 67.58%
	Total Other Revenues	278.77	1,675.77	1,000.00	675.77 67.58%
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	5,169.21	24,142.03	20,000.00	4,142.03 20.71%
	Total Use of Money & Property	5,169.21	24,142.03	21,477.00	2,665.03 12.41%
	Total Revenues	249,880.27	1,297,149.02	2,941,161.00	(1,644,011.98) (55.90)%
Expenditures					
Personnel					
Salaries/Wages					
8018	Holiday Pay	1,864.08	5,610.73	25,000.00	19,389.27 77.56%
8045	Overtime Pay	0.00	409.44	4,000.00	3,590.56 89.76%
8050	Administrative Leave Pay	0.00	1,483.52	3,680.00	2,196.48 59.69%
8051	Floating Holiday Pay	183.36	1,320.72	5,000.00	3,679.28 73.59%
8054	Salaries & Wages - Regular	27,763.37	150,642.02	374,131.96	223,489.94 59.74%
8056	Retroactive Pay	0.00	330.72	1,000.00	669.28 66.93%
8060	Sick Leave Pay	1,108.61	8,782.09	24,150.00	15,367.91 63.64%
8063	Standby Pay	1,430.00	7,466.89	15,000.00	7,533.11 50.22%
8066	Comp Time Used	995.08	6,029.60	12,000.00	5,970.40 49.75%
8081	Vacation Pay	5,690.20	14,223.71	39,900.00	25,676.29 64.35%
	Total Salaries/Wages	39,034.70	196,299.44	503,861.96	307,562.52 61.04%
Payroll Taxes & Benefits					
5030	Life Insurance - ER	110.50	568.80	1,700.00	1,131.20 66.54%
5031	Disability Insurance	24.54	140.39	500.00	359.61 71.92%
5035	AD & D Insurance	25.00	135.00	0.00	(135.00) 0.00%
5040	LTD Insurance	172.66	987.50	3,300.00	2,312.50 70.08%
5050	Medicare - ER	585.42	2,890.10	9,000.00	6,109.90 67.89%
5060	Cafeteria Plan - ER	5,208.30	22,941.42	65,000.00	42,058.58 64.71%
5070	Retirement ER - Regular	7,523.17	38,457.05	67,000.00	28,542.95 42.60%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 11/1/2019 Through 11/30/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
5075	Retirees Medical - ER	(147.46)	683.80	1,620.00	936.20	57.79%
5120	Workers Comp Insurance - ER	0.00	21,107.23	21,107.23	0.00	0.00%
5124	Retirement - ER - Tier 2	<u>544.65</u>	<u>2,212.66</u>	<u>5,970.00</u>	<u>3,757.34</u>	<u>62.94%</u>
	Total Payroll Taxes & Benefits	14,046.78	90,123.95	175,197.23	85,073.28	48.56%
	Employment Services					
5100	Unemployment Insurance - ER	507.72	600.80	5,500.00	4,899.20	89.08%
6200	Hiring, Advertising & Other Costs	80.66	659.64	0.00	(659.64)	0.00%
6230	Medical Exam	<u>0.00</u>	<u>280.00</u>	<u>150.00</u>	<u>(130.00)</u>	<u>(86.67)%</u>
	Total Employment Services	<u>588.38</u>	<u>1,540.44</u>	<u>5,650.00</u>	<u>4,109.56</u>	<u>72.74%</u>
	Total Personnel	53,669.86	287,963.83	684,709.19	396,745.36	57.94%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	288.78	288.78	2,600.00	2,311.22	88.89%
7248	Uniform Safety Boots	<u>0.00</u>	<u>542.01</u>	<u>1,000.00</u>	<u>457.99</u>	<u>45.80%</u>
	Total Clothing & Uniform	288.78	830.79	3,600.00	2,769.21	76.92%
	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	1,052.79	5,400.00	4,347.21	80.50%
7250	Water Quality Testing	0.00	7,481.89	28,000.00	20,518.11	73.28%
7255	Security Services	0.00	0.00	8,000.00	8,000.00	100.00%
7321	Janitorial Cleaning & Supplies	<u>49.62</u>	<u>248.10</u>	<u>850.00</u>	<u>601.90</u>	<u>70.81%</u>
	Total Contract Services	184.61	10,382.78	42,550.00	32,167.22	75.60%
	Equipment & Tools					
6438	Disinfection Feed Pumps	349.45	576.62	1,800.00	1,223.38	67.97%
7242	Minor Tools, Accessories & Field Machines	45.94	1,276.23	18,000.00	16,723.77	92.91%
7253	Rent - Equipment	0.00	0.00	500.00	500.00	100.00%
7256	Meter Purchases & Replacements	0.00	24,237.54	75,000.00	50,762.46	67.68%
	Total Equipment & Tools	395.39	26,090.39	95,300.00	69,209.61	72.62%
	Financial Services					
7309	Late Fees	0.00	0.00	50.00	50.00	100.00%
7310	Bank Service Charges	<u>0.00</u>	<u>30.00</u>	<u>0.00</u>	<u>(30.00)</u>	<u>0.00%</u>
	Total Financial Services	0.00	30.00	50.00	20.00	40.00%
	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	3,158.84	3,158.84	6,300.00	3,141.16	49.86%
7325	Insurance	<u>0.00</u>	<u>43,146.66</u>	<u>43,104.33</u>	<u>(42.33)</u>	<u>(0.10)%</u>
	Total Insurance, Licenses & Regulatory Fees	3,158.84	48,937.17	70,604.33	21,667.16	30.69%
	Legal & Professional					

