



## FINANCE ADVISORY COMMITTEE MEETING

Monday, July 29, 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

Renee Osborne, General Manager  
Ann Kudart, Administrative Services 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 8, 2019**  
*(Recommend approval)*  
Presented By: Administrative Services Manager Kudart
3. **Review of Board Item Regarding Approval of Warrant Register for July 2019**  
*(Committee Review and Recommendations to the Board)*  
Presented By: Administrative Services Manager Kudart
4. **Review of Board Item Regarding Financial Reports for the Period Ending June 30, 2019**  
*(Committee Review and Recommendations to the Board)*  
Presented By: General Manager Osborne
5. **Review of Board Item Regarding Designating Interest Percentages between Water, Drainage, and Parks and Recreation in the Local Agency Investment Fund (LAIF) Account for Fiscal Year 2018/2019**  
*(Committee Review and Recommendations to the Board)*  
Presented By: General Manager Osborne
6. **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.
7. **Schedule Next FAC Meeting – Tuesday, September 3, 2019 at 5:30 p.m. unless otherwise noted**
8. **Closing Comments by FAC Committee Members**
9. **Adjournment**

**ITEM 2**

**APPROVE FAC MEETING MINUTES OF  
JULY 8, 2019**

**Los Osos Community Services District  
DRAFT Minutes of the Finance Advisory Committee Meeting  
July 8, 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 5:36 p.m. and led the flag salute.</p> <p><u>Roll Call:</u></p> <p>Sandra Cirilo, Committee Member – Absent            Lisa Gonzalez, Committee Member – Present            Cheri Grimm, Committee Member – Present            Bea Jansen, Committee Member – Present            Alyce Thorp, Committee Member – Present            Christine Womack, Vice Chairperson – Absent            Marshall Ochylski, Chairperson – Present</p> <p><u>Staff:</u>            Renee Osborne, General Manager            Ann Kudart, Administrative Services Manager            Laura Durban, Administrative Services Manager</p>	
<p><b>2. Approve FAC Meeting Minutes of June 3, 2019</b></p>	<p>President Ochylski presented the minutes for approval.</p> <p>Public Comment – Richard Margetson requested an explanation regarding the \$114,371 engineering fees incurred after the County took over the wastewater project.</p> <p>General Manager Osborne responded that this report would be provided by the auditor in the 18/19 audit report.</p> <p><b>Committee Member Grimm made a motion that the Committee approve the minutes of June 3, 2019. The motion was seconded by Committee Member Thorp 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 June 2019</b></p>	<p>Committee Member Gonzalez asked about the policy regarding reimbursement for educational expenses for a degree or job training; if there is a minimum letter grade required to receive reimbursement; and, if there is a list of preapproved, reimbursable classes.</p> <p>General Manager Osborne responded that it is a passing grade and that she will email Committee Member Gonzalez the reimbursement policy and that there is not a list of preapproved classes but there are multiple classes that they are required to take for their certification.</p> <p>Chairperson Ochylski asked if there would be additional funds needed for the City of Bakersfield during the decommissioning of the remaining septic tanks at Bayridge Estates.</p> <p>General Manager Osborne reported that there would be additional payments and that the total cost is estimated at approximately \$30,000.</p> <p>Public Comment – Julie Tacker requested that General Manager Osborne email her the policy regarding reimbursement for education and training costs; and, commented on the Director Compensation not included in the Financials.</p> <p>Richard Margetson inquired as to what the policy is regarding employees asking for reimbursement for classes that lead towards an AA or Bachelors Degree.</p> <p>General Manager Osborne responded that she would check and email the policy to Ms. Tacker and Mr. Margetson; and, that she had no direction from the Board regarding a financial report for Directors Compensation.</p>	<p><b>Action: The Committee recommended that the Board approve the Warrant Register from June 2019</b></p>

AGENDA ITEM	DISCUSSION	FOLLOW-UP
	<p>Committee Member Jensen made a motion that the Committee recommend that the Board approve the warrants of June 2019. The motion was seconded by Committee Member Thorp and passed by unanimous consent.</p>	
<p><b>4. Review of Board Item Regarding Financial Reports for the Period Ending May 31, 2019</b></p>	<p>President Ochylski presented the Financial Reports for review.</p> <p>Public Comments – Julie Tacker requested the Pacific Premier Bank Statement; and, voiced concern about the Parks &amp; Recreation balance believing the budget adjustment is off by \$3000.</p> <p>Richard Margetson inquired as to the Bayridge Estates and Vista de Oro loan repayments in regards to the water reserve accounts; commented on loan repayments being placed in the reserve account. He voiced his concerns regarding salary and wages, and the 18-19 audit report not on this agenda.</p> <p>Administrative Services Manager Kudart stated she will email a copy of the bank statement to Ms. Tacker and have copies available at the July 11, 2019 Board Meeting.</p> <p>General Manager Osborne addressed the Parks &amp; Recreation balance saying she only had moved the amount that was needed for the rubber chip project and that she would get back to Julie Tacker on what that amount is; reported the Bayridge Estates and Vista De Oro loan repayment will be taken out in June Financials and the money will go straight to the water fund.</p> <p>Committee Member Jensen 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 Thorp and passed by unanimous consent.</p>	<p><b>Action:</b> The Committee recommended that the Board receive and file the financials for the period ending May 31, 2019.</p>
<p><b>9. Public Comments on Items NOT on this Agenda</b></p>	<p>None</p>	
<p><b>10. Schedule Next FAC Meeting</b></p>	<p>The next meeting of the Financial Advisory Committee is scheduled for July 29, 2019, unless otherwise noted.</p>	
<p><b>11. Closing Comments by FAC Committee</b></p>	<p>Administrative Services Manager Kudart introduced Laura Durban as the new Administrative Services Manager.</p>	
<p><b>12. Adjournment</b></p>	<p>The meeting adjourned at 6:04 p.m.</p>	

## **ITEM 3**

**REVIEW OF BOARD ITEM REGARDING  
APPROVAL OF WARRANT REGISTER  
FOR JULY 2019**



July 26, 2019

**TO:** LOCSD Board of Directors  
**FROM:** Ann Kudart, Administrative Services Manager  
**SUBJECT:** **Agenda Item 11C – 8/1/2019 Board Meeting**  
Approve Warrant Register for the Period July 1 - 31, 2019

**President**  
Marshall E. Ochylski

**Vice President**  
Charles L. Cesena

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

**General Manager**  
Renee Osborne

**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 for disbursement.

**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 July 1 through 31, 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.losososcsd.org](http://www.losososcsd.org)

LOS OSOS COMMUNITY SERVICES DISTRICT  
Check/Voucher Register - Warrant Register by Check Number  
From 7/1/2019 Through 7/31/2019

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
28951	7/2/2019	AT&T	126.46	06/22/19-07/21/19 Acct#134994840 Telephone/Internet SB Well	500
28952	7/2/2019	CHRISTIAN EVERS	65.00	07/31/19 EMT Renewal (RFF Evers)	301
28953	7/2/2019	MINER'S ACE HARDWARE	7.50	06/01-30/19 Acct#143640 Supplies/Maint/Equip/Tools/Parts	100
	7/2/2019	MINER'S ACE HARDWARE	307.76	06/01-30/19 Acct#143640 Supplies/Maint/Equip/Tools/Parts	500
28954	7/2/2019	PITNEY BOWES FINANCIAL SERVICES LLC	297.37	04/11/19-07/10/19 Acct#0017387073 Postage Meter Lease	100
28955	7/2/2019	PRP COMPANIES	310.26	06/28/19 Office Supplies (#10 window envelopes)	100
28956	7/2/2019	CARDMEMBER SERVICE	99.00	06/03/19 CC/Acosta - TriState Water Seminar (registration)	500
28957	7/2/2019	SLO COUNTY EMPLOYEES ASSOC	22.57	06/17/19-06/30/19 SLOCEA Dues	100
	7/2/2019	SLO COUNTY EMPLOYEES ASSOC	110.33	06/17/19-06/30/19 SLOCEA Dues	500
28958	7/8/2019	AFLAC	58.58	06/01-30/19 Acct#HJ582 EE Elected Insurance	100
	7/8/2019	AFLAC	501.86	06/01-30/19 Acct#HJ582 EE Elected Insurance	500
28959	7/8/2019	GOLDEN STATE WATER COMPANY	477.67	04/17/19-06/19/19 Acct#84033200001 Water Service - Fire	301
28960	7/8/2019	CHARTER COMMUNICATIONS	216.38	06/28/19-07/27/19 Acct#8245101120143981 Internet/Cable-Fire	301
28961	7/8/2019	CHARTER COMMUNICATIONS	200.00	06/28/19-07/27/19 Acct#8245101120119577 Internet (Admin/Server)	100
	7/8/2019	CHARTER COMMUNICATIONS	25.00	06/28/19-07/27/19 Acct#8245101120119577 Internet (Admin/Server)	500
28962	7/8/2019	MINER'S ACE HARDWARE	419.52	06/01-30/419 Acct#121480 Supplies/Equip/Tools/Parts/Maint	301
28963	7/8/2019	PG&E	3.28	05/24/19-06/24/19 Acct#6190008235-7 Electric Services-Fire	301
28964	7/8/2019	THE GAS COMPANY	15.78	05/23/19-06/24/19 Acct#17351580109 Gas Service - Suite 110	100
28965	7/8/2019	UNITED STAFFING ASSOCIATES, LLC	1,018.37	06/24/19-06/28/19 Cust#15752 Temp Services	100
28966	7/8/2019	LOS OSOS CHEVRON	508.79	06/01-30/19 Gas & Diesel - Fleet Vehicles	500
	7/8/2019	LOS OSOS CHEVRON	127.20	06/01-30/19 Gas & Diesel - Fleet Vehicles	800
28967	7/10/2019	AGP VIDEO, INC	1,325.00	06/01-30/19 Ch20 OPS & Management	100
28968	7/10/2019	ALLIED ADMIN - DELTA DENTAL	47.16	08/01-31/19 ID#07917-7535 Dnetal Plan	100
	7/10/2019	ALLIED ADMIN - DELTA DENTAL	725.20	08/01-31/19 ID#07917-7535 Dnetal Plan	500
28969	7/10/2019	ALL WAYS CLEAN	263.00	07/01-31/19 Janitorial Services (Suites 106 & 110)	100
28970	7/10/2019	AT&T	205.94	05/17/19-06/16/19 9391056500 Telephone & Telemetry Services	100
	7/10/2019	AT&T	420.52	05/17/19-06/16/19 Cust#9391056297 Telephone Service	301
	7/10/2019	AT&T	750.87	05/20/19-06/19/19 Fund 500 Telephone & Telemetry Services	500
	7/10/2019	AT&T	20.66	05/17/19-06/16/19 991056182 Telephone & Telemetry Services	800
28971	7/10/2019	AUTOZONE	27.99	06/24/19 - Customer #638878 Wash Brush	500
28972	7/10/2019	CHARTER COMMUNICATIONS	104.99	07/01-31/19 Acct#8245101120119395 Internet Services Water Ya	500
28973	7/10/2019	COLANTUONO, HIGHSMITH & WHATLEY, PC	27.00	06/01-30/19 Legal Services	100
28974	7/10/2019	CRYSTAL SPRINGS WATER	42.40	06/01-30/19 Acct#057427 Water Delivery	100
28975	7/10/2019	J B DEWAR	123.36	07/01/19 Acct#58976 Oil and Filter	500
28976	7/10/2019	DIGITAL DEPLOYMENT, INC	200.00	07/01-31/19 Website Hosting Service & Fee	100

