



January 2, 2018

TO: LOCSD Board of Directors
FROM: Adrienne Geidel at Robert Stilts, District Bookkeeper
SUBJECT: **Agenda Item 11D – 1/10/2018 Board Meeting**
Receive Financial Report for the Period Ending November 30, 2018.

President
Vicki L. Milledge

Vice President
Marshall E. Ochylski

Directors
Charles L. Cesena
Matthew D. Fourcroy
Christine M. Womack

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 as of November 30, 2018.

STAFF RECOMMENDATION

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

Motion: I move that the Board receive and file the financials for the period ending November 30, 2018.

Attachments

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

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

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

www.losososcsd.org

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 11/1/2018 Through 11/30/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Service Charges & Fees					
4005	0.20	0.20	20.00	(19.80)	(99.00)%
	0.20	0.20	20.00	(19.80)	(99.00)%
Use of Money & Property					
4510	0.00	74.16	0.00	74.16	0.00%
	0.00	74.16	0.00	74.16	0.00%
	0.20	74.36	20.00	54.36	271.80%
Expenditures					
Personnel					
Salaries/Wages					
7322	300.00	4,800.00	12,000.00	7,200.00	60.00%
8018	402.36	1,114.96	4,000.00	2,885.04	72.13%
8045	423.65	2,130.21	5,000.00	2,869.79	57.40%
8051	0.00	620.48	1,000.00	379.52	37.95%
8054	7,543.04	36,510.57	109,000.00	72,489.43	66.50%
8060	0.00	198.47	2,000.00	1,801.53	90.08%
8066	0.00	1,297.20	0.00	(1,297.20)	0.00%
8081	101.80	101.80	3,000.00	2,898.20	96.61%
	8,770.85	46,773.69	136,000.00	89,226.31	65.61%
Payroll Taxes & Benefits					
5020	18.60	297.60	1,700.00	1,402.40	82.49%
5030	12.36	71.76	300.00	228.24	76.08%
5031	6.52	32.12	60.00	27.88	46.47%
5035	3.26	18.91	0.00	(18.91)	0.00%
5040	45.88	226.13	1,000.00	773.87	77.39%
5050	121.32	636.36	2,478.00	1,841.64	74.32%
5060	1,162.56	4,668.87	8,625.00	3,956.13	45.87%
5070	1,558.70	7,849.25	13,700.00	5,850.75	42.71%
5071	0.00	0.00	1,019.00	1,019.00	100.00%
5075	270.14	1,359.53	3,000.00	1,640.47	54.68%
5120	0.00	431.11	4,675.00	4,243.89	90.78%
5124	111.32	423.44	0.00	(423.44)	0.00%
	3,310.66	16,015.08	36,557.00	20,541.92	56.19%
Employment Services					
5100	93.63	423.91	3,400.00	2,976.09	87.53%
6200	0.00	139.30	300.00	160.70	53.57%
6230	0.00	150.00	125.00	(25.00)	(20.00)%
	93.63	713.21	3,825.00	3,111.79	81.35%
	12,175.14	63,501.98	176,382.00	112,880.02	64.00%
Services & Supplies					
Clothing & Uniform					
7246	0.00	43.50	0.00	(43.50)	0.00%
	0.00	43.50	0.00	(43.50)	0.00%
Contract Services					
6100	341.25	5,840.75	4,500.00	(1,340.75)	(29.79)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 11/1/2018 Through 11/30/2018

