



## FINANCE ADVISORY COMMITTEE MEETING

Monday, September 30, 2019 at 5:30 p.m.  
Los Osos Community Services District Office  
2122 9<sup>th</sup> Street, Suite 106, Los Osos, CA

### COMMITTEE MEMBERS

Marshall Ochylski, Chairperson  
Christine Womack, Vice Chairperson  
Sandra Cirilo, Member  
Lisa Gonzalez, Member  
Cheri Grimm, Member  
Bea Jansen, Member  
Alyce Thorp, Member

### STAFF

Ron Munds, General Manager  
Laura Durban, Administrative Services Manager

## AGENDA

1. **Opening at 5:30 p.m. – Call To Order; Flag Salute; and Roll Call**
2. **Approve FAC Meeting Minutes of July 29, 2019  
(Recommend approval)**  
Presented By: Administrative Services Manager Durban
3. **Review of Board Item Regarding Approval of Warrant Register for August 2019 and September 2019  
(Committee Review and Recommendations to the Board)**  
Presented By: Administrative Services Manager Durban
4. **Review of Board Item Regarding Financial Reports for the Period Ending July 31 and August 31, 2019  
(Committee Review and Recommendations to the Board)**  
Presented By: General Manager Munds
5. **Review of Board Item Regarding Authorizing Transfer of \$8,000 from Admin Reserves to General Fund for new Payroll Software. (Committee Review and Recommendations to the Board)**  
Presented By: General Manager Munds and Administrative Services Manager Durban
6. **Review of Board Item Regarding Update Regarding Reconciliation of the Reserve Accounts and Approval of the Transfer of Funds from the Mechanics General Checking Account into the Water and Fire Pacific Premier Money Market Reserve Accounts (Committee Review and Recommendations to the Board)**  
Presented By: General Manager Munds
7. **Review of Board Item Regarding Establishing a Recycled Water Rate  
(Review, Discussion and Recommendation to the Board)**  
Presented By: General Manager Munds
8. **Public Comments on Items NOT on this Agenda:** At this time, the public may comment on items not on this agenda. Each commenter is limited to 3 minutes and shall address the Chairperson.
9. **Schedule Next FAC Meeting – Tuesday, November 4, 2019 at 5:30 p.m. unless otherwise noted**
10. **Closing Comments by FAC Committee Members**
11. **Adjournment**

## **ITEM 2**

**Approve FAC Meeting  
Minutes of July 29, 2019**

**Los Osos Community Services District  
DRAFT Minutes of the Finance Advisory Committee Meeting  
July 29, 2019 at 5:30 p.m. at the District Office**

| AGENDA ITEM   | DISCUSSION   | FOLLOW-UP   |
|---|--|---|
| <p><b>1. Call to Order, Flag Salute and Roll Call</b></p>   | <p>Chairperson Ochylski called the meeting to order at 5:32 p.m. and Committee Member Thorp lead the flag salute.</p> <p>Administrative Services Manager Kudart introduced Laura Durban as the new Administrative Services Manager and incoming General Manager Ron Munds who starts on August 12, 2019.</p> <p><u>Roll Call:</u></p> <p>Sandra Cirilo, Committee Member – Absent<br/>           Lisa Gonzalez, Committee Member – Present<br/>           Cheri Grimm, Committee Member – Present<br/>           Bea Jansen, Committee Member – Absent<br/>           Alyce Thorp, Committee Member – Present<br/>           Christine Womack, Vice Chairperson – Present<br/>           Marshall Ochylski, Chairperson – Present</p> <p><u>Staff:</u><br/>           Renee Osborne, General Manager<br/>           Ann Kudart, Administrative Services Manager<br/>           Laura Durban, Administrative Services Manager<br/>           Adrienne Geidel, District Bookkeeper</p> |   |
| <p><b>2. Approve FAC Meeting Minutes of July 8, 2019</b></p>  | <p>President Ochylski presented the minutes for approval.</p> <p>Public Comment – Julie Tacker inquired about her comment under Agenda Item 3, discussing the policy regarding reimbursement for education and that she would like to receive the policy as she requested at the meeting of July 8, 2019.</p> <p><b>Committee Member Gonzalez made a motion that the Committee approve the minutes of July 8, 2019. The motion was seconded by Committee Member Grimm and the motion carried by unanimous consent.</b></p>   | <p><b>Action: File approved minutes.</b></p>  |
| <p><b>3. Review of Board Item Regarding Approval of Warrant Register for July 2019</b></p>            | <p>Administrative Services Manager Kudart presented the Warrants for the Committee's review.</p> <p>Public Comment – Julie Tacker inquired about the various legal warrants; if the District will get money back for election expenses; and, about the two payments to Grace Environmental and why there was a \$400 increase in July.</p> <p><b>Committee Member Gonzalez made a motion that the Committee recommend that the Board approve the warrants of July 2019. The motion was seconded by Committee Member Thorp and passed by unanimous consent.</b></p>   | <p><b>Action: The Committee recommended that the Board approve the Warrant Register for July 2019.</b></p>                          |
| <p><b>4. Review of Board Item Regarding Financial Reports for the Period Ending June 30, 2019</b></p> | <p>Bookkeeper Geidel presented the Financial Reports for the Committee's review.</p> <p>Public Comments – Julie Tacker inquired about a rate increase deferral and if the new legal counsel had looked to see if it could be deferred a year.</p> <p><b>Committee Member Grimm made a motion that the Committee recommend that the Board receive and file the Financials of June 2019. The motion was seconded by Committee Member Gonzalez and passed by unanimous consent.</b></p>   | <p><b>Action: The Committee recommended that the Board receive and file the financials for the period ending June 30, 2019.</b></p> |

| AGENDA ITEM   | DISCUSSION   | FOLLOW-UP  |
|---|--|--|
| <b>5. Review of Board Item Regarding Designating Interest Percentage between Water, Drainage, and Parks and Recreation in the Local Agency Investment Fund (LAIF) Account for Fiscal Year 2018/2019</b> | <p>General Manager Osborne provided a brief summary of the report as submitted with the agenda packet.</p> <p>Committee Member Gonzalez inquired if the interest would be recorded on a quarterly basis and Bookkeeper Geidel responded that interest would be recorded quarterly.</p> <p>Public Comment - None</p> <p><b>Committee Member Thorp made a motion that the Committee recommend that the Board divide interest between Drainage, Parks and Recreation, and Water in the following manner: Drainage, 35%; Parks and Recreation, 45%; and Water, 20%. The motion was seconded by Committee Member Grimm and passed by unanimous consent.</b></p> | <p><b>Action: The Committee recommended that the Board divide interest between Drainage, Parks and Recreation, and Water in the following manner: Drainage, 35%; Parks and Recreation, 45%; and Water, 20%. in the Local Agency Investment Fund (LAIF) account for Fiscal Year 2018/2019</b></p> |
| <b>6. Public Comments on Items NOT on this Agenda</b>   | <p>General Manager Osborne commented on the staff training held on July 25, 2019 and the upcoming staff training for First Aid on August 2, 2019.</p>  |  |
| <b>7. Schedule Next FAC Meeting</b>   | <p>The next meeting of the Financial Advisory Committee is scheduled for September 3, 2019, unless otherwise noted.</p>  |  |
| <b>8. Closing Comments by FAC Committee</b>   | <p>Committee Member Grimm asked about reportable action out of closed sessions at the Board Meetings.</p> <p>Committee Member Gonzalez thanked General Manager Osborne for her hard work done for the District.</p>  |  |
| <b>9. Adjournment</b>   | <p>The meeting adjourned at 6:07 p.m.</p>  |  |

## **ITEM 3**

**Review of Board Item  
Regarding Approval  
of Warrant Register  
for August 2019 and  
September 2019**



September 27, 2019

**TO:** LOCSD Board of Directors  
**FROM:** Laura Durban, Administrative Services Manager  
**SUBJECT:** **Agenda Item 5C – 10/3/2019 Board Meeting**  
Approve Warrant Register for August 2019 and September 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 Warrant Register is presented for your Board’s review and approval.

**SUMMARY 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 approve the warrant register for the period August 2019 and September 2019.***

**DISCUSSION**

The District’s Accounts Payable invoicing is charged to the following fund codes:

|          |                      |
|----------|----------------------|
| Fund 100 | Administrative       |
| Fund 200 | Bayridge Estate      |
| Fund 301 | Fire                 |
| Fund 400 | Vista de Oro         |
| Fund 500 | Water                |
| Fund 600 | Wastewater           |
| Fund 800 | Drainage             |
| Fund 900 | Parks and Recreation |

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

Attachments

**Offices:**  
2122 9<sup>th</sup> Street, Suite 110  
Los Osos, CA 93402

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

www.losososcscsd.org

LOS OSOS COMMUNITY SERVICES DISTRICT  
 Check/Voucher Register - Warrant Register for Board Packet  
 From 8/1/2019 Through 8/31/2019

| Check No        | Check Date | Vendor Name                                 | Check Amount | Transaction Description                                      | Fund Code |
|-----------------|------------|---|--------------|--|-----------|
| 08072019        | 8/8/2019   | CA PUBLIC EMPLOYEES' RETIREMENT SYSTEM      | 1,001.01     | 08/01-31/19 ID#4662975925 CalPERS Health Plan                | 100       |
|                 | 8/8/2019   | CA PUBLIC EMPLOYEES' RETIREMENT SYSTEM      | 4,822.36     | 08/01-31/19 ID#4662975925 CalPERS Health Plan                | 500       |
| 100000015403305 | 8/22/2019  | CA PUBLIC EMPL RET SYSTEM                   | 210.00       | 08/22/18 CalPERS GASB-68 Reports & Schedules                 | 100       |
|                 | 8/22/2019  | CA PUBLIC EMPL RET SYSTEM                   | 700.00       | 08/22/18 CalPERS GASB-68 Reports & Schedules                 | 301       |
|                 | 8/22/2019  | CA PUBLIC EMPL RET SYSTEM                   | 490.00       | 08/22/18 CalPERS GASB-68 Reports & Schedules                 | 500       |
| 29050           | 8/1/2019   | ALPHA ELECTRICAL SERVICE                    | 0.00         | 07/25/19 Progress Bill #1-FireSprinkler Install 8th St stora | 500       |
| 29051           | 8/1/2019   | AT&T  | 210.37       | 06/20/19-07/19/19 Telephone & Telemetry Services             | 100       |
|                 | 8/1/2019   | AT&T  | 758.04       | 06/20/19-07/19/19 Telephone & Telemetry Services             | 500       |
|                 | 8/1/2019   | AT&T  | 21.18        | 06/20/19-07/19/19 Telephone & Telemetry Services             | 800       |
| 29052           | 8/1/2019   | AT&T  | 128.39       | 07/22/19-08/21/19 Acct#134994840 Telephone/Internet SB Well  | 500       |
| 29053           | 8/1/2019   | CHARTER COMMUNICATIONS                      | 153.12       | 07/19/19-08/18/149 Acct#8245101120015742 Channel 20          | 100       |
| 29054           | 8/1/2019   | COASTAL COPY, LP                            | 341.33       | 06/24/19-07/23/19 Acct#LO22 Main Copier/Printer/Fax Overages | 100       |
| 29055           | 8/1/2019   | DSD BUSINESS SYSTEMS                        | 135.00       | 07/01-31/19 CUST#C10171 TimeForce Software Contract          | 100       |
| 29056           | 8/1/2019   | THE LINCOLN NATIONAL LIFE INSURANCE COMPANY | 171.36       | 08/01-31/19 Acct#LOSOSOS-BL-283600 Ins (Life/AD+D/WI/LDT)    | 100       |
|                 | 8/1/2019   | THE LINCOLN NATIONAL LIFE INSURANCE COMPANY | 574.27       | 08/01-31/19 Acct#LOSOSOS-BL-283600 Ins (Life/AD+D/WI/LDT)    | 500       |
| 29057           | 8/1/2019   | PG&E  | 277.46       | 06/20/19-07/21/19 7954162233-2 Electric Services             | 100       |
|                 | 8/1/2019   | PG&E  | 396.16       | 06/20/19-07/21/19 7954162233-2 Electric Services             | 200       |
|                 | 8/1/2019   | PG&E  | 8.79         | 06/20/19-07/21/19 7954162233-2 Electric Services             | 301       |
|                 | 8/1/2019   | PG&E  | 156.79       | 06/20/19-07/21/19 7954162233-2 Electric Services             | 400       |
|                 | 8/1/2019   | PG&E  | 9,659.32     | 06/20/19-07/21/19 7954162233-2 Electric Services             | 500       |
|                 | 8/1/2019   | PG&E  | 214.70       | 06/20/19-07/21/19 7954162233-2 Electric Services             | 800       |
| 29058           | 8/1/2019   | PITNEY BOWES PURCHASE POWER                 | 502.58       | 07/11/19 Acct#8000900007064342 Postage Meter Refill          | 100       |
| 29059           | 8/1/2019   | CARDMEMBER SERVICE                          | 13.93        | 06/20/19 CC/Acosta - Valley Liquor (computer hardware)       | 100       |
|                 | 8/1/2019   | CARDMEMBER SERVICE                          | 182.00       | 07/01/19 CC/Acosta - Alleginat Air (airfare to LAS conferenc | 500       |
|                 | 8/1/2019   | CARDMEMBER SERVICE                          | 79.10        | 07/01/19 CC/Acosta - SouthPoint Hotel (lodging)              | 500       |
| 29060           | 8/1/2019   | R.P. ENVIRONMENTAL, INC.                    | 19,550.00    | 07/26/19 Pumped and hauled abandoned septic waste            | 200       |
| 29061           | 8/1/2019   | SLO COUNTY EMPLOYEES ASSOC                  | 23.03        | 07/15/19-07/28/19 SLOCEA Dues                                | 100       |
|                 | 8/1/2019   | SLO COUNTY EMPLOYEES ASSOC                  | 112.43       | 07/15/19-07/28/19 SLOCEA Dues                                | 500       |
| 29062           | 8/1/2019   | THE GAS COMPANY                             | 40.44        | 06/21/19-07/23/19 Acct#14941522279 Gas Service - Fire        | 301       |
| 29063           | 8/1/2019   | ZOLL MEDICAL CORPORATION                    | 949.16       | 07/24/19 CUST#113922 Medical Supplies                        | 301       |
|                 | 8/1/2019   | ZOLL MEDICAL CORPORATION                    | 241.31       | 07/25/19 CUST#113922 Medical Supplies                        | 301       |

LOS OSOS COMMUNITY SERVICES DISTRICT  
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 From 8/1/2019 Through 8/31/2019

| Check No | Check Date | Vendor Name                             | Check Amount | Transaction Description                                      | Fund Code |
|----------|------------|---|--------------|--|-----------|
| 29064    | 8/5/2019   | AFLAC                                   | 87.87        | 07/01-31/19 Acct#HJ582 EE Elected Insurance                  | 100       |
|          | 8/5/2019   | AFLAC                                   | 752.79       | 07/01-31/19 Acct#HJ582 EE Elected Insurance                  | 500       |
| 29065    | 8/5/2019   | CUESTA COLLEGE                          | 337.08       | 07/25/19 Professional Development Training                   | 100       |
|          | 8/5/2019   | CUESTA COLLEGE                          | 1,179.73     | 07/25/19 Professional Development Training                   | 500       |
| 29066    | 8/5/2019   | GRACE ENVIRONMENTAL SERVICES            | 8,010.50     | 07/01-31/19 General Manager Services                         | 100       |
| 29067    | 8/5/2019   | J. LOVATO PROPERTY MAINTENANCE          | 60.00        | 07/25/19 Suite 110 (kitchen cabinet installation)            | 100       |
| 29068    | 8/5/2019   | MINER'S ACE HARDWARE                    | 202.03       | 07/01-31/19 Acct#121480 Supplies/Equip/Tools/Parts/Maint     | 301       |
| 29069    | 8/5/2019   | MINER'S ACE HARDWARE                    | 8.33         | 07/01-31/19 Acct#143640 Supplies/Maint/Equip/Tools/Parts     | 100       |
|          | 8/5/2019   | MINER'S ACE HARDWARE                    | 265.04       | 07/01-31/19 Acct#143640 Supplies/Maint/Equip/Tools/Parts     | 500       |
| 29070    | 8/5/2019   | TECHXPRESS INC                          | 1,413.00     | 07/01-31/19 IT Support & Service                             | 100       |
| 29071    | 8/5/2019   | UNITED STAFFING ASSOCIATES, LLC         | 1,018.37     | 07/22/19-07/26/19 Cust#15752 Temp Services                   | 100       |
| 29072    | 8/5/2019   | LOS OSOS CHEVRON                        | 708.50       | 07/01-31/19 Gas & Diesel - Fleet Vehicles                    | 500       |
|          | 8/5/2019   | LOS OSOS CHEVRON                        | 177.13       | 07/01-31/19 Gas & Diesel - Fleet Vehicles                    | 800       |
| 29073    | 8/5/2019   | ALPHA FIRE & SECURITY ALARM CORPORATION | 900.00       | 07/25/19 Progress Billing #1 Fire Sprinkler Install 8th St S | 500       |
| 29074    | 8/5/2019   | POSTMASTER                              | 154.00       | 09/01/19-08/31/20 PO Box Fee (#6669)                         | 500       |
| 29075    | 8/6/2019   | COASTAL ROLLOFF SERVICE                 | 1,179.38     | 06/10/19 Acct#41503184006 30yd Roll Off Services             | 500       |
| 29076    | 8/14/2019  | AGP VIDEO, INC                          | 1,325.00     | 07/10-31/19Ch20 OPS & Management                             | 100       |
| 29077    | 8/14/2019  | ALLIED ADMIN - DELTA DENTAL             | 141.49       | 09/01-30/19 ID#07917-07535 Dental Plan                       | 100       |
|          | 8/14/2019  | ALLIED ADMIN - DELTA DENTAL             | 725.20       | 09/01-30/19 ID#07917-07535 Dental Plan                       | 500       |
| 29078    | 8/14/2019  | ALL WAYS CLEAN                          | 263.00       | 08/01-31/19 Janitorial Services (Suites 106 & 110)           | 100       |
| 29079    | 8/14/2019  | AUTOZONE                                | 16.99        | 07/22/19 - Customer #638878 Oil Filter, RX Bug Remover       | 500       |
| 29080    | 8/14/2019  | BRENNTAG PACIFIC INC.                   | 770.91       | 07/26/19 Acct#122727 Water Treatment Chemicals               | 500       |
|          | 8/14/2019  | BRENNTAG PACIFIC INC.                   | 1,741.21     | 07/31/19 Acct#122727 4 30,000 Gal Drums                      | 500       |
| 29081    | 8/14/2019  | BROWNSTEIN, HYATT, FARBER, SCHRECK      | 22,551.41    | 04/01/19-06/30/19 BMC Shared Costs                           | 500       |
| 29082    | 8/14/2019  | CHARTER COMMUNICATIONS                  | 104.99       | 08/01-31/19 Acct#8245101120119395 Internet Services Water Ya | 500       |
| 29083    | 8/14/2019  | CHARTER COMMUNICATIONS                  | 216.38       | 07/28/19-08/27/19 Acct#8245101120143981 Internet/Cable - Fir | 301       |
| 29084    | 8/14/2019  | CHARTER COMMUNICATIONS                  | 200.00       | 07/28/19-08/27/19 Acct#8245101120119577 Internet Admin/Svr   | 100       |
|          | 8/14/2019  | CHARTER COMMUNICATIONS                  | 25.00        | 07/28/19-08/27/19 Acct#8245101120119577 Internet Admin/Svr   | 500       |
| 29085    | 8/14/2019  | THE DOCUTEAM, LLC                       | 38.00        | 07/01-31/19 Acct#0979 Onsite Service (Document Destruction)  | 100       |
| 29086    | 8/14/2019  | LAURA DURBAN                            | 394.64       | 08/05-06/19 Travel Reimb - Durban Sacramento-Website Transpa | 100       |



LOS OSOS COMMUNITY SERVICES DISTRICT  
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From 8/1/2019 Through 8/31/2019

| Check No | Check Date | Vendor Name                              | Check Amount | Transaction Description                                      | Fund Code |
|----------|------------|--|--------------|--|-----------|
| 29087    | 8/14/2019  | FERGUSON ENTERPRISES, INC<br>#1350       | 64.77        | 07/24/19 Cust#725053 R&M Water Dist. Sys HDPE Pipe           | 500       |
| 29088    | 8/14/2019  | HACH                                     | 280.87       | 07/31/19 Acct#270053 Water Treatment Chemicals               | 500       |
| 29089    | 8/14/2019  | KITZMAN WATER, INC.                      | 85.00        | 07/31/19 Acct#72975 Softwater Service - Fire                 | 301       |
| 29090    | 8/14/2019  | MISSION COUNTRY DISPOSAL                 | 101.41       | 08/01-31/19 Acct#4130-5101023 Trash Services - Fire          | 301       |
| 29091    | 8/14/2019  | MISSION COUNTRY DISPOSAL                 | 116.65       | 08/01-31/19 Acct#4130-5101854 Trash Wateryard 953 El Moro    | 500       |
| 29092    | 8/14/2019  | MISSION LINEN SUPPLY                     | 24.81        | 08/01/19 Cust#213729 Janitorial Supplies - towel rolls/rags  | 500       |
| 29093    | 8/14/2019  | NATIONAL METER & AUTOMATION,<br>INC.     | 7,677.55     | 07/15/19 Cust#2738 Meter Purchases & Replacements (90 ea)    | 500       |
| 29094    | 8/14/2019  | OFFICE DEPOT INC                         | 453.97       | 07/01-31/19 Acct#28702448 General Office Supplies - Fire     | 301       |
| 29095    | 8/14/2019  | OFFICE DEPOT INC                         | 107.63       | 07/01-31/19 Acct#28702448 General Office Supplies            | 100       |
| 29096    | 8/14/2019  | SLO COUNTY EMPLOYEES ASSOC               | 23.97        | 07/29/19-08/11/19 SLOCEA Dues                                | 100       |
|          | 8/14/2019  | SLO COUNTY EMPLOYEES ASSOC               | 112.43       | 07/29/19-08/11/19 SLOCEA Dues                                | 500       |
| 29097    | 8/14/2019  | STANLEY CONVERGENT SECURITY<br>SOLUTIONS | 88.00        | 09/01-30/19 Acct#2234623879 Security (Suites 106 & 110)      | 100       |
| 29098    | 8/14/2019  | THE GAS COMPANY                          | 14.79        | 06/24/19-07/24/19 Acct#17351580109 Gas Service - Suite 110   | 100       |
| 29099    | 8/14/2019  | UNITED RENTALS, INC.                     | 55.21        | 07/21/19 Cust#644067 Blue Marking Paint                      | 500       |
| 29100    | 8/14/2019  | UNITED STAFFING ASSOCIATES, LLC          | 1,018.37     | 07/29/19-08/02/19 Cust#15752 Temp Service                    | 100       |
| 29101    | 8/14/2019  | USA BLUE BOOK                            | 227.17       | 07/24/19 Cust#922782 Disinfecting Feed Pumps                 | 500       |
|          | 8/14/2019  | USA BLUE BOOK                            | 1,004.37     | 08/05/19 Cust#922782 R&M Wells, minor tools & equipment      | 500       |
| 29102    | 8/14/2019  | WALLACE GROUP                            | 435.00       | 07/31/19 FY18/19 Fire Tax Roll & CPI                         | 301       |
| 29103    | 8/14/2019  | ALLIED ADMIN - DELTA DENTAL              | 94.33        | 09/01-30/19 ID#07917-07535 Dental Plan (Durban)              | 100       |
| 29105    | 8/19/2019  | CARDMEMBER SERVICE                       | 15.17        | 07/10/19 - CC/Kudart - Albertsons (Supplies)                 | 100       |
|          | 8/19/2019  | CARDMEMBER SERVICE                       | 55.34        | 07/11/19 CC/Kudart - Nichols Pizza (BOD Working Meal)        | 100       |
|          | 8/19/2019  | CARDMEMBER SERVICE                       | 11.86        | 07/11/19 CC/Kudart - Ralphs (BOD Working Meal)               | 100       |
|          | 8/19/2019  | CARDMEMBER SERVICE                       | 14.99        | 07/12/19 CC/Osborne - Mailchimp (Social Media Mailings)      | 100       |
|          | 8/19/2019  | CARDMEMBER SERVICE                       | 32.31        | 07/18/19 CC/Osborne - Target (Toaster Oven - Staff Kitchen)  | 100       |
|          | 8/19/2019  | CARDMEMBER SERVICE                       | 160.55       | 07/18/19 CC/Osborne - The Home Depot (Cabinet Staff Kitchen) | 100       |
|          | 8/19/2019  | CARDMEMBER SERVICE                       | 120.00       | 07/19/19 CC/Kudart - CSDA (SLO Chapter Meeting/Meal-6)       | 100       |
|          | 8/19/2019  | CARDMEMBER SERVICE                       | 525.00       | 07/22/19 CC/Durban - CSDA (3-Day Secretary Training Conf)    | 100       |
|          | 8/19/2019  | CARDMEMBER SERVICE                       | 10.50        | 07/24/19 CC/Durban - HON (Key Filing Cabinet)                | 100       |
|          | 8/19/2019  | CARDMEMBER SERVICE                       | 25.80        | 07/24/19 CC/Osborne - Ralphs (Breakfast Training Meeting)    | 100       |
|          | 8/19/2019  | CARDMEMBER SERVICE                       | 70.80        | 07/26/19 CC/Osborne - Beach Hut Deli (Staff Training Lunch)  | 100       |
|          | 8/19/2019  | CARDMEMBER SERVICE                       | 65.00        | 07/29/19 CC/Laura - CSDA (Webinar Records Management)        | 100       |

