



December 4, 2019

TO: LOCSO Board of Directors
FROM: Adrienne Geidel at Robert Stilts, District Bookkeeper
Ron Munds, General Manager
SUBJECT: **Agenda Item 5D – 12/12/2019 Board Meeting**
Receive Financial Report for the Period Ending October 31, 2019

President
Marshall E. Ochylski

Vice President
Charles L. Cesena

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

General Manager
Ron Munds

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
George Huang

DESCRIPTION

The attached are the Statement of Revenues and Expenditures and Balance Sheets for October 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 October 31, 2019.

DISCUSSION

GENERAL

Attachment

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

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

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

www.losososcsd.org

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 10/1/2019 Through 10/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remain... - Original	
Revenues						
Service Charges & Fees						
4005	Copying Costs	0.00	1.00	20.00	(19.00)	(95.00)%
	Total Service Charges & Fees	0.00	1.00	20.00	(19.00)	(95.00)%
	Total Revenues	0.00	1.00	20.00	(19.00)	(95.00)%
Expenditures						
Personnel						
Salaries/Wages						
7322	Director's Compensation	400.00	2,417.30	20,000.00	17,582.70	87.91%
8018	Holiday Pay	0.00	1,307.84	3,500.00	2,192.16	62.63%
8045	Overtime Pay	0.00	1,020.33	3,500.00	2,479.67	70.85%
8050	Administrative Leave Pay	216.36	1,033.32	0.00	(1,033.32)	0.00%
8051	Floating Holiday Pay	0.00	590.56	1,000.00	409.44	40.94%
8054	Salaries & Wages - Regular	19,263.64	69,600.52	90,000.00	20,399.48	22.67%
8060	Sick Leave Pay	0.00	0.00	2,000.00	2,000.00	100.00%
8066	Comp Time Used	0.00	0.00	2,000.00	2,000.00	100.00%
8081	Vacation Pay	0.00	21,384.16	3,000.00	(18,384.16)	(612.81)%
	Total Salaries/Wages	19,880.00	97,354.03	125,000.00	27,645.97	22.12%
Payroll Taxes & Benefits						
5020	FICA - ER	12.40	111.60	1,500.00	1,388.40	92.56%
5030	Life Insurance - ER	0.00	25.73	200.00	174.27	87.14%
5031	Disability Insurance	0.00	13.70	70.00	56.30	80.43%
5035	AD & D Insurance	0.00	6.52	60.00	53.48	89.13%
5040	LTD Insurance	0.00	96.40	1,000.00	903.60	90.36%
5050	Medicare - ER	320.21	1,419.10	2,500.00	1,080.90	43.24%
5060	Cafeteria Plan - ER	2,287.53	6,393.07	11,000.00	4,606.93	41.88%
5070	Retirement ER - Regular	641.51	4,284.79	18,000.00	13,715.21	76.20%
5071	Retirement ER - Addl Pick-up	0.00	0.00	500.00	500.00	100.00%
5075	Retirees Medical - ER	693.28	1,521.44	5,100.00	3,578.56	70.17%
5120	Workers Comp Insurance - ER	0.00	513.80	513.80	0.00	0.00%
5124	Retirement - ER - Tier 2	1,433.17	5,099.06	1,500.00	(3,599.06)	(239.94)%
	Total Payroll Taxes & Benefits	5,388.10	19,485.21	41,943.80	22,458.59	53.54%
Employment Services						
5100	Unemployment Insurance - ER	254.56	1,440.05	3,000.00	1,559.95	52.00%
6200	Hiring, Advertising & Other Costs	0.00	397.31	200.00	(197.31)	(98.66)%
6230	Medical Exam	0.00	270.00	300.00	30.00	10.00%
	Total Employment Services	254.56	2,107.36	3,500.00	1,392.64	39.79%
	Total Personnel	25,522.66	118,946.60	170,443.80	51,497.20	30.21%
Services & Supplies						
Clothing & Uniform						
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%
Contract Services						
6100	Labor & Support-IT Services	5,600.00	10,293.75	9,000.00	(1,293.75)	(14.38)%
6110	IT Purchased Services	2,538.87	13,354.11	20,000.00	6,645.89	33.23%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 10/1/2019 Through 10/31/2019