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6110	IT Purchased Services	3,647.05	11,866.10	21,500.00	9,633.90	44.81%
7100	Copier Contract-Maint & Usage	264.18	1,380.62	5,000.00	3,619.38	72.39%
7255	Security Services	60.67	299.83	1,000.00	700.17	70.02%
7321	Janitorial Cleaning & Supplies	245.00	1,225.00	4,000.00	2,775.00	69.38%
7342	Public Meeting Recordings	<u>1,125.00</u>	<u>5,175.00</u>	<u>13,500.00</u>	<u>8,325.00</u>	<u>61.67%</u>
	Total Contract Services	5,683.15	25,787.30	49,500.00	23,712.70	47.90%
	Financial Services					
7309	Late Fees	0.00	13.19	100.00	86.81	86.81%
7310	Bank Service Charges	<u>228.12</u>	<u>1,256.55</u>	<u>3,000.00</u>	<u>1,743.45</u>	<u>58.12%</u>
	Total Financial Services	228.12	1,269.74	3,100.00	1,830.26	59.04%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	0.00	100.00	100.00	100.00%
6341	LAFCO Fees	0.00	16,567.07	20,000.00	3,432.93	17.16%
6343	Lien & Notary Fees	0.00	30.00	0.00	(30.00)	0.00%
7325	Insurance	<u>0.00</u>	<u>14,266.50</u>	<u>9,254.00</u>	<u>(5,012.50)</u>	<u>(54.17)%</u>
	Total Insurance, Licenses & Regulatory Fees	0.00	30,863.57	29,354.00	(1,509.57)	(5.14)%
	Legal & Professional					
7303	Professional Services - GM	16,021.00	40,052.50	96,126.00	56,073.50	58.33%
7304	Professional Services - ACCTG	5,000.00	20,000.00	60,000.00	40,000.00	66.67%
7305	Auditing Services	7,000.00	12,000.00	20,000.00	8,000.00	40.00%
7320	Professional & Consulting Services	0.00	2,928.49	10,000.00	7,071.51	70.72%
7326	Legal Services	5,110.00	13,565.00	30,000.00	16,435.00	54.78%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Legal & Professional	33,131.00	88,545.99	217,126.00	128,580.01	59.22%
	Office/Operations					
6121	IT-Supplies & Miscellaneous	0.00	0.00	500.00	500.00	100.00%
6130	Computer Hardware	0.00	0.00	1,500.00	1,500.00	100.00%
7140	General Supplies & Minor Equipment	514.45	2,441.31	5,000.00	2,558.69	51.17%
7160	Postage, Shipping & Mail Supplies	6.70	1,197.71	3,200.00	2,002.29	62.57%
7226	Membership & Dues	<u>0.00</u>	<u>180.00</u>	<u>6,500.00</u>	<u>6,320.00</u>	<u>97.23%</u>
	Total Office/Operations	521.15	3,819.02	16,700.00	12,880.98	77.13%
	Other Expense					
7330	Misc Operating Expenses	0.00	39.99	100.00	60.01	60.01%
8735	Misc Department Admin	<u>4,100.00</u>	<u>5,932.34</u>	<u>5,300.00</u>	<u>(632.34)</u>	<u>(11.93)%</u>
	Total Other Expense	4,100.00	5,972.33	5,400.00	(572.33)	(10.60)%
	Rent & Utilities					
6025	Telephone	245.07	1,601.17	3,000.00	1,398.83	46.63%
7350	Rent - Meetings	0.00	0.00	400.00	400.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 11/1/2018 Through 11/30/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7352 Rent - Offices & Other Structures	2,900.00	14,500.00	35,000.00	20,500.00	58.57%
8610 Electric	68.18	360.99	3,800.00	3,439.01	90.50%
8620 Gas Service	6.53	24.61	450.00	425.39	94.53%
Total Rent & Utilities	3,219.78	16,486.77	42,650.00	26,163.23	61.34%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	73.36	110.00	36.64	33.31%
Total Repairs & Maintenance	0.00	73.36	110.00	36.64	33.31%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	0.00	100.00	100.00	100.00%
7324 Education & Training Fees	0.00	0.00	1,300.00	1,300.00	100.00%
8539 Meals	105.57	187.83	2,000.00	1,812.17	90.61%
8541 Meals- Local Area - DIR	0.00	0.00	100.00	100.00	100.00%
8550 Mileage Reimbursement & Parking	0.00	75.77	500.00	424.23	84.85%
Total Travel & Training	105.57	263.60	4,000.00	3,736.40	93.41%
Total Services & Supplies	46,988.77	173,125.18	367,940.00	194,814.82	52.95%
Transfers					
9512 Transfer In	0.00	0.00	544,322.00	544,322.00	100.00%
Total Transfers	0.00	0.00	544,322.00	544,322.00	100.00%
Total Expenditures	59,163.91	236,627.16	1,088,644.00	852,016.84	78.26%
Net Revenues over Expenditures	(59,163.71)	(236,552.80)	(1,088,624.00)	852,071.20	(78.27)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
200 - 200 - Bayridge
From 11/1/2018 Through 11/30/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4035	1,181.95	1,208.84	9,052.00	(7,843.16)	(86.65)%
	1,181.95	1,208.84	9,052.00	(7,843.16)	(86.65)%
Special Taxes & Assessments					
4550	7,312.50	7,312.50	54,831.00	(47,518.50)	(86.66)%
	7,312.50	7,312.50	54,831.00	(47,518.50)	(86.66)%
Use of Money & Property					
4505	0.00	0.00	57.00	(57.00)	(100.00)%
4510	(0.30)	(0.26)	0.00	(0.26)	0.00%
	(0.30)	(0.26)	57.00	(57.26)	(100.46)%
	8,494.15	8,521.08	63,940.00	(55,418.92)	(86.67)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	137.56	137.56	500.00	362.44	72.49%
7325	0.00	0.00	800.00	800.00	100.00%
	137.56	137.56	1,300.00	1,162.44	89.42%
Legal & Professional					
7320	0.00	145.00	700.00	555.00	79.29%
7326	0.00	0.00	500.00	500.00	100.00%
	0.00	145.00	1,200.00	1,055.00	87.92%
Rent & Utilities					
8670	519.37	2,595.23	6,224.16	3,628.93	58.30%
	519.37	2,595.23	6,224.16	3,628.93	58.30%
	656.93	2,877.79	8,724.16	5,846.37	67.01%
Debt Service					
9804	0.00	0.00	27,964.56	27,964.56	100.00%
	0.00	0.00	27,964.56	27,964.56	100.00%
Transfers					
9511	0.00	0.00	2,721.61	2,721.61	100.00%
	0.00	0.00	2,721.61	2,721.61	100.00%
	656.93	2,877.79	39,410.33	36,532.54	92.70%
Net Revenues over Expenditures	7,837.22	5,643.29	24,529.67	(18,886.38)	(76.99)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 11/1/2018 Through 11/30/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4034	0.00	0.00	59,915.50	(59,915.50)	(100.00)%
4035	0.00	0.00	2,062,770.00	(2,062,770.00)	(100.00)%
	0.00	0.00	2,122,685.50	(2,122,685.50)	(100.00)%
Grant Revenue					
4955	0.00	0.00	4,000.00	(4,000.00)	(100.00)%
	0.00	0.00	4,000.00	(4,000.00)	(100.00)%
Special Taxes & Assessments					
4015	0.00	0.00	25,214.00	(25,214.00)	(100.00)%
4050	124,792.65	126,154.02	561,557.00	(435,402.98)	(77.53)%
	124,792.65	126,154.02	586,771.00	(460,616.98)	(78.50)%
Other Revenues					
4000	0.00	300.00	67,134.00	(66,834.00)	(99.55)%
	0.00	300.00	67,134.00	(66,834.00)	(99.55)%
Use of Money & Property					
4505	0.00	0.00	13,075.00	(13,075.00)	(100.00)%
4510	2,809.29	13,609.53	25,590.00	(11,980.47)	(46.82)%
4924	0.00	22,500.00	0.00	22,500.00	0.00%
	2,809.29	36,109.53	38,665.00	(2,555.47)	(6.61)%
	127,601.94	162,563.55	2,819,255.50	(2,656,691.95)	(94.23)%
Expenditures					
Personnel					
Salaries/Wages					
8054	161.70	161.70	0.00	(161.70)	0.00%
8295	591.34	8,531.94	27,000.00	18,468.06	68.40%
8340	8,632.64	43,409.16	98,000.00	54,590.84	55.70%
8345	0.00	409.18	7,100.00	6,690.82	94.24%
	9,385.68	52,511.98	132,100.00	79,588.02	60.25%
Payroll Taxes & Benefits					
5021	408.59	2,444.99	7,000.00	4,555.01	65.07%
5030	180.00	1,004.00	2,500.00	1,496.00	59.84%
5035	50.00	285.00	800.00	515.00	64.38%
5051	136.14	769.54	2,100.00	1,330.46	63.36%
5070	1,394.52	7,172.60	11,000.00	3,827.40	34.79%
5120	0.00	3,978.72	5,000.00	1,021.28	20.43%
5124	323.96	3,673.09	3,000.00	(673.09)	(22.44)%
	2,493.21	19,327.94	31,400.00	12,072.06	38.45%
Employment Services					
5000	0.00	0.00	1,275.00	1,275.00	100.00%
5101	416.63	2,187.15	8,000.00	5,812.85	72.66%
6200	0.00	20.00	0.00	(20.00)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 11/1/2018 Through 11/30/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6230 Medical Exam	0.00	2,885.00	3,800.00	915.00	24.08%
Total Employment Services	416.63	5,092.15	13,075.00	7,982.85	61.05%
Total Personnel	12,295.52	76,932.07	176,575.00	99,642.93	56.43%
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	267.58	1,273.94	1,100.00	(173.94)	(15.81)%
7248 Uniform Safety Boots	0.00	0.00	2,000.00	2,000.00	100.00%
Total Clothing & Uniform	267.58	1,273.94	3,100.00	1,826.06	58.91%
Contract Services					
6110 IT Purchased Services	99.00	279.09	1,080.00	800.91	74.16%
7100 Copier Contract-Maint & Usage	93.31	524.47	1,600.00	1,075.53	67.22%
7202 Building Alarms & Security	122.61	245.22	475.00	229.78	48.37%
7204 Cleaning Supplies, Laundry & Towel Service	408.06	1,481.95	3,700.00	2,218.05	59.95%
7222 Hazardous Materials CW JPA Cost	0.00	2,000.00	2,000.00	0.00	0.00%
7500 Schedule A Charges	0.00	0.00	2,192,419.00	2,192,419.00	100.00%
Total Contract Services	722.98	4,530.73	2,201,274.00	2,196,743.27	99.79%
Equipment & Tools					
