



FINANCE ADVISORY COMMITTEE MEETING

Monday, November 4, 2019 at 5:30 p.m.
Los Osos Community Services District Office
2122 9th Street, Suite 106, Los Osos, CA

COMMITTEE MEMBERS

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

STAFF

Ron Munds, General Manager
Laura Durban, Administrative Services Manager

AGENDA

1. **Opening at 5:30 p.m. – Call To Order; Flag Salute; and Roll Call**
2. **Approve FAC Meeting Minutes of September 30, 2019**
(Recommend approval)
Presented By: Administrative Services Manager Durban
3. **Review of Board Item Regarding Approval of Warrant Register for October 2019**
(Committee Review and Recommendations to the Board)
Presented By: Administrative Services Manager Durban
4. **Review of Board Item Regarding Financial Reports for the Period Ending September 30, 2019**
(Committee Review and Recommendations to the Board)
Presented By: General Manager Munds
5. **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.
6. **Schedule Next FAC Meeting – Monday, December 9, 2019 at 5:30 p.m. unless otherwise noted**
7. **Closing Comments by FAC Committee Members**
8. **Adjournment**

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

AGENDA ITEM	DISCUSSION	FOLLOW-UP
<p>1. Call to Order, Flag Salute and Roll Call</p>	<p>Chairperson Ochylski called the meeting to order at 5:30 p.m. and Committee Member Gonzales lead 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 – Arrived at 5:45 p.m. Marshall Ochylski, Chairperson – Present left at 5:55 p.m.</p> <p><u>Staff:</u> Ron Munds, General Manager Laura Durban, Administrative Services Manager</p>	
<p>2. Approve FAC Meeting Minutes of July 8, 2019</p>	<p>Chairperson Ochylski presented the minutes for approval.</p> <p>Public Comment – None</p> <p>Committee Member Jansen made a motion that the Committee approve the minutes of July 29, 2019. The motion was seconded by Committee Member Gonzalez and the motion carried by unanimous consent.</p>	<p>Action: File Approved Minutes.</p>
<p>7. Review of Board Item Regarding Establishing a Recycled Water Rate</p>	<p>Chairperson Ochylski moved item 7 on the Agenda to be presented next.</p> <p>General Manager Munds provided a brief summary of the report as submitted in the agenda packet.</p> <p>Chairperson Ochylski commented that it is for a single user and can be used for multiple properties by that single user.</p> <p>Committee Member Gonzalez inquired what the profit would be.</p> <p>General Manager Munds responded that at this time the District is unsure, the school's water use has dropped dramatically since the school installed a computerized system; unsure of the exact amount, but it will be less than anticipated in 2017; most of the water use will be in tier 4.</p> <p>General Discussion among the Committee occurred on which schools may be included.</p> <p>Public Comment – Richard Margetson inquired if when this was originally considered, did the District estimate the reduction rate would be between 7,000-10,000; if it will only be around 5,000 now.</p> <p>Committee Member Thorp inquired if Baywood Elementary would be included in the future.</p> <p>General Manager Munds responded that the District would establish the Recycled Water Rate, proceed with connecting the middle school first and then see about Baywood Elementary.</p> <p>Committee Member Gonzalez made a motion that the Committee recommend that the Board adopt a resolution amending Appendix A to Title 2 of the Los Osos Community Services District Code to establish a recycled water rate for the San Luis Coastal Unified School District Properties. The motion was seconded by Committee Member Jansen and passed by unanimous consent.</p>	<p>Action: The Committee recommended that the Board Adopt a Resolution Amending Appendix A to Title 2 of the Los Osos Community Services District Code to Establish a Recycled Water Rate for the San Luis Coastal Unified School District Properties.</p>

AGENDA ITEM	DISCUSSION	FOLLOW-UP
<p>6. Review of Board Item Regarding Update Regarding Reconciliation of the Reserve Accounts and Approval of the Transfer of Funds from the Mechanics General Checking Account into the Water and Fire Pacific Premier Money Market Reserve Accounts</p>	<p>Chairperson Ochylski moved item 6 on the Agenda to be presented next.</p> <p>General Manager Munds provided a brief summer of the report as submitted in the agenda packet.</p> <p>Committee Member Gonzalez inquired on if there is an insurance policy at Pacific Premier for the amount in the account.</p> <p>Vice Chairperson Womack responded that there is a Full Faith in Credit in California and that Pacific Premier has to hold 110% in Reserves of the amount the District has in the account.</p> <p>Public Comment – Richard Margetson commented that the District needs to take another look at the Investment Policy as the District is currently in a unique position; that the Public Facility Reserves are not going up, and inquired to what is the District entitled to with the Public Facility Fees from the County of SLO.</p> <p>Chairperson Ochylski said when the District scheduled their work program for the upcoming year, the plan is to look at the Investment Policy as well as a few other policies.</p> <p>Committee Member Gonzalez made a motion that the Committee recommends that the Board approve the transfer of funds from the District’s Mechanic Bank General Checking account to the Pacific Premier Bank Money Market accounts in the amount of \$595,661.09 for Water Reserves and \$138,887.87 for Fire Reserves. The motion was seconded by Committee Member Jansen and passed by unanimous consent.</p> <p>Chairperson Ochylski commented about the SDRMA letter the District received stating that the District did not have a workers compensation or claim against the District property and that the District received two points to lower insurance cost in the future.</p> <p>Director Ochylski turned the meeting over to Vice Chairperson Womack as he had to leave due to not feeling well.</p>	<p>Action: The Committee recommended that the Board approve the transfer of funds from the District’s Mechanic Bank General Checking Account to the Pacific Premier Bank Money Market Accounts in the amount of \$595,661.09 for Water Reserves and \$138,887.87 for Fire Reserves.</p>
<p>3. Review of Board Item Regarding Approval of Warrant Register for August 2019 and September 2019</p>	<p>General Manager Munds presented the Warrants for the Committee’s review.</p> <p>Committee Member Thorp inquired about what R.P. Environmental Warrant was used for.</p> <p>Committee Member Gonzalez inquired about if Moss, Levy & Hartzheim warrant was the down payment for the audit services and what the expected cost would be; inquired about Stainless Steve transaction and what was done to the Chief’s Vehicle.</p> <p>Vice Chairperson Womack inquired about the interest payment on the credit card.</p> <p>Administrative Services Manager Durban commented that due to a late payment in April of 2018 there was an interest fee that occurred, previously credit cards were reconciled individually and not the statement as a whole, the ongoing interest had been adding up since April 2018, this payment resolves this issue and should not occur again as reconciliation will occur for the entire statement from this point forward and not reconciled as individual cards.</p> <p>Committee Members requested that Administrative Services Manager Durban reach out to the credit card company and inquire if there is anything the District can do to get the interest fee removed or lessened.</p>	<p>Action: The Committee recommended that the Board approve the Warrant Register for August 2019 and September 2019.</p>

AGENDA ITEM	DISCUSSION	FOLLOW-UP
<p>3. Review of Board Item Regarding Approval of Warrant Register for August 2019 and September 2019 (Continued)</p>	<p>Public Comment – None</p> <p>Committee Member Jansen made a motion that the Committee recommend that the Board approve the warrants of August 2019 and September 2019. The motion was seconded by Committee Member Thorp and passed by unanimous consent.</p>	
<p>4. Review of Board Item Regarding Financial Reports for the Period Ending July 31, 2019 and August 31, 2019</p>	<p>General Manager Munds presented the Financial Reports for the Committee's review.</p> <p>General Manger Munds commented on the Administrative Statement of Revenues and Expenditures item 7303 that the amount is incorrect and that in the attachment provided to the public, and the committee, shows the item corrected with the correct total.</p> <p>General Manager Munds commented that the Drainage Reserves may be incorrect, will be working with Bookkeeper Geidel and that amount may change.</p> <p>Committee Member Gonzalez inquired about Administration Item 7320 Professional Consulting Services and what the District spent \$1041.52 when the budget for the year is \$5000.</p> <p>General Manager Munds responded that he would research and let Committee Member Gonzalez know.</p> <p>Committee Member Thorp inquired about the Professional Services Accounting 7304 only being \$2500 and why it does not accrue each month.</p> <p>General Manager Munds responded that he would look into it and discuss with Bookkeeper Geidel.</p> <p>Committee Member Gonzalez inquired about the processes that the District should be looking into changing, and inquired about scheduling Directors to have set days that they should come into the office to sign checks, or to set up items on direct pay.</p> <p>Public Comments – Richard Margetson inquired about the Drainage amount changing and will the balance sheet for capital outlay and general contingency go up; commented that the transfer to Administration from Water that is expensed at mid-year and at year end for the previous six months does not give a true reflection of where the funds stand, the Administration allocation should be expensed out monthly for each fund.</p> <p>General Manager Munds responded that he will be sorting out the Drainage Reserve, and will be going through with Bookkeeper Geidel to sort out what should have come from Drainage Reserves; will look into Administration expense to Water and see if it is a policy or a procedure to transfer every six months and see if the District is able to do it monthly.</p> <p>Committee Member Jansen inquired about Administration Item 7309 and 7310 for Late Fees and Bank Service Charges and what they were for.</p> <p>General Manager Munds responded he would research and let her know.</p> <p>Committee Member Grimm made a motion that the Committee recommend that the Board receive and file the Financials of July 30, 2019 and August 31, 2019. The motion was seconded by Committee Member Gonzalez and passed by unanimous consent.</p>	<p>Action: The Committee recommended that the Board receive and file the financials for the period ending July 31, 2019 and August 31, 2019</p>

AGENDA ITEM	DISCUSSION	FOLLOW-UP
5. Review of Board Item Authorizing Transfer of \$8,000 from Admin Reserves to General Fund for new Payroll Software	<p>General Manager Munds and Administrative Services Manager Durban provided a brief summary of the report as submitted with the agenda packet.</p> <p>Administrative Services Manager Durban commented on the current payroll process and the issues that occur.</p> <p>Committee members inquired about the different services Criterion offers, how it would be used and the functionality of the program.</p> <p>Public Comment - None</p> <p>Committee Member Jansen made a motion that the Committee recommend that the Board approve the transfer of \$8,000 from the Administrative Reserves for Information Technology account for the purchase of Criterion HCM Payroll Software. The motion was seconded by Committee Member Thorp and passed by unanimous consent.</p>	<p>Action: The Committee recommended that the Board approve the transfer of \$8,000 from the Administrative Reserves for Information Technology account for the purchase of Criterion HCM Payroll Software.</p>
8. Public Comments on Items NOT on this Agenda	None	
9. Schedule Next FAC Meeting	The next meeting of the Financial Advisory Committee is scheduled for Monday, November 4, 2019 unless otherwise noted.	
10. Closing Comments by FAC Committee	<p>Committee Member Jansen informed the Committee that she will not be attending the next FAC meeting due to a conflict in schedule.</p> <p>General Manager Munds commented that the District's Utility Billing Specialist Radvansky is moving and that the District hired Alicia Zuniga as her replacement.</p> <p>Committee Member Gonzalez commented that through Los Osos Cares that the Los Osos Library will have 3 overnight parking spots available soon to help provide a safe place to park for residents that are currently living in their car.</p>	
11. Adjournment	The meeting adjourned at 6:41 p.m.	



October 31, 2019

TO: LOCSD Board of Directors
FROM: Laura Durban, Administrative Services Manager
SUBJECT: **Agenda Item 3 – 11/4/2019 FAC Meeting**
Approve Warrant Register for October 2019

President
Marshall E. Ochylski

Vice President
Charles L. Cesena

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

General Manager
Ron Munds

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
George Huang

DESCRIPTION

The attached Warrant Register is presented for your Board’s review and approval.