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7100	Copier Contract-Maint & Usage	288.05	1,152.23	3,100.00	1,947.77	62.83%
7255	Security Services	88.00	347.16	1,000.00	652.84	65.28%
7321	Janitorial Cleaning & Supplies	263.00	1,052.00	2,600.00	1,548.00	59.54%
7342	Public Meeting Recordings	0.00	2,850.00	15,900.00	13,050.00	82.08%
	Total Contract Services	8,777.92	29,049.25	51,600.00	22,550.75	43.70%
	Financial Services					
7309	Late Fees	0.00	138.06	100.00	(38.06)	(38.06)%
7310	Bank Service Charges	484.44	1,724.57	3,000.00	1,275.43	42.51%
	Total Financial Services	484.44	1,862.63	3,100.00	1,237.37	39.92%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	29.98	200.00	170.02	85.01%
6341	LAFCO Fees	0.00	18,936.43	16,567.07	(2,369.36)	(14.30)%
6343	Lien & Notary Fees	0.00	0.00	30.00	30.00	100.00%
7325	Insurance	0.00	17,962.91	17,962.91	0.00	0.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	36,929.32	34,759.98	(2,169.34)	(6.24)%
	Legal & Professional					
7303	Professional Services - GM	0.00	10,636.90	96,126.00	85,489.10	88.93%
7304	Professional Services - ACCTG	5,000.00	12,500.00	60,000.00	47,500.00	79.17%
7305	Auditing Services	5,000.00	11,000.00	22,000.00	11,000.00	50.00%
7320	Professional & Consulting Services	0.00	2,909.52	5,000.00	2,090.48	41.81%
7326	Legal Services	1,725.00	10,560.15	15,000.00	4,439.85	29.60%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	11,725.00	47,606.57	198,626.00	151,019.43	76.03%
	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	570.92	2,544.37	8,000.00	5,455.63	68.20%
7160	Postage, Shipping & Mail Supplies	297.37	1,182.11	3,000.00	1,817.89	60.60%
7226	Membership & Dues	0.00	100.00	6,538.00	6,438.00	98.47%
7230	Misc Small Parts & Supplies	0.00	28.65	0.00	(28.65)	0.00%
	Total Office/Operations	868.29	3,855.13	19,538.00	15,682.87	80.27%
	Other Expense					
8735	Misc Department Admin	142.07	1,036.05	2,000.00	963.95	48.20%
	Total Other Expense	142.07	1,036.05	2,000.00	963.95	48.20%
	Rent & Utilities					
6000	Cell Phones	90.00	225.00	0.00	(225.00)	0.00%
6025	Telephone	208.87	817.05	3,000.00	2,182.95	72.77%
7350	Rent - Meetings	0.00	0.00	400.00	400.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 10/1/2019 Through 10/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
7352	Rent - Offices & Other Structures	2,900.00	8,700.00	35,000.00	26,300.00	75.14%
8610	Electric	296.84	1,184.90	3,800.00	2,615.10	68.82%
8620	Gas Service	14.30	74.95	450.00	375.05	83.34%
	Total Rent & Utilities	3,510.01	11,001.90	42,650.00	31,648.10	74.20%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	66.36	100.00	33.64	33.64%
6900	R & M - Buildings & Structures	0.00	37.68	0.00	(37.68)	0.00%
	Total Repairs & Maintenance	0.00	104.04	100.00	(4.04)	(4.04)%
	Travel & Training					
7323	Books, Publications & Subscriptions	225.00	225.00	50.00	(175.00)	(350.00)%
7324	Education & Training Fees	0.00	927.08	2,000.00	1,072.92	53.65%
8510	Lodging & Meals - Local	0.00	210.74	1,000.00	789.26	78.93%
8539	Meals	0.00	431.74	600.00	168.26	28.04%
8550	Mileage Reimbursement & Parking	0.00	766.15	300.00	(466.15)	(155.38)%
	Total Travel & Training	225.00	2,560.71	3,950.00	1,389.29	35.17%
	Total Services & Supplies	25,732.73	134,005.60	356,523.98	222,518.38	62.41%
	Debt Service					
9023	Debt Service - Interest & Annual Fee	0.00	2,088.71	0.00	(2,088.71)	0.00%
	Total Debt Service	0.00	2,088.71	0.00	(2,088.71)	0.00%
	Transfers					
9512	Transfer In	(43,913.98)	(175,655.92)	526,987.78	702,643.70	133.33%
	Total Transfers	(43,913.98)	(175,655.92)	526,987.78	702,643.70	133.33%
	Total Expenditures	7,341.41	79,384.99	1,053,955.56	974,570.57	92.47%
	Net Revenues over Expenditures	(7,341.41)	(79,383.99)	(1,053,935.56)	974,551.57	(92.47)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 10/1/2019 Through 10/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4035	355.23	520.47	9,517.00	(8,996.53)	(94.53)%
	355.23	520.47	9,517.00	(8,996.53)	(94.53)%
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)%
4510	0.07	0.59	0.00	0.59	0.00%
	0.07	0.59	56.00	(55.41)	(98.95)%
	355.30	521.06	64,404.00	(63,882.94)	(99.19)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	0.00	0.00	128.56	128.56	100.00%
	0.00	0.00	128.56	128.56	100.00%
Legal & Professional					
7320	0.00	265.83	700.00	434.17	62.02%
7326	0.00	0.00	100.00	100.00	100.00%
	0.00	265.83	800.00	534.17	66.77%
Rent & Utilities					
8670	397.02	1,585.84	6,724.16	5,138.32	76.42%
	397.02	1,585.84	6,724.16	5,138.32	76.42%
	397.02	1,851.67	7,652.72	5,801.05	75.80%
Capital Outlay					
9006	0.00	25,534.03	30,000.00	4,465.97	14.89%
	0.00	25,534.03	30,000.00	4,465.97	14.89%
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	219.57	878.28	2,634.84	1,756.56	66.67%
	219.57	878.28	2,634.84	1,756.56	66.67%
	616.59	28,263.98	68,252.09	39,988.11	58.59%
Net Revenues over Expenditures	(261.29)	(27,742.92)	(3,848.09)	(23,894.83)	620.95%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 10/1/2019 Through 10/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4034	Property Tax Revenue from Water	0.00	0.00	63,430.50	(63,430.50) (100.00)%
4035	Property Taxes	0.00	0.00	2,164,204.00	(2,164,204.00) (100.00)%
	Total Property Taxes	0.00	0.00	2,227,634.50	(2,227,634.50) (100.00)%
Grant Revenue					
4955	Govt-Other St Aids & Reimbursements	0.00	7,628.55	0.00	7,628.55 0.00%
	Total Grant Revenue	0.00	7,628.55	0.00	7,628.55 0.00%
Special Taxes & Assessments					
4015	CSA 9-I Assessments (Contract)	0.00	0.00	26,336.00	(26,336.00) (100.00)%
4050	Special Fire Tax	16,648.70	43,552.60	583,128.00	(539,575.40) (92.53)%
	Total Special Taxes & Assessments	16,648.70	43,552.60	609,464.00	(565,911.40) (92.85)%
Other Revenues					
4000	Ambulance Agreement	0.00	18,460.25	67,134.00	(48,673.75) (72.50)%
	Total Other Revenues	0.00	18,460.25	67,134.00	(48,673.75) (72.50)%
Use of Money & Property					
4505	HO Prop Tax Relief	0.00	0.00	12,752.00	(12,752.00) (100.00)%
4510	Investment Income on funds	3,698.71	14,162.51	29,979.47	(15,816.96) (52.76)%
	Total Use of Money & Property	3,698.71	14,162.51	42,731.47	(28,568.96) (66.86)%
	Total Revenues	20,347.41	83,803.91	2,946,963.97	(2,863,160.06) (97.16)%
Expenditures					
Personnel					
Salaries/Wages					
8045	Overtime Pay	523.80	523.80	0.00	(523.80) 0.00%
8054	Salaries & Wages - Regular	0.00	198.00	0.00	(198.00) 0.00%
8295	Resv FF-Overtime/Shift Coverage	793.81	4,916.18	22,000.00	17,083.82 77.65%
8340	Resv FF-Shift Coverage	10,842.86	36,158.72	122,000.00	85,841.28 70.36%
8345	Resv FF-Special Projects	0.00	0.00	4,000.00	4,000.00 100.00%
	Total Salaries/Wages	12,160.47	41,796.70	148,000.00	106,203.30 71.76%
Payroll Taxes & Benefits					
5021	FICA - Fire - ER	365.76	1,356.79	7,000.00	5,643.21 80.62%
5030	Life Insurance - ER	161.50	560.50	2,500.00	1,939.50 77.58%
5035	AD & D Insurance	42.50	147.50	850.00	702.50 82.65%
5051	Medicare - Reserves - ER	176.29	608.77	2,150.00	1,541.23 71.69%
5070	Retirement ER - Regular	1,921.21	7,684.84	20,000.00	12,315.16 61.58%
5120	Workers Comp Insurance - ER	0.00	6,330.20	6,330.20	0.00 0.00%
5124	Retirement - ER - Tier 2	566.29	2,111.23	7,000.00	4,888.77 69.84%
	Total Payroll Taxes & Benefits	3,233.55	18,799.83	45,830.20	27,030.37 58.98%
Employment Services					
5000	Medical Exams & Procedures	0.00	0.00	1,400.00	1,400.00 100.00%
5101	Unemp. Costs - Reserves	503.88	1,823.90	5,000.00	3,176.10 63.52%
6200	Hiring, Advertising & Other Costs	37.81	57.81	40.00	(17.81) (44.52)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 10/1/2019 Through 10/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6230 Medical Exam	0.00	0.00	5,000.00	5,000.00	100.00%
Total Employment Services	541.69	1,881.71	11,440.00	9,558.29	83.55%
Total Personnel	15,935.71	62,478.24	205,270.20	142,791.96	69.56%
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	164.15	426.79	2,000.00	1,573.21	78.66%
7248 Uniform Safety Boots	0.00	0.00	2,000.00	2,000.00	100.00%
Total Clothing & Uniform	164.15	426.79	4,000.00	3,573.21	89.33%
Contract Services					
6100 Labor & Support-IT Services	1,600.00	1,600.00	0.00	(1,600.00)	0.00%
6110 IT Purchased Services	105.33	523.97	1,150.00	626.03	54.44%
7100 Copier Contract-Maint & Usage	298.36	1,087.90	1,800.00	712.10	39.56%
7202 Building Alarms & Security	129.96	252.57	500.00	247.43	49.49%
7204 Cleaning Supplies, Laundry & Towel Service	312.01	736.64	4,000.00	3,263.36	81.58%
7222 Hazardous Materials CW JPA Cost	0.00	2,325.00	2,000.00	(325.00)	(16.25)%
7500 Schedule A Charges	0.00	0.00	2,267,703.00	2,267,703.00	100.00%
Total Contract Services	2,445.66	6,526.08	2,277,153.00	2,270,626.92	99.71%
Equipment & Tools					
6055 Radios -Non Capital	0.00	0.00	25,000.00	25,000.00	100.00%
6440 Fire Personal Protection Equipment	0.00	0.00	15,000.00	15,000.00	100.00%
6460 Self-Contained Breathing Apparatus	0.00	2,027.28	2,500.00	472.72	18.91%
6610 Rescue - Extrication Equipment	0.00	0.00	1,500.00	1,500.00	100.00%
6611 Water Rescue Equipment	0.00	0.00	1,000.00	1,000.00	100.00%
6630 Rope & Climbing Equipment	0.00	0.00	1,000.00	1,000.00	100.00%
7234 Oxygen Supplies & Cylinder Rent	0.00	0.00	350.00	350.00	100.00%
7238 Paramedic & EMT Small Tools & Supplies	484.14	4,288.80	54,585.00	50,296.20	92.14%
7242 Minor Tools, Accessories & Field Machines	0.00	71.34	500.00	428.66	85.73%
7252 Misc Hardware	45.96	60.96	350.00	289.04	82.58%
Total Equipment & Tools	530.10	6,448.38	101,785.00	95,336.62	93.66%
Financial Services					
7309 Late Fees	0.00	0.00	10.00	10.00	100.00%
7310 Bank Service Charges	15.00	15.00	20.00	5.00	25.00%
9154 Losses and Damages	0.00	0.00	50.00	50.00	100.00%
Total Financial Services	15.00	15.00	80.00	65.00	81.25%
Insurance, Licenses & Regulatory Fees					
6120 Computer Licenses	333.72	333.72	1,700.00	1,366.28	80.37%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 10/1/2019 Through 10/31/2019