6440 Fire Personal Protection Equipment	769.04	14,861.03	14,000.00	(861.03)	(6.15)%
6460 Self-Contained Breathing Apparatus	0.00	0.00	32,500.00	32,500.00	100.00%
7234 Oxygen Supplies & Cylinder Rent	0.00	212.78	350.00	137.22	39.21%
7238 Paramedic & EMT Small Tools & Supplies	1,361.54	9,641.21	16,000.00	6,358.79	39.74%
7242 Minor Tools, Accessories & Field Machines	0.00	20.37	250.00	229.63	91.85%
7252 Misc Hardware	0.00	34.99	350.00	315.01	90.00%
Total Equipment & Tools	2,130.58	24,770.38	63,450.00	38,679.62	60.96%
Financial Services					
7309 Late Fees	0.00	0.00	10.00	10.00	100.00%
7310 Bank Service Charges	0.00	0.00	20.00	20.00	100.00%
9154 Losses and Damages	0.00	0.00	100.00	100.00	100.00%
Total Financial Services	0.00	0.00	130.00	130.00	100.00%
Insurance, Licenses & Regulatory Fees					
6345 Property Taxes & Assessments Costs	2,017.33	3,403.33	4,000.00	596.67	14.92%
7325 Insurance	0.00	21,231.53	20,400.00	(831.53)	(4.08)%
Total Insurance, Licenses & Regulatory Fees	2,017.33	24,634.86	24,400.00	(234.86)	(0.96)%
Legal & Professional					
7320 Professional & Consulting Services	160.00	407.00	1,400.00	993.00	70.93%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 11/1/2018 Through 11/30/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
7326	Legal Services	0.00	0.00	350.00	350.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	75.00	75.00	100.00%
	Total Legal & Professional Office/Operations	160.00	407.00	1,825.00	1,418.00	77.70%
6130	Computer Hardware	0.00	0.00	1,700.00	1,700.00	100.00%
7140	General Supplies & Minor Equipment	89.63	898.00	1,800.00	902.00	50.11%
7160	Postage, Shipping & Mail Supplies	0.00	101.84	300.00	198.16	66.05%
7216	Fire Prevention Education Materials	0.00	481.30	1,200.00	718.70	59.89%
7226	Membership & Dues	0.00	62.10	75.00	12.90	17.20%
7230	Misc Small Parts & Supplies	0.00	44.58	300.00	255.42	85.14%
7240	Propane	0.00	21.82	100.00	78.18	78.18%
	Total Office/Operations	89.63	1,609.64	5,475.00	3,865.36	70.60%
	Other Expense					
7201	White Goods & Accessories - bedding, towels	0.00	0.00	300.00	300.00	100.00%
7209	District Operating Center Expense	0.00	0.00	450.00	450.00	100.00%
7218	Cooking Products - Food, Drinks & Staples	0.00	330.00	300.00	(30.00)	(10.00)%
7224	Kitchen Cookware & Utensils	0.00	0.00	800.00	800.00	100.00%
	Total Other Expense	0.00	330.00	1,850.00	1,520.00	82.16%
	Rent & Utilities					
6000	Cell Phones	167.29	835.04	1,550.00	714.96	46.13%
6025	Telephone	387.45	1,918.66	3,700.00	1,781.34	48.14%
8610	Electric	0.00	2,619.14	1,000.00	(1,619.14)	(161.91)%
8620	Gas Service	60.53	221.13	910.00	688.87	75.70%
8630	Trash Services	101.41	512.05	1,850.00	1,337.95	72.32%
8640	Water and Water Services	83.00	1,362.16	4,704.00	3,341.84	71.04%
8659	Utility Cable Charges	102.94	616.70	1,400.00	783.30	55.95%
8670	Street Lighting	11.18	55.83	132.00	76.17	57.70%
	Total Rent & Utilities	913.80	8,140.71	15,246.00	7,105.29	46.60%
	Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	0.00	300.00	300.00	100.00%
6405	R & M - Extinguishers	0.00	497.17	700.00	202.83	28.98%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	600.05	1,600.00	999.95	62.50%
6750	R & M - Minor Tools & Equipment	0.00	56.80	1,000.00	943.20	94.32%
6775	R & M -Operation/Field Equipment	0.00	0.00	1,215.00	1,215.00	100.00%
6800	R & M - Grounds & Collection Systems	54.60	54.60	500.00	445.40	89.08%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 11/1/2018 Through 11/30/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6900 R & M - Buildings & Structures	0.00	1,028.84	4,300.00	3,271.16	76.07%
Total Repairs & Maintenance	54.60	2,237.46	9,615.00	7,377.54	76.73%
Travel & Training					
6300 DMV Driv Lic Class B	0.00	0.00	100.00	100.00	100.00%
7141 CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323 Books, Publications & Subscriptions	0.00	0.00	470.00	470.00	100.00%
8405 Reserve FF Training Costs	0.00	0.00	3,000.00	3,000.00	100.00%
Total Travel & Training	0.00	0.00	3,670.00	3,670.00	100.00%
Total Services & Supplies	6,356.50	67,934.72	2,330,035.00	2,262,100.28	97.08%
Capital Outlay					
9006 Infrastructure CIP	0.00	12,213.94	44,545.30	32,331.36	72.58%
9085 Vehicle Purchase	41,225.14	41,225.14	80,000.00	38,774.86	48.47%
Total Capital Outlay	41,225.14	53,439.08	124,545.30	71,106.22	57.09%
Reserves					
9504 *Vehicle Replacement Reserve	0.00	0.00	99,144.00	99,144.00	100.00%
9572 *General Contingency (Operations) Reserve	0.00	0.00	34,524.00	34,524.00	100.00%
Total Reserves	0.00	0.00	133,668.00	133,668.00	100.00%
Transfers					
9511 Interfund Transfer Out	0.00	0.00	54,432.20	54,432.20	100.00%
Total Transfers	0.00	0.00	54,432.20	54,432.20	100.00%
Total Expenditures	59,877.16	198,305.87	2,819,255.50	2,620,949.63	92.97%
Net Revenues over Expenditures	67,724.78	(35,742.32)	0.00	(35,742.32)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
400 - 400 - Vista de Oro
From 11/1/2018 Through 11/30/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Special Taxes & Assessments					
4550	1,744.00	1,744.00	15,768.00	(14,024.00)	(88.94)%
	1,744.00	1,744.00	15,768.00	(14,024.00)	(88.94)%
	1,744.00	1,744.00	15,768.00	(14,024.00)	(88.94)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	9.00	9.00	500.00	491.00	98.20%
7325	0.00	0.00	500.00	500.00	100.00%
	9.00	9.00	1,000.00	991.00	99.10%
Legal & Professional					
7320	0.00	145.00	700.00	555.00	79.29%
7326	0.00	0.00	300.00	300.00	100.00%
	0.00	145.00	1,000.00	855.00	85.50%
Rent & Utilities					
8670	205.70	1,027.91	2,460.00	1,432.09	58.22%
	205.70	1,027.91	2,460.00	1,432.09	58.22%
	214.70	1,181.91	4,460.00	3,278.09	73.50%
Debt Service					
9804	0.00	0.00	6,711.49	6,711.49	100.00%
	0.00	0.00	6,711.49	6,711.49	100.00%
Transfers					
9511	0.00	0.00	2,721.61	2,721.61	100.00%
	0.00	0.00	2,721.61	2,721.61	100.00%
	214.70	1,181.91	13,893.10	12,711.19	91.49%
Net Revenues over Expenditures	1,529.30	562.09	1,874.90	(1,312.81)	(70.02)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 11/1/2018 Through 11/30/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4035	31,252.56	31,958.63	149,788.75	(117,830.12)	(78.66)%
	31,252.56	31,958.63	149,788.75	(117,830.12)	(78.66)%
Service Charges & Fees					
4030	149,314.90	906,695.82	2,135,000.00	(1,228,304.18)	(57.53)%
4102	23,916.00	99,795.61	199,900.00	(100,104.39)	(50.08)%
4103	19,784.25	143,039.20	321,000.00	(177,960.80)	(55.44)%
4104	7,254.00	19,010.00	53,000.00	(33,990.00)	(64.13)%
4114	(360.00)	(919.75)	1,000.00	(1,919.75)	(191.97)%
4931	350.00	3,050.00	6,000.00	(2,950.00)	(49.17)%
4932	3,248.51	12,146.74	20,000.00	(7,853.26)	(39.27)%
4933	1,695.00	8,105.00	10,000.00	(1,895.00)	(18.95)%
4937	35.00	135.00	500.00	(365.00)	(73.00)%
	205,237.66	1,191,057.62	2,746,400.00	(1,555,342.38)	(56.63)%
Other Revenues					
4105	0.00	0.00	57,000.00	(57,000.00)	(100.00)%
4930	134.87	2,391.53	1,000.00	1,391.53	139.15%
	134.87	2,391.53	58,000.00	(55,608.47)	(95.88)%
Use of Money & Property					
4504	0.00	0.00	2,964.00	(2,964.00)	(100.00)%
4505	0.00	0.00	1,509.00	(1,509.00)	(100.00)%
4510	47.03	327.98	4,000.00	(3,672.02)	(91.80)%
	47.03	327.98	8,473.00	(8,145.02)	(96.13)%
	236,672.12	1,225,735.76	2,962,661.75	(1,736,925.99)	(58.63)%
Expenditures					
Personnel					
Salaries/Wages					
8018	1,944.44	5,727.92	25,000.00	19,272.08	77.09%
8045	21.55	133.45	4,000.00	3,866.55	96.66%
8050	0.00	1,791.25	3,680.00	1,888.75	51.32%
8051	242.96	1,265.82	5,000.00	3,734.18	74.68%
8054	31,876.25	152,646.28	356,316.15	203,669.87	57.16%
8056	0.00	460.80	1,000.00	539.20	53.92%
8060	542.60	5,604.28	24,150.00	18,545.72	76.79%
8063	1,589.25	7,880.50	14,700.00	6,819.50	46.39%
8066	1,693.28	6,156.70	11,550.00	5,393.30	46.70%
8081	2,696.57	15,916.46	39,900.00	23,983.54	60.11%
	40,606.90	197,583.46	485,296.15	287,712.69	59.29%
Payroll Taxes & Benefits					
5030	114.00	570.00	1,700.00	1,130.00	66.47%
5031	30.10	150.17	500.00	349.83	69.97%
5035	30.00	150.00	0.00	(150.00)	0.00%
5040	211.90	1,057.07	3,300.00	2,242.93	67.97%
5050	580.48	2,859.18	10,356.00	7,496.82	72.39%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 11/1/2018 Through 11/30/2018

