



August 31, 2018

TO: LOCSD Board of Directors
FROM: Adrienne Geidel at Robert Stilts, District Bookkeeper
SUBJECT: **Agenda Item 11D – 9/4/2018 Board Meeting**
Receive Financial Report for the Period Ending July 31, 2018

President
Vicki L. Milledge

Vice President
Marshall E. Ochylski

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

General Manager
Renee Osborne

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
Greg Alex

DESCRIPTION

The attached are the Statement of Revenues and Expenditures and Balance Sheet as of July 31, 2018.

STAFF RECOMMENDATION

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

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

Attachments

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

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

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

www.losososcscsd.org

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 7/1/2018 Through 7/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - 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)%
Use of Money & Property					
4510	74.16	74.16	0.00	74.16	0.00%
	74.16	74.16	0.00	74.16	0.00%
	74.16	74.16	20.00	54.16	270.80%
Expenditures					
Personnel					
Salaries/Wages					
7322	1,000.00	1,000.00	12,000.00	11,000.00	91.67%
8018	386.84	386.84	4,000.00	3,613.16	90.33%
8045	431.43	431.43	5,000.00	4,568.57	91.37%
8051	0.00	0.00	1,000.00	1,000.00	100.00%
8054	3,404.96	3,404.96	109,000.00	105,595.04	96.88%
8060	76.60	76.60	2,000.00	1,923.40	96.17%
8081	0.00	0.00	3,000.00	3,000.00	100.00%
	5,299.83	5,299.83	136,000.00	130,700.17	96.10%
Payroll Taxes & Benefits					
5020	62.00	62.00	1,700.00	1,638.00	96.35%
5030	9.50	9.50	300.00	290.50	96.83%
5031	3.10	3.10	60.00	56.90	94.83%
5035	2.50	2.50	0.00	(2.50)	0.00%
5040	21.85	21.85	1,000.00	978.15	97.81%
5050	78.82	78.82	2,478.00	2,399.18	96.82%
5060	531.25	531.25	8,625.00	8,093.75	93.84%
5070	1,229.37	1,229.37	13,700.00	12,470.63	91.03%
5071	0.00	0.00	1,019.00	1,019.00	100.00%
5075	276.08	276.08	3,000.00	2,723.92	90.80%
5120	480.08	480.08	4,675.00	4,194.92	89.73%
5124	58.33	58.33	0.00	(58.33)	0.00%
	2,752.88	2,752.88	36,557.00	33,804.12	92.47%
Employment Services					
5100	62.00	62.00	3,400.00	3,338.00	98.18%
6200	0.00	0.00	300.00	300.00	100.00%
6230	0.00	0.00	125.00	125.00	100.00%
	62.00	62.00	3,825.00	3,763.00	98.38%
	8,114.71	8,114.71	176,382.00	168,267.29	95.40%
Services & Supplies					
Contract Services					
6100	757.50	757.50	4,500.00	3,742.50	83.17%
6110	1,843.34	1,843.34	21,500.00	19,656.66	91.43%
7100	243.46	243.46	5,000.00	4,756.54	95.13%
7255	58.91	58.91	1,000.00	941.09	94.11%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 7/1/2018 Through 7/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
7321	Janitorial Cleaning & Supplies	245.00	245.00	4,000.00	3,755.00	93.88%
7342	Public Meeting Recordings	<u>1,125.00</u>	<u>1,125.00</u>	<u>13,500.00</u>	<u>12,375.00</u>	<u>91.67%</u>
	Total Contract Services	4,273.21	4,273.21	49,500.00	45,226.79	91.37%
	Financial Services					
7309	Late Fees	0.00	0.00	100.00	100.00	100.00%
7310	Bank Service Charges	<u>275.30</u>	<u>275.30</u>	<u>3,000.00</u>	<u>2,724.70</u>	<u>90.82%</u>
	Total Financial Services	275.30	275.30	3,100.00	2,824.70	91.12%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	0.00	100.00	100.00	100.00%
6341	LAFCO Fees	16,567.07	16,567.07	20,000.00	3,432.93	17.16%
7325	Insurance	<u>14,266.50</u>	<u>14,266.50</u>	<u>9,254.00</u>	<u>(5,012.50)</u>	<u>(54.17)%</u>
	Total Insurance, Licenses & Regulatory Fees	30,833.57	30,833.57	29,354.00	(1,479.57)	(5.04)%
	Legal & Professional					
7303	Professional Services - GM	8,010.50	8,010.50	96,126.00	88,115.50	91.67%
7304	Professional Services - ACCTG	0.00	0.00	60,000.00	60,000.00	100.00%
7305	Auditing Services	0.00	0.00	20,000.00	20,000.00	100.00%
7320	Professional & Consulting Services	846.39	846.39	10,000.00	9,153.61	91.54%
7326	Legal Services	4,762.50	4,762.50	30,000.00	25,237.50	84.13%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Legal & Professional	<u>13,619.39</u>	<u>13,619.39</u>	<u>217,126.00</u>	<u>203,506.61</u>	<u>93.73%</u>
	Office/Operations					
6121	IT-Supplies & Miscellaneous	0.00	0.00	500.00	500.00	100.00%
6130	Computer Hardware	0.00	0.00	1,500.00	1,500.00	100.00%
7140	General Supplies & Minor Equipment	391.96	391.96	5,000.00	4,608.04	92.16%
7160	Postage, Shipping & Mail Supplies	58.88	58.88	3,200.00	3,141.12	98.16%
7226	Membership & Dues	<u>100.00</u>	<u>100.00</u>	<u>6,500.00</u>	<u>6,400.00</u>	<u>98.46%</u>
	Total Office/Operations	550.84	550.84	16,700.00	16,149.16	96.70%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	100.00	100.00	100.00%
8735	Misc Department Admin	<u>900.00</u>	<u>900.00</u>	<u>5,300.00</u>	<u>4,400.00</u>	<u>83.02%</u>
	Total Other Expense	900.00	900.00	5,400.00	4,500.00	83.33%
	Rent & Utilities					
6025	Telephone	244.87	244.87	3,000.00	2,755.13	91.84%
7350	Rent - Meetings	0.00	0.00	400.00	400.00	100.00%
7352	Rent - Offices & Other Structures	2,900.00	2,900.00	35,000.00	32,100.00	91.71%
8610	Electric	152.55	152.55	3,800.00	3,647.45	95.99%
8620	Gas Service	<u>3.82</u>	<u>3.82</u>	<u>450.00</u>	<u>446.18</u>	<u>99.15%</u>
	Total Rent & Utilities	3,301.24	3,301.24	42,650.00	39,348.76	92.26%
	Repairs & Maintenance					