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 11/1/2019 Through 11/30/2019

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7318	Professional & Consulting BMC	0.00	99,094.38	131,556.00	32,461.62	24.68%
7320	Professional & Consulting Services	0.00	614.21	10,000.00	9,385.79	93.86%
7326	Legal Services	100.00	3,730.57	20,000.00	16,269.43	81.35%
7336	Legal Services- ISJ	0.00	0.00	1,000.00	1,000.00	100.00%
7340	Legal Notifications & Mandated Advertising	108.90	258.94	1,000.00	741.06	74.11%
	Total Legal & Professional	208.90	103,698.10	163,556.00	59,857.90	36.60%
	Office/Operations					
6130	Computer Hardware	0.00	0.00	3,000.00	3,000.00	100.00%
6140	Computer Software	0.00	6,481.23	7,500.00	1,018.77	13.58%
7140	General Supplies & Minor Equipment	0.00	214.41	1,000.00	785.59	78.56%
7160	Postage, Shipping & Mail Supplies	747.30	4,243.06	15,000.00	10,756.94	71.71%
7180	Billing Supplies, Forms & Printing	0.00	145.46	2,200.00	2,054.54	93.39%
7226	Membership & Dues	0.00	928.95	3,000.00	2,071.05	69.03%
7230	Misc Small Parts & Supplies	154.47	582.59	2,000.00	1,417.41	70.87%
7237	Process Control & Treatment Supplies	195.46	1,343.09	4,000.00	2,656.91	66.42%
7239	Water Treatment Chemicals	0.00	3,734.10	8,000.00	4,265.90	53.32%
7249	Safety Supplies	24.66	159.68	1,000.00	840.32	84.03%
	Total Office/Operations	1,121.89	17,832.57	46,700.00	28,867.43	61.81%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	250.00	250.00	100.00%
7345	Outreach- Program Give-away Items	0.00	1,617.52	0.00	(1,617.52)	0.00%
7348	Water Conservation Program	0.00	3,854.07	10,000.00	6,145.93	61.46%
	Total Other Expense	0.00	5,471.59	10,250.00	4,778.41	46.62%
	Rent & Utilities					
6000	Cell Phones	250.69	1,280.58	3,500.00	2,219.42	63.41%
6025	Telephone	772.20	3,839.28	10,000.00	6,160.72	61.61%
8610	Electric	7,079.16	45,401.89	100,000.00	54,598.11	54.60%
8620	Gas Service	0.00	0.00	250.00	250.00	100.00%
8630	Trash Services	233.30	583.25	3,000.00	2,416.75	80.56%
8644	Disposal Services	1,177.00	5,160.00	30,000.00	24,840.00	82.80%
8670	Street Lighting	34.22	169.19	400.00	230.81	57.70%
	Total Rent & Utilities	9,546.57	56,434.19	147,150.00	90,715.81	61.65%
	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	0.00	2,863.84	1,000.00	(1,863.84)	(186.38)%
6641	R & M - Wells	418.00	2,281.03	1,000.00	(1,281.03)	(128.10)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 11/1/2019 Through 11/30/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6750 R & M - Minor Tools & Equipment	0.00	998.01	2,400.00	1,401.99	58.42%
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%
6900 R & M - Buildings & Structures	0.00	10,020.00	16,000.00	5,980.00	37.38%
7241 R & M - Water Distribution System	141.55	10,321.11	99,400.00	89,078.89	89.62%
Total Repairs & Maintenance	559.55	27,084.14	125,850.00	98,765.86	78.48%
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	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	2,248.49	9,150.00	6,901.51	75.43%
Vehicle Maintenance & Repairs					
7006 Tuneup/Oil/Maintenance	0.00	311.39	1,600.00	1,288.61	80.54%
7211 Misc Fuel & Diesel	303.94	1,563.30	2,300.00	736.70	32.03%
7220 Gasoline	229.06	1,978.78	5,000.00	3,021.22	60.42%
7228 Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232 Vehicle Repairs - Parts, Tires & Lubricants	0.00	463.66	5,000.00	4,536.34	90.73%
Total Vehicle Maintenance & Repairs	533.00	4,317.13	14,100.00	9,782.87	69.38%
Total Services & Supplies	15,997.53	303,357.34	728,860.33	425,502.99	58.38%
Capital Outlay					
9006 Infrastructure CIP	1,755.00	22,188.45	1,410,824.00	1,388,635.55	98.43%
9059 Vehicles, Equipment, & Fixtures	0.00	8,033.03	0.00	(8,033.03)	0.00%
Total Capital Outlay	1,755.00	30,221.48	1,410,824.00	1,380,602.52	97.86%
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					