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
5060	Cafeteria Plan - ER	5,712.54	25,143.83	65,000.00	39,856.17	61.32%
5070	Retirement ER - Regular	6,536.56	33,233.65	67,000.00	33,766.35	50.40%
5075	Retirees Medical - ER	135.07	697.32	1,620.00	922.68	56.96%
5120	Workers Comp Insurance - ER	0.00	15,767.18	24,440.00	8,672.82	35.49%
5124	Retirement - ER - Tier 2	464.38	2,274.84	3,720.00	1,445.16	38.85%
	Total Payroll Taxes & Benefits	13,815.03	81,903.24	177,636.00	95,732.76	53.89%
	Employment Services					
5100	Unemployment Insurance - ER	75.02	126.30	5,500.00	5,373.70	97.70%
6230	Medical Exam	0.00	0.00	150.00	150.00	100.00%
	Total Employment Services	75.02	126.30	5,650.00	5,523.70	97.76%
	Total Personnel	54,496.95	279,613.00	668,582.15	388,969.15	58.18%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	425.33	2,600.00	2,174.67	83.64%
7248	Uniform Safety Boots	0.00	171.60	1,000.00	828.40	82.84%
	Total Clothing & Uniform	0.00	596.93	3,600.00	3,003.07	83.42%
	Contract Services					
6100	Labor & Support-IT Services	0.00	0.00	300.00	300.00	100.00%
6110	IT Purchased Services	281.54	1,304.98	5,400.00	4,095.02	75.83%
7250	Water Quality Testing	2,612.02	12,579.66	28,000.00	15,420.34	55.07%
7255	Security Services	458.88	646.10	8,000.00	7,353.90	91.92%
7301	Contract Maint Services	0.00	0.00	1,000.00	1,000.00	100.00%
7321	Janitorial Cleaning & Supplies	45.84	252.12	850.00	597.88	70.34%
	Total Contract Services	3,398.28	14,782.86	43,550.00	28,767.14	66.06%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	879.10	800.00	(79.10)	(9.89)%
7242	Minor Tools, Accessories & Field Machines	542.92	1,020.72	3,500.00	2,479.28	70.84%
7253	Rent - Equipment	22.00	22.00	1,000.00	978.00	97.80%
7256	Meter Purchases & Replacements	12,829.12	44,058.03	75,000.00	30,941.97	41.26%
	Total Equipment & Tools	13,394.04	45,979.85	80,300.00	34,320.15	42.74%
	Financial Services					
7309	Late Fees	0.00	(109.70)	50.00	159.70	319.40%
7310	Bank Service Charges	0.00	13.56	0.00	(13.56)	0.00%
	Total Financial Services	0.00	(96.14)	50.00	146.14	292.28%
	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	1,716.00	10,277.66	18,000.00	7,722.34	42.90%
6345	Property Taxes & Assessments Costs	1,601.89	1,601.89	6,300.00	4,698.11	74.57%
7325	Insurance	0.00	34,272.96	33,000.00	(1,272.96)	(3.86)%
	Total Insurance, Licenses & Regulatory Fees	3,317.89	46,152.51	60,500.00	14,347.49	23.71%
	Legal & Professional					