LOS OSOS COMMUNITY SERVICES DISTRICT  
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From 8/1/2019 Through 8/31/2019

| Check No | Check Date | Vendor Name                                    | Check Amount | Transaction Description                                      | Fund Code |
|----------|------------|--|--------------|--|-----------|
|          | 8/19/2019  | CARDMEMBER SERVICE                             | 124.70       | 07/31/19 Rabobank CC Late Fees                               | 100       |
|          | 8/19/2019  | CARDMEMBER SERVICE                             | 14.00        | 08/01/19 CC/Durban - Albertsons (Supplies)                   | 100       |
|          | 8/19/2019  | CARDMEMBER SERVICE                             | 22.77        | 08/01/19 CC/Durban - Domino's Pizza (BOD Working Meeting)    | 100       |
|          | 8/19/2019  | CARDMEMBER SERVICE                             | 361.43       | 08/05/19 CC/Asuncion - Home Depot (Security Door)            | 100       |
|          | 8/19/2019  | CARDMEMBER SERVICE                             | 94.99        | 07/11/19 CC/Young - Amazon (Computer Hardware)               | 301       |
|          | 8/19/2019  | CARDMEMBER SERVICE                             | 59.96        | 07/16/19 CC/Young - SuperBrightLED.com (Exterior Lights)     | 301       |
|          | 8/19/2019  | CARDMEMBER SERVICE                             | 2,524.38     | 07/29/19 CC/Huang - Taps (New Vehicle Part)                  | 301       |
|          | 8/19/2019  | CARDMEMBER SERVICE                             | 203.72       | 07/09/19 CC/Asuncion - Backcountry.com (Uniform Boots)       | 500       |
|          | 8/19/2019  | CARDMEMBER SERVICE                             | (196.73)     | 07/18/19 CC/Asuncion - Backcountry.com (Uniform Boots CR)    | 500       |
|          | 8/19/2019  | CARDMEMBER SERVICE                             | 943.42       | 07/19/19 CC/Osborne - AMConservation (Water Conservation)    | 500       |
|          | 8/19/2019  | CARDMEMBER SERVICE                             | (6.99)       | 07/22/19 CC/Asucion - Backcountry.com (Uniform Boots CR)     | 500       |
|          | 8/19/2019  | CARDMEMBER SERVICE                             | 45.01        | 07/24/19 CC/Osborne - Ralphs (Breakfast Training Meeting)    | 500       |
|          | 8/19/2019  | CARDMEMBER SERVICE                             | 99.20        | 07/26/19 CC/Osborne - Beach Hut Deli (Staff Training Lunch)  | 500       |
| 29106    | 8/19/2019  | UNITED STAFFING ASSOCIATES, LLC                | 1,018.37     | 08/03/19-08/09/19 Cust#15752 Temp Service                    | 100       |
| 29107    | 8/21/2019  | A-1 GLASS, LLC                                 | 690.00       | 07/30/19 Fire Vehicle 3411 Tint                              | 301       |
| 29108    | 8/21/2019  | ABILA  | 4,315.00     | 09/25/19-09/24/20 Acct#21154 MIP Maint and Support Agreement | 100       |
| 29109    | 8/21/2019  | JOSE ACOSTA                                    | 185.00       | 08/05-09/19 Training Reimbursement - Acosta Per Diem         | 500       |
| 29110    | 8/21/2019  | AM CONSERVATION GROUP, INC.                    | 1,598.73     | 08/13/19 Cust#26365 Water Conservation Fixtures              | 500       |
| 29111    | 8/21/2019  | MARK BERTELSON                                 | 877.22       | 08/06/19 Credit on Final Bill                                | 500       |
| 29112    | 8/21/2019  | BROWNSTEIN, HYATT, FARBER,<br>SCHRECK          | 125.40       | 07/31/19 BMC Shared Costs                                    | 500       |
| 29113    | 8/21/2019  | GEORGE CONTENTO                                | 2,900.00     | 09/01-30/19 Office Rent (Suites 106 & 110)                   | 100       |
| 29114    | 8/21/2019  | DIGITAL DEPLOYMENT, INC                        | 200.00       | 08/01-31/19 Website Hosting Service & Fee                    | 100       |
| 29115    | 8/21/2019  | GRACE ENVIRONMENTAL SERVICES                   | 2,626.40     | 08/01-10/19 General Manager Services                         | 100       |
| 29116    | 8/21/2019  | HUMANA INSURANCE COMPANY                       | 252.00       | 09/01-31/19 ID#732930-001 Insurance (21 Rff)                 | 301       |
| 29117    | 8/21/2019  | DE LANGE LANDEN FINANCIAL<br>SERVICES          | 288.05       | 08/01-31/19 Acct#630919 Kyocera Service Contract/Ins         | 100       |
| 29118    | 8/21/2019  | LIFE ASSIST INC                                | 1,236.49     | 08/11/19 Acct#93402CDF Paramedic Supplies                    | 301       |
| 29119    | 8/21/2019  | THE LINCOLN NATIONAL LIFE<br>INSURANCE COMPANY | 156.52       | 09/01-30/19 Acct#LOSOSOS-BL-283600 Insurance (Life/AD+D/WI/L | 100       |
|          | 8/21/2019  | THE LINCOLN NATIONAL LIFE<br>INSURANCE COMPANY | 563.44       | 09/01-30/19 Acct#LOSOSOS-BL-283600 Insurance (Life/AD+D/WI/L | 500       |
| 29120    | 8/21/2019  | PETE'S MORRO BAY TIRE AND AUTO                 | 118.00       | 08/13/19 Vehicle Repairs Diagnose Fault Codes                | 500       |

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|----------|------------|--|--------------|--|-----------|
| 29121    | 8/21/2019  | SLO AUDITOR-CONTROLLER-TREASURER-TAX COLLECTOR | 18,936.43    | 07/01/19-06/30/20 FY 2019/2020 LAFCO FEES                    | 100       |
| 29122    | 8/21/2019  | SLO COUNTY DEPARTMENT OF PUBLIC WORKS          | 140.00       | 07/01-31/19 405R979032 Water Quality Testing                 | 500       |
| 29123    | 8/21/2019  | VERIZON WIRELESS                               | 105.41       | 06/08/19-07/07/19 Acct#472454582-00001 Cellular Service      | 301       |
|          | 8/21/2019  | VERIZON WIRELESS                               | 210.33       | 06/08/19-07/07/19 Acct#472454582-00001 Cellular Service      | 500       |
|          | 8/21/2019  | VERIZON WIRELESS                               | 140.22       | 06/08/19-07/07/19 Acct#472454582-00001 Cellular Service      | 800       |
| 29124    | 8/21/2019  | VISION SERVICE PLAN                            | 51.33        | 09/01-30/19 Acct#121302260001 Vision Plan                    | 100       |
|          | 8/21/2019  | VISION SERVICE PLAN                            | 164.26       | 09/01-30/19 Acct#121302260001 Vision Plan                    | 500       |
| 29125    | 8/21/2019  | WALLACE GROUP                                  | 3,684.08     | 06/01-30/19 Engineering Services                             | 500       |
| 29126    | 8/21/2019  | WALLACE GROUP                                  | 5,350.83     | 07/01-31/19 Engineering Services                             | 500       |
| 29127    | 8/21/2019  | WALLACE GROUP                                  | 1,946.16     | 07/01-31/19 Engineering Services                             | 500       |
| 29128    | 8/28/2019  | DAVID ABRECHT                                  | 100.00       | 07/26/19 #00507 Water Conservation Rebate Program            | 500       |
| 29129    | 8/28/2019  | AT&T   | 190.16       | 07/17/19-08/16/19 Telephone Services                         | 100       |
|          | 8/28/2019  | AT&T   | 465.62       | 07/17/19-08/16/19 Cust#9391056297 Telephone Service          | 301       |
|          | 8/28/2019  | AT&T   | 769.90       | 07/20/19-08/19/19 Telephone & Telemetry Services             | 500       |
|          | 8/28/2019  | AT&T   | 21.29        | 07/17/19-08/16/19 9391056182 Telephone & Telemetry Services  | 800       |
| 29130    | 8/28/2019  | AT&T   | 128.39       | 08/22/19-09/21/19 Acct#134994840 Telephone/Internet SB Well  | 500       |
| 29131    | 8/28/2019  | CHARTER COMMUNICATIONS                         | 153.12       | 08/19/19-09/18/19 Acct#8245101120015742 Channel 20           | 100       |
| 29132    | 8/28/2019  | CROSS CONNECTIONS                              | 4,610.54     | 08/21/19 Vehicle 3411 Parts - Fire                           | 301       |
| 29133    | 8/28/2019  | DELTA LIQUID ENERGY                            | 149.89       | 08/22/19 Fuel Tank Paint - Fire                              | 301       |
| 29134    | 8/28/2019  | EMAINT ENTERPRISES, LLC                        | 1,440.00     | 10/31/19-10/31/20 Software Subscription Maint Management     | 500       |
| 29135    | 8/28/2019  | THOMAS FICHTER                                 | 100.00       | 08/05/19 #04585 Water Conservation Rebate Program            | 500       |
| 29136    | 8/28/2019  | ELLISON ENVIRONMENTAL, INC.                    | 375.00       | 07/31/19 R&M Water Dist. System Scada Troubleshooting        | 500       |
| 29137    | 8/28/2019  | WELLS FARGO VENDOR FIN SERV                    | 99.74        | 08/24/19-09/23/19 Acct#90136374384 Copier Lease Service      | 301       |
| 29138    | 8/28/2019  | ITRON, INC.                                    | 857.23       | 09/01/19 - 11/30/19 Contract#SC00001696 Qtrly Maint Hardware | 500       |
| 29139    | 8/28/2019  | LIFE ASSIST INC                                | 87.87        | 08/25/19 Acct#93402CDF Paramedic Supplies                    | 301       |
| 29140    | 8/28/2019  | MID COAST FIRE PROTECTION INC                  | 66.36        | 08/16/19 (31) Fire Extinguisher Services                     | 100       |
|          | 8/28/2019  | MID COAST FIRE PROTECTION INC                  | 414.69       | 08/16/19 (31) Fire Extinguisher Services                     | 500       |
|          | 8/28/2019  | MID COAST FIRE PROTECTION INC                  | 33.18        | 08/16/19 (31) Fire Extinguisher Services                     | 800       |
| 29141    | 8/28/2019  | MISSION LINEN SUPPLY                           | 24.81        | 08/15/19 Cust#213729 Janitorial Services - towel rolls/rags  | 500       |

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|---------------------|------------|--|--------------|--|-----------|
| 29142               | 8/28/2019  | ANN KUDART, LOCSD ADMIN PETTY CASH CUSTODIAN | 84.28        | 05/24/19-08/13/19 Petty Cash Reimb (Mileage/Postage/Supplies | 100       |
|                     | 8/28/2019  | ANN KUDART, LOCSD ADMIN PETTY CASH CUSTODIAN | 13.70        | 05/24/19-08/13/19 Petty Cash Reimb (Mileage/Postage/Supplies | 301       |
|                     | 8/28/2019  | ANN KUDART, LOCSD ADMIN PETTY CASH CUSTODIAN | 83.63        | 05/24/19-08/13/19 Petty Cash Reimb (Mileage/Postage/Supplies | 500       |
| 29143               | 8/28/2019  | PG&E   | 296.38       | 07/22/19-08/20/19 7954162233-2 Electric Services             | 100       |
|                     | 8/28/2019  | PG&E   | 396.33       | 07/22/19-08/20/19 7954162233-2 Electric Services             | 200       |
|                     | 8/28/2019  | PG&E   | 8.79         | 07/22/19-08/20/19 7954162233-2 Electric Services             | 301       |
|                     | 8/28/2019  | PG&E   | 156.86       | 07/22/19-08/20/19 7954162233-2 Electric Services             | 400       |
|                     | 8/28/2019  | PG&E   | 9,858.96     | 07/22/19-08/20/19 7954162233-2 Electric Services             | 500       |
|                     | 8/28/2019  | PG&E   | 214.05       | 07/22/19-08/20/19 7954162233-2 Electric Services             | 800       |
| 29144               | 8/28/2019  | PRP COMPANIES                                | 1,018.83     | 08/26/19 Utility Billing Services (Rts 206-213)              | 500       |
| 29145               | 8/28/2019  | SLO COUNTY EMPLOYEES ASSOC                   | 21.70        | 07/02/18-07/15/18 SLOCEA Dues                                | 100       |
|                     | 8/28/2019  | SLO COUNTY EMPLOYEES ASSOC                   | 109.47       | 07/02/18-07/15/18 SLOCEA Dues                                | 500       |
| 29146               | 8/28/2019  | SLO COUNTY EMPLOYEES ASSOC                   | 23.97        | 08/12/19-08/25/19 SLOCEA Dues                                | 100       |
|                     | 8/28/2019  | SLO COUNTY EMPLOYEES ASSOC                   | 113.13       | 08/12/19-08/25/19 SLOCEA Dues                                | 500       |
| 29147               | 8/28/2019  | THE GAS COMPANY                              | 33.85        | 07/23/19-08/21/19 Acct#14941522279 Gas Service - Fire        | 301       |
| 29148               | 8/28/2019  | JEFFREY WADE                                 | 100.00       | 08/21/19 #04664 Water Conservation Rebate Program            | 500       |
| 29149               | 8/28/2019  | WALLACE GROUP                                | 145.00       | 07/01-31/19 Engineering Services - 19/20 Tax Rolls           | 200       |
|                     | 8/28/2019  | WALLACE GROUP                                | 145.00       | 07/01-31/19 Engineering Services - 19/20 Tax Rolls           | 400       |
|                     | 8/28/2019  | WALLACE GROUP                                | 145.00       | 07/01-31/19 Engineering Services - 19/20 Tax Rolls           | 800       |
| 29150               | 8/28/2019  | CARDMEMBER SERVICE                           | 51.72        | 7/30/19 CC/Acosta - Grand Awards (Service Plaque/Clock)      | 100       |
|                     | 8/28/2019  | CARDMEMBER SERVICE                           | 293.30       | 08/09/19 CC/Acosta - South Point Hotel (Lodging/Conference)  | 500       |
| 29151               | 8/28/2019  | ROBERT STILTS, CPA                           | 5,000.00     | 07/16/19-08/15-19 Bookkeeping Services                       | 100       |
| 29152               | 8/28/2019  | TECHXPRESS INC                               | 1,385.00     | 09/01-30/19 IT Support & Services                            | 100       |
| 29153               | 8/29/2019  | UNITED STAFFING ASSOCIATES, LLC              | 1,018.37     | 08/19/19-08/23/19 Cust#15752 Temp Service                    | 100       |
| 4427/4440/4449/4463 | 8/26/2019  | CA PUBLIC EMPL RET SYSTEM                    | 641.51       | 08/01-31/19 CalPERS Unfunded Accrued Liability               | 100       |
|                     | 8/26/2019  | CA PUBLIC EMPL RET SYSTEM                    | 1,921.21     | 08/01-31/19 CalPERS Unfunded Accrued Liability               | 301       |
|                     | 8/26/2019  | CA PUBLIC EMPL RET SYSTEM                    | 3,728.52     | 08/01-31/19 CalPERS Unfunded Accrued Liability               | 500       |
| PD080219_457        | 8/2/2019   | CALPERS 457                                  | 572.00       | 07/15/19-07/28/19 SIP457 Contributions                       | 100       |
|                     | 8/2/2019   | CALPERS 457                                  | 2,011.00     | 07/15/19-07/28/19 SIP457 Contributions                       | 500       |

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|------------------|------------|--------------------------------|--------------|--|-----------|
| PD080219_EDD     | 8/2/2019   | CA EMPLOYMENT DEVELOPMENT DEPT | 0.00         | 07/15/19-07/18/19 State Payroll Taxes        | 100       |
|                  | 8/2/2019   | CA EMPLOYMENT DEVELOPMENT DEPT | 0.00         | 07/15/19-07/18/19 State Payroll Taxes        | 301       |
|                  | 8/2/2019   | CA EMPLOYMENT DEVELOPMENT DEPT | 0.00         | 07/15/19-07/18/19 State Payroll Taxes        | 500       |
| PD080219_IRS     | 8/2/2019   | DEPARTMENT OF THE TREASURY     | 998.02       | 07/15/19-07/28/19 Federal Payroll Taxes      | 100       |
|                  | 8/2/2019   | DEPARTMENT OF THE TREASURY     | 586.17       | 07/15/19-07/28/19 Federal Payroll Taxes      | 301       |
|                  | 8/2/2019   | DEPARTMENT OF THE TREASURY     | 1,923.43     | 07/15/19-07/28/19 Federal Payroll Taxes      | 500       |
| PD080219_PERSRet | 8/2/2019   | CA PUBLIC EMPL RET SYSTEM      | 942.10       | 07/15/19-07/28/19 Retirement Earned          | 100       |
|                  | 8/2/2019   | CA PUBLIC EMPL RET SYSTEM      | 72.96        | 07/15/19-07/28/19 Retirement Earned          | 301       |
|                  | 8/2/2019   | CA PUBLIC EMPL RET SYSTEM      | 3,345.43     | 07/15/19-07/28/19 Retirement Earned          | 500       |
| PD081619_457     | 8/16/2019  | CALPERS 457                    | 572.00       | 07/29/19-08/11/19 SIP 457 Contributions      | 100       |
|                  | 8/16/2019  | CALPERS 457                    | 2,011.00     | 07/29/19-08/11/19 SIP 457 Contributions      | 500       |
| PD081619_EDD     | 8/16/2019  | CA EMPLOYMENT DEVELOPMENT DEPT | 589.50       | State Payroll Taxes 07/29/19-08/11/19        | 100       |
|                  | 8/16/2019  | CA EMPLOYMENT DEVELOPMENT DEPT | 297.82       | State Payroll Taxes 07/29/19-08/11/19        | 301       |
|                  | 8/16/2019  | CA EMPLOYMENT DEVELOPMENT DEPT | 583.47       | State Payroll Taxes 07/29/19-08/11/19        | 500       |
| PD081619_IRS     | 8/16/2019  | DEPARTMENT OF THE TREASURY     | 1,162.56     | Federal Payroll Taxes 07/29/19-08/11/19      | 100       |
|                  | 8/16/2019  | DEPARTMENT OF THE TREASURY     | 728.96       | Federal Payroll Taxes 07/29/19-08/11/19      | 301       |
|                  | 8/16/2019  | DEPARTMENT OF THE TREASURY     | 1,947.98     | Federal Payroll Taxes 07/29/19-08/11/19      | 500       |
| PD081619_PERSRet | 8/16/2019  | CA PUBLIC EMPL RET SYSTEM      | 963.02       | Retirement Earned 07/29/19-08/11/19          | 100       |
|                  | 8/16/2019  | CA PUBLIC EMPL RET SYSTEM      | 3,369.48     | Retirement Earned 07/29/19-08/11/19          | 500       |
| PD083019_457     | 8/30/2019  | CALPERS 457                    | 572.00       | 08/12/19-08/25/19 SIP457 Contributions       | 100       |
|                  | 8/30/2019  | CALPERS 457                    | 2,011.00     | 08/12/19-08/25/19 SIP457 Contributions       | 500       |
| PD083019_EDD     | 8/30/2019  | CA EMPLOYMENT DEVELOPMENT DEPT | 1,029.89     | State Payroll Taxes: Paydate 8/12/19-8/25/19 | 100       |
|                  | 8/30/2019  | CA EMPLOYMENT DEVELOPMENT DEPT | 323.00       | State Payroll Taxes: Paydate 8/12/19-8/25/19 | 301       |
|                  | 8/30/2019  | CA EMPLOYMENT DEVELOPMENT DEPT | 584.54       | State Payroll Taxes: Paydate 8/12/19-8/25/19 | 500       |
| PD083019_IRS     | 8/30/2019  | DEPARTMENT OF THE TREASURY     | 1,836.70     | Federal Payroll Taxes: 08/12/19-08/25/19     | 100       |

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|------------------|------------|-----------------------------------|-------------------|--|-----------|
|                  | 8/30/2019  | DEPARTMENT OF THE TREASURY        | 736.78            | Federal Payroll Taxes: 08/12/19-08/25/19                 | 301       |
|                  | 8/30/2019  | DEPARTMENT OF THE TREASURY        | 1,927.79          | Federal Payroll Taxes: 08/12/19-08/25/19                 | 500       |
| PD083019_PERSRet | 8/30/2019  | CA PUBLIC EMPL RET SYSTEM         | 1,799.23          | Retirement Earned - 08/12/2019 - 08/25/2019              | 100       |
|                  | 8/30/2019  | CA PUBLIC EMPL RET SYSTEM         | 275.29            | Retirement Earned - 08/12/2019 - 08/25/2019              | 301       |
|                  | 8/30/2019  | CA PUBLIC EMPL RET SYSTEM         | 3,275.67          | Retirement Earned - 08/12/2019 - 08/25/2019              | 500       |
| PD083019R_EDD    | 8/30/2019  | CA EMPLOYMENT DEVELOPMENT<br>DEPT | 2,578.91          | State Payroll Taxes 08/26/19-08/30/19 Retirement Check   | 100       |
| PD083019R_IRS    | 8/30/2019  | DEPARTMENT OF THE TREASURY        | 7,460.67          | Federal Payroll Taxes 08/26/19-08/30/19 Retirement Check | 100       |
| Report Total     |            |                                   | <u>236,539.47</u> |  |           |