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 11/1/2019 Through 11/30/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
9511 Interfund Transfer Out	<u>37,546.45</u>	<u>187,732.25</u>	<u>450,557.45</u>	<u>262,825.20</u>	<u>58.33%</u>
Total Transfers	<u>37,546.45</u>	<u>187,732.25</u>	<u>450,557.45</u>	<u>262,825.20</u>	<u>58.33%</u>
Total Expenditures	<u>108,968.84</u>	<u>1,036,276.72</u>	<u>3,607,583.97</u>	<u>2,571,307.25</u>	<u>71.28%</u>
Net Revenues over Expenditures	<u>140,911.43</u>	<u>260,872.30</u>	<u>(666,422.97)</u>	<u>927,295.27</u>	<u>(139.15)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 11/1/2019 Through 11/30/2019

	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	31,715.25	(31,715.25)	(100.00)%
	Total Property Taxes	0.00	0.00	31,715.25	(31,715.25)	(100.00)%
Service Charges & Fees						
4062	Wastewater Admin Charge	0.00	0.00	16,892.75	(16,892.75)	(100.00)%
	Total Service Charges & Fees	0.00	0.00	16,892.75	(16,892.75)	(100.00)%
	Total Revenues	0.00	0.00	48,608.00	(48,608.00)	(100.00)%
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	239.78	239.78	270.00	30.22	11.19%
	Total Insurance, Licenses & Regulatory Fees	239.78	239.78	304.00	64.22	21.13%
Legal & Professional						
7320	Professional & Consulting Services	0.00	5,235.63	13,853.69	8,618.06	62.21%
7326	Legal Services	0.00	0.00	100.00	100.00	100.00%
	Total Legal & Professional	0.00	5,235.63	13,953.69	8,718.06	62.48%
	Total Services & Supplies	239.78	5,475.41	14,257.69	8,782.28	61.60%
Transfers						
9511	Interfund Transfer Out	219.57	1,097.85	2,634.84	1,536.99	58.33%
	Total Transfers	219.57	1,097.85	2,634.84	1,536.99	58.33%
	Total Expenditures	459.35	6,573.26	16,892.53	10,319.27	61.09%
	Net Revenues over Expenditures	(459.35)	(6,573.26)	31,715.47	(38,288.73)	(120.73)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 11/1/2019 Through 11/30/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Revenues						
Special Taxes & Assessments						
4061	Debt Service	111,208.61	(130,255.15)	0.00	(130,255.15)	0.00%
	Assessments-2002 WW Bond					
	Total Special Taxes & Assessments	111,208.61	(130,255.15)	0.00	(130,255.15)	0.00%
Use of Money & Property						
4510	Investment Income on funds	1,517.33	7,372.99	0.00	7,372.99	0.00%
	Total Use of Money & Property	1,517.33	7,372.99	0.00	7,372.99	0.00%
	Total Revenues	112,725.94	(122,882.16)	0.00	(122,882.16)	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	112,725.94	(124,532.16)	0.00	(124,532.16)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 11/1/2019 Through 11/30/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4035	Property Taxes	<u>2,331.77</u>	<u>3,520.81</u>	<u>24,886.00</u>	<u>(21,365.19)</u> (85.85)%
	Total Property Taxes	2,331.77	3,520.81	24,886.00	(21,365.19) (85.85)%
Special Taxes & Assessments					