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 11/1/2018 Through 11/30/2018

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7318	Professional & Consulting BMC	0.00	3,376.30	50,654.00	47,277.70	93.33%
7320	Professional & Consulting Services	0.00	997.00	30,000.00	29,003.00	96.68%
7326	Legal Services	1,207.50	10,622.50	11,000.00	377.50	3.43%
7336	Legal Services- ISJ	0.00	0.00	1,000.00	1,000.00	100.00%
7340	Legal Notifications & Mandated Advertising	(353.32)	(353.32)	0.00	353.32	0.00%
	Total Legal & Professional	854.18	14,642.48	92,654.00	78,011.52	84.20%
	Office/Operations					
6130	Computer Hardware	0.00	0.00	3,000.00	3,000.00	100.00%
6140	Computer Software	0.00	6,448.27	2,000.00	(4,448.27)	(222.41)%
7140	General Supplies & Minor Equipment	42.84	675.89	1,000.00	324.11	32.41%
7160	Postage, Shipping & Mail Supplies	1,123.80	5,760.13	17,000.00	11,239.87	66.12%
7180	Billing Supplies, Forms & Printing	0.00	110.55	2,200.00	2,089.45	94.97%
7226	Membership & Dues	0.00	420.00	3,000.00	2,580.00	86.00%
7230	Misc Small Parts & Supplies	67.83	1,465.55	1,000.00	(465.55)	(46.56)%
7237	Process Control & Treatment Supplies	332.98	1,386.63	4,000.00	2,613.37	65.33%
7239	Water Treatment Chemicals	1,275.81	3,468.18	8,000.00	4,531.82	56.65%
7249	Safety Supplies	32.14	223.50	3,000.00	2,776.50	92.55%
	Total Office/Operations	2,875.40	19,958.70	44,200.00	24,241.30	54.84%
	Other Expense					
7330	Misc Operating Expenses	0.00	19.50	250.00	230.50	92.20%
7348	Water Conservation Program	142.12	1,781.91	2,000.00	218.09	10.90%
	Total Other Expense	142.12	1,801.41	2,250.00	448.59	19.94%
	Rent & Utilities					
6000	Cell Phones	248.42	1,257.67	3,000.00	1,742.33	58.08%
6025	Telephone	751.02	3,732.58	8,200.00	4,467.42	54.48%
7352	Rent - Offices & Other Structures	0.00	0.00	2,900.00	2,900.00	100.00%
8610	Electric	7,783.94	43,565.94	95,000.00	51,434.06	54.14%
8620	Gas Service	0.95	0.95	250.00	249.05	99.62%
8630	Trash Services	0.00	1,027.70	4,000.00	2,972.30	74.31%
8644	Disposal Services	2,330.00	14,185.25	28,500.00	14,314.75	50.23%
8670	Street Lighting	32.03	159.28	400.00	240.72	60.18%
	Total Rent & Utilities	11,146.36	63,929.37	142,250.00	78,320.63	55.06%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	311.89	350.00	38.11	10.89%
6422	R & M - Hydrants	0.00	575.85	350.00	(225.85)	(64.53)%
6640	R & M - Equip & Other Non-Structural Fixed Assets	280.18	440.90	500.00	59.10	11.82%
6641	R & M - Wells	0.00	71.80	1,000.00	928.20	92.82%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 11/1/2018 Through 11/30/2018