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|----------|------------|--|--------------|--|-----------|
| 29154    | 9/3/2019   | AFLAC                                      | 58.58        | 08/01-31/19 Acct#HJ582 EE Elected Insurance                  | 100       |
|          | 9/3/2019   | AFLAC                                      | 501.86       | 08/01-31/19 Acct#HJ582 EE Elected Insurance                  | 500       |
| 29155    | 9/3/2019   | ALLIED ADMIN - DELTA DENTAL                | 235.83       | 10/01-31/19 ID#07917-07535 Dental Plan                       | 100       |
|          | 9/3/2019   | ALLIED ADMIN - DELTA DENTAL                | 725.20       | 10/01-31/19 ID#07917-07535 Dental Plan                       | 500       |
| 29156    | 9/3/2019   | DIGITAL DEPLOYMENT, INC                    | 200.00       | 09/01-30/19 Website Hosting Service & Fee                    | 100       |
| 29157    | 9/3/2019   | MEDSTOP URGENT CARE CENTER                 | 120.00       | 08/27/19 Employment Physical                                 | 100       |
| 29158    | 9/3/2019   | CHRISTOPHER UNGAR                          | 148.25       | 08/23/19 #01133 Water Conservation Rebate Program            | 500       |
| 29159    | 9/3/2019   | UNITED STAFFING ASSOCIATES, LLC            | 1,018.37     | 08/12/19-08/16/19 Cust#15752 Temp Service                    | 100       |
| 29160    | 9/6/2019   | AGP VIDEO, INC                             | 1,325.00     | 08/01-31/19 CH20 OPS & Management, BOD Video & Audio         | 100       |
| 29161    | 9/6/2019   | GOLDEN STATE WATER COMPANY                 | 460.38       | 06/19/19-08/22/19 Acct#84033200001 Water Service - Fire      | 301       |
| 29162    | 9/6/2019   | CHARTER COMMUNICATIONS                     | 216.38       | 08/28/19-09/27/19 Acct#8245101120143981 Internet/Cable -Fire | 301       |
| 29163    | 9/6/2019   | COAST PEST CONTROL                         | 75.00        | 08/31/19 Bi-Monthly Pest Control Service                     | 301       |
| 29164    | 9/6/2019   | COASTAL COPY, LP                           | 188.22       | 07/24/19-08/23/19 Acct#LO22 Main Copier/Printer/Fax          | 100       |
| 29165    | 9/6/2019   | FARM SUPPLY CO                             | 144.17       | 08/29/19 Cust#26174 R&M Water Dist. System                   | 500       |
| 29166    | 9/6/2019   | ELLISON ENVIRONMENTAL, INC.                | 3,663.40     | 04/15/19 R&M Wells; replaced computer at SB Well SCADA       | 500       |
| 29167    | 9/6/2019   | HACH                                       | 280.87       | 08/30/19 Acct#270053 Water Treatment Chemicals               | 500       |
| 29168    | 9/6/2019   | KITZMAN WATER, INC.                        | 85.00        | 08/31/19 Acct#72975 Softwater Service - Fire                 | 301       |
| 29169    | 9/6/2019   | MINER'S ACE HARDWARE                       | 114.94       | 08/01-31/19 Acct#121480 Supplies/Equip/Tools/Parts/Maint     | 301       |
| 29170    | 9/6/2019   | MINER'S ACE HARDWARE                       | 101.99       | 08/01-31/19 Acct#143640 Supplies/Maint/Equip/Tools/Parts     | 100       |
|          | 9/6/2019   | MINER'S ACE HARDWARE                       | 351.70       | 08/01-31/19 Acct#143640 Supplies/Maint/Equip/Tools/Parts     | 500       |
| 29171    | 9/6/2019   | MISSION COUNTRY DISPOSAL                   | 133.38       | 09/01-30/19 Acct#4130-5101023 Trash Service - Fire           | 301       |
| 29172    | 9/6/2019   | MISSION COUNTRY DISPOSAL                   | 116.65       | 09/01-30/19 Acct#4130-5101854 Trash Service/Wateryard        | 500       |
| 29173    | 9/6/2019   | MISSION LINEN SUPPLY                       | 24.81        | 08/28/19 Cust#213729 Janitorial Supplies - Towel Rolls/Rags  | 500       |
| 29174    | 9/6/2019   | PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC | 77.94        | 09/03/19 Acct#0010304241 Postage Meter Supplies              | 100       |
| 29175    | 9/6/2019   | STANLEY CONVERGENT SECURITY SOLUTIONS      | 88.00        | 10/01-31/19 ACCT#2234623879 Security Services (Office)       | 100       |
|          | 9/6/2019   | STANLEY CONVERGENT SECURITY SOLUTIONS      | 129.96       | 10/01/19-12/31/19 Acct#1371001193 Alarm System Monitoring    | 301       |
| 29176    | 9/6/2019   | STONE IT SOLUTIONS                         | 570.63       | 09/03/19 Telephone/Internet Lines Moved (Reception)          | 100       |
| 29177    | 9/6/2019   | THE GAS COMPANY                            | 14.30        | 07/24/19-08/22/19 Acct#17351580109 Gas Service - Suite 110   | 100       |
| 29178    | 9/6/2019   | Michael Tindell Low Cost Signs             | 245.60       | 08/28/19 Chief's Vehicle 3411 Signage                        | 301       |
| 29179    | 9/6/2019   | UNITED STAFFING ASSOCIATES, LLC            | 1,018.37     | 08/26-30/19 Cust#15752 Temp Service                          | 100       |

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| 29180 | 9/6/2019  | LOS OSOS CHEVRON                               | 827.23   | 08/01-31/19 Gas & Diesel - Fleet Vehicles                    | 500 |
|       | 9/6/2019  | LOS OSOS CHEVRON                               | 206.80   | 08/01-31/19 Gas & Diesel - Fleet Vehicles                    | 800 |
| 29181 | 9/11/2019 | ALL WAYS CLEAN                                 | 263.00   | 09/01-30/19 Janitorial Services (Suites 106 & 110)           | 100 |
| 29182 | 9/11/2019 | THE LINCOLN NATIONAL LIFE<br>INSURANCE COMPANY | 242.45   | 10/01-31/19 Acct#LOSOSOS-BL0283600 Ins (Llfe/AD+D/WI/LTD)    | 100 |
|       | 9/11/2019 | THE LINCOLN NATIONAL LIFE<br>INSURANCE COMPANY | 434.46   | 10/01-31/19 Acct#LOSOSOS-BL0283600 Ins (Llfe/AD+D/WI/LTD)    | 500 |
| 29183 | 9/11/2019 | MOSS, LEVY & HARTZHEIM LLP                     | 6,000.00 | 08/31/19 #LOSOSOSCSO Audit Services                          | 100 |
| 29184 | 9/11/2019 | OFFICE DEPOT INC                               | 254.06   | 08/01-31/19 Acct#28702448 General Office Supplies            | 100 |
| 29185 | 9/11/2019 | READY REFRESH                                  | 97.00    | 08/01-31/19 Acct#0900008772 Water Delivery                   | 100 |
| 29186 | 9/11/2019 | SPECIAL DISTRICT RISK<br>MANAGEMENT AUTHORITY  | 35.14    | 06/30/18 #5454 Workers' Compensation PRogram                 | 100 |
|       | 9/11/2019 | SPECIAL DISTRICT RISK<br>MANAGEMENT AUTHORITY  | 392.12   | 06/30/18 #5454 Workers' Compensation PRogram                 | 301 |
|       | 9/11/2019 | SPECIAL DISTRICT RISK<br>MANAGEMENT AUTHORITY  | 1,347.70 | 06/30/18 #5454 Workers' Compensation PRogram                 | 500 |
| 29187 | 9/11/2019 | SLO COUNTY EMPLOYEES ASSOC                     | 13.08    | 08/26/19-09/08/19 SLOCEA Dues                                | 100 |
|       | 9/11/2019 | SLO COUNTY EMPLOYEES ASSOC                     | 96.86    | 08/26/19-09/08/19 SLOCEA Dues                                | 500 |
| 29188 | 9/17/2019 | AUTOZONE                                       | 91.32    | 08/15/19 - Customer #638878 Oil, Oil Filter, Diesel Oil      | 500 |
| 29189 | 9/17/2019 | CHARTER COMMUNICATIONS                         | 104.99   | 09/01-30/19 Acct#8245101120119395 Internet Services Water Ya | 500 |
| 29190 | 9/17/2019 | DRIVE CUSTOMS                                  | 183.18   | 09/04/19 Chief's Vehicle 3411                                | 301 |
| 29191 | 9/17/2019 | WELLS FARGO VENDOR FIN SERV                    | 99.74    | 09/24/19-10/23/19 aCCT#90136374384 Copier Lease Service      | 301 |
| 29192 | 9/17/2019 | HUMANA INSURANCE COMPANY                       | 204.00   | 10/01-31/19 ID#732930-001 Insurance (19 RFF)                 | 301 |
| 29193 | 9/17/2019 | DE LANGE LANDEN FINANCIAL<br>SERVICES          | 288.05   | 09/01-30/19 Acct#630919 Kyocera Serbice Contract/Insurance   | 100 |
| 29194 | 9/17/2019 | L N CURTIS                                     | 174.70   | 09/12/19 Cust#C33451 Chief's Vehicle 3411                    | 301 |



LOS OSOS COMMUNITY SERVICES DISTRICT  
Check/Voucher Register - Warrant Register for Board Packet  
From 9/1/2019 Through 9/30/2019

| Check No | Check Date | Vendor Name                                | Check Amount | Transaction Description                                      | Fund Code |
|----------|------------|--|--------------|--|-----------|
| 29195    | 9/17/2019  | MISSION LINEN SUPPLY                       | 24.81        | 09/12/19 Cust#213729 Janitorial Supplies - towel rolls/rags  | 500       |
| 29196    | 9/17/2019  | OFFICE DEPOT INC                           | 285.30       | 08/01-31/19 Acct#28702448 General Office Supplies - Fire     | 301       |
| 29197    | 9/17/2019  | PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC | 297.37       | 07/10/19-10/10/19 Acct#0017387073 Postage Meter Lease        | 100       |
| 29198    | 9/17/2019  | STAINLESS STEVE, LLC                       | 1,500.00     | 08/13/19 Chief's Vehicle 3411                                | 301       |
| 29199    | 9/17/2019  | USA BLUE BOOK                              | 305.02       | 08/29/19 Cust#922782 Process Control & Treatment Supplies    | 500       |
| 29200    | 9/17/2019  | VERIZON WIRELESS                           | 105.39       | 08/08/19-09/07/19 Acct#472454582-00001 Cellular Service      | 301       |
|          | 9/17/2019  | VERIZON WIRELESS                           | 210.33       | 08/08/19-09/07/19 Acct#472454582-00001 Cellular Service      | 500       |
|          | 9/17/2019  | VERIZON WIRELESS                           | 140.22       | 08/08/19-09/07/19 Acct#472454582-00001 Cellular Service      | 800       |
| 29203    | 9/18/2019  | CARDMEMBER SERVICE                         | 115.74       | 08/09/2019 CC/Durban - Comfort Suites (CalPERS Training)     | 100       |
|          | 9/18/2019  | CARDMEMBER SERVICE                         | 14.99        | 08/12/19 CC/Osborne - Mailchimp (Social Media Mailings)      | 100       |
|          | 9/18/2019  | CARDMEMBER SERVICE                         | 100.00       | 08/22/19 CC/Durban - CSDA (SLO Chapter Meeting/Meal-5)       | 100       |
|          | 9/18/2019  | CARDMEMBER SERVICE                         | 298.00       | 08/23/19 - CC/Durban - Newegg.com (Adobe for GM)             | 100       |
|          | 9/18/2019  | CARDMEMBER SERVICE                         | 2,088.71     | Interest Payment   | 100       |
|          | 9/18/2019  | CARDMEMBER SERVICE                         | 54.80        | 08/07/19 CC/Kudart - USPS (Postage Weed Abatement)           | 301       |
|          | 9/18/2019  | CARDMEMBER SERVICE                         | 20.00        | 08/08/19 CC/Young - Craigslist Hiring Ad                     | 301       |
|          | 9/18/2019  | CARDMEMBER SERVICE                         | 308.19       | 08/14/19 CC/Young - Super Bright LEDs                        | 301       |
|          | 9/18/2019  | CARDMEMBER SERVICE                         | 62.10        | 08/20/19 CC/Young - AFSS Annual Registration                 | 301       |
|          | 9/18/2019  | CARDMEMBER SERVICE                         | 135.92       | 08/21/19 CC/Huang - Weather Tech Chief's Vehicle 3411        | 301       |
|          | 9/18/2019  | CARDMEMBER SERVICE                         | 24.64        | 08/26/19 CC/Young - Amazon Lights                            | 301       |
|          | 9/18/2019  | CARDMEMBER SERVICE                         | 155.15       | 08/28/19 CC/Huang - Paso Robles Ford Cheif's Vehicle 3411    | 301       |
|          | 9/18/2019  | CARDMEMBER SERVICE                         | (155.15)     | 08/29/19 CC/Huang - Paso Robles Ford Return                  | 301       |
|          | 9/18/2019  | CARDMEMBER SERVICE                         | 352.99       | 08/30/19 CC Huang - Weekend Concept Chief's Vehicle 3411     | 301       |
|          | 9/18/2019  | CARDMEMBER SERVICE                         | 222.91       | 08/30/19 CC/Huang - Cal Trend Chief's Vehicle 3411           | 301       |
|          | 9/18/2019  | AM CONSERVATION GROUP, INC.                | 1,617.52     | 09/11/19 Cust#26365 Water Conservation Fixtures              | 500       |
|          | 9/18/2019  | CARDMEMBER SERVICE                         | 42.33        | 08/14/19 CC/Asuncion - Amazon.com (Reference Book)           | 500       |
|          | 9/18/2019  | CARDMEMBER SERVICE                         | 48.21        | 08/20/19 CC/Asuncion - Verizon (Cell Phone Charger)          | 500       |
|          | 9/18/2019  | CARDMEMBER SERVICE                         | 51.88        | 08/27/19 CC/Asuncion - Amazon.com (Bench Grinder Wire Wheel) | 500       |
|          | 9/18/2019  | CARDMEMBER SERVICE                         | 193.00       | 08/28/19 CC/Asuncion - Amazon.com (Work Boots)               | 500       |
|          | 9/18/2019  | CARDMEMBER SERVICE                         | 205.43       | 09/03/19 CC/Asuncion - Amazon.com (Chlorine Transfer Pump)   | 500       |
| 29204    | 9/18/2019  | THE DOCUTEAM, LLC                          | 38.00        | 08/01-31/19 Acct#0979 Onsite Service (Document Shredding)    | 100       |
| 29205    | 9/26/2019  | AT&T                                       | 207.65       | 08/17/19-09/16/19 9391056500 Telephone & Telemetry Services  | 100       |
|          | 9/26/2019  | AT&T                                       | 768.99       | 08/20/19-09/19/19 Telephone & Telemetry Services             | 500       |
|          | 9/26/2019  | AT&T                                       | 21.22        | 08/17/19-09/16/19 9391056182 Telephone & Telemetry Services  | 800       |
| 29206    | 9/26/2019  | Endress + Hauser                           | 2,582.70     | 08/27/19 Cust#46160339 Repair Nitrate Analyzer               | 500       |

LOS OSOS COMMUNITY SERVICES DISTRICT  
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 From 9/1/2019 Through 9/30/2019

|                     |           |                                       |          |  |     |
|---------------------|-----------|---------------------------------------|----------|--|-----|
| 29207               | 9/26/2019 | Matchpoint Water Asset Management Inc | 7,271.94 | 09/24/19 Leak Detection Services                             | 500 |
| 29208               | 9/26/2019 | NATIONAL METER & AUTOMATION, INC.     | 8,369.08 | 09/18/19 Cust#2738 Meter Purchases & Replacements (90ea)     | 500 |
| 29209               | 9/26/2019 | NBS GOVERNMENT FINANCIAL GROUP        | 2,632.87 | 10/01/19-12/30/19 Qtrly Admin Fee -WW Assmt District #1 Bond | 600 |
| 29210               | 9/26/2019 | PG&E                                  | 314.22   | 08/21/19-09/19/19 7954162233-2 Electric Services             | 100 |
|                     | 9/26/2019 | PG&E                                  | 396.33   | 08/21/19-09/19/19 7954162233-2 Electric Services             | 200 |
|                     | 9/26/2019 | PG&E                                  | 8.79     | 08/21/19-09/19/19 7954162233-2 Electric Services             | 301 |
|                     | 9/26/2019 | PG&E                                  | 156.86   | 08/21/19-09/19/19 7954162233-2 Electric Services             | 400 |
|                     | 9/26/2019 | PG&E                                  | 9,730.49 | 08/21/19-09/19/19 7954162233-2 Electric Services             | 500 |
|                     | 9/26/2019 | PG&E                                  | 209.44   | 08/21/19-09/19/19 7954162233-2 Electric Services             | 800 |
| 29211               | 9/26/2019 | PRP COMPANIES                         | 145.46   | 09/20/19 Utility Billing Supplies (Perforated Billing Paper) | 500 |
| 29212               | 9/26/2019 | PRP COMPANIES                         | 728.83   | 09/24/19 Utility Billing Services (Rts 201-205)              | 500 |
| 29213               | 9/26/2019 | ELIZABETH RADVANSKY                   | 75.00    | 09/18/19 Purchase Desk / Reception Area                      | 100 |
| 29214               | 9/26/2019 | SLO COUNTY EMPLOYEES ASSOC            | 13.08    | 09/09/19-09/22/19 SLOCEA Dues                                | 100 |
|                     | 9/26/2019 | SLO COUNTY EMPLOYEES ASSOC            | 96.86    | 09/09/19-09/22/19 SLOCEA Dues                                | 500 |
| 29215               | 9/26/2019 | ROBERT STILTS, CPA                    | 5,000.00 | 08/16/19-09/15/19 Bookkeeping Services                       | 100 |
| 29216               | 9/26/2019 | TECHXPRESS INC                        | 1,405.00 | 09/01-30/19 IT Support & Service                             | 100 |
| 29217               | 9/26/2019 | UNITED RENTALS, INC.                  | 2,888.03 | 09/03-11/19 Cust#644067 Rental Mini Excavator & Skid Steer B | 200 |
| 29218               | 9/26/2019 | VISION SERVICE PLAN                   | 64.11    | 09/01-30/19 Acct#121302260001 Vision Plan                    | 100 |
|                     | 9/26/2019 | VISION SERVICE PLAN                   | 101.30   | 09/01-30/19 Acct#121302260001 Vision Plan                    | 500 |
| 29219               | 9/26/2019 | GEORGE CONTENTO                       | 2,900.00 | 10/01-31/19 Office Rent (Suites 106 & 110)                   | 100 |
| 8448/8457/8466/8485 | 9/30/2019 | CA PUBLIC EMPL RET SYSTEM             | 641.51   | 09/01-30/19 CalPERS Unfunded Accrued Liability               | 100 |
|                     | 9/30/2019 | CA PUBLIC EMPL RET SYSTEM             | 1,921.21 | 09/01-30/19 CalPERS Unfunded Accrued Liability               | 301 |
|                     | 9/30/2019 | CA PUBLIC EMPL RET SYSTEM             | 3,728.52 | 09/01-30/19 CalPERS Unfunded Accrued Liability               | 500 |

LOS OSOS COMMUNITY SERVICES DISTRICT  
Check/Voucher Register - Warrant Register for Board Packet  
From 9/1/2019 Through 9/30/2019

| Check No            | Check Date | Vendor Name                               | Check Amount      | Transaction Description                       | Fund Code |
|---------------------|------------|---|-------------------|---|-----------|
| CalPERSMed2143_Spe1 | 9/1/2019   | CA PUBLIC EMPLOYEES'<br>RETIREMENT SYSTEM | 2,856.85          | 09/01-30/19 ID#4662975925 CalPERS Health Plan | 100       |
|                     | 9/1/2019   | CA PUBLIC EMPLOYEES'<br>RETIREMENT SYSTEM | 4,822.36          | 09/01-30/19 ID#4662975925 CalPERS Health Plan | 500       |
| OD092719_457        | 9/27/2019  | CALPERS 457                               | 72.00             | SIP 457 Contributions 09/09/19-09/27/19       | 100       |
|                     | 9/27/2019  | CALPERS 457                               | 1,861.00          | SIP 457 Contributions 09/09/19-09/27/19       | 500       |
| PD091319_457        | 9/13/2019  | CALPERS 457                               | 572.00            | 08/26/19-09/08/19 SIP457 Contributions        | 100       |
|                     | 9/13/2019  | CALPERS 457                               | 1,861.00          | 08/26/19-09/08/19 SIP457 Contributions        | 500       |
| PD091319_EDD        | 9/13/2019  | CA EMPLOYMENT DEVELOPMENT<br>DEPT         | 658.92            | State Payroll Taxes PD:08/26/19-09/08/19      | 100       |
|                     | 9/13/2019  | CA EMPLOYMENT DEVELOPMENT<br>DEPT         | 321.01            | State Payroll Taxes PD:08/26/19-09/08/19      | 301       |
|                     | 9/13/2019  | CA EMPLOYMENT DEVELOPMENT<br>DEPT         | 544.09            | State Payroll Taxes PD:08/26/19-09/08/19      | 500       |
| PD091319_IRS        | 9/13/2019  | DEPARTMENT OF THE TREASURY                | 1,461.60          | Federal Payroll Taxes PD: 08/26/19-09/08/19   | 100       |
|                     | 9/13/2019  | DEPARTMENT OF THE TREASURY                | 711.50            | Federal Payroll Taxes PD: 08/26/19-09/08/19   | 301       |
|                     | 9/13/2019  | DEPARTMENT OF THE TREASURY                | 1,803.57          | Federal Payroll Taxes PD: 08/26/19-09/08/19   | 500       |
| PD091319_PERSRet    | 9/13/2019  | CA PUBLIC EMPL RET SYSTEM                 | 1,486.04          | Retirement Earned - 08/26/19-09/08/19         | 100       |
|                     | 9/13/2019  | CA PUBLIC EMPL RET SYSTEM                 | 571.40            | Retirement Earned - 08/26/19-09/08/19         | 301       |
|                     | 9/13/2019  | CA PUBLIC EMPL RET SYSTEM                 | 3,010.04          | Retirement Earned - 08/26/19-09/08/19         | 500       |
| PD092719_EDD        | 9/27/2019  | CA EMPLOYMENT DEVELOPMENT<br>DEPT         | 681.49            | State Payroll Taxes PD 09/09/19-09/22/19      | 100       |
|                     | 9/27/2019  | CA EMPLOYMENT DEVELOPMENT<br>DEPT         | 293.42            | State Payroll Taxes PD 09/09/19-09/22/19      | 301       |
|                     | 9/27/2019  | CA EMPLOYMENT DEVELOPMENT<br>DEPT         | 619.51            | State Payroll Taxes PD 09/09/19-09/22/19      | 500       |
| PD092719_IRS        | 9/27/2019  | DEPARTMENT OF THE TREASURY                | 1,579.54          | Federal Payroll Taxes 09/09/19-09/22/19       | 100       |
|                     | 9/27/2019  | DEPARTMENT OF THE TREASURY                | 612.56            | Federal Payroll Taxes 09/09/19-09/22/19       | 301       |
|                     | 9/27/2019  | DEPARTMENT OF THE TREASURY                | 1,970.31          | Federal Payroll Taxes 09/09/19-09/22/19       | 500       |
| PD092719_PERSRet    | 9/27/2019  | CA PUBLIC EMPL RET SYSTEM                 | 570.50            | Retirement Earned PD 09/09/19-09/22/19        | 100       |
|                     | 9/27/2019  | CA PUBLIC EMPL RET SYSTEM                 | 827.26            | Retirement Earned PD 09/09/19-09/22/19        | 100       |
|                     | 9/27/2019  | CA PUBLIC EMPL RET SYSTEM                 | 422.99            | Retirement Earned PD 09/09/19-09/22/19        | 301       |
|                     | 9/27/2019  | CA PUBLIC EMPL RET SYSTEM                 | <u>3,010.03</u>   | Retirement Earned PD 09/09/19-09/22/19        | 500       |
| Report Total        |            |   | <u>118,234.94</u> |   |           |

## **ITEM 4**

# **Review of Board Item Regarding Financial Reports for the Period Ending July 31 and August 31, 2019**



September 27, 2019

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

**President**  
Vicki L. Milledge

**Vice President**  
Marshall E. Ochylski

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

**General Manager**  
Renee Osborne

**District Accountant**  
Robert Stilts, CPA

**Unit Chief**  
Scott M. Jalbert

**Battalion Chief**  
Greg Alex

**DESCRIPTION**

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

**STAFF RECOMMENDATION**

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

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

**DISCUSSION**

**GENERAL**

Attachment

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

**Offices:**  
2122 9<sup>th</sup> Street, Suite 102  
Los Osos, CA 93402

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

[www.losososcscsd.org](http://www.losososcscsd.org)