4400	Drainage Assessments	<u>13,329.00</u>	<u>13,329.00</u>	<u>95,312.00</u>	<u>(81,983.00)</u> (86.02)%
	Total Special Taxes & Assessments	13,329.00	13,329.00	95,312.00	(81,983.00) (86.02)%
Other Revenues					
4935	Sale-Specs/Plans & Non_Capital Items	<u>9.00</u>	<u>226.35</u>	<u>0.00</u>	<u>226.35</u> 0.00%
	Total Other Revenues	9.00	226.35	0.00	226.35 0.00%
Use of Money & Property					
4505	HO Prop Tax Relief	<u>0.00</u>	<u>0.00</u>	<u>147.00</u>	<u>(147.00)</u> (100.00)%
4510	Investment Income on funds	<u>(0.09)</u>	<u>2,917.33</u>	<u>300.00</u>	<u>2,617.33</u> 872.44%
	Total Use of Money & Property	(0.09)	2,917.33	447.00	2,470.33 552.65%
	Total Revenues	<u>15,669.68</u>	<u>19,993.49</u>	<u>120,645.00</u>	<u>(100,651.51)</u> (83.43)%
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>1,288.71</u>	<u>16,000.00</u>	<u>14,711.29</u> 91.95%
	Total Salaries/Wages	0.00	1,288.71	16,200.00	14,911.29 92.05%
	Total Personnel	0.00	1,288.71	16,200.00	14,911.29 92.05%
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>86.87</u>	<u>86.87</u>	<u>300.00</u>	<u>213.13</u> 71.04%
	Total Equipment & Tools	86.87	86.87	600.00	513.13 85.52%
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>202.80</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	202.80	6,338.26	6,700.00	361.74 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	0.00	265.84	2,500.00	2,234.16 89.37%
Office/Operations					
7230	Misc Small Parts & Supplies	<u>0.00</u>	<u>0.00</u>	<u>550.00</u>	<u>550.00</u> 100.00%
7249	Safety Supplies	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>100.00</u> 100.00%
	Total Office/Operations	0.00	0.00	650.00	650.00 100.00%
Other Expense					

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 11/1/2019 Through 11/30/2019

	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	140.46	701.58	1,700.00	998.42	58.73%
6025 Telephone	21.51	106.51	250.00	143.49	57.40%
8610 Electric	96.70	620.97	2,200.00	1,579.03	71.77%
8670 Street Lighting	70.08	347.55	1,000.00	652.45	65.25%
Total Rent & Utilities	328.75	1,776.61	5,150.00	3,373.39	65.50%
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	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	0.00	153.11	4,050.00	3,896.89	96.22%
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	75.98	359.98	550.00	190.02	34.55%
7220 Gasoline	57.27	494.70	1,000.00	505.30	50.53%
Total Vehicle Maintenance & Repairs	133.25	873.08	1,550.00	676.92	43.67%
Total Services & Supplies	751.67	9,743.77	24,650.00	14,906.23	60.47%
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	878.28	4,391.40	10,539.36	6,147.96	58.33%
Total Transfers	878.28	4,391.40	10,539.36	6,147.96	58.33%
Total Expenditures	1,629.95	15,423.88	113,889.36	98,465.48	86.46%
Net Revenues over Expenditures	14,039.73	4,569.61	6,755.64	(2,186.03)	(32.36)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 11/1/2019 Through 11/30/2019

