



January 29, 2020

TO: LOCSD Board of Directors
FROM: Adrienne Geidel at Robert Stilts, District Bookkeeper
Ron Munds, General Manager
SUBJECT: **Agenda Item 7D – 02/06/2020 Board Meeting**
Receive Financial Report for the Period Ending December 31, 2019

President
Marshall E. Ochylski

Vice President
Charles L. Cesena

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

General Manager
Ron Munds

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
George Huang

DESCRIPTION

The attached are the Statement of Revenues and Expenditures and Balance Sheets for December 2019.

STAFF RECOMMENDATION

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

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

DISCUSSION

GENERAL

Attachment

Mailing Address:
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Los Osos, CA 93412

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LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
From 12/1/2019 Through 12/31/2019

100 - 100 - Administration

		Current Period		Total Budget -	Total Budget	Percent Total
		Actual	YTD	Original	Variance - Original	Budget Remaining - Original
Revenues						
Service Charges &						
4005	Copying Costs	<u>0.00</u>	<u>2.00</u>	<u>20.00</u>	<u>(18.00)</u>	<u>(90.00)%</u>
	Total Service	<u>0.00</u>	<u>2.00</u>	<u>20.00</u>	<u>(18.00)</u>	<u>(90.00)%</u>
	Total Revenues	<u>0.00</u>	<u>2.00</u>	<u>20.00</u>	<u>(18.00)</u>	<u>(90.00)%</u>
Expenditures						
Personnel						
Salaries/Wages						
7322	Director's Compensation	900.00	3,917.30	20,000.00	16,082.70	80.41%
8018	Holiday Pay	1,948.00	4,229.84	3,500.00	(729.84)	(20.85)%
8045	Overtime Pay	0.00	1,020.33	3,500.00	2,479.67	70.85%
8050	Administrative Leave Pay	1,514.52	2,764.20	0.00	(2,764.20)	0.00%
8051	Floating Holiday Pay	0.00	590.56	1,000.00	409.44	40.94%
8054	Salaries & Wages - Regular	16,017.48	103,907.64	90,000.00	(13,907.64)	(15.45)%
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	<u>0.00</u>	<u>21,384.16</u>	<u>3,000.00</u>	<u>(18,384.16)</u>	<u>(612.81)%</u>
	Total	20,380.00	137,814.03	125,000.00	(12,814.03)	(10.25)%
Payroll Taxes &						
5020	FICA - ER	37.20	167.40	1,500.00	1,332.60	88.84%
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	326.99	2,068.73	2,500.00	431.27	17.25%
5060	Cafeteria Plan - ER	3,918.31	18,776.49	11,000.00	(7,776.49)	(70.70)%
5070	Retirement ER - Regular	641.51	5,567.81	18,000.00	12,432.19	69.07%
5071	Retirement ER - Addl Pick-up	0.00	0.00	500.00	500.00	100.00%
5075	Retirees Medical - ER	281.65	2,079.35	5,100.00	3,020.65	59.23%
5120	Workers Comp Insurance - ER	0.00	513.80	513.80	0.00	0.00%
5124	Retirement - ER - Tier 2	<u>1,377.64</u>	<u>7,854.34</u>	<u>1,500.00</u>	<u>(6,354.34)</u>	<u>(423.62)%</u>
	Total Payroll	6,583.30	37,170.27	41,943.80	4,773.53	11.38%
Employment Services						
5100	Unemployment Insurance - ER	55.80	1,556.21	3,000.00	1,443.79	48.13%
6200	Hiring, Advertising & Other Costs	0.00	397.31	200.00	(197.31)	(98.66)%
6230	Medical Exam	<u>0.00</u>	<u>270.00</u>	<u>300.00</u>	<u>30.00</u>	<u>10.00%</u>
	Total	<u>55.80</u>	<u>2,223.52</u>	<u>3,500.00</u>	<u>1,276.48</u>	<u>36.47%</u>
	Total Personnel	27,019.10	177,207.82	170,443.80	(6,764.02)	(3.97)%
Services & Supplies						
Clothing & Uniform						
7246	Uniform & Gear	<u>0.00</u>	<u>0.00</u>	<u>200.00</u>	<u>200.00</u>	<u>100.00%</u>
	Total Clothing &	<u>0.00</u>	<u>0.00</u>	<u>200.00</u>	<u>200.00</u>	<u>100.00%</u>
Contract Services						
6100	Labor & Support-IT Services	48.25	10,342.00	9,000.00	(1,342.00)	(14.91)%
6110	IT Purchased Services	1,976.25	17,139.36	20,000.00	2,860.64	14.30%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
From 12/1/2019 Through 12/31/2019

100 - 100 - Administration

		Current Period	YTD	Total Budget -	Total Budget	Percent Total
		Actual		Original	Variance - Original	Budget
						Remaining -
						Original
7100	Copier Contract-Maint & Usage	288.05	1,728.33	3,100.00	1,371.67	44.25%
7255	Security Services	0.00	523.16	1,000.00	476.84	47.68%
7321	Janitorial Cleaning & Supplies	236.00	1,645.22	2,600.00	954.78	36.72%
7342	Public Meeting Recordings	<u>1,325.00</u>	<u>5,500.00</u>	<u>15,900.00</u>	<u>10,400.00</u>	<u>65.41%</u>
	Total Contract	3,873.55	36,878.07	51,600.00	14,721.93	28.53%
	Financial Services					
7309	Late Fees	0.00	138.06	100.00	(38.06)	(38.06)%
7310	Bank Service Charges	<u>422.29</u>	<u>2,648.84</u>	<u>3,000.00</u>	<u>351.16</u>	<u>11.71%</u>
	Total Financial	422.29	2,786.90	3,100.00	313.10	10.10%
	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	30.00	30.00	30.00	100.00%
7325	Insurance	<u>0.00</u>	<u>17,962.91</u>	<u>17,962.91</u>	<u>0.00</u>	<u>0.00%</u>
	Total Insurance,	0.00	36,959.32	34,759.98	(2,169.34)	(6.24)%
	Licenses & Regulatory Fees					
	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	22,500.00	60,000.00	37,500.00	62.50%
7305	Auditing Services	4,290.00	19,290.00	22,000.00	2,710.00	12.32%
7320	Professional & Consulting Services	0.00	2,947.52	5,000.00	2,052.48	41.05%
7326	Legal Services	0.00	12,735.15	15,000.00	2,264.85	15.10%
7340	Legal Notifications & Mandated Advertising	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>500.00</u>	<u>100.00%</u>
	Total Legal & Office/Operations	9,290.00	68,109.57	198,626.00	130,516.43	65.71%
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	268.63	3,071.40	8,000.00	4,818.65	60.23%
7160	Postage, Shipping & Mail Supplies	294.73	1,563.43	3,000.00	1,436.57	47.89%
7226	Membership & Dues	0.00	100.00	6,538.00	6,438.00	98.47%
7230	Misc Small Parts & Supplies	<u>0.00</u>	<u>28.65</u>	<u>0.00</u>	<u>(28.65)</u>	<u>0.00%</u>
	Total	563.36	4,763.48	19,538.00	14,664.57	75.06%
	Other Expense					
8735	Misc Department Admin	<u>0.00</u>	<u>1,036.05</u>	<u>2,000.00</u>	<u>963.95</u>	<u>48.20%</u>
	Total Other	0.00	1,036.05	2,000.00	963.95	48.20%
	Rent & Utilities					
6000	Cell Phones	90.00	405.00	0.00	(405.00)	0.00%
6025	Telephone	211.40	1,238.83	3,000.00	1,761.17	58.71%
7350	Rent - Meetings	0.00	0.00	400.00	400.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
From 12/1/2019 Through 12/31/2019