LOS OSOS COMMUNITY SERVICES DISTRICT  
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Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
28977	7/10/2019	WELLS FARGO VENDOR FIN SERV	99.74	06/09/19 ID#90136374384 Copier Lease Service	301
28978	7/10/2019	KITZMAN WATER, INC.	85.00	06/30/19 Acct#72975 Softwater Service - Fire	301
28979	7/10/2019	MEDSTOP URGENT CARE CENTER	150.00	07/01/19 Employment Physical	100
28980	7/10/2019	MISSION COUNTRY DISPOSAL	101.41	07/01-30/19 Acct#4130-5101023 Trash Services - Fire	301
28981	7/10/2019	MISSION COUNTRY DISPOSAL	116.65	07/01-31/19 Acct#4130-5101854 Trash Service/Wateryard 953 El	500
28982	7/10/2019	MISSION LINEN SUPPLY	24.81	07/03/19 Cust#213729 Janitorial Supplies - towel rolls/rags	500
28983	7/10/2019	NOBLE SAW, INC.	27.72	06/24/19 Cust#7268 Minor Tools & Field Equip/Fuel Pump	500
28984	7/10/2019	OFFICE DEPOT INC	105.37	06/01-30/19 Acct#28702448 General Office Supplies - Fire	301
28985	7/10/2019	OFFICE DEPOT INC	644.51	06/01-30/19 Acct#28702448 General Office Supplies	100
28986	7/10/2019	RANGE MASTER	210.14	07/01/19 Acct#Sobayfire Uniform Westbrook	301
28987	7/10/2019	COUNTY OF SAN LUIS OBISPO - EH	408.20	05/01/19-06/30/19 Acct#AR0009718 Cross Connection Services	500
28988	7/10/2019	SLO COUNTY DEPT OF PUBLIC WORKS	3,197.00	06/01-30/19 405R979032 Water Quality Testing	500
28989	7/10/2019	STANLEY CONVERGENT SECURITY	85.58	08/01-31/19 Acct#2234623879 Security (Suites 106 & 110)	100
28990	7/10/2019	TECHXPRESS INC	1,413.00	07/01-31/19 IT Support & Service	100
28991	7/10/2019	THE GAS COMPANY	41.75	05/22/19-06/21/19 Acct#14941522279 Gas Service - Fire	301
28992	7/10/2019	UNITED STAFFING ASSOCIATES, LLC	814.69	07/01/19-07/05/19 Cust#15752 Temp Services	100
28993	7/10/2019	USA BLUE BOOK	224.75	07/05/19 Cust#922782 R&M Hydrants & Water Dist. System	500
28994	7/16/2019	ECOSLO	250.00	07/16/19 Creeks to Coast Cleanup Sponsorship	800
28995	7/16/2019	HANLEY & FLEISHMAN, LLP	2,485.00	06/01-30/19 General Legal Services	100
28996	7/16/2019	SPECIAL DISTRICT RISK MGT AUTHORITY	513.80	07/01/19-06/30/20 #5454 Workers Comp Program	100
	7/16/2019	SPECIAL DISTRICT RISK MGT AUTHORITY	17,962.91	07/01/19-06/30/20 Property & Liability Insurance Renewal	100
	7/16/2019	SPECIAL DISTRICT RISK MGT AUTHORITY	6,330.20	07/01/19-06/30/20 #5454 Workers Comp Program	301
	7/16/2019	SPECIAL DISTRICT RISK MGT AUTHORITY	24,929.89	07/01/19-06/30/20 Property & Liability Insurance Renewal	301
	7/16/2019	SPECIAL DISTRICT RISK MGT AUTHORITY	21,107.23	07/01/19-06/30/20 #5454 Workers Comp Program	500
	7/16/2019	SPECIAL DISTRICT RISK MGT AUTHORITY	43,104.33	07/01/19-06/30/20 Property & Liability Insurance Renewal	500
	7/16/2019	SPECIAL DISTRICT RISK MGT AUTHORITY	443.46	07/01/19-06/30/20 Property & Liability Insurance Renewal	800
28997	7/16/2019	SLO COUNTY EMPLOYEES ASSOC	23.03	07/01/119-07/14/19 SLOCEA Dues	100
	7/16/2019	SLO COUNTY EMPLOYEES ASSOC	112.43	07/01/119-07/14/19 SLOCEA Dues	500
28998	7/16/2019	U.S. BANK	227,001.82	07/01/19 Agreement#CIEDB-B04-060; A/C#207877000	500
28999	7/17/2019	CARDMEMBER SERVICE	77.98	06/06/19 CC/Kudart - Domino's Pizza (BOD Working Meal)	100
	7/17/2019	CARDMEMBER SERVICE	338.80	06/06/19 CC/Kudart - Tribune (Legal Notice)	100
	7/17/2019	CARDMEMBER SERVICE	14.99	06/12/19 CC/Osborne - MailChimp (Social Media Mailings)	100
	7/17/2019	CARDMEMBER SERVICE	4.69	06/16/19 CC/Kudart - Ralphs (Supplies)	100
	7/17/2019	CARDMEMBER SERVICE	298.00	06/18/19 CC/Kudart - Newegg.com (Adobe Program)	100
	7/17/2019	CARDMEMBER SERVICE	203.28	06/21/19 CC/Kudart - Tribune (Legal Notice)	100



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Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
	7/17/2019	CARDMEMBER SERVICE	397.31	06/31/19 CC/Kudart - Indeed (employment advertising)	100
	7/17/2019	CARDMEMBER SERVICE	74.75	06/10/19 CC/Huang - Amazon (Building Supplies)	301
	7/17/2019	CARDMEMBER SERVICE	49.95	06/10/19 CC/Huang - Amazon (DOC Supplies)	301
	7/17/2019	CARDMEMBER SERVICE	66.54	06/10/19 CC/Huang - Distinctive Recognition (Uniform Wear)	301
	7/17/2019	CARDMEMBER SERVICE	18.22	06/24/19 CC/Huang - Amazon (Building Supplies)	301
29000	7/17/2019	ALPHA ELECTRICAL SERVICE	1,722.44	2/5/19,6/26/19,7/1/19 Install, calibrate flow meter SB Well	500
29001	7/17/2019	BRIDGES LOCK & KEY	18.77	07/15/19 5 Keys made for suites 106, 110	100
29002	7/17/2019	CLEATH-HARRIS GEOLOGISTS, INC.	300.00	06/01-30/19 Proj# 2212-1801 Site A Test Well LOMS	500
29003	7/17/2019	COASTAL COPY, LP	287.71	05/24/19-06/23/19 Acct#LO22 Main Copier/Printer/Fax Overages	100
29004	7/17/2019	FIRE CHIEF'S ASSOCIATION SLO COUNTY	2,325.00	07/01/19 HAZ-MAT DUES - FIRE	301
29005	7/17/2019	DE LANGE LANDEN FINANCIAL SERVICES	301.44	07/01-31/19 Acct#630919 Kyocera Service Contract/Insurance	100
29006	7/17/2019	LIFE ASSIST INC	205.73	07/10/19 Acct#93402CDF Paramedic Supplies	301
29007	7/17/2019	PETE'S MORRO BAY TIRE AND AUTO	99.66	07/12/19 Vehicle Repairs Oil Change, 2015 Toyota	500
29008	7/17/2019	SCOTT O'BRIEN FIRE & SAFETY CO.	421.42	07/16/19 Annual Fire Extinguisher Service	301
29009	7/17/2019	VERIZON WIRELESS	105.39	06/08/19-07/07/19 Acct#472454582-00001 Cellular Service	301
	7/17/2019	VERIZON WIRELESS	210.33	06/08/19-07/07/19 Acct#472454582-00001 Cellular Service	500
	7/17/2019	VERIZON WIRELESS	140.22	06/08/19-07/07/19 Acct#472454582-00001 Cellular Service	800
29010	7/17/2019	WALLACE GROUP	145.00	06/30/19 FY 18/19 Fire Tax Roll & CPI	301
29025	7/23/2019	ALPHA ELECTRICAL SERVICE	480.50	07/10/19 Service Call for S. Bay Well Troubleshoot Communica	500
29026	7/23/2019	CITY OF BAKERSFIELD	884.00	07/02/19 Acct#252749-52 Septage Haulers	200
29027	7/23/2019	COASTAL COPY, LP	490.32	07/18/19-10/17/19 Acct#CF00 Contract#3924-05 Base & Overage	301
29028	7/23/2019	GEORGE CONTENTO	2,900.00	08/01-31/19 Office Rent (Suites 106 & 110)	100
29029	7/23/2019	WELLS FARGO VENDOR FIN SERV	99.74	07/10/19 ID#90136374384 Copier Lease Service	301
29030	7/23/2019	HUMANA INSURANCE COMPANY	252.00	08/01-31/19 ID#732930-001 Insurance (21 RFF)	301
29031	7/23/2019	LIFE ASSIST INC	675.61	07/21/19 Acct#93402CDF Paramedic Supplies	301
29032	7/23/2019	MISSION LINEN SUPPLY	24.81	07/18/19 Cust#213729 Janitorial Supplies - towel rolls/rags	500
29033	7/23/2019	NATIONAL METER & AUTOMATION, INC.	7,726.72	07/15/19 Cust#2738 Meter Purchases & Replacements (90ea)	500
29034	7/23/2019	STANLEY CONVERGENT SECURITY	0.00	03/01/19-02/29/20 Acct#1371000442 Monitoring Services (Wells	500
29035	7/23/2019	ROBERT STILTS, CPA	5,000.00	06/15/19-07/15/19 Bookkeeping Services	100
29036	7/23/2019	MICHAEL TINDELL LOW COST SIGNS	1,496.13	07/17/19 Chief's Vehicle 3411 Singage	301
29037	7/23/2019	UNDERGROUND SERVICE ALERT	495.95	07/01/19-06/30/20 Acct#152276 USA Annual Membership Fees	500
29038	7/23/2019	UNITED STAFFING ASSOCIATES, LLC	1,018.37	06/24/19-06/28/19 Cust#15752 Temp Service	100
29039	7/23/2019	DSD BUSINESS SYSTEMS	243.75	07/10-15/19 Cust#C10171 Support Timeforce Trng & Abra DD	100
29040	7/23/2019	CARDMEMBER SERVICE	750.00	06/05/19 CC/Asuncion - Hanks Welding (Unit A rack)	500
	7/23/2019	CARDMEMBER SERVICE	39.99	06/17/19 CC/Asuncion - McAfee (virus protection)	500

LOS OSOS COMMUNITY SERVICES DISTRICT  
Check/Voucher Register - Warrant Register by Check Number  
From 7/1/2019 Through 7/31/2019