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 7/1/2018 Through 7/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6405 R & M - Extinguishers	0.00	0.00	110.00	110.00	100.00%
Total Repairs & Maintenance	0.00	0.00	110.00	110.00	100.00%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	0.00	100.00	100.00	100.00%
7324 Education & Training Fees	0.00	0.00	1,300.00	1,300.00	100.00%
8539 Meals	0.00	0.00	2,000.00	2,000.00	100.00%
8541 Meals- Local Area - DIR	0.00	0.00	100.00	100.00	100.00%
8550 Mileage Reimbursement & Parking	0.00	0.00	500.00	500.00	100.00%
Total Travel & Training	0.00	0.00	4,000.00	4,000.00	100.00%
Total Services & Supplies	53,753.55	53,753.55	367,940.00	314,186.45	85.39%
Transfers					
9512 Transfer In	0.00	0.00	544,322.00	544,322.00	100.00%
Total Transfers	0.00	0.00	544,322.00	544,322.00	100.00%
Total Expenditures	61,868.26	61,868.26	1,088,644.00	1,026,775.74	94.32%
Net Revenues over Expenditures	(61,794.10)	(61,794.10)	(1,088,624.00)	1,026,829.90	(94.32)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
200 - 200 - Bayridge
From 7/1/2018 Through 7/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4035	0.00	0.00	9,052.00	(9,052.00)	(100.00)%
	0.00	0.00	9,052.00	(9,052.00)	(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	57.00	(57.00)	(100.00)%
	0.00	0.00	57.00	(57.00)	(100.00)%
	0.00	0.00	63,940.00	(63,940.00)	(100.00)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	0.00	0.00	500.00	500.00	100.00%
7325	0.00	0.00	800.00	800.00	100.00%
	0.00	0.00	1,300.00	1,300.00	100.00%
Legal & Professional					
7320	145.00	145.00	700.00	555.00	79.29%
7326	0.00	0.00	500.00	500.00	100.00%
	145.00	145.00	1,200.00	1,055.00	87.92%
Rent & Utilities					
8670	1,037.37	1,037.37	6,224.16	5,186.79	83.33%
	1,037.37	1,037.37	6,224.16	5,186.79	83.33%
	1,182.37	1,182.37	8,724.16	7,541.79	86.45%
Debt Service					
9804	0.00	0.00	27,964.56	27,964.56	100.00%
	0.00	0.00	27,964.56	27,964.56	100.00%
Transfers					
9511	0.00	0.00	2,721.61	2,721.61	100.00%
	0.00	0.00	2,721.61	2,721.61	100.00%
	1,182.37	1,182.37	39,410.33	38,227.96	97.00%
Net Revenues over Expenditures	(1,182.37)	(1,182.37)	24,529.67	(25,712.04)	(104.82)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 7/1/2018 Through 7/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4034	0.00	0.00	59,915.50	(59,915.50)	(100.00)%
4035	0.00	0.00	2,062,770.00	(2,062,770.00)	(100.00)%
	0.00	0.00	2,122,685.50	(2,122,685.50)	(100.00)%
Grant Revenue					
4955	0.00	0.00	4,000.00	(4,000.00)	(100.00)%
	0.00	0.00	4,000.00	(4,000.00)	(100.00)%
Special Taxes & Assessments					
4015	0.00	0.00	25,214.00	(25,214.00)	(100.00)%
	0.00	0.00	561,557.00	(561,557.00)	(100.00)%
	0.00	0.00	586,771.00	(586,771.00)	(100.00)%
Other Revenues					
4000	0.00	0.00	67,134.00	(67,134.00)	(100.00)%
	0.00	0.00	67,134.00	(67,134.00)	(100.00)%
Use of Money & Property					
4505	0.00	0.00	13,075.00	(13,075.00)	(100.00)%
4510	0.00	0.00	25,590.00	(25,590.00)	(100.00)%
	0.00	0.00	38,665.00	(38,665.00)	(100.00)%
	0.00	0.00	2,819,255.50	(2,819,255.50)	(100.00)%
Expenditures					
Personnel					
Salaries/Wages					
8295	888.96	888.96	27,000.00	26,111.04	96.71%
8340	3,916.74	3,916.74	98,000.00	94,083.26	96.00%
8345	0.00	0.00	7,100.00	7,100.00	100.00%
	4,805.70	4,805.70	132,100.00	127,294.30	96.36%
Payroll Taxes & Benefits					
5021	167.15	167.15	7,000.00	6,832.85	97.61%
5030	168.00	168.00	2,500.00	2,332.00	93.28%
5035	52.50	52.50	800.00	747.50	93.44%
5051	69.68	69.68	2,100.00	2,030.32	96.68%
5070	1,394.52	1,394.52	11,000.00	9,605.48	87.32%
5120	4,349.03	4,349.03	5,000.00	650.97	13.02%
5124	1,694.74	1,694.74	3,000.00	1,305.26	43.51%
	7,895.62	7,895.62	31,400.00	23,504.38	74.85%
Employment Services					
5000	0.00	0.00	1,275.00	1,275.00	100.00%
5101	258.85	258.85	8,000.00	7,741.15	96.76%
6230	0.00	0.00	3,800.00	3,800.00	100.00%
	258.85	258.85	13,075.00	12,816.15	98.02%
	12,960.17	12,960.17	176,575.00	163,614.83	92.66%
Services & Supplies					