SUMMARY STAFF RECOMMENDATION

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

Motion: I recommend to the Board that the Board approve the warrant register for the period October 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 9th Street, Suite 110
Los Osos, CA 93402

Phone: 805/528-9370
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www.losososcscsd.org

LOS OSOS COMMUNITY SERVICES DISTRICT
 Check/Voucher Register - Warrant Register for Board Packet
 From 10/1/2019 Through 10/31/2019

Check No	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
29220	10/1/2019	ADAMSKI MOROSKI MADDEN CUMBERLAND & GREEN LLP	5,975.00	07/01-31/19 General Legal Services	100
	10/1/2019	ADAMSKI MOROSKI MADDEN CUMBERLAND & GREEN LLP	2,235.15	08/01-31/19 General Legal Services	100
	10/1/2019	ADAMSKI MOROSKI MADDEN CUMBERLAND & GREEN LLP	50.00	07/01-31/19 General Legal Services	500
	10/1/2019	ADAMSKI MOROSKI MADDEN CUMBERLAND & GREEN LLP	1,050.00	08/01-31/19 General Legal Services	500
	10/1/2019	ADAMSKI MOROSKI MADDEN CUMBERLAND & GREEN LLP	1,450.00	07/01-31/19 General Legal Services	900
	10/1/2019	ADAMSKI MOROSKI MADDEN CUMBERLAND & GREEN LLP	1,000.00	08/01-31/19 General Legal Services	900
29221	10/1/2019	AFLAC	272.16	09/01-30/19 Acct#HJ582 EE Elected Insurance	500
29222	10/1/2019	ALLIED ADMIN - DELTA DENTAL	330.14	11/01-30/19 ID#07917-07535 Dental Plan	100
	10/1/2019	ALLIED ADMIN - DELTA DENTAL	240.25	11/01-30/19 ID#07917-07535 Dental Plan	500
29223	10/1/2019	AT&T	457.86	08/17/19-09/16/19 Cust#9391056297 Telephone Service	301
29224	10/1/2019	AT&T	136.06	09/22/19-10/21/19 Acct#134994840 Telephone/Internet SB Well	500
29225	10/1/2019	BEAR METAL KUSTOMS	200.00	09/26/19 Metal Fabrication Work	500
29226	10/1/2019	CHARTER COMMUNICATIONS	165.25	09/19/19-10/18/19 Acct#8245101120015742 Channel 20	100
29227	10/1/2019	CLEATH-HARRIS GEOLOGISTS, INC.	660.00	08/01-31/19 Proj#2212-1801 Site A Test Well LOMS Prog C	500
29228	10/1/2019	COASTAL COPY, LP	273.44	08/24/19-09/23/19 Acct#LO22 Main Copier/Printer/Fax Overages	100
29229	10/1/2019	DIGITAL DEPLOYMENT, INC	200.00	10/01-31/19 Website Hosting Service & Fee	100
29230	10/1/2019	LAURA DURBAN	238.42	09/24-25/19 Travel Reimb - Durban (Fresno - CalPERS Training	100
29231	10/1/2019	JERRIS GREENBLAT	200.00	09/26/19 Rebate for Clothes Washer	500
29232	10/1/2019	HOME DEPOT CREDIT SERVICES	648.99	08/25/19 Acct#3349 The Home Depot	301
	10/1/2019	HOME DEPOT CREDIT SERVICES	87.81	09/04/19 Acct#3349 The Home Depot	301
29233	10/1/2019	SHANE MAPLES	200.00	09/26/19 Rebate for Clothes Washer	500
29234	10/1/2019	MISSION LINEN SUPPLY	24.81	09/26/19 Cust#213729 Janitorial Supplies - towel rolls/rags	500
29235	10/1/2019	RON MUNDS	160.66	09/23/19 Travel Reimb- Munds (DWR Grant Proposal Salinas)	100
29236	10/1/2019	THE GAS COMPANY	37.19	08/21/19-09/20/19 Acct#14941522279 Gas Service - Fire	301
29237	10/1/2019	WALLACE GROUP	145.00	05/01-31/19 Engineering Services 18/19 Tax Rolls	301
29238	10/1/2019	WALLACE GROUP	120.83	08/01-31/19 Engineering Services	200
	10/1/2019	WALLACE GROUP	120.83	08/01-31/19 Engineering Services	400
	10/1/2019	WALLACE GROUP	2,569.00	08/01-31/19 Engineering Services	500
	10/1/2019	WALLACE GROUP	120.84	08/01-31/19 Engineering Services	800

LOS OSOS COMMUNITY SERVICES DISTRICT
 Check/Voucher Register - Warrant Register for Board Packet
 From 10/1/2019 Through 10/31/2019

29239	10/8/2019		0.00		
29240	10/8/2019	Cardmember Services	55.00	09/04/19 CC/Young - USPS Postage	301
	10/8/2019	Cardmember Services	50.10	09/11/19 CC/Young - 24hourwristbands.com (Fire Safety Fair)	301
	10/8/2019	Cardmember Services	74.59	09/11/19 CC/Young - MySafetySign.com	301
	10/8/2019	Cardmember Services	52.50	09/16/19 - CC/Young - Michael Tindale Sign	301
	10/8/2019	Cardmember Services	9.45	09/18/19 - CC/Young - USPS Postage	301
	10/8/2019	Cardmember Services	51.95	09/21/19 - CC/Young - Dominos	301
	10/8/2019	Cardmember Services	6.85	09/25/19 CC/Young - Postage	301
	10/8/2019	Cardmember Services	25.20	09/06/19 - CC/Durban - Indeed.com (UBS Job Advertising)	500
	10/8/2019	Cardmember Services	126.99	09/06/19 CC/Durban - Indeed.com (UBS Job Advertising)	500
	10/8/2019	Cardmember Services	135.32	09/06/2019 - CC/Durban - SLOJOBS.com (UBS Job Advertising)	500
	10/8/2019	Cardmember Services	36.24	09/16/19 CC/Asuncion - Amazon.com (Backhoe fuel filters)	500
	10/8/2019	Cardmember Services	135.00	09/16/19 CC/Asuncion - Amazon.com (Diagnostic code reader)	500
	10/8/2019	Cardmember Services	200.00	09/17/19 - CC/Durban - Brown and Cadwell (WRO Job Listing)	500
	10/8/2019	Cardmember Services	66.04	09/17/19 CC/Asuncion - Consolidated Electrical Distributors	500
	10/8/2019	Cardmember Services	91.47	09/17/19 CC/Durban - Indeed.com (WRO Job Advertising)	500
	10/8/2019	Cardmember Services	324.23	10/04/19 CC/Asuncion - Wet Okole (Seat Covers)	500
	10/8/2019	Cardmember Services	1,736.86	9/24/19 CC/Asuncion - PBM Supply (1000 gallon tank)	500
29241	10/9/2019	ALLSTAR FIRE EQUIPMENT INC.	2,027.28	09/24/19 SCBA Equipment	301
29242	10/9/2019	ALL WAYS CLEAN	263.00	10/10-31/19 Janitorial Services (Suites 106 & 110)	100
29243	10/9/2019	AM CONSERVATION GROUP, INC.	131.55	10/01/19 Cust#26365 Water Conservation Fixtures	500
29244	10/9/2019	AUTOZONE	30.58	09/30/19 - Cust#6388878 Tune Up/Oil/Maintenance	500
	10/9/2019	AUTOZONE	17.98	09/18/19 - Customer #638878 R&M Equip & other non-structural	800
29245	10/9/2019	BP GENERAL ENGINEERING	3,096.00	09/04-11/19 Loads of sand to Bayridge septic tank site	200
29246	10/9/2019	CHARTER COMMUNICATIONS	109.99	10/01-31/19 Acct#8245101120119395 Internet Water Yard	500

LOS OSOS COMMUNITY SERVICES DISTRICT
Check/Voucher Register - Warrant Register for Board Packet
From 10/1/2019 Through 10/31/2019

Check No	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
29247	10/9/2019	CHARTER COMMUNICATIONS	221.60	09/28/19-10/27/19 Acct#8245101120143981 Internet/Cable -Fire	301
29248	10/9/2019	CLEATH-HARRIS GEOLOGISTS, INC.	750.00	09/01-30/19 Proj#2212-1801 Site A Test WEII LOMS Prog C	500
29249	10/9/2019	THE DOCUTEAM, LLC	38.00	09/01-30/19 Acct#0979 Onsite Services (Document Destruction)	100
29250	10/9/2019	FARM SUPPLY CO	64.39	09/27/19 Cust#26174 R&M Water Dist. System	500
29251	10/9/2019	GOOFY GRAPHICS	0.00	10/08/19 Water Conservation Winner Yard Signs	500
29252	10/9/2019	HACH	280.87	09/30/19 Acct#270053 Water Treatment Chemicals	500
29253	10/9/2019	KITZMAN WATER, INC.	85.00	09/30/19 Acct#72975 Softwater Service - Fire	301
29254	10/9/2019	LIFE ASSIST INC	408.49	09/23/19 Acct#93402CDF Paramedic Supplies	301
29255	10/9/2019	MEDSTOP URGENT CARE CENTER	150.00	08/27/19 Employment Physical	500
29256	10/9/2019	MINER'S ACE HARDWARE	89.30	09/01-30/19 Acct#121480 Supplies/Equip/Tools/Parts/Maint	301
29257	10/9/2019	MINER'S ACE HARDWARE	20.32	09/01-30/19 Acct#143640 Supplies/Maint/Equip/Tools/Parts	100
	10/9/2019	MINER'S ACE HARDWARE	468.55	09/01-30/19 Acct#143640 Supplies/Maint/Equip/Tools/Parts	500
	10/9/2019	MINER'S ACE HARDWARE	8.57	09/01-30/19 Acct#143640 Supplies/Maint/Equip/Tools/Parts	800
29258	10/9/2019	MISSION COUNTRY DISPOSAL	101.41	10/01-31/19 Acct#4130-5101023 Trash Service - Fire	301
29259	10/9/2019	NATIONAL METER & AUTOMATION, INC.	464.19	10/07/19 Cust#2738 4 3/4" Meter Purchase	500
29260	10/9/2019	OFFICE DEPOT INC	174.51	09/01-30/19 Acct#28702448 General Office Supplies - Fire	301
29261	10/9/2019	OFFICE DEPOT INC	145.42	09/01-30/19 Acct#28702448 General Office Supplies	100
29262	10/9/2019	PAPE KENWORTH	12,289.48	08/29/19 CUST#5285211 ME15	301
29263	10/9/2019	CARDMEMBER SERVICE	0.00	12/04/18 CC/Alex - FitnessEdgeOnline (fitness equipment)	301
	10/9/2019	CARDMEMBER SERVICE	0.00	10/28/18 CC/Acosta - GroceryOutlet (supplies)	500
29264	10/9/2019	READY REFRESH	41.11	09/01-30/19 Acct#0900008772 Water Delivery	100
29265	10/9/2019	CLINT REQUA	125.00	10/02/19 Reimbursement - T2 exam fee and certificate fee	500
29266	10/9/2019	SLO COUNTY EMPLOYEES ASSOC	13.08	09/23/19-10/06/19 SLOCEA Dues	100
	10/9/2019	SLO COUNTY EMPLOYEES ASSOC	96.86	09/23/19-10/06/19 SLOCEA Dues	500
29267	10/9/2019	SLO COUNTY TAX COLLECTOR	169.00	11/01/19 FY19/20 Property Taxes & Assessments Installs 1&2	200
	10/9/2019	SLO COUNTY TAX COLLECTOR	3,681.50	11/01/19 FY19/20 Property Taxes & Assessments Installs 1&2	301
	10/9/2019	SLO COUNTY TAX COLLECTOR	3,158.84	11/01/19 FY19/20 Property Taxes & Assessments Installs 1&2	500
	10/9/2019	SLO COUNTY TAX COLLECTOR	239.78	11/01/19 FY19/20 Property Taxes & Assessments Installs 1&2	600
	10/9/2019	SLO COUNTY TAX COLLECTOR	202.80	11/01/19 FY19/20 Property Taxes & Assessments Installs 1&2	800
29268	10/9/2019	COUNTY OF SAN LUIS OBISPO - EH	406.40	07/01/19-08/30/19 Acct#AR0009718 Cross Connection Services	500
29269	10/9/2019	SPEED'S OIL TOOL SERVICE, INC	415.00	09/26/19 Brine Disposal Trucking Service - SB Well	500
29270	10/9/2019	SOUTH SAN LUIS OBISPO COUNTY SANITATION DISTRICT	385.00	09/26/19 Brine Disposal Services SB Well	500