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
29041	7/23/2019	VISION SERVICE PLAN	32.63	08/01-31/19 Acct#121302260001 Vision Plan	100
	7/23/2019	VISION SERVICE PLAN	164.26	08/01-31/19 Acct#121302260001 Vision Plan	500
29042	7/26/2019	ADAMSKI MOROSKI MADDEN CUMBERLAND	3,475.00	06/01-30/19 General Legal Services	100
29043	7/26/2019	AT&T	425.23	06/17/19-07/16/19 Cust#9391056297 Telephone Service	301
29044	7/26/2019	BROWDER PAINTING COMPANY	13,950.00	07/18/19 South Bay-Station 15 Exterior Painting Services	301
29045	7/26/2019	GRACE ENVIRONMENTAL SERVICES	8,010.50	06/01-30/19 General Manager Services	100
29046	7/26/2019	GRACE ENVIRONMENTAL SERVICES	8,411.00	07/01-31/19 General Manager Services	100
29047	7/26/2019	PRP COMPANIES	734.16	07/24/19 Utility Billing Services (Rts 201-205)	500
29048	7/26/2019	UNITED STAFFING ASSOCIATES, LLC	1,018.37	07/15/17-07/19/19 Cust#15752 Temp Services	100
29049	7/26/2019	WALLACE GROUP	48.33	06/01-30/19 Engineering Services (18/20 Tax Rolls & SB Well)	200
	7/26/2019	WALLACE GROUP	48.33	06/01-30/19 Engineering Services (18/20 Tax Rolls & SB Well)	400
	7/26/2019	WALLACE GROUP	1,274.10	06/01-30/19 Engineering Services (18/20 Tax Rolls & SB Well)	500
	7/26/2019	WALLACE GROUP	48.34	06/01-30/19 Engineering Services (18/20 Tax Rolls & SB Well)	800
CalPERS_Jul19	7/8/2019	CALPERS	999.86	07/01-31/19 ID#4662975925 CalPERS Health Plan	100
	7/8/2019	CALPERS	4,820.41	07/01-31/19 ID#4662975925 CalPERS Health Plan	500
PD070519_457	7/5/2019	CALPERS 457	250.00	06/17/19-06/30/19 SIP457 Contributions	100
	7/5/2019	CALPERS 457	1,250.00	06/17/19-06/30/19 SIP457 Contributions	500
PD070519_EDD	7/5/2019	CA EMPLOYMENT DEVELOPMENT DEPT	194.27	06/17/19-06/30/19 State Payroll Taxes	100
	7/5/2019	CA EMPLOYMENT DEVELOPMENT DEPT	287.79	06/17/19-06/30/19 State Payroll Taxes	301
	7/5/2019	CA EMPLOYMENT DEVELOPMENT DEPT	713.76	06/17/19-06/30/19 State Payroll Taxes	500
PD070519_IRS	7/5/2019	DEPARTMENT OF THE TREASURY	538.75	06/17/19-06/30/19 Federal Payroll Taxes	100
	7/5/2019	DEPARTMENT OF THE TREASURY	836.56	06/17/19-06/30/19 Federal Payroll Taxes	301
	7/5/2019	DEPARTMENT OF THE TREASURY	2,130.22	06/17/19-06/30/19 Federal Payroll Taxes	500
PD070519_PersR	7/5/2019	CA PUBLIC EMPL RET SYSTEM	559.67	06/17/19-06/30/19 Retirement Earned	100
	7/5/2019	CA PUBLIC EMPL RET SYSTEM	357.71	06/17/19-06/30/19 Retirement Earned	301
	7/5/2019	CA PUBLIC EMPL RET SYSTEM	3,160.82	06/17/19-06/30/19 Retirement Earned	500
PD071919_457	7/19/2019	CALPERS 457	322.00	07/01/19-07/14/19 SIP457 Contributions	100
	7/19/2019	CALPERS 457	1,250.00	07/01/19-07/14/19 SIP457 Contributions	500
PD071919_EDD	7/19/2019	CA EMPLOYMENT DEVELOPMENT DEPT	383.25	07/011/19-07/14/19 State Payroll Taxes	100
	7/19/2019	CA EMPLOYMENT DEVELOPMENT DEPT	290.65	07/011/19-07/14/19 State Payroll Taxes	301
	7/19/2019	CA EMPLOYMENT DEVELOPMENT DEPT	767.40	07/011/19-07/14/19 State Payroll Taxes	500
PD071919_IRS	7/19/2019	DEPARTMENT OF THE TREASURY	762.99	07/01/19-07/14/19 Federal Payroll Taxes	100
	7/19/2019	DEPARTMENT OF THE TREASURY	613.97	07/01/19-07/14/19 Federal Payroll Taxes	301
	7/19/2019	DEPARTMENT OF THE TREASURY	2,216.22	07/01/19-07/14/19 Federal Payroll Taxes	500
PD071919_PersR	7/19/2019	CA PUBLIC EMPL RET SYSTEM	770.23	07/01/19-07/14/19 Retirement Earned	100

LOS OSOS COMMUNITY SERVICES DISTRICT  
 Check/Voucher Register - Warrant Register by Check Number  
 From 7/1/2019 Through 7/31/2019

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
	7/19/2019	CA PUBLIC EMPL RET SYSTEM	332.76	07/01/19-07/14/19 Retirement Earned	301
	7/19/2019	CA PUBLIC EMPL RET SYSTEM	3,345.44	07/01/19-07/14/19 Retirement Earned	500
PPECSD063019	7/5/2019		2,168.52	CSD - Abra Suite Payroll	100
	7/5/2019		4,298.18	CSD - Abra Suite Payroll	301
	7/5/2019		<u>14,400.10</u>	CSD - Abra Suite Payroll	500
Report Total			<u>477,284.48</u>		

## **ITEM 4**

# **REVIEW OF BOARD ITEM REGARDING FINANCIAL REPORTS FOR THE PERIOD ENDING JUNE 30, 2019**



July 24, 2019

**TO:** LOCSD Board of Directors

**FROM:** Adrienne Geidel at Robert Stilts, District Bookkeeper

**SUBJECT: Agenda Item 11D – 8/1/2019 Board Meeting**  
Receive Financial Report for the Period Ending June 30, 2019

**President**  
Marshall E. Ochylski

**Vice President**  
Charles L. Cesena

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

**General Manager**  
Renee Osborne

**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 102  
Los Osos, CA 93402

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

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

**DESCRIPTION**

Attached are the Statement of Revenues and Expenditures, Balance Sheets, and Reserve Balances as of June 30, 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 June 30, 2019.***

**DISCUSSION**

Although the attached financial statements are as of June 30, 2019, there are still many adjustments that will be made to the year-end throughout the preparation and completion of the audit. These statements show where we are now, but will change, as they do every year. For example, we are waiting to allocate administrative expenses to the other funds until after the audit so that it is exact. Some items that are currently shown as expenses may be capitalized, depreciation expense is still coming, some loan payments were recorded as expenses and will be moved off the income statement and onto the balance sheet, etc. Another item of note is expenses for Bayridge Estates septic removal. Invoices are still coming in and will be coded to the 18/19 budget.

Note on Bayridge and Vista – we paid the 2018/2019 portions of those loans back to water at June 30, 2019. Although in our budget we have an expense placeholder for the repayments, these are not expense items, they are balance sheet items. I think the placeholder is fine, but realize there will not be an actual expense in that line.

There are many entries still to be made for these to be compliant with government accounting standards, which is why we only do it once per year and with an auditor. That said, I still see value in these statements and an opportunity for the district to evaluate revenue and expenditure line items against the budget.

Attachment

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
100 - 100 - Administration  
From 6/1/2019 Through 6/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
<b>Revenues</b>					
<b>Service Charges &amp; Fees</b>					
4005	0.90	24.00	20.00	4.00	20.00%
	0.90	24.00	20.00	4.00	20.00%
<b>Other Revenues</b>					
4959	1,068.87	1,068.87	0.00	1,068.87	0.00%
	1,068.87	1,068.87	0.00	1,068.87	0.00%
	1,069.77	1,092.87	20.00	1,072.87	5,364.35%
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
7322	1,500.00	11,200.00	12,000.00	800.00	6.67%
8018	325.76	4,257.24	4,000.00	(257.24)	(6.43)%
8045	951.83	5,825.55	4,000.00	(1,825.55)	(45.64)%
8051	0.00	620.48	1,000.00	379.52	37.95%
8054	12,746.89	98,608.39	98,000.00	(608.39)	(0.62)%
8060	0.00	512.19	2,000.00	1,487.81	74.39%
8066	0.00	1,495.88	2,500.00	1,004.12	40.16%
8081	0.00	2,928.00	3,000.00	72.00	2.40%
	15,524.48	125,447.73	126,500.00	1,052.27	0.83%
<b>Payroll Taxes &amp; Benefits</b>					
5020	62.00	620.00	1,700.00	1,080.00	63.53%
5030	18.54	170.64	300.00	129.36	43.12%
5031	9.78	84.28	60.00	(24.28)	(40.47)%
5035	4.89	44.99	50.00	5.01	10.02%
5040	68.82	593.17	1,000.00	406.83	40.68%
5050	175.68	1,633.10	2,478.00	844.90	34.10%
5060	1,141.62	12,071.53	10,000.00	(2,071.53)	(20.72)%
5070	1,889.41	19,421.57	18,000.00	(1,421.57)	(7.90)%
5071	0.00	0.00	1,019.00	1,019.00	100.00%
5075	275.64	3,283.51	3,000.00	(283.51)	(9.45)%
5120	0.00	431.11	4,675.00	4,243.89	90.78%
5124	0.00	963.17	1,128.00	164.83	14.61%
	3,646.38	39,317.07	43,410.00	4,092.93	9.43%
<b>Employment Services</b>					
5100	93.00	1,575.71	3,400.00	1,824.29	53.66%
5103	0.00	(928.67)	0.00	928.67	0.00%
6200	0.00	542.52	300.00	(242.52)	(80.84)%
6230	0.00	150.00	150.00	0.00	0.00%
	93.00	1,339.56	3,850.00	2,510.44	65.21%
	19,263.86	166,104.36	173,760.00	7,655.64	4.41%
<b>Services &amp; Supplies</b>					
<b>Clothing &amp; Uniform</b>					
7246	0.00	43.50	150.00	106.50	71.00%
	0.00	43.50	150.00	106.50	71.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
100 - 100 - Administration  
From 6/1/2019 Through 6/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
<b>Contract Services</b>					
6100	Labor & Support-IT Services	135.00	8,179.16	8,000.00	(179.16) (2.24)%
6110	IT Purchased Services	2,264.12	24,900.00	20,000.00	(4,900.00) (24.50)%
7100	Copier Contract-Maint & Usage	267.05	3,327.74	3,500.00	172.26 4.92%
7255	Security Services	85.58	842.34	1,000.00	157.66 15.77%
7321	Janitorial Cleaning & Supplies	263.00	2,916.50	3,000.00	83.50 2.78%
7342	Public Meeting Recordings	1,125.00	13,450.00	13,500.00	50.00 0.37%
	<b>Total Contract Services</b>	<b>4,139.75</b>	<b>53,615.74</b>	<b>49,000.00</b>	<b>(4,615.74) (9.42)%</b>
<b>Financial Services</b>					
7309	Late Fees	(193.29)	4,178.90	4,300.00	121.10 2.82%
7310	Bank Service Charges	450.46	3,069.17	3,000.00	(69.17) (2.31)%
	<b>Total Financial Services</b>	<b>257.17</b>	<b>7,248.07</b>	<b>7,300.00</b>	<b>51.93 0.71%</b>
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6340	Misc Fees	(499.34)	14.99	100.00	85.01 85.01%
6341	LAFCO Fees	0.00	16,567.07	16,567.07	0.00 0.00%
6343	Lien & Notary Fees	0.00	30.00	60.00	30.00 50.00%
7325	Insurance	0.00	14,266.50	14,266.50	0.00 0.00%
	<b>Total Insurance, Licenses &amp; Regulatory Fees</b>	<b>(499.34)</b>	<b>30,878.56</b>	<b>30,993.57</b>	<b>115.01 0.37%</b>
<b>Legal &amp; Professional</b>					
7303	Professional Services - GM	0.00	88,115.50	96,126.00	8,010.50 8.33%
7304	Professional Services - ACCTG	5,000.00	55,000.00	60,000.00	5,000.00 8.33%
7305	Auditing Services	0.00	21,440.00	22,000.00	560.00 2.55%
7320	Professional & Consulting Services	1,792.00	12,145.45	7,000.00	(5,145.45) (73.51)%
7326	Legal Services	2,512.00	45,536.14	30,000.00	(15,536.14) (51.79)%
7340	Legal Notifications & Mandated Advertising	750.20	833.69	500.00	(333.69) (66.74)%
	<b>Total Legal &amp; Professional</b>	<b>10,054.20</b>	<b>223,070.78</b>	<b>215,626.00</b>	<b>(7,444.78) (3.45)%</b>
<b>Office/Operations</b>					
6121	IT-Supplies & Miscellaneous	0.00	6,645.88	6,645.88	0.00 0.00%
6130	Computer Hardware	0.00	10,345.61	500.00	(9,845.61) ...69.12)%
7140	General Supplies & Minor Equipment	986.81	9,070.54	6,000.00	(3,070.54) (51.18)%
7160	Postage, Shipping & Mail Supplies	310.26	2,765.98	3,000.00	234.02 7.80%
7226	Membership & Dues	0.00	6,538.00	6,538.00	0.00 0.00%
7230	Misc Small Parts & Supplies	0.00	49.30	49.30	0.00 0.00%
	<b>Total Office/Operations</b>	<b>1,297.07</b>	<b>35,415.31</b>	<b>22,733.18</b>	<b>(12,682.13) (55.79)%</b>
<b>Other Expense</b>					
7330	Misc Operating Expenses	0.00	83.60	100.00	16.40 16.40%
8735	Misc Department Admin	0.00	4,654.14	5,300.00	645.86 12.19%
	<b>Total Other Expense</b>	<b>0.00</b>	<b>4,737.74</b>	<b>5,400.00</b>	<b>662.26 12.26%</b>
<b>Rent &amp; Utilities</b>					