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 7/1/2018 Through 7/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Clothing & Uniform						
7246	Uniform & Gear	456.83	456.83	1,100.00	643.17	58.47%
7248	Uniform Safety Boots	0.00	0.00	2,000.00	2,000.00	100.00%
	Total Clothing & Uniform	456.83	456.83	3,100.00	2,643.17	85.26%
Contract Services						
6110	IT Purchased Services	(120.04)	(120.04)	1,080.00	1,200.04	111.11%
7100	Copier Contract-Maint & Usage	186.62	186.62	1,600.00	1,413.38	88.34%
7202	Building Alarms & Security	0.00	0.00	475.00	475.00	100.00%
7204	Cleaning Supplies, Laundry & Towel Service	643.09	643.09	3,700.00	3,056.91	82.62%
7222	Hazardous Materials CW JPA Cost	2,000.00	2,000.00	2,000.00	0.00	0.00%
7500	Schedule A Charges	0.00	0.00	2,192,419.00	2,192,419.00	100.00%
	Total Contract Services	2,709.67	2,709.67	2,201,274.00	2,198,564.33	99.88%
Equipment & Tools						
6440	Fire Personal Protection Equipment	646.50	646.50	14,000.00	13,353.50	95.38%
6460	Self-Contained Breathing Apparatus	0.00	0.00	32,500.00	32,500.00	100.00%
7234	Oxygen Supplies & Cylinder Rent	0.00	0.00	350.00	350.00	100.00%
7238	Paramedic & EMT Small Tools & Supplies	4,033.49	4,033.49	16,000.00	11,966.51	74.79%
7242	Minor Tools, Accessories & Field Machines	0.00	0.00	250.00	250.00	100.00%
7252	Misc Hardware	0.00	0.00	350.00	350.00	100.00%
	Total Equipment & Tools	4,679.99	4,679.99	63,450.00	58,770.01	92.62%
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	100.00	100.00	100.00%
	Total Financial Services	0.00	0.00	130.00	130.00	100.00%
Insurance, Licenses & Regulatory Fees						
6345	Property Taxes & Assessments Costs	0.00	0.00	4,000.00	4,000.00	100.00%
7325	Insurance	21,231.53	21,231.53	20,400.00	(831.53)	(4.08)%
	Total Insurance, Licenses & Regulatory Fees	21,231.53	21,231.53	24,400.00	3,168.47	12.99%
Legal & Professional						
7320	Professional & Consulting Services	693.00	693.00	1,400.00	707.00	50.50%
7326	Legal Services	0.00	0.00	350.00	350.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	75.00	75.00	100.00%
	Total Legal & Professional	693.00	693.00	1,825.00	1,132.00	62.03%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 7/1/2018 Through 7/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Office/Operations						
6130	Computer Hardware	0.00	0.00	1,700.00	1,700.00	100.00%
7140	General Supplies & Minor Equipment	426.54	426.54	1,800.00	1,373.46	76.30%
7160	Postage, Shipping & Mail Supplies	101.84	101.84	300.00	198.16	66.05%
7216	Fire Prevention Education Materials	0.00	0.00	1,200.00	1,200.00	100.00%
7226	Membership & Dues	0.00	0.00	75.00	75.00	100.00%
7230	Misc Small Parts & Supplies	0.00	0.00	300.00	300.00	100.00%
7240	Propane	0.00	0.00	100.00	100.00	100.00%
	Total Office/Operations	528.38	528.38	5,475.00	4,946.62	90.35%
Other Expense						
7201	White Goods & Accessories - bedding, towels	0.00	0.00	300.00	300.00	100.00%
7209	District Operating Center Expense	0.00	0.00	450.00	450.00	100.00%
7218	Cooking Products - Food, Drinks & Staples	90.00	90.00	300.00	210.00	70.00%
7224	Kitchen Cookware & Utensils	0.00	0.00	800.00	800.00	100.00%
	Total Other Expense	90.00	90.00	1,850.00	1,760.00	95.14%
Rent & Utilities						
6000	Cell Phones	166.90	166.90	1,550.00	1,383.10	89.23%
6025	Telephone	361.87	361.87	3,700.00	3,338.13	90.22%
8610	Electric	0.00	0.00	1,000.00	1,000.00	100.00%
8620	Gas Service	35.65	35.65	910.00	874.35	96.08%
8630	Trash Services	101.41	101.41	1,850.00	1,748.59	94.52%
8640	Water and Water Services	83.00	83.00	4,704.00	4,621.00	98.24%
8659	Utility Cable Charges	217.58	217.58	1,400.00	1,182.42	84.46%
8670	Street Lighting	22.30	22.30	132.00	109.70	83.11%
	Total Rent & Utilities	988.71	988.71	15,246.00	14,257.29	93.51%
Repairs & Maintenance						
6400	R & M - Air Compressors	0.00	0.00	300.00	300.00	100.00%
6405	R & M - Extinguishers	0.00	0.00	700.00	700.00	100.00%
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	0.00	0.00	1,000.00	1,000.00	100.00%
6775	R & M -Operation/Field Equipment	0.00	0.00	1,215.00	1,215.00	100.00%
6800	R & M - Grounds & Collection Systems	0.00	0.00	500.00	500.00	100.00%
6900	R & M - Buildings & Structures	0.00	0.00	4,300.00	4,300.00	100.00%
	Total Repairs & Maintenance	0.00	0.00	9,615.00	9,615.00	100.00%
Travel & Training						
6300	DMV Driv Lic Class B	0.00	0.00	100.00	100.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 7/1/2018 Through 7/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7141	0.00	0.00	100.00	100.00	100.00%
7323	0.00	0.00	470.00	470.00	100.00%
8405	0.00	0.00	3,000.00	3,000.00	100.00%
	0.00	0.00	3,670.00	3,670.00	100.00%
	31,378.11	31,378.11	2,330,035.00	2,298,656.89	98.65%
Capital Outlay					
9006	0.00	0.00	44,545.30	44,545.30	100.00%
9085	0.00	0.00	80,000.00	80,000.00	100.00%
	0.00	0.00	124,545.30	124,545.30	100.00%
Reserves					
9504	0.00	0.00	99,144.00	99,144.00	100.00%
9572	0.00	0.00	34,524.00	34,524.00	100.00%
	0.00	0.00	133,668.00	133,668.00	100.00%
Transfers					
9511	0.00	0.00	54,432.20	54,432.20	100.00%
	0.00	0.00	54,432.20	54,432.20	100.00%
	44,338.28	44,338.28	2,819,255.50	2,774,917.22	98.43%
Net Revenues over Expenditures	(44,338.28)	(44,338.28)	0.00	(44,338.28)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
400 - 400 - Vista de Oro
From 7/1/2018 Through 7/31/2018