100 - 100 - Administration

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
7352	Rent - Offices & Other Structures	3,000.00	14,700.00	35,000.00	20,300.00	58.00%
8610	Electric	320.63	1,784.14	3,800.00	2,015.86	53.05%
8620	Gas Service	<u>80.19</u>	<u>169.93</u>	<u>450.00</u>	<u>280.07</u>	<u>62.24%</u>
	Total Rent &	3,702.22	18,297.90	42,650.00	24,352.10	57.10%
	Repairs &					
6405	R & M - Extinguishers	0.00	66.36	100.00	33.64	33.64%
6900	R & M - Buildings & Structures	<u>0.00</u>	<u>37.68</u>	<u>0.00</u>	<u>(37.68)</u>	<u>0.00%</u>
	Total Repairs &	0.00	104.04	100.00	(4.04)	(4.04)%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	225.00	50.00	(175.00)	(350.00)%
7324	Education & Training Fees	0.00	927.08	2,000.00	1,072.92	53.65%
8510	Lodging & Meals - Local	0.00	593.96	1,000.00	406.04	40.60%
8539	Meals	0.00	431.74	600.00	168.26	28.04%
8550	Mileage Reimbursement & Parking	<u>0.00</u>	<u>933.19</u>	<u>300.00</u>	<u>(633.19)</u>	<u>(211.06)%</u>
	Total Travel &	<u>0.00</u>	<u>3,110.97</u>	<u>3,950.00</u>	<u>839.03</u>	<u>21.24%</u>
	Total Services &	17,851.42	172,126.25	356,523.98	184,397.73	51.72%
	Debt Service					
9023	Debt Service - Interest & Annual Fee	<u>0.00</u>	<u>2,088.71</u>	<u>0.00</u>	<u>(2,088.71)</u>	<u>0.00%</u>
	Total Debt Service	0.00	2,088.71	0.00	(2,088.71)	0.00%
	Transfers					
9512	Transfer In	<u>(43,913.98)</u>	<u>(263,483.88)</u>	<u>526,987.78</u>	<u>790,471.66</u>	<u>150.00%</u>
	Total Transfers	<u>(43,913.98)</u>	<u>(263,483.88)</u>	<u>526,987.78</u>	<u>790,471.66</u>	<u>150.00%</u>
	Total Expenditures	<u>956.54</u>	<u>87,938.90</u>	<u>1,053,955.56</u>	<u>966,016.66</u>	<u>91.66%</u>
	Net Revenues over	<u>(956.54)</u>	<u>(87,936.90)</u>	<u>(1,053,935.56)</u>	<u>965,998.66</u>	<u>(91.66)%</u>
	Expenditures					

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
From 12/1/2019 Through 12/31/2019

200 - 200 - Bayridge

		Current Period	YTD	Total Budget -	Total Budget	Percent Total
		Actual		Original	Variance - Original	Budget
						Remaining -
						Original
Revenues						
Property Taxes						
4035	Property Taxes	<u>885.55</u>	<u>2,339.59</u>	<u>9,517.00</u>	<u>(7,177.41)</u>	(75.42)%
	Total Property	885.55	2,339.59	9,517.00	(7,177.41)	(75.42)%
Special Taxes &						
4550	Lighting & Septic Assessments	<u>6,187.50</u>	<u>14,062.50</u>	<u>54,831.00</u>	<u>(40,768.50)</u>	(74.35)%
	Total Special Taxes	6,187.50	14,062.50	54,831.00	(40,768.50)	(74.35)%
Use of Money &						
4505	HO Prop Tax Relief	<u>8.83</u>	<u>8.83</u>	<u>56.00</u>	<u>(47.17)</u>	(84.23)%
4510	Investment Income on funds	<u>0.00</u>	<u>0.55</u>	<u>0.00</u>	<u>0.55</u>	0.00%
	Total Use of	8.83	9.38	56.00	(46.62)	(83.25)%
	Total Revenues	<u>7,081.88</u>	<u>16,411.47</u>	<u>64,404.00</u>	<u>(47,992.53)</u>	(74.52)%
Expenditures						
Services & Supplies						
Insurance, Licenses						
& Regulatory Fees						
6345	Property Taxes & Assessments Costs	<u>0.00</u>	<u>169.00</u>	<u>128.56</u>	<u>(40.44)</u>	(31.46)%
	Total Insurance,	0.00	169.00	128.56	(40.44)	(31.46)%
Licenses & Regulatory Fees						
Legal & Professional						
7320	Professional & Consulting Services	<u>0.00</u>	<u>265.83</u>	<u>700.00</u>	<u>434.17</u>	62.02%
7326	Legal Services	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>100.00</u>	100.00%
	Total Legal &	0.00	265.83	800.00	534.17	66.77%
Rent & Utilities						
8670	Street Lighting	<u>397.35</u>	<u>2,380.53</u>	<u>6,724.16</u>	<u>4,343.63</u>	64.60%
	Total Rent &	397.35	2,380.53	6,724.16	4,343.63	64.60%
	Total Services &	397.35	2,815.36	7,652.72	4,837.36	63.21%
Capital Outlay						
9006	Infrastructure CIP	<u>0.00</u>	<u>30,509.03</u>	<u>30,000.00</u>	<u>(509.03)</u>	(1.70)%
	Total Capital	0.00	30,509.03	30,000.00	(509.03)	(1.70)%
Debt Service						
9804	Payment on Internal Loans	<u>0.00</u>	<u>0.00</u>	<u>27,964.53</u>	<u>27,964.53</u>	100.00%
	Total Debt Service	0.00	0.00	27,964.53	27,964.53	100.00%
Transfers						
9511	Interfund Transfer Out	<u>219.57</u>	<u>1,317.42</u>	<u>2,634.84</u>	<u>1,317.42</u>	50.00%
	Total Transfers	219.57	1,317.42	2,634.84	1,317.42	50.00%
	Total Expenditures	<u>616.92</u>	<u>4,567.61</u>	<u>68,252.09</u>	<u>69,756.76</u>	102.20%
	Net Revenues over	<u>6,464.96</u>	<u>(18,230.34)</u>	<u>(3,848.09)</u>	<u>(5,352.76)</u>	373.75%
Expenditures						