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

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

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

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

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

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



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

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

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

|  | Current Period<br>Actual                     | YTD              | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaini...<br>- Original |
|--|--|------------------|----------------------------|--|--|
| <b>Revenues</b>                        |  |                  |                            |  |  |
| <b>Property Taxes</b>                  |  |                  |                            |  |  |
| 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)%                               |
|  | <b>Total Property Taxes</b>                  | <b>0.00</b>      | <b>0.00</b>                | <b>2,227,634.50</b>                    | <b>(2,227,634.50) (100.00)%</b>                        |
| <b>Grant Revenue</b>                   |  |                  |                            |  |  |
| 4955                                   | Govt-Other St Aids & Reimbursements          | 7,628.55         | 7,628.55                   | 0.00                                   | 7,628.55 0.00%   |
|  | <b>Total Grant Revenue</b>                   | <b>7,628.55</b>  | <b>7,628.55</b>            | <b>0.00</b>                            | <b>7,628.55 0.00%</b>                                  |
| <b>Special Taxes &amp; Assessments</b> |  |                  |                            |  |  |
| 4015                                   | CSA 9-I Assessments (Contract)               | 0.00             | 0.00                       | 26,336.00                              | (26,336.00) (100.00)%                                  |
| 4050                                   | Special Fire Tax                             | 0.00             | 0.00                       | 583,128.00                             | (583,128.00) (100.00)%                                 |
|  | <b>Total Special Taxes &amp; Assessments</b> | <b>0.00</b>      | <b>0.00</b>                | <b>609,464.00</b>                      | <b>(609,464.00) (100.00)%</b>                          |
| <b>Other Revenues</b>                  |  |                  |                            |  |  |
| 4000                                   | Ambulance Agreement                          | 0.00             | 0.00                       | 67,134.00                              | (67,134.00) (100.00)%                                  |
|  | <b>Total Other Revenues</b>                  | <b>0.00</b>      | <b>0.00</b>                | <b>67,134.00</b>                       | <b>(67,134.00) (100.00)%</b>                           |
| <b>Use of Money &amp; Property</b>     |  |                  |                            |  |  |
| 4505                                   | HO Prop Tax Relief                           | 0.00             | 0.00                       | 12,752.00                              | (12,752.00) (100.00)%                                  |
| 4510                                   | Investment Income on funds                   | 3,612.74         | 3,612.74                   | 29,979.47                              | (26,366.73) (87.95)%                                   |
|  | <b>Total Use of Money &amp; Property</b>     | <b>3,612.74</b>  | <b>3,612.74</b>            | <b>42,731.47</b>                       | <b>(39,118.73) (91.55)%</b>                            |
|  | <b>Total Revenues</b>                        | <b>11,241.29</b> | <b>11,241.29</b>           | <b>2,946,963.97</b>                    | <b>(2,935,722.68) (99.62)%</b>                         |
| <b>Expenditures</b>                    |  |                  |                            |  |  |
| <b>Personnel</b>                       |  |                  |                            |  |  |
| <b>Salaries/Wages</b>                  |  |                  |                            |  |  |
| 8295                                   | Resv FF-Overtime/Shift Coverage              | 1,423.80         | 1,423.80                   | 22,000.00                              | 20,576.20 93.53%                                       |
| 8340                                   | Resv FF-Shift Coverage                       | 2,958.60         | 2,958.60                   | 122,000.00                             | 119,041.40 97.57%                                      |
| 8345                                   | Resv FF-Special Projects                     | 0.00             | 0.00                       | 4,000.00                               | 4,000.00 100.00%                                       |
|  | <b>Total Salaries/Wages</b>                  | <b>4,382.40</b>  | <b>4,382.40</b>            | <b>148,000.00</b>                      | <b>143,617.60 97.04%</b>                               |
| <b>Payroll Taxes &amp; Benefits</b>    |  |                  |                            |  |  |
| 5021                                   | FICA - Fire - ER                             | 128.25           | 128.25                     | 7,000.00                               | 6,871.75 98.17%  |
| 5030                                   | Life Insurance - ER                          | 199.50           | 199.50                     | 2,500.00                               | 2,300.50 92.02%  |
| 5035                                   | AD & D Insurance                             | 52.50            | 52.50                      | 850.00                                 | 797.50 93.82%  |
| 5051                                   | Medicare - Reserves - ER                     | 63.53            | 63.53                      | 2,150.00                               | 2,086.47 97.05%  |
| 5070                                   | Retirement ER - Regular                      | 1,921.21         | 1,921.21                   | 20,000.00                              | 18,078.79 90.39%                                       |
| 5120                                   | Workers Comp Insurance - ER                  | 6,330.20         | 6,330.20                   | 6,330.20                               | 0.00 0.00%   |
| 5124                                   | Retirement - ER - Tier 2                     | 157.80           | 157.80                     | 7,000.00                               | 6,842.20 97.75%  |
|  | <b>Total Payroll Taxes &amp; Benefits</b>    | <b>8,852.99</b>  | <b>8,852.99</b>            | <b>45,830.20</b>                       | <b>36,977.21 80.68%</b>                                |
| <b>Employment Services</b>             |  |                  |                            |  |  |
| 5000                                   | Medical Exams & Procedures                   | 0.00             | 0.00                       | 1,400.00                               | 1,400.00 100.00%                                       |
| 5101                                   | Unemp. Costs - Reserves                      | 199.51           | 199.51                     | 5,000.00                               | 4,800.49 96.01%  |
| 6200                                   | Hiring, Advertising & Other Costs            | 0.00             | 0.00                       | 40.00                                  | 40.00 100.00%  |
| 6230                                   | Medical Exam                                 | 0.00             | 0.00                       | 5,000.00                               | 5,000.00 100.00%                                       |
|  | <b>Total Employment Services</b>             | <b>199.51</b>    | <b>199.51</b>              | <b>11,440.00</b>                       | <b>11,240.49 98.26%</b>                                |

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

|   | Current Period<br>Actual | YTD       | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaini...<br>- Original |
|---|--------------------------|-----------|----------------------------|--|--|
| Total Personnel                                 | 13,434.90                | 13,434.90 | 205,270.20                 | 191,835.30                             | 93.46%   |
| Services & Supplies                             |                          |           |                            |  |  |
| Clothing & Uniform                              |                          |           |                            |  |  |
| 7246 Uniform & Gear                             | 210.14                   | 210.14    | 2,000.00                   | 1,789.86                               | 89.49%   |
| 7248 Uniform Safety Boots                       | 0.00                     | 0.00      | 2,000.00                   | 2,000.00                               | 100.00%  |
| Total Clothing & Uniform                        | 210.14                   | 210.14    | 4,000.00                   | 3,789.86                               | 94.75%   |
| Contract Services                               |                          |           |                            |  |  |
| 6110 IT Purchased Services                      | 208.88                   | 208.88    | 1,150.00                   | 941.12                                 | 81.84%   |
| 7100 Copier Contract-Maint & Usage              | 590.06                   | 590.06    | 1,800.00                   | 1,209.94                               | 67.22%   |
| 7202 Building Alarms & Security                 | 122.61                   | 122.61    | 500.00                     | 377.39                                 | 75.48%   |
| 7204 Cleaning Supplies, Laundry & Towel Service | 293.03                   | 293.03    | 4,000.00                   | 3,706.97                               | 92.67%   |
| 7222 Hazardous Materials CW JPA Cost            | 2,325.00                 | 2,325.00  | 2,000.00                   | (325.00)                               | (16.25)%   |
| 7500 Schedule A Charges                         | 0.00                     | 0.00      | 2,267,703.00               | 2,267,703.00                           | 100.00%  |
| Total Contract Services                         | 3,539.58                 | 3,539.58  | 2,277,153.00               | 2,273,613.42                           | 99.84%   |
| Equipment & Tools                               |                          |           |                            |  |  |
| 6055 Radios -Non Capital                        | 0.00                     | 0.00      | 25,000.00                  | 25,000.00                              | 100.00%  |
| 6440 Fire Personal Protection Equipment         | 0.00                     | 0.00      | 15,000.00                  | 15,000.00                              | 100.00%  |
| 6460 Self-Contained Breathing Apparatus         | 0.00                     | 0.00      | 2,500.00                   | 2,500.00                               | 100.00%  |
| 6610 Rescue - Extrication Equipment             | 0.00                     | 0.00      | 1,500.00                   | 1,500.00                               | 100.00%  |
| 6611 Water Rescue Equipment                     | 0.00                     | 0.00      | 1,000.00                   | 1,000.00                               | 100.00%  |
| 6630 Rope & Climbing Equipment                  | 0.00                     | 0.00      | 1,000.00                   | 1,000.00                               | 100.00%  |
| 7234 Oxygen Supplies & Cylinder Rent            | 0.00                     | 0.00      | 350.00                     | 350.00                                 | 100.00%  |
| 7238 Paramedic & EMT Small Tools & Supplies     | 2,071.81                 | 2,071.81  | 54,585.00                  | 52,513.19                              | 96.20%   |
| 7242 Minor Tools, Accessories & Field Machines  | 0.00                     | 0.00      | 500.00                     | 500.00                                 | 100.00%  |
| 7252 Misc Hardware                              | 15.00                    | 15.00     | 350.00                     | 335.00                                 | 95.71%   |
| Total Equipment & Tools                         | 2,086.81                 | 2,086.81  | 101,785.00                 | 99,698.19                              | 97.95%   |
| Financial Services                              |                          |           |                            |  |  |
| 7309 Late Fees                                  | 0.00                     | 0.00      | 10.00                      | 10.00                                  | 100.00%  |
| 7310 Bank Service Charges                       | 0.00                     | 0.00      | 20.00                      | 20.00                                  | 100.00%  |
| 9154 Losses and Damages                         | 0.00                     | 0.00      | 50.00                      | 50.00                                  | 100.00%  |
| Total Financial Services                        | 0.00                     | 0.00      | 80.00                      | 80.00                                  | 100.00%  |
| Insurance, Licenses & Regulatory Fees           |                          |           |                            |  |  |
| 6120 Computer Licenses                          | 0.00                     | 0.00      | 1,700.00                   | 1,700.00                               | 100.00%  |
| 6345 Property Taxes & Assessments Costs         | 0.00                     | 0.00      | 5,420.66                   | 5,420.66                               | 100.00%  |
| 7325 Insurance                                  | 24,929.89                | 24,929.89 | 24,929.89                  | 0.00                                   | 0.00%  |

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

|  | Current Period<br>Actual | YTD              | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaini...<br>- Original |
|--|--------------------------|------------------|----------------------------|--|--|
| Total Insurance, Licenses & Regulatory Fees            | <u>24,929.89</u>         | <u>24,929.89</u> | <u>32,050.55</u>           | <u>7,120.66</u>                        | <u>22.22%</u>  |
| <b>Legal &amp; Professional</b>                        |                          |                  |                            |  |  |
| 7320 Professional & Consulting Services                | 0.00                     | 0.00             | 1,400.00                   | 1,400.00                               | 100.00%  |
| 7326 Legal Services                                    | 0.00                     | 0.00             | 350.00                     | 350.00                                 | 100.00%  |
| 7340 Legal Notifications & Mandated Advertising        | 0.00                     | 0.00             | 20.00                      | 20.00                                  | 100.00%  |
| Total Legal & Professional                             | <u>0.00</u>              | <u>0.00</u>      | <u>1,770.00</u>            | <u>1,770.00</u>                        | <u>100.00%</u>   |
| <b>Office/Operations</b>                               |                          |                  |                            |  |  |
| 6130 Computer Hardware                                 | 94.99                    | 94.99            | 0.00                       | (94.99)                                | 0.00%  |
| 7140 General Supplies & Minor Equipment                | 160.94                   | 160.94           | 5,000.00                   | 4,839.06                               | 96.78%   |
| 7160 Postage, Shipping & Mail Supplies                 | 0.00                     | 0.00             | 300.00                     | 300.00                                 | 100.00%  |
| 7216 Fire Prevention Education Materials               | 0.00                     | 0.00             | 1,200.00                   | 1,200.00                               | 100.00%  |
| 7226 Membership & Dues                                 | 0.00                     | 0.00             | 100.00                     | 100.00                                 | 100.00%  |
| 7230 Misc Small Parts & Supplies                       | 26.36                    | 26.36            | 2,000.00                   | 1,973.64                               | 98.68%   |
| 7240 Propane   | <u>0.00</u>              | <u>0.00</u>      | <u>120.00</u>              | <u>120.00</u>                          | <u>100.00%</u>   |
| Total Office/Operations                                | <u>282.29</u>            | <u>282.29</u>    | <u>8,720.00</u>            | <u>8,437.71</u>                        | <u>96.76%</u>  |
| <b>Other Expense</b>                                   |                          |                  |                            |  |  |
| 7201 White Goods & Accessories - bedding, towels       | 0.00                     | 0.00             | 1,000.00                   | 1,000.00                               | 100.00%  |
| 7209 District Operating Center Expense                 | 0.00                     | 0.00             | 1,000.00                   | 1,000.00                               | 100.00%  |
| 7218 Cooking Products - Food, Drinks & Staples         | 0.00                     | 0.00             | 500.00                     | 500.00                                 | 100.00%  |
| 7224 Kitchen Cookware & Utensils                       | <u>0.00</u>              | <u>0.00</u>      | <u>800.00</u>              | <u>800.00</u>                          | <u>100.00%</u>   |
| Total Other Expense                                    | <u>0.00</u>              | <u>0.00</u>      | <u>3,300.00</u>            | <u>3,300.00</u>                        | <u>100.00%</u>   |
| <b>Rent &amp; Utilities</b>                            |                          |                  |                            |  |  |
| 6000 Cell Phones                                       | 210.80                   | 210.80           | 2,000.00                   | 1,789.20                               | 89.46%   |
| 6025 Telephone   | 425.23                   | 425.23           | 4,000.00                   | 3,574.77                               | 89.37%   |
| 8610 Electric  | 0.00                     | 0.00             | 3,000.00                   | 3,000.00                               | 100.00%  |
| 8620 Gas Service                                       | 40.44                    | 40.44            | 1,500.00                   | 1,459.56                               | 97.30%   |
| 8630 Trash Services                                    | 101.41                   | 101.41           | 1,300.00                   | 1,198.59                               | 92.20%   |
| 8640 Water and Water Services                          | 85.00                    | 85.00            | 4,000.00                   | 3,915.00                               | 97.88%   |
| 8659 Utility Cable Charges                             | (76.12)                  | (76.12)          | 1,400.00                   | 1,476.12                               | 105.44%  |
| 8670 Street Lighting                                   | <u>8.79</u>              | <u>8.79</u>      | <u>135.00</u>              | <u>126.21</u>                          | <u>93.49%</u>  |
| Total Rent & Utilities                                 | <u>795.55</u>            | <u>795.55</u>    | <u>17,335.00</u>           | <u>16,539.45</u>                       | <u>95.41%</u>  |
| <b>Repairs &amp; Maintenance</b>                       |                          |                  |                            |  |  |
| 6400 R & M - Air Compressors                           | 0.00                     | 0.00             | 500.00                     | 500.00                                 | 100.00%  |
| 6405 R & M - Extinguishers                             | 421.42                   | 421.42           | 1,000.00                   | 578.58                                 | 57.86%   |
| 6640 R & M - Equip & Other Non-Structural Fixed Assets | 0.00                     | 0.00             | 1,600.00                   | 1,600.00                               | 100.00%  |
| 6750 R & M - Minor Tools & Equipment                   | 54.64                    | 54.64            | 1,000.00                   | 945.36                                 | 94.54%   |

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

|      |  | Current Period<br>Actual | YTD                | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaini...<br>- Original |
|------|--|--------------------------|--------------------|----------------------------|--|--|
| 6775 | R & M -Operation/Field<br>Equipment          | 0.00                     | 0.00               | 800.00                     | 800.00                                 | 100.00%  |
| 6800 | R & M - Grounds &<br>Collection Systems      | 0.00                     | 0.00               | 1,500.00                   | 1,500.00                               | 100.00%  |
| 6900 | R & M - Buildings &<br>Structures            | 14,115.99                | 14,115.99          | 17,000.00                  | 2,884.01                               | 16.96%   |
|      | Total Repairs & Maintenance                  | <u>14,592.05</u>         | <u>14,592.05</u>   | <u>23,400.00</u>           | <u>8,807.95</u>                        | <u>37.64%</u>  |
|      | Travel & Training                            |                          |                    |                            |  |  |
| 7141 | CERT Training Supplies                       | 0.00                     | 0.00               | 100.00                     | 100.00                                 | 100.00%  |
| 7323 | Books, Publications &<br>Subscriptions       | 0.00                     | 0.00               | 200.00                     | 200.00                                 | 100.00%  |
| 7324 | Education & Training Fees                    | 0.00                     | 0.00               | 1,000.00                   | 1,000.00                               | 100.00%  |
| 8405 | Reserve FF Training Costs                    | <u>65.00</u>             | <u>65.00</u>       | <u>1,000.00</u>            | <u>935.00</u>                          | <u>93.50%</u>  |
|      | Total Travel & Training                      | <u>65.00</u>             | <u>65.00</u>       | <u>2,300.00</u>            | <u>2,235.00</u>                        | <u>97.17%</u>  |
|      | Total Services & Supplies                    | 46,501.31                | 46,501.31          | 2,471,893.55               | 2,425,392.24                           | 98.12%   |
|      | Capital Outlay                               |                          |                    |                            |  |  |
| 9006 | Infrastructure CIP                           | 0.00                     | 0.00               | 50,000.00                  | 50,000.00                              | 100.00%  |
| 9085 | Vehicle Purchase                             | <u>4,710.51</u>          | <u>4,710.51</u>    | <u>693,000.00</u>          | <u>688,289.49</u>                      | <u>99.32%</u>  |
|      | Total Capital Outlay                         | 4,710.51                 | 4,710.51           | 743,000.00                 | 738,289.49                             | 99.37%   |
|      | Reserves                                     |                          |                    |                            |  |  |
| 9504 | *Vehicle Replacement Reserve                 | 0.00                     | 0.00               | 85,000.00                  | 85,000.00                              | 100.00%  |
| 9572 | *General Contingency<br>(Operations) Reserve | 0.00                     | 0.00               | 84,308.84                  | 84,308.84                              | 100.00%  |
|      | Total Reserves                               | <u>0.00</u>              | <u>0.00</u>        | <u>169,308.84</u>          | <u>169,308.84</u>                      | <u>100.00%</u>   |
|      | Transfers                                    |                          |                    |                            |  |  |
| 9511 | Interfund Transfer Out                       | <u>0.00</u>              | <u>0.00</u>        | <u>52,696.78</u>           | <u>52,696.78</u>                       | <u>100.00%</u>   |
|      | Total Transfers                              | <u>0.00</u>              | <u>0.00</u>        | <u>52,696.78</u>           | <u>52,696.78</u>                       | <u>100.00%</u>   |
|      | Total Expenditures                           | <u>64,646.72</u>         | <u>64,646.72</u>   | <u>3,642,169.37</u>        | <u>3,577,522.65</u>                    | <u>98.23%</u>  |
|      | Net Revenues over Expenditures               | <u>(53,405.43)</u>       | <u>(53,405.43)</u> | <u>(695,205.40)</u>        | <u>641,799.97</u>                      | <u>(92.32)%</u>  |

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

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

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

|                                     | Current Period<br>Actual | YTD        | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaini...<br>- Original |
|-------------------------------------|--------------------------|------------|----------------------------|--|--|
| <b>Revenues</b>                     |                          |            |                            |  |  |
| <b>Property Taxes</b>               |                          |            |                            |  |  |
| 4035                                | 0.00                     | 0.00       | 125,384.00                 | (125,384.00)                           | (100.00)%  |
|                                     | 0.00                     | 0.00       | 125,384.00                 | (125,384.00)                           | (100.00)%  |
| <b>Service Charges &amp; Fees</b>   |                          |            |                            |  |  |
| 4030                                | 160,957.93               | 160,957.93 | 2,193,000.00               | (2,032,042.07)                         | (92.66)%   |
| 4102                                | 26,121.92                | 26,121.92  | 225,900.00                 | (199,778.08)                           | (88.44)%   |
| 4103                                | 22,494.00                | 22,494.00  | 303,000.00                 | (280,506.00)                           | (92.58)%   |
| 4104                                | 6,258.75                 | 6,258.75   | 33,000.00                  | (26,741.25)                            | (81.03)%   |
| 4114                                | 45.00                    | 45.00      | 1,000.00                   | (955.00)                               | (95.50)%   |
| 4931                                | 1,250.00                 | 1,250.00   | 5,000.00                   | (3,750.00)                             | (75.00)%   |
| 4932                                | 2,222.43                 | 2,222.43   | 20,000.00                  | (17,777.57)                            | (88.89)%   |
| 4933                                | 1,305.00                 | 1,305.00   | 12,000.00                  | (10,695.00)                            | (89.13)%   |
| 4937                                | 0.00                     | 0.00       | 400.00                     | (400.00)                               | (100.00)%  |
|                                     | 220,655.03               | 220,655.03 | 2,793,300.00               | (2,572,644.97)                         | (92.10)%   |
| <b>Other Revenues</b>               |                          |            |                            |  |  |
| 4930                                | 0.00                     | 0.00       | 1,000.00                   | (1,000.00)                             | (100.00)%  |
|                                     | 0.00                     | 0.00       | 1,000.00                   | (1,000.00)                             | (100.00)%  |
| <b>Use of Money &amp; Property</b>  |                          |            |                            |  |  |
| 4505                                | 0.00                     | 0.00       | 1,477.00                   | (1,477.00)                             | (100.00)%  |
| 4510                                | 4,086.60                 | 4,086.60   | 20,000.00                  | (15,913.40)                            | (79.57)%   |
|                                     | 4,086.60                 | 4,086.60   | 21,477.00                  | (17,390.40)                            | (80.97)%   |
|                                     | 224,741.63               | 224,741.63 | 2,941,161.00               | (2,716,419.37)                         | (92.36)%   |
| <b>Expenditures</b>                 |                          |            |                            |  |  |
| <b>Personnel</b>                    |                          |            |                            |  |  |
| <b>Salaries/Wages</b>               |                          |            |                            |  |  |
| 8018                                | 1,964.65                 | 1,964.65   | 25,000.00                  | 23,035.35                              | 92.14%   |
| 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                                | 313.04                   | 313.04     | 5,000.00                   | 4,686.96                               | 93.74%   |
| 8054                                | 16,346.66                | 16,346.66  | 374,131.96                 | 357,785.30                             | 95.63%   |
| 8056                                | 0.00                     | 0.00       | 1,000.00                   | 1,000.00                               | 100.00%  |
| 8060                                | 100.14                   | 100.14     | 24,150.00                  | 24,049.86                              | 99.59%   |
| 8063                                | 793.00                   | 793.00     | 15,000.00                  | 14,207.00                              | 94.71%   |
| 8066                                | 272.96                   | 272.96     | 12,000.00                  | 11,727.04                              | 97.73%   |
| 8081                                | 183.36                   | 183.36     | 39,900.00                  | 39,716.64                              | 99.54%   |
|                                     | 19,973.81                | 19,973.81  | 503,861.96                 | 483,888.15                             | 96.04%   |
| <b>Payroll Taxes &amp; Benefits</b> |                          |            |                            |  |  |
| 5030                                | 57.00                    | 57.00      | 1,700.00                   | 1,643.00                               | 96.65%   |
| 5031                                | 15.47                    | 15.47      | 500.00                     | 484.53                                 | 96.91%   |
| 5035                                | 15.00                    | 15.00      | 0.00                       | (15.00)                                | 0.00%  |
| 5040                                | 108.83                   | 108.83     | 3,300.00                   | 3,191.17                               | 96.70%   |
| 5050                                | 285.91                   | 285.91     | 9,000.00                   | 8,714.09                               | 96.82%   |
| 5060                                | 2,738.84                 | 2,738.84   | 65,000.00                  | 62,261.16                              | 95.79%   |
| 5070                                | 5,683.72                 | 5,683.72   | 67,000.00                  | 61,316.28                              | 91.52%   |