	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					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	0.00	0.00	500.00	500.00 100.00%
7325	Insurance	0.00	0.00	500.00	500.00 100.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	0.00	1,000.00	1,000.00 100.00%
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	410.90	410.90	2,460.00	2,049.10 83.30%
	Total Rent & Utilities	410.90	410.90	2,460.00	2,049.10 83.30%
	Total Services & Supplies	555.90	555.90	4,460.00	3,904.10 87.54%
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	2,721.61	2,721.61 100.00%
	Total Transfers	0.00	0.00	2,721.61	2,721.61 100.00%
	Total Expenditures	555.90	555.90	13,893.10	13,337.20 96.00%
	Net Revenues over Expenditures	(555.90)	(555.90)	1,874.90	(2,430.80) (129.65)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 7/1/2018 Through 7/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4035	0.00	0.00	149,788.75	(149,788.75)	(100.00)%
	0.00	0.00	149,788.75	(149,788.75)	(100.00)%
Service Charges & Fees					
4030	151,206.09	151,206.09	2,135,000.00	(1,983,793.91)	(92.92)%
4102	23,911.37	23,911.37	199,900.00	(175,988.63)	(88.04)%
4103	21,171.27	21,171.27	321,000.00	(299,828.73)	(93.40)%
4104	5,489.95	5,489.95	53,000.00	(47,510.05)	(89.64)%
4114	(305.00)	(305.00)	1,000.00	(1,305.00)	(130.50)%
4931	800.00	800.00	6,000.00	(5,200.00)	(86.67)%
4932	2,324.01	2,324.01	20,000.00	(17,675.99)	(88.38)%
4933	1,380.00	1,380.00	10,000.00	(8,620.00)	(86.20)%
4937	50.00	50.00	500.00	(450.00)	(90.00)%
	206,027.69	206,027.69	2,746,400.00	(2,540,372.31)	(92.50)%
Other Revenues					
4105	0.00	0.00	57,000.00	(57,000.00)	(100.00)%
4930	0.00	0.00	1,000.00	(1,000.00)	(100.00)%
	0.00	0.00	58,000.00	(58,000.00)	(100.00)%
Use of Money & Property					
4504	0.00	0.00	2,964.00	(2,964.00)	(100.00)%
4505	0.00	0.00	1,509.00	(1,509.00)	(100.00)%
4510	279.92	279.92	4,000.00	(3,720.08)	(93.00)%
	279.92	279.92	8,473.00	(8,193.08)	(96.70)%
	206,307.61	206,307.61	2,962,661.75	(2,756,354.14)	(93.04)%
Expenditures					
Personnel					
Salaries/Wages					
8018	1,915.64	1,915.64	25,000.00	23,084.36	92.34%
8045	0.00	0.00	4,000.00	4,000.00	100.00%
8050	0.00	0.00	3,680.00	3,680.00	100.00%
8051	0.00	0.00	5,000.00	5,000.00	100.00%
8054	15,236.90	15,236.90	356,316.15	341,079.25	95.72%
8056	0.00	0.00	1,000.00	1,000.00	100.00%
8060	134.46	134.46	24,150.00	24,015.54	99.44%
8063	834.50	834.50	14,700.00	13,865.50	94.32%
8066	710.68	710.68	11,550.00	10,839.32	93.85%
8081	1,159.18	1,159.18	39,900.00	38,740.82	97.09%
	19,991.36	19,991.36	485,296.15	465,304.79	95.88%
Payroll Taxes & Benefits					
5030	57.00	57.00	1,700.00	1,643.00	96.65%
5031	14.94	14.94	500.00	485.06	97.01%
5035	15.00	15.00	0.00	(15.00)	0.00%
5040	105.14	105.14	3,300.00	3,194.86	96.81%
5050	290.64	290.64	10,356.00	10,065.36	97.19%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 7/1/2018 Through 7/31/2018

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
5060	Cafeteria Plan - ER	2,806.25	2,806.25	65,000.00	62,193.75	95.68%
5070	Retirement ER - Regular	4,915.32	4,915.32	67,000.00	62,084.68	92.66%
5075	Retirees Medical - ER	148.39	148.39	1,620.00	1,471.61	90.84%
5120	Workers Comp Insurance - ER	16,878.12	16,878.12	24,440.00	7,561.88	30.94%
5124	Retirement - ER - Tier 2	234.58	234.58	3,720.00	3,485.42	93.69%
	Total Payroll Taxes & Benefits	<u>25,465.38</u>	<u>25,465.38</u>	<u>177,636.00</u>	<u>152,170.62</u>	<u>85.66%</u>
	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	<u>0.00</u>	<u>0.00</u>	<u>5,650.00</u>	<u>5,650.00</u>	<u>100.00%</u>
	Total Personnel	45,456.74	45,456.74	668,582.15	623,125.41	93.20%
	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	<u>0.00</u>	<u>0.00</u>	<u>3,600.00</u>	<u>3,600.00</u>	<u>100.00%</u>
	Contract Services					
6100	Labor & Support-IT Services	0.00	0.00	300.00	300.00	100.00%
6110	IT Purchased Services	4,440.00	4,440.00	5,400.00	960.00	17.78%
7250	Water Quality Testing	0.00	0.00	28,000.00	28,000.00	100.00%
7255	Security Services	187.22	187.22	8,000.00	7,812.78	97.66%
7301	Contract Maint Services	0.00	0.00	1,000.00	1,000.00	100.00%
7321	Janitorial Cleaning & Supplies	45.84	45.84	850.00	804.16	94.61%
	Total Contract Services	<u>4,673.06</u>	<u>4,673.06</u>	<u>43,550.00</u>	<u>38,876.94</u>	<u>89.27%</u>
	Equipment & Tools					
6438	Disinfection Feed Pumps	3.21	3.21	800.00	796.79	99.60%
7242	Minor Tools, Accessories & Field Machines	32.75	32.75	3,500.00	3,467.25	99.06%
7253	Rent - Equipment	0.00	0.00	1,000.00	1,000.00	100.00%
7256	Meter Purchases & Replacements	12,157.95	12,157.95	75,000.00	62,842.05	83.79%
	Total Equipment & Tools	<u>12,193.91</u>	<u>12,193.91</u>	<u>80,300.00</u>	<u>68,106.09</u>	<u>84.81%</u>
	Financial Services					
7309	Late Fees	0.00	0.00	50.00	50.00	100.00%
	Total Financial Services	<u>0.00</u>	<u>0.00</u>	<u>50.00</u>	<u>50.00</u>	<u>100.00%</u>
	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	2,869.66	2,869.66	18,000.00	15,130.34	84.06%
6345	Property Taxes & Assessments Costs	0.00	0.00	6,300.00	6,300.00	100.00%
7325	Insurance	34,272.96	34,272.96	33,000.00	(1,272.96)	(3.86)%
	Total Insurance, Licenses & Regulatory Fees	<u>37,142.62</u>	<u>37,142.62</u>	<u>60,500.00</u>	<u>23,357.38</u>	<u>38.61%</u>
	Legal & Professional					