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remain... - Original
6345	Property Taxes & Assessments Costs	0.00	0.00	5,420.66	5,420.66	100.00%
7325	Insurance	<u>0.00</u>	<u>24,929.89</u>	<u>24,929.89</u>	<u>0.00</u>	<u>0.00%</u>
	Total Insurance, Licenses & Regulatory Fees	333.72	25,263.61	32,050.55	6,786.94	21.18%
	Legal & Professional					
7320	Professional & Consulting Services	268.39	268.39	1,400.00	1,131.61	80.83%
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>268.39</u>	<u>268.39</u>	<u>1,770.00</u>	<u>1,501.61</u>	<u>84.84%</u>
	Office/Operations					
6130	Computer Hardware	0.00	94.99	0.00	(94.99)	0.00%
7140	General Supplies & Minor Equipment	113.17	319.88	5,000.00	4,680.12	93.60%
7160	Postage, Shipping & Mail Supplies	0.00	139.80	300.00	160.20	53.40%
7216	Fire Prevention Education Materials	694.80	898.68	1,200.00	301.32	25.11%
7226	Membership & Dues	0.00	0.00	100.00	100.00	100.00%
7230	Misc Small Parts & Supplies	36.42	62.78	2,000.00	1,937.22	96.86%
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	844.39	1,516.13	8,720.00	7,203.87	82.61%
	Other Expense					
7201	White Goods & Accessories - bedding, towels	0.00	0.00	1,000.00	1,000.00	100.00%
7209	District Operating Center Expense	0.00	0.00	1,000.00	1,000.00	100.00%
7218	Cooking Products - Food, Drinks & Staples	34.01	85.96	500.00	414.04	82.81%
7224	Kitchen Cookware & Utensils	<u>9.85</u>	<u>117.09</u>	<u>800.00</u>	<u>682.91</u>	<u>85.36%</u>
	Total Other Expense	43.86	203.05	3,300.00	3,096.95	93.85%
	Rent & Utilities					
6000	Cell Phones	105.53	421.72	2,000.00	1,578.28	78.91%
6025	Telephone	459.16	1,807.87	4,000.00	2,192.13	54.80%
8610	Electric	1,129.35	2,258.70	3,000.00	741.30	24.71%
8620	Gas Service	102.03	213.51	1,500.00	1,286.49	85.77%
8630	Trash Services	101.41	437.61	1,300.00	862.39	66.34%
8640	Water and Water Services	672.81	1,388.19	4,000.00	2,611.81	65.30%
8659	Utility Cable Charges	116.27	268.37	1,400.00	1,131.63	80.83%
8670	Street Lighting	<u>8.82</u>	<u>35.19</u>	<u>135.00</u>	<u>99.81</u>	<u>73.93%</u>
	Total Rent & Utilities	2,695.38	6,831.16	17,335.00	10,503.84	60.59%
	Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405	R & M - Extinguishers	0.00	421.42	1,000.00	578.58	57.86%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 10/1/2019 Through 10/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6640 R & M - Equip & Other Non-Structural Fixed Assets	26.78	178.71	1,600.00	1,421.29	88.83%
6750 R & M - Minor Tools & Equipment	0.00	130.57	1,000.00	869.43	86.94%
6775 R & M -Operation/Field Equipment	0.00	0.00	800.00	800.00	100.00%
6800 R & M - Grounds & Collection Systems	0.00	0.00	1,500.00	1,500.00	100.00%
6900 R & M - Buildings & Structures	128.15	15,539.71	17,000.00	1,460.29	8.59%
Total Repairs & Maintenance	154.93	16,270.41	23,400.00	7,129.59	30.47%
Travel & Training					
7141 CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323 Books, Publications & Subscriptions	0.00	0.00	200.00	200.00	100.00%
7324 Education & Training Fees	0.00	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	0.00	127.10	2,300.00	2,172.90	94.47%
Total Services & Supplies	7,495.58	63,896.10	2,471,893.55	2,407,997.45	97.42%
Capital Outlay					
9006 Infrastructure CIP	0.00	0.00	50,000.00	50,000.00	100.00%
9085 Vehicle Purchase	1,992.91	26,418.74	693,000.00	666,581.26	96.19%
Total Capital Outlay	1,992.91	26,418.74	743,000.00	716,581.26	96.44%
Reserves					
9504 *Vehicle Replacement Reserve	0.00	0.00	85,000.00	85,000.00	100.00%
9572 *General Contingency (Operations) Reserve	0.00	0.00	84,308.84	84,308.84	100.00%
Total Reserves	0.00	0.00	169,308.84	169,308.84	100.00%
Transfers					
9511 Interfund Transfer Out	4,391.40	17,565.60	52,696.78	35,131.18	66.67%
Total Transfers	4,391.40	17,565.60	52,696.78	35,131.18	66.67%
Total Expenditures	29,815.60	170,358.68	3,642,169.37	3,471,810.69	95.32%
Net Revenues over Expenditures	(9,468.19)	(86,554.77)	(695,205.40)	608,650.63	(87.55)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 10/1/2019 Through 10/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	0.00	0.00	15,768.00	(15,768.00) (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	15,768.00	(15,768.00) (100.00)%
	Total Revenues	0.00	0.00	15,768.00	(15,768.00) (100.00)%
Expenditures					
Services & Supplies					
Legal & Professional					
7320	Professional & Consulting Services	0.00	265.83	700.00	434.17 62.02%
7326	Legal Services	0.00	0.00	300.00	300.00 100.00%
	Total Legal & Professional	0.00	265.83	1,000.00	734.17 73.42%
Rent & Utilities					
8670	Street Lighting	157.13	627.64	2,460.00	1,832.36 74.49%
	Total Rent & Utilities	157.13	627.64	2,460.00	1,832.36 74.49%
	Total Services & Supplies	157.13	893.47	3,460.00	2,566.53 74.18%
Debt Service					
9804	Payment on Internal Loans	0.00	0.00	6,711.49	6,711.49 100.00%
	Total Debt Service	0.00	0.00	6,711.49	6,711.49 100.00%
Transfers					
9511	Interfund Transfer Out	219.57	878.28	2,634.84	1,756.56 66.67%
	Total Transfers	219.57	878.28	2,634.84	1,756.56 66.67%
	Total Expenditures	376.70	1,771.75	12,806.33	11,034.58 86.17%
	Net Revenues over Expenditures	(376.70)	(1,771.75)	2,961.67	(4,733.42) (159.82)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 10/1/2019 Through 10/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4035	Property Taxes	8,897.24	13,846.62	125,384.00	(111,537.38) (88.96)%