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
From 12/1/2019 Through 12/31/2019

301 - 301 - Fire

		Current Period	YTD	Total Budget -	Total Budget	Percent Total
		Actual		Original	Variance - Original	Budget
						Remaining -
						Original
Revenues						
Property Taxes						
4034	Property Tax Revenue from Water	0.00	0.00	95,145.75	(95,145.75)	(100.00)%
4035	Property Taxes	0.00	0.00	2,164,204.00	(2,164,204.00)	(100.00)%
	Total Property	0.00	0.00	2,259,349.75	(2,259,349.75)	(100.00)%
Grant Revenue						
4955	Govt-Other St Aids & Reimbursements	0.00	7,628.55	0.00	7,628.55	0.00%
	Total Grant	0.00	7,628.55	0.00	7,628.55	0.00%
Special Taxes &						
4015	CSA 9-I Assessments (Contract)	0.00	0.00	26,336.00	(26,336.00)	(100.00)%
4050	Special Fire Tax	41,479.44	128,505.67	583,128.00	(454,622.33)	(77.96)%
	Total Special Taxes	41,479.44	128,505.67	609,464.00	(480,958.33)	(78.91)%
Other Revenues						
4000	Ambulance Agreement	19,069.50	37,529.75	67,134.00	(29,604.25)	(44.10)%
	Total Other	19,069.50	37,529.75	67,134.00	(29,604.25)	(44.10)%
Use of Money &						
4505	HO Prop Tax Relief	413.59	413.59	12,752.00	(12,338.41)	(96.76)%
4510	Investment Income on funds	3,446.47	21,075.15	29,979.47	(8,904.32)	(29.70)%
	Total Use of	3,860.06	21,488.74	42,731.47	(21,242.73)	(49.71)%
	Total Revenues	64,409.00	195,152.71	2,978,679.22	(2,751,811.26)	-92.38%
Expenditures						
Personnel						
Salaries/Wages						
8295	Resv FF-Overtime/Shift Coverage	2,473.92	10,176.90	22,000.00	11,823.10	53.74%
8340	Resv FF-Shift Coverage	10,841.97	55,198.88	122,000.00	66,801.12	54.76%
8345	Resv FF-Special Projects	0.00	0.00	4,000.00	4,000.00	100.00%
	Total	13,315.89	65,375.78	148,000.00	82,624.22	55.83%
Payroll Taxes &						
5021	FICA - Fire - ER	546.45	2,104.73	7,000.00	4,895.27	69.93%
5030	Life Insurance - ER	171.00	912.00	2,500.00	1,588.00	63.52%
5035	AD & D Insurance	45.00	240.00	850.00	610.00	71.76%
5051	Medicare - Reserves - ER	193.08	944.87	2,150.00	1,205.13	56.05%
5070	Retirement ER - Regular	1,921.21	11,527.26	20,000.00	8,472.74	42.36%
5120	Workers Comp Insurance - ER	0.00	6,330.20	6,330.20	0.00	0.00%
5124	Retirement - ER - Tier 2	355.24	2,935.76	7,000.00	4,064.24	58.06%
	Total Payroll	3,231.98	24,994.82	45,830.20	20,835.38	45.46%
Employment Services						
5000	Medical Exams & Procedures	0.00	0.00	1,400.00	1,400.00	100.00%
5101	Unemp. Costs - Reserves	395.73	2,561.09	5,000.00	2,438.91	48.78%
6200	Hiring, Advertising & Other Costs	0.00	57.81	40.00	(17.81)	-44.53%
6230	Medical Exam	1,548.33	3,001.33	5,000.00	1,998.67	39.97%
	Total	1,944.06	5,620.23	11,440.00	5,819.77	50.87%
Employment Services						

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
From 12/1/2019 Through 12/31/2019

301 - 301 - Fire

		Current Period	YTD	Total Budget -	Total Budget	Percent Total
		Actual		Original	Variance - Original	Budget Remaining - Original
	Total Personnel	18,491.93	95,990.83	205,270.20	109,279.37	53.43%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	751.50	2,000.00	1,248.50	62.42%
7248	Uniform Safety Boots	0.00	199.60	2,000.00	1,800.40	90.02%
	Total Clothing &	0.00	951.10	4,000.00	3,048.90	76.22%
	Contract Services					
6100	Labor & Support-IT Services	0.00	1,600.00	0.00	(1,600.00)	0.00%
6110	IT Purchased Services	0.00	629.30	1,150.00	520.70	45.28%
7100	Copier Contract-Maint & Usage	99.74	1,287.38	1,800.00	512.62	28.48%
7202	Building Alarms & Security	0.00	252.57	500.00	247.43	49.49%
7204	Cleaning Supplies, Laundry & Towel Service	64.33	865.30	4,000.00	3,134.70	78.37%
7222	Hazardous Materials CW JPA Cost	0.00	2,325.00	2,000.00	(325.00)	(16.25)%
7500	Schedule A Charges	0.00	0.00	2,267,703.00	2,267,703.00	100.00%
	Total Contract	164.07	6,959.55	2,277,153.00	2,270,193.45	99.69%
	Equipment & Tools					
6055	Radios -Non Capital	0.00	0.00	25,000.00	25,000.00	100.00%
6440	Fire Personal Protection Equipment	0.00	0.00	15,000.00	15,000.00	100.00%
6460	Self-Contained Breathing Apparatus	0.00	2,027.28	2,500.00	472.72	18.91%
6610	Rescue - Extrication Equipment	0.00	0.00	1,500.00	1,500.00	100.00%
6611	Water Rescue Equipment	0.00	0.00	1,000.00	1,000.00	100.00%
6630	Rope & Climbing Equipment	0.00	0.00	1,000.00	1,000.00	100.00%
7234	Oxygen Supplies & Cylinder Rent	0.00	0.00	350.00	350.00	100.00%
7238	Paramedic & EMT Small Tools & Supplies	588.02	5,978.75	54,585.00	48,606.25	89.05%
7242	Minor Tools, Accessories & Field Machines	0.00	89.12	500.00	410.88	82.18%
7252	Misc Hardware	23.40	84.36	350.00	265.64	75.90%
	Total Equipment	611.42	8,179.51	101,785.00	93,605.49	91.96%
	Financial Services					
7309	Late Fees	0.00	0.00	10.00	10.00	100.00%
7310	Bank Service Charges	0.00	15.00	20.00	5.00	25.00%
9154	Losses and Damages	0.00	0.00	50.00	50.00	100.00%
	Total Financial	0.00	15.00	80.00	65.00	81.25%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	428.71	1,700.00	1,271.29	74.78%
6345	Property Taxes & Assessments Costs	0.00	3,681.50	5,420.66	1,739.16	32.08%
7325	Insurance	0.00	24,929.89	24,929.89	0.00	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
From 12/1/2019 Through 12/31/2019