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
100 - 100 - Administration  
From 6/1/2019 Through 6/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6025 Telephone	205.94	3,133.51	3,000.00	(133.51)	(4.45)%
7350 Rent - Meetings	0.00	0.00	400.00	400.00	100.00%
7352 Rent - Offices & Other Structures	5,800.00	37,700.00	35,000.00	(2,700.00)	(7.71)%
8610 Electric	268.51	3,287.10	3,800.00	512.90	13.50%
8620 Gas Service	0.00	636.51	450.00	(186.51)	(41.45)%
Total Rent & Utilities	6,274.45	44,757.12	42,650.00	(2,107.12)	(4.94)%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	73.36	110.00	36.64	33.31%
Total Repairs & Maintenance	0.00	73.36	110.00	36.64	33.31%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	0.00	100.00	100.00	100.00%
7324 Education & Training Fees	0.00	49.00	500.00	451.00	90.20%
8539 Meals	77.98	1,030.99	1,000.00	(30.99)	(3.10)%
8541 Meals- Local Area - DIR	0.00	0.00	100.00	100.00	100.00%
8550 Mileage Reimbursement & Parking	0.00	186.55	500.00	313.45	62.69%
Total Travel & Training	77.98	1,266.54	2,200.00	933.46	42.43%
Total Services & Supplies	21,601.28	401,106.72	376,162.75	(24,943.97)	(6.63)%
Transfers					
9410 Transfer In	0.00	(274,961.38)	(549,922.75)	(274,961.37)	50.00%
Total Transfers	0.00	(274,961.38)	(549,922.75)	(274,961.37)	50.00%
Total Expenditures	40,865.14	292,249.70	0.00	(292,249.70)	0.00%
Net Revenues over Expenditures	(39,795.37)	(291,156.83)	20.00	(291,176.83)	...84.15)%



**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
200 - 200 - Bayridge  
From 6/1/2019 Through 6/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
<b>Revenues</b>					
<b>Property Taxes</b>					
4035	232.23	9,267.58	9,052.00	215.58	2.38%
	232.23	9,267.58	9,052.00	215.58	2.38%
<b>Special Taxes &amp; Assessments</b>					
4550	562.50	54,831.00	54,831.00	0.00	0.00%
	562.50	54,831.00	54,831.00	0.00	0.00%
<b>Use of Money &amp; Property</b>					
4505	8.62	57.46	57.00	0.46	0.81%
4510	11.27	10.81	0.00	10.81	0.00%
	19.89	68.27	57.00	11.27	19.77%
	814.62	64,166.85	63,940.00	226.85	0.35%
<b>Expenditures</b>					
<b>Services &amp; Supplies</b>					
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6345	0.00	303.83	500.00	196.17	39.23%
7325	0.00	0.00	800.00	800.00	100.00%
	0.00	303.83	1,300.00	996.17	76.63%
<b>Legal &amp; Professional</b>					
7320	0.00	630.03	700.00	69.97	10.00%
7326	0.00	0.00	400.00	400.00	100.00%
	0.00	630.03	1,100.00	469.97	42.72%
<b>Rent &amp; Utilities</b>					
8670	395.76	6,242.52	6,724.16	481.64	7.16%
	395.76	6,242.52	6,724.16	481.64	7.16%
	395.76	7,176.38	9,124.16	1,947.78	21.35%
<b>Capital Outlay</b>					
9006	3,978.00	3,978.00	24,000.00	20,022.00	83.42%
	3,978.00	3,978.00	24,000.00	20,022.00	83.42%
<b>Debt Service</b>					
9023	5,427.80	5,427.80	0.00	(5,427.80)	0.00%
9804	0.00	0.00	27,964.56	27,964.56	100.00%
	5,427.80	5,427.80	27,964.56	22,536.76	80.59%
<b>Transfers</b>					
9511	0.00	1,374.81	2,749.61	1,374.80	50.00%
	0.00	1,374.81	2,749.61	1,374.80	50.00%
	9,801.56	17,956.99	63,838.33	45,881.34	71.87%
<b>Net Revenues over Expenditures</b>	<b>(8,986.94)</b>	<b>46,209.86</b>	<b>101.67</b>	<b>46,108.19</b>	<b>...350.83%</b>

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
301 - 301 - Fire  
From 6/1/2019 Through 6/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
<b>Revenues</b>					
<b>Property Taxes</b>					
4034	0.00	59,915.50	59,915.50	0.00	0.00%
4035	1,083,602.00	2,167,204.00	2,062,770.00	104,434.00	5.06%
	1,083,602.00	2,227,119.50	2,122,685.50	104,434.00	4.92%
<b>Grant Revenue</b>					
4955	0.00	2,618.40	4,000.00	(1,381.60)	(34.54)%
	0.00	2,618.40	4,000.00	(1,381.60)	(34.54)%
<b>Special Taxes &amp; Assessments</b>					
4015	0.00	0.00	25,214.00	(25,214.00)	(100.00)%
4050	40,435.43	475,453.92	561,557.00	(86,103.08)	(15.33)%
	40,435.43	475,453.92	586,771.00	(111,317.08)	(18.97)%
<b>Other Revenues</b>					
4000	18,460.25	55,680.75	67,134.00	(11,453.25)	(17.06)%
	18,460.25	55,680.75	67,134.00	(11,453.25)	(17.06)%
<b>Use of Money &amp; Property</b>					
4505	0.00	9,376.06	13,075.00	(3,698.94)	(28.29)%
4510	6,523.92	39,887.32	25,590.00	14,297.32	55.87%
4924	0.00	22,500.00	22,500.00	0.00	0.00%
	6,523.92	71,763.38	61,165.00	10,598.38	17.33%
	1,149,021.60	2,832,635.95	2,841,755.50	(9,119.55)	(0.32)%
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8054	316.80	316.80	0.00	(316.80)	0.00%
8295	3,005.08	16,444.61	22,000.00	5,555.39	25.25%
8340	12,687.87	121,896.48	99,000.00	(22,896.48)	(23.13)%
8345	120.00	1,529.18	1,600.00	70.82	4.43%
	16,129.75	140,187.07	122,600.00	(17,587.07)	(14.35)%
<b>Payroll Taxes &amp; Benefits</b>					
5021	822.92	6,344.13	7,000.00	655.87	9.37%
5030	369.00	2,570.00	2,500.00	(70.00)	(2.80)%
5035	102.50	720.00	800.00	80.00	10.00%
5051	233.87	2,040.83	2,100.00	59.17	2.82%
5070	1,394.52	16,934.24	11,000.00	(5,934.24)	(39.95)%
5120	0.00	3,978.72	8,000.00	4,021.28	50.27%
5124	304.84	6,096.51	5,000.00	(1,096.51)	(21.93)%
	3,227.65	38,684.43	36,400.00	(2,284.43)	(6.28)%
<b>Employment Services</b>					
5000	0.00	1,141.00	1,275.00	134.00	10.51%
5101	644.71	6,978.31	5,000.00	(1,978.31)	(39.57)%
5103	0.00	(2,440.75)	0.00	2,440.75	0.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
301 - 301 - Fire  
From 6/1/2019 Through 6/30/2019

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6200	Hiring, Advertising & Other Costs	0.00	20.00	20.00	0.00	0.00%
6230	Medical Exam	0.00	5,033.00	4,885.00	(148.00)	(3.03)%
	Total Employment Services	<u>644.71</u>	<u>10,731.56</u>	<u>11,180.00</u>	<u>448.44</u>	<u>4.01%</u>
	Total Personnel	20,002.11	189,603.06	170,180.00	(19,423.06)	(11.41)%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	66.54	2,240.32	1,875.19	(365.13)	(19.47)%
7248	Uniform Safety Boots	0.00	862.98	1,000.00	137.02	13.70%
	Total Clothing & Uniform	66.54	3,103.30	2,875.19	(228.11)	(7.93)%
	Contract Services					
6110	IT Purchased Services	104.44	893.78	1,080.00	186.22	17.24%
7100	Copier Contract-Maint & Usage	99.74	1,822.89	1,600.00	(222.89)	(13.93)%
7202	Building Alarms & Security	0.00	367.83	475.00	107.17	22.56%
7204	Cleaning Supplies, Laundry & Towel Service	0.00	2,986.73	3,000.00	13.27	0.44%
7222	Hazardous Materials CW JPA Cost	0.00	2,000.00	2,000.00	0.00	0.00%
7500	Schedule A Charges	<u>1,083,602.00</u>	<u>2,167,204.00</u>	<u>2,192,419.00</u>	<u>25,215.00</u>	<u>1.15%</u>
	Total Contract Services	1,083,806.18	2,175,275.23	2,200,574.00	25,298.77	1.15%
	Equipment & Tools					
6440	Fire Personal Protection Equipment	0.00	18,666.10	14,861.03	(3,805.07)	(25.60)%
6460	Self-Contained Breathing Apparatus	0.00	0.00	32,500.00	32,500.00	100.00%
6610	Rescue - Extrication Equipment	0.00	480.00	1,500.00	1,020.00	68.00%
6630	Rope & Climbing Equipment	0.00	592.26	500.00	(92.26)	(18.45)%
7234	Oxygen Supplies & Cylinder Rent	0.00	372.64	350.00	(22.64)	(6.47)%
7238	Paramedic & EMT Small Tools & Supplies	1,894.47	19,282.20	18,623.00	(659.20)	(3.54)%
7242	Minor Tools, Accessories & Field Machines	0.00	115.62	250.00	134.38	53.75%
7252	Misc Hardware	55.26	322.39	350.00	27.61	7.89%
	Total Equipment & Tools	1,949.73	39,831.21	68,934.03	29,102.82	42.22%
	Financial Services					
7309	Late Fees	0.00	0.00	10.00	10.00	100.00%
7310	Bank Service Charges	0.00	15.00	20.00	5.00	25.00%
9154	Losses and Damages	0.00	0.00	100.00	100.00	100.00%
	Total Financial Services	0.00	15.00	130.00	115.00	88.46%
	Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	145.00	5,565.66	5,420.66	(145.00)	(2.67)%
7325	Insurance	0.00	21,231.53	21,232.00	0.47	0.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
301 - 301 - Fire  
From 6/1/2019 Through 6/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Total Insurance, Licenses & Regulatory Fees	145.00	26,797.19	26,652.66	(144.53)	(0.54)%
<b>Legal &amp; Professional</b>					
7320 Professional & Consulting Services	0.00	1,444.78	1,400.00	(44.78)	(3.20)%
7326 Legal Services	0.00	0.00	350.00	350.00	100.00%
7340 Legal Notifications & Mandated Advertising	0.00	0.00	75.00	75.00	100.00%
Total Legal & Professional	0.00	1,444.78	1,825.00	380.22	20.83%
<b>Office/Operations</b>					
6130 Computer Hardware	0.00	715.25	1,700.00	984.75	57.93%
7140 General Supplies & Minor Equipment	105.37	1,795.31	1,800.00	4.69	0.26%
7160 Postage, Shipping & Mail Supplies	0.00	468.49	300.00	(168.49)	(56.16)%
7216 Fire Prevention Education Materials	0.00	719.05	1,200.00	480.95	40.08%
7226 Membership & Dues	0.00	62.10	105.00	42.90	40.86%
7230 Misc Small Parts & Supplies	0.00	296.86	300.00	3.14	1.05%
7240 Propane	0.00	163.26	100.00	(63.26)	(63.26)%
Total Office/Operations	105.37	4,220.32	5,505.00	1,284.68	23.34%
<b>Other Expense</b>					
7201 White Goods & Accessories - bedding, towels	0.00	313.72	300.00	(13.72)	(4.57)%
7209 District Operating Center Expense	49.95	49.95	450.00	400.05	88.90%
7218 Cooking Products - Food, Drinks & Staples	11.99	426.99	500.00	73.01	14.60%
7224 Kitchen Cookware & Utensils	0.00	529.74	800.00	270.26	33.78%
7330 Misc Operating Expenses	0.00	200.48	0.00	(200.48)	0.00%
Total Other Expense	61.94	1,520.88	2,050.00	529.12	25.81%
<b>Rent &amp; Utilities</b>					
6000 Cell Phones	106.35	1,910.97	2,350.00	439.03	18.68%
6025 Telephone	420.52	4,788.54	3,700.00	(1,088.54)	(29.42)%
8610 Electric	3.28	2,647.67	2,620.00	(27.67)	(1.06)%
8620 Gas Service	41.75	1,195.11	910.00	(285.11)	(31.33)%
8630 Trash Services	101.41	1,221.92	1,850.00	628.08	33.95%
8640 Water and Water Services	562.67	3,897.91	4,704.00	806.09	17.14%
8659 Utility Cable Charges	111.94	1,277.85	1,400.00	122.15	8.72%
8670 Street Lighting	8.78	125.01	132.00	6.99	5.30%
Total Rent & Utilities	1,356.70	17,064.98	17,666.00	601.02	3.40%
<b>Repairs &amp; Maintenance</b>					
6400 R & M - Air Compressors	0.00	0.00	300.00	300.00	100.00%
6405 R & M - Extinguishers	0.00	497.17	1,000.00	502.83	50.28%
6640 R & M - Equip & Other Non-Structural Fixed Assets	0.00	961.80	1,600.00	638.20	39.89%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
**Statement of Revenues and Expenditures - Monthly Actuals**  
**301 - 301 - Fire**  
**From 6/1/2019 Through 6/30/2019**

