



FINANCE ADVISORY COMMITTEE MEETING

Monday, December 9, 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. **Review of Board Item Regarding Draft Fiscal Year 2018/2019 Audit
(Committee Recommendations to the Board)**
Presented By: Moss, Levy & Hartzheim
3. **Approve FAC Meeting Minutes of November 4, 2019
(Recommend approval)**
Presented By: Administrative Services Manager Durban
4. **Review of Board Item Regarding Approval of Warrant Register for November 2019
(Committee Review and Recommendations to the Board)**
Presented By: Administrative Services Manager Durban
5. **Review of Board Item Regarding Financial Reports for the Period Ending October 31, 2019
(Committee Review and Recommendations to the Board)**
Presented By: General Manager Munds
6. **Public Comments on Items NOT on this Agenda:** At this time, the public may comment on items not on this agenda. Each commenter is limited to 3 minutes and shall address the Chairperson.
7. **Schedule Next FAC Meeting – Monday, January 6, 2019 at 5:30 p.m. unless otherwise noted**
8. **Closing Comments by FAC Committee Members**
9. **Adjournment**

**DRAFT Los Osos Community Services District
Minutes of the Finance Advisory Committee Meeting
November 04, 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 Grimm lead the flag salute.</p> <p><u>Roll Call:</u></p> <p>Sandra Cirilo, Committee Member – Present Lisa Gonzalez, Committee Member – Present Cheri Grimm, Committee Member – Present Bea Jansen, Committee Member – Absent Alyce Thorp, Committee Member – Present Christine Womack, Vice Chairperson – Present Marshall Ochylski, Chairperson – Present</p> <p><u>Staff:</u> Ron Munds, General Manager Laura Durban, Administrative Services Manager</p>	
<p>2. Approve FAC Meeting Minutes of September 30, 2019</p>	<p>Chairperson Ochylski presented the minutes for approval.</p> <p>Public Comment – None</p> <p>Committee Member Gonzalez made a motion that the Committee approve the minutes of September 30, 2019. The motion was seconded by Committee Member Thorp and the motion carried by unanimous consent.</p>	<p>Action: File Approved Minutes.</p>
<p>3. Review of Board Item Regarding Approval of Warrant Register for October 2019</p>	<p>Administrative Services Manager Durban presented the Warrants for the Committee's review.</p> <p>Committee Member Thorp inquired about check number 29262.</p> <p>General Manager Munds responded it was for our Fire Engine Repair</p> <p>Committee Member Cirillo inquired about the amount of employment physicals and Meinke Photography purchase; inquired about the amount for attorney fees/engineering expense in the warrants;</p> <p>Administrative Services Manager Durban responded that there has been a lot of new employees and that we should be finished with physicals for the time being; Meinke Photography was for photographs for the Fire Department.</p> <p>General Manager Munds responded that the attorney fees are three months' worth of fees just now being paid; that Wallace group fees are higher because the District has a lot of capital projects going on at this time.</p> <p>Public Comment – Julie Tacker inquired about the three months of attorney bills, the expenses to the Park Fund and Administrative Fund on those bills, and if the billing includes work done on Election expenses and Directors' Compensation.</p> <p>Vice Chairperson Womack inquired about the check written to SLO County Tax Collector, and if it's for property tax per parcel.</p> <p>Administrative Services Manager confirmed it was for property tax per parcel.</p> <p>Chairperson Ochylski responded that the Election expenses would be brought up at the Board meeting on November 7, 2019 in the Response to Previous Asked Questions section.</p>	<p>Action: The Committee recommended that the Board approve the Warrant Register for October 2019.</p>