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 7/1/2018 Through 7/31/2018

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7318	Professional & Consulting BMC	0.00	0.00	50,654.00	50,654.00	100.00%
7320	Professional & Consulting Services	264.00	264.00	30,000.00	29,736.00	99.12%
7326	Legal Services	5,232.50	5,232.50	11,000.00	5,767.50	52.43%
7336	Legal Services- ISJ	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>1,000.00</u>	<u>100.00%</u>
	Total Legal & Professional	5,496.50	5,496.50	92,654.00	87,157.50	94.07%
	Office/Operations					
6130	Computer Hardware	0.00	0.00	3,000.00	3,000.00	100.00%
6140	Computer Software	0.00	0.00	2,000.00	2,000.00	100.00%
7140	General Supplies & Minor Equipment	28.06	28.06	1,000.00	971.94	97.19%
7160	Postage, Shipping & Mail Supplies	1,334.26	1,334.26	17,000.00	15,665.74	92.15%
7180	Billing Supplies, Forms & Printing	0.00	0.00	2,200.00	2,200.00	100.00%
7226	Membership & Dues	420.00	420.00	3,000.00	2,580.00	86.00%
7230	Misc Small Parts & Supplies	28.60	28.60	1,000.00	971.40	97.14%
7237	Process Control & Treatment Supplies	0.00	0.00	4,000.00	4,000.00	100.00%
7239	Water Treatment Chemicals	0.00	0.00	8,000.00	8,000.00	100.00%
7249	Safety Supplies	<u>108.81</u>	<u>108.81</u>	<u>3,000.00</u>	<u>2,891.19</u>	<u>96.37%</u>
	Total Office/Operations	1,919.73	1,919.73	44,200.00	42,280.27	95.66%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	250.00	250.00	100.00%
7348	Water Conservation Program	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>2,000.00</u>	<u>100.00%</u>
	Total Other Expense	0.00	0.00	2,250.00	2,250.00	100.00%
	Rent & Utilities					
6000	Cell Phones	265.40	265.40	3,000.00	2,734.60	91.15%
6025	Telephone	741.11	741.11	8,200.00	7,458.89	90.96%
7352	Rent - Offices & Other Structures	0.00	0.00	2,900.00	2,900.00	100.00%
8610	Electric	19,190.96	19,190.96	95,000.00	75,809.04	79.80%
8620	Gas Service	0.00	0.00	250.00	250.00	100.00%
8630	Trash Services	116.65	116.65	4,000.00	3,883.35	97.08%
8644	Disposal Services	2,828.00	2,828.00	28,500.00	25,672.00	90.08%
8670	Street Lighting	<u>63.33</u>	<u>63.33</u>	<u>400.00</u>	<u>336.67</u>	<u>84.17%</u>
	Total Rent & Utilities	23,205.45	23,205.45	142,250.00	119,044.55	83.69%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	0.00	350.00	350.00	100.00%
6422	R & M - Hydrants	575.85	575.85	350.00	(225.85)	(64.53)%
6640	R & M - Equip & Other Non-Structural Fixed Assets	160.72	160.72	500.00	339.28	67.86%
6641	R & M - Wells	26.72	26.72	1,000.00	973.28	97.33%
6750	R & M - Minor Tools & Equipment	53.10	53.10	2,000.00	1,946.90	97.34%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 7/1/2018 Through 7/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
6800	R & M - Grounds & Collection Systems	0.00	0.00	1,000.00	1,000.00	100.00%
6830	Paving & Concrete	0.00	0.00	8,000.00	8,000.00	100.00%
6900	R & M - Buildings & Structures	31.09	31.09	2,000.00	1,968.91	98.45%
7241	R & M - Water Distribution System	260.78	260.78	20,000.00	19,739.22	98.70%
	Total Repairs & Maintenance	1,108.26	1,108.26	35,200.00	34,091.74	96.85%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324	Education & Training Fees	0.00	0.00	5,900.00	5,900.00	100.00%
8410	Certifications	0.00	0.00	500.00	500.00	100.00%
8510	Lodging & Meals - Local	0.00	0.00	2,000.00	2,000.00	100.00%
8539	Meals	0.00	0.00	700.00	700.00	100.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	700.00	700.00	100.00%
	Total Travel & Training	0.00	0.00	10,050.00	10,050.00	100.00%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	137.68	137.68	1,600.00	1,462.32	91.39%
7211	Misc Fuel & Diesel	87.02	87.02	2,300.00	2,212.98	96.22%
7220	Gasoline	491.23	491.23	5,000.00	4,508.77	90.18%
7228	Markings & Other Misc Services	0.00	0.00	500.00	500.00	100.00%
7232	Vehicle Repairs - Parts, Tires & Lubricants	26.78	26.78	5,000.00	4,973.22	99.46%
	Total Vehicle Maintenance & Repairs	742.71	742.71	14,400.00	13,657.29	94.84%
	Total Services & Supplies	86,482.24	86,482.24	529,004.00	442,521.76	83.65%
	Capital Outlay					
9006	Infrastructure CIP	479.00	479.00	502,524.00	502,045.00	99.90%
	Total Capital Outlay	479.00	479.00	502,524.00	502,045.00	99.90%
	Debt Service					
9022	Debt Service - Principal	160,870.79	160,870.79	160,871.00	0.21	0.00%
9023	Debt Service - Interest & Annual Fee	53,613.47	53,613.47	104,773.00	51,159.53	48.83%
9024	Loan Administration Fee	10,546.91	10,546.91	10,547.00	0.09	0.00%
	Total Debt Service	225,031.17	225,031.17	276,191.00	51,159.83	18.52%
	Reserves					
9571	*Capital Outlay Reserve	0.00	0.00	498,641.34	498,641.34	100.00%
9572	*General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
	Total Reserves	0.00	0.00	555,641.34	555,641.34	100.00%
	Transfers					
9511	Interfund Transfer Out	0.00	0.00	465,395.31	465,395.31	100.00%
	Total Transfers	0.00	0.00	465,395.31	465,395.31	100.00%
	Total Expenditures	357,449.15	357,449.15	2,997,337.80	2,639,888.65	88.07%