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6750	R & M - Minor Tools & Equipment	233.78	966.79	1,000.00	33.21	3.32%
6775	R & M -Operation/Field Equipment	0.00	1,199.22	1,215.00	15.78	1.30%
6800	R & M - Grounds & Collection Systems	0.00	1,467.49	1,500.00	32.51	2.17%
6900	R & M - Buildings & Structures	1,160.46	4,204.67	4,300.00	95.33	2.22%
	<b>Total Repairs &amp; Maintenance</b>	<u>1,394.24</u>	<u>9,297.14</u>	<u>10,915.00</u>	<u>1,617.86</u>	<u>14.82%</u>
	<b>Travel &amp; Training</b>					
6300	DMV Driv Lic Class B	0.00	0.00	100.00	100.00	100.00%
7141	CERT Training Supplies	0.00	99.83	100.00	0.17	0.17%
7323	Books, Publications & Subscriptions	0.00	235.58	470.00	234.42	49.88%
8405	Reserve FF Training Costs	<u>65.00</u>	<u>615.00</u>	<u>700.00</u>	<u>85.00</u>	<u>12.14%</u>
	<b>Total Travel &amp; Training</b>	<u>65.00</u>	<u>950.41</u>	<u>1,370.00</u>	<u>419.59</u>	<u>30.63%</u>
	<b>Total Services &amp; Supplies</b>	<u>1,088,950.70</u>	<u>2,279,520.44</u>	<u>2,338,496.88</u>	<u>58,976.44</u>	<u>2.52%</u>
	<b>Capital Outlay</b>					
9006	Infrastructure CIP	0.00	111,211.55	44,545.30	(66,666.25)	(149.66)%
9085	Vehicle Purchase	<u>0.00</u>	<u>49,146.05</u>	<u>80,000.00</u>	<u>30,853.95</u>	<u>38.57%</u>
	<b>Total Capital Outlay</b>	<u>0.00</u>	<u>160,357.60</u>	<u>124,545.30</u>	<u>(35,812.30)</u>	<u>(28.75)%</u>
	<b>Reserves</b>					
9504	*Vehicle Replacement Reserve	0.00	0.00	121,644.20	121,644.20	100.00%
9572	*General Contingency (Operations) Reserve	0.00	0.00	31,941.43	31,941.43	100.00%
	<b>Total Reserves</b>	<u>0.00</u>	<u>0.00</u>	<u>153,585.63</u>	<u>153,585.63</u>	<u>100.00%</u>
	<b>Transfers</b>					
9511	Interfund Transfer Out	<u>0.00</u>	<u>27,496.14</u>	<u>54,992.28</u>	<u>27,496.14</u>	<u>50.00%</u>
	<b>Total Transfers</b>	<u>0.00</u>	<u>27,496.14</u>	<u>54,992.28</u>	<u>27,496.14</u>	<u>50.00%</u>
	<b>Total Expenditures</b>	<u>1,108,952.81</u>	<u>2,656,977.24</u>	<u>2,841,800.09</u>	<u>184,822.85</u>	<u>6.50%</u>
	<b>Net Revenues over Expenditures</b>	<u>40,068.79</u>	<u>175,658.71</u>	<u>(44.59)</u>	<u>175,703.30</u>	<u>...41.94)%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
400 - 400 - Vista de Oro  
From 6/1/2019 Through 6/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
<b>Revenues</b>					
Special Taxes & Assessments					
4550	545.00	15,768.00	15,768.00	0.00	0.00%
	545.00	15,768.00	15,768.00	0.00	0.00%
Use of Money & Property					
4510	10.91	10.91	0.00	10.91	0.00%
	10.91	10.91	0.00	10.91	0.00%
	555.91	15,778.91	15,768.00	10.91	0.07%
<b>Expenditures</b>					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	0.00	0.00	500.00	500.00	100.00%
7325	0.00	0.00	500.00	500.00	100.00%
	0.00	0.00	1,000.00	1,000.00	100.00%
Legal & Professional					
7320	0.00	586.03	700.00	113.97	16.28%
7326	0.00	0.00	300.00	300.00	100.00%
	0.00	586.03	1,000.00	413.97	41.40%
Rent & Utilities					
8670	156.63	2,283.80	2,460.00	176.20	7.16%
	156.63	2,283.80	2,460.00	176.20	7.16%
	156.63	2,869.83	4,460.00	1,590.17	35.65%
Debt Service					
9023	1,302.68	1,302.68	0.00	(1,302.68)	0.00%
9804	0.00	0.00	6,711.49	6,711.49	100.00%
	1,302.68	1,302.68	6,711.49	5,408.81	80.59%
Transfers					
9511	0.00	1,374.81	2,749.61	1,374.80	50.00%
	0.00	1,374.81	2,749.61	1,374.80	50.00%
	1,459.31	5,547.32	13,921.10	8,373.78	60.15%
Net Revenues over Expenditures	(903.40)	10,231.59	1,846.90	8,384.69	453.99%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
500 - 500 - Water  
From 6/1/2019 Through 6/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
<b>Revenues</b>					
<b>Property Taxes</b>					
4035	6,120.33	155,787.21	149,788.75	5,998.46	4.00%
	6,120.33	155,787.21	149,788.75	5,998.46	4.00%
<b>Service Charges &amp; Fees</b>					
4030	208,398.79	2,132,277.60	2,135,000.00	(2,722.40)	(0.13)%
4102	15,506.83	221,066.94	199,900.00	21,166.94	10.59%
4103	34,140.26	282,441.71	321,000.00	(38,558.29)	(12.01)%
4104	378.75	28,324.50	53,000.00	(24,675.50)	(46.56)%
4114	(160.00)	(1,774.75)	1,000.00	(2,774.75)	(277.48)%
4931	1,100.00	7,200.00	6,000.00	1,200.00	20.00%
4932	1,976.93	27,990.20	20,000.00	7,990.20	39.95%
4933	375.00	15,830.00	10,000.00	5,830.00	58.30%
4937	0.00	520.00	500.00	20.00	4.00%
	261,716.56	2,713,876.20	2,746,400.00	(32,523.80)	(1.18)%
<b>Other Revenues</b>					
4105	0.00	0.00	57,000.00	(57,000.00)	(100.00)%
4930	135.93	5,503.76	1,000.00	4,503.76	450.38%
4936	0.00	(2.00)	0.00	(2.00)	0.00%
	135.93	5,501.76	58,000.00	(52,498.24)	(90.51)%
<b>Use of Money &amp; Property</b>					
4504	6,730.48	6,730.48	2,964.00	3,766.48	127.07%
4505	1,393.46	2,684.68	1,509.00	1,175.68	77.91%
4510	2,956.11	12,525.17	4,000.00	8,525.17	213.13%
	11,080.05	21,940.33	8,473.00	13,467.33	158.94%
<b>Total Revenues</b>	<b>279,052.87</b>	<b>2,897,105.50</b>	<b>2,962,661.75</b>	<b>(65,556.25)</b>	<b>(2.21)%</b>
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8018	1,916.79	21,437.51	25,000.00	3,562.49	14.25%
8045	0.00	204.66	4,000.00	3,795.34	94.88%
8050	0.00	2,449.99	3,680.00	1,230.01	33.42%
8051	611.12	3,386.74	5,000.00	1,613.26	32.27%
8054	42,283.31	382,915.13	356,316.15	(26,598.98)	(7.46)%
8056	0.00	460.80	1,000.00	539.20	53.92%
8060	2,582.52	17,053.67	24,150.00	7,096.33	29.38%
8063	2,226.25	20,181.76	14,700.00	(5,481.76)	(37.29)%
8066	1,251.51	18,749.70	11,550.00	(7,199.70)	(62.34)%
8081	6,657.33	31,616.30	39,900.00	8,283.70	20.76%
	57,528.83	498,456.26	485,296.15	(13,160.11)	(2.71)%
<b>Payroll Taxes &amp; Benefits</b>					
5030	171.00	1,472.50	1,700.00	227.50	13.38%
5031	45.27	387.62	500.00	112.38	22.48%
5035	45.00	387.50	0.00	(387.50)	0.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
500 - 500 - Water  
From 6/1/2019 Through 6/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
5040	LTD Insurance	318.60	2,728.59	3,300.00	571.41	17.32%
5050	Medicare - ER	838.92	7,391.38	9,000.00	1,608.62	17.87%
5060	Cafeteria Plan - ER	8,216.52	67,455.51	65,000.00	(2,455.51)	(3.78)%
5070	Retirement ER - Regular	8,466.59	82,644.46	67,000.00	(15,644.46)	(23.35)%
5075	Retirees Medical - ER	137.80	1,659.19	1,620.00	(39.19)	(2.42)%
5120	Workers Comp Insurance - ER	0.00	15,767.18	15,767.18	0.00	0.00%
5124	Retirement - ER - Tier 2	529.60	5,639.11	5,970.00	330.89	5.54%
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>18,769.30</b>	<b>185,533.04</b>	<b>169,857.18</b>	<b>(15,675.86)</b>	<b>(9.23)%</b>
	<b>Employment Services</b>					
5100	Unemployment Insurance - ER	0.00	3,454.31	5,500.00	2,045.69	37.19%
5103	Federal Unemployment	0.00	(1,961.74)	0.00	1,961.74	0.00%
6230	Medical Exam	0.00	0.00	150.00	150.00	100.00%
	<b>Total Employment Services</b>	<b>0.00</b>	<b>1,492.57</b>	<b>5,650.00</b>	<b>4,157.43</b>	<b>73.58%</b>
	<b>Total Personnel</b>	<b>76,298.13</b>	<b>685,481.87</b>	<b>660,803.33</b>	<b>(24,678.54)</b>	<b>(3.73)%</b>
	<b>Services &amp; Supplies</b>					
	<b>Clothing &amp; Uniform</b>					
7246	Uniform & Gear	0.00	3,104.06	2,600.00	(504.06)	(19.39)%
7248	Uniform Safety Boots	0.00	842.07	1,000.00	157.93	15.79%
	<b>Total Clothing &amp; Uniform</b>	<b>0.00</b>	<b>3,946.13</b>	<b>3,600.00</b>	<b>(346.13)</b>	<b>(9.61)%</b>
	<b>Contract Services</b>					
6100	Labor & Support-IT Services	0.00	0.00	300.00	300.00	100.00%
6110	IT Purchased Services	296.44	3,242.99	5,400.00	2,157.01	39.94%
7250	Water Quality Testing	3,197.00	31,754.34	28,000.00	(3,754.34)	(13.41)%
7255	Security Services	0.00	7,285.70	8,000.00	714.30	8.93%
7301	Contract Maint Services	0.00	0.00	1,000.00	1,000.00	100.00%
7321	Janitorial Cleaning & Supplies	49.62	626.05	850.00	223.95	26.35%
	<b>Total Contract Services</b>	<b>3,543.06</b>	<b>42,909.08</b>	<b>43,550.00</b>	<b>640.92</b>	<b>1.47%</b>
	<b>Equipment &amp; Tools</b>					
6438	Disinfection Feed Pumps	0.00	1,877.52	1,500.00	(377.52)	(25.17)%
7242	Minor Tools, Accessories & Field Machines	113.06	3,511.44	3,500.00	(11.44)	(0.33)%
7253	Rent - Equipment	0.00	188.68	1,000.00	811.32	81.13%
7256	Meter Purchases & Replacements	2,819.11	75,187.62	75,000.00	(187.62)	(0.25)%
	<b>Total Equipment &amp; Tools</b>	<b>2,932.17</b>	<b>80,765.26</b>	<b>81,000.00</b>	<b>234.74</b>	<b>0.29%</b>
	<b>Financial Services</b>					
7309	Late Fees	0.00	47.67	50.00	2.33	4.66%
	<b>Total Financial Services</b>	<b>0.00</b>	<b>47.67</b>	<b>50.00</b>	<b>2.33</b>	<b>4.66%</b>
	<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6120	Computer Licenses	0.00	0.00	200.00	200.00	100.00%
6340	Misc Fees	0.00	50.00	3,000.00	2,950.00	98.33%
6342	Fees - Regulatory	13,029.40	16,590.40	18,000.00	1,409.60	7.83%
6345	Property Taxes & Assessments Costs	0.00	6,918.03	6,300.00	(618.03)	(9.81)%
7325	Insurance	0.00	34,684.00	34,272.96	(411.04)	(1.20)%