	Total Property Taxes	8,897.24	13,846.62	125,384.00	(111,537.38) (88.96)%
Service Charges & Fees					
4030	Residential Single Family	234,052.95	780,817.16	2,193,000.00	(1,412,182.84) (64.40)%
4102	Residential- Multi -Family-Water Sales	14,642.08	79,604.58	225,900.00	(146,295.42) (64.76)%
4103	Commercial, Home Care, Retail-Water Sales	38,059.75	122,917.33	303,000.00	(180,082.67) (59.43)%
4104	Irrigation- Water Sales	378.75	14,422.25	33,000.00	(18,577.75) (56.30)%
4114	Water Other Service Revenues	(155.00)	(548.00)	1,000.00	(1,548.00) (154.80)%
4931	Water Activation Fees	600.00	3,150.00	5,000.00	(1,850.00) (37.00)%
4932	Penalties	1,908.76	8,008.99	20,000.00	(11,991.01) (59.96)%
4933	Door Hangers/Lockout Notices	1,700.00	4,505.00	12,000.00	(7,495.00) (62.46)%
4937	NSF Fees	25.00	175.00	400.00	(225.00) (56.25)%
	Total Service Charges & Fees	291,212.29	1,013,052.31	2,793,300.00	(1,780,247.69) (63.73)%
Other Revenues					
4930	Other Revenue	1,397.00	1,397.00	1,000.00	397.00 39.70%
	Total Other Revenues	1,397.00	1,397.00	1,000.00	397.00 39.70%
Use of Money & Property					
4505	HO Prop Tax Relief	0.00	0.00	1,477.00	(1,477.00) (100.00)%
4510	Investment Income on funds	4,801.20	18,152.35	20,000.00	(1,847.65) (9.24)%
	Total Use of Money & Property	4,801.20	18,152.35	21,477.00	(3,324.65) (15.48)%
	Total Revenues	306,307.73	1,046,448.28	2,941,161.00	(1,894,712.72) (64.42)%
Expenditures					
Personnel					
Salaries/Wages					
8018	Holiday Pay	0.00	3,746.65	25,000.00	21,253.35 85.01%
8045	Overtime Pay	409.44	409.44	4,000.00	3,590.56 89.76%
8050	Administrative Leave Pay	0.00	1,483.52	3,680.00	2,196.48 59.69%
8051	Floating Holiday Pay	0.00	1,137.36	5,000.00	3,862.64 77.25%
8054	Salaries & Wages - Regular	31,806.93	122,878.65	374,131.96	251,253.31 67.16%
8056	Retroactive Pay	0.00	330.72	1,000.00	669.28 66.93%
8060	Sick Leave Pay	3,553.01	7,673.48	24,150.00	16,476.52 68.23%
8063	Standby Pay	1,616.88	6,036.89	15,000.00	8,963.11 59.75%
8066	Comp Time Used	875.66	5,034.52	12,000.00	6,965.48 58.05%
8081	Vacation Pay	4,646.58	8,533.51	39,900.00	31,366.49 78.61%
	Total Salaries/Wages	42,908.50	157,264.74	503,861.96	346,597.22 68.79%
Payroll Taxes & Benefits					
5030	Life Insurance - ER	110.50	458.30	1,700.00	1,241.70 73.04%
5031	Disability Insurance	26.92	115.85	500.00	384.15 76.83%
5035	AD & D Insurance	25.00	110.00	0.00	(110.00) 0.00%
5040	LTD Insurance	189.32	814.84	3,300.00	2,485.16 75.31%
5050	Medicare - ER	631.32	2,304.68	9,000.00	6,695.32 74.39%
5060	Cafeteria Plan - ER	5,133.30	17,733.12	65,000.00	47,266.88 72.72%
5070	Retirement ER - Regular	7,472.50	30,933.88	67,000.00	36,066.12 53.83%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 10/1/2019 Through 10/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
5075	Retirees Medical - ER	417.20	831.26	1,620.00	788.74	48.69%
5120	Workers Comp Insurance - ER	0.00	21,107.23	21,107.23	0.00	0.00%
5124	Retirement - ER - Tier 2	<u>486.58</u>	<u>1,668.01</u>	<u>5,970.00</u>	<u>4,301.99</u>	<u>72.06%</u>
	Total Payroll Taxes & Benefits	14,492.64	76,077.17	175,197.23	99,120.06	56.58%
	Employment Services					
5100	Unemployment Insurance - ER	93.08	93.08	5,500.00	5,406.92	98.31%
6200	Hiring, Advertising & Other Costs	0.00	578.98	0.00	(578.98)	0.00%
6230	Medical Exam	<u>280.00</u>	<u>280.00</u>	<u>150.00</u>	<u>(130.00)</u>	<u>(86.67)%</u>
	Total Employment Services	<u>373.08</u>	<u>952.06</u>	<u>5,650.00</u>	<u>4,697.94</u>	<u>83.15%</u>
	Total Personnel	57,774.22	234,293.97	684,709.19	450,415.22	65.78%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	0.00	2,600.00	2,600.00	100.00%
7248	Uniform Safety Boots	<u>349.01</u>	<u>542.01</u>	<u>1,000.00</u>	<u>457.99</u>	<u>45.80%</u>
	Total Clothing & Uniform	349.01	542.01	3,600.00	3,057.99	84.94%
	Contract Services					
6100	Labor & Support-IT Services	1,600.00	1,600.00	300.00	(1,300.00)	(433.33)%
6110	IT Purchased Services	159.99	917.80	5,400.00	4,482.20	83.00%
7250	Water Quality Testing	1,665.89	7,481.89	28,000.00	20,518.11	73.28%
7255	Security Services	0.00	0.00	8,000.00	8,000.00	100.00%
7321	Janitorial Cleaning & Supplies	<u>24.81</u>	<u>198.48</u>	<u>850.00</u>	<u>651.52</u>	<u>76.65%</u>
	Total Contract Services	3,450.69	10,198.17	42,550.00	32,351.83	76.03%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	227.17	1,800.00	1,572.83	87.38%
7242	Minor Tools, Accessories & Field Machines	(22.77)	1,230.29	18,000.00	16,769.71	93.17%
7253	Rent - Equipment	0.00	0.00	500.00	500.00	100.00%
7256	Meter Purchases & Replacements	464.19	24,237.54	75,000.00	50,762.46	67.68%
	Total Equipment & Tools	441.42	25,695.00	95,300.00	69,605.00	73.04%
	Financial Services					
7309	Late Fees	0.00	0.00	50.00	50.00	100.00%
7310	Bank Service Charges	<u>15.00</u>	<u>30.00</u>	<u>0.00</u>	<u>(30.00)</u>	<u>0.00%</u>
	Total Financial Services	15.00	30.00	50.00	20.00	40.00%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	0.00	200.00	200.00	100.00%
6340	Misc Fees	0.00	0.00	3,000.00	3,000.00	100.00%
6342	Fees - Regulatory	0.00	2,631.67	18,000.00	15,368.33	85.38%
6345	Property Taxes & Assessments Costs	0.00	0.00	6,300.00	6,300.00	100.00%
7325	Insurance	<u>0.00</u>	<u>43,146.66</u>	<u>43,104.33</u>	<u>(42.33)</u>	<u>(0.10)%</u>
	Total Insurance, Licenses & Regulatory Fees	0.00	45,778.33	70,604.33	24,826.00	35.16%
	Legal & Professional					