LOS OSOS COMMUNITY SERVICES DISTRICT
 Check/Voucher Register - Warrant Register for Board Packet
 From 10/1/2019 Through 10/31/2019

29271	10/9/2019 STANLEY CONVERGENT SECURITY SOLUTIONS	88.00	11/01-30/19 Acct#2234623879 Security (suites 106 & 110)	100
29272	10/9/2019 THE GAS COMPANY	15.78	08/22/19-09/23/19 Acct#17351580109 Gas Service - Suite 110	100
29273	10/9/2019 USA BLUE BOOK	551.31	09/25/19 Cust#922782 R&M Wells	500
29274	10/9/2019 LOS OSOS CHEVRON	675.45	09/01-30/19 Gas & Diesel - Fleet Vehicles	500
	10/9/2019 LOS OSOS CHEVRON	168.86	09/01-30/19 Gas & Diesel - Fleet Vehicles	800
29275	10/9/2019 BRUCE WEST	70.00	10/7/19 Overpayment on Final Bill	500
29276	10/9/2019 ZEE MEDICAL SERVICE CO #34	12.07	10/01/19 Acct#028078 First Aid/Safety Supplies/Refills	100
	10/9/2019 ZEE MEDICAL SERVICE CO #34	60.00	10/01/19 Acct#028078 First Aid/Safety Supplies/Refills	500
29277	10/15/2019 BRIDGES LOCK & KEY	130.00	10/10/19 Re-key suites 110 & 106	100
29278	10/15/2019 GEORGE CONTENTO	3,000.00	11/01-30/19 Office Rent (Suites 106 & 110)	100
29279	10/15/2019 CALIFORNIA SPECIAL DISTRICTS ASSOCIATION	7,077.00	01/01/20-12/31/20 ID#5184 RMS2020 Membership Dues	100
29280	10/15/2019 HUMANA INSURANCE COMPANY	228.00	11/01-30/19 ID#732930-001 Insurance (19RFF)	301
29281	10/15/2019 NATIONAL METER & AUTOMATION, INC.	7,677.55	07/15/19 CUST#2738 Meter Purchases & Replacements (90ea)	500
29282	10/15/2019 CLINT REQUA	175.00	10/07/19 Reimbursement - work boots	500
29283	10/16/2019 J B DEWAR	184.92	10/08/19 Acct#58976 Oil/Feul Filters & oil Change	500
	10/16/2019 J B DEWAR	63.36	10/02/19 Acct#58976 Stormwater Drainage Pump Oil Change	800
29284	10/16/2019 DE LANGE LANDEN FINANCIAL SERVICES	288.05	10/01-31/19 Acct#630919 Kyocera Service Contract/Insurance	100
29285	10/16/2019 MISSION LINEN SUPPLY	24.81	10/10/19 Cust#213729 Janitorial Supplies - Towel rolls/rags	500
29286	10/16/2019 SLO COUNTY DEPARTMENT OF PUBLIC WORKS	5,676.00	09/01-30/19 405R979032 Water Quality Testing	500
29287	10/16/2019 USA BLUE BOOK	635.37	09/30/19 Cust #922782 Minor Tools, Accessories & Field Mach	500
29288	10/21/2019	0.00		

LOS OSOS COMMUNITY SERVICES DISTRICT
Check/Voucher Register - Warrant Register for Board Packet
From 10/1/2019 Through 10/31/2019

Check No	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
	10/21/2019	BROWNSTEIN, HYATT, FARBER, SCHRECK	2,484.92	09/30/19 BMC Shared Costs	500
29289	10/21/2019		0.00		
	10/21/2019	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	225.71	11/01-30/19 Acct#LOSOSOS-BL-283600 Insurance Life/AD+D/WI/LD	100
	10/21/2019	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	503.21	11/01-30/19 Acct#LOSOSOS-BL-283600 Insurance Life/AD+D/WI/LD	500
29290	10/21/2019		0.00		
	10/21/2019	VERIZON WIRELESS	105.53	09/08/19-10/07/19 Acct#472454582-00001 Cellular Service	301
	10/21/2019	VERIZON WIRELESS	210.69	09/08/19-10/07/19 Acct#472454582-00001 Cellular Service	500
	10/21/2019	VERIZON WIRELESS	140.46	09/08/19-10/07/19 Acct#472454582-00001 Cellular Service	800
29291	10/21/2019		0.00		
	10/21/2019	VISION SERVICE PLAN	64.11	11/01-30/19 Acct#121302260001 Vision Plan	100
	10/21/2019	VISION SERVICE PLAN	164.26	11/01-30/19 Acct#121302260001 Vision Plan	500
29292	10/23/2019	ADAMSKI MOROSKI MADDEN CUMBERLAND & GREEN LLP	625.00	09/01-30/19 General Legal Services	100
	10/23/2019	ADAMSKI MOROSKI MADDEN CUMBERLAND & GREEN LLP	3,125.00	09/01-30/19 General Legal Services	500
	10/23/2019	ADAMSKI MOROSKI MADDEN CUMBERLAND & GREEN LLP	150.00	09/01-30/19 General Legal Services	900
29293	10/23/2019	COASTAL COPY, LP	198.62	10/18/19-01/17/19 Act#CF00 Contract#3924-05 Base & Overage C	301
29294	10/23/2019	Gerald Davis	100.00	10/15/19 Rebate for Rain Catchment	500
29295	10/23/2019	ERNEST PACKAGING SOLUTIONS	55.24	05/23/19 CUST#CAL059 Janitorial/Cleaning Supplies	301
29296	10/23/2019	WELLS FARGO VENDOR FIN SERV	99.74	10/24/19-11/23/19 Acct#90136374384 Copier Lease Service	301
29297	10/23/2019	Meinke Photography	200.00	10/12/19 Employee Photo	301
29298	10/23/2019	PG&E	1,129.35	08/26/19-09/24/19 Acct#6190008235-7 Electric Service - Fire	301
29299	10/23/2019	SLO COUNTY EMPLOYEES ASSOC	13.08	10/07/19-10/20/19 SLOCEA Dues	100
	10/23/2019	SLO COUNTY EMPLOYEES ASSOC	96.16	10/07/19-10/20/19 SLOCEA Dues	500
29300	10/23/2019	TECHXPRESS INC	1,409.00	11/01-30/19 IT Support & Service	100
29306	10/29/2019	AFLAC	272.16	10/01-31/19 Acct#HJ582 EE Elected Insurance	500
29307	10/29/2019	MEDSTOP URGENT CARE CENTER	150.00	10/23/19 Employment Physical	500
29308	10/29/2019	PG&E	296.84	09/20/19-10/20/19 7954162233-2 Electric Service	100
	10/29/2019	PG&E	397.02	09/20/19-10/20/19 7954162233-2 Electric Service	200
	10/29/2019	PG&E	8.82	09/20/19-10/20/19 7954162233-2 Electric Service	301
	10/29/2019	PG&E	157.13	09/20/19-10/20/19 7954162233-2 Electric Service	400

LOS OSOS COMMUNITY SERVICES DISTRICT
 Check/Voucher Register - Warrant Register for Board Packet
 From 10/1/2019 Through 10/31/2019

	10/29/2019	PG&E	9,208.93	09/20/19-10/20/19	7954162233-2 EElectric Service	500
	10/29/2019	PG&E	163.55	09/20/19-10/20/19	7954162233-2 EElectric Service	800
29309	10/29/2019	WALLACE GROUP	3,321.50	08/01-08/31/19	Engineering Service	500
29310	10/29/2019	WALLACE GROUP	4,235.42	09/01-30/19	Engineering Services	500
29311	10/29/2019	Cardmember Services	96.46	10/09/19	CC/Acosta - Home Depot - Deadbolts for LOCSD Office	100
29312	10/29/2019	ROBERT STILTS, CPA	5,000.00	09/16/19-10/15/19	Bookkeeping Services	100
619008235-7Sept19	10/24/2019	PG&E	1,129.35	08/26/19-09/24/19	Acct#619008235-7 Electrical Service - Fire	301
7890/7898/7905/7912	10/7/2019	CA PUBLIC EMPL RET SYSTEM	641.51	10/01-31/19	CalPERS Unfunded Accrued Liability	100
	10/7/2019	CA PUBLIC EMPL RET SYSTEM	1,921.21	10/01-31/19	CalPERS Unfunded Accrued Liability	301
	10/7/2019	CA PUBLIC EMPL RET SYSTEM	3,728.52	10/01-31/19	CalPERS Unfunded Accrued Liability	500
CalPERSMED2143_Nov19	10/23/2019	CA PUBLIC EMPLOYEES' RETIREMENT SYSTEM	2,653.11	11/01-30/19	ID#4662975925 CalPERS Health Plan	100
	10/23/2019	CA PUBLIC EMPLOYEES' RETIREMENT SYSTEM	2,983.56	11/01-30/19	ID#4662975925 CalPERS Health Plan	500
CalPERSMed2143_oct19	10/1/2019	CA PUBLIC EMPLOYEES' RETIREMENT SYSTEM	4,234.36	10/01-31/19	ID#4662975925 CalPERS Health Plan	100
	10/1/2019	CA PUBLIC EMPLOYEES' RETIREMENT SYSTEM	2,842.62	10/01-31/19	ID#4662975925 CalPERS Health Plan	500
PD101119_457	10/11/2019	CALPERS 457	72.00	09/23/19-10/06/19	SIP457 Contributions	100
	10/11/2019	CALPERS 457	1,311.00	09/23/19-10/06/19	SIP457 Contributions	500
PD101119_EDD	10/11/2019	CA EMPLOYMENT DEVELOPMENT DEPT	685.67		State Payroll Taxes PD 09/23/19-10/16/19	100
	10/11/2019	CA EMPLOYMENT DEVELOPMENT DEPT	303.92		State Payroll Taxes PD 09/23/19-10/16/19	301
	10/11/2019	CA EMPLOYMENT DEVELOPMENT DEPT	629.95		State Payroll Taxes PD 09/23/19-10/16/19	500

LOS OSOS COMMUNITY SERVICES DISTRICT
 Check/Voucher Register - Warrant Register for Board Packet
 From 10/1/2019 Through 10/31/2019