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

|      |  | Current Period<br>Actual | YTD              | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaini...<br>- Original |
|------|--|--------------------------|------------------|----------------------------|--|--|
| 5075 | Retirees Medical - ER                          | 137.80                   | 137.80           | 1,620.00                   | 1,482.20                               | 91.49%   |
| 5120 | Workers Comp Insurance - ER                    | 21,107.23                | 21,107.23        | 21,107.23                  | 0.00                                   | 0.00%  |
| 5124 | Retirement - ER - Tier 2                       | <u>180.95</u>            | <u>180.95</u>    | <u>5,970.00</u>            | <u>5,789.05</u>                        | <u>96.97%</u>  |
|      | Total Payroll Taxes & Benefits                 | 30,330.75                | 30,330.75        | 175,197.23                 | 144,866.48                             | 82.69%   |
|      | Employment Services                            |                          |                  |                            |  |  |
| 5100 | Unemployment Insurance - ER                    | 0.00                     | 0.00             | 5,500.00                   | 5,500.00                               | 100.00%  |
| 6230 | Medical Exam                                   | <u>0.00</u>              | <u>0.00</u>      | <u>150.00</u>              | <u>150.00</u>                          | <u>100.00%</u>   |
|      | Total Employment Services                      | 0.00                     | 0.00             | 5,650.00                   | 5,650.00                               | 100.00%  |
|      | Total Personnel                                | 50,304.56                | 50,304.56        | 684,709.19                 | 634,404.63                             | 92.65%   |
|      | Services & Supplies                            |                          |                  |                            |  |  |
|      | Clothing & Uniform                             |                          |                  |                            |  |  |
| 7246 | Uniform & Gear                                 | 0.00                     | 0.00             | 2,600.00                   | 2,600.00                               | 100.00%  |
| 7248 | Uniform Safety Boots                           | <u>0.00</u>              | <u>0.00</u>      | <u>1,000.00</u>            | <u>1,000.00</u>                        | <u>100.00%</u>   |
|      | Total Clothing & Uniform                       | 0.00                     | 0.00             | 3,600.00                   | 3,600.00                               | 100.00%  |
|      | Contract Services                              |                          |                  |                            |  |  |
| 6100 | Labor & Support-IT Services                    | 0.00                     | 0.00             | 300.00                     | 300.00                                 | 100.00%  |
| 6110 | IT Purchased Services                          | 129.99                   | 129.99           | 5,400.00                   | 5,270.01                               | 97.59%   |
| 7250 | Water Quality Testing                          | 140.00                   | 140.00           | 28,000.00                  | 27,860.00                              | 99.50%   |
| 7255 | Security Services                              | 0.00                     | 0.00             | 8,000.00                   | 8,000.00                               | 100.00%  |
| 7321 | Janitorial Cleaning & Supplies                 | <u>49.62</u>             | <u>49.62</u>     | <u>850.00</u>              | <u>800.38</u>                          | <u>94.16%</u>  |
|      | Total Contract Services                        | 319.61                   | 319.61           | 42,550.00                  | 42,230.39                              | 99.25%   |
|      | Equipment & Tools                              |                          |                  |                            |  |  |
| 6438 | Disinfection Feed Pumps                        | 227.17                   | 227.17           | 1,800.00                   | 1,572.83                               | 87.38%   |
| 7242 | Minor Tools, Accessories &<br>Field Machines   | 53.61                    | 53.61            | 18,000.00                  | 17,946.39                              | 99.70%   |
| 7253 | Rent - Equipment                               | 0.00                     | 0.00             | 500.00                     | 500.00                                 | 100.00%  |
| 7256 | Meter Purchases &<br>Replacements              | <u>7,726.72</u>          | <u>7,726.72</u>  | <u>75,000.00</u>           | <u>67,273.28</u>                       | <u>89.70%</u>  |
|      | Total Equipment & Tools                        | 8,007.50                 | 8,007.50         | 95,300.00                  | 87,292.50                              | 91.60%   |
|      | Financial Services                             |                          |                  |                            |  |  |
| 7309 | Late Fees                                      | 0.00                     | 0.00             | 50.00                      | 50.00                                  | 100.00%  |
| 7310 | Bank Service Charges                           | <u>15.00</u>             | <u>15.00</u>     | <u>0.00</u>                | <u>(15.00)</u>                         | <u>0.00%</u>   |
|      | Total Financial Services                       | 15.00                    | 15.00            | 50.00                      | 35.00                                  | 70.00%   |
|      | Insurance, Licenses &<br>Regulatory Fees       |                          |                  |                            |  |  |
| 6120 | Computer Licenses                              | 0.00                     | 0.00             | 200.00                     | 200.00                                 | 100.00%  |
| 6340 | Misc Fees                                      | 0.00                     | 0.00             | 3,000.00                   | 3,000.00                               | 100.00%  |
| 6342 | Fees - Regulatory                              | 2,631.67                 | 2,631.67         | 18,000.00                  | 15,368.33                              | 85.38%   |
| 6345 | Property Taxes & Assessments<br>Costs          | 0.00                     | 0.00             | 6,300.00                   | 6,300.00                               | 100.00%  |
| 7325 | Insurance                                      | <u>43,104.33</u>         | <u>43,104.33</u> | <u>43,104.33</u>           | <u>0.00</u>                            | <u>0.00%</u>   |
|      | Total Insurance, Licenses &<br>Regulatory Fees | 45,736.00                | 45,736.00        | 70,604.33                  | 24,868.33                              | 35.22%   |
|      | Legal & Professional                           |                          |                  |                            |  |  |
| 7318 | Professional & Consulting<br>BMC               | 5,476.23                 | 5,476.23         | 131,556.00                 | 126,079.77                             | 95.84%   |



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

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

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

|      |   | Current Period<br>Actual | YTD          | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remain...<br>- Original |
|------|---|--------------------------|--------------|----------------------------|--|---|
| 6900 | R & M - Buildings & Structures              | 17.15                    | 17.15        | 16,000.00                  | 15,982.85                              | 99.89%  |
| 7241 | R & M - Water Distribution System           | 534.27                   | 534.27       | 99,400.00                  | 98,865.73                              | 99.46%  |
|      | Total Repairs & Maintenance                 | 1,282.01                 | 1,282.01     | 125,850.00                 | 124,567.99                             | 98.98%  |
|      | Travel & Training                           |                          |              |                            |  |   |
| 7323 | Books, Publications & Subscriptions         | 0.00                     | 0.00         | 250.00                     | 250.00                                 | 100.00%   |
| 7324 | Education & Training Fees                   | 1,179.73                 | 1,179.73     | 5,900.00                   | 4,720.27                               | 80.00%  |
| 8410 | Certifications                              | 0.00                     | 0.00         | 500.00                     | 500.00                                 | 100.00%   |
| 8510 | Lodging & Meals - Local                     | 79.10                    | 79.10        | 2,000.00                   | 1,920.90                               | 96.05%  |
| 8539 | Meals                                       | 144.21                   | 144.21       | 0.00                       | (144.21)                               | 0.00%   |
| 8550 | Mileage Reimbursement & Parking             | 182.00                   | 182.00       | 500.00                     | 318.00                                 | 63.60%  |
|      | Total Travel & Training                     | 1,585.04                 | 1,585.04     | 9,150.00                   | 7,564.96                               | 82.68%  |
|      | Vehicle Maintenance & Repairs               |                          |              |                            |  |   |
| 7006 | Tuneup/Oil/Maintenance                      | 145.58                   | 145.58       | 1,600.00                   | 1,454.42                               | 90.90%  |
| 7211 | Misc Fuel & Diesel                          | 399.56                   | 399.56       | 2,300.00                   | 1,900.44                               | 82.63%  |
| 7220 | Gasoline                                    | 432.30                   | 432.30       | 5,000.00                   | 4,567.70                               | 91.35%  |
| 7228 | Markings & Other Misc Services              | 0.00                     | 0.00         | 200.00                     | 200.00                                 | 100.00%   |
| 7232 | Vehicle Repairs - Parts, Tires & Lubricants | 0.00                     | 0.00         | 5,000.00                   | 5,000.00                               | 100.00%   |
|      | Total Vehicle Maintenance & Repairs         | 977.44                   | 977.44       | 14,100.00                  | 13,122.56                              | 93.07%  |
|      | Total Services & Supplies                   | 84,157.74                | 84,157.74    | 728,860.33                 | 644,702.59                             | 88.45%  |
|      | Capital Outlay                              |                          |              |                            |  |   |
| 9006 | Infrastructure CIP                          | 5,468.60                 | 5,468.60     | 1,410,824.00               | 1,405,355.40                           | 99.61%  |
|      | Total Capital Outlay                        | 5,468.60                 | 5,468.60     | 1,410,824.00               | 1,405,355.40                           | 99.61%  |
|      | Debt Service                                |                          |              |                            |  |   |
| 9022 | Debt Service - Principal                    | 165,777.35               | 165,777.35   | 165,777.00                 | (0.35)                                 | (0.00)%   |
| 9023 | Debt Service - Interest & Annual Fee        | 51,160.17                | 51,160.17    | 99,792.00                  | 48,631.83                              | 48.73%  |
| 9024 | Loan Administration Fee                     | 10,064.30                | 10,064.30    | 10,064.00                  | (0.30)                                 | (0.00)%   |
|      | Total Debt Service                          | 227,001.82               | 227,001.82   | 275,633.00                 | 48,631.18                              | 17.64%  |
|      | Reserves                                    |                          |              |                            |  |   |
| 9572 | *General Contingency (Operations) Reserve   | 0.00                     | 0.00         | 57,000.00                  | 57,000.00                              | 100.00%   |
|      | Total Reserves                              | 0.00                     | 0.00         | 57,000.00                  | 57,000.00                              | 100.00%   |
|      | Transfers                                   |                          |              |                            |  |   |
| 9511 | Interfund Transfer Out                      | 0.00                     | 0.00         | 450,557.45                 | 450,557.45                             | 100.00%   |
|      | Total Transfers                             | 0.00                     | 0.00         | 450,557.45                 | 450,557.45                             | 100.00%   |
|      | Total Expenditures                          | 366,932.72               | 366,932.72   | 3,607,583.97               | 3,240,651.25                           | 89.83%  |
|      | Net Revenues over Expenditures              | (142,191.09)             | (142,191.09) | (666,422.97)               | 524,231.88                             | (78.66)%  |

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

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

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

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

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

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

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

|      | Current Period<br>Actual                             | YTD        | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaini...<br>- Original |           |
|------|--|------------|----------------------------|--|--|-----------|
| 7346 | Promotional Expenses - Event                         | 250.00     | 250.00                     | 300.00                                 | 50.00  | 16.67%    |
|      | Total Other Expense                                  | 250.00     | 250.00                     | 300.00                                 | 50.00  | 16.67%    |
|      | Rent & Utilities                                     |            |                            |  |  |           |
| 6000 | Cell Phones  | 280.44     | 280.44                     | 1,700.00                               | 1,419.56   | 83.50%    |
| 6025 | Telephone  | 21.18      | 21.18                      | 250.00                                 | 228.82   | 91.53%    |
| 8610 | Electric   | 145.58     | 145.58                     | 2,200.00                               | 2,054.42   | 93.38%    |
| 8670 | Street Lighting                                      | 69.12      | 69.12                      | 1,000.00                               | 930.88   | 93.09%    |
|      | Total Rent & Utilities                               | 516.32     | 516.32                     | 5,150.00                               | 4,633.68   | 89.97%    |
|      | Repairs & Maintenance                                |            |                            |  |  |           |
| 6405 | R & M - Extinguishers                                | 0.00       | 0.00                       | 50.00                                  | 50.00  | 100.00%   |
| 6640 | R & M - Equip & Other<br>Non-Structural Fixed Assets | 0.00       | 0.00                       | 1,000.00                               | 1,000.00   | 100.00%   |
| 6750 | R & M - Minor Tools &<br>Equipment                   | 0.00       | 0.00                       | 500.00                                 | 500.00   | 100.00%   |
| 6800 | R & M - Grounds &<br>Collection Systems              | 0.00       | 0.00                       | 1,000.00                               | 1,000.00   | 100.00%   |
| 6900 | R & M - Buildings &<br>Structures                    | 0.00       | 0.00                       | 1,500.00                               | 1,500.00   | 100.00%   |
|      | Total Repairs & Maintenance                          | 0.00       | 0.00                       | 4,050.00                               | 4,050.00   | 100.00%   |
|      | 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 &<br>Parking                   | 0.00       | 0.00                       | 300.00                                 | 300.00   | 100.00%   |
|      | Total Travel & Training                              | 0.00       | 0.00                       | 3,150.00                               | 3,150.00   | 100.00%   |
|      | Vehicle Maintenance & Repairs                        |            |                            |  |  |           |
| 7211 | Misc Fuel & Diesel                                   | 69.05      | 69.05                      | 550.00                                 | 480.95   | 87.45%    |
| 7220 | Gasoline   | 108.08     | 108.08                     | 1,000.00                               | 891.92   | 89.19%    |
|      | Total Vehicle Maintenance &<br>Repairs               | 177.13     | 177.13                     | 1,550.00                               | 1,372.87   | 88.57%    |
|      | Total Services & Supplies                            | 1,531.91   | 1,531.91                   | 24,650.00                              | 23,118.09  | 93.79%    |
|      | Capital Outlay                                       |            |                            |  |  |           |
| 9006 | Infrastructure CIP                                   | 0.00       | 0.00                       | 62,500.00                              | 62,500.00  | 100.00%   |
|      | Total Capital Outlay                                 | 0.00       | 0.00                       | 62,500.00                              | 62,500.00  | 100.00%   |
|      | Transfers  |            |                            |  |  |           |
| 9511 | Interfund Transfer Out                               | 0.00       | 0.00                       | 10,539.36                              | 10,539.36  | 100.00%   |
|      | Total Transfers                                      | 0.00       | 0.00                       | 10,539.36                              | 10,539.36  | 100.00%   |
|      | Total Expenditures                                   | 1,531.91   | 1,531.91                   | 113,889.36                             | 112,357.45   | 98.65%    |
|      | Net Revenues over Expenditures                       | (1,341.56) | (1,341.56)                 | 6,755.64                               | (8,097.20)   | (119.86)% |

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

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

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Balance Sheet  
As of 7/31/2019

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



LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 7/31/2019

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

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 7/31/2019

|   |      | Current Period<br>Balance |
|---|------|---------------------------|
| Medical Plan Liab- Employee                         | 2203 | (789.15)                  |
| Vision Plan Liab- Employee                          | 2204 | 1.93                      |
| Dental Plan Ins Payable- Employee                   | 2205 | 872.51                    |
| Retirement Contrib Liab-Employee                    | 2206 | 28.88                     |
| Insurance- AD & D                                   | 2211 | (4.99)                    |
| Insurance-Work Injury (WI)                          | 2212 | (15.43)                   |
| Insurance- LT Disability                            | 2213 | (107.04)                  |
| Survivor Premiums-PERS                              | 2214 | 22.42                     |
| Payroll Clearing Account                            | 2999 | <u>859.09</u>             |
| Total Current Payroll Liabilities                   |      | 370,514.01                |
| Deposits Held for Water Customers                   |      |                           |
| Will Serve Deposits                                 | 2036 | 750.00                    |
| Other   |      | <u>2,400.00</u>           |
| Total Deposits Held for Water Customers             |      | 3,150.00                  |
| Due to Others                                       |      |                           |
| Due To Administration                               | 2410 | <u>1,517.00</u>           |
| Total Due to Others                                 |      | 1,517.00                  |
| Current Portion Long Term Debt                      |      |                           |
| Current portion-Long Term Debt                      | 2102 | <u>160,871.00</u>         |
| Total Current Portion Long Term Debt                |      | 160,871.00                |
| Trust Liability                                     |      |                           |
| Trust Funds- Low Income Savings                     | 2513 | 1,169.32                  |
| Water Quality Trust Reserve                         | 3050 | <u>91,517.27</u>          |
| Total Trust Liability                               |      | <u>92,686.59</u>          |
| Total CURRENT LIABILITIES                           |      | 745,928.36                |
| Other Liabilities                                   |      |                           |
| Other Liabilities                                   |      |                           |
| Net Pension Liability                               | 2215 | 578,846.00                |
| Def Inflow  | 2216 | 24,890.00                 |
| Loan Payable to Agency Fund                         | 2495 | 222,333.96                |
| Restricted Park and Rec                             | 3090 | 279,521.18                |
| Replacement Reserve - Vehicle, Equip & Fire Engines | 3110 | 1,068,869.27              |
| General Contingency Reserve                         | 3111 | 649,957.13                |
| Public Facilities Fees Reserve                      | 3115 | 40,334.00                 |
| Capital Outlay Reserve                              | 3160 | 2,347,394.73              |
| Water Stabilization Reserve                         | 3163 | 158,456.00                |
| Info Tech Reserve                                   | 3164 | 28,741.40                 |
| Basin Management Reserve                            | 3165 | 50,031.00                 |
| Water Conservation Reserve                          | 3167 | 59,288.00                 |
| Reserve - Internal Loans                            | 3193 | <u>1,517.00</u>           |
| Total Other Liabilities                             |      | <u>5,510,179.67</u>       |
| Total Other Liabilities                             |      | 5,510,179.67              |
| Long Term Debt                                      |      |                           |
| Note Payable - Long Term                            |      |                           |
| Note Payable - State CIEDB-LTD                      | 2101 | 3,354,765.87              |
| Internal Loan Due Water-500                         | 2491 | <u>97,141.74</u>          |
| Total Note Payable - Long Term                      |      | 3,451,907.61              |
| Accrued Interest Payable                            |      |                           |
| Accrued Interest Payable                            | 2110 | <u>44,677.88</u>          |
| Total Accrued Interest Payable                      |      | 44,677.88                 |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Balance Sheet  
As of 7/31/2019

|   |      | Current Period<br>Balance |
|---|------|---------------------------|
| Total Long Term Debt                    |      | 3,496,585.49              |
| Equity                                  |      |                           |
| Revenues                                |      | 236,177.96                |
| Expenditures                            |      | (531,828.13)              |
| Equity                                  |      |                           |
| Septic System Decommision Reserve       | 3109 | 8,000.00                  |
| Prepaid Assessment Reserve              | 3159 | 152,242.75                |
| Fire Mitigation Fund                    | 3161 | 238,397.60                |
| Fund Balance                            | 3200 | 5,851,543.52              |
| Bankruptcy Fund Balance                 | 3203 | 58,710.96                 |
| GFAG- Net Investment in Assets          | 3300 | 671,156.09                |
| GFAG- Accumulated Depreciation          | 3301 | 1,756,878.01              |
| GFAG- Governmental Depreciation Expense | 3302 | (83,603.02)               |
| Investment in N/A-Costs                 | 3310 | (1,326,346.05)            |
| Total Equity                            |      | 7,326,979.86              |
| Total Equity                            |      | 7,031,329.69              |
| Total LIABILITIES & EQUITY              |      | 16,784,023.21             |

# Fire Reserves

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 7/31/2019

Current Period  
Balance

### LIABILITIES & EQUITY

#### Other Liabilities

##### Other Liabilities

|   |      |            |
|---|------|------------|
| Replacement Reserve - Vehicle, Equip & Fire Engines | 3110 | 924,225.02 |
|---|------|------------|

|                             |      |            |
|-----------------------------|------|------------|
| General Contingency Reserve | 3111 | 125,617.43 |
|-----------------------------|------|------------|

|                                |      |           |
|--------------------------------|------|-----------|
| Public Facilities Fees Reserve | 3115 | 40,334.00 |
|--------------------------------|------|-----------|

|                        |      |                   |
|------------------------|------|-------------------|
| Capital Outlay Reserve | 3160 | <u>590,107.36</u> |
|------------------------|------|-------------------|

|                         |  |                     |
|-------------------------|--|---------------------|
| Total Other Liabilities |  | <u>1,680,283.81</u> |
|-------------------------|--|---------------------|

|                         |  |              |
|-------------------------|--|--------------|
| Total Other Liabilities |  | 1,680,283.81 |
|-------------------------|--|--------------|

#### Equity

##### Equity

|                      |      |                   |
|----------------------|------|-------------------|
| Fire Mitigation Fund | 3161 | <u>135,448.89</u> |
|----------------------|------|-------------------|

|              |  |                   |
|--------------|--|-------------------|
| Total Equity |  | <u>135,448.89</u> |
|--------------|--|-------------------|

|              |  |                   |
|--------------|--|-------------------|
| Total Equity |  | <u>135,448.89</u> |
|--------------|--|-------------------|

|                            |  |                            |
|----------------------------|--|----------------------------|
| Total LIABILITIES & EQUITY |  | <u><u>1,815,732.70</u></u> |
|----------------------------|--|----------------------------|

# WATER RESERVES

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 7/31/2019

|   |      | <u>Current Period<br/>Balance</u> |
|---|------|-----------------------------------|
| LIABILITIES & EQUITY                                |      |                                   |
| CURRENT LIABILITIES                                 |      |                                   |
| Trust Liability                                     |      |                                   |
| Water Quality Trust Reserve                         | 3050 | <u>91,517.27</u>                  |
| Total Trust Liability                               |      | <u>91,517.27</u>                  |
| Total CURRENT LIABILITIES                           |      | 91,517.27                         |
| Other Liabilities                                   |      |                                   |
| Other Liabilities                                   |      |                                   |
| Replacement Reserve - Vehicle, Equip & Fire Engines | 3110 | 144,644.25                        |
| General Contingency Reserve                         | 3111 | 471,183.00                        |
| Capital Outlay Reserve                              | 3160 | 1,649,562.85                      |
| Water Stabilization Reserve                         | 3163 | 158,456.00                        |
| Basin Management Reserve                            | 3165 | 50,031.00                         |
| Water Conservation Reserve                          | 3167 | <u>59,288.00</u>                  |
| Total Other Liabilities                             |      | <u>2,533,165.10</u>               |
| Total Other Liabilities                             |      | <u>2,533,165.10</u>               |
| Total LIABILITIES & EQUITY                          |      | <u><u>2,624,682.37</u></u>        |