AGENDA ITEM	DISCUSSION	FOLLOW-UP
	<p>General Manager Munds responded the legal fees from the Park Fund was tied to the Memorandum and research to get the Term Sheet completed for the Dog Park; the legal fees to Administrative Fund dealt with personnel changes in July/early August.</p> <p>Committee Member Gonzalez inquired if the small tax amounts for Parcels collected by SLO County Tax Collector is for the Fire Tax that each Parcel has to pay.</p> <p>Administrative Services Manager Durban responded that she would research and get back to the FAC committee on that.</p> <p>Committee Member Grimm made a motion that the Committee recommend that the Board approve the warrants of October 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 September 30, 2019</p>	<p>General Manager Munds presented the Financial Reports for the Committee's review.</p> <p>Committee Member Cirilo inquired about 8081 vacation pay and why it's so high and out of budget; about 8050 Administrative Leave Pay and what it is for.</p> <p>Administrative Service Manager Durban responded that two employees had separated from the District and their vacation hours earned had been paid out; Administrative Leave Pay is for each Salary/Management Employee, they receive 40 hours per year to assist in the extra hours that they work at various times throughout the year.</p> <p>Committee Member Gonzalez inquired if vacation stopped accruing at a certain point.</p> <p>Administrative Services Manager Durban responded that yes, vacation stops accruing at 480 hours per employee.</p> <p>Committee Member Thorp inquired when we would start working on a mid-year budget review.</p> <p>General Manger Munds responded that we would be doing that soon.</p> <p>Public Comment – Julie Tacker inquired about the new table in the packet with the notes below in reference to Parks and Recreations; about the Community Fund Low Income Assistance sheet for the Sewer, and the bank statement and if we could get the balance of those funds.</p> <p>General Manager Munds responded that the Low-Income Statement should be in the package and it was an oversight and will be included in the future.</p> <p>Committee Member Gonzalez inquired what unbilled AR is on the balance sheet; what is held in the inventory on hand; is the construction in progress the wells, and does the District know when it will be completed; about meter purchases, if that is in inventory, how often do meters need to be replaced and how long do they last.</p> <p>General Manager Munds responded that he would get back to the committee regarding the AR number; responded that the inventory in water includes a lot of parts and materials for water operations; the District is waiting on Grant funding for the 8th Street Well, the Test Well will be starting at the end of November, the South Bay Well Transmission Line is going into design; the District is on a 10-15 year schedule to cycle through and replace meters, that meters can last up to 25-30 years but they slow down,</p>	<p>Action: The Committee recommended that the Board receive and file the financials for the period ending September 30, 2019</p>

AGENDA ITEM	DISCUSSION	FOLLOW-UP
	<p>not giving an accurate read, so we change them at a reasonable time period.</p> <p>Committee Member Cirilo inquired about the penalties for water and the policy.</p> <p>General Manager Munds responded that the penalties listed in the budget is historically what we have collected.</p> <p>Committee Member Grimm inquired about transfers in and out for all funds monthly that had been discussed at a previous meeting, and making sense of the Admin portion.</p> <p>General Manager Munds responded that the Admin Budget would be the reverse of the others as they get their funding through the percentages set from the other funds. Therefore, Admin being at 125% is where it should be.</p> <p>Committee Member Cirilo inquired about Water Distribution GL 7241 and what it is used for.</p> <p>General Manager Munds responded that he believes it is for the Water Meter replacement and will get back to her when he verifies.</p> <p>Richard Margetson inquired about the transfers and total expenditures being the same amount.</p> <p>General Manager Munds responded that he will send the answers after the meeting after he figures out the answer to if that is a typo or not.</p> <p>Committee Member Gonzalez made a motion that the Committee recommend that the Board receive and file the Financials of September 30, 2019 with correction to Total Expenditures if needed. The motion was seconded by Committee Member Grimm and passed by unanimous consent.</p>	
8. Public Comments on Items NOT on this Agenda	<p>Richard Margetson commented on the Public Facility Fees issue, and that the District is entitled to their portion of the building that is going on around town.</p> <p>General Manager Munds responded that he is looking into it, and that he has a contact in planning and building that is handling those fees.</p> <p>Linde Owen commented on how much the District paid for the Term Contract for the Dog Park, and that the Library is going to propose the new Library in that location; commented that the District should have had a better guarantee that nothing else could be built in that location, and the money spent is meaningless if the County gives it to the Library.</p>	
9. Schedule Next FAC Meeting	The next meeting of the Financial Advisory Committee is scheduled for Monday, December 9, 2019 due to the Board meeting being postponed to December 12, 2019.	
10. Closing Comments by FAC Committee	Committee Member Gonzalez wished everyone a Happy Thanksgiving.	
11. Adjournment	The meeting adjourned at 6:06 p.m.	