301 - 301 - Fire

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Total Insurance, Licenses & Regulatory Fees	0.00	29,040.10	32,050.55	3,010.45	9.39%
	Legal & Professional					
7320	Professional & Consulting Services	21.40	328.39	1,400.00	1,071.61	76.54%
7326	Legal Services	0.00	0.00	350.00	350.00	100.00%
7340	Legal Notifications & Mandated Advertising	<u>0.00</u>	<u>0.00</u>	<u>20.00</u>	<u>20.00</u>	<u>100.00%</u>
	Total Legal & Office/Operations	21.40	328.39	1,770.00	1,441.61	81.45%
7140	General Supplies & Minor Equipment	(58.61)	430.25	5,000.00	4,569.75	91.40%
7160	Postage, Shipping & Mail Supplies	23.20	163.00	300.00	137.00	45.67%
7216	Fire Prevention Education Materials	0.00	898.68	1,200.00	301.32	25.11%
7226	Membership & Dues	0.00	21.21	100.00	78.79	78.79%
7230	Misc Small Parts & Supplies	71.03	146.64	2,000.00	1,853.36	92.67%
7240	Propane	<u>0.00</u>	<u>0.00</u>	<u>120.00</u>	<u>120.00</u>	<u>100.00%</u>
	Total	35.62	1,659.78	8,720.00	7,050.22	80.85%
	Other Expense					
7201	White Goods & Accessories - bedding, towels	0.00	45.00	1,000.00	955.00	95.50%
7209	District Operating Center Expense	0.00	0.00	1,000.00	1,000.00	100.00%
7218	Cooking Products - Food, Drinks & Staples	127.44	213.40	500.00	286.60	57.32%
7224	Kitchen Cookware & Utensils	<u>0.00</u>	<u>117.09</u>	<u>800.00</u>	<u>682.91</u>	<u>85.36%</u>
	Total Other	127.44	375.49	3,300.00	2,924.51	88.62%
	Rent & Utilities					
6000	Cell Phones	105.53	632.76	2,000.00	1,367.24	68.36%
6025	Telephone	459.11	2,727.54	4,000.00	1,272.46	31.81%
8610	Electric	0.00	1,129.35	3,000.00	1,870.65	62.35%
8620	Gas Service	173.44	386.95	1,500.00	1,113.05	74.20%
8630	Trash Services	101.41	640.43	1,300.00	659.57	50.74%
8640	Water and Water Services	576.99	1,965.18	4,000.00	2,034.82	50.87%
8659	Utility Cable Charges	0.00	384.64	1,400.00	1,015.36	72.53%
8670	Street Lighting	<u>8.82</u>	<u>52.83</u>	<u>135.00</u>	<u>82.17</u>	<u>60.87%</u>
	Total Rent & Repairs &	1,425.30	7,919.68	17,335.00	9,415.32	54.31%
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	234.85	667.21	1,600.00	932.79	58.30%
6750	R & M - Minor Tools & Equipment	0.00	130.57	1,000.00	869.43	86.94%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
From 12/1/2019 Through 12/31/2019

301 - 301 - Fire

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - 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	<u>615.00</u>	<u>16,212.40</u>	<u>17,000.00</u>	<u>787.60</u>	<u>4.63%</u>
	Total Repairs & Travel & Training	849.85	17,431.60	23,400.00	5,968.40	25.51%
7141	CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323	Books, Publications & Subscriptions	0.00	188.04	200.00	11.96	5.98%
7324	Education & Training Fees	0.00	62.10	1,000.00	937.90	93.79%
8405	Reserve FF Training Costs	<u>0.00</u>	<u>688.00</u>	<u>1,000.00</u>	<u>312.00</u>	<u>31.20%</u>
	Total Travel & Total Services & Capital Outlay	<u>0.00</u>	<u>938.14</u>	<u>2,300.00</u>	<u>1,361.86</u>	<u>59.21%</u>
	Total Services & Capital Outlay	3,235.10	73,798.34	2,471,893.55	2,398,095.21	97.01%
9006	Infrastructure CIP	1,679.59	1,679.59	50,000.00	48,320.41	96.64%
9085	Vehicle Purchase	<u>0.00</u>	<u>26,418.74</u>	<u>693,000.00</u>	<u>666,581.26</u>	<u>96.19%</u>
	Total Capital	1,679.59	28,098.33	743,000.00	714,901.67	96.22%
	Reserves					
9504	*Vehicle Replacement Reserve	0.00	0.00	85,000.00	85,000.00	100.00%
9572	*General Contingency (Operations) Reserve	<u>0.00</u>	<u>0.00</u>	<u>84,308.84</u>	<u>84,308.84</u>	<u>100.00%</u>
	Total Reserves	0.00	0.00	169,308.84	169,308.84	100.00%
	Transfers					
9511	Interfund Transfer Out	<u>4,391.40</u>	<u>26,348.40</u>	<u>52,696.78</u>	<u>26,348.38</u>	<u>50.00%</u>
	Total Transfers	<u>4,391.40</u>	<u>26,348.40</u>	<u>52,696.78</u>	<u>26,348.38</u>	<u>50.00%</u>
	Total Expenditures	<u>27,798.02</u>	<u>224,271.90</u>	<u>3,642,169.37</u>	<u>3,417,897.47</u>	<u>93.85%</u>
	Net Revenues over Expenditures	<u>36,610.98</u>	<u>(28,778.19)</u>	<u>(695,205.40)</u>	<u>666,427.21</u>	<u>(95.86)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
From 12/1/2019 Through 12/31/2019

400 - 400 - Vista de Oro

		Current Period		Total Budget -	Total Budget	Percent Total
		Actual	YTD	Original	Variance - Original	Budget Remaining - Original
Revenues						
Special Taxes &						
4550	Lighting & Septic Assessments	1,526.00	2,943.00	15,768.00	(12,825.00)	(81.34)%
	Total Special Taxes	1,526.00	2,943.00	15,768.00	(12,825.00)	(81.34)%
	Total Revenues	1,526.00	2,943.00	15,768.00	(12,825.00)	(81.34)%
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 &	0.00	265.83	1,000.00	734.17	73.42%
Rent & Utilities						
8670	Street Lighting	157.25	942.14	2,460.00	1,517.86	61.70%
	Total Rent &	157.25	942.14	2,460.00	1,517.86	61.70%
	Total Services &	157.25	1,207.97	3,460.00	2,252.03	65.09%
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	1,317.42	2,634.84	1,317.42	50.00%
	Total Transfers	219.57	1,317.42	2,634.84	1,317.42	50.00%
	Total Expenditures	376.82	2,525.39	12,806.33	10,280.94	80.28%
	Net Revenues over	1,149.18	417.61	2,961.67	(2,544.06)	(85.90)%
Expenditures						