LOS OSOS COMMUNITY SERVICES DISTRICT
 Statement of Revenues and Expenditures - Monthly Actuals
 500 - 500 - Water
 From 7/1/2018 Through 7/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Net Revenues over Expenditures	(151,141.54)	(151,141.54)	(34,676.05)	(116,465.49)	335.87%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
600 - 600 - Wastewater
From 7/1/2018 Through 7/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Service Charges & Fees					
4062	0.00	0.00	44,246.40	(44,246.40)	(100.00)%
	0.00	0.00	44,246.40	(44,246.40)	(100.00)%
	0.00	0.00	44,246.40	(44,246.40)	(100.00)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	0.00	0.00	270.00	270.00	100.00%
	0.00	0.00	270.00	270.00	100.00%
Legal & Professional					
7320	2,508.10	2,508.10	12,365.94	9,857.84	79.72%
7326	0.00	0.00	500.00	500.00	100.00%
	2,508.10	2,508.10	12,865.94	10,357.84	80.51%
	2,508.10	2,508.10	13,135.94	10,627.84	80.91%
Debt Service					
9805	0.00	0.00	25,000.00	25,000.00	100.00%
	0.00	0.00	25,000.00	25,000.00	100.00%
Transfers					
9511	0.00	0.00	2,721.61	2,721.61	100.00%
	0.00	0.00	2,721.61	2,721.61	100.00%
	2,508.10	2,508.10	40,857.55	38,349.45	93.86%
Net Revenues over Expenditures	(2,508.10)	(2,508.10)	3,388.85	(5,896.95)	(174.01)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
602 - Wastewater Fiduciary Fund
From 7/1/2018 Through 7/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Special Taxes & Assessments					
4061	6,647.26	6,647.26	0.00	6,647.26	0.00%
	6,647.26	6,647.26	0.00	6,647.26	0.00%
Use of Money & Property					
4510	1,763.61	1,763.61	0.00	1,763.61	0.00%
	1,763.61	1,763.61	0.00	1,763.61	0.00%
	8,410.87	8,410.87	0.00	8,410.87	0.00%
Net Revenues over Expenditures					
	8,410.87	8,410.87	0.00	8,410.87	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
800 - 800 - Drainage
From 7/1/2018 Through 7/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4034	0.00	0.00	29,957.75	(29,957.75)	(100.00)%
4035	0.00	0.00	24,015.00	(24,015.00)	(100.00)%
	0.00	0.00	53,972.75	(53,972.75)	(100.00)%
Special Taxes & Assessments					
4400	0.00	0.00	95,440.00	(95,440.00)	(100.00)%
	0.00	0.00	95,440.00	(95,440.00)	(100.00)%
Use of Money & Property					
4505	0.00	0.00	152.00	(152.00)	(100.00)%
4510	0.00	0.00	300.00	(300.00)	(100.00)%
	0.00	0.00	452.00	(452.00)	(100.00)%
	0.00	0.00	149,864.75	(149,864.75)	(100.00)%
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	200.00	200.00	100.00%
	0.00	0.00	500.00	500.00	100.00%
Insurance, Licenses & Regulatory Fees					
6342	0.00	0.00	7,000.00	7,000.00	100.00%
6345	0.00	0.00	200.00	200.00	100.00%
7325	0.00	0.00	3,500.00	3,500.00	100.00%
	0.00	0.00	10,700.00	10,700.00	100.00%
Legal & Professional					
7320	181.25	181.25	2,000.00	1,818.75	90.94%
7326	35.00	35.00	1,000.00	965.00	96.50%
	216.25	216.25	3,000.00	2,783.75	92.79%
Office/Operations					
7140	0.00	0.00	50.00	50.00	100.00%
7226	0.00	0.00	200.00	200.00	100.00%
7230	0.00	0.00	500.00	500.00	100.00%
7249	0.00	0.00	100.00	100.00	100.00%
	0.00	0.00	850.00	850.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
800 - 800 - Drainage
From 7/1/2018 Through 7/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Other Expense						
7346	Promotional Expenses - Event	0.00	0.00	300.00	300.00	100.00%
	Total Other Expense	0.00	0.00	300.00	300.00	100.00%
Rent & Utilities						
6000	Cell Phones	138.58	138.58	1,700.00	1,561.42	91.85%
6025	Telephone	20.30	20.30	250.00	229.70	91.88%
8610	Electric	286.03	286.03	2,200.00	1,913.97	87.00%
8670	Street Lighting	147.61	147.61	1,000.00	852.39	85.24%
	Total Rent & Utilities	592.52	592.52	5,150.00	4,557.48	88.49%
Repairs & Maintenance						
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	2,000.00	2,000.00	100.00%
6900	R & M - Buildings & Structures	0.00	0.00	200.00	200.00	100.00%
	Total Repairs & Maintenance	0.00	0.00	3,700.00	3,700.00	100.00%
Travel & Training						
7324	Education & Training Fees	0.00	0.00	2,200.00	2,200.00	100.00%
8410	Certifications	0.00	0.00	100.00	100.00	100.00%
8475	Training Materials	0.00	0.00	500.00	500.00	100.00%
8510	Lodging & Meals - Local	0.00	0.00	500.00	500.00	100.00%
8539	Meals	0.00	0.00	100.00	100.00	100.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	300.00	300.00	100.00%
	Total Travel & Training	0.00	0.00	3,700.00	3,700.00	100.00%
Vehicle Maintenance & Repairs						
7211	Misc Fuel & Diesel	21.75	21.75	550.00	528.25	96.05%
7220	Gasoline	122.81	122.81	800.00	677.19	84.65%
	Total Vehicle Maintenance & Repairs	144.56	144.56	1,350.00	1,205.44	89.29%
	Total Services & Supplies	953.33	953.33	29,250.00	28,296.67	96.74%
Capital Outlay						
9006	Infrastructure CIP	0.00	0.00	110,000.00	110,000.00	100.00%
	Total Capital Outlay	0.00	0.00	110,000.00	110,000.00	100.00%
Transfers						
9511	Interfund Transfer Out	0.00	0.00	10,886.44	10,886.44	100.00%
	Total Transfers	0.00	0.00	10,886.44	10,886.44	100.00%
	Total Expenditures	953.33	953.33	166,336.44	165,383.11	99.43%
	Net Revenues over Expenditures	(953.33)	(953.33)	(16,471.69)	15,518.36	(94.21)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
900 - 900 - Parks & Recreation
From 7/1/2018 Through 7/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Use of Money & Property					
4510	0.00	0.00	1,607.78	(1,607.78)	(100.00)%
	0.00	0.00	1,607.78	(1,607.78)	(100.00)%
	0.00	0.00	1,607.78	(1,607.78)	(100.00)%
Expenditures					
Services & Supplies					
Legal & Professional					
7320	0.00	0.00	1,000.00	1,000.00	100.00%
7326	315.00	315.00	1,000.00	685.00	68.50%
	315.00	315.00	2,000.00	1,685.00	84.25%
Office/Operations					
7140	0.00	0.00	100.00	100.00	100.00%
	0.00	0.00	100.00	100.00	100.00%
	315.00	315.00	2,100.00	1,785.00	85.00%
Transfers					
9511	0.00	0.00	5,443.22	5,443.22	100.00%
	0.00	0.00	5,443.22	5,443.22	100.00%
	315.00	315.00	7,543.22	7,228.22	95.82%
Net Revenues over Expenditures	(315.00)	(315.00)	(5,935.44)	5,620.44	(94.69)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 7/31/2018