# Drainage Reserves

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 7/31/2019

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

# Parks Reserves

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 7/31/2019

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

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

|                                     | Current Period<br>Actual             | YTD       | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remain...<br>- Original |
|-------------------------------------|--------------------------------------|-----------|----------------------------|--|---|
| <b>Revenues</b>                     |                                      |           |                            |  |   |
| <b>Service Charges &amp; Fees</b>   |                                      |           |                            |  |   |
| 4005                                | Copying Costs                        | 1.00      | 1.00                       | 20.00                                  | (19.00) (95.00)%                                      |
|                                     | Total Service Charges & Fees         | 1.00      | 1.00                       | 20.00                                  | (19.00) (95.00)%                                      |
|                                     | Total Revenues                       | 1.00      | 1.00                       | 20.00                                  | (19.00) (95.00)%                                      |
| <b>Expenditures</b>                 |                                      |           |                            |  |   |
| <b>Personnel</b>                    |                                      |           |                            |  |   |
| <b>Salaries/Wages</b>               |                                      |           |                            |  |   |
| 7322                                | Director's Compensation              | 1,617.30  | 2,017.30                   | 20,000.00                              | 17,982.70 89.91%                                      |
| 8018                                | Holiday Pay                          | 0.00      | 333.84                     | 3,500.00                               | 3,166.16 90.46%                                       |
| 8045                                | Overtime Pay                         | 707.35    | 1,020.33                   | 3,500.00                               | 2,479.67 70.85%                                       |
| 8050                                | Administrative Leave Pay             | 217.50    | 217.50                     | 0.00                                   | (217.50) 0.00%  |
| 8051                                | Floating Holiday Pay                 | 590.56    | 590.56                     | 1,000.00                               | 409.44 40.94%   |
| 8054                                | Salaries & Wages - Regular           | 27,163.07 | 33,215.54                  | 90,000.00                              | 56,784.46 63.09%                                      |
| 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                         | 21,384.16 | 21,384.16                  | 3,000.00                               | (18,384.16) (612.81)%                                 |
|                                     | Total Salaries/Wages                 | 51,679.94 | 58,779.23                  | 125,000.00                             | 66,220.77 52.98%                                      |
| <b>Payroll Taxes &amp; Benefits</b> |                                      |           |                            |  |   |
| 5020                                | FICA - ER                            | 93.00     | 99.20                      | 1,500.00                               | 1,400.80 93.39%                                       |
| 5030                                | Life Insurance - ER                  | 19.55     | 25.73                      | 200.00                                 | 174.27 87.14%   |
| 5031                                | Disability Insurance                 | 10.36     | 13.70                      | 70.00                                  | 56.30 80.43%  |
| 5035                                | AD & D Insurance                     | 4.89      | 6.52                       | 60.00                                  | 53.48 89.13%  |
| 5040                                | LTD Insurance                        | 72.89     | 96.40                      | 1,000.00                               | 903.60 90.36%   |
| 5050                                | Medicare - ER                        | 727.25    | 808.02                     | 2,500.00                               | 1,691.98 67.68%                                       |
| 5060                                | Cafeteria Plan - ER                  | 1,862.50  | 2,655.54                   | 11,000.00                              | 8,344.46 75.86%                                       |
| 5070                                | Retirement ER - Regular              | 4,307.29  | 5,287.71                   | 18,000.00                              | 12,712.29 70.62%                                      |
| 5071                                | Retirement ER - Addl Pick-up         | 0.00      | 0.00                       | 500.00                                 | 500.00 100.00%  |
| 5075                                | Retirees Medical - ER                | 276.26    | 551.90                     | 5,100.00                               | 4,548.10 89.18%                                       |
| 5120                                | Workers Comp Insurance - ER          | 0.00      | 513.80                     | 513.80                                 | 0.00 0.00%  |
| 5124                                | Retirement - ER - Tier 2             | 1,475.52  | 1,562.71                   | 1,500.00                               | (62.71) (4.18)%                                       |
|                                     | Total Payroll Taxes & Benefits       | 8,849.51  | 11,621.23                  | 41,943.80                              | 30,322.57 72.29%                                      |
| <b>Employment Services</b>          |                                      |           |                            |  |   |
| 5100                                | Unemployment Insurance - ER          | 809.68    | 930.92                     | 3,000.00                               | 2,069.08 68.97%                                       |
| 6200                                | Hiring, Advertising & Other<br>Costs | 0.00      | 397.31                     | 200.00                                 | (197.31) (98.66)%                                     |
| 6230                                | Medical Exam                         | 120.00    | 270.00                     | 300.00                                 | 30.00 10.00%  |
|                                     | Total Employment Services            | 929.68    | 1,598.23                   | 3,500.00                               | 1,901.77 54.34%                                       |
|                                     | Total Personnel                      | 61,459.13 | 71,998.69                  | 170,443.80                             | 98,445.11 57.76%                                      |
| <b>Services &amp; Supplies</b>      |                                      |           |                            |  |   |
| <b>Clothing &amp; Uniform</b>       |                                      |           |                            |  |   |
| 7246                                | Uniform & Gear                       | 0.00      | 0.00                       | 200.00                                 | 200.00 100.00%  |
|                                     | Total Clothing & Uniform             | 0.00      | 0.00                       | 200.00                                 | 200.00 100.00%  |
| <b>Contract Services</b>            |                                      |           |                            |  |   |
| 6100                                | Labor & Support-IT Services          | 0.00      | 378.75                     | 9,000.00                               | 8,621.25 95.79%                                       |
| 6110                                | IT Purchased Services                | 7,264.12  | 9,077.12                   | 20,000.00                              | 10,922.88 54.61%                                      |



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

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

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

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

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

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

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

|  | Current Period<br>Actual | YTD       | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaini...<br>- Original |
|--|--------------------------|-----------|----------------------------|--|--|
| <b>Revenues</b>                        |                          |           |                            |  |  |
| <b>Property Taxes</b>                  |                          |           |                            |  |  |
| 4034                                   | 0.00                     | 0.00      | 63,430.50                  | (63,430.50)                            | (100.00)%  |
| 4035                                   | 0.00                     | 0.00      | 2,164,204.00               | (2,164,204.00)                         | (100.00)%  |
|  | 0.00                     | 0.00      | 2,227,634.50               | (2,227,634.50)                         | (100.00)%  |
| <b>Grant Revenue</b>                   |                          |           |                            |  |  |
| 4955                                   | 0.00                     | 7,628.55  | 0.00                       | 7,628.55                               | 0.00%  |
|  | 0.00                     | 7,628.55  | 0.00                       | 7,628.55                               | 0.00%  |
| <b>Special Taxes &amp; Assessments</b> |                          |           |                            |  |  |
| 4015                                   | 0.00                     | 0.00      | 26,336.00                  | (26,336.00)                            | (100.00)%  |
| 4050                                   | 26,165.97                | 26,165.97 | 583,128.00                 | (556,962.03)                           | (95.51)%   |
|  | 26,165.97                | 26,165.97 | 609,464.00                 | (583,298.03)                           | (95.71)%   |
| <b>Other Revenues</b>                  |                          |           |                            |  |  |
| 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)%  |
| <b>Use of Money &amp; Property</b>     |                          |           |                            |  |  |
| 4505                                   | 0.00                     | 0.00      | 12,752.00                  | (12,752.00)                            | (100.00)%  |
| 4510                                   | 3,566.60                 | 7,179.34  | 29,979.47                  | (22,800.13)                            | (76.05)%   |
|  | 3,566.60                 | 7,179.34  | 42,731.47                  | (35,552.13)                            | (83.20)%   |
|  | 29,732.57                | 40,973.86 | 2,946,963.97               | (2,905,990.11)                         | (98.61)%   |
| <b>Expenditures</b>                    |                          |           |                            |  |  |
| <b>Personnel</b>                       |                          |           |                            |  |  |
| <b>Salaries/Wages</b>                  |                          |           |                            |  |  |
| 8054                                   | 198.00                   | 198.00    | 0.00                       | (198.00)                               | 0.00%  |
| 8295                                   | 1,249.88                 | 2,673.68  | 22,000.00                  | 19,326.32                              | 87.85%   |
| 8340                                   | 12,874.01                | 15,832.61 | 122,000.00                 | 106,167.39                             | 87.02%   |
| 8345                                   | 0.00                     | 0.00      | 4,000.00                   | 4,000.00                               | 100.00%  |
|  | 14,321.89                | 18,704.29 | 148,000.00                 | 129,295.71                             | 87.36%   |
| <b>Payroll Taxes &amp; Benefits</b>    |                          |           |                            |  |  |
| 5021                                   | 548.90                   | 677.15    | 7,000.00                   | 6,322.85                               | 90.33%   |
| 5030                                   | 0.00                     | 199.50    | 2,500.00                   | 2,300.50                               | 92.02%   |
| 5035                                   | 0.00                     | 52.50     | 850.00                     | 797.50                                 | 93.82%   |
| 5051                                   | 210.42                   | 273.95    | 2,150.00                   | 1,876.05                               | 87.26%   |
| 5070                                   | 1,921.21                 | 3,842.42  | 20,000.00                  | 16,157.58                              | 80.79%   |
| 5120                                   | 0.00                     | 6,330.20  | 6,330.20                   | 0.00                                   | 0.00%  |
| 5124                                   | 874.88                   | 1,032.68  | 7,000.00                   | 5,967.32                               | 85.25%   |
|  | 3,555.41                 | 12,408.40 | 45,830.20                  | 33,421.80                              | 72.93%   |
| <b>Employment Services</b>             |                          |           |                            |  |  |
| 5000                                   | 0.00                     | 0.00      | 1,400.00                   | 1,400.00                               | 100.00%  |
| 5101                                   | 697.41                   | 896.92    | 5,000.00                   | 4,103.08                               | 82.06%   |
| 6200                                   | 20.00                    | 20.00     | 40.00                      | 20.00                                  | 50.00%   |
| 6230                                   | 0.00                     | 0.00      | 5,000.00                   | 5,000.00                               | 100.00%  |

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

|   | Current Period<br>Actual | YTD           | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaini...<br>- Original |
|---|--------------------------|---------------|----------------------------|--|--|
| Total Employment Services                       | <u>717.41</u>            | <u>916.92</u> | <u>11,440.00</u>           | <u>10,523.08</u>                       | <u>91.98%</u>  |
| Total Personnel                                 | 18,594.71                | 32,029.61     | 205,270.20                 | 173,240.59                             | 84.40%   |
| Services & Supplies                             |                          |               |                            |  |  |
| Clothing & Uniform                              |                          |               |                            |  |  |
| 7246 Uniform & Gear                             | 0.00                     | 210.14        | 2,000.00                   | 1,789.86                               | 89.49%   |
| 7248 Uniform Safety Boots                       | <u>0.00</u>              | <u>0.00</u>   | <u>2,000.00</u>            | <u>2,000.00</u>                        | <u>100.00%</u>   |
| Total Clothing & Uniform                        | 0.00                     | 210.14        | 4,000.00                   | 3,789.86                               | 94.75%   |
| Contract Services                               |                          |               |                            |  |  |
| 6110 IT Purchased Services                      | 104.43                   | 313.31        | 1,150.00                   | 836.69                                 | 72.76%   |
| 7100 Copier Contract-Maint & Usage              | 99.74                    | 689.80        | 1,800.00                   | 1,110.20                               | 61.68%   |
| 7202 Building Alarms & Security                 | 0.00                     | 122.61        | 500.00                     | 377.39                                 | 75.48%   |
| 7204 Cleaning Supplies, Laundry & Towel Service | 24.28                    | 317.31        | 4,000.00                   | 3,682.69                               | 92.07%   |
| 7222 Hazardous Materials CW JPA Cost            | 0.00                     | 2,325.00      | 2,000.00                   | (325.00)                               | (16.25)%   |
| 7500 Schedule A Charges                         | <u>0.00</u>              | <u>0.00</u>   | <u>2,267,703.00</u>        | <u>2,267,703.00</u>                    | <u>100.00%</u>   |
| Total Contract Services                         | 228.45                   | 3,768.03      | 2,277,153.00               | 2,273,384.97                           | 99.83%   |
| Equipment & Tools                               |                          |               |                            |  |  |
| 6055 Radios -Non Capital                        | 0.00                     | 0.00          | 25,000.00                  | 25,000.00                              | 100.00%  |
| 6440 Fire Personal Protection Equipment         | 0.00                     | 0.00          | 15,000.00                  | 15,000.00                              | 100.00%  |
| 6460 Self-Contained Breathing Apparatus         | 0.00                     | 0.00          | 2,500.00                   | 2,500.00                               | 100.00%  |
| 6610 Rescue - Extrication Equipment             | 0.00                     | 0.00          | 1,500.00                   | 1,500.00                               | 100.00%  |
| 6611 Water Rescue Equipment                     | 0.00                     | 0.00          | 1,000.00                   | 1,000.00                               | 100.00%  |
| 6630 Rope & Climbing Equipment                  | 0.00                     | 0.00          | 1,000.00                   | 1,000.00                               | 100.00%  |
| 7234 Oxygen Supplies & Cylinder Rent            | 0.00                     | 0.00          | 350.00                     | 350.00                                 | 100.00%  |
| 7238 Paramedic & EMT Small Tools & Supplies     | 1,324.36                 | 3,396.17      | 54,585.00                  | 51,188.83                              | 93.78%   |
| 7242 Minor Tools, Accessories & Field Machines  | 0.00                     | 0.00          | 500.00                     | 500.00                                 | 100.00%  |
| 7252 Misc Hardware                              | <u>0.00</u>              | <u>15.00</u>  | <u>350.00</u>              | <u>335.00</u>                          | <u>95.71%</u>  |
| Total Equipment & Tools                         | 1,324.36                 | 3,411.17      | 101,785.00                 | 98,373.83                              | 96.65%   |
| Financial Services                              |                          |               |                            |  |  |
| 7309 Late Fees                                  | 0.00                     | 0.00          | 10.00                      | 10.00                                  | 100.00%  |
| 7310 Bank Service Charges                       | 0.00                     | 0.00          | 20.00                      | 20.00                                  | 100.00%  |
| 9154 Losses and Damages                         | <u>0.00</u>              | <u>0.00</u>   | <u>50.00</u>               | <u>50.00</u>                           | <u>100.00%</u>   |
| Total Financial Services                        | 0.00                     | 0.00          | 80.00                      | 80.00                                  | 100.00%  |
| Insurance, Licenses & Regulatory Fees           |                          |               |                            |  |  |
| 6120 Computer Licenses                          | 0.00                     | 0.00          | 1,700.00                   | 1,700.00                               | 100.00%  |
| 6345 Property Taxes & Assessments Costs         | 0.00                     | 0.00          | 5,420.66                   | 5,420.66                               | 100.00%  |
| 7325 Insurance                                  | 0.00                     | 24,929.89     | 24,929.89                  | 0.00                                   | 0.00%  |

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

|  | Current Period<br>Actual | YTD       | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaini...<br>- Original |
|--|--------------------------|-----------|----------------------------|--|--|
| Total Insurance, Licenses & Regulatory Fees            | 0.00                     | 24,929.89 | 32,050.55                  | 7,120.66                               | 22.22%   |
| <b>Legal &amp; Professional</b>                        |                          |           |                            |  |  |
| 7320 Professional & Consulting Services                | 0.00                     | 0.00      | 1,400.00                   | 1,400.00                               | 100.00%  |
| 7326 Legal Services                                    | 0.00                     | 0.00      | 350.00                     | 350.00                                 | 100.00%  |
| 7340 Legal Notifications & Mandated Advertising        | 0.00                     | 0.00      | 20.00                      | 20.00                                  | 100.00%  |
| Total Legal & Professional                             | 0.00                     | 0.00      | 1,770.00                   | 1,770.00                               | 100.00%  |
| <b>Office/Operations</b>                               |                          |           |                            |  |  |
| 6130 Computer Hardware                                 | 0.00                     | 94.99     | 0.00                       | (94.99)                                | 0.00%  |
| 7140 General Supplies & Minor Equipment                | 0.00                     | 160.94    | 5,000.00                   | 4,839.06                               | 96.78%   |
| 7160 Postage, Shipping & Mail Supplies                 | 68.50                    | 68.50     | 300.00                     | 231.50                                 | 77.17%   |
| 7216 Fire Prevention Education Materials               | 153.78                   | 153.78    | 1,200.00                   | 1,046.22                               | 87.19%   |
| 7226 Membership & Dues                                 | 0.00                     | 0.00      | 100.00                     | 100.00                                 | 100.00%  |
| 7230 Misc Small Parts & Supplies                       | 0.00                     | 26.36     | 2,000.00                   | 1,973.64                               | 98.68%   |
| 7240 Propane   | 0.00                     | 0.00      | 120.00                     | 120.00                                 | 100.00%  |
| Total Office/Operations                                | 222.28                   | 504.57    | 8,720.00                   | 8,215.43                               | 94.21%   |
| <b>Other Expense</b>                                   |                          |           |                            |  |  |
| 7201 White Goods & Accessories - bedding, towels       | 0.00                     | 0.00      | 1,000.00                   | 1,000.00                               | 100.00%  |
| 7209 District Operating Center Expense                 | 0.00                     | 0.00      | 1,000.00                   | 1,000.00                               | 100.00%  |
| 7218 Cooking Products - Food, Drinks & Staples         | 0.00                     | 0.00      | 500.00                     | 500.00                                 | 100.00%  |
| 7224 Kitchen Cookware & Utensils                       | 107.24                   | 107.24    | 800.00                     | 692.76                                 | 86.59%   |
| Total Other Expense                                    | 107.24                   | 107.24    | 3,300.00                   | 3,192.76                               | 96.75%   |
| <b>Rent &amp; Utilities</b>                            |                          |           |                            |  |  |
| 6000 Cell Phones                                       | 0.00                     | 210.80    | 2,000.00                   | 1,789.20                               | 89.46%   |
| 6025 Telephone   | 465.62                   | 890.85    | 4,000.00                   | 3,109.15                               | 77.73%   |
| 8610 Electric  | 0.00                     | 0.00      | 3,000.00                   | 3,000.00                               | 100.00%  |
| 8620 Gas Service                                       | 33.85                    | 74.29     | 1,500.00                   | 1,425.71                               | 95.05%   |
| 8630 Trash Services                                    | 101.41                   | 202.82    | 1,300.00                   | 1,097.18                               | 84.40%   |
| 8640 Water and Water Services                          | 545.38                   | 630.38    | 4,000.00                   | 3,369.62                               | 84.24%   |
| 8659 Utility Cable Charges                             | 111.95                   | 35.83     | 1,400.00                   | 1,364.17                               | 97.44%   |
| 8670 Street Lighting                                   | 8.79                     | 17.58     | 135.00                     | 117.42                                 | 86.98%   |
| Total Rent & Utilities                                 | 1,267.00                 | 2,062.55  | 17,335.00                  | 15,272.45                              | 88.10%   |
| <b>Repairs &amp; Maintenance</b>                       |                          |           |                            |  |  |
| 6400 R & M - Air Compressors                           | 0.00                     | 0.00      | 500.00                     | 500.00                                 | 100.00%  |
| 6405 R & M - Extinguishers                             | 0.00                     | 421.42    | 1,000.00                   | 578.58                                 | 57.86%   |
| 6640 R & M - Equip & Other Non-Structural Fixed Assets | 64.12                    | 64.12     | 1,600.00                   | 1,535.88                               | 95.99%   |
| 6750 R & M - Minor Tools & Equipment                   | 57.97                    | 112.61    | 1,000.00                   | 887.39                                 | 88.74%   |

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

|      |  | Current Period<br>Actual | YTD         | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaini...<br>- Original |
|------|--|--------------------------|-------------|----------------------------|--|--|
| 6775 | R & M -Operation/Field<br>Equipment          | 0.00                     | 0.00        | 800.00                     | 800.00                                 | 100.00%  |
| 6800 | R & M - Grounds &<br>Collection Systems      | 0.00                     | 0.00        | 1,500.00                   | 1,500.00                               | 100.00%  |
| 6900 | R & M - Buildings &<br>Structures            | 550.57                   | 14,666.56   | 17,000.00                  | 2,333.44                               | 13.73%   |
|      | Total Repairs & Maintenance                  | 672.66                   | 15,264.71   | 23,400.00                  | 8,135.29                               | 34.77%   |
|      | Travel & Training                            |                          |             |                            |  |  |
| 7141 | CERT Training Supplies                       | 0.00                     | 0.00        | 100.00                     | 100.00                                 | 100.00%  |
| 7323 | Books, Publications &<br>Subscriptions       | 0.00                     | 0.00        | 200.00                     | 200.00                                 | 100.00%  |
| 7324 | Education & Training Fees                    | 62.10                    | 62.10       | 1,000.00                   | 937.90                                 | 93.79%   |
| 8405 | Reserve FF Training Costs                    | 0.00                     | 65.00       | 1,000.00                   | 935.00                                 | 93.50%   |
|      | Total Travel & Training                      | 62.10                    | 127.10      | 2,300.00                   | 2,172.90                               | 94.47%   |
|      | Total Services & Supplies                    | 3,884.09                 | 50,385.40   | 2,471,893.55               | 2,421,508.15                           | 97.96%   |
|      | Capital Outlay                               |                          |             |                            |  |  |
| 9006 | Infrastructure CIP                           | 0.00                     | 0.00        | 50,000.00                  | 50,000.00                              | 100.00%  |
| 9085 | Vehicle Purchase                             | 6,647.21                 | 11,357.72   | 693,000.00                 | 681,642.28                             | 98.36%   |
|      | Total Capital Outlay                         | 6,647.21                 | 11,357.72   | 743,000.00                 | 731,642.28                             | 98.47%   |
|      | Reserves                                     |                          |             |                            |  |  |
| 9504 | *Vehicle Replacement Reserve                 | 0.00                     | 0.00        | 85,000.00                  | 85,000.00                              | 100.00%  |
| 9572 | *General Contingency<br>(Operations) Reserve | 0.00                     | 0.00        | 84,308.84                  | 84,308.84                              | 100.00%  |
|      | Total Reserves                               | 0.00                     | 0.00        | 169,308.84                 | 169,308.84                             | 100.00%  |
|      | Transfers                                    |                          |             |                            |  |  |
| 9511 | Interfund Transfer Out                       | 0.00                     | 0.00        | 52,696.78                  | 52,696.78                              | 100.00%  |
|      | Total Transfers                              | 0.00                     | 0.00        | 52,696.78                  | 52,696.78                              | 100.00%  |
|      | Total Expenditures                           | 29,126.01                | 93,772.73   | 3,642,169.37               | 3,548,396.64                           | 97.43%   |
|      | Net Revenues over Expenditures               | 606.56                   | (52,798.87) | (695,205.40)               | 642,406.53                             | (92.41)%   |

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

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



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

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

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

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

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

|      |   | Current Period<br>Actual | YTD       | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaini...<br>- Original |
|------|---|--------------------------|-----------|----------------------------|--|--|
| 7320 | Professional & Consulting Services                | 0.00                     | 0.00      | 10,000.00                  | 10,000.00                              | 100.00%  |
| 7326 | Legal Services                                    | 0.00                     | 0.00      | 20,000.00                  | 20,000.00                              | 100.00%  |
| 7336 | Legal Services- ISJ                               | 0.00                     | 0.00      | 1,000.00                   | 1,000.00                               | 100.00%  |
| 7340 | Legal Notifications & Mandated Advertising        | 0.00                     | 0.00      | 1,000.00                   | 1,000.00                               | 100.00%  |
|      | Total Legal & Professional Office/Operations      | 0.00                     | 5,476.23  | 163,556.00                 | 158,079.77                             | 96.65%   |
| 6130 | Computer Hardware                                 | 0.00                     | 0.00      | 3,000.00                   | 3,000.00                               | 100.00%  |
| 6140 | Computer Software                                 | 0.00                     | 4,184.00  | 7,500.00                   | 3,316.00                               | 44.21%   |
| 7140 | General Supplies & Minor Equipment                | 22.06                    | 104.43    | 1,000.00                   | 895.57                                 | 89.56%   |
| 7160 | Postage, Shipping & Mail Supplies                 | 1,037.31                 | 1,771.47  | 15,000.00                  | 13,228.53                              | 88.19%   |
| 7180 | Billing Supplies, Forms & Printing                | 0.00                     | 0.00      | 2,200.00                   | 2,200.00                               | 100.00%  |
| 7226 | Membership & Dues                                 | 0.00                     | 928.95    | 3,000.00                   | 2,071.05                               | 69.03%   |
| 7230 | Misc Small Parts & Supplies                       | 115.92                   | 134.27    | 2,000.00                   | 1,865.73                               | 93.29%   |
| 7237 | Process Control & Treatment Supplies              | 585.89                   | 866.76    | 4,000.00                   | 3,133.24                               | 78.33%   |
| 7239 | Water Treatment Chemicals                         | 0.00                     | 2,512.12  | 8,000.00                   | 5,487.88                               | 68.60%   |
| 7249 | Safety Supplies                                   | 25.72                    | 25.72     | 1,000.00                   | 974.28                                 | 97.43%   |
|      | Total Office/Operations                           | 1,786.90                 | 10,527.72 | 46,700.00                  | 36,172.28                              | 77.46%   |
|      | Other Expense                                     |                          |           |                            |  |  |
| 7330 | Misc Operating Expenses                           | 0.00                     | 0.00      | 250.00                     | 250.00                                 | 100.00%  |
| 7348 | Water Conservation Program                        | 1,946.98                 | 2,990.40  | 10,000.00                  | 7,009.60                               | 70.10%   |
|      | Total Other Expense                               | 1,946.98                 | 2,990.40  | 10,250.00                  | 7,259.60                               | 70.83%   |
|      | Rent & Utilities                                  |                          |           |                            |  |  |
| 6000 | Cell Phones                                       | 88.21                    | 528.87    | 3,500.00                   | 2,971.13                               | 84.89%   |
| 6025 | Telephone   | 769.90                   | 1,527.94  | 10,000.00                  | 8,472.06                               | 84.72%   |
| 8610 | Electric  | 9,825.29                 | 19,451.03 | 100,000.00                 | 80,548.97                              | 80.55%   |
| 8620 | Gas Service                                       | 0.00                     | 0.00      | 250.00                     | 250.00                                 | 100.00%  |
| 8630 | Trash Services                                    | 116.65                   | 233.30    | 3,000.00                   | 2,766.70                               | 92.22%   |
| 8644 | Disposal Services                                 | 5.00                     | 5.00      | 30,000.00                  | 29,995.00                              | 99.98%   |
| 8670 | Street Lighting                                   | 33.67                    | 67.25     | 400.00                     | 332.75                                 | 83.19%   |
|      | Total Rent & Utilities                            | 10,838.72                | 21,813.39 | 147,150.00                 | 125,336.61                             | 85.18%   |
|      | Repairs & Maintenance                             |                          |           |                            |  |  |
| 6405 | R & M - Extinguishers                             | 414.69                   | 414.69    | 350.00                     | (64.69)                                | (18.48)%   |
| 6422 | R & M - Hydrants                                  | 0.00                     | 185.46    | 1,100.00                   | 914.54                                 | 83.14%   |
| 6640 | R & M - Equip & Other Non-Structural Fixed Assets | 0.00                     | 0.00      | 1,000.00                   | 1,000.00                               | 100.00%  |
| 6641 | R & M - Wells                                     | 451.51                   | 932.01    | 1,000.00                   | 67.99                                  | 6.80%  |
| 6750 | R & M - Minor Tools & Equipment                   | 552.86                   | 617.49    | 2,400.00                   | 1,782.51                               | 74.27%   |
| 6800 | R & M - Grounds & Collection Systems              | 0.00                     | 0.00      | 600.00                     | 600.00                                 | 100.00%  |
| 6830 | Paving & Concrete                                 | 0.00                     | 0.00      | 4,000.00                   | 4,000.00                               | 100.00%  |