Check No	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
PD101119_IRS	10/11/2019	DEPARTMENT OF THE TREASURY	1,591.38	Federal Payroll Taxes 09/23/19-10/06/19	100
	10/11/2019	DEPARTMENT OF THE TREASURY	690.44	Federal Payroll Taxes 09/23/19-10/06/19	301
	10/11/2019	DEPARTMENT OF THE TREASURY	1,983.26	Federal Payroll Taxes 09/23/19-10/06/19	500
PD101119_PERSRet	10/11/2019	CA PUBLIC EMPL RET SYSTEM	1,511.15	Retirement Earned 09/23/19-10/06/19	100
	10/11/2019	CA PUBLIC EMPL RET SYSTEM	597.11	Retirement Earned 09/23/19-10/06/19	301
	10/11/2019	CA PUBLIC EMPL RET SYSTEM	3,010.03	Retirement Earned 09/23/19-10/06/19	500
PD102519_457	10/25/2019	CALPERS 457	72.00	10/07/19-10/20/19 SIP457 Contributions	100
	10/25/2019	CALPERS 457	1,311.00	10/07/19-10/20/19 SIP457 Contributions	500
PD102519_EDD	10/25/2019	CA EMPLOYMENT DEVELOPMENT DEPT	714.57	State Payroll Taxes PD 10/07/19-10/20/19	100
	10/25/2019	CA EMPLOYMENT DEVELOPMENT DEPT	385.88	State Payroll Taxes PD 10/07/19-10/20/19	301
	10/25/2019	CA EMPLOYMENT DEVELOPMENT DEPT	790.76	State Payroll Taxes PD 10/07/19-10/20/19	500
PD102519_EDDLiz	10/25/2019	CA EMPLOYMENT DEVELOPMENT DEPT	372.94	State Payroll Taxes PD 10/21/19-10/21/19 - Radvansky	500
PD102519_IRS	10/25/2019	DEPARTMENT OF THE TREASURY	1,628.00	Federal Payroll Taxes PD 10/07/19-10/20/19	100
	10/25/2019	DEPARTMENT OF THE TREASURY	866.99	Federal Payroll Taxes PD 10/07/19-10/20/19	301
	10/25/2019	DEPARTMENT OF THE TREASURY	2,159.45	Federal Payroll Taxes PD 10/07/19-10/20/19	500
PD102519_IRSliz	10/25/2019	DEPARTMENT OF THE TREASURY	0.01	Federal Payroll Taxes 10/21/19-10/21/19 Radvansky	100
	10/25/2019	DEPARTMENT OF THE TREASURY	927.25	Federal Payroll Taxes 10/21/19-10/21/19 Radvansky	500
PD102519_PERSRet	10/25/2019	CA PUBLIC EMPL RET SYSTEM	1,397.76	Retirement Earned 10/07/19-10/20/19	100
	10/25/2019	CA PUBLIC EMPL RET SYSTEM	521.88	Retirement Earned 10/07/19-10/20/19	301
	10/25/2019	CA PUBLIC EMPL RET SYSTEM	<u>3,247.26</u>	Retirement Earned 10/07/19-10/20/19	500
Report Total			<u>161,043.67</u>		



October 27, 2019

TO: LOCSO Board of Directors
FROM: Adrienne Geidel at Robert Stilts, District Bookkeeper
Ron Munds, General Manager
SUBJECT: Agenda Item 4 – 11/04/2019 FAC Meeting
Receive Financial Report for the Period Ending September 30, 2019

President
Vicki L. Milledge

Vice President
Marshall E. Ochylski

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

General Manager
Renee Osborne

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
Greg Alex

DESCRIPTION

The attached are the Statement of Revenues and Expenditures and Balance Sheets for September 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 recommend to the Board, that the Board receive and file the financials for the period ending September 30, 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.losososcscsd.org

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 9/1/2019 Through 9/30/2019

	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	0.00	2,017.30	20,000.00	17,982.70	89.91%
8018	Holiday Pay	974.00	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	599.46	816.96	0.00	(816.96)	0.00%
8051	Floating Holiday Pay	0.00	590.56	1,000.00	409.44	40.94%
8054	Salaries & Wages - Regular	17,121.34	50,336.88	90,000.00	39,663.12	44.07%
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	18,694.80	77,474.03	125,000.00	47,525.97	38.02%
Payroll Taxes & Benefits						
5020	FICA - ER	0.00	99.20	1,500.00	1,400.80	93.39%
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	290.87	1,098.89	2,500.00	1,401.11	56.04%
5060	Cafeteria Plan - ER	1,450.00	4,105.54	11,000.00	6,894.46	62.68%
5070	Retirement ER - Regular	832.00	3,643.28	18,000.00	14,356.72	79.76%
5071	Retirement ER - Addl Pick-up	0.00	0.00	500.00	500.00	100.00%
5075	Retirees Medical - ER	276.26	828.16	5,100.00	4,271.84	83.76%
5120	Workers Comp Insurance - ER	0.00	513.80	513.80	0.00	0.00%
5124	Retirement - ER - Tier 2	2,103.18	3,665.89	1,500.00	(2,165.89)	(144.39)%
	Total Payroll Taxes & Benefits	4,952.31	14,097.11	41,943.80	27,846.69	66.39%
Employment Services						
5100	Unemployment Insurance - ER	254.57	1,185.49	3,000.00	1,814.51	60.48%
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	254.57	1,852.80	3,500.00	1,647.20	47.06%
	Total Personnel	23,901.68	93,423.94	170,443.80	77,019.86	45.19%
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	4,315.00	4,693.75	9,000.00	4,306.25	47.85%
6110	IT Purchased Services	1,738.12	10,815.24	20,000.00	9,184.76	45.92%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 9/1/2019 Through 9/30/2019