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
From 12/1/2019 Through 12/31/2019

500 - 500 - Water

		Current Period	YTD	Total Budget -	Total Budget	Percent Total
		Actual		Original	Variance - Original	Budget
						Remaining -
						Original
Revenues						
Property Taxes						
4035	Property Taxes	(41,269.13)	(4,066.49)	125,384.00	(129,450.49)	(103.24)%
	Total Property	(41,269.13)	(4,066.49)	125,384.00	(129,450.49)	(103.24)%
Service Charges &						
4030	Residential Single Family	218,357.50	1,163,970.82	2,193,000.00	(1,029,029.18)	(46.92)%
4102	Residential- Multi -Family-Water Sales	14,175.83	118,440.16	225,900.00	(107,459.84)	(47.57)%
4103	Commercial, Home Care, Retail-Water Sales	31,638.00	175,672.16	303,000.00	(127,327.84)	(42.02)%
4104	Irrigation- Water Sales	349.50	21,720.25	33,000.00	(11,279.75)	(34.18)%
4114	Water Other Service Revenues	(1,220.00)	(1,993.00)	1,000.00	(2,993.00)	(299.30)%
4931	Water Activation Fees	500.00	4,150.00	5,000.00	(850.00)	(17.00)%
4932	Penalties	1,953.34	12,317.36	20,000.00	(7,682.64)	(38.41)%
4933	Door Hangers/Lockout Notices	3,065.00	8,470.00	12,000.00	(3,530.00)	(29.42)%
4937	NSF Fees	100.00	300.00	400.00	(100.00)	(25.00)%
	Total Service	268,919.17	1,503,047.75	2,793,300.00	(1,290,252.25)	(46.19)%
Other Revenues						
4930	Other Revenue	2,043.55	3,719.32	1,000.00	2,719.32	271.93%
	Total Other	2,043.55	3,719.32	1,000.00	2,719.32	271.93%
Use of Money &						
4505	HO Prop Tax Relief	220.99	220.99	1,477.00	(1,256.01)	(85.04)%
4510	Investment Income on funds	4,969.92	29,111.95	20,000.00	9,111.95	45.56%
	Total Use of	5,190.91	29,332.94	21,477.00	7,855.94	36.58%
	Total Revenues	234,884.50	1,532,033.52	2,941,161.00	(1,409,127.48)	(47.91)%
Expenditures						
Personnel						
Salaries/Wages						
8018	Holiday Pay	3,728.16	9,338.89	25,000.00	15,661.11	62.64%
8045	Overtime Pay	0.00	409.44	4,000.00	3,590.56	89.76%
8050	Administrative Leave Pay	0.00	1,483.52	3,680.00	2,196.48	59.69%
8051	Floating Holiday Pay	249.04	1,569.76	5,000.00	3,430.24	68.60%
8054	Salaries & Wages - Regular	28,132.85	177,290.68	374,131.96	196,841.28	52.61%
8056	Retroactive Pay	0.00	330.72	1,000.00	669.28	66.93%
8060	Sick Leave Pay	1,173.12	9,955.21	24,150.00	14,194.79	58.78%
8063	Standby Pay	1,608.75	9,075.64	15,000.00	5,924.36	39.50%
8066	Comp Time Used	1,517.97	7,547.57	12,000.00	4,452.43	37.10%
8081	Vacation Pay	2,049.68	16,273.39	39,900.00	23,626.61	59.21%
	Total	38,459.57	233,274.82	503,861.96	270,587.14	53.70%
Payroll Taxes &						
5030	Life Insurance - ER	110.50	679.30	1,700.00	1,020.70	60.04%
5031	Disability Insurance	24.54	164.93	500.00	335.07	67.01%
5035	AD & D Insurance	25.00	160.00	0.00	(160.00)	0.00%
5040	LTD Insurance	172.66	1,160.16	3,300.00	2,139.84	64.84%
5050	Medicare - ER	582.09	3,472.19	9,000.00	5,527.81	61.42%
5060	Cafeteria Plan - ER	5,528.08	28,469.50	65,000.00	36,530.50	56.20%
5070	Retirement ER - Regular	7,472.50	45,929.55	67,000.00	21,070.45	31.45%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
From 12/1/2019 Through 12/31/2019

500 - 500 - Water

		Current Period		Total Budget -	Total Budget	Percent Total
		Actual	YTD	Original	Variance - Original	Budget Remaining - Original
5075	Retirees Medical - ER	140.81	824.61	1,620.00	795.39	49.10%
5120	Workers Comp Insurance - ER	0.00	21,107.23	21,107.23	0.00	0.00%
5124	Retirement - ER - Tier 2	<u>554.78</u>	<u>2,767.44</u>	<u>5,970.00</u>	<u>3,202.56</u>	<u>53.64%</u>
	Total Payroll	14,610.96	104,734.91	175,197.23	70,462.32	40.22%
Employment Services						
5100	Unemployment Insurance - ER	267.20	868.00	5,500.00	4,632.00	84.22%
6200	Hiring, Advertising & Other Costs	0.00	659.64	0.00	(659.64)	0.00%
6230	Medical Exam	<u>0.00</u>	<u>280.00</u>	<u>150.00</u>	<u>(130.00)</u>	<u>(86.67)%</u>
	Total	<u>267.20</u>	<u>1,807.64</u>	<u>5,650.00</u>	<u>3,842.36</u>	<u>68.01%</u>
	Total Personnel	53,337.73	339,817.37	684,709.19	344,891.82	50.37%
Services & Supplies						
Clothing & Uniform						
7246	Uniform & Gear	0.00	436.78	2,600.00	2,163.22	83.20%
7248	Uniform Safety Boots	<u>0.00</u>	<u>542.01</u>	<u>1,000.00</u>	<u>457.99</u>	<u>45.80%</u>
	Total Clothing &	0.00	978.79	3,600.00	2,621.21	72.81%
Contract Services						
6100	Labor & Support-IT Services	0.00	1,600.00	300.00	(1,300.00)	(433.33)%
6110	IT Purchased Services	552.71	1,605.50	5,400.00	3,794.50	70.27%
7250	Water Quality Testing	0.00	10,439.89	28,000.00	17,560.11	62.71%
7255	Security Services	0.00	0.00	8,000.00	8,000.00	100.00%
7321	Janitorial Cleaning & Supplies	<u>49.62</u>	<u>297.72</u>	<u>850.00</u>	<u>552.28</u>	<u>64.97%</u>
	Total Contract	602.33	13,943.11	42,550.00	28,606.89	67.23%
Equipment & Tools						
6438	Disinfection Feed Pumps	0.00	576.62	1,800.00	1,223.38	67.97%
7242	Minor Tools, Accessories & Field Machines	139.37	1,415.60	18,000.00	16,584.40	92.14%
7253	Rent - Equipment	0.00	0.00	500.00	500.00	100.00%
7256	Meter Purchases & Replacements	<u>0.00</u>	<u>24,237.54</u>	<u>75,000.00</u>	<u>50,762.46</u>	<u>67.68%</u>
	Total Equipment	139.37	26,229.76	95,300.00	69,070.24	72.48%
Financial Services						
7309	Late Fees	18.50	18.50	50.00	31.50	63.00%
7310	Bank Service Charges	<u>0.00</u>	<u>30.00</u>	<u>0.00</u>	<u>(30.00)</u>	<u>0.00%</u>
	Total Financial	18.50	48.50	50.00	1.50	3.00%
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	1,740.00	17,809.27	18,000.00	190.73	1.06%
6345	Property Taxes & Assessments Costs	0.00	3,158.84	6,300.00	3,141.16	49.86%
7325	Insurance	<u>0.00</u>	<u>43,146.66</u>	<u>43,104.33</u>	<u>(42.33)</u>	<u>(0.10)%</u>
	Total Insurance, Licenses & Regulatory Fees	1,740.00	64,114.77	70,604.33	6,489.56	9.19%
Legal & Professional						