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 10/1/2019 Through 10/31/2019

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7318	Professional & Consulting BMC	83,401.31	99,094.38	131,556.00	32,461.62	24.68%
7320	Professional & Consulting Services	207.81	614.21	10,000.00	9,385.79	93.86%
7326	Legal Services	480.57	3,630.57	20,000.00	16,369.43	81.85%
7336	Legal Services- ISJ	0.00	0.00	1,000.00	1,000.00	100.00%
7340	Legal Notifications & Mandated Advertising	150.04	150.04	1,000.00	849.96	85.00%
	Total Legal & Professional	<u>84,239.73</u>	<u>103,489.20</u>	<u>163,556.00</u>	<u>60,066.80</u>	<u>36.73%</u>
	Office/Operations					
6130	Computer Hardware	0.00	0.00	3,000.00	3,000.00	100.00%
6140	Computer Software	1,440.00	6,481.23	7,500.00	1,018.77	13.58%
7140	General Supplies & Minor Equipment	21.43	214.41	1,000.00	785.59	78.56%
7160	Postage, Shipping & Mail Supplies	841.46	3,495.76	15,000.00	11,504.24	76.69%
7180	Billing Supplies, Forms & Printing	0.00	145.46	2,200.00	2,054.54	93.39%
7226	Membership & Dues	0.00	928.95	3,000.00	2,071.05	69.03%
7230	Misc Small Parts & Supplies	100.60	428.12	2,000.00	1,571.88	78.59%
7237	Process Control & Treatment Supplies	0.00	1,147.63	4,000.00	2,852.37	71.31%
7239	Water Treatment Chemicals	1,221.98	3,734.10	8,000.00	4,265.90	53.32%
7249	Safety Supplies	<u>109.30</u>	<u>135.02</u>	<u>1,000.00</u>	<u>864.98</u>	<u>86.50%</u>
	Total Office/Operations	<u>3,734.77</u>	<u>16,710.68</u>	<u>46,700.00</u>	<u>29,989.32</u>	<u>64.22%</u>
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	250.00	250.00	100.00%
7345	Outreach- Program Give-away Items	0.00	1,617.52	0.00	(1,617.52)	0.00%
7348	Water Conservation Program	<u>463.67</u>	<u>3,854.07</u>	<u>10,000.00</u>	<u>6,145.93</u>	<u>61.46%</u>
	Total Other Expense	<u>463.67</u>	<u>5,471.59</u>	<u>10,250.00</u>	<u>4,778.41</u>	<u>46.62%</u>
	Rent & Utilities					
6000	Cell Phones	250.69	1,029.89	3,500.00	2,470.11	70.57%
6025	Telephone	770.15	3,067.08	10,000.00	6,932.92	69.33%
8610	Electric	9,174.88	38,322.73	100,000.00	61,677.27	61.68%
8620	Gas Service	0.00	0.00	250.00	250.00	100.00%
8630	Trash Services	0.00	349.95	3,000.00	2,650.05	88.33%
8644	Disposal Services	3,178.00	3,983.00	30,000.00	26,017.00	86.72%
8670	Street Lighting	<u>34.05</u>	<u>134.97</u>	<u>400.00</u>	<u>265.03</u>	<u>66.26%</u>
	Total Rent & Utilities	<u>13,407.77</u>	<u>46,887.62</u>	<u>147,150.00</u>	<u>100,262.38</u>	<u>68.14%</u>
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	414.69	350.00	(64.69)	(18.48)%
6422	R & M - Hydrants	0.00	185.46	1,100.00	914.54	83.14%
6640	R & M - Equip & Other Non-Structural Fixed Assets	244.90	2,863.84	1,000.00	(1,863.84)	(186.38)%
6641	R & M - Wells	0.00	1,863.03	1,000.00	(863.03)	(86.30)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 10/1/2019 Through 10/31/2019

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6750	R & M - Minor Tools & Equipment	180.52	998.01	2,400.00	1,401.99	58.42%
6800	R & M - Grounds & Collection Systems	0.00	0.00	600.00	600.00	100.00%
6830	Paving & Concrete	0.00	0.00	4,000.00	4,000.00	100.00%
6900	R & M - Buildings & Structures	10,002.85	10,020.00	16,000.00	5,980.00	37.38%
7241	R & M - Water Distribution System	208.43	10,179.56	99,400.00	89,220.44	89.76%
	Total Repairs & Maintenance	10,636.70	26,524.59	125,850.00	99,325.41	78.92%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324	Education & Training Fees	0.00	1,179.73	5,900.00	4,720.27	80.00%
8410	Certifications	125.00	125.00	500.00	375.00	75.00%
8510	Lodging & Meals - Local	0.00	557.40	2,000.00	1,442.60	72.13%
8539	Meals	0.00	144.21	0.00	(144.21)	0.00%
8550	Mileage Reimbursement & Parking	0.00	242.15	500.00	257.85	51.57%
	Total Travel & Training	125.00	2,248.49	9,150.00	6,901.51	75.43%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	0.00	311.39	1,600.00	1,288.61	80.54%
7211	Misc Fuel & Diesel	295.10	1,259.36	2,300.00	1,040.64	45.25%
7220	Gasoline	379.44	1,749.72	5,000.00	3,250.28	65.01%
7228	Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232	Vehicle Repairs - Parts, Tires & Lubricants	324.23	463.66	5,000.00	4,536.34	90.73%
	Total Vehicle Maintenance & Repairs	998.77	3,784.13	14,100.00	10,315.87	73.16%
	Total Services & Supplies	117,862.53	287,359.81	728,860.33	441,500.52	60.57%
	Capital Outlay					
9006	Infrastructure CIP	10,927.31	20,433.45	1,410,824.00	1,390,390.55	98.55%
9059	Vehicles, Equipment, & Fixtures	8,033.03	8,033.03	0.00	(8,033.03)	0.00%
	Total Capital Outlay	18,960.34	28,466.48	1,410,824.00	1,382,357.52	97.98%
	Debt Service					
9022	Debt Service - Principal	0.00	165,777.35	165,777.00	(0.35)	(0.00)%
9023	Debt Service - Interest & Annual Fee	0.00	51,160.17	99,792.00	48,631.83	48.73%
9024	Loan Administration Fee	0.00	10,064.30	10,064.00	(0.30)	(0.00)%
	Total Debt Service	0.00	227,001.82	275,633.00	48,631.18	17.64%
	Reserves					
9572	*General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
	Total Reserves	0.00	0.00	57,000.00	57,000.00	100.00%
	Transfers					