**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
500 - 500 - Water  
From 6/1/2019 Through 6/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Total Insurance, Licenses & Regulatory Fees	<u>13,029.40</u>	<u>58,242.43</u>	<u>61,772.96</u>	<u>3,530.53</u>	<u>5.72%</u>
<b>Legal &amp; Professional</b>					
7318 Professional & Consulting BMC	0.00	33,513.65	55,746.00	22,232.35	39.88%
7320 Professional & Consulting Services	1,763.20	10,461.48	10,000.00	(461.48)	(4.61)%
7326 Legal Services	0.00	105,197.50	115,000.00	9,802.50	8.52%
7336 Legal Services- ISJ	0.00	0.00	1,000.00	1,000.00	100.00%
7340 Legal Notifications & Mandated Advertising	0.00	(353.32)	1,000.00	1,353.32	135.33%
Total Legal & Professional	<u>1,763.20</u>	<u>148,819.31</u>	<u>182,746.00</u>	<u>33,926.69</u>	<u>18.56%</u>
<b>Office/Operations</b>					
6130 Computer Hardware	0.00	2,112.41	1,000.00	(1,112.41)	(111.24)%
6140 Computer Software	857.23	9,135.58	7,500.00	(1,635.58)	(21.81)%
7140 General Supplies & Minor Equipment	25.91	814.42	1,000.00	185.58	18.56%
7160 Postage, Shipping & Mail Supplies	1,670.39	14,340.97	15,000.00	659.03	4.39%
7180 Billing Supplies, Forms & Printing	0.00	331.65	2,200.00	1,868.35	84.92%
7226 Membership & Dues	0.00	1,769.86	3,000.00	1,230.14	41.00%
7230 Misc Small Parts & Supplies	45.14	1,695.73	2,000.00	304.27	15.21%
7237 Process Control & Treatment Supplies	280.87	3,841.12	4,000.00	158.88	3.97%
7239 Water Treatment Chemicals	0.00	5,756.10	8,000.00	2,243.90	28.05%
7249 Safety Supplies	<u>0.00</u>	<u>701.83</u>	<u>1,000.00</u>	<u>298.17</u>	<u>29.82%</u>
Total Office/Operations	<u>2,879.54</u>	<u>40,499.67</u>	<u>44,700.00</u>	<u>4,200.33</u>	<u>9.40%</u>
<b>Other Expense</b>					
7330 Misc Operating Expenses	0.00	133.41	250.00	116.59	46.64%
7348 Water Conservation Program	<u>200.00</u>	<u>3,133.40</u>	<u>3,000.00</u>	<u>(133.40)</u>	<u>(4.45)%</u>
Total Other Expense	<u>200.00</u>	<u>3,266.81</u>	<u>3,250.00</u>	<u>(16.81)</u>	<u>(0.52)%</u>
<b>Rent &amp; Utilities</b>					
6000 Cell Phones	268.32	2,968.06	3,500.00	531.94	15.20%
6025 Telephone	750.87	8,993.18	10,000.00	1,006.82	10.07%
7352 Rent - Offices & Other Structures	0.00	0.00	2,900.00	2,900.00	100.00%
8610 Electric	8,368.63	89,270.39	100,000.00	10,729.61	10.73%
8620 Gas Service	0.00	195.18	250.00	54.82	21.93%
8630 Trash Services	116.65	2,273.33	4,000.00	1,726.67	43.17%
8644 Disposal Services	0.00	27,571.50	30,000.00	2,428.50	8.10%
8670 Street Lighting	<u>33.35</u>	<u>386.57</u>	<u>400.00</u>	<u>13.43</u>	<u>3.36%</u>
Total Rent & Utilities	<u>9,537.82</u>	<u>131,658.21</u>	<u>151,050.00</u>	<u>19,391.79</u>	<u>12.84%</u>
<b>Repairs &amp; Maintenance</b>					
6405 R & M - Extinguishers	0.00	311.89	350.00	38.11	10.89%
6422 R & M - Hydrants	0.00	575.85	1,100.00	524.15	47.65%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
500 - 500 - Water  
From 6/1/2019 Through 6/30/2019

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	887.79	750.00	(137.79)	(18.37)%
6641	R & M - Wells	0.00	1,552.90	1,000.00	(552.90)	(55.29)%
6750	R & M - Minor Tools & Equipment	151.37	2,056.40	2,400.00	343.60	14.32%
6800	R & M - Grounds & Collection Systems	0.00	693.97	600.00	(93.97)	(15.66)%
6830	Paving & Concrete	0.00	0.00	4,000.00	4,000.00	100.00%
6900	R & M - Buildings & Structures	0.00	2,602.24	6,000.00	3,397.76	56.63%
7241	R & M - Water Distribution System	0.00	8,574.50	15,000.00	6,425.50	42.84%
	<b>Total Repairs &amp; Maintenance</b>	<b>151.37</b>	<b>17,255.54</b>	<b>31,200.00</b>	<b>13,944.46</b>	<b>44.69%</b>
	<b>Travel &amp; Training</b>					
7323	Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324	Education & Training Fees	437.50	5,484.88	5,900.00	415.12	7.04%
8410	Certifications	0.00	0.00	500.00	500.00	100.00%
8510	Lodging & Meals - Local	0.00	850.20	2,000.00	1,149.80	57.49%
8539	Meals	0.00	175.00	700.00	525.00	75.00%
8550	Mileage Reimbursement & Parking	0.00	134.51	700.00	565.49	80.78%
	<b>Total Travel &amp; Training</b>	<b>437.50</b>	<b>6,644.59</b>	<b>10,050.00</b>	<b>3,405.41</b>	<b>33.88%</b>
	<b>Vehicle Maintenance &amp; Repairs</b>					
7006	Tuneup/Oil/Maintenance	0.00	850.67	1,600.00	749.33	46.83%
7211	Misc Fuel & Diesel	185.72	1,979.53	2,300.00	320.47	13.93%
7220	Gasoline	323.07	5,863.92	5,000.00	(863.92)	(17.28)%
7228	Markings & Other Misc Services	0.00	99.67	500.00	400.33	80.07%
7232	Vehicle Repairs - Parts, Tires & Lubricants	27.99	5,393.42	5,000.00	(393.42)	(7.87)%
	<b>Total Vehicle Maintenance &amp; Repairs</b>	<b>536.78</b>	<b>14,187.21</b>	<b>14,400.00</b>	<b>212.79</b>	<b>1.48%</b>
	<b>Total Services &amp; Supplies</b>	<b>35,010.84</b>	<b>548,241.91</b>	<b>627,368.96</b>	<b>79,127.05</b>	<b>12.61%</b>
	<b>Capital Outlay</b>					
9006	Infrastructure CIP	300.00	96,037.00	502,524.00	406,487.00	80.89%
9059	Vehicles, Equipment, & Fixtures	750.00	33,352.28	32,602.28	(750.00)	(2.30)%
	<b>Total Capital Outlay</b>	<b>1,050.00</b>	<b>129,389.28</b>	<b>535,126.28</b>	<b>405,737.00</b>	<b>75.82%</b>
	<b>Debt Service</b>					
9022	Debt Service - Principal	0.00	160,870.79	160,871.00	0.21	0.00%
9023	Debt Service - Interest & Annual Fee	0.00	104,773.65	104,773.00	(0.65)	(0.00)%
9024	Loan Administration Fee	0.00	10,546.91	10,547.00	0.09	0.00%
	<b>Total Debt Service</b>	<b>0.00</b>	<b>276,191.35</b>	<b>276,191.00</b>	<b>(0.35)</b>	<b>(0.00)%</b>
	<b>Reserves</b>					
9571	*Capital Outlay Reserve	0.00	0.00	403,266.56	403,266.56	100.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
500 - 500 - Water  
From 6/1/2019 Through 6/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
9572      *General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
Total Reserves	0.00	0.00	460,266.56	460,266.56	100.00%
Transfers					
9511      Interfund Transfer Out	0.00	235,091.98	470,183.95	235,091.97	50.00%
Total Transfers	0.00	235,091.98	470,183.95	235,091.97	50.00%
Total Expenditures	112,358.97	1,874,396.39	3,029,940.08	1,155,543.69	38.14%
Net Revenues over Expenditures	166,693.90	1,022,709.11	(67,278.33)	1,089,987.44	...20.12)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
600 - 600 - Wastewater  
From 6/1/2019 Through 6/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
<b>Revenues</b>					
<b>Service Charges &amp; Fees</b>					
4062	0.00	25,000.00	44,246.40	(19,246.40)	(43.50)%
	0.00	25,000.00	44,246.40	(19,246.40)	(43.50)%
	0.00	25,000.00	44,246.40	(19,246.40)	(43.50)%
<b>Expenditures</b>					
<b>Services &amp; Supplies</b>					
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6343	0.00	119.98	31.49	(88.49)	(281.01)%
6345	0.00	269.54	270.00	0.46	0.17%
	0.00	389.52	301.49	(88.03)	(29.20)%
<b>Legal &amp; Professional</b>					
7320	0.00	13,148.08	12,365.94	(782.14)	(6.32)%
7326	0.00	447.80	1,000.00	552.20	55.22%
	0.00	13,595.88	13,365.94	(229.94)	(1.72)%
<b>Office/Operations</b>					
7160	0.00	19.40	0.00	(19.40)	0.00%
	0.00	19.40	0.00	(19.40)	0.00%
	0.00	14,004.80	13,667.43	(337.37)	(2.47)%
<b>Transfers</b>					
9511	0.00	1,374.81	2,749.61	1,374.80	50.00%
	0.00	1,374.81	2,749.61	1,374.80	50.00%
	0.00	15,379.61	16,417.04	1,037.43	6.32%
<b>Net Revenues over Expenditures</b>	<b>0.00</b>	<b>9,620.39</b>	<b>27,829.36</b>	<b>(18,208.97)</b>	<b>(65.43)%</b>