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
From 12/1/2019 Through 12/31/2019

500 - 500 - Water

		Current Period		Total Budget -	Total Budget	Percent Total
		Actual	YTD	Original	Variance - Original	Budget
						Remaining -
						Original
7318	Professional & Consulting BMC	0.00	104,828.21	131,556.00	26,727.79	20.32%
7320	Professional & Consulting Services	0.00	1,091.91	10,000.00	8,908.09	89.08%
7326	Legal Services	0.00	3,730.57	20,000.00	16,269.43	81.35%
7336	Legal Services- ISJ	0.00	0.00	1,000.00	1,000.00	100.00%
7340	Legal Notifications & Mandated Advertising	<u>0.00</u>	<u>258.94</u>	<u>1,000.00</u>	<u>741.06</u>	<u>74.11%</u>
	Total Legal & Office/Operations	0.00	109,909.63	163,556.00	53,646.37	32.80%
6130	Computer Hardware	0.00	0.00	3,000.00	3,000.00	100.00%
6140	Computer Software	0.00	6,481.23	7,500.00	1,018.77	13.58%
7140	General Supplies & Minor Equipment	14.56	228.97	1,000.00	771.03	77.10%
7160	Postage, Shipping & Mail Supplies	0.00	4,243.06	15,000.00	10,756.94	71.71%
7180	Billing Supplies, Forms & Printing	0.00	145.46	2,200.00	2,054.54	93.39%
7226	Membership & Dues	0.00	928.95	3,000.00	2,071.05	69.04%
7230	Misc Small Parts & Supplies	41.75	624.34	2,000.00	1,375.66	68.78%
7237	Process Control & Treatment Supplies	0.00	1,621.72	4,000.00	2,378.28	59.46%
7239	Water Treatment Chemicals	366.17	4,100.27	8,000.00	3,899.73	48.75%
7249	Safety Supplies	<u>48.25</u>	<u>207.93</u>	<u>1,000.00</u>	<u>792.07</u>	<u>79.21%</u>
	Total	470.73	18,581.93	46,700.00	28,118.07	60.21%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	250.00	250.00	100.00%
7348	Water Conservation Program	<u>1,000.00</u>	<u>6,471.59</u>	<u>10,000.00</u>	<u>3,528.41</u>	<u>35.28%</u>
	Total Other	1,000.00	6,471.59	10,250.00	3,778.41	36.86%
	Rent & Utilities					
6000	Cell Phones	250.69	1,531.27	3,500.00	1,968.73	56.25%
6025	Telephone	770.86	4,610.14	10,000.00	5,389.86	53.90%
8610	Electric	6,458.78	51,860.67	100,000.00	48,139.33	48.14%
8620	Gas Service	34.25	34.25	250.00	215.75	86.30%
8630	Trash Services	116.65	699.90	3,000.00	2,300.10	76.67%
8644	Disposal Services	3,294.00	8,877.00	30,000.00	20,708.00	69.03%
8670	Street Lighting	<u>34.23</u>	<u>203.42</u>	<u>400.00</u>	<u>196.58</u>	<u>49.15%</u>
	Total Rent & Repairs &	10,959.46	67,816.65	147,150.00	79,333.35	53.91%
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	0.00	2,863.84	1,000.00	(1,863.84)	(186.38)%
6641	R & M - Wells	13,589.30	15,870.33	1,000.00	(14,870.33)	(1,487.03)%
6750	R & M - Minor Tools & Equipment	7.50	1,005.51	2,400.00	1,394.49	58.10%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
From 12/1/2019 Through 12/31/2019

500 - 500 - Water

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
6800	R & M - Grounds & Collection Systems	700.00	700.00	600.00	(100.00)	(16.67)%
6830	Paving & Concrete	490.00	490.00	4,000.00	3,510.00	87.75%
6900	R & M - Buildings & Structures	58.81	10,078.81	16,000.00	5,921.19	37.01%
7241	R & M - Water Distribution System	<u>10,095.95</u>	<u>44,548.47</u>	<u>99,400.00</u>	<u>54,851.53</u>	<u>55.18%</u>
	Total Repairs & Travel & Training	24,941.56	76,157.11	125,850.00	49,692.89	39.49%
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	125.00	500.00	375.00	75.00%
8510	Lodging & Meals - Local	0.00	557.40	2,000.00	1,442.60	72.13%
8539	Meals	0.00	144.21	0.00	(144.21)	0.00%
8550	Mileage Reimbursement & Parking	<u>0.00</u>	<u>242.15</u>	<u>500.00</u>	<u>257.85</u>	<u>51.57%</u>
	Total Travel & Vehicle Maintenance	0.00	2,248.49	9,150.00	6,901.51	75.43%
7006	Tuneup/Oil/Maintenance	53.77	365.16	1,600.00	1,234.84	77.18%
7211	Misc Fuel & Diesel	195.18	2,289.49	2,300.00	10.51	0.46%
7220	Gasoline	291.69	2,270.47	5,000.00	2,729.53	54.59%
7228	Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232	Vehicle Repairs - Parts, Tires & Lubricants	<u>0.00</u>	<u>463.66</u>	<u>5,000.00</u>	<u>4,536.34</u>	<u>90.73%</u>
	Total Vehicle Maintenance & Repairs	<u>540.64</u>	<u>5,388.78</u>	<u>14,100.00</u>	<u>8,711.22</u>	<u>61.78%</u>
	Total Services & Capital Outlay	40,412.59	391,889.11	728,860.33	336,971.22	46.23%
9006	Infrastructure CIP	2,500.00	35,610.70	1,410,824.00	1,375,213.30	97.48%
9059	Vehicles, Equipment, & Fixtures	<u>0.00</u>	<u>8,033.03</u>	<u>0.00</u>	<u>(8,033.03)</u>	<u>0.00%</u>
	Total Capital	2,500.00	43,643.73	1,410,824.00	1,367,180.27	96.91%
	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	<u>0.00</u>	<u>10,064.30</u>	<u>10,064.00</u>	<u>(0.30)</u>	<u>(0.00)%</u>
	Total Debt Service	0.00	227,001.82	275,633.00	48,631.18	17.64%
	Reserves					
9572	*General Contingency (Operations) Reserve	<u>0.00</u>	<u>0.00</u>	<u>57,000.00</u>	<u>57,000.00</u>	<u>100.00%</u>
	Total Reserves	0.00	0.00	57,000.00	57,000.00	100.00%
	Transfers					
9511	Interfund Transfer Out	<u>37,546.45</u>	<u>225,278.70</u>	<u>450,557.45</u>	<u>225,278.75</u>	<u>50.00%</u>
	Total Transfers	37,546.45	225,278.70	450,557.45	225,278.75	50.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
 Statement of Revenues and Expenditures
 From 12/1/2019 Through 12/31/2019