	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	31,715.25	(31,715.25) (100.00)%
	Total Property Taxes	0.00	0.00	31,715.25	(31,715.25) (100.00)%
Use of Money & Property					
4510	Investment Income on funds	0.00	3,749.00	1,607.78	2,141.22 133.18%
	Total Use of Money & Property	0.00	3,749.00	1,607.78	2,141.22 133.18%
	Total Revenues	0.00	3,749.00	33,323.03	(29,574.03) (88.75)%
Expenditures					
Services & Supplies					
Legal & Professional					
7320	Professional & Consulting Services	0.00	0.00	9,000.00	9,000.00 100.00%
7326	Legal Services	0.00	2,600.00	2,000.00	(600.00) (30.00)%
	Total Legal & Professional	0.00	2,600.00	11,000.00	8,400.00 76.36%
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	2,600.00	11,200.00	8,600.00 76.79%
Transfers					
9511	Interfund Transfer Out	439.14	2,195.70	5,269.68	3,073.98 58.33%
	Total Transfers	439.14	2,195.70	5,269.68	3,073.98 58.33%
	Total Expenditures	439.14	4,795.70	16,469.68	11,673.98 70.88%
	Net Revenues over Expenditures	(439.14)	(1,046.70)	16,853.35	(17,900.05) (106.21)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 11/30/2019

		Current Period Balance
ASSETS		
CURRENT ASSETS		
Cash in Bank		
Change Fund	0999	400.00
Petty Cash	1000	500.00
LAIF Investments	1011	670,099.48
General Checking Account	1012	1,396,846.75
Payroll Account (contra to 2998)	1013	3,657.20
Rabobank-Bankruptcy Disbursement Reserve	1017	102,793.69
Fire Reserves Account	1031	1,833,326.00
US Bank - WW Bond Prepayment	1070	2,238.92
US Bank - WW Bond Redemption (New)	1072	186,364.87
US Bank - WW Bond Reserve (New)	1073	<u>1,026,000.38</u>
Total Cash in Bank		5,222,227.29
Investments		
Water Reserves Account	0335	<u>2,646,959.85</u>
Total Investments		2,646,959.85
Due From Others		
Due From Bayridge	1420	78,340.11
Due From Vista De Oro	1440	<u>20,318.63</u>
Total Due From Others		98,658.74
Held Deposits		
Held Deposits	1030	<u>10,000.00</u>
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	237,554.26
Unbilled A/R	1085	<u>275,700.19</u>
Total Accounts Receivable		513,254.45
Accrued Inventory On Hand		
Inventory	1100	<u>47,213.45</u>
Total Accrued Inventory On Hand		<u>47,213.45</u>
Total CURRENT ASSETS		8,538,313.78
FIXED ASSETS		
Land		
Land and Land Rights	1720	<u>555,803.09</u>
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	592,410.70
Accum Depreciation-Building, Structures & Improvements	1851	(5,000.00)
Total Building		<u>587,410.70</u>
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	2,013,676.79
Acc Depreciation-Equipment, Vehicles & Systems	1853	(451,346.15)
Total Plant & Equipment		<u>1,562,330.64</u>
Construction in Progress		
Construction In Progress	1850	<u>239,587.28</u>
Total Construction in Progress		239,587.28
Infrastructure		