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
602 - Wastewater Fiduciary Fund  
From 6/1/2019 Through 6/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
<b>Revenues</b>					
Special Taxes & Assessments					
4061	4,353.98	(510,566.95)	0.00	(510,566.95)	0.00%
	Assessments-2002 WW Bond				
	Total Special Taxes & Assessments	(510,566.95)	0.00	(510,566.95)	0.00%
Other Revenues					
4928	0.00	15.00	0.00	15.00	0.00%
	Lien Fees Recoveries				
	Total Other Revenues	15.00	0.00	15.00	0.00%
Use of Money & Property					
4510	1,982.56	32,040.73	0.00	32,040.73	0.00%
	Investment Income on funds				
	Total Use of Money & Property	32,040.73	0.00	32,040.73	0.00%
	Total Revenues	(478,511.22)	0.00	(478,511.22)	0.00%
<b>Expenditures</b>					
Services & Supplies					
Financial Services					
7310	0.00	50.00	0.00	(50.00)	0.00%
	Bank Service Charges				
8951	0.00	201,409.98	0.00	(201,409.98)	0.00%
	Costs of Issuance				
	Total Financial Services	201,459.98	0.00	(201,459.98)	0.00%
	Total Services & Supplies	201,459.98	0.00	(201,459.98)	0.00%
	Total Expenditures	201,459.98	0.00	(201,459.98)	0.00%
	Net Revenues over Expenditures	(679,971.20)	0.00	(679,971.20)	0.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
**Statement of Revenues and Expenditures - Monthly Actuals**  
**800 - 800 - Drainage**  
**From 6/1/2019 Through 6/30/2019**

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
<b>Revenues</b>					
<b>Property Taxes</b>					
4034	0.00	29,957.75	29,957.75	0.00	0.00%
4035	608.86	24,214.01	24,015.00	199.01	0.83%
	608.86	54,171.76	53,972.75	199.01	0.37%
<b>Special Taxes &amp; Assessments</b>					
4400	2,070.00	95,328.00	95,440.00	(112.00)	(0.12)%
	2,070.00	95,328.00	95,440.00	(112.00)	(0.12)%
<b>Other Revenues</b>					
4935	1.80	245.99	0.00	245.99	0.00%
	1.80	245.99	0.00	245.99	0.00%
<b>Use of Money &amp; Property</b>					
4505	22.66	151.08	152.00	(0.92)	(0.61)%
4510	134.02	130.17	300.00	(169.83)	(56.61)%
	156.68	281.25	452.00	(170.75)	(37.78)%
	2,837.34	150,027.00	149,864.75	162.25	0.11%
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8045	0.00	0.00	200.00	200.00	100.00%
8054	1,094.58	18,610.89	16,000.00	(2,610.89)	(16.32)%
	1,094.58	18,610.89	16,200.00	(2,410.89)	(14.88)%
	1,094.58	18,610.89	16,200.00	(2,410.89)	(14.88)%
<b>Services &amp; Supplies</b>					
<b>Equipment &amp; Tools</b>					
6390	0.00	0.00	300.00	300.00	100.00%
7242	0.00	227.22	300.00	72.78	24.26%
	0.00	227.22	600.00	372.78	62.13%
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6342	813.40	6,505.40	6,000.00	(505.40)	(8.42)%
6345	0.00	560.26	200.00	(360.26)	(180.13)%
7325	0.00	(131.40)	1,500.00	1,631.40	108.76%
	813.40	6,934.26	7,700.00	765.74	9.94%
<b>Legal &amp; Professional</b>					
7320	397.27	1,204.58	2,000.00	795.42	39.77%
7326	0.00	35.00	500.00	465.00	93.00%
	397.27	1,239.58	2,500.00	1,260.42	50.42%
<b>Office/Operations</b>					
7140	0.00	9.62	50.00	40.38	80.76%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
800 - 800 - Drainage  
From 6/1/2019 Through 6/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
7226	Membership & Dues	0.00	0.00	200.00	200.00	100.00%
7230	Misc Small Parts & Supplies	0.00	271.71	500.00	228.29	45.66%
7249	Safety Supplies	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00%</u>
	Total Office/Operations	0.00	281.33	850.00	568.67	66.90%
	Other Expense					
7346	Promotional Expenses - Event	<u>0.00</u>	<u>250.00</u>	<u>300.00</u>	<u>50.00</u>	<u>16.67%</u>
	Total Other Expense	0.00	250.00	300.00	50.00	16.67%
	Rent & Utilities					
6000	Cell Phones	138.88	1,633.68	1,700.00	66.32	3.90%
6025	Telephone	20.66	248.78	250.00	1.22	0.49%
8610	Electric	135.95	1,720.46	2,200.00	479.54	21.80%
8670	Street Lighting	<u>68.81</u>	<u>867.54</u>	<u>1,000.00</u>	<u>132.46</u>	<u>13.25%</u>
	Total Rent & Utilities	364.30	4,470.46	5,150.00	679.54	13.19%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	36.68	50.00	13.32	26.64%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	1,452.67	1,000.00	(452.67)	(45.27)%
6750	R & M - Minor Tools & Equipment	0.00	428.96	500.00	71.04	14.21%
6800	R & M - Grounds & Collection Systems	0.00	220.12	1,000.00	779.88	77.99%
6900	R & M - Buildings & Structures	0.00	1,153.90	1,500.00	346.10	23.07%
	Total Repairs & Maintenance	0.00	3,292.33	4,050.00	757.67	18.71%
	Travel & Training					
7324	Education & Training Fees	0.00	1,295.00	2,200.00	905.00	41.14%
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	641.70	500.00	(141.70)	(28.34)%
8539	Meals	0.00	0.00	100.00	100.00	100.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	300.00	300.00	100.00%
	Total Travel & Training	0.00	1,936.70	3,450.00	1,513.30	43.86%
	Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	46.43	462.76	550.00	87.24	15.86%
7220	Gasoline	<u>80.77</u>	<u>1,438.19</u>	<u>1,000.00</u>	<u>(438.19)</u>	<u>(43.82)%</u>
	Total Vehicle Maintenance & Repairs	127.20	1,900.95	1,550.00	(350.95)	(22.64)%
	Total Services & Supplies	1,702.17	20,532.83	26,150.00	5,617.17	21.48%
	Capital Outlay					
9006	Infrastructure CIP	<u>0.00</u>	<u>77,203.60</u>	<u>110,000.00</u>	<u>32,796.40</u>	<u>29.81%</u>
	Total Capital Outlay	0.00	77,203.60	110,000.00	32,796.40	29.81%
	Transfers					
9511	Interfund Transfer Out	<u>0.00</u>	<u>5,499.23</u>	<u>10,998.46</u>	<u>5,499.23</u>	<u>50.00%</u>
	Total Transfers	0.00	5,499.23	10,998.46	5,499.23	50.00%
	Total Expenditures	<u>2,796.75</u>	<u>121,846.55</u>	<u>163,348.46</u>	<u>41,501.91</u>	<u>25.41%</u>
	Net Revenues over Expenditures	<u>40.59</u>	<u>28,180.45</u>	<u>(13,483.71)</u>	<u>41,664.16</u>	<u>(309.00)%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
900 - 900 - Parks & Recreation  
From 6/1/2019 Through 6/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
<b>Revenues</b>					
Other Revenues					
4655	0.00	2,437.17	2,437.17	0.00	0.00%
	0.00	2,437.17	2,437.17	0.00	0.00%
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)%
	0.00	2,437.17	4,044.95	(1,607.78)	(39.75)%
<b>Expenditures</b>					
Services & Supplies					
Legal & Professional					
7320	0.00	14,140.19	15,000.00	859.81	5.73%
7326	0.00	1,155.00	2,000.00	845.00	42.25%
	0.00	15,295.19	17,000.00	1,704.81	10.03%
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	442.77	500.00	57.23	11.45%
	0.00	442.77	500.00	57.23	11.45%
	0.00	15,737.96	17,600.00	1,862.04	10.58%
Transfers					
9511	0.00	2,749.60	5,499.23	2,749.63	50.00%
	0.00	2,749.60	5,499.23	2,749.63	50.00%
	0.00	18,487.56	23,099.23	4,611.67	19.96%
	0.00	(16,050.39)	(19,054.28)	3,003.89	(15.76)%



**LOS OSOS COMMUNITY SERVICES DISTRICT**

Balance Sheet  
As of 6/30/2019

		Current Period Balance
		<u>                    </u>
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash in Bank		
Change Fund	0999	400.00
Petty Cash	1000	500.00
LAIF Investments	1011	647,089.92
General Checking Account	1012	2,070,516.35
Payroll Account (contra to 2998)	1013	2,847.89
Rabobank-Bankruptcy Disbursement Reserve	1017	102,793.69
Fire Reserves Account	1031	1,676,844.83
US Bank - WW Bond Prepayment	1070	2,222.17
US Bond - WW Bond Cost of Issuance	1071	14,280.64
US Bank - WW Bond Redemption (New)	1072	747,247.12
US Bank - WW Bond Reserve (New)	1073	569,154.37
US Bank- WW Bond Redemption Fund	1077	2,672.46
US Bank - WW Bond Reserve Fund	1078	<u>629.09</u>
Total Cash in Bank		5,837,198.53
Investments		
Rabo Bank -Investments	0334	970,076.87
Water Reserves Account	0335	<u>1,058,944.41</u>
Total Investments		2,029,021.28
Due From Others		
Loan Receivable From District	1160	222,333.96
Due From Bayridge	1420	78,340.11
Due From Vista De Oro	1440	<u>20,318.63</u>
Total Due From Others		320,992.70
Held Deposits		
Held Deposits	1030	<u>10,000.00</u>
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	248,372.72
Unbilled A/R	1085	256,826.53
Accounts Receivable-Property Tax	1091	<u>53,081.00</u>
Total Accounts Receivable		558,280.25
Accrued Inventory On Hand		
Inventory	1100	<u>56,390.89</u>
Total Accrued Inventory On Hand		56,390.89
Total CURRENT ASSETS		8,811,883.65
<b>FIXED ASSETS</b>		
Land		
Land and Land Rights	1720	<u>555,803.09</u>
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	592,410.70
Accum Depreciation-Building, Structures & Improvements	1851	<u>(5,000.00)</u>
Total Building		587,410.70
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	1,969,584.73