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

|      |  | Current Period<br>Actual | YTD               | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaini...<br>- Original |
|------|--|--------------------------|-------------------|----------------------------|--|--|
| 6900 | R & M - Buildings & Structures                 | 0.00                     | 17.15             | 16,000.00                  | 15,982.85                              | 99.89%   |
| 7241 | R & M - Water Distribution System              | 170.59                   | 704.86            | 99,400.00                  | 98,695.14                              | 99.29%   |
|      | <b>Total Repairs &amp; Maintenance</b>         | <b>1,589.65</b>          | <b>2,871.66</b>   | <b>125,850.00</b>          | <b>122,978.34</b>                      | <b>97.72%</b>  |
|      | <b>Travel &amp; Training</b>                   |                          |                   |                            |  |  |
| 7323 | Books, Publications & Subscriptions            | 0.00                     | 0.00              | 250.00                     | 250.00                                 | 100.00%  |
| 7324 | Education & Training Fees                      | 0.00                     | 1,179.73          | 5,900.00                   | 4,720.27                               | 80.00%   |
| 8410 | Certifications                                 | 0.00                     | 0.00              | 500.00                     | 500.00                                 | 100.00%  |
| 8510 | Lodging & Meals - Local                        | 478.30                   | 557.40            | 2,000.00                   | 1,442.60                               | 72.13%   |
| 8539 | Meals  | 0.00                     | 144.21            | 0.00                       | (144.21)                               | 0.00%  |
| 8550 | Mileage Reimbursement & Parking                | 60.15                    | 242.15            | 500.00                     | 257.85                                 | 51.57%   |
|      | <b>Total Travel &amp; Training</b>             | <b>538.45</b>            | <b>2,123.49</b>   | <b>9,150.00</b>            | <b>7,026.51</b>                        | <b>76.79%</b>  |
|      | <b>Vehicle Maintenance &amp; Repairs</b>       |                          |                   |                            |  |  |
| 7006 | Tuneup/Oil/Maintenance                         | 120.24                   | 265.82            | 1,600.00                   | 1,334.18                               | 83.39%   |
| 7211 | Misc Fuel & Diesel                             | 213.22                   | 612.78            | 2,300.00                   | 1,687.22                               | 73.36%   |
| 7220 | Gasoline                                       | 614.01                   | 1,046.31          | 5,000.00                   | 3,953.69                               | 79.07%   |
| 7228 | Markings & Other Misc Services                 | 0.00                     | 0.00              | 200.00                     | 200.00                                 | 100.00%  |
| 7232 | Vehicle Repairs - Parts, Tires & Lubricants    | 139.43                   | 139.43            | 5,000.00                   | 4,860.57                               | 97.21%   |
|      | <b>Total Vehicle Maintenance &amp; Repairs</b> | <b>1,086.90</b>          | <b>2,064.34</b>   | <b>14,100.00</b>           | <b>12,035.66</b>                       | <b>85.36%</b>  |
|      | <b>Total Services &amp; Supplies</b>           | <b>26,144.52</b>         | <b>110,302.26</b> | <b>728,860.33</b>          | <b>618,558.07</b>                      | <b>84.87%</b>  |
|      | <b>Capital Outlay</b>                          |                          |                   |                            |  |  |
| 9006 | Infrastructure CIP                             | 0.00                     | 5,468.60          | 1,410,824.00               | 1,405,355.40                           | 99.61%   |
|      | <b>Total Capital Outlay</b>                    | <b>0.00</b>              | <b>5,468.60</b>   | <b>1,410,824.00</b>        | <b>1,405,355.40</b>                    | <b>99.61%</b>  |
|      | <b>Debt Service</b>                            |                          |                   |                            |  |  |
| 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)%  |
|      | <b>Total Debt Service</b>                      | <b>0.00</b>              | <b>227,001.82</b> | <b>275,633.00</b>          | <b>48,631.18</b>                       | <b>17.64%</b>  |
|      | <b>Reserves</b>                                |                          |                   |                            |  |  |
| 9572 | *General Contingency (Operations) Reserve      | 0.00                     | 0.00              | 57,000.00                  | 57,000.00                              | 100.00%  |
|      | <b>Total Reserves</b>                          | <b>0.00</b>              | <b>0.00</b>       | <b>57,000.00</b>           | <b>57,000.00</b>                       | <b>100.00%</b>   |
|      | <b>Transfers</b>                               |                          |                   |                            |  |  |
| 9511 | Interfund Transfer Out                         | 0.00                     | 0.00              | 450,557.45                 | 450,557.45                             | 100.00%  |
|      | <b>Total Transfers</b>                         | <b>0.00</b>              | <b>0.00</b>       | <b>450,557.45</b>          | <b>450,557.45</b>                      | <b>100.00%</b>   |
|      | <b>Total Expenditures</b>                      | <b>103,705.48</b>        | <b>470,638.20</b> | <b>3,607,583.97</b>        | <b>3,136,945.77</b>                    | <b>86.95%</b>  |
|      | <b>Net Revenues over Expenditures</b>          | <b>179,272.22</b>        | <b>37,081.13</b>  | <b>(666,422.97)</b>        | <b>703,504.10</b>                      | <b>(105.56)%</b>                                       |

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

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

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

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

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

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

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

|      | Current Period<br>Actual                             | YTD      | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaini...<br>- Original |           |
|------|--|----------|----------------------------|--|--|-----------|
| 7346 | Promotional Expenses - Event                         | 0.00     | 250.00                     | 300.00                                 | 50.00  | 16.67%    |
|      | Total Other Expense                                  | 0.00     | 250.00                     | 300.00                                 | 50.00  | 16.67%    |
|      | Rent & Utilities                                     |          |                            |  |  |           |
| 6000 | Cell Phones  | 0.00     | 280.44                     | 1,700.00                               | 1,419.56   | 83.50%    |
| 6025 | Telephone  | 21.29    | 42.47                      | 250.00                                 | 207.53   | 83.01%    |
| 8610 | Electric   | 144.78   | 290.36                     | 2,200.00                               | 1,909.64   | 86.80%    |
| 8670 | Street Lighting                                      | 69.27    | 138.39                     | 1,000.00                               | 861.61   | 86.16%    |
|      | Total Rent & Utilities                               | 235.34   | 751.66                     | 5,150.00                               | 4,398.34   | 85.40%    |
|      | Repairs & Maintenance                                |          |                            |  |  |           |
| 6405 | R & M - Extinguishers                                | 33.18    | 33.18                      | 50.00                                  | 16.82  | 33.64%    |
| 6640 | R & M - Equip & Other<br>Non-Structural Fixed Assets | 0.00     | 0.00                       | 1,000.00                               | 1,000.00   | 100.00%   |
| 6750 | R & M - Minor Tools &<br>Equipment                   | 0.00     | 0.00                       | 500.00                                 | 500.00   | 100.00%   |
| 6800 | R & M - Grounds &<br>Collection Systems              | 0.00     | 0.00                       | 1,000.00                               | 1,000.00   | 100.00%   |
| 6900 | R & M - Buildings &<br>Structures                    | 0.00     | 0.00                       | 1,500.00                               | 1,500.00   | 100.00%   |
|      | Total Repairs & Maintenance                          | 33.18    | 33.18                      | 4,050.00                               | 4,016.82   | 99.18%    |
|      | Travel & Training                                    |          |                            |  |  |           |
| 7324 | Education & Training Fees                            | 0.00     | 0.00                       | 2,000.00                               | 2,000.00   | 100.00%   |
| 8410 | Certifications                                       | 0.00     | 0.00                       | 100.00                                 | 100.00   | 100.00%   |
| 8475 | Training Materials                                   | 0.00     | 0.00                       | 250.00                                 | 250.00   | 100.00%   |
| 8510 | Lodging & Meals - Local                              | 0.00     | 0.00                       | 500.00                                 | 500.00   | 100.00%   |
| 8550 | Mileage Reimbursement &<br>Parking                   | 0.00     | 0.00                       | 300.00                                 | 300.00   | 100.00%   |
|      | Total Travel & Training                              | 0.00     | 0.00                       | 3,150.00                               | 3,150.00   | 100.00%   |
|      | Vehicle Maintenance & Repairs                        |          |                            |  |  |           |
| 7211 | Misc Fuel & Diesel                                   | 53.30    | 122.35                     | 550.00                                 | 427.65   | 77.75%    |
| 7220 | Gasoline   | 153.50   | 261.58                     | 1,000.00                               | 738.42   | 73.84%    |
|      | Total Vehicle Maintenance &<br>Repairs               | 206.80   | 383.93                     | 1,550.00                               | 1,166.07   | 75.23%    |
|      | Total Services & Supplies                            | 475.32   | 2,007.23                   | 24,650.00                              | 22,642.77  | 91.86%    |
|      | Capital Outlay                                       |          |                            |  |  |           |
| 9006 | Infrastructure CIP                                   | 0.00     | 0.00                       | 62,500.00                              | 62,500.00  | 100.00%   |
|      | Total Capital Outlay                                 | 0.00     | 0.00                       | 62,500.00                              | 62,500.00  | 100.00%   |
|      | Transfers  |          |                            |  |  |           |
| 9511 | Interfund Transfer Out                               | 0.00     | 0.00                       | 10,539.36                              | 10,539.36  | 100.00%   |
|      | Total Transfers                                      | 0.00     | 0.00                       | 10,539.36                              | 10,539.36  | 100.00%   |
|      | Total Expenditures                                   | 475.32   | 2,007.23                   | 113,889.36                             | 111,882.13   | 98.24%    |
|      | Net Revenues over Expenditures                       | (214.18) | (1,555.74)                 | 6,755.64                               | (8,311.38)   | (123.03)% |



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

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

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 8/31/2019

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

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 8/31/2019

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

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 8/31/2019

|   |      | Current Period<br>Balance |
|---|------|---------------------------|
| Medicare Tax Liab-Employee                          | 2202 | 426.34                    |
| Medical Plan Liab- Employee                         | 2203 | (136.68)                  |
| Vision Plan Liab- Employee                          | 2204 | 11.84                     |
| Dental Plan Ins Payable- Employee                   | 2205 | 919.73                    |
| Retirement Contrib Liab-Employee                    | 2206 | 151.57                    |
| Insurance- AD & D                                   | 2211 | 1.65                      |
| Insurance-Work Injury (WI)                          | 2212 | (20.70)                   |
| Insurance- LT Disability                            | 2213 | (142.54)                  |
| Survivor Premiums-PERS                              | 2214 | 19.63                     |
| Payroll Clearing Account                            | 2999 | <u>(235.45)</u>           |
| Total Current Payroll Liabilities                   |      | 374,850.23                |
| Deposits Held for Water Customers                   |      |                           |
| Will Serve Deposits                                 | 2036 | 750.00                    |
| Other   |      | <u>2,400.00</u>           |
| Total Deposits Held for Water Customers             |      | 3,150.00                  |
| Due to Others                                       |      |                           |
| Due To Administration                               | 2410 | <u>1,517.00</u>           |
| Total Due to Others                                 |      | 1,517.00                  |
| Current Portion Long Term Debt                      |      |                           |
| Current portion-Long Term Debt                      | 2102 | <u>160,871.00</u>         |
| Total Current Portion Long Term Debt                |      | 160,871.00                |
| Trust Liability                                     |      |                           |
| Trust Funds- Low Income Savings                     | 2513 | 1,169.32                  |
| Water Quality Trust Reserve                         | 3050 | <u>91,517.27</u>          |
| Total Trust Liability                               |      | <u>92,686.59</u>          |
| Total CURRENT LIABILITIES                           |      | 643,770.83                |
| Other Liabilities                                   |      |                           |
| Other Liabilities                                   |      |                           |
| Net Pension Liability                               | 2215 | 578,846.00                |
| Def Inflow  | 2216 | 24,890.00                 |
| Loan Payable to Agency Fund                         | 2495 | 222,333.96                |
| Suspense Account                                    | 2997 | 27.68                     |
| Restricted Park and Rec                             | 3090 | 279,521.18                |
| Replacement Reserve - Vehicle, Equip & Fire Engines | 3110 | 1,068,869.27              |
| General Contingency Reserve                         | 3111 | 649,957.13                |
| Public Facilities Fees Reserve                      | 3115 | 40,334.00                 |
| Capital Outlay Reserve                              | 3160 | 2,347,394.73              |
| Water Stabilization Reserve                         | 3163 | 158,456.00                |
| Info Tech Reserve                                   | 3164 | 28,741.40                 |
| Basin Management Reserve                            | 3165 | 50,031.00                 |
| Water Conservation Reserve                          | 3167 | 59,288.00                 |
| Reserve - Internal Loans                            | 3193 | <u>1,517.00</u>           |
| Total Other Liabilities                             |      | <u>5,510,207.35</u>       |
| Total Other Liabilities                             |      | 5,510,207.35              |
| Long Term Debt                                      |      |                           |
| Note Payable - Long Term                            |      |                           |
| Note Payable - State CIEDB-LTD                      | 2101 | 3,354,765.87              |
| Internal Loan Due Water-500                         | 2491 | <u>97,141.74</u>          |
| Total Note Payable - Long Term                      |      | 3,451,907.61              |
| Accrued Interest Payable                            |      |                           |

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 8/31/2019

|   |      | Current Period<br>Balance   |
|---|------|-----------------------------|
| Accrued Interest Payable                | 2110 | <u>44,677.88</u>            |
| Total Accrued Interest Payable          |      | <u>44,677.88</u>            |
| Total Long Term Debt                    |      | 3,496,585.49                |
| Equity                                  |      |                             |
| Revenues                                |      | 551,459.08                  |
| Expenditures                            |      | (752,366.76)                |
| Equity                                  |      |                             |
| Septic System Decommision Reserve       | 3109 | 8,000.00                    |
| Prepaid Assessment Reserve              | 3159 | 152,242.75                  |
| Fire Mitigation Fund                    | 3161 | 238,397.60                  |
| Fund Balance                            | 3200 | 5,851,543.52                |
| Bankruptcy Fund Balance                 | 3203 | 58,710.96                   |
| GFAG- Net Investment in Assets          | 3300 | 671,156.09                  |
| GFAG- Accumulated Depreciation          | 3301 | 1,756,878.01                |
| GFAG- Governmental Depreciation Expense | 3302 | (83,603.02)                 |
| Investment in N/A-Costs                 | 3310 | <u>(1,326,346.05)</u>       |
| Total Equity                            |      | <u>7,326,979.86</u>         |
| Total Equity                            |      | <u>7,126,072.18</u>         |
| Total LIABILITIES & EQUITY              |      | <u><u>16,776,635.85</u></u> |

# Fire Reserves

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 8/31/2019

Current Period  
Balance

### LIABILITIES & EQUITY

#### Other Liabilities

##### Other Liabilities

Replacement Reserve - Vehicle, Equip & Fire Engines 3110 924,225.02

General Contingency Reserve 3111 125,617.43

Public Facilities Fees Reserve 3115 40,334.00

Capital Outlay Reserve 3160 590,107.36

Total Other Liabilities 1,680,283.81

Total Other Liabilities 1,680,283.81

#### Equity

##### Equity

Fire Mitigation Fund 3161 135,448.89

Total Equity 135,448.89

Total Equity 135,448.89

Total LIABILITIES & EQUITY 1,815,732.70

# Water Reserves

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 8/31/2019

Current Period  
Balance

| LIABILITIES & EQUITY                                |      |                            |
|---|------|----------------------------|
| CURRENT LIABILITIES                                 |      |                            |
| Trust Liability                                     |      |                            |
| Water Quality Trust Reserve                         | 3050 | <u>91,517.27</u>           |
| Total Trust Liability                               |      | <u>91,517.27</u>           |
| Total CURRENT LIABILITIES                           |      | 91,517.27                  |
| Other Liabilities                                   |      |                            |
| Other Liabilities                                   |      |                            |
| Replacement Reserve - Vehicle, Equip & Fire Engines | 3110 | 144,644.25                 |
| General Contingency Reserve                         | 3111 | 471,183.00                 |
| Capital Outlay Reserve                              | 3160 | 1,649,562.85               |
| Water Stabilization Reserve                         | 3163 | 158,456.00                 |
| Basin Management Reserve                            | 3165 | 50,031.00                  |
| Water Conservation Reserve                          | 3167 | <u>59,288.00</u>           |
| Total Other Liabilities                             |      | <u>2,533,165.10</u>        |
| Total Other Liabilities                             |      | <u>2,533,165.10</u>        |
| Total LIABILITIES & EQUITY                          |      | <u><u>2,624,682.37</u></u> |

# Drainage Reserves

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 8/31/2019

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



# Parks Reserves

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 8/31/2019

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

## **ITEM 5**

**Review of Board  
Item Regarding  
Authorizing  
Transfer of \$8,000  
from Admin  
Reserves to General  
Fund for new  
Payroll Software.**



September 27, 2019

**TO:** LOCSD Board of Directors

**FROM:** Ron Munds, General Manager  
Laura Durban , Administrative Services Manager

**SUBJECT: Agenda Item 5E – 10/03/2019 Board Meeting**  
Approve Transfer of \$8,000 from Administrative Reserves to  
General to pay for Criterion HCM Payroll Service Software

**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

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

**Offices:**  
2122 9<sup>th</sup> Street, Suite 110  
Los Osos, CA 93402

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

www.losososcsd.org

### DESCRIPTION

This item requests the Board to discuss transferring \$8,000 from the Administrative Reserves for Information Technology account to purchase updated and current payroll software, Criterion HCM, for the District.

### SUMMARY 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 approve the transfer of \$8,000 from the Administrative Reserves for Information Technology account for the purchase of Criterion HCM Payroll Software.***

### DISCUSSION

Staff was notified that the District's current payroll software, Sage ABRA, would no longer be serviced at the end of 2020. Due to the transition time that would be needed to change payroll software, the staff moved forward with a couple of demonstrations for other payroll software programs that the District can switch to.

Staff narrowed the payroll software selection down to two options, Sage HRMS, and Criterion HCM. Sage HRMS is similar to what the district currently uses. Criterion HCM is an all in one payroll software that includes timecard software.

With the current payroll software, Sage ABRA, there have been multiple issues with payroll items not transferring or calculating correctly. Due to these issues, Staff is discussing moving up the timetable to avoid further issues with the current program, Sage ABRA, and launch the new software by January 2020 to avoid having to change software programs mid Calendar Year.

After discussing both software choices with DSD Business Systems, the Districts current payroll tech support, the Staff sees some of the issues from Sage ABRA continuing with Sage HRMS, and the time card software, Timeforce. Some issues include not properly calculating earned time off, being able to take more time off than accrued, changing hourly wages for Stand-By, and changing fixed dollar amounts for insurance benefits. With these issues not being resolved with Sage HRMS, the Staff would like to change payroll software to Criterion HCM.

Staff will need to change programs during this fiscal year, due to when the current license with Sage ABRA ending in April of 2020. Staff is requesting a transfer to cover the initial fees and training for Criterion HCM, \$8,000. The annual cost is \$4800 which would be equally split amongst Administration, Fire and Water.

The total cost for year one of Criterion HCM will be \$12,800, which includes the one-time investment fee, \$4,800, the annual fee, \$4,800, and the Administrator Training fee \$3,200. The cost for Sage HRMS is \$10,800, which include the product cost at \$2055, and the migration service fee of \$8000. Sage HRMS does not include a time card software, and in addition to the \$10,800 the District would pay a minimum of \$135 per month for TimeForce, the timecard software, making the initial year cost with Sage HRMS \$12,420.

The Administrative Reserves for Information Technology was created in 2012 [Resolution 2012-09]. There is currently \$28,740.40 in the Administrative Reserves for Information Technology account to cover upgrades of softwares, hardwares and systems that are used to provide centralized services to all funds of the District.

Staff is asking for direction on whether or not to transfer the money to cover the expense of the new software.

### **FINANCIAL IMPACT**

There will be no financial impact.

Attachments



## Proposal: **Criterion HCM**

**Date: September 4, 2019**

**Submitted to:**



Questions about this proposal may be directed to:

Kerry Gardner, Sr. Director of Client Management

DSD Business Systems

8787 Complex Drive Suite 400

San Diego, CA 92123

Email: [kerryg@dsdinc.com](mailto:kerryg@dsdinc.com)

Office: 800-627-9032 ext.136

Mobile: 949-299-6420

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## DSD Business Systems Profile

DSD Business Systems was founded in 1984, and is headquartered in San Diego, California.

DSD Business Systems has 46 office locations in North America, and customers across the United States, Canada, Mexico, Europe, and Asia. DSD is a privately held corporation with revenue at approximately 10 Million, and 110 total employees (with San Diego carrying 30).

At DSD, the Mission is simple: focus on client success. DSD Business Systems listens and responds to our customers and partners to ensure their success. Our goal is to assist in the continuous improvement of our customers' and partners' organizations by providing the highest level of business and information management products and services.

DSD Business Systems will help our customers and our partners become more self-reliant, more efficient, and more profitable. We will help them prevail in their marketplace, raise customer satisfaction levels, and be more consistent in the delivery of goods and services to their own customers.

DSD will cherish our relationships with our customers and partners. Solving any problems that may arise will always take priority, even over our own short-term profitability. Our customers and partners will be treated as family. This is our firm commitment.



September 4, 2019

Laura Durban  
Los Osos Community Services District  
2122 9th St Ste 102  
Los Osos, CA 93402

Thank you for your interest in Criterion HCM and the opportunity for DSD Business Systems to work with your team. This document is based on recent discussions of the following modules:

- Core/HR
- Payroll

Los Osos Community Services District is engaging DSD Business Systems to implement Criterion HCM. The project will involve software setup & design consulting as well as training on the proposed module.

DSD Business Systems is committed to providing you with solutions and software products that most effectively fit your needs. We implement projects employing straightforward implementation paths that include a full range of consulting services, business process review and analysis and, most importantly, training.

We understand the long-term nature associated with an investment in new software and pride ourselves on the lasting relationships with our client organizations.