		Current Period Balance
		<u> </u>
ASSETS		
CURRENT ASSETS		
Cash in Bank		
Change Fund	0999	400.00
Petty Cash	1000	500.00
LAIF Investments	1011	647,089.92
General Checking Account	1012	1,083,283.90
Payroll Account (contra to 2998)	1013	36,394.43
Rabobank-Bankruptcy Disbursement Reserve	1017	102,793.69
Fire Reserves Account	1031	1,563,220.97
US Bank- WW Bond Redemption Fund	1077	798,592.70
US Bank - WW Bond Reserve Fund	1078	<u>919,081.90</u>
Total Cash in Bank		5,151,357.51
Investments		
Inv: Pacific Premier	0333	52,501.00
Rabo Bank -Investments	0334	<u>2,073,631.00</u>
Total Investments		2,126,132.00
Due From Others		
Loan Receivable From District	1160	222,333.96
Due From Bayridge	1420	100,876.84
Due From Vista De Oro	1440	<u>25,727.44</u>
Total Due From Others		348,938.24
Held Deposits		
Held Deposits	1030	<u>10,000.00</u>
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	206,561.38
Unbilled A/R	1085	<u>207,505.95</u>
Total Accounts Receivable		414,067.33
Accrued Inventory On Hand		
Inventory	1100	<u>54,194.36</u>
Total Accrued Inventory On Hand		<u>54,194.36</u>
Total CURRENT ASSETS		8,104,689.44
FIXED ASSETS		
Land		
Land and Land Rights	1720	<u>555,803.09</u>
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	592,410.70
Accum Depreciation-Building, Structures & Improvements	1851	<u>(5,000.00)</u>
Total Building		587,410.70
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	1,960,549.73
Acc Depreciation-Equipment,Vehicles & Systems	1853	<u>(424,190.84)</u>
Total Plant & Equipment		1,536,358.89
Construction in Progress		
Construction In Progress	1850	<u>138,872.75</u>
Total Construction in Progress		138,872.75

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 7/31/2018

		Current Period Balance
		<u> </u>
Infrastructure		
Infrastructures	1730	9,689,057.94
Accum Depeciation-Infrastructures	1852	<u>(4,398,393.04)</u>
Total Infrastructure		<u>5,290,664.90</u>
Total FIXED ASSETS		8,109,110.33
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	<u>900.00</u>
Total Cash Suspense		<u>900.00</u>
Total OTHER ASSETS		900.00
Other Assets		
Def Outflow	1991	192,162.00
Amount to be Provided for Internal Loans	1997	1,517.00
Amount to be Provided - Other LT	1998	15,597.10
Oblig-Comp Leave		
Total Other Assets		<u>209,276.10</u>
Total ASSETS		<u><u>16,423,975.87</u></u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	34,609.29
AP Other- Adjment to 2000, AP Control Acct	2010	<u>(413.88)</u>
Total Accounts Payable		34,195.41
Current Payroll Liabilities		
Fed Income Tax Withholding	2001	(403.02)
FICA Employee Payable	2002	(55.78)
FICA Employer Payable	2003	254.77
CA Income Tax Withholding	2011	2,463.86
SDI Payable Employee (EE Only)	2012	(7.54)
Retirement-ER-Regular Contrib	2014	(0.03)
SLOCEA Dues Payable	2016	(25.17)
AFLAC Voluntary Insurance-Employee	2022	(282.48)
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	228.47
Other Deposits	2038	(152.64)
Accrued Compensated Absences	2040	11,524.75
Long-term Compensated Absences	2041	34,574.29
CALPERS Retirement Tier 2- EE- Liab	2042	98.43
Other Pension Oblig Liab (OPEB) ARC	2045	49,290.00
Retirement Conbtribution Safety-Fire-EE	2046	(3.53)
Life Insurance Liab-Employer	2201	21.00
Medicare Tax Liab-Employee	2202	429.67
Medical Plan Liab- Employee	2203	(1,476.80)
Vision Plan Liab- Employee	2204	(7.93)
Dental Plan Ins Payable- Employee	2205	824.80
Retirement Contrib Liab-Employee	2206	29.30
Insurance- AD & D	2211	(267.50)
Insurance-Work Injury (WI)	2212	(219.21)