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 11/30/2019

		Current Period Balance
Infrastructures	1730	9,694,881.25
Accum Depeciation-Infrastructures	1852	<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	<u>900.00</u>
Total Cash Suspense		<u>900.00</u>
Total OTHER ASSETS		900.00
Other Assets		
Def Outflow	1991	178,554.00
Deferred Outflow - OPEB	1992	1,659.00
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>216,528.05</u>
Total ASSETS		<u><u>16,540,913.56</u></u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	13,521.75
Accts Payable -Whitaker	2006	(766.81)
AP Other- Adjment to 2000, AP Control Acct	2010	<u>(413.88)</u>
Total Accounts Payable		12,341.06
Current Payroll Liabilities		
Fed Income Tax Withholding	2001	1,114.84
FICA Employee Payable	2002	(55.80)
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	(153.75)
SLOCEA Dues Payable	2016	(156.34)
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	(6.72)
CALPERS Retirement Tier 2- ER- Liab	2044	(51.68)
Other Pension Oblig Liab (OPEB) ARC	2045	265,257.00
Retirement Conbtribution Safety-Fire-EE	2046	(3.53)
Life Insurance Liab-Employer	2201	(1,836.10)
Medicare Tax Liab-Employee	2202	426.04
Medical Plan Liab- Employee	2203	(13,294.52)
Vision Plan Liab- Employee	2204	(31.31)
Dental Plan Ins Payable- Employee	2205	(225.36)

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 11/30/2019

		Current Period Balance
Retirement Contrib Liab-Employee	2206	795.68
Insurance- AD & D	2211	(44.60)
Insurance-Work Injury (WI)	2212	(147.41)
Insurance- LT Disability	2213	(838.00)
Survivor Premiums-PERS	2214	20.56
Payroll Clearing Account	2999	<u>(235.45)</u>
Total Current Payroll Liabilities		349,911.95
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>165,777.33</u>
Total Current Portion Long Term Debt		165,777.33
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		622,233.93
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	489,666.00
Def Inflow	2216	46,319.00
Suspense Account	2997	27.68
Restricted Park and Rec	3090	279,129.18
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	20,741.40
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>5,211,730.39</u>
Total Other Liabilities		5,211,730.39
Long Term Debt		
Note Payable - Long Term		
Note Payable - State CIEDB-LTD	2101	3,188,988.75
Internal Loan Due Water-500	2491	<u>97,141.74</u>
Total Note Payable - Long Term		3,286,130.49
Accrued Interest Payable		
Accrued Interest Payable	2110	<u>42,633.48</u>
Total Accrued Interest Payable		<u>42,633.48</u>
Total Long Term Debt		3,328,763.97
Equity		
Revenues		1,339,501.65
Expenditures		(1,378,163.68)
Equity		
Septic System Decommission Reserve	3109	8,000.00
Fire Mitigation Fund	3161	238,397.60

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 11/30/2019

		Current Period Balance
Fund Balance	3200	6,093,653.71
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>7,416,847.30</u>
Total Equity		<u>7,378,185.27</u>
Total LIABILITIES & EQUITY		<u><u>16,540,913.56</u></u>

DRAINAGE RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 11/30/2019

		<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>

FIRE RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 11/30/2019

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

PARKS RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 11/30/2019

		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>

WATER RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 11/30/2019

		<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>



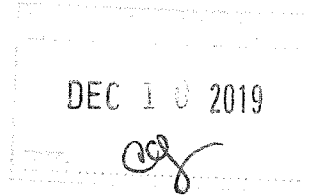
PACIFIC PREMIER BANK®

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

STATEMENT OF ACCOUNT ACTIVITY

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00009449-0018897-0001-0001-TIMR8006411129190205



LOS OSOS COMMUNITY SERVICES DISTRICT
LOW INCOME ASSISTANCE FUNDS ACCOUNT
PO BOX 6064
LOS OSOS CA 93412-6064

Page 1 of 1
Branch 033
Account Number: 3317181190
Date 11/29/2019

EM

EXECUTIVE 50 CHECKING

Acct 3317181190

Summary of Activity Since Your Last Statement

Beginning Balance	11/01/19	9,409.02
Deposits / Misc Credits	0	.00
Withdrawals / Misc Debits	0	.00
** Ending Balance	11/30/19	9,409.02 **
Service Charge		.00
Average Collected Balance		9,409