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6750	R & M - Minor Tools & Equipment	366.85	485.33	2,000.00	1,514.67	75.73%
6800	R & M - Grounds & Collection Systems	0.00	0.00	1,000.00	1,000.00	100.00%
6830	Paving & Concrete	0.00	0.00	8,000.00	8,000.00	100.00%
6900	R & M - Buildings & Structures	235.76	1,138.05	2,000.00	861.95	43.10%
7241	R & M - Water Distribution System	3,349.27	5,921.83	20,000.00	14,078.17	70.39%
	Total Repairs & Maintenance	4,232.06	8,945.65	35,200.00	26,254.35	74.59%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324	Education & Training Fees	0.00	690.00	5,900.00	5,210.00	88.31%
8410	Certifications	0.00	0.00	500.00	500.00	100.00%
8510	Lodging & Meals - Local	0.00	0.00	2,000.00	2,000.00	100.00%
8539	Meals	0.00	0.00	700.00	700.00	100.00%
8550	Mileage Reimbursement & Parking	0.00	74.56	700.00	625.44	89.35%
	Total Travel & Training	0.00	764.56	10,050.00	9,285.44	92.39%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	260.62	519.46	1,600.00	1,080.54	67.53%
7211	Misc Fuel & Diesel	233.74	848.62	2,300.00	1,451.38	63.10%
7220	Gasoline	345.06	2,232.46	5,000.00	2,767.54	55.35%
7228	Markings & Other Misc Services	0.00	0.00	500.00	500.00	100.00%
7232	Vehicle Repairs - Parts, Tires & Lubricants	585.48	841.16	5,000.00	4,158.84	83.18%
	Total Vehicle Maintenance & Repairs	1,424.90	4,441.70	14,400.00	9,958.30	69.15%
	Total Services & Supplies	40,785.23	221,899.88	529,004.00	307,104.12	58.05%
	Capital Outlay					
9006	Infrastructure CIP	0.00	78,986.40	502,524.00	423,537.60	84.28%
9059	Vehicles, Equipment, & Fixtures	0.00	32,602.28	0.00	(32,602.28)	0.00%
	Total Capital Outlay	0.00	111,588.68	502,524.00	390,935.32	77.79%
	Debt Service					
9022	Debt Service - Principal	0.00	160,870.79	160,871.00	0.21	0.00%
9023	Debt Service - Interest & Annual Fee	0.00	53,613.47	104,773.00	51,159.53	48.83%
9024	Loan Administration Fee	0.00	10,546.91	10,547.00	0.09	0.00%
	Total Debt Service	0.00	225,031.17	276,191.00	51,159.83	18.52%
	Reserves					
9571	*Capital Outlay Reserve	0.00	0.00	498,641.34	498,641.34	100.00%
9572	*General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
	Total Reserves	0.00	0.00	555,641.34	555,641.34	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 11/1/2018 Through 11/30/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Transfers					
9511 Interfund Transfer Out	0.00	0.00	465,395.31	465,395.31	100.00%
Total Transfers	0.00	0.00	465,395.31	465,395.31	100.00%
Total Expenditures	95,282.18	838,132.73	2,997,337.80	2,159,205.07	72.04%
Net Revenues over Expenditures	141,389.94	387,603.03	(34,676.05)	422,279.08	...17.78)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
600 - 600 - Wastewater
From 11/1/2018 Through 11/30/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Service Charges & Fees					
4062	0.00	25,000.00	44,246.40	(19,246.40)	(43.50)%
	0.00	25,000.00	44,246.40	(19,246.40)	(43.50)%
	0.00	25,000.00	44,246.40	(19,246.40)	(43.50)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6343	0.00	31.49	0.00	(31.49)	0.00%
6345	134.77	134.77	270.00	135.23	50.09%
	134.77	166.26	270.00	103.74	38.42%
Legal & Professional					
7320	0.00	5,061.49	12,365.94	7,304.45	59.07%
7326	0.00	447.80	500.00	52.20	10.44%
	0.00	5,509.29	12,865.94	7,356.65	57.18%
Office/Operations					
7160	0.00	6.70	0.00	(6.70)	0.00%
	0.00	6.70	0.00	(6.70)	0.00%
	134.77	5,682.25	13,135.94	7,453.69	56.74%
Debt Service					
9805	0.00	0.00	25,000.00	25,000.00	100.00%
	0.00	0.00	25,000.00	25,000.00	100.00%
Transfers					
9511	0.00	0.00	2,721.61	2,721.61	100.00%
	0.00	0.00	2,721.61	2,721.61	100.00%
	134.77	5,682.25	40,857.55	35,175.30	86.09%
Net Revenues over Expenditures	(134.77)	19,317.75	3,388.85	15,928.90	470.04%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
602 - Wastewater Fiduciary Fund
From 11/1/2018 Through 11/30/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Revenues						
Special Taxes & Assessments						
4061	Debt Service	143,424.47	(724,825.53)	0.00	(724,825.53)	0.00%
	Assessments-2002 WW Bond					
	Total Special Taxes & Assessments	143,424.47	(724,825.53)	0.00	(724,825.53)	0.00%
Use of Money & Property						
4510	Investment Income on funds	1,257.16	8,084.95	0.00	8,084.95	0.00%
	Total Use of Money & Property	1,257.16	8,084.95	0.00	8,084.95	0.00%
	Total Revenues	144,681.63	(716,740.58)	0.00	(716,740.58)	0.00%
	Net Revenues over Expenditures	144,681.63	(716,740.58)	0.00	(716,740.58)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
800 - 800 - Drainage
From 11/1/2018 Through 11/30/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4034	0.00	0.00	29,957.75	(29,957.75)	(100.00)%
4035	<u>3,107.05</u>	<u>3,178.29</u>	<u>24,015.00</u>	<u>(20,836.71)</u>	<u>(86.77)%</u>
	3,107.05	3,178.29	53,972.75	(50,794.46)	(94.11)%
Special Taxes & Assessments					
4400	<u>14,427.00</u>	<u>14,427.00</u>	<u>95,440.00</u>	<u>(81,013.00)</u>	<u>(84.88)%</u>
	14,427.00	14,427.00	95,440.00	(81,013.00)	(84.88)%
Other Revenues					
4935	<u>197.89</u>	<u>220.39</u>	<u>0.00</u>	<u>220.39</u>	<u>0.00%</u>
	197.89	220.39	0.00	220.39	0.00%
Use of Money & Property					
4505	0.00	0.00	152.00	(152.00)	(100.00)%
4510	<u>(0.80)</u>	<u>(0.70)</u>	<u>300.00</u>	<u>(300.70)</u>	<u>(100.23)%</u>
	(0.80)	(0.70)	452.00	(452.70)	(100.15)%
	<u>17,731.14</u>	<u>17,824.98</u>	<u>149,864.75</u>	<u>(132,039.77)</u>	<u>(88.11)%</u>
Expenditures					
Personnel					
Salaries/Wages					
8045	0.00	0.00	200.00	200.00	100.00%
8054	<u>0.00</u>	<u>1,017.52</u>	<u>16,000.00</u>	<u>14,982.48</u>	<u>93.64%</u>
	0.00	1,017.52	16,200.00	15,182.48	93.72%
	0.00	1,017.52	16,200.00	15,182.48	93.72%
Services & Supplies					
Equipment & Tools					
6390	0.00	0.00	300.00	300.00	100.00%
7242	<u>0.00</u>	<u>47.76</u>	<u>200.00</u>	<u>152.24</u>	<u>76.12%</u>
	0.00	47.76	500.00	452.24	90.45%
Insurance, Licenses & Regulatory Fees					
6342	0.00	0.00	7,000.00	7,000.00	100.00%
6345	<u>54.28</u>	<u>54.28</u>	<u>200.00</u>	<u>145.72</u>	<u>72.86%</u>
7325	<u>0.00</u>	<u>0.00</u>	<u>3,500.00</u>	<u>3,500.00</u>	<u>100.00%</u>
	54.28	54.28	10,700.00	10,645.72	99.49%
Legal & Professional					
7320	0.00	181.25	2,000.00	1,818.75	90.94%
7326	<u>0.00</u>	<u>35.00</u>	<u>1,000.00</u>	<u>965.00</u>	<u>96.50%</u>
	0.00	216.25	3,000.00	2,783.75	92.79%
Office/Operations					
7140	0.00	9.62	50.00	40.38	80.76%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
800 - 800 - Drainage
From 11/1/2018 Through 11/30/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
7226	Membership & Dues	0.00	0.00	200.00	200.00	100.00%
7230	Misc Small Parts & Supplies	0.00	235.86	500.00	264.14	52.83%
7249	Safety Supplies	0.00	0.00	100.00	100.00	100.00%
	Total Office/Operations	0.00	245.48	850.00	604.52	71.12%
	Other Expense					
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	138.94	693.41	1,700.00	1,006.59	59.21%
6025	Telephone	20.67	103.33	250.00	146.67	58.67%
8610	Electric	136.39	691.22	2,200.00	1,508.78	68.58%
8670	Street Lighting	74.33	370.42	1,000.00	629.58	62.96%
	Total Rent & Utilities	370.33	1,858.38	5,150.00	3,291.62	63.91%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	36.68	0.00	(36.68)	0.00%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	212.83	1,000.00	787.17	78.72%
6750	R & M - Minor Tools & Equipment	347.47	347.47	500.00	152.53	30.51%
6800	R & M - Grounds & Collection Systems	0.00	32.16	2,000.00	1,967.84	98.39%
6900	R & M - Buildings & Structures	0.00	432.27	200.00	(232.27)	(116.14)%
	Total Repairs & Maintenance	347.47	1,061.41	3,700.00	2,638.59	71.31%
	Travel & Training					
7324	Education & Training Fees	0.00	0.00	2,200.00	2,200.00	100.00%
8410	Certifications	0.00	0.00	100.00	100.00	100.00%
8475	Training Materials	0.00	0.00	500.00	500.00	100.00%
8510	Lodging & Meals - Local	0.00	0.00	500.00	500.00	100.00%
8539	Meals	0.00	0.00	100.00	100.00	100.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	300.00	300.00	100.00%
	Total Travel & Training	0.00	0.00	3,700.00	3,700.00	100.00%
	Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	58.44	212.16	550.00	337.84	61.43%
7220	Gasoline	86.26	558.11	800.00	241.89	30.24%
	Total Vehicle Maintenance & Repairs	144.70	770.27	1,350.00	579.73	42.94%
	Total Services & Supplies	916.78	4,503.83	29,250.00	24,746.17	84.60%
	Capital Outlay					
9006	Infrastructure CIP	0.00	33,217.11	110,000.00	76,782.89	69.80%
	Total Capital Outlay	0.00	33,217.11	110,000.00	76,782.89	69.80%
	Transfers					
9511	Interfund Transfer Out	0.00	0.00	10,886.44	10,886.44	100.00%
	Total Transfers	0.00	0.00	10,886.44	10,886.44	100.00%
	Total Expenditures	916.78	38,738.46	166,336.44	127,597.98	76.71%
	Net Revenues over Expenditures	16,814.36	(20,913.48)	(16,471.69)	(4,441.79)	26.97%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
900 - 900 - Parks & Recreation
From 11/1/2018 Through 11/30/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Other Revenues					
4655	1,000.00	2,437.17	0.00	2,437.17	0.00%
	1,000.00	2,437.17	0.00	2,437.17	0.00%
Use of Money & Property					
4510	0.00	0.00	1,607.78	(1,607.78)	(100.00)%
	0.00	0.00	1,607.78	(1,607.78)	(100.00)%
	1,000.00	2,437.17	1,607.78	829.39	51.59%
Expenditures					
Services & Supplies					
Legal & Professional					
7320	0.00	14,140.19	1,000.00	(13,140.19)	...14.02)%
7326	0.00	1,155.00	1,000.00	(155.00)	(15.50)%
	0.00	15,295.19	2,000.00	(13,295.19)	(664.76)%
Office/Operations					
7140	0.00	0.00	100.00	100.00	100.00%
	0.00	0.00	100.00	100.00	100.00%
Other Expense					
7330	0.00	473.42	0.00	(473.42)	0.00%
	0.00	473.42	0.00	(473.42)	0.00%
	0.00	15,768.61	2,100.00	(13,668.61)	(650.89)%
Transfers					
9511	0.00	0.00	5,443.22	5,443.22	100.00%
	0.00	0.00	5,443.22	5,443.22	100.00%
	0.00	15,768.61	7,543.22	(8,225.39)	(109.04)%
Net Revenues over Expenditures	1,000.00	(13,331.44)	(5,935.44)	(7,396.00)	124.61%