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 7/31/2018

		Current Period Balance
Insurance- LT Disability	2213	52.32
Survivor Premiums-PERS	2214	6.61
Payroll Clearing Account	2999	<u>1,571.40</u>
Total Current Payroll Liabilities		97,862.81
Deposits Held for Water Customers		
Will Serve Deposits	2036	750.00
Other		<u>2,400.00</u>
Total Deposits Held for Water Customers		3,150.00
Due to Others		
Due To Administration	2410	<u>1,517.00</u>
Total Due to Others		1,517.00
Current Portion Long Term Debt		
Current portion-Long Term Debt	2102	<u>156,109.44</u>
Total Current Portion Long Term Debt		156,109.44
Trust Liability		
Trust Funds- Low Income Savings	2513	1,169.32
Trust-Delinquencies from Tax Liens	2514	1,184.36
Water Quality Trust Reserve	3050	<u>91,517.27</u>
Total Trust Liability		<u>93,870.95</u>
Total CURRENT LIABILITIES		386,705.61
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	550,658.00
Def Inflow	2216	19,325.00
Loan Payable to Agency Fund	2495	222,333.96
Restricted Park and Rec	3090	305,813.55
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	775,749.82
General Contingency Reserve	3111	494,015.70
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	1,476,562.69
Water Stabilization Reserve	3163	158,456.00
Info Tech Reserve	3164	28,741.40
Basin Management Reserve	3165	50,031.00
Water Conservation Reserve	3167	59,288.00
Reserve - Internal Loans	3193	<u>1,517.00</u>
Total Other Liabilities		<u>4,182,826.12</u>
Total Other Liabilities		4,182,826.12
Long Term Debt		
Note Payable - Long Term		
Note Payable - State CIEDB-LTD	2101	3,515,636.88
Internal Loan Due Water-500	2491	<u>125,087.28</u>
Total Note Payable - Long Term		3,640,724.16
Accrued Interest Payable		
Accrued Interest Payable	2110	<u>46,661.78</u>
Total Accrued Interest Payable		<u>46,661.78</u>
Total Long Term Debt		3,687,385.94
Equity		
Revenues		214,792.64
Expenditures		(469,170.39)
Equity		

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 7/31/2018

		Current Period Balance
Septic System Decommision Reserve	3109	8,000.00
Prepaid Assessment Reserve	3159	147,868.10
Fire Mitigation Fund	3161	256,525.80
Fund Balance	3200	6,932,246.06
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>8,421,435.95</u>
Total Equity		<u>8,167,058.20</u>
Total LIABILITIES & EQUITY		<u><u>16,423,975.87</u></u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 7/31/2018

		Current Period Balance
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	755,080.82
General Contingency Reserve	3111	93,676.00
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	<u>557,607.36</u>
Total Other Liabilities		<u>1,446,698.18</u>
Total Other Liabilities		1,446,698.18
Equity		
Equity		
Fire Mitigation Fund	3161	<u>160,448.89</u>
Total Equity		<u>160,448.89</u>
Total Equity		<u>160,448.89</u>
Total LIABILITIES & EQUITY		<u><u>1,607,147.07</u></u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 7/31/2018

		<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	112,042.00
General Contingency Reserve	3111	414,183.00
Capital Outlay Reserve	3160	1,214,296.29
Water Stabilization Reserve	3163	190,456.00
Basin Management Reserve	3165	50,031.00
Water Conservation Reserve	3167	<u>59,288.00</u>
Total Other Liabilities		<u>2,040,296.29</u>
Total Other Liabilities		<u>2,040,296.29</u>
Total LIABILITIES & EQUITY		<u><u>2,131,813.56</u></u>



June 30, 2018

Los Osos Community Services District Community Fund

Semi-Annual Statement of Fund Activity

Beginning Fund Balance **\$169,015.64**

Plus:

Gifts 0.00

Dividends and Interest 0.00

Realized Gains/Losses 0.00

Unrealized Gains/Losses 0.00

Other Income 0.00

Total Revenue **\$0.00**

Less:

Grants 40,000.00

Administrative Fees 0.00

Investment Management Fees 0.00

Other Expenses 0.00

Total Expenses **\$40,000.00**

Ending Fund Balance **\$129,015.64**



PACIFIC PREMIER BANK RECEIVED

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

AUG 09 2018

STATEMENT OF ACCOUNT ACTIVITY

866-353-1476
www.ppbi.com

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

Page 1 of 1
Branch 033
Date 07/31/18
EM

EXECUTIVE 250 CHECKING

Acct 3317181190

Summary of Activity Since Your Last Statement

Beginning Balance	7/01/18	21,840.00
Deposits / Misc Credits	0	.00
Withdrawals / Misc Debits	0	.00
** Ending Balance	7/31/18	21,840.00**
Service Charge		.00
Average Collected Balance		21,840

CD Amount	Issued	Matures	Next Int	Rate	YTD Int	Term
52,579.97	4/18/13	4/18/19	8/18/18	1.8300	299.85	12 MO

00007232-0014463-0001-0001-TIMR800641073118R3151000072321000014465