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remain... - Original
7100	Copier Contract-Maint & Usage	288.05	864.18	3,100.00	2,235.82	72.12%
7255	Security Services	88.00	259.16	1,000.00	740.84	74.08%
7321	Janitorial Cleaning & Supplies	263.00	789.00	2,600.00	1,811.00	69.65%
7342	Public Meeting Recordings	0.00	2,850.00	15,900.00	13,050.00	82.08%
	Total Contract Services	6,692.17	20,271.33	51,600.00	31,328.67	60.71%
	Financial Services					
7309	Late Fees	0.00	138.06	100.00	(38.06)	(38.06)%
7310	Bank Service Charges	371.21	1,240.13	3,000.00	1,759.87	58.66%
	Total Financial Services	371.21	1,378.19	3,100.00	1,721.81	55.54%
	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	7,500.00	60,000.00	52,500.00	87.50%
7305	Auditing Services	0.00	6,000.00	22,000.00	16,000.00	72.73%
7320	Professional & Consulting Services	38.00	2,909.52	5,000.00	2,090.48	41.81%
7326	Legal Services	625.00	8,835.15	15,000.00	6,164.85	41.10%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	5,663.00	35,881.57	198,626.00	162,744.43	81.94%
	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	534.97	1,973.45	8,000.00	6,026.55	75.33%
7160	Postage, Shipping & Mail Supplies	77.94	884.74	3,000.00	2,115.26	70.51%
7226	Membership & Dues	0.00	100.00	6,538.00	6,438.00	98.47%
7230	Misc Small Parts & Supplies	20.32	28.65	0.00	(28.65)	0.00%
	Total Office/Operations	633.23	2,986.84	19,538.00	16,551.16	84.71%
	Other Expense					
8735	Misc Department Admin	570.63	893.98	2,000.00	1,106.02	55.30%
	Total Other Expense	570.63	893.98	2,000.00	1,106.02	55.30%
	Rent & Utilities					
6000	Cell Phones	90.00	135.00	0.00	(135.00)	0.00%
6025	Telephone	207.65	608.18	3,000.00	2,391.82	79.73%
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 9/1/2019 Through 9/30/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7352 Rent - Offices & Other Structures	2,900.00	5,800.00	35,000.00	29,200.00	83.43%
8610 Electric	314.22	888.06	3,800.00	2,911.94	76.63%
8620 Gas Service	15.78	60.65	450.00	389.35	86.52%
Total Rent & Utilities	3,527.65	7,491.89	42,650.00	35,158.11	82.43%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	66.36	100.00	33.64	33.64%
6900 R & M - Buildings & Structures	0.00	37.68	0.00	(37.68)	0.00%
Total Repairs & Maintenance	0.00	104.04	100.00	(4.04)	(4.04)%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	0.00	50.00	50.00	100.00%
7324 Education & Training Fees	0.00	927.08	2,000.00	1,072.92	53.65%
8510 Lodging & Meals - Local	180.74	210.74	1,000.00	789.26	78.93%
8539 Meals	100.00	431.74	600.00	168.26	28.04%
8550 Mileage Reimbursement & Parking	334.08	766.15	300.00	(466.15)	(155.38)%
Total Travel & Training	614.82	2,335.71	3,950.00	1,614.29	40.87%
Total Services & Supplies	18,072.71	108,272.87	356,523.98	248,251.11	69.63%
Debt Service					
9023 Debt Service - Interest & Annual Fee	2,088.71	2,088.71	0.00	(2,088.71)	0.00%
Total Debt Service	2,088.71	2,088.71	0.00	(2,088.71)	0.00%
Transfers					
9512 Transfer In	(43,913.98)	(131,741.94)	526,987.78	658,729.72	125.00%
Total Transfers	(43,913.98)	(131,741.94)	526,987.78	658,729.72	125.00%
Total Expenditures	149.12	72,043.58	1,053,955.56	981,911.98	93.16%
Net Revenues over Expenditures	(149.12)	(72,042.58)	(1,053,935.56)	981,892.98	(93.16)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 9/1/2019 Through 9/30/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4035	15.28	165.24	9,517.00	(9,351.76)	(98.26)%
	15.28	165.24	9,517.00	(9,351.76)	(98.26)%
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	0.52	0.52	0.00	0.52	0.00%
	0.52	0.52	56.00	(55.48)	(99.07)%
	15.80	165.76	64,404.00	(64,238.24)	(99.74)%
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	396.33	1,188.82	6,724.16	5,535.34	82.32%
	396.33	1,188.82	6,724.16	5,535.34	82.32%
	396.33	1,454.65	7,652.72	6,198.07	80.99%
Capital Outlay					
9006	5,984.03	25,534.03	30,000.00	4,465.97	14.89%
	5,984.03	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	658.71	2,634.84	1,976.13	75.00%
	219.57	658.71	2,634.84	1,976.13	75.00%
	6,599.93	27,647.39	68,252.09	40,604.70	59.49%
Net Revenues over Expenditures	(6,584.13)	(27,481.63)	(3,848.09)	(23,633.54)	614.16%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 9/1/2019 Through 9/30/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4034	Property Tax Revenue from Water	0.00	0.00	63,430.50	(63,430.50) (100.00)%
4035	Property Taxes	0.00	0.00	2,164,204.00	(2,164,204.00) (100.00)%
	Total Property Taxes	0.00	0.00	2,227,634.50	(2,227,634.50) (100.00)%
Grant Revenue					
4955	Govt-Other St Aids & Reimbursements	0.00	7,628.55	0.00	7,628.55 0.00%
	Total Grant Revenue	0.00	7,628.55	0.00	7,628.55 0.00%
Special Taxes & Assessments					
4015	CSA 9-I Assessments (Contract)	0.00	0.00	26,336.00	(26,336.00) (100.00)%
4050	Special Fire Tax	737.93	26,903.90	583,128.00	(556,224.10) (95.39)%
	Total Special Taxes & Assessments	737.93	26,903.90	609,464.00	(582,560.10) (95.59)%
Other Revenues					
4000	Ambulance Agreement	18,460.25	18,460.25	67,134.00	(48,673.75) (72.50)%
	Total Other Revenues	18,460.25	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	3,284.46	10,463.80	29,979.47	(19,515.67) (65.10)%
	Total Use of Money & Property	3,284.46	10,463.80	42,731.47	(32,267.67) (75.51)%
	Total Revenues	22,482.64	63,456.50	2,946,963.97	(2,883,507.47) (97.85)%
Expenditures					
Personnel					
Salaries/Wages					
8054	Salaries & Wages - Regular	0.00	198.00	0.00	(198.00) 0.00%
8295	Resv FF-Overtime/Shift Coverage	1,448.69	4,122.37	22,000.00	17,877.63 81.26%
8340	Resv FF-Shift Coverage	9,483.25	25,315.86	122,000.00	96,684.14 79.25%
8345	Resv FF-Special Projects	0.00	0.00	4,000.00	4,000.00 100.00%
	Total Salaries/Wages	10,931.94	29,636.23	148,000.00	118,363.77 79.98%
Payroll Taxes & Benefits					
5021	FICA - Fire - ER	313.88	991.03	7,000.00	6,008.97 85.84%
5030	Life Insurance - ER	199.50	399.00	2,500.00	2,101.00 84.04%
5035	AD & D Insurance	52.50	105.00	850.00	745.00 87.65%
5051	Medicare - Reserves - ER	158.53	432.48	2,150.00	1,717.52 79.88%
5070	Retirement ER - Regular	1,921.21	5,763.63	20,000.00	14,236.37 71.18%
5120	Workers Comp Insurance - ER	0.00	6,330.20	6,330.20	0.00 0.00%
5124	Retirement - ER - Tier 2	512.26	1,544.94	7,000.00	5,455.06 77.93%
	Total Payroll Taxes & Benefits	3,157.88	15,566.28	45,830.20	30,263.92 66.03%
Employment Services					
5000	Medical Exams & Procedures	0.00	0.00	1,400.00	1,400.00 100.00%
5101	Unemp. Costs - Reserves	423.10	1,320.02	5,000.00	3,679.98 73.60%
6200	Hiring, Advertising & Other Costs	0.00	20.00	40.00	20.00 50.00%
6230	Medical Exam	0.00	0.00	5,000.00	5,000.00 100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 9/1/2019 Through 9/30/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Total Employment Services	<u>423.10</u>	<u>1,340.02</u>	<u>11,440.00</u>	<u>10,099.98</u>	<u>88.29%</u>
Total Personnel	14,512.92	46,542.53	205,270.20	158,727.67	77.33%
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	52.50	262.64	2,000.00	1,737.36	86.87%
7248 Uniform Safety Boots	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>2,000.00</u>	<u>100.00%</u>
Total Clothing & Uniform	52.50	262.64	4,000.00	3,737.36	93.43%
Contract Services					
6110 IT Purchased Services	105.33	418.64	1,150.00	731.36	63.60%
7100 Copier Contract-Maint & Usage	99.74	789.54	1,800.00	1,010.46	56.14%
7202 Building Alarms & Security	0.00	122.61	500.00	377.39	75.48%
7204 Cleaning Supplies, Laundry & Towel Service	107.32	424.63	4,000.00	3,575.37	89.38%
7222 Hazardous Materials CW JPA Cost	0.00	2,325.00	2,000.00	(325.00)	(16.25)%
7500 Schedule A Charges	<u>0.00</u>	<u>0.00</u>	<u>2,267,703.00</u>	<u>2,267,703.00</u>	<u>100.00%</u>
Total Contract Services	312.39	4,080.42	2,277,153.00	2,273,072.58	99.82%
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	2,027.28	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	408.49	3,804.66	54,585.00	50,780.34	93.03%
7242 Minor Tools, Accessories & Field Machines	71.34	71.34	500.00	428.66	85.73%
7252 Misc Hardware	<u>0.00</u>	<u>15.00</u>	<u>350.00</u>	<u>335.00</u>	<u>95.71%</u>
Total Equipment & Tools	2,507.11	5,918.28	101,785.00	95,866.72	94.19%
Financial Services					
7309 Late Fees	0.00	0.00	10.00	10.00	100.00%
7310 Bank Service Charges	0.00	0.00	20.00	20.00	100.00%
9154 Losses and Damages	<u>0.00</u>	<u>0.00</u>	<u>50.00</u>	<u>50.00</u>	<u>100.00%</u>
Total Financial Services	0.00	0.00	80.00	80.00	100.00%
Insurance, Licenses & Regulatory Fees					
6120 Computer Licenses	0.00	0.00	1,700.00	1,700.00	100.00%
6345 Property Taxes & Assessments Costs	0.00	0.00	5,420.66	5,420.66	100.00%
7325 Insurance	0.00	24,929.89	24,929.89	0.00	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 9/1/2019 Through 9/30/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Total Insurance, Licenses & Regulatory Fees	0.00	24,929.89	32,050.55	7,120.66	22.22%
Legal & Professional					
7320 Professional & Consulting Services	0.00	0.00	1,400.00	1,400.00	100.00%
7326 Legal Services	0.00	0.00	350.00	350.00	100.00%
7340 Legal Notifications & Mandated Advertising	0.00	0.00	20.00	20.00	100.00%
Total Legal & Professional	0.00	0.00	1,770.00	1,770.00	100.00%
Office/Operations					
6130 Computer Hardware	0.00	94.99	0.00	(94.99)	0.00%
7140 General Supplies & Minor Equipment	45.77	206.71	5,000.00	4,793.29	95.87%
7160 Postage, Shipping & Mail Supplies	71.30	139.80	300.00	160.20	53.40%
7216 Fire Prevention Education Materials	50.10	203.88	1,200.00	996.12	83.01%
7226 Membership & Dues	0.00	0.00	100.00	100.00	100.00%
7230 Misc Small Parts & Supplies	0.00	26.36	2,000.00	1,973.64	98.68%
7240 Propane	0.00	0.00	120.00	120.00	100.00%
Total Office/Operations	167.17	671.74	8,720.00	8,048.26	92.30%
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	51.95	51.95	500.00	448.05	89.61%
7224 Kitchen Cookware & Utensils	0.00	107.24	800.00	692.76	86.59%
Total Other Expense	51.95	159.19	3,300.00	3,140.81	95.18%
Rent & Utilities					
6000 Cell Phones	105.39	316.19	2,000.00	1,683.81	84.19%
6025 Telephone	457.86	1,348.71	4,000.00	2,651.29	66.28%
8610 Electric	1,129.35	1,129.35	3,000.00	1,870.65	62.35%
8620 Gas Service	37.19	111.48	1,500.00	1,388.52	92.57%
8630 Trash Services	133.38	336.20	1,300.00	963.80	74.14%
8640 Water and Water Services	85.00	715.38	4,000.00	3,284.62	82.12%
8659 Utility Cable Charges	116.27	152.10	1,400.00	1,247.90	89.14%
8670 Street Lighting	8.79	26.37	135.00	108.63	80.47%
Total Rent & Utilities	2,073.23	4,135.78	17,335.00	13,199.22	76.14%
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%
6640 R & M - Equip & Other Non-Structural Fixed Assets	87.81	151.93	1,600.00	1,448.07	90.50%
6750 R & M - Minor Tools & Equipment	17.96	130.57	1,000.00	869.43	86.94%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 9/1/2019 Through 9/30/2019

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
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	96.01	15,411.56	17,000.00	1,588.44	9.34%
	Total Repairs & Maintenance	<u>201.78</u>	<u>16,115.48</u>	<u>23,400.00</u>	<u>7,284.52</u>	<u>31.13%</u>
	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	<u>0.00</u>	<u>127.10</u>	<u>2,300.00</u>	<u>2,172.90</u>	<u>94.47%</u>
	Total Services & Supplies	5,366.13	56,400.52	2,471,893.55	2,415,493.03	97.72%
	Capital Outlay					
9006	Infrastructure CIP	0.00	0.00	50,000.00	50,000.00	100.00%
9085	Vehicle Purchase	778.63	24,425.83	693,000.00	668,574.17	96.48%
	Total Capital Outlay	<u>778.63</u>	<u>24,425.83</u>	<u>743,000.00</u>	<u>718,574.17</u>	<u>96.71%</u>
	Reserves					
9504	*Vehicle Replacement Reserve	0.00	0.00	85,000.00	85,000.00	100.00%
9572	*General Contingency (Operations) Reserve	0.00	0.00	84,308.84	84,308.84	100.00%
	Total Reserves	<u>0.00</u>	<u>0.00</u>	<u>169,308.84</u>	<u>169,308.84</u>	<u>100.00%</u>
	Transfers					
9511	Interfund Transfer Out	4,391.40	13,174.20	52,696.78	39,522.58	75.00%
	Total Transfers	<u>4,391.40</u>	<u>13,174.20</u>	<u>52,696.78</u>	<u>39,522.58</u>	<u>75.00%</u>
	Total Expenditures	<u>25,049.08</u>	<u>140,543.08</u>	<u>3,642,169.37</u>	<u>3,501,626.29</u>	<u>96.14%</u>
	Net Revenues over Expenditures	<u>(2,566.44)</u>	<u>(77,086.58)</u>	<u>(695,205.40)</u>	<u>618,118.82</u>	<u>(88.91)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 9/1/2019 Through 9/30/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	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	156.86	470.51	2,460.00	1,989.49 80.87%
	Total Rent & Utilities	156.86	470.51	2,460.00	1,989.49 80.87%
	Total Services & Supplies	156.86	736.34	3,460.00	2,723.66 78.72%
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	658.71	2,634.84	1,976.13 75.00%
	Total Transfers	219.57	658.71	2,634.84	1,976.13 75.00%
	Total Expenditures	376.43	1,395.05	12,806.33	11,411.28 89.11%
	Net Revenues over Expenditures	(376.43)	(1,395.05)	2,961.67	(4,356.72) (147.10)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 9/1/2019 Through 9/30/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4035	Property Taxes	<u>398.78</u>	<u>4,949.38</u>	<u>125,384.00</u>	<u>(120,434.62)</u> (96.05)%
	Total Property Taxes	398.78	4,949.38	125,384.00	(120,434.62) (96.05)%
Service Charges & Fees					
4030	Residential Single Family	167,235.49	546,764.21	2,193,000.00	(1,646,235.79) (75.07)%
4102	Residential- Multi -Family-Water Sales	25,279.50	64,962.50	225,900.00	(160,937.50) (71.24)%
4103	Commercial, Home Care, Retail-Water Sales	24,189.58	84,857.58	303,000.00	(218,142.42) (71.99)%
4104	Irrigation- Water Sales	7,228.00	14,043.50	33,000.00	(18,956.50) (57.44)%
4114	Water Other Service Revenues	(138.00)	(393.00)	1,000.00	(1,393.00) (139.30)%
4931	Water Activation Fees	200.00	2,550.00	5,000.00	(2,450.00) (49.00)%
4932	Penalties	2,213.39	6,100.23	20,000.00	(13,899.77) (69.50)%
4933	Door Hangers/Lockout Notices	750.00	2,805.00	12,000.00	(9,195.00) (76.63)%
4937	NSF Fees	<u>100.00</u>	<u>150.00</u>	<u>400.00</u>	<u>(250.00)</u> (62.50)%
	Total Service Charges & Fees	227,057.96	721,840.02	2,793,300.00	(2,071,459.98) (74.16)%
Other Revenues					
4930	Other Revenue	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>(1,000.00)</u> (100.00)%
	Total Other Revenues	0.00	0.00	1,000.00	(1,000.00) (100.00)%
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	<u>4,118.73</u>	<u>13,351.15</u>	<u>20,000.00</u>	<u>(6,648.85)</u> (33.24)%
	Total Use of Money & Property	<u>4,118.73</u>	<u>13,351.15</u>	<u>21,477.00</u>	<u>(8,125.85)</u> (37.84)%
	Total Revenues	<u>231,575.47</u>	<u>740,140.55</u>	<u>2,941,161.00</u>	<u>(2,201,020.45)</u> (74.84)%
Expenditures					
Personnel					
Salaries/Wages					
8018	Holiday Pay	1,782.00	3,746.65	25,000.00	21,253.35 85.01%
8045	Overtime Pay	0.00	0.00	4,000.00	4,000.00 100.00%
8050	Administrative Leave Pay	1,483.52	1,483.52	3,680.00	2,196.48 59.69%
8051	Floating Holiday Pay	650.64	1,137.36	5,000.00	3,862.64 77.25%
8054	Salaries & Wages - Regular	27,451.79	91,071.72	374,131.96	283,060.24 75.66%
8056	Retroactive Pay	0.00	330.72	1,000.00	669.28 66.93%
8060	Sick Leave Pay	614.66	4,120.47	24,150.00	20,029.53 82.94%
8063	Standby Pay	1,446.25	4,420.01	15,000.00	10,579.99 70.53%
8066	Comp Time Used	995.08	4,158.86	12,000.00	7,841.14 65.34%
8081	Vacation Pay	<u>1,350.39</u>	<u>3,886.93</u>	<u>39,900.00</u>	<u>36,013.07</u> 90.26%
	Total Salaries/Wages	35,774.33	114,356.24	503,861.96	389,505.72 77.30%
Payroll Taxes & Benefits					
5030	Life Insurance - ER	110.50	347.80	1,700.00	1,352.20 79.54%
5031	Disability Insurance	26.92	88.93	500.00	411.07 82.21%
5035	AD & D Insurance	25.00	85.00	0.00	(85.00) 0.00%
5040	LTD Insurance	189.32	625.52	3,300.00	2,674.48 81.04%
5050	Medicare - ER	534.94	1,673.36	9,000.00	7,326.64 81.41%
5060	Cafeteria Plan - ER	4,383.30	12,599.82	65,000.00	52,400.18 80.62%
5070	Retirement ER - Regular	7,472.50	23,461.38	67,000.00	43,538.62 64.98%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 9/1/2019 Through 9/30/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
5075	Retirees Medical - ER	138.13	414.06	1,620.00	1,205.94	74.44%
5120	Workers Comp Insurance - ER	0.00	21,107.23	21,107.23	0.00	0.00%
5124	Retirement - ER - Tier 2	369.90	1,181.43	5,970.00	4,788.57	80.21%
	Total Payroll Taxes & Benefits	13,250.51	61,584.53	175,197.23	113,612.70	64.85%
	Employment Services					
5100	Unemployment Insurance - ER	0.00	0.00	5,500.00	5,500.00	100.00%
6200	Hiring, Advertising & Other Costs	578.98	578.98	0.00	(578.98)	0.00%
6230	Medical Exam	0.00	0.00	150.00	150.00	100.00%
	Total Employment Services	578.98	578.98	5,650.00	5,071.02	89.75%
	Total Personnel	49,603.82	176,519.75	684,709.19	508,189.44	74.22%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	0.00	2,600.00	2,600.00	100.00%
7248	Uniform Safety Boots	0.00	193.00	1,000.00	807.00	80.70%
	Total Clothing & Uniform	0.00	193.00	3,600.00	3,407.00	94.64%
	Contract Services					
6100	Labor & Support-IT Services	0.00	0.00	300.00	300.00	100.00%
6110	IT Purchased Services	369.44	757.81	5,400.00	4,642.19	85.97%
7250	Water Quality Testing	5,676.00	5,816.00	28,000.00	22,184.00	79.23%
7255	Security Services	0.00	0.00	8,000.00	8,000.00	100.00%
7321	Janitorial Cleaning & Supplies	49.62	173.67	850.00	676.33	79.57%
	Total Contract Services	6,095.06	6,747.48	42,550.00	35,802.52	84.14%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	227.17	1,800.00	1,572.83	87.38%
7242	Minor Tools, Accessories & Field Machines	1,088.22	1,253.06	18,000.00	16,746.94	93.04%
7253	Rent - Equipment	0.00	0.00	500.00	500.00	100.00%
7256	Meter Purchases & Replacements	8,369.08	23,773.35	75,000.00	51,226.65	68.30%
	Total Equipment & Tools	9,457.30	25,253.58	95,300.00	70,046.42	73.50%
	Financial Services					
7309	Late Fees	0.00	0.00	50.00	50.00	100.00%
7310	Bank Service Charges	0.00	15.00	0.00	(15.00)	0.00%
	Total Financial Services	0.00	15.00	50.00	35.00	70.00%
	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	0.00	43,146.66	43,104.33	(42.33)	(0.10)%
	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 9/1/2019 Through 9/30/2019