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 10/1/2019 Through 10/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
9511 Interfund Transfer Out	<u>37,546.45</u>	<u>150,185.80</u>	<u>450,557.45</u>	<u>300,371.65</u>	<u>66.67%</u>
Total Transfers	<u>37,546.45</u>	<u>150,185.80</u>	<u>450,557.45</u>	<u>300,371.65</u>	<u>66.67%</u>
Total Expenditures	<u>232,143.54</u>	<u>927,307.88</u>	<u>3,607,583.97</u>	<u>2,680,276.09</u>	<u>74.30%</u>
Net Revenues over Expenditures	<u>74,164.19</u>	<u>119,140.40</u>	<u>(666,422.97)</u>	<u>785,563.37</u>	<u>(117.88)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 10/1/2019 Through 10/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Revenues						
Property Taxes						
4034	Property Tax Revenue from Water	0.00	0.00	31,715.25	(31,715.25)	(100.00)%
	Total Property Taxes	0.00	0.00	31,715.25	(31,715.25)	(100.00)%
Service Charges & Fees						
4062	Wastewater Admin Charge	0.00	0.00	16,892.75	(16,892.75)	(100.00)%
	Total Service Charges & Fees	0.00	0.00	16,892.75	(16,892.75)	(100.00)%
	Total Revenues	0.00	0.00	48,608.00	(48,608.00)	(100.00)%
Expenditures						
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6343	Lien & Notary Fees	0.00	0.00	34.00	34.00	100.00%
6345	Property Taxes & Assessments Costs	0.00	0.00	270.00	270.00	100.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	0.00	304.00	304.00	100.00%
Legal & Professional						
7320	Professional & Consulting Services	2,632.87	5,235.63	13,853.69	8,618.06	62.21%
7326	Legal Services	0.00	0.00	100.00	100.00	100.00%
	Total Legal & Professional	2,632.87	5,235.63	13,953.69	8,718.06	62.48%
	Total Services & Supplies	2,632.87	5,235.63	14,257.69	9,022.06	63.28%
Transfers						
9511	Interfund Transfer Out	219.57	878.28	2,634.84	1,756.56	66.67%
	Total Transfers	219.57	878.28	2,634.84	1,756.56	66.67%
	Total Expenditures	2,852.44	6,113.91	16,892.53	10,778.62	63.81%
	Net Revenues over Expenditures	(2,852.44)	(6,113.91)	31,715.47	(37,829.38)	(119.28)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 10/1/2019 Through 10/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Revenues						
Special Taxes & Assessments						
4061	Debt Service	0.00	(241,463.76)	0.00	(241,463.76)	0.00%
	Assessments-2002 WW Bond					
	Total Special Taxes & Assessments	0.00	(241,463.76)	0.00	(241,463.76)	0.00%
Use of Money & Property						
4510	Investment Income on funds	1,605.87	5,855.66	0.00	5,855.66	0.00%
	Total Use of Money & Property	1,605.87	5,855.66	0.00	5,855.66	0.00%
	Total Revenues	1,605.87	(235,608.10)	0.00	(235,608.10)	0.00%
Expenditures						
Services & Supplies						
Financial Services						
7310	Bank Service Charges	1,650.00	1,650.00	0.00	(1,650.00)	0.00%
	Total Financial Services	1,650.00	1,650.00	0.00	(1,650.00)	0.00%
	Total Services & Supplies	1,650.00	1,650.00	0.00	(1,650.00)	0.00%
	Total Expenditures	1,650.00	1,650.00	0.00	(1,650.00)	0.00%
	Net Revenues over Expenditures	(44.13)	(237,258.10)	0.00	(237,258.10)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 10/1/2019 Through 10/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remain... - Original	
Revenues						
Property Taxes						
4035	Property Taxes	888.20	1,189.04	24,886.00	(23,696.96)	(95.22)%
	Total Property Taxes	888.20	1,189.04	24,886.00	(23,696.96)	(95.22)%
Special Taxes & Assessments						
4400	Drainage Assessments	0.00	0.00	95,312.00	(95,312.00)	(100.00)%
	Total Special Taxes & Assessments	0.00	0.00	95,312.00	(95,312.00)	(100.00)%
Other Revenues						
4935	Sale-Specs/Plans & Non_Capital Items	27.00	217.35	0.00	217.35	0.00%
	Total Other Revenues	27.00	217.35	0.00	217.35	0.00%
Use of Money & Property						
4505	HO Prop Tax Relief	0.00	0.00	147.00	(147.00)	(100.00)%
4510	Investment Income on funds	0.17	1,481.60	300.00	1,181.60	393.87%
	Total Use of Money & Property	0.17	1,481.60	447.00	1,034.60	231.45%
	Total Revenues	915.37	2,887.99	120,645.00	(117,757.01)	(97.61)%
Expenditures						
Personnel						
Salaries/Wages						
8045	Overtime Pay	0.00	0.00	200.00	200.00	100.00%
8054	Salaries & Wages - Regular	0.00	1,288.71	16,000.00	14,711.29	91.95%
	Total Salaries/Wages	0.00	1,288.71	16,200.00	14,911.29	92.05%
	Total Personnel	0.00	1,288.71	16,200.00	14,911.29	92.05%
Services & Supplies						
Equipment & Tools						
6390	Equipment	0.00	0.00	300.00	300.00	100.00%
7242	Minor Tools, Accessories & Field Machines	0.00	0.00	300.00	300.00	100.00%
	Total Equipment & Tools	0.00	0.00	600.00	600.00	100.00%
Insurance, Licenses & Regulatory Fees						
6342	Fees - Regulatory	0.00	5,692.00	6,000.00	308.00	5.13%
6345	Property Taxes & Assessments Costs	0.00	0.00	200.00	200.00	100.00%
7325	Insurance	0.00	443.46	500.00	56.54	11.31%
	Total Insurance, Licenses & Regulatory Fees	0.00	6,135.46	6,700.00	564.54	8.43%
Legal & Professional						
7320	Professional & Consulting Services	0.00	265.84	2,000.00	1,734.16	86.71%
7326	Legal Services	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	0.00	265.84	2,500.00	2,234.16	89.37%
Office/Operations						
7230	Misc Small Parts & Supplies	0.00	0.00	550.00	550.00	100.00%
7249	Safety Supplies	0.00	0.00	100.00	100.00	100.00%
	Total Office/Operations	0.00	0.00	650.00	650.00	100.00%
Other Expense						

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 10/1/2019 Through 10/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7346 Promotional Expenses - Event	0.00	250.00	300.00	50.00	16.67%
Total Other Expense	0.00	250.00	300.00	50.00	16.67%
Rent & Utilities					
6000 Cell Phones	140.46	561.12	1,700.00	1,138.88	66.99%
6025 Telephone	21.31	85.00	250.00	165.00	66.00%
8610 Electric	93.74	524.27	2,200.00	1,675.73	76.17%
8670 Street Lighting	69.81	277.47	1,000.00	722.53	72.25%
Total Rent & Utilities	325.32	1,447.86	5,150.00	3,702.14	71.89%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	33.18	50.00	16.82	33.64%
6640 R & M - Equip & Other Non-Structural Fixed Assets	93.38	119.93	1,000.00	880.07	88.01%
6750 R & M - Minor Tools & Equipment	0.00	0.00	500.00	500.00	100.00%
6800 R & M - Grounds & Collection Systems	0.00	0.00	1,000.00	1,000.00	100.00%
6900 R & M - Buildings & Structures	0.00	0.00	1,500.00	1,500.00	100.00%
Total Repairs & Maintenance	93.38	153.11	4,050.00	3,896.89	96.22%
Travel & Training					
7324 Education & Training Fees	0.00	0.00	2,000.00	2,000.00	100.00%
8410 Certifications	0.00	0.00	100.00	100.00	100.00%
8475 Training Materials	0.00	0.00	250.00	250.00	100.00%
8510 Lodging & Meals - Local	0.00	0.00	500.00	500.00	100.00%
8550 Mileage Reimbursement & Parking	0.00	0.00	300.00	300.00	100.00%
Total Travel & Training	0.00	0.00	3,150.00	3,150.00	100.00%
Vehicle Maintenance & Repairs					
7006 Tuneup/Oil/Maintenance	18.40	18.40	0.00	(18.40)	0.00%
7211 Misc Fuel & Diesel	73.78	284.00	550.00	266.00	48.36%
7220 Gasoline	94.86	437.43	1,000.00	562.57	56.26%
Total Vehicle Maintenance & Repairs	187.04	739.83	1,550.00	810.17	52.27%
Total Services & Supplies	605.74	8,992.10	24,650.00	15,657.90	63.52%
Capital Outlay					
9006 Infrastructure CIP	0.00	0.00	62,500.00	62,500.00	100.00%
Total Capital Outlay	0.00	0.00	62,500.00	62,500.00	100.00%
Transfers					
9511 Interfund Transfer Out	878.28	3,513.12	10,539.36	7,026.24	66.67%
Total Transfers	878.28	3,513.12	10,539.36	7,026.24	66.67%
Total Expenditures	1,484.02	13,793.93	113,889.36	100,095.43	87.89%
Net Revenues over Expenditures	(568.65)	(10,905.94)	6,755.64	(17,661.58)	(261.43)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 10/1/2019 Through 10/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Revenues						
Property Taxes						
4034	Property Tax Revenue from Water	0.00	0.00	31,715.25	(31,715.25)	(100.00)%
	Total Property Taxes	0.00	0.00	31,715.25	(31,715.25)	(100.00)%
Use of Money & Property						
4510	Investment Income on funds	0.00	1,902.94	1,607.78	295.16	18.36%
	Total Use of Money & Property	0.00	1,902.94	1,607.78	295.16	18.36%
	Total Revenues	0.00	1,902.94	33,323.03	(31,420.09)	(94.29)%
Expenditures						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	0.00	0.00	9,000.00	9,000.00	100.00%
7326	Legal Services	0.00	2,600.00	2,000.00	(600.00)	(30.00)%
	Total Legal & Professional	0.00	2,600.00	11,000.00	8,400.00	76.36%
Office/Operations						
7140	General Supplies & Minor Equipment	0.00	0.00	100.00	100.00	100.00%
	Total Office/Operations	0.00	0.00	100.00	100.00	100.00%
Other Expense						
7330	Misc Operating Expenses	0.00	0.00	100.00	100.00	100.00%
	Total Other Expense	0.00	0.00	100.00	100.00	100.00%
	Total Services & Supplies	0.00	2,600.00	11,200.00	8,600.00	76.79%
Transfers						
9511	Interfund Transfer Out	439.14	1,756.56	5,269.68	3,513.12	66.67%
	Total Transfers	439.14	1,756.56	5,269.68	3,513.12	66.67%
	Total Expenditures	439.14	4,356.56	16,469.68	12,113.12	73.55%
	Net Revenues over Expenditures	(439.14)	(2,453.62)	16,853.35	(19,306.97)	(114.56)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 10/31/2019