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Balance Sheet  
As of 6/30/2019

		Current Period Balance
Acc Depreciation-Equipment, Vehicles & Systems	1853	(451,489.15)
Total Plant & Equipment		<u>1,518,095.58</u>
Construction in Progress		
Construction In Progress	1850	<u>185,121.06</u>
Total Construction in Progress		<u>185,121.06</u>
Infrastructure		
Infrastructures	1730	9,694,881.25
Accum Depreciation-Infrastructures	1852	<u>(4,626,962.23)</u>
Total Infrastructure		<u>5,067,919.02</u>
Total FIXED ASSETS		<u>7,914,349.45</u>
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	<u>900.00</u>
Total Cash Suspense		<u>900.00</u>
Total OTHER ASSETS		<u>900.00</u>
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	26,653.43
Oblig-Comp Leave		
Total Other Assets		<u>273,069.43</u>
Total ASSETS		<u><u>17,000,202.53</u></u>
<b>LIABILITIES &amp; EQUITY</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable		
Vendor Payable (Control Account)	2000	(3,604.60)
AP Other- Adjment to 2000, AP Control Acct	2010	<u>(413.88)</u>
Total Accounts Payable		<u>(4,018.48)</u>
Current Payroll Liabilities		
Fed Income Tax Withholding	2001	386.64
FICA Employee Payable	2002	(55.78)
FICA Employer Payable	2003	254.77
Wage Garnishment	2005	88.04
CA Income Tax Withholding	2011	3,082.42
SDI Payable Employee (EE Only)	2012	195.51
SLOCEA Dues Payable	2016	(25.17)
Accrued Payroll	2020	34,959.15
Employee Contributions to 457 PLAN	2021	1,400.15
AFLAC Voluntary Insurance-Employee	2022	(327.12)
Workers Comp Ins Liab-Employer	2023	138.17
Accrued FSA Plan Medical	2024	(192.62)
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	19,489.38
Long-term Compensated Absences	2041	58,468.12
CALPERS Retirement Tier 2- EE- Liab	2042	190.35

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Balance Sheet  
As of 6/30/2019

		Current Period Balance
CALPERS Retirement Tier 2- ER- Liab	2044	(2,903.08)
Other Pension Oblig Liab (OPEB) ARC	2045	272,406.00
Retirement Contribution Safety-Fire-EE	2046	(3.53)
Life Insurance Liab-Employer	2201	(1,947.63)
Medicare Tax Liab-Employee	2202	(1,173.66)
Medical Plan Liab- Employee	2203	(1,239.47)
Vision Plan Liab- Employee	2204	(7.99)
Dental Plan Ins Payable- Employee	2205	825.30
Retirement Contrib Liab-Employee	2206	28.88
Insurance- AD & D	2211	(329.89)
Insurance-Work Injury (WI)	2212	(398.93)
Insurance- LT Disability	2213	(1,121.92)
Survivor Premiums-PERS	2214	(3.59)
Payroll Clearing Account	2999	<u>(235.45)</u>
Total Current Payroll Liabilities		381,276.15
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		635,482.26
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	947,225.07
General Contingency Reserve	3111	561,015.70
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	1,944,128.17
Water Stabilization Reserve	3163	158,456.00
Info Tech Reserve	3164	28,741.40
Basin Management Reserve	3165	50,031.00
Water Conservation Reserve	3167	59,288.00
Reserve - Internal Loans	3193	<u>1,517.00</u>
Total Other Liabilities		<u>4,896,327.48</u>
Total Other Liabilities		4,896,327.48
Long Term Debt		
Note Payable - Long Term		
Note Payable - State CIEDB-LTD	2101	3,354,765.87

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Balance Sheet  
As of 6/30/2019

		Current Period Balance
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		<u>44,677.88</u>
Total Long Term Debt		3,496,585.49
Equity		
Revenues		
Property Tax Revenue from Water	4034	89,873.25
Other		<u>5,419,859.78</u>
Total Revenues		5,509,733.03
Expenditures		(5,204,301.34)
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	6,190,939.27
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>7,666,375.61</u>
Total Equity		<u>7,971,807.30</u>
Total LIABILITIES & EQUITY		<u><u>17,000,202.53</u></u>

# FIRE RESERVES

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 6/30/2019

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	
301 - Fire	301	802,580.82
General Contingency Reserve	3111	
301 - Fire	301	93,676.00
Public Facilities Fees Reserve	3115	
301 - Fire	301	40,334.00
Capital Outlay Reserve	3160	
301 - Fire	301	<u>590,107.36</u>
Total Other Liabilities		<u>1,526,698.18</u>
Total Other Liabilities		1,526,698.18
Equity		
Equity		
Fire Mitigation Fund	3161	
301 - Fire	301	<u>135,448.89</u>
Total Equity		<u>135,448.89</u>
Total Equity		<u>135,448.89</u>
Total LIABILITIES & EQUITY		<u><u>1,662,147.07</u></u>

# WATER RESERVES

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 6/30/2019

		<u>Current Period Balance</u>
<b>LIABILITIES &amp; EQUITY</b>		
<b>CURRENT LIABILITIES</b>		
Trust Liability		
Water Quality Trust Reserve	3050	
500 - Water	500	<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	
500 - Water	500	144,644.25
General Contingency Reserve	3111	
500 - Water	500	414,183.00
Capital Outlay Reserve	3160	
500 - Water	500	1,246,296.29
Water Stabilization Reserve	3163	
500 - Water	500	158,456.00
Basin Management Reserve	3165	
500 - Water	500	50,031.00
Water Conservation Reserve	3167	
500 - Water	500	<u>59,288.00</u>
Total Other Liabilities		<u>2,072,898.54</u>
Total Other Liabilities		<u>2,072,898.54</u>
Total LIABILITIES & EQUITY		<u><u>2,164,415.81</u></u>

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# DRAINAGE RESERVES

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 6/30/2019

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
General Contingency Reserve	3111	
800 - Drainage	800	32,238.22
Capital Outlay Reserve	3160	
800 - Drainage	800	<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 & RECREATION RESERVES

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 6/30/2019

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Restricted Park and Rec	3090	
900 - Parks & Recreation	900	<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>





PACIFIC PREMIER BANK

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

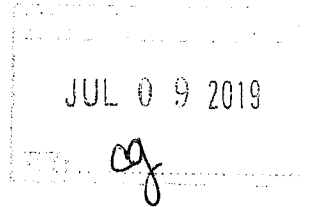
STATEMENT OF ACCOUNT ACTIVITY

866-353-1476
www.ppbi.com

00009773-0019545-0001-0001-TIMR8006410628193156

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

Page 1 of 1
Branch 033
Account Number:
Date 06/28/19
EM



EXECUTIVE 250 CHECKING

Acct

Summary of Activity Since Your Last Statement

Table with 3 columns: Description, Date, Amount. Rows include Beginning Balance (6/01/19, 10,477.89), Deposits / Misc Credits (0, .00), Withdrawals / Misc Debits (0, .00), Ending Balance (6/30/19, 10,477.89\*\*), Service Charge (.00), and Average Collected Balance (10,477).

00009773-0019545-0001-0001-TIMR80064106 156(00009773)-000019547



## **ITEM 5**

**REVIEW OF BOARD ITEM REGARDING  
DESIGNATING INTEREST PERCENTAGES  
BETWEEN WATER, DRAINAGE, AND  
PARKS AND RECREATION IN THE LAIF  
ACCOUNT FOR FISCAL YEAR 2018/2019**



July 26, 2019

**TO:** Board of Directors  
**FROM:** Renee Osborne, General Manager  
Adrienne Geidel, Bookkeeper  
**SUBJECT:** **Agenda Item 11E – 8/1/2019 Board Meeting**  
Designate Local Agency Investment Fund Percentages for  
Drainage, Parks and Recreation, and Water Reserve Accounts for  
Fiscal Year 2018/2019

**President**  
Marshall E. Ochylski

**Vice President**  
Charles L. Cesena

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

**General Manager**  
Renee Osborne

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

### DESCRIPTION

At the June 6, 2019 meeting, the Board approved to designate the Local Agency Investment Fund (LAIF) account to Drainage, Parks and Recreation Reserve and move Water Reserve Funds from LAIF to the Pacific Premier Water Reserve Account. Staff still needs direction on percentages for the 2018/2019 Fiscal Year which would still include Water since those funds were still in the LAIF fund during the 2018/2019 time frame.

Percentages for the 2019/2020 fiscal year will be designated once the funds have been reconciled for the 2018/2019 fiscal year in August.

### 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 to divide interest between Drainage, Parks and Recreation, and Water in the following manner: Drainage, 35%; Parks and Recreation, 45%; and, Water 20%.*

### DISCUSSION

On July 1, 2018, the Drainage Reserve Fund beginning balance was \$227,293.62; the Parks and Recreation Reserve Fund beginning balance was \$291,655.59; and, the Water Reserve balance was \$131,211.20.

Although the Drainage and Parks and Recreation Funds used money for projects during the 2018/2019 fiscal year, there were no funds physically removed from the LAIF account. Expenses were paid out of the general checking account.

Therefore, since the reserve fund balances stayed the same in the LAIF account for the entire 2018/2019 fiscal year, the percentages should remain the same.

The June 30, 2018 LAIF Reserve balance was \$647,089.92 and June 30, 2019 fiscal end balance was \$661,768.37. Total interest earned in 2018/2019 fiscal year was \$14,678.45.

### FINANCIAL IMPACT

Drainage, Parks and Recreation, and Water will see an increase in their Fund balances. No other Fund will be affected; \$5,137.46 in Drainage, \$6,605.30 in Parks and Recreation and \$2,935.69 in Water.

Attachment

**2018/2019 FISCAL YEAR**

**RESERVE BALANCES IN LAIF FROM JULY 1, 2018 TO JUNE 30, 2019 WITHOUT INTEREST**

	<b>\$ Amount</b>
Drainage Reserves	\$227,293.62
Parks and Rec Reserves	\$291,655.59
Water Reserves	\$131,211.20

	2018 3RD QRT		2018 4TH QRT		2019 1ST QRT		2019 2RD QRT	
<b>LAIF Balance Per statements</b>	\$650,160.41		\$653,692.96		\$657,643.09		\$661,768.37	

LAIF balance as of 6/30/18                      \$647,089.92

**BASED ON JULY 1, 2018 AMOUNTS INTEREST EARNED ON RESERVES**

	July 1st - Sept 30		Oct 1st - Dec 31st		Jan 1st - March 31 st		April 1st - June 30	
	Interest Amount	% of LAIF	Interest Amount	% of LAIF	Interest Amount	% of LAIF	Interest Amount	% of LAIF
<b>Drainage Reserves</b>	\$1,074.67	35%	\$1,236.39	35%	\$1,382.55	35%	\$1,443.85	35%
<b>Parks and Rec Reserves</b>	\$1,381.72	45%	\$1,589.65	45%	\$1,777.56	45%	\$1,856.38	45%
<b>Water Reserves</b>	\$614.10	20%	\$706.51	20%	\$790.03	20%	\$825.06	20%
<b>LAIF Interest for the quarter</b>	<b>\$3,070.49</b>	<b>100%</b>	<b>\$3,532.55</b>	<b>100%</b>	<b>\$3,950.13</b>	<b>100%</b>	<b>\$4,125.28</b>	<b>100%</b>

Total interest earned in 2018/209 fiscal year:                      **\$14,678.45**

**INTEREST EARNED FOR 2018/2019 BASED ON ABOVE PERCENTAGE SPLIT**

Drainage Reserves	\$5,137.46
Parks and Rec Reserves	\$6,605.30
Water Reserves	\$2,935.69