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7318	Professional & Consulting BMC	2,659.92	8,136.15	131,556.00	123,419.85	93.82%
7320	Professional & Consulting Services	0.00	406.40	10,000.00	9,593.60	95.94%
7326	Legal Services	2,050.00	3,150.00	20,000.00	16,850.00	84.25%
7336	Legal Services- ISJ	0.00	0.00	1,000.00	1,000.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Legal & Professional	4,709.92	11,692.55	163,556.00	151,863.45	92.85%
	Office/Operations					
6130	Computer Hardware	0.00	0.00	3,000.00	3,000.00	100.00%
6140	Computer Software	857.23	5,041.23	7,500.00	2,458.77	32.78%
7140	General Supplies & Minor Equipment	88.55	192.98	1,000.00	807.02	80.70%
7160	Postage, Shipping & Mail Supplies	882.83	2,654.30	15,000.00	12,345.70	82.30%
7180	Billing Supplies, Forms & Printing	145.46	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	193.25	327.52	2,000.00	1,672.48	83.62%
7237	Process Control & Treatment Supplies	280.87	1,147.63	4,000.00	2,852.37	71.31%
7239	Water Treatment Chemicals	0.00	2,512.12	8,000.00	5,487.88	68.60%
7249	Safety Supplies	0.00	25.72	1,000.00	974.28	97.43%
	Total Office/Operations	2,448.19	12,975.91	46,700.00	33,724.09	72.21%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	250.00	250.00	100.00%
7345	Outreach- Program Give-away Items	1,617.52	1,617.52	0.00	(1,617.52)	0.00%
7348	Water Conservation Program	400.00	3,390.40	10,000.00	6,609.60	66.10%
	Total Other Expense	2,017.52	5,007.92	10,250.00	5,242.08	51.14%
	Rent & Utilities					
6000	Cell Phones	250.33	779.20	3,500.00	2,720.80	77.74%
6025	Telephone	768.99	2,296.93	10,000.00	7,703.07	77.03%
8610	Electric	9,696.82	29,147.85	100,000.00	70,852.15	70.85%
8620	Gas Service	0.00	0.00	250.00	250.00	100.00%
8630	Trash Services	116.65	349.95	3,000.00	2,650.05	88.33%
8644	Disposal Services	800.00	805.00	30,000.00	29,195.00	97.32%
8670	Street Lighting	33.67	100.92	400.00	299.08	74.77%
	Total Rent & Utilities	11,666.46	33,479.85	147,150.00	113,670.15	77.25%
	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	36.24	2,618.94	1,000.00	(1,618.94)	(161.89)%
6641	R & M - Wells	626.99	1,559.00	1,000.00	(559.00)	(55.90)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 9/1/2019 Through 9/30/2019

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6750	R & M - Minor Tools & Equipment	200.00	817.49	2,400.00	1,582.51	65.94%
6800	R & M - Grounds & Collection Systems	0.00	0.00	600.00	600.00	100.00%
6830	Paving & Concrete	0.00	0.00	4,000.00	4,000.00	100.00%
6900	R & M - Buildings & Structures	0.00	17.15	16,000.00	15,982.85	99.89%
7241	R & M - Water Distribution System	9,174.77	9,971.13	99,400.00	89,428.87	89.97%
	Total Repairs & Maintenance	10,038.00	15,583.86	125,850.00	110,266.14	87.62%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324	Education & Training Fees	0.00	1,179.73	5,900.00	4,720.27	80.00%
8410	Certifications	0.00	0.00	500.00	500.00	100.00%
8510	Lodging & Meals - Local	0.00	557.40	2,000.00	1,442.60	72.13%
8539	Meals	0.00	144.21	0.00	(144.21)	0.00%
8550	Mileage Reimbursement & Parking	0.00	242.15	500.00	257.85	51.57%
	Total Travel & Training	0.00	2,123.49	9,150.00	7,026.51	76.79%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	45.57	311.39	1,600.00	1,288.61	80.54%
7211	Misc Fuel & Diesel	351.48	964.26	2,300.00	1,335.74	58.08%
7220	Gasoline	323.97	1,370.28	5,000.00	3,629.72	72.59%
7228	Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232	Vehicle Repairs - Parts, Tires & Lubricants	0.00	139.43	5,000.00	4,860.57	97.21%
	Total Vehicle Maintenance & Repairs	721.02	2,785.36	14,100.00	11,314.64	80.25%
	Total Services & Supplies	47,153.47	161,636.33	728,860.33	567,224.00	77.82%
	Capital Outlay					
9006	Infrastructure CIP	1,650.00	9,356.10	1,410,824.00	1,401,467.90	99.34%
	Total Capital Outlay	1,650.00	9,356.10	1,410,824.00	1,401,467.90	99.34%
	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					
9511	Interfund Transfer Out	37,546.45	112,639.35	450,557.45	337,918.10	75.00%
	Total Transfers	37,546.45	112,639.35	450,557.45	337,918.10	75.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 9/1/2019 Through 9/30/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Total Expenditures	<u>135,953.74</u>	<u>687,153.35</u>	<u>3,607,583.97</u>	<u>2,920,430.62</u>	<u>80.95%</u>
Net Revenues over Expenditures	<u>95,621.73</u>	<u>52,987.20</u>	<u>(666,422.97)</u>	<u>719,410.17</u>	<u>(107.95)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 9/1/2019 Through 9/30/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Revenues						
Property Taxes						
4034	Property Tax Revenue from Water	0.00	0.00	31,715.25	(31,715.25)	(100.00)%
	Total Property Taxes	0.00	0.00	31,715.25	(31,715.25)	(100.00)%
Service Charges & Fees						
4062	Wastewater Admin Charge	0.00	0.00	16,892.75	(16,892.75)	(100.00)%
	Total Service Charges & Fees	0.00	0.00	16,892.75	(16,892.75)	(100.00)%
	Total Revenues	0.00	0.00	48,608.00	(48,608.00)	(100.00)%
Expenditures						
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6343	Lien & Notary Fees	0.00	0.00	34.00	34.00	100.00%
6345	Property Taxes & Assessments Costs	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	0.00	2,602.76	13,853.69	11,250.93	81.21%
7326	Legal Services	0.00	0.00	100.00	100.00	100.00%
	Total Legal & Professional	0.00	2,602.76	13,953.69	11,350.93	81.35%
	Total Services & Supplies	0.00	2,602.76	14,257.69	11,654.93	81.74%
Transfers						
9511	Interfund Transfer Out	219.57	658.71	2,634.84	1,976.13	75.00%
	Total Transfers	219.57	658.71	2,634.84	1,976.13	75.00%
	Total Expenditures	219.57	3,261.47	16,892.53	13,631.06	80.69%
	Net Revenues over Expenditures	(219.57)	(3,261.47)	31,715.47	(34,976.94)	(110.28)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 9/1/2019 Through 9/30/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Revenues						
Special Taxes & Assessments						
4061	Debt Service	(241,463.76)	(241,463.76)	0.00	(241,463.76)	0.00%
	Assessments-2002 WW Bond					
	Total Special Taxes & Assessments	(241,463.76)	(241,463.76)	0.00	(241,463.76)	0.00%
Use of Money & Property						
4510	Investment Income on funds	2,076.42	4,249.79	0.00	4,249.79	0.00%
	Total Use of Money & Property	2,076.42	4,249.79	0.00	4,249.79	0.00%
	Total Revenues	(239,387.34)	(237,213.97)	0.00	(237,213.97)	0.00%
	Net Revenues over Expenditures	(239,387.34)	(237,213.97)	0.00	(237,213.97)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 9/1/2019 Through 9/30/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4035	Property Taxes	39.70	300.84	24,886.00	(24,585.16) (98.79)%
	Total Property Taxes	39.70	300.84	24,886.00	(24,585.16) (98.79)%
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	0.00	190.35	0.00	190.35 0.00%
	Total Other Revenues	0.00	190.35	0.00	190.35 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	1.36	1,481.43	300.00	1,181.43 393.81%
	Total Use of Money & Property	1.36	1,481.43	447.00	1,034.43 231.42%
	Total Revenues	41.06	1,972.62	120,645.00	(118,672.38) (98.36)%
Expenditures					
Personnel					
Salaries/Wages					
8045	Overtime Pay	0.00	0.00	200.00	200.00 100.00%
8054	Salaries & Wages - Regular	339.12	1,288.71	16,000.00	14,711.29 91.95%
	Total Salaries/Wages	339.12	1,288.71	16,200.00	14,911.29 92.05%
	Total Personnel	339.12	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	0.00	6,000.00	6,000.00 100.00%
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	443.46	6,700.00	6,256.54 93.38%
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 9/1/2019 Through 9/30/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7346 Promotional Expenses - Event	0.00	250.00	300.00	50.00	16.67%
Total Other Expense	0.00	250.00	300.00	50.00	16.67%
Rent & Utilities					
6000 Cell Phones	140.22	420.66	1,700.00	1,279.34	75.26%
6025 Telephone	21.22	63.69	250.00	186.31	74.52%
8610 Electric	140.17	430.53	2,200.00	1,769.47	80.43%
8670 Street Lighting	69.27	207.66	1,000.00	792.34	79.23%
Total Rent & Utilities	370.88	1,122.54	5,150.00	4,027.46	78.20%
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	26.55	26.55	1,000.00	973.45	97.34%
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	26.55	59.73	4,050.00	3,990.27	98.53%
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					
7211 Misc Fuel & Diesel	87.87	210.22	550.00	339.78	61.78%
7220 Gasoline	80.99	342.57	1,000.00	657.43	65.74%
Total Vehicle Maintenance & Repairs	168.86	552.79	1,550.00	997.21	64.34%
Total Services & Supplies	566.29	2,694.36	24,650.00	21,955.64	89.07%
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	2,634.84	10,539.36	7,904.52	75.00%
Total Transfers	878.28	2,634.84	10,539.36	7,904.52	75.00%
Total Expenditures	1,783.69	6,617.91	113,889.36	107,271.45	94.19%
Net Revenues over Expenditures	(1,742.63)	(4,645.29)	6,755.64	(11,400.93)	(168.76)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 9/1/2019 Through 9/30/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Revenues						
Property Taxes						
4034	Property Tax Revenue from Water	0.00	0.00	31,715.25	(31,715.25)	(100.00)%
	Total Property Taxes	0.00	0.00	31,715.25	(31,715.25)	(100.00)%
Use of Money & Property						
4510	Investment Income on funds	0.00	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	150.00	2,600.00	2,000.00	(600.00)	(30.00)%
	Total Legal & Professional	150.00	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	150.00	2,600.00	11,200.00	8,600.00	76.79%
Transfers						
9511	Interfund Transfer Out	439.14	1,317.42	5,269.68	3,952.26	75.00%
	Total Transfers	439.14	1,317.42	5,269.68	3,952.26	75.00%
	Total Expenditures	589.14	3,917.42	16,469.68	12,552.26	76.21%
	Net Revenues over Expenditures	(589.14)	(2,014.48)	16,853.35	(18,867.83)	(111.95)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 9/30/2019