500 - 500 - Water

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Total Expenditures	<u>133,796.77</u>	<u>1,227,630.73</u>	<u>3,607,583.97</u>	<u>2,379,953.24</u>	<u>65.96%</u>
Net Revenues over Expenditures	<u>101,087.73</u>	<u>303,987.79</u>	<u>(666,422.97)</u>	<u>970,410.76</u>	<u>(145.61)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
From 12/1/2019 Through 12/31/2019

600 - 600 - Wastewater

		Current Period	YTD	Total Budget -	Total Budget	Percent Total
		Actual		Original	Variance - Original	Budget
						Remaining -
						Original
Revenues						
Property Taxes						
4034	Property Tax Revenue from Water	<u>31,715.25</u>	<u>31,715.25</u>	<u>31,715.25</u>	<u>0.00</u>	<u>0.00%</u>
	Total Property	31,715.25	31,715.25	31,715.25	0.00	0.00%
Service Charges &						
4062	Wastewater Admin Charge	<u>0.00</u>	<u>0.00</u>	<u>16,892.75</u>	<u>(16,892.75)</u>	<u>(100.00)%</u>
	Total Service	0.00	0.00	16,892.75	(16,892.75)	(100.00)%
	Total Revenues	<u>31,715.25</u>	<u>31,715.25</u>	<u>48,608.00</u>	<u>(16,892.75)</u>	<u>(34.75)%</u>
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	<u>0.00</u>	<u>239.78</u>	<u>270.00</u>	<u>30.22</u>	<u>11.19%</u>
	Total Insurance, Licenses & Regulatory Fees	0.00	239.78	304.00	64.22	21.13%
Legal & Professional						
7320	Professional & Consulting Services	2,686.55	7,922.18	13,853.69	5,931.51	42.82%
7326	Legal Services	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00%</u>
	Total Legal & Professional	<u>2,686.55</u>	<u>7,922.18</u>	<u>13,953.69</u>	<u>6,031.51</u>	<u>43.23%</u>
	Total Services & Supplies	2,686.55	8,161.96	14,257.69	6,095.73	42.75%
Transfers						
9511	Interfund Transfer Out	<u>219.57</u>	<u>1,317.42</u>	<u>2,634.84</u>	<u>1,317.42</u>	<u>50.00%</u>
	Total Transfers	<u>219.57</u>	<u>1,317.42</u>	<u>2,634.84</u>	<u>1,317.42</u>	<u>50.00%</u>
	Total Expenditures	<u>2,906.12</u>	<u>9,479.38</u>	<u>16,892.53</u>	<u>7,413.15</u>	<u>43.88%</u>
	Net Revenues over Expenditures	<u>28,809.13</u>	<u>22,235.87</u>	<u>31,715.47</u>	<u>(9,479.60)</u>	<u>(29.89)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
From 12/1/2019 Through 12/31/2019

602 - Wastewater Fiduciary Fund

		Current Period	YTD	Total Budget -	Total Budget	Percent Total
		Actual		Original	Variance - Original	Budget
						Remaining -
						Original
Revenues						
Special Taxes &						
4061	Debt Service Assessments-2002 WW Bond	86,392.14	(43,863.01)	0.00	(43,863.01)	0.00%
	Total Special Taxes	86,392.14	(43,863.01)	0.00	(43,863.01)	0.00%
Use of Money &						
4510	Investment Income on funds	1,347.01	8,720.00	0.00	8,720.00	0.00%
	Total Use of	1,347.01	8,720.00	0.00	8,720.00	0.00%
	Total Revenues	<u>87,739.15</u>	<u>(35,143.01)</u>	<u>0.00</u>	<u>(35,143.01)</u>	<u>0.00%</u>
Expenditures						
Services & Supplies						
Financial Services						
7310	Bank Service Charges	0.00	1,650.00	0.00	(1,650.00)	0.00%
	Total Financial	0.00	1,650.00	0.00	(1,650.00)	0.00%
	Total Services &	0.00	1,650.00	0.00	(1,650.00)	0.00%
	Total Expenditures	<u>0.00</u>	<u>1,650.00</u>	<u>0.00</u>	<u>(1,650.00)</u>	<u>0.00%</u>
	Net Revenues over Expenditures	<u>87,739.15</u>	<u>(36,793.01)</u>	<u>0.00</u>	<u>(36,793.01)</u>	<u>0.00%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
From 12/1/2019 Through 12/31/2019

800 - 800 - Drainage

		Current Period	YTD	Total Budget -	Total Budget	Percent Total
		Actual		Original	Variance - Original	Budget
						Remaining -
						Original
Revenues						
Property Taxes						
4035	Property Taxes	2,212.43	5,733.24	24,886.00	(19,152.76)	(76.96)%
	Total Property	2,212.43	5,733.24	24,886.00	(19,152.76)	(76.96)%
Special Taxes &						
4400	Drainage Assessments	10,530.00	23,859.00	95,312.00	(71,453.00)	(74.97)%
	Total Special Taxes	10,530.00	23,859.00	95,312.00	(71,453.00)	(74.97)%
Other Revenues						
4935	Sale-Specs/Plans & Non_Capital Items	57.15	283.50	0.00	283.50	0.00%
	Total Other	57.15	283.50	0.00	283.50	0.00%
Use of Money &						
4505	HO Prop Tax Relief	22.06	22.06	147.00	(124.94)	(84.99)%
4510	Investment Income on funds	0.00	2,917.33	300.00	2,617.33	872.44%
	Total Use of	22.06	2,939.39	447.00	2,492.39	557.58%
	Total Revenues	12,821.64	32,815.13	120,645.00	(87,829.87)	(72.80)%
Expenditures						
Personnel						
Salaries/Wages						
8045	Overtime Pay	0.00	0.00	200.00	200.00	100.00%
8054	Salaries & Wages - Regular	430.80	3,203.70	16,000.00	12,796.30	79.98%
	Total	430.80	3,203.70	16,200.00	12,996.30	80.22%
	Total Personnel	430.80	3,203.70	16,200.00	12,996.30	80.22%
Services & Supplies						
Equipment & Tools						
6390	Equipment	0.00	0.00	300.00	300.00	100.00%
7242	Minor Tools, Accessories & Field Machines	21.44	108.31	300.00	191.69	63.90%
	Total Equipment	21.44	108.31	600.00	491.69	81.95%
Insurance, Licenses & Regulatory Fees						
6342	Fees - Regulatory	0.00	5,692.00	6,000.00	308.00	5.13%
6345	Property Taxes & Assessments Costs	0.00	202.80	200.00	(2.80)	(1.40)%
7325	Insurance	0.00	443.46	500.00	56.54	11.31%
	Total Insurance,	0.00	6,338.26	6,700.00	361.74	5.40%
Licenses & Regulatory Fees						
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 &	0.00	265.84	2,500.00	2,234.16	89.37%
Office/Operations						
7230	Misc Small Parts & Supplies	20.55	20.55	550.00	529.45	96.26%
7249	Safety Supplies	231.74	231.74	100.00	(131.74)	(131.74)%
	Total	252.29	252.29	650.00	397.71	61.19%
Other Expense						