00009449-0018897-0001-0001-TIMR8006411129190205(00009449)-000018899



Cash in Bank on 10.31.19 by Fund

GL - Current Period
Fund **Balance** **Total**

ASSETS

CURRENT ASSETS

Cash in Bank

Change Fund	0999		400.00
100 - Administration	100	200.00	
500 - Water	500	200.00	
Petty Cash	1000		500.00
100 - Administration	100	300.00	
301 - Fire	301	200.00	
LAIF Investments	1011		670,099.48
500 - Water	500	134,019.89	
800 - Drainage	800	234,534.82	
900 - Parks & Recreation	900	301,544.77	
General Checking Account	1012		1,396,846.75
100 - Administration	100	(55,928.31)	
200 - Bayridge	200	48,284.64	
301 - Fire	301	385,574.90	
400 - Vista de Oro	400	(9,616.22)	
500 - Water	500	1,024,821.13	
600 - Wastewater	600	(108,510.41)	
800 - Drainage	800	135,683.97	
900 - Parks & Recreation	900	(23,462.95)	
Payroll Account (contra to 2998)	1013		3,657.20
100 - Administration	100	1,092.10	
301 - Fire	301	570.58	
500 - Water	500	1,994.52	
Rabobank-Bankruptcy Disbursement Reserve	1017		102,793.69
600 - Wastewater	600	102,793.69	
Fire Reserves Account	1031		1,833,326.00
301 - Fire	301	1,833,326.00	
US Bank - WW Bond Prepayment	1070		2,238.92
Wastewater Fiduciary Fund	602	2,238.92	
US Bank - WW Bond Redemption (New)	1072		186,364.87
Wastewater Fiduciary Fund	602	186,364.87	
US Bank - WW Bond Reserve (New)	1073		1,026,000.38
Wastewater Fiduciary Fund	602	1,026,000.38	
Total Cash in Bank		5,222,227.29	
Investments			
Water Reserves Account	0335		2,646,959.85
500 - Water	500	2,646,959.85	
Total Investments		2,646,959.85	7,869,187.14

Fund	Cash Summary
100	\$ (54,336.21)
200	\$ 48,284.64
301	\$ 2,219,671.48
400	\$ (9,616.22)
500	\$ 3,807,995.39
600	\$ (5,716.72)
602	\$ 1,214,604.17
800	\$ 370,218.79
900	\$ 278,081.82
Total	\$ 7,869,187.14

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
500 - Water	500	18,801.63
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	211,465.46
Unbilled A/R	1085	
500 - Water	500	<u>275,700.19</u>
Total Accounts Receivable		513,254.45
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		8,538,313.78
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 & Improvements	1851	
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 & Systems	1853	
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 Depeciation-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-Comp	1998	
Leave		
100 - Administration	100	<u>34,798.05</u>
Total Other Assets		<u>216,528.05</u>
Total ASSETS		<u>16,540,913.56</u>

LIABILITIES & EQUITY

CURRENT LIABILITIES

Accounts Payable

Vendor Payable (Control Account)	2000	
100 - Administration	100	2,181.76
200 - Bayridge	200	397.34
301 - Fire	301	2,850.70
400 - Vista de Oro	400	157.25
500 - Water	500	7,526.29
800 - Drainage	800	408.41
Accts Payable -Whitaker	2006	
500 - Water	500	<u>(766.81)</u>
AP Other- Adjment to 2000, AP Control Acct	2010	
301 - Fire	301	<u>(413.88)</u>
Total Accounts Payable		12,341.06

Current Payroll Liabilities

Fed Income Tax Withholding	2001	
100 - Administration	100	<u>(12.84)</u>
301 - Fire	301	<u>(99.18)</u>
500 - Water	500	1,226.86
FICA Employee Payable	2002	
100 - Administration	100	<u>(55.82)</u>
301 - Fire	301	0.02
FICA Employer Payable	2003	
301 - Fire	301	254.77
Wage Garnishment	2005	
301 - Fire	301	25.22
CA Income Tax Withholding	2011	