		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	1,967,151.60
Payroll Account (contra to 2998)	1013	6,731.98
Rabobank-Bankruptcy Disbursement Reserve	1017	102,793.69
Fire Reserves Account	1031	1,687,283.24
US Bank - WW Bond Prepayment	1070	2,232.73
US Bond - WW Bond Cost of Issuance	1071	14,348.50
US Bank - WW Bond Redemption (New)	1072	64,001.99
US Bank - WW Bond Reserve (New)	1073	1,022,625.00
US Bank- WW Bond Redemption Fund	1077	17,328.72
US Bank - WW Bond Reserve Fund	1078	631.82
Total Cash in Bank		5,552,026.40
Investments		
Water Reserves Account	0335	2,041,497.96
Total Investments		2,041,497.96
Due From Others		
Loan Receivable From District	1160	222,333.96
Due From Bayridge	1420	78,340.11
Due From Vista De Oro	1440	20,318.63
Total Due From Others		320,992.70
Held Deposits		
Held Deposits	1030	10,000.00
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	202,880.58
Unbilled A/R	1085	256,826.53
Total Accounts Receivable		459,707.11
Accrued Inventory On Hand		
Inventory	1100	56,390.89
Total Accrued Inventory On Hand		56,390.89
Total CURRENT ASSETS		8,440,615.06
FIXED ASSETS		
Land		
Land and Land Rights	1720	555,803.09
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	592,410.70
Accum Depreciation-Building, Structures & Improvements	1851	(5,000.00)
Total Building		587,410.70
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	1,969,584.73
Acc Depreciation-Equipment, Vehicles & Systems	1853	(451,489.15)
Total Plant & Equipment		1,518,095.58

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 9/30/2019

		Current Period Balance
Construction in Progress		
Construction In Progress	1850	<u>185,121.06</u>
Total Construction in Progress		185,121.06
Infrastructure		
Infrastructures	1730	9,694,881.25
Accum Depeciation-Infrastructures	1852	<u>(4,626,962.23)</u>
Total Infrastructure		<u>5,067,919.02</u>
Total FIXED ASSETS		7,914,349.45
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	<u>900.00</u>
Total Cash Suspense		<u>900.00</u>
Total OTHER ASSETS		900.00
Other Assets		
Def Outflow	1991	243,346.00
Deferred Outflow - OPEB	1992	1,553.00
Amount to be Provided for Internal Loans	1997	1,517.00
Amount to be Provided - Other LT	1998	34,798.05
Oblig-Comp Leave		
Total Other Assets		<u>281,214.05</u>
Total ASSETS		<u><u>16,637,078.56</u></u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	43,492.03
AP Other- Adjment to 2000, AP Control Acct	2010	<u>(413.88)</u>
Total Accounts Payable		43,078.15
Current Payroll Liabilities		
Fed Income Tax Withholding	2001	1,114.84
FICA Employee Payable	2002	(55.79)
FICA Employer Payable	2003	254.77
Wage Garnishment	2005	39.18
CA Income Tax Withholding	2011	2,458.36
SDI Payable Employee (EE Only)	2012	(4.34)
Retirement-ER-Regular Contrib	2014	(143.48)
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	50.25
CALPERS Retirement Tier 2- ER- Liab	2044	(40.12)
Other Pension Oblig Liab (OPEB) ARC	2045	272,406.00
Retirement Conbtribution Safety-Fire-EE	2046	(3.53)
Life Insurance Liab-Employer	2201	(1,695.58)
Medicare Tax Liab-Employee	2202	426.04

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 9/30/2019

		Current Period Balance
Medical Plan Liab- Employee	2203	(3,816.26)
Vision Plan Liab- Employee	2204	(203.76)
Dental Plan Ins Payable- Employee	2205	773.84
Retirement Contrib Liab-Employee	2206	28.87
Insurance- AD & D	2211	(16.60)
Insurance-Work Injury (WI)	2212	(54.41)
Insurance- LT Disability	2213	(378.13)
Survivor Premiums-PERS	2214	15.91
Payroll Clearing Account	2999	<u>2,839.32</u>
Total Current Payroll Liabilities		370,483.43
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		671,786.17
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	578,846.00
Def Inflow	2216	24,890.00
Loan Payable to Agency Fund	2495	222,333.96
Suspense Account	2997	27.68
Restricted Park and Rec	3090	279,521.18
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	1,068,869.27
General Contingency Reserve	3111	649,957.13
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	2,347,394.73
Water Stabilization Reserve	3163	158,456.00
Info Tech Reserve	3164	28,741.40
Basin Management Reserve	3165	50,031.00
Water Conservation Reserve	3167	59,288.00
Reserve - Internal Loans	3193	<u>1,517.00</u>
Total Other Liabilities		<u>5,510,207.35</u>
Total Other Liabilities		5,510,207.35
Long Term Debt		
Note Payable - Long Term		
Note Payable - State CIEDB-LTD	2101	3,354,765.87
Internal Loan Due Water-500	2491	<u>97,141.74</u>
Total Note Payable - Long Term		3,451,907.61
Accrued Interest Payable		
Accrued Interest Payable	2110	44,677.88

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 9/30/2019

		Current Period Balance
Total Accrued Interest Payable		<u>44,677.88</u>
Total Long Term Debt		3,496,585.49
Equity		
Revenues		570,425.40
Expenditures		(937,549.90)
Equity		
Septic System Decommision Reserve	3109	8,000.00
Fire Mitigation Fund	3161	238,397.60
Fund Balance	3200	6,002,430.46
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>7,325,624.05</u>
Total Equity		<u>6,958,499.55</u>
Total LIABILITIES & EQUITY		<u><u>16,637,078.56</u></u>

Fire Reserves
LOS OSOS COMMUNITY SERVICES DISTRICT
 Balance Sheet
 As of 9/30/2019

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	924,225.02
General Contingency Reserve	3111	125,617.43
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	<u>590,107.36</u>
Total Other Liabilities		<u>1,680,283.81</u>
Total Other Liabilities		1,680,283.81
Equity		
Equity		
Fire Mitigation Fund	3161	<u>135,448.89</u>
Total Equity		<u>135,448.89</u>
Total Equity		<u>135,448.89</u>
Total LIABILITIES & EQUITY		<u><u>1,815,732.70</u></u>

Water Reserves
LOS OSOS COMMUNITY SERVICES DISTRICT
 Balance Sheet
 As of 9/30/2019

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

Drainage Reserves
 LOS OSOS COMMUNITY SERVICES DISTRICT
 Balance Sheet
 As of 9/30/2019

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

Parks Reserves
 LOS OSOS COMMUNITY SERVICES DISTRICT
 Balance Sheet
 As of 9/30/2019

		Current Period Balance
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Restricted Park and Rec	3090	279,521.18
Total Other Liabilities		279,521.18
Total Other Liabilities		279,521.18
Total LIABILITIES & EQUITY		279,521.18

Cash in Bank on 9.30.19 by Fund	GL - Fund	Current Period Balance	Total
Change Fund	0999		400.00
100 - Administration	100	200.00	
500 - Water	500	200.00	
Petty Cash	1000		500.00
100 - Administration	100	300.00	
301 - Fire	301	200.00	
LAIF Investments	1011		665,997.13
500 - Water	500	133,199.42	
800 - Drainage	800	233,099.00	
900 - Parks & Recreation	900	299,698.71	
General Checking Account	1012		1,967,151.60
100 - Administration	100	(345,344.74) note 1	
200 - Bayridge	200	49,858.79	
301 - Fire	301	566,412.91	
400 - Vista de Oro	400	(8,775.13) note 2	
500 - Water	500	1,713,630.77	
600 - Wastewater	600	(125,536.90) note 3	
Wastewater Fiduciary Fund	602	(168.11)	
800 - Drainage	800	133,976.69	
900 - Parks & Recreation	900	(16,902.68) note 4	
Payroll Account (contra to 2998)	1013		6,731.98
100 - Administration	100	4,166.88	
301 - Fire	301	570.58	
500 - Water	500	1,994.52	
Rabobank-Bankruptcy Disbursement Reserve	1017		102,793.69
600 - Wastewater	600	102,793.69	
Fire Reserves Account	1031		1,687,283.24
301 - Fire	301	1,687,283.24	
US Bank - WW Bond Prepayment	1070		1,121,168.76
Wastewater Fiduciary Fund	602	2,232.73	
US Bond - WW Bond Cost of Issuance	1071		
Wastewater Fiduciary Fund	602	14,348.50	
US Bank - WW Bond Redemption (New)	1072		
Wastewater Fiduciary Fund	602	64,001.99	
US Bank - WW Bond Reserve (New)	1073		
Wastewater Fiduciary Fund	602	1,022,625.00	
US Bank- WW Bond Redemption Fund	1077		
Wastewater Fiduciary Fund	602	17,328.72	
US Bank - WW Bond Reserve Fund	1078		
Wastewater Fiduciary Fund	602	631.82	
Water Reserves Account	0335		2,041,497.96
500 - Water	500	2,041,497.96	
Total			7,593,524.36

note 1: The 6.30.19 Admin Allocation will happen near the end of the audit. 7.1.19 - 9.30.19 admin allocations are reflected.

note 2: After discussion with Adam, this cannot be negative. He will reduce amount paid back to water for their loan.

note 3: This will clear up with the removal of the Loan Payable to Agency Fund as part of audit due to bond refinancing.

note 4: The Parks and Rec reserve will need to decrease to "pay" for the expenditures from 2018/2019.