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 11/30/2018

		Current Period Balance
		<hr/>
ASSETS		
CURRENT ASSETS		
Cash in Bank		
Change Fund	0999	400.00
Petty Cash	1000	500.00
LAIF Investments	1011	647,089.92
General Checking Account	1012	1,478,389.20
Payroll Account (contra to 2998)	1013	4,974.33
Rabobank-Bankruptcy Disbursement Reserve	1017	102,793.69
Fire Reserves Account	1031	1,576,896.91
US Bank- WW Bond Redemption Fund	1077	198,664.13
US Bank - WW Bond Reserve Fund	1078	<u>948,470.44</u>
Total Cash in Bank		4,958,178.62
Investments		
Inv: Pacific Premier	0333	52,501.00
Rabo Bank -Investments	0334	<u>2,073,631.00</u>
Total Investments		2,126,132.00
Due From Others		
Loan Receivable From District	1160	222,333.96
Due From Bayridge	1420	100,876.84
Due From Vista De Oro	1440	<u>25,727.44</u>
Total Due From Others		348,938.24
Held Deposits		
Held Deposits	1030	<u>10,000.00</u>
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	191,470.28
Unbilled A/R	1085	<u>256,826.53</u>
Total Accounts Receivable		448,296.81
Accrued Inventory On Hand		
Inventory	1100	<u>56,390.89</u>
Total Accrued Inventory On Hand		56,390.89
Total CURRENT ASSETS		<u>7,947,936.56</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	1,969,584.73
Acc Depreciation-Equipment,Vehicles & Systems	1853	(451,489.15)
Total Plant & Equipment		<u>1,518,095.58</u>
Construction in Progress		
Construction In Progress	1850	<u>185,121.06</u>
Total Construction in Progress		185,121.06

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 11/30/2018

		Current Period Balance
		<u> </u>
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	26,653.43
Oblig-Comp Leave		
Total Other Assets		<u>273,069.43</u>
Total ASSETS		<u><u>16,136,255.44</u></u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	50,681.08
AP Other- Adjment to 2000, AP Control Acct	2010	<u>(413.88)</u>
Total Accounts Payable		50,267.20
Current Payroll Liabilities		
Fed Income Tax Withholding	2001	1,010.70
FICA Employee Payable	2002	(55.78)
FICA Employer Payable	2003	254.77
Wage Garnishment	2005	(2.70)
CA Income Tax Withholding	2011	2,458.36
SDI Payable Employee (EE Only)	2012	(4.34)
Retirement-ER-Regular Contrib	2014	(0.04)
SLOCEA Dues Payable	2016	(25.17)
Employee Contributions to 457 PLAN	2021	1,600.00
AFLAC Voluntary Insurance-Employee	2022	(282.48)
Workers Comp Ins Liab-Employer	2023	138.17
Accrued Life/Disability Medical Exp	2026	(228.58)
Retirement Addl Pick-up Liab-Employer	2027	(1.03)
Unemployment Ins Liab-Employer (ER only)	2028	(513.79)
Medicare Liab- Employer	2029	225.14
Other Deposits	2038	(152.64)
Accrued Compensated Absences	2040	19,489.38
Long-term Compensated Absences	2041	58,468.12
CALPERS Retirement Tier 2- EE- Liab	2042	93.47
Other Pension Oblig Liab (OPEB) ARC	2045	272,406.00
Retirement Conbtribution Safety-Fire-EE	2046	(3.53)
Life Insurance Liab-Employer	2201	(1,591.84)
Medicare Tax Liab-Employee	2202	(1,173.66)
Medical Plan Liab- Employee	2203	(116.71)
Vision Plan Liab- Employee	2204	208.79
Dental Plan Ins Payable- Employee	2205	1,013.64