100 - Administration	100	2,480.37
500 - Water	500	(22.01)
SDI Payable Employee (EE Only)	2012	
100 - Administration	100	8.32
301 - Fire	301	(3.39)
500 - Water	500	(9.27)
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	(20.04)
500 - Water	500	(136.30)
Employee Contributions to 457 PLAN	2021	
100 - Administration	100	25.00
500 - Water	500	(25.00)
AFLAC Voluntary Insurance-Employee	2022	
100 - Administration	100	(417.42)
500 - Water	500	97.20
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 only)	2028	
100 - Administration	100	1.99
301 - Fire	301	(451.45)
500 - Water	500	(64.33)
Medicare Liab- Employer	2029	
100 - Administration	100	13.05
301 - Fire	301	(0.10)
500 - Water	500	212.19
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	(9.00)
301 - Fire	301	(89.69)
500 - Water	500	91.97
CALPERS Retirement Tier 2- ER- Liab	2044	
100 - Administration	100	2.33
301 - Fire	301	(47.35)
500 - Water	500	(6.66)
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	(187.10)
500 - Water	500	(1,649.00)
Medicare Tax Liab-Employee	2202	
100 - Administration	100	67.14
301 - Fire	301	99.24
500 - Water	500	259.66
Medical Plan Liab- Employee	2203	
100 - Administration	100	(8,182.13)
301 - Fire	301	(254.74)
500 - Water	500	(4,857.65)
Vision Plan Liab- Employee	2204	
100 - Administration	100	(61.12)
500 - Water	500	29.81
Dental Plan Ins Payable- Employee	2205	
100 - Administration	100	(424.39)
500 - Water	500	199.03
Retirement Contrib Liab-Employee	2206	
100 - Administration	100	83.38
500 - Water	500	712.30
Insurance- AD & D	2211	
100 - Administration	100	(34.60)
500 - Water	500	(10.00)
Insurance-Work Injury (WI)	2212	
100 - Administration	100	(68.76)
500 - Water	500	(78.65)
Insurance- LT Disability	2213	
100 - Administration	100	(410.32)
500 - Water	500	(427.68)
Survivor Premiums-PERS	2214	
100 - Administration	100	1.37
301 - Fire	301	26.63
500 - Water	500	(7.44)
Payroll Clearing Account	2999	
100 - Administration	100	(235.45)
Total Current Payroll Liabilities		349,911.95
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	91,517.27
Total Trust Liability		<u>92,686.59</u>
Total CURRENT LIABILITIES		622,233.93

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 & Fire	3110	

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	107,724.52
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>5,211,730.39</u>
Total Other Liabilities		5,211,730.39

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	<u>18,801.63</u>
Total Note Payable - Long Term		3,286,130.49

Accrued Interest Payable

Accrued Interest Payable	2110	
500 - Water	500	42,633.48
Total Accrued Interest Payable		<u>42,633.48</u>

Total Long Term Debt		3,328,763.97
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Equity

Revenues		
100 - Administration	100	2.00
200 - Bayridge	200	9,329.59
301 - Fire	301	130,743.71
400 - Vista de Oro	400	1,417.00
500 - Water	500	1,297,149.02
Wastewater Fiduciary Fund	602	(122,882.16)
800 - Drainage	800	19,993.49
900 - Parks & Recreation	900	<u>3,749.00</u>
Total Revenues		1,339,501.65
Expenditures		
100 - Administration	100	(80,431.03)
200 - Bayridge	200	(34,024.89)
301 - Fire	301	(196,839.63)
400 - Vista de Oro	400	(2,148.57)
500 - Water	500	(1,036,276.72)
600 - Wastewater	600	(6,573.26)
Wastewater Fiduciary Fund	602	(1,650.00)
800 - Drainage	800	(15,423.88)
900 - Parks & Recreation	900	(4,795.70)
Total Expenditures		(1,378,163.68)
Equity		
Septic System Decommision 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	1,339,136.33
800 - Drainage	800	225,278.03
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 Expense	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	<u>(1,326,346.05)</u>
Total Equity		<u>7,416,847.30</u>
Total Equity		<u>7,378,185.27</u>
Total LIABILITIES & EQUITY		<u>16,540,913.56</u>