Thank you in advance for allowing us to present you with this information and we look forward to working with you.

Sincerely,

**Kerry Gardner**  
Sr. Director of Client Management  
DSD Business Systems  
Tel: 800-627-9032 ext.136

The employee count is based on the number of active employees each month with a minimum license of 50 employees.

The following estimate for professional services for the proposed project was determined based on our typical scope of work for a Criterion HCM implementation. Certain circumstances can affect estimates, including changes in requirements that arise during the project. Custom reports and data migrations are particularly difficult to estimate accurately until a detailed design has been completed. If during the course of the engagement, we determine circumstances are such that substantially greater work is required than estimated, we will discuss it with you and gain your approval before proceeding.

## Criterion HCM: Year 1 Investment

| Criterion HCM<br>- For up to 50 Active Employees | Annual SaaS Fee | One-Time Implementation Fee | First Year Investment |
|--|-----------------|-----------------------------|-----------------------|
| Core/HR Module                                   | \$3,000.00      | \$3,000.00                  | \$6,000.00            |
| Payroll  | \$1,800.00      | \$1,800.00                  | \$3,600.00            |
| Administrator Training                           | N/A             | \$3,200.00                  | \$3,200.00            |
| <b>TOTAL</b>                                     |                 |                             | <b>\$12,800.00</b>    |



## Criterion HCM: Year 2 Investment

| Criterion HCM<br>- For up to 50 Active Employees | Annual SaaS Fee | One-Time Implementation Fee | Second Year Investment |
|--|-----------------|-----------------------------|------------------------|
| Core/HR Module                                   | \$3,000.00      | \$0                         | \$3,000.00             |
| Payroll Module                                   | \$1,800.00      | \$0                         | \$1,800.00             |
| <b>TOTAL</b>                                     |                 |                             | <b>\$4800.00</b>       |

1. Quote valid through 9/30/2019.
2. Core/HR Module includes: Demographics Management, Position Management, Organization Management, Documents Management, Custom Fields & Forms, Employee and Manager Self-Service, Benefits Administration, Learning Management, Time & Attendance, Reports and Alerts, Electronic On-boarding.
3. Payroll Module includes: Multi Entity, GL & Labor Distribution, Certified Rates, Union Fringes, Workers Compensation, Interface to 3rd party Time Collection, Overtime, Shift & Compensatory Time
4. Implementation to be performed remotely by DSD. If additional consulting or project management is necessary and performed by DSD, additional \$195 per hour consulting fees may apply.
5. Statement of Work to be provided by DSD.
6. Payment Terms: Software subscriptions fees will be invoiced semi-annually. ▪ 50% of professional service fees and first Annual software subscription fees are due prior to implementation kick-off. ▪ The subscription fees are applied towards the first subscription period which begins 30 days from project kick-off ▪ The remaining 50% of professional service fees are due when the implementation is substantially complete ▪ Invoices can be paid by Check, Credit Card, Wire or ACH Credit.

## Authorization

---

We have examined this work request and agree with and understand its contents and officially authorize the work to be performed.

| <b>DSD Business Systems - Authorization</b> | <b>Los Osos Community Services District - Authorization</b> |
|---|---|
| Sign Here:                                  | Sign Here:  |
| Print Name:                                 | Print Name:   |
| Date:                                       | Date:   |



## Proposal: **Migration: Sage ABRA to Sage HRMS**

**Date: September 4, 2019**

**Submitted to:**



Questions about this proposal may be directed to:

Kerry Gardner, Sr. Director of Client Management

DSD Business Systems

8787 Complex Drive Suite 400

San Diego, CA 92123

Email: [kerryg@dsdinc.com](mailto:kerryg@dsdinc.com)

Direct: 858.550.5900 ext. 136 | Mobile: 949-299-6420

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## DSD Business Systems Profile

DSD Business Systems was founded in 1984, and is headquartered in San Diego, California.

DSD Business Systems has 46 office locations in North America, and customers across the United States, Canada, Mexico, Europe, and Asia. DSD is a privately held corporation with revenue at approximately 10 Million, and 110 total employees (with San Diego carrying 30).

At DSD, the Mission is simple: focus on client success. DSD Business Systems listens and responds to our customers and partners to ensure their success. Our goal is to assist in the continuous improvement of our customers' and partners' organizations by providing the highest level of business and information management products and services.

DSD Business Systems will help our customers and our partners become more self-reliant, more efficient, and more profitable. We will help them prevail in their marketplace, raise customer satisfaction levels, and be more consistent in the delivery of goods and services to their own customers.

DSD will cherish our relationships with our customers and partners. Solving any problems that may arise will always take priority, even over our own short-term profitability. Our customers and partners will be treated as family. This is our firm commitment.



September 4, 2019

Laura Durban  
Los Osos Community Services District  
2122 9th St Ste 102  
Los Osos, CA 93402

Thank you for your interest in Sage HRMS and the opportunity for DSD Business Systems to work with your team. This document is based on recent discussions of migration from Sage Abra Suite to Sage HRMS.

Los Osos Community Services District is engaging DSD Business Systems to implement selected Sage HRMS modules and integrated software. The project will involve installation of new software, setup & design consulting, as well as training on the proposed modules.

DSD Business Systems is committed to providing you with solutions and software products that most effectively fit your needs. We implement projects employing straightforward implementation paths that include a full range of consulting services, business process review and analysis and, most importantly, training.

We understand the long-term nature associated with an investment in new software and pride ourselves on the lasting relationships with our client organizations.

Thank you in advance for allowing us to present you with this information and we look forward to working with you.

Sincerely,

**Kerry Gardner**  
Sr. Director of Client Management  
DSD Business Systems  
Tel: 800-627-9032 ext.136

Sage HRMS employee counts are based on a maximum of 75 Active employees (terminated employees are not included in employee count licenses) and you can upgrade the number of active employees at any time. Any upgrade is based on the difference between the current number of employees licensed and the new employee level desired.

The following estimate for professional services for the proposed project was determined based on our typical scope of work for a Sage HRMS implementation. Certain circumstances can affect estimates, including changes in requirements that arise during the project. Custom reports and data migrations are particularly difficult to estimate accurately until a detailed design has been completed. If during the course of the engagement, we determine circumstances are such that substantially greater work is required than estimated, we will discuss it with you and gain your approval before proceeding.

## Sage HRMS Migration

| Sage HRMS Software<br>- for up to 75 Active Employees      | Product Cost | Migration Services<br>Fixed Fee | TOTAL              |
|--|--------------|---------------------------------|--------------------|
| Sage HRMS – Core HR and Payroll                            | \$2055.00    | \$8,000.00                      | \$10,055.00        |
| Sage HRMS – 3 Network Seats                                | Included     | Included                        | Included           |
| <b>Total Fees - Software, Support &amp; Implementation</b> |              |                                 | <b>\$10,055.00</b> |

## Total Investment Summary

| Description   | TOTAL              |
|---|--------------------|
| Sage ABRA to HRMS Migration including Payroll and 2 Network Seats | <b>\$10,055.00</b> |

1. Quote valid through 9/30/2019.
2. Migration Services include: Project management, data migration, requirements, configuration, training, go-live assistance and wrap up, 3 meetings remote.
3. Statement of Work to be provided by DSD.
4. 100% of software, and 50% of implementation fees, will be due prior to project kick-off. The remaining balance is due 30 days after initial payment is made.

### Authorization

---

We have examined this work request and agree with and understand its contents and officially authorize the work to be performed.

| DSD Business Systems - Authorization | Los Osos Community Services District- Authorization |
|--------------------------------------|---|
| Sign Here:                           | Sign Here:  |
| Print Name:                          | Print Name:   |
| Date:                                | Date:   |

# **ITEM 6**

**Review of Board Item  
Regarding Update  
Regarding Reconciliation  
of the Reserve Accounts  
and Approval of the  
Transfer of Funds from the  
Mechanics General  
Checking Account into the  
Water and Fire Pacific  
Premier Money Market  
Reserve Accounts**





September 27, 2019

**TO:** Board of Directors

**FROM:** Ron Munds, General Manager

**SUBJECT: Agenda Item 5F – 10/3/2019 Board Meeting**

Approval of the Transfer of Funds from the Rabobank General Checking Account into the Pacific Premier Money Market reserve accounts for Water (500) and Fire (301)

**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

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

**Offices:**  
2122 9<sup>th</sup> Street, Suite 110  
Los Osos, CA 93402

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

www.losososcsl.org

**DESCRIPTION**

A report regarding the approval to transfer funds from the District's Rabobank General Checking account to the Pacific Premier Bank Money Market account in the amount of \$595,661.09 for Water (500) Reserves and \$138,887.87 for Fire (301) Reserves.

**SUMMARY STAFF RECOMMENDATION**

This item will be approved along with the Consent Calendar unless it is requested by a Director for separate consideration. If the item is deliberated on separately, Staff recommends that the Board consider the following motion:

***Motion: I move to approve the transfer of funds from the District's Rabobank General Checking account to the Pacific Premier Bank Money Market accounts in the amount of \$595,661.09 for Water Reserves and \$138,887.87 for Fire Reserves.***

**DISCUSSION**

In 2018, separate bank accounts were established for the Fire and Water Reserves at Pacific Premiere Bank. The purpose of establishing these accounts was to provide for better accounting methods to ensure transparency on the use of these funds since the prior practice was to comingle reserves in one or more bank accounts. The General Manager and District Accountant are recommending that the Board approve the transfer of funds from the District's general checking account to the Pacific Premier reserve account in order to reconcile or "true up" of the account balances based on the cash balance in each account at the end of the 2018-19 fiscal year. This would include transferring funds, from the general checking, designated for Water and Fire Reserve amounts budgeted in the 2018-2019 Financial Plan. The following tables summarize the transfer of funds:

|  |                     |
|--|---------------------|
| <b>Fund 500: Water Reserves</b>  |                     |
| Aggregated Water Reserve Balance   | \$2,624,682.37      |
| Pacific Premier Account Balance (7/5/19)   | \$2,029,021.28      |
| <b>Amount to be Transferred</b>  | <b>\$595,661.09</b> |
| <i>Detailed information on reserve balances is provided as an attachment to this report.</i> |                     |

|  |                     |
|--|---------------------|
| <b>Fund 301: Fire Reserves</b>   |                     |
| Aggregated Fire Reserve Balance  | \$1,815,732.70      |
| Pacific Premier Account Balance (6/30/19)  | \$1,676,844.83      |
| <b>Amount to be Transferred</b>  | <b>\$138,887.87</b> |
| <i>Detailed information on reserve balances is provided as an attachment to this report.</i> |                     |

The Water Fund Reserve amount does not include carryover funds associated with Capital Improvement Projects that were not completed during 2018-19 fiscal year. The District's audited financials will be available in December 2019 at which time staff will bring a report to the Board detailing the Fiscal Year 2018-19 reserves and fund balances including carryover monies. Also, once the audited financials are completed and presented to the Board, staff will make a final reserve account reconciliation recommendation if necessary.

**FINANCIAL IMPACT**

There is no significant fiscal impact with the recommended action. There will be a minimal transfer fee assessed by Rabobank for the transaction. Additionally, there will be increased interest earnings for both the Water and Fire Reserve bank accounts because of the difference in interest rates between Rabobank and Pacific Premiere accounts.

Attachments

## ATTACHMENT

| Fire 301: Fire Reserve Accounts                                   | Reserve Balance        | Prior Balance<br>from June<br>Financials | Variance   | Reason for Change             |
|---|------------------------|--|------------|-------------------------------|
| LIABILITIES & EQUITY  |                        |  |            |                               |
| Other Liabilities   |                        |  |            |                               |
| Other Liabilities   |                        |  |            |                               |
| Replacement Reserve - Vehicle, Equip & Fire Engines               | 924,225.02             |  |            |                               |
| General Contingency Reserve                                       | 125,617.43             | 802,580.82                               | 121,644.20 | Budgeted Reserves to transfer |
| Capital Outlay Reserve  | 590,107.36             | 93,676.00                                | 31,941.43  | Budgeted Reserves to transfer |
| Public Facilities Fees Reserve                                    | 40,334.00              | 590,107.36                               | -          |                               |
| Total Other Liabilities   | <u>1,680,283.81</u>    | 40,334.00                                |            |                               |
| Total Other Liabilities   | <b>\$ 1,680,283.81</b> |  |            |                               |
| Equity  |                        |  |            |                               |
| Equity  |                        |  |            |                               |
| Fire Mitigation Fund  | 135,448.89             |  |            |                               |
| Total Equity  | <u>135,448.89</u>      |  |            |                               |
| Total Equity  | <u>135,448.89</u>      |  |            |                               |
| Total LIABILITIES & EQUITY (Reserves)                             | <b>\$ 1,815,732.70</b> |  |            |                               |
| Water Reserves Bank Account 6/30 Balance                          | <b>\$ 1,676,844.83</b> |  |            |                               |
| Variance with Reserves (amount to transfer into reserves account) | <b>\$ 138,887.87</b>   |  |            |                               |

## ATTACHMENT

| Fund 500: Water Reserve Accounts                                 | Reserve Balance               | Prior<br>Balance from<br>June<br>Financials | Variance   | Reason for Change             |
|--|-------------------------------|---|------------|-------------------------------|
| LIABILITIES & EQUITY   |                               |   |            |                               |
| CURRENT LIABILITIES  |                               |   |            |                               |
| Trust Liability  |                               |   |            |                               |
| Water Quality Trust Reserve                                      | 91,517.27                     | 91,517.27                                   | -          |                               |
| Total Trust Liability  | 91,517.27                     |   |            |                               |
| Total CURRENT LIABILITIES  | <b>\$ 91,517.27</b>           |   |            |                               |
| Other Liabilities  |                               |   |            |                               |
| Other Liabilities  |                               |   |            |                               |
| Replacement Reserve - Vehicle & Equip                            | 144,644.25                    | 144,644.25                                  | -          |                               |
| General Contingency Reserve                                      | 471,183.00                    | 414,183.00                                  | 57,000.00  | Budgeted Reserves to transfer |
| Capital Outlay Reserve   | 1,649,562.85                  | 1,246,296.29                                | 403,266.56 | Budgeted Reserves to transfer |
| Water Stabilization Reserve                                      | 158,456.00                    | 158,456.00                                  | -          |                               |
| Basin Management Reserve   | 50,031.00                     | 50,031.00                                   | -          |                               |
| Water Conservation Reserve                                       | 59,288.00                     | 59,288.00                                   | -          |                               |
| Total Other Liabilities  | 2,533,165.10                  |   |            |                               |
| Total LIABILITIES & EQUITY (Reserves)                            | <b><u>\$ 2,624,682.37</u></b> |   |            |                               |
| Water Reserves Bank Account 6/30 Balance                         | 1,058,944.41                  |   |            |                               |
| <b>Plus:</b> closing of Money Market account on July 5, 2019     | <u>970,076.87</u>             |   |            |                               |
| Total  | <b>\$ 2,029,021.28</b>        |   |            |                               |
| Variance with Reserves (amount to transfer into reserve account) | <b>\$ 595,661.09</b>          |   |            |                               |

# **ITEM 7**

## **Review of Board Item Regarding Establishing a Recycled Water Rate**



September 27, 2019

**TO:** LOCSD Board of Directors  
**FROM:** Ron Munds, General Manager  
Jeff Minnery, District Legal Counsel

**SUBJECT: Agenda Item 6A – 10/3/19 Board Meeting**

Consider the adoption of a resolution amending Appendix A to Title 2 of the Los Osos Community Services District Code to establish a recycled water rate for San Luis Coastal Unified School District Properties.

**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

**Mailing Address:**  
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**DESCRIPTION**

The proposed recycled water rate was part of a water rate analysis performed by a volunteer working group in 2017 and considered by the Utilities Advisory (UAC), Finance Advisory Committee (FAC) and the district Board of Directors at several public meetings. The recommended action is to adopt a resolution to establish a recycled water rate for San Luis Coastal Unified School District Properties.

**STAFF RECOMMENDATION**

Staff recommends that the Board adopt a resolution to establish the proposed recycled water rate.

***Motion: I move that the Board adopt resolution amending Appendix A to Title 2 of the Los Osos Community Services District Code to establish a recycled water rate for San Luis Coastal Unified School District Properties.***

**DISCUSSION**

At the July 5, 2018 Board meeting, the Board approved an agreement with County of San Luis Obispo (County) to provide recycled water to customers within the District's service area. At the meeting, staff reviewed the history/background of the recycled water program and the significance of moving forward with connecting Los Osos Middle and Baywood Elementary Schools to the system. The foremost benefit to the community is the direct offset of water pumped from the lower aquifer which will aid in reducing sea water intrusion into the groundwater basin.

Also discussed at the meeting was the importance of the agreement between the District and County to avoid duplication of service. The key points of the approved agreement are as follows:

1. The County will provide the recycled water to a District-owned recycled water meter, and therefore the schools will remain customers of the District.

2. The County will continue to own and maintain all infrastructure upstream of the water meter at no cost to the District, and the water will be delivered under pressure.
3. The District will pay the County \$80 per acre-ft in recognition of the energy savings that the District will receive by not pumping its potable water supplies for the same use.
4. The District will, as promptly as possible, establish a rate applicable to all potential District recycled water customers and at a level that provides a reasonable discount from the potable rate as an incentive to participate in the program.
5. The District will continue to receive revenue from the schools for the recycled water metered at each location.

At the time of the discussion in July, a discount of 10% from the potable water rate was contemplated which is similar to the City of San Luis Obispo's recycled water program that serves other San Luis Coastal Unified School District (School District) facilities. The 10% discount is also consistent with the water industry's guidelines for setting recycled water rates. Additionally, the District's last rate analysis in 2017 included provisions for a 10% discount and was incorporated into the revenue analysis and the basis for which the current potable rates are based on.

### **RATE ADOPTION PROCEDURES**

Water rates are typically adopted by the Board at the close of a public hearing where citizens have had the opportunity to protest a rate increase in compliance with Section 6 of Article XIII D of the California Constitution (Prop 218). The proposed recycled water rate is unique in that it will only impact one property owner, the School District, and will decrease their rate for the water they use for irrigation. Because of these unique factors, it has been determined that adopting the recommended recycled water rate falls outside the requirements of Prop 218 and can be adopted by resolution at the October 3, 2019 Board meeting.

### **FINANCIAL IMPACT**

Los Osos Middle School and Baywood Elementary are the District's two largest irrigation customers. The proposed recycled water rate will reduce District revenues due to the recommended 10% discount in the cost of recycled water. However, as previously stated, reductions have already been anticipated in the District's potable water rate design so the financial impact should be indiscernible. As is the current practice, staff will be tracking water sales annually. If there is an unanticipated decrease in water revenues directly associated with recycled water sales, staff will return to the Board with a recommendation to correct any revenue shortfall attributable to the sales of recycled water.

Attachments

**RESOLUTION 2019-26**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE LOS OSOS COMMUNITY SERVICES DISTRICT  
AMENDING APPENDIX A TO TITLE 2 OF THE LOS OSOS COMMUNITY SERVICES DISTRICT CODE  
TO ESTABLISH A RECYCLED WATER RATES FOR SAN LUIS COASTAL UNIFIED SCHOOL DISTRICT  
PROPERTIES**

**WHEREAS**, it is a major responsibility of the Los Osos Community Services District ("District") to:

1. Operate and maintain its water distribution facilities so as to provide adequate water service and fire protection to District water customers; and
2. Maintain adequate levels of revenue, equitably collected from District water customers, to meet the District's financial commitments; and

**WHEREAS**, Government Code §61115 authorizes the District to adopt rates and charges by Resolution;  
and,

**WHEREAS**, on July 5, 2019, the District approved an agreement with the County of San Luis Obispo (County) to provide recycled water to District customers within the District's service area.

**WHEREAS**, the agreement requires the District to establish a rate applicable to all potential District recycled water customers; and,

**WHEREAS**, the agreement requires the District to establish rates that provide a reasonable discount for the applicable potable water consumptive use rates to provide a recycled water user an incentive to manage the extraordinary regulatory requirements associated with recycled water use; and

**WHEREAS**, by setting a recycled water rate at a reasonable discount which will result in a rate less than the District's potable water rate, the District is consistent with its rate setting authority as authorized in Government Code §61115; and

**WHEREAS**, based on the foregoing the Board of Directors finds:

A. A 10% discount from the District's potable water rate is consistent with water industry guidelines for setting recycled water rates.

B. The proposed recycled water rate is unique in that it will only impact one property owner, San Luis Coastal Unified School District, and will decrease their rate for the water they use for irrigation therefore outside the requirements of Section 6 of Article XIII D of the California Constitution.

**NOW, THEREFORE, BE IT RESOLVED, DETERMINED AND ORDERED** by the Board of Directors of the Los Osos Community Services District as follows:

Section 1. Incorporation of Recitals

The Recitals are true and correct and incorporated herein by this reference. The Recitals and referenced agreement contained therein constitute and/or support the findings of the District in support of this Resolution.

Section 2. Water Rates and Charges



November 1, 2019, Appendix A to Title 2 of the District Code related to bi-monthly water rates and charges is repealed in its entirety and replaced with the following:

**APPENDIX A  
BI-MONTHLY WATER RATES AND CHARGES**

|   |             | <b>Current Potable Water Rates</b> | <b>Proposed Recycled Water Rates - Effective , 2019</b> |
|---|-------------|------------------------------------|---|
| <b>Fixed Bi-Monthly Service Charge</b>                          |             | \$70.00                            | \$70.00   |
| <b>Water Consumption Charges</b>                                |             |                                    |   |
| Rate per hundred cubic feet (ccf) per bi-monthly billing period |             |                                    |   |
| (1 CCF = 748 gallons)   |             |                                    |   |
| Tier 1  | 0 - 5 ccf   | \$ 6.00                            | \$ 5.40   |
| Tier 2  | 6 – 10 ccf  | \$ 7.75                            | \$ 6.98   |
| Tier 3  | 11 – 20 ccf | \$ 9.50                            | \$ 8.55   |
| Tier 4  | >20 ccf     | \$ 11.25                           | \$ 10.13  |

**Section 3. Repeal of Prior Ordinances and Resolutions**

All Ordinances, Resolutions and sections of Ordinances and Resolutions that are inconsistent with this Resolution are hereby repealed.

**Section 4. Effect of Repeal on Past Actions and Obligations**

This Resolution does not affect prosecutions for violations committed prior to the effective date of this Resolution, does not waive any fee or penalty due and unpaid on the effective date of this Resolution, and does not affect the validity of any bond or cash deposit posted, filed or deposited pursuant to the requirements of any prior Resolution or Ordinance.

**Section 5. CEQA Findings**

The Board of Directors of the District finds that the rates and charges adopted by this Resolution exempt from the California Environmental Quality Act pursuant to Public Resources Code § 21080(b)(8) and CEQA Guidelines Section 15273.

**Section 6. Severance Clause**

If any section, subsection, sentence, clause or phrase of this Resolution is for any reason held to be unconstitutional, ineffective or in any manner in conflict with the laws of the United States, or the State of California, such decision shall not affect the validity of the remaining portions of this Resolution. The Governing Board of the District hereby declares that it would have adopted this Resolution and each section, subsection, sentence, clause and phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases be declared unconstitutional, ineffective, or in any manner in conflict with the laws of the United States or the State of California.

Section 7. Effective Date

This Resolution shall take effect immediately. The rates and charges adopted by this Resolution shall take effect November 1, 2019.

On the motion of Director \_\_\_\_\_, seconded by Director \_\_\_\_\_, and on the following roll call vote, to wit:

Ayes: \_\_\_\_\_

Noes: \_\_\_\_\_

Absent: \_\_\_\_\_

Conflicts: \_\_\_\_\_

The foregoing resolution is hereby passed, approved, and adopted by the Board of Directors of the Los Osos Community Services District this 3<sup>rd</sup> day of October 2019.

\_\_\_\_\_  
Marshall Ochylski, President  
LOCSD Board of Directors

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
Ron Munds  
General Manager and Secretary to the Board

\_\_\_\_\_  
Jeff Minnery  
District Legal Counsel