		Current Period Balance
ASSETS		
CURRENT ASSETS		
Cash in Bank		
Change Fund	0999	400.00
Petty Cash	1000	500.00
LAIF Investments	1011	665,997.13
General Checking Account	1012	1,279,889.77
Payroll Account (contra to 2998)	1013	8,420.29
Rabobank-Bankruptcy Disbursement Reserve	1017	102,793.69
Fire Reserves Account	1031	1,829,851.61
US Bank - WW Bond Prepayment	1070	2,235.89
US Bond - WW Bond Cost of Issuance	1071	12,718.78
US Bank - WW Bond Redemption (New)	1072	81,555.70
US Bank - WW Bond Reserve (New)	1073	<u>1,024,614.26</u>
Total Cash in Bank		5,008,977.12
Investments		
Water Reserves Account	0335	<u>2,641,943.52</u>
Total Investments		2,641,943.52
Due From Others		
Due From Bayridge	1420	78,340.11
Due From Vista De Oro	1440	<u>20,318.63</u>
Total Due From Others		98,658.74
Held Deposits		
Held Deposits	1030	<u>10,000.00</u>
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	303,174.18
Unbilled A/R	1085	<u>275,700.19</u>
Total Accounts Receivable		578,874.37
Accrued Inventory On Hand		
Inventory	1100	<u>47,213.45</u>
Total Accrued Inventory On Hand		47,213.45
Total CURRENT ASSETS		<u>8,385,667.20</u>
FIXED ASSETS		
Land		
Land and Land Rights	1720	<u>555,803.09</u>
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	592,410.70
Accum Depreciation-Building, Structures & Improvements	1851	(5,000.00)
Total Building		<u>587,410.70</u>
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	2,013,676.79
Acc Depreciation-Equipment, Vehicles & Systems	1853	(451,346.15)
Total Plant & Equipment		<u>1,562,330.64</u>
Construction in Progress		
Construction In Progress	1850	<u>239,587.28</u>
Total Construction in Progress		239,587.28

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 10/31/2019

		Current Period Balance
Infrastructure		
Infrastructures	1730	9,694,881.25
Accum Depecciation-Infrastructures	1852	<u>(4,854,841.23)</u>
Total Infrastructure		<u>4,840,040.02</u>
Total FIXED ASSETS		7,785,171.73
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	<u>900.00</u>
Total Cash Suspense		<u>900.00</u>
Total OTHER ASSETS		900.00
Other Assets		
Def Outflow	1991	178,554.00
Deferred Outflow - OPEB	1992	1,659.00
Amount to be Provided for Internal Loans	1997	1,517.00
Amount to be Provided - Other LT	1998	34,798.05
Oblig-Comp Leave		
Total Other Assets		<u>216,528.05</u>
Total ASSETS		<u><u>16,388,266.98</u></u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	124,662.11
AP Other- Adjment to 2000, AP Control Acct	2010	<u>18,832.52</u>
Total Accounts Payable		143,494.63
Current Payroll Liabilities		
Fed Income Tax Withholding	2001	1,114.84
FICA Employee Payable	2002	(55.80)
FICA Employer Payable	2003	254.77
Wage Garnishment	2005	25.22
CA Income Tax Withholding	2011	2,458.36
SDI Payable Employee (EE Only)	2012	(4.34)
Retirement-ER-Regular Contrib	2014	(143.50)
SLOCEA Dues Payable	2016	(156.34)
AFLAC Voluntary Insurance-Employee	2022	(320.22)
Workers Comp Ins Liab-Employer	2023	138.17
Accrued Life/Disability Medical Exp	2026	(228.58)
Retirement Addl Pick-up Liab-Employer	2027	(1.03)
Unemployment Ins Liab-Employer (ER only)	2028	(513.79)
Medicare Liab- Employer	2029	225.14
Other Deposits	2038	(152.64)
Accrued Compensated Absences	2040	24,374.34
Long-term Compensated Absences	2041	73,123.00
CALPERS Retirement Tier 2- EE- Liab	2042	5.17
CALPERS Retirement Tier 2- ER- Liab	2044	(40.12)
Other Pension Oblig Liab (OPEB) ARC	2045	265,257.00
Retirement Conbtribution Safety-Fire-EE	2046	(3.53)
Life Insurance Liab-Employer	2201	(1,763.16)
Medicare Tax Liab-Employee	2202	426.04
Medical Plan Liab- Employee	2203	(11,113.08)
Vision Plan Liab- Employee	2204	(6.88)
Dental Plan Ins Payable- Employee	2205	679.55

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 10/31/2019

		Current Period Balance
Retirement Contrib Liab-Employee	2206	28.87
Insurance- AD & D	2211	(28.10)
Insurance-Work Injury (WI)	2212	(97.12)
Insurance- LT Disability	2213	(581.51)
Survivor Premiums-PERS	2214	13.12
Payroll Clearing Account	2999	<u>4,527.64</u>
Total Current Payroll Liabilities		357,441.49
Due to Others		
Due To Administration	2410	<u>1,517.00</u>
Total Due to Others		1,517.00
Current Portion Long Term Debt		
Current portion-Long Term Debt	2102	<u>165,777.33</u>
Total Current Portion Long Term Debt		165,777.33
Trust Liability		
Trust Funds- Low Income Savings	2513	1,169.32
Water Quality Trust Reserve	3050	<u>91,517.27</u>
Total Trust Liability		<u>92,686.59</u>
Total CURRENT LIABILITIES		760,917.04
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	489,666.00
Def Inflow	2216	46,319.00
Suspense Account	2997	27.68
Restricted Park and Rec	3090	279,521.18
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	20,741.40
Basin Management Reserve	3165	50,031.00
Water Conservation Reserve	3167	59,288.00
Reserve - Internal Loans	3193	<u>1,517.00</u>
Total Other Liabilities		<u>5,212,122.39</u>
Total Other Liabilities		5,212,122.39
Long Term Debt		
Note Payable - Long Term		
Note Payable - State CIEDB-LTD	2101	3,188,988.75
Internal Loan Due Water-500	2491	<u>97,141.74</u>
Total Note Payable - Long Term		3,286,130.49
Accrued Interest Payable		
Accrued Interest Payable	2110	<u>42,633.48</u>
Total Accrued Interest Payable		<u>42,633.48</u>
Total Long Term Debt		3,328,763.97
Equity		
Revenues		899,957.08
Expenditures		(1,229,948.80)
Equity		
Septic System Decommission Reserve	3109	8,000.00
Fire Mitigation Fund	3161	238,397.60

Fire Reserves

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 10/31/2019

Current Period
Balance

LIABILITIES & EQUITY

Other Liabilities

Other Liabilities

Replacement Reserve - Vehicle, Equip & Fire Engines	3110	924,225.02
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General Contingency Reserve	3111	125,617.43
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Public Facilities Fees Reserve	3115	40,334.00
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Capital Outlay Reserve	3160	<u>590,107.36</u>
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Total Other Liabilities		<u>1,680,283.81</u>
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Total Other Liabilities		1,680,283.81
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Equity