Note 5: Fire and Water Reserves Includes interest earned in the new year. True up transfer of funds will be reflected in October

Fund	Cash Summary
100	\$ (340,677.86)
200	\$ 49,858.79
301	\$ 2,254,466.73
400	\$ (8,775.13)
500	\$ 3,890,522.67
600	\$ (22,743.21)
602	\$ 1,121,000.65
800	\$ 367,075.69
900	\$ 282,796.03
Total	\$ 7,593,524.36

LIABILITIES & EQUITY

CURRENT LIABILITIES

Accounts Payable

Vendor Payable (Control Account)	2000	
100 - Administration	100	38,110.88
200 - Bayridge	200	20,091.16
301 - Fire	301	5,292.56
400 - Vista de Oro	400	301.79
500 - Water	500	53,109.02
800 - Drainage	800	698.23
AP Other- Adjment to 2000, AP Control Acct	2010	
301 - Fire	301	(413.88)
Total Accounts Payable		117,189.76

Current Payroll Liabilities

Fed Income Tax Withholding	2001	
100 - Administration	100	(12.84)
301 - Fire	301	(99.18)
500 - Water	500	1,226.86
FICA Employee Payable	2002	
100 - Administration	100	(55.80)
301 - Fire	301	0.02
FICA Employer Payable	2003	
301 - Fire	301	254.77
Wage Garnishment	2005	
301 - Fire	301	11.26
CA Income Tax Withholding	2011	
100 - Administration	100	2,234.72
301 - Fire	301	(14.87)
500 - Water	500	(399.42)
SDI Payable Employee (EE Only)	2012	
100 - Administration	100	(65.62)
301 - Fire	301	(42.11)
500 - Water	500	(208.22)
Retirement-ER-Regular Contrib	2014	
100 - Administration	100	(23.95)
500 - Water	500	(119.48)
SLOCEA Dues Payable	2016	
100 - Administration	100	(20.04)
500 - Water	500	(136.30)
Employee Contributions to 457 PLAN	2021	
100 - Administration	100	25.00
500 - Water	500	(25.00)
AFLAC Voluntary Insurance-Employee	2022	
100 - Administration	100	(450.85)
500 - Water	500	(153.73)
Workers Comp Ins Liab-Employer	2023	
301 - Fire	301	138.17
Accrued Life/Disability Medical Exp	2026	
500 - Water	500	(228.58)
Retirement Addl Pick-up Liab-Employer	2027	
100 - Administration	100	(1.03)
Unemployment Ins Liab-Employer (ER only)	2028	
100 - Administration	100	(218.45)
301 - Fire	301	(700.26)
500 - Water	500	(64.33)
Medicare Liab- Employer	2029	
100 - Administration	100	13.05
301 - Fire	301	(0.10)
500 - Water	500	212.19
Other Deposits	2038	
100 - Administration	100	(152.64)
Accrued Compensated Absences	2040	
100 - Administration	100	8,699.52

500 - Water	500	15,674.82
Long-term Compensated Absences	2041	
100 - Administration	100	26,098.53
500 - Water	500	47,024.47
CALPERS Retirement Tier 2- EE- Liab	2042	
100 - Administration	100	(9.00)
301 - Fire	301	(36.18)
500 - Water	500	92.01
CALPERS Retirement Tier 2- ER- Liab	2044	
100 - Administration	100	2.33
301 - Fire	301	(47.35)
500 - Water	500	4.90
Other Pension Oblig Liab (OPEB) ARC	2045	
500 - Water	500	272,406.00
Retirement Contribution Safety-Fire-EE	2046	
301 - Fire	301	(3.53)
Life Insurance Liab-Employer	2201	
100 - Administration	100	(2.01)
500 - Water	500	(1,608.30)
Medicare Tax Liab-Employee	2202	
100 - Administration	100	67.44
301 - Fire	301	99.24
500 - Water	500	259.66
Medical Plan Liab- Employee	2203	
100 - Administration	100	(472.95)
301 - Fire	301	(254.74)
500 - Water	500	(61.46)
Vision Plan Liab- Employee	2204	
100 - Administration	100	10.66
500 - Water	500	(8.73)
Dental Plan Ins Payable- Employee	2205	
100 - Administration	100	94.37
500 - Water	500	778.14
Retirement Contrib Liab-Employee	2206	
100 - Administration	100	83.39
500 - Water	500	(54.51)
Insurance- AD & D	2211	
100 - Administration	100	0.01
500 - Water	500	(5.00)
Insurance-Work Injury (WI)	2212	
100 - Administration	100	(1.33)
500 - Water	500	(14.10)
Insurance- LT Disability	2213	
100 - Administration	100	(9.10)
500 - Water	500	(97.94)
Survivor Premiums-PERS	2214	
100 - Administration	100	2.30
301 - Fire	301	21.98
500 - Water	500	(1.86)
Payroll Clearing Account	2999	
100 - Administration	100	<u>859.09</u>
Total Current Payroll Liabilities		370,514.01
Deposits Held for Water Customers		
Will Serve Deposits	2036	
500 - Water	500	750.00
Other		
500 - Water	500	<u>2,400.00</u>
Total Deposits Held for Water Customers		3,150.00
Due to Others		
Due To Administration	2410	
400 - Vista de Oro	400	<u>1,517.00</u>
Total Due to Others		1,517.00
Current Portion Long Term Debt		

Current portion-Long Term Debt	2102	
500 - Water	500	<u>160,871.00</u>
Total Current Portion Long Term Debt		160,871.00
Trust Liability		
Trust Funds- Low Income Savings	2513	
100 - Administration	100	1,169.32
Water Quality Trust Reserve	3050	
500 - Water	500	<u>91,517.27</u>
Total Trust Liability		<u>92,686.59</u>
Total CURRENT LIABILITIES		745,928.36
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	
500 - Water	500	578,846.00
Def Inflow	2216	
500 - Water	500	24,890.00
Loan Payable to Agency Fund	2495	
600 - Wastewater	600	222,333.96
Restricted Park and Rec	3090	
900 - Parks & Recreation	900	279,521.18
Replacement Reserve - Vehicle, Equip & Fire	3110	
Engines		
301 - Fire	301	924,225.02
500 - Water	500	144,644.25
General Contingency Reserve	3111	
100 - Administration	100	20,918.48
301 - Fire	301	125,617.43
500 - Water	500	471,183.00
800 - Drainage	800	32,238.22
Public Facilities Fees Reserve	3115	
301 - Fire	301	40,334.00
Capital Outlay Reserve	3160	
301 - Fire	301	590,107.36
500 - Water	500	1,649,562.85
800 - Drainage	800	107,724.52
Water Stabilization Reserve	3163	
500 - Water	500	158,456.00
Info Tech Reserve	3164	
100 - Administration	100	28,741.40
Basin Management Reserve	3165	
500 - Water	500	50,031.00
Water Conservation Reserve	3167	
500 - Water	500	59,288.00
Reserve - Internal Loans	3193	
100 - Administration	100	<u>1,517.00</u>
Total Other Liabilities		<u>5,510,179.67</u>
Total Other Liabilities		5,510,179.67
Long Term Debt		
Note Payable - Long Term		
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	3,354,765.87
Internal Loan Due Water-500	2491	
200 - Bayridge	200	78,340.11
400 - Vista de Oro	400	<u>18,801.63</u>
Total Note Payable - Long Term		3,451,907.61
Accrued Interest Payable		
Accrued Interest Payable	2110	
500 - Water	500	<u>44,677.88</u>
Total Accrued Interest Payable		<u>44,677.88</u>
Total Long Term Debt		3,496,585.49
Equity		
Revenues		

301 - Fire	301	11,241.29
500 - Water	500	224,741.63
Wastewater Fiduciary Fund	602	4.69
800 - Drainage	800	<u>190.35</u>
Total Revenues		236,177.96
Expenditures		
100 - Administration	100	(75,721.07)
200 - Bayridge	200	(20,091.16)
301 - Fire	301	(64,646.72)
400 - Vista de Oro	400	(301.79)
500 - Water	500	(366,932.72)
600 - Wastewater	600	(2,602.76)
800 - Drainage	800	<u>(1,531.91)</u>
Total Expenditures		(531,828.13)
Equity		
Septic System Decommission Reserve	3109	
200 - Bayridge	200	8,000.00
Prepaid Assessment Reserve	3159	
Wastewater Fiduciary Fund	602	152,242.75
Fire Mitigation Fund	3161	
301 - Fire	301	135,448.89
600 - Wastewater	600	102,948.71
Fund Balance	3200	
100 - Administration	100	(327,340.62)
200 - Bayridge	200	(12,216.52)
301 - Fire	301	500,213.60
400 - Vista de Oro	400	(26,302.54)
500 - Water	500	2,970,658.90
600 - Wastewater	600	1,084,093.55
Wastewater Fiduciary Fund	602	1,428,305.83
800 - Drainage	800	231,441.99
900 - Parks & Recreation	900	2,689.33
Bankruptcy Fund Balance	3203	
600 - Wastewater	600	58,710.96
GFAG- Net Investment in Assets	3300	
100 - Administration	100	24,226.08
200 - Bayridge	200	30,000.12
301 - Fire	301	596,541.18
800 - Drainage	800	20,388.71
GFAG- Accumulated Depreciation	3301	
100 - Administration	100	84,879.33
200 - Bayridge	200	93,040.00
301 - Fire	301	1,411,311.46
400 - Vista de Oro	400	7,000.00
800 - Drainage	800	160,647.22
GFAG- Governmental Depreciation Expense	3302	
100 - Administration	100	(8,367.92)
301 - Fire	301	(71,965.08)
800 - Drainage	800	(3,270.02)
Investment in N/A-Costs	3310	
600 - Wastewater	600	<u>(1,326,346.05)</u>
Total Equity		<u>7,326,979.86</u>
Total Equity		<u>7,031,329.69</u>
Total LIABILITIES & EQUITY		<u>16,784,023.21</u>