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
From 12/1/2019 Through 12/31/2019

800 - 800 - Drainage

		Current Period		Total Budget -	Total Budget	Percent Total
		Actual	YTD	Original	Variance - Original	Budget Remaining - Original
7346	Promotional Expenses - Event	<u>0.00</u>	<u>250.00</u>	<u>300.00</u>	<u>50.00</u>	<u>16.67%</u>
	Total Other	0.00	250.00	300.00	50.00	16.67%
	Rent & Utilities					
6000	Cell Phones	140.46	842.04	1,700.00	857.96	50.47%
6025	Telephone	21.45	127.96	250.00	122.04	48.82%
8610	Electric	168.74	789.71	2,200.00	1,410.29	64.10%
8670	Street Lighting	<u>70.08</u>	<u>417.63</u>	<u>1,000.00</u>	<u>582.37</u>	<u>58.24%</u>
	Total Rent & Repairs &	400.73	2,177.34	5,150.00	2,972.66	57.72%
6405	R & M - Extinguishers	0.00	33.18	50.00	16.82	33.64%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	119.93	1,000.00	880.07	88.01%
6750	R & M - Minor Tools & Equipment	0.00	0.00	500.00	500.00	100.00%
6800	R & M - Grounds & Collection Systems	0.00	0.00	1,000.00	1,000.00	100.00%
6900	R & M - Buildings & Structures	<u>0.00</u>	<u>0.00</u>	<u>1,500.00</u>	<u>1,500.00</u>	<u>100.00%</u>
	Total Repairs & Travel & Training	0.00	153.11	4,050.00	3,896.89	96.22%
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	<u>0.00</u>	<u>0.00</u>	<u>300.00</u>	<u>300.00</u>	<u>100.00%</u>
	Total Travel & Vehicle Maintenance	0.00	0.00	3,150.00	3,150.00	100.00%
7006	Tuneup/Oil/Maintenance	0.00	18.40	0.00	(18.40)	0.00%
7211	Misc Fuel & Diesel	48.79	585.72	550.00	(35.72)	(6.49)%
7220	Gasoline	<u>72.92</u>	<u>567.62</u>	<u>1,000.00</u>	<u>432.38</u>	<u>43.24%</u>
	Total Vehicle Maintenance & Repairs	121.71	1,171.74	1,550.00	378.26	24.40%
	Total Services & Capital Outlay	796.17	10,716.89	24,650.00	13,933.11	56.52%
9006	Infrastructure CIP	<u>0.00</u>	<u>0.00</u>	<u>62,500.00</u>	<u>62,500.00</u>	<u>100.00%</u>
	Total Capital	0.00	0.00	62,500.00	62,500.00	100.00%
	Transfers					
9511	Interfund Transfer Out	<u>878.28</u>	<u>5,269.68</u>	<u>10,539.36</u>	<u>5,269.68</u>	<u>50.00%</u>
	Total Transfers	<u>878.28</u>	<u>5,269.68</u>	<u>10,539.36</u>	<u>5,269.68</u>	<u>50.00%</u>
	Total Expenditures	<u>2,105.25</u>	<u>19,190.27</u>	<u>113,889.36</u>	<u>94,699.09</u>	<u>83.15%</u>
	Net Revenues over Expenditures	<u>10,716.39</u>	<u>13,624.86</u>	<u>6,755.64</u>	<u>6,869.22</u>	<u>101.68%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
From 12/1/2019 Through 12/31/2019

900 - 900 - Parks & Recreation

		Current Period	YTD	Total Budget -	Total Budget	Percent Total
		Actual		Original	Variance - Original	Budget
						Remaining -
						Original
Revenues						
Property Taxes						
4034	Property Tax Revenue from Water	<u>31,715.25</u>	<u>31,715.25</u>	<u>31,715.25</u>	<u>0.00</u>	<u>0.00%</u>
	Total Property	31,715.25	31,715.25	31,715.25	0.00	0.00%
Use of Money &						
4510	Investment Income on funds	<u>0.00</u>	<u>3,749.00</u>	<u>1,607.78</u>	<u>2,141.22</u>	<u>133.18%</u>
	Total Use of	0.00	3,749.00	1,607.78	2,141.22	133.18%
	Total Revenues	<u>31,715.25</u>	<u>35,464.25</u>	<u>33,323.03</u>	<u>2,141.22</u>	<u>6.43%</u>
Expenditures						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	0.00	0.00	9,000.00	9,000.00	100.00%
7326	Legal Services	<u>0.00</u>	<u>2,600.00</u>	<u>2,000.00</u>	<u>(600.00)</u>	<u>(30.00)%</u>
	Total Legal &	0.00	2,600.00	11,000.00	8,400.00	76.36%
Office/Operations						
7140	General Supplies & Minor Equipment	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00%</u>
	Total	0.00	0.00	100.00	100.00	100.00%
Other Expense						
7330	Misc Operating Expenses	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00%</u>
	Total Other	0.00	0.00	100.00	100.00	100.00%
	Total Services &	0.00	2,600.00	11,200.00	8,600.00	76.79%
Transfers						
9511	Interfund Transfer Out	<u>439.14</u>	<u>2,634.84</u>	<u>5,269.68</u>	<u>2,634.84</u>	<u>50.00%</u>
	Total Transfers	439.14	2,634.84	5,269.68	2,634.84	50.00%
	Total Expenditures	<u>439.14</u>	<u>5,234.84</u>	<u>16,469.68</u>	<u>11,234.84</u>	<u>68.22%</u>
	Net Revenues over	<u>31,276.11</u>	<u>30,229.41</u>	<u>16,853.35</u>	<u>13,376.06</u>	<u>79.37%</u>
Expenditures						