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 11/30/2018

		Current Period Balance
		<u> </u>
Retirement Contrib Liab-Employee	2206	29.04
Insurance- AD & D	2211	(284.09)
Insurance-Work Injury (WI)	2212	(280.25)
Insurance- LT Disability	2213	(298.98)
Survivor Premiums-PERS	2214	9.39
Payroll Clearing Account	2999	<u>2,669.28</u>
Total Current Payroll Liabilities		355,058.64
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		663,550.43
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	578,846.00
Def Inflow	2216	24,890.00
Loan Payable to Agency Fund	2495	222,333.96
Restricted Park and Rec	3090	305,813.55
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	922,225.07
General Contingency Reserve	3111	561,015.70
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	1,999,459.05
Water Stabilization Reserve	3163	190,456.00
Info Tech Reserve	3164	28,741.40
Basin Management Reserve	3165	50,031.00
Water Conservation Reserve	3167	59,288.00
Reserve - Internal Loans	3193	<u>1,517.00</u>
Total Other Liabilities		<u>4,984,950.73</u>
Total Other Liabilities		4,984,950.73
Long Term Debt		
Note Payable - Long Term		
Note Payable - State CIEDB-LTD	2101	3,354,765.87
Internal Loan Due Water-500	2491	<u>125,087.28</u>
Total Note Payable - Long Term		3,479,853.15
Accrued Interest Payable		
Accrued Interest Payable	2110	<u>44,677.88</u>
Total Accrued Interest Payable		<u>44,677.88</u>
Total Long Term Debt		3,524,531.03
Equity		
Revenues		727,160.32

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 11/30/2018

		Current Period Balance
Expenditures		(1,337,314.78)
Equity		
Septic System Decommission Reserve	3109	8,000.00
Prepaid Assessment Reserve	3159	147,868.10
Fire Mitigation Fund	3161	263,397.60
Fund Balance	3200	6,077,316.02
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>7,573,377.71</u>
Total Equity		<u>6,963,223.25</u>
Total LIABILITIES & EQUITY		<u>16,136,255.44</u>

WATER RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 11/30/2018

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Trust Liability		
Water Quality Trust Reserve	3050	
500 - Water	500	<u>91,517.27</u>
Total Trust Liability		<u>91,517.27</u>
Total CURRENT LIABILITIES		91,517.27
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	
500 - Water	500	144,644.25
General Contingency Reserve	3111	
500 - Water	500	414,183.00
Capital Outlay Reserve	3160	
500 - Water	500	1,214,296.29
Water Stabilization Reserve	3163	
500 - Water	500	190,456.00
Basin Management Reserve	3165	
500 - Water	500	50,031.00
Water Conservation Reserve	3167	
500 - Water	500	<u>59,288.00</u>
Total Other Liabilities		<u>2,072,898.54</u>
Total Other Liabilities		<u>2,072,898.54</u>
Total LIABILITIES & EQUITY		<u><u>2,164,415.81</u></u>

FIRE RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 11/30/2018

Current Period
Balance

LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	
301 - Fire	301	777,580.82
General Contingency Reserve	3111	
301 - Fire	301	93,676.00
Public Facilities Fees Reserve	3115	
301 - Fire	301	40,334.00
Capital Outlay Reserve	3160	
301 - Fire	301	<u>590,107.36</u>
Total Other Liabilities		<u>1,501,698.18</u>
Total Other Liabilities		1,501,698.18
Equity		
Equity		
Fire Mitigation Fund	3161	
301 - Fire	301	<u>160,448.89</u>
Total Equity		<u>160,448.89</u>
Total Equity		<u>160,448.89</u>
Total LIABILITIES & EQUITY		<u><u>1,662,147.07</u></u>

DRAINAGE RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 11/30/2018

Current Period
Balance

LIABILITIES & EQUITY

Other Liabilities

Other Liabilities

General Contingency Reserve	3111	
800 - Drainage	800	32,238.22
Capital Outlay Reserve	3160	
800 - Drainage	800	<u>195,055.40</u>
Total Other Liabilities		<u>227,293.62</u>
Total Other Liabilities		<u>227,293.62</u>
Total LIABILITIES & EQUITY		<u>227,293.62</u>

PARKS & RECREATION RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 11/30/2018

Current Period
Balance

LIABILITIES & EQUITY

Other Liabilities

Other Liabilities

Restricted Park and Rec

900 - Parks & Recreation

Total Other Liabilities

Total Other Liabilities

Total LIABILITIES & EQUITY

3090

900 305,813.55

305,813.55

305,813.55

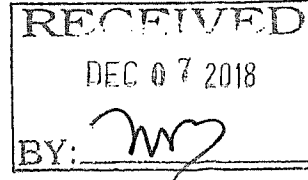
305,813.55



PACIFIC PREMIER BANK

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

STATEMENT OF ACCOUNT ACTIVITY



www.ppbi.com

00000016-0000061-0001-0002-TIMR8006411130181374

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:
Date 11/30/18

EM

EXECUTIVE 250 CHECKING

Acct

Summary of Activity Since Your Last Statement

Table with 3 columns: Description, Date, Amount. Rows include Beginning Balance (11/01/18, 6,410.76), Deposits / Misc Credits (1, 10,000.00), Withdrawals / Misc Debits (4, 9,404.57), Ending Balance (11/30/18, 7,006.19**), Service Charge (.00), Average Collected Balance (5,957), Enclosures (4).

Deposits and Credits

Table with 4 columns: Date, Deposits, Withdrawals, Activity Description. Row: 11/19, 10,000.00, DEPOSIT.

Checks in Check Number Order

Table with 9 columns: Date, Check No, Amount, Date, Check No, Amount, Date, Check No, Amount. Rows for checks 11, 12, 13, 14.

* indicates a break in check number sequence

Daily Balance Summary

Table with 6 columns: Date, Balance, Date, Balance, Date, Balance. Rows for dates 11/09, 11/16, 11/19, 11/21.

Table with 7 columns: CD Amount, Issued, Matures, Next Int, Rate, YTD Int, Term. Row: 52,904.97, 4/18/13, 4/18/19, 12/18/18, 1.8300, 624.85, 12 MO.

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