Equity

Fire Mitigation Fund	3161	<u>135,448.89</u>
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Total Equity		<u>135,448.89</u>
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Total Equity		<u>135,448.89</u>
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Total LIABILITIES & EQUITY		<u><u>1,815,732.70</u></u>
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LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 10/31/2019

		Current Period Balance
Fund Balance	3200	6,093,261.71
Bankruptcy Fund Balance	3203	58,710.96
GFAG- Net Investment in Assets	3300	671,156.09
GFAG- Accumulated Depreciation	3301	1,756,878.01
GFAG- Governmental Depreciation Expense	3302	(83,603.02)
Investment in N/A-Costs	3310	<u>(1,326,346.05)</u>
Total Equity		<u>7,416,455.30</u>
Total Equity		<u>7,086,463.58</u>
Total LIABILITIES & EQUITY		<u><u>16,388,266.98</u></u>

Water Reserves

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 10/31/2019

Current Period
Balance

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

Drainage Reserves

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 10/31/2019

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

Parks Reserve

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 10/31/2019

		Current Period Balance
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>



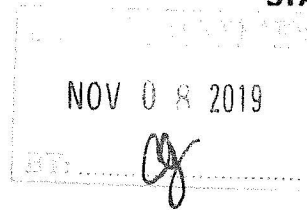
PACIFIC PREMIER BANK®

P.O. Box 25171
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STATEMENT OF ACCOUNT ACTIVITY

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STATEMENT OF ACCOUNT ACTIVITY
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00009347-0018693-0001-0001-TIMR8006411031196817



**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: [REDACTED]
Date 10/31/2019

EM

EXECUTIVE 50 CHECKING

Acct [REDACTED]

Summary of Activity Since Your Last Statement

Beginning Balance	10/01/19	9,409.02
Deposits / Misc Credits	0	.00
Withdrawals / Misc Debits	0	.00
** Ending Balance	10/31/19	9,409.02 **
Service Charge		.00
Average Collected Balance		9,409

00009347-0018693-0001-0001-TIMR8006411031196817(00009347)-000018695





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Santa Ana, CA 92799-9810

STATEMENT OF ACCOUNT ACTIVITY

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00009784-0019567-0001-0001-TIMR8006410930193336

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: [REDACTED]
Date 09/30/19

OCT 11 2019

cg

EM

EXECUTIVE 50 CHECKING

Acct [REDACTED]

Summary of Activity Since Your Last Statement

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





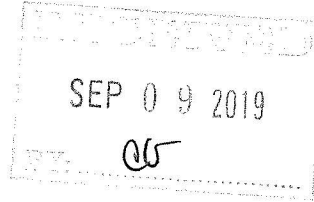
PACIFIC PREMIER BANK

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

STATEMENT OF ACCOUNT ACTIVITY

866-353-1476
www.ppbi.com

00009948-0019895-0001-0001-TIMR8006410830199843



**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: [REDACTED]
Date 08/30/19

EM

EXECUTIVE 50 CHECKING Acct [REDACTED]

Summary of Activity Since Your Last Statement

Beginning Balance	8/01/19	9,409.02	
Deposits / Misc Credits	0	.00	
Withdrawals / Misc Debits	0	.00	
** Ending Balance	8/31/19	9,409.02	**
Service Charge		.00	
Average Collected Balance		9,409	





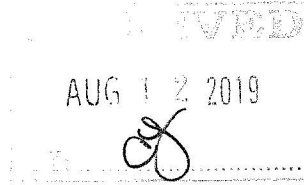
PACIFIC PREMIER BANK®

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

STATEMENT OF ACCOUNT ACTIVITY

866-353-1476
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00022409-0052299-0001-0002-TIMR8006410731196558



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

Page 1 of 2
Branch 033
Account Number: [REDACTED]
Date 07/31/19

EM

EXECUTIVE 250 CHECKING

Acct [REDACTED]

Summary of Activity Since Your Last Statement

Table with 3 columns: Description, Date, Amount. Rows include Beginning Balance (7/01/19, 10,477.89), Deposits / Misc Credits (0, .00), Withdrawals / Misc Debits (1, 1,068.87), Ending Balance (7/31/19, 9,409.02**), Service Charge (.00), Average Collected Balance (10,202), Enclosures (1).

Checks in Check Number Order

Table with 9 columns: Date, Check No, Amount, Date, Check No, Amount, Date, Check No, Amount. Row 1: 7/24, 17, 1,068.87

* indicates a break in check number sequence

Daily Balance Summary

Table with 6 columns: Date, Balance, Date, Balance, Date, Balance. Row 1: 7/24, 9,409.02



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

DATE 7/23/19
1322279570 17

Payment Order of Los Osos CSA \$ 1106.87
One thousand, sixty eight and 10/100 DOLLARS

PACIFIC PREMIER BANK
550 MORRIS BAY BLVD
MORRIS BAY, CA 93442
MEMO Admin Fees

07/24/2019 17 \$1,068.87

FOR DEPOSIT ONLY
Return

3730000036233 > 12238420 < RB

MEMORANDUM TO THE CASHIER

MEMORANDUM TO THE CASHIER

00022409-0052301-0002-0002-TIMR006410731158100022409-000052303



Staff member	Date	Time	\$Amount	Description
Phase 2				
GM	4/9/2018	1.5 hours	\$69.31	Application and flyer prep
GM	4/23/2018	1.5 hour	\$69.31	FAC and Board report Prep for phase 2
GM	5/11/2018	2 hours	\$92.42	Application and letter prep
GM	6/1/2018	30 min	\$23.10	County contact
GM	6/5/2018	1 hour	\$46.21	Application and letter prep
Admin Clerk	6/15/2018	3 min	\$1.35	postage mailing
GM	6/15/2018	1 hour	\$46.21	flyer distribution
Admin Clerk	6/26/2018	15 min	\$6.75	postal mailing
GM	6/26/2018	30 min	\$23.10	County contact
GM	7/19/2018	3 hour	\$138.63	Report Prep
GM	7/20/2018	2 hour	\$92.42	Application prep for review
GM	7/24/2018	1 hour	\$46.21	Prepared report
GM	8/6/2018	1 hour	\$46.21	Prepared/send letters
GM	8/14/2018	20 min	\$15.40	Worked with App 10
GM	8/30/2018	10 min	\$7.70	Processed and closed out App 10
GM	9/6/2018	15 min	\$11.55	Calls to applicants for bids
GM	9/11/2018	20 min	\$15.40	Prepare packets for distribution
GM	9/12/2018	30 mins	\$23.10	Called applicants regarding bids, closed out app 15
GM	10/4/2018	10 mins	\$7.70	Processed completed App 12
GM	10/18/2018	30 mins	\$23.10	Process and close out App 11 & 13
GM	11/1/2018	10 min	\$7.70	Processed completed App 18
GM	11/14/2018	45 min	\$34.65	Processed completed App 14 & 19
GM	1/3/2019	10 min	\$7.70	Processed completed App 09
GM	3/5/2019	30 min	\$23.10	Prepared expenses/time
GM	3/18/2019	15 min	\$11.55	Process App 20
GM	4/9/2019	20 min	\$15.40	Review Bids App 20
GM	6/25/2019	15 min	\$11.55	Processed App 21, help with App 22

Time Phase 2 expense \$916.83

Expenses	Amount	Description
Postage Phase 2	\$56.87	121@ 47 cents each initial mailing
Paper	\$3.63	for initial mailing 242 pieces 1.5 cents per
Envelope	\$65.34	242 pieces @ 27 cents per
Paper	\$0.90	for packets 60 pieces 1.5 cents per
Envelopes	\$6.30	30 large envelopes. 21 cents per
Paper	\$0.30	20 pieces at 1.5 cents
postage	\$9.40	20 pieces at 47 cents
envelopes	\$4.20	20 pieces at 21 cents
paper	\$0.90	60 pieces at 1.5 cents for packets
envelopes	\$4.20	20 large envelopes. 21 cents per env. For packets
Total Expenses	\$152.04	

Total Time and Expenses \$1,068.87