December 3, 2019

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

Offices:
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Los Osos, CA 93402

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LOS OSOS COMMUNITY SERVICES DISTRICT
Check/Voucher Register - Warrant Register for Board Packet
From 11/1/2019 Through 11/30/2019

Check No	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
29313	11/4/2019	ALLIED ADMIN - DELTA DENTAL	282.98	12/01-31/19 ID#07917-07535 Dental Plan	100
	11/4/2019	ALLIED ADMIN - DELTA DENTAL	965.46	12/01-31/19 ID#07917-07535 Dental Plan	500
29314	11/4/2019	DIGITAL DEPLOYMENT, INC	200.00	11/01-30/19 Website Hosting Service & Fee	100
29315	11/4/2019	MISSION COUNTRY DISPOSAL	233.30	10/01/19-11/30/19 Acct#4130-5101854 Trash Service Water Yard	500
29316	11/6/2019	AT&T	208.87	09/17/19-10/16/19 Telephone & Telemetry Services	100
	11/6/2019	AT&T	770.15	09/17/19-10/16/19 Telephone & Telemetry Services	500
	11/6/2019	AT&T	21.31	09/17/19-10/16/19 Telephone & Telemetry Services	800
29317	11/6/2019	FERGUSON ENTERPRISES, INC #1350	194.32	10/31/19 Cust#831935 R&M Water Dist. System (HDPE Pips)	500
29318	11/6/2019	David Gonzales	2,629.00	Fire Safety Fair Funds Raised for Alivia Gonzales	301
29319	11/6/2019	SLO COUNTY EMPLOYEES ASSOC	13.08	10/21/19-11/03/19 SLOCEA Dues	100
	11/6/2019	SLO COUNTY EMPLOYEES ASSOC	108.47	10/21/19-11/03/19 SLOCEA Dues	500
29320	11/6/2019	THE GAS COMPANY	14.30	09/23/19-10/22/19 Acct#17351580109 Gas Service - Suite 110	100
29321	11/7/2019	AM CONSERVATION GROUP, INC.	232.12	10/28/19 Cust#26365 Water Conservation Fixtures	500
29322	11/7/2019	COASTAL COPY, LP	151.81	09/24/19-10/23/19 Acct#LO22 <ain Copier/Printer/Fax Overages	100
29323	11/7/2019	COASTLINE EQUIPMENT	8,033.03	10/23/19 Cust# 22707-BW55E Hand Guided Single Drum Roller	500
29324	11/7/2019	CRIZER CONSTRUCTION	9,960.00	10th St. & South Bay Well House Siding Repair	500
29325	11/7/2019	PRP COMPANIES	841.46	10/26/19 Utility Billing Services (Rts 206-213)	500
29326	11/7/2019	SPEED'S OIL TOOL SERVICE, INC	415.00	10/08/19 Brine Disposal Trucking Service - SB Well	500
	11/7/2019	SPEED'S OIL TOOL SERVICE, INC	830.00	10/16/19 & 10/23/19 Brine Disposal Trucking Service -SB Well	500
	11/7/2019	SPEED'S OIL TOOL SERVICE, INC	415.00	10/30/19 Brine Disposal Trucking Service - SB Well	500
29327	11/7/2019	SOUTH SAN LUIS OBISPO COUNTY SANITATION DISTRICT	1,518.00	10/8-31/19 Brine Disposal Services SB Well	500
29328	11/7/2019	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	225.71	12/01-31/19 ACCT#LOSOSOS-BL-283600 Insurance Life/ADD/WI/LDT	100
	11/7/2019	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	614.65	12/01-31/19 ACCT#LOSOSOS-BL-283600 Insurance Life/ADD/WI/LDT	500
29329	11/7/2019	MEDSTOP URGENT CARE CENTER	130.00	10/23/19 Employment Physical (Water Resource Operator Good)	500
29330	11/7/2019	MINER'S ACE HARDWARE	656.76	10/01-31/19 Acct#143640 Supplies/Maint/Tools/Parts/Equip	500
	11/7/2019	MINER'S ACE HARDWARE	48.42	10/01-31/19 Acct#143640 Supplies/Maint/Tools/Parts/Equip	800
29331	11/7/2019	MOSS, LEVY & HARTZHEIM LLP	5,000.00	10/31/19 LOSOSOSCSD Audit Services	100
29332	11/7/2019	STATE WATER RESOURCES CONTROL BOARD	5,692.00	07/01/19-06/30/20 Facility ID 3 40M2000133 Annual Permit Fee	800
29333	11/15/2019	ALL WAYS CLEAN	310.02	11/01-30/19 Janitorial Services (Suites 106 & 110)	100
29334	11/15/2019	BRENNTAG PACIFIC INC.	844.61	10/10/19 Acct#122727 Water Treatment Chemicals	500
29335	11/15/2019	CHARTER COMMUNICATIONS	109.99	11/01-30/19 Acct#8245101120119395 Internet Water Yard	500
29336	11/15/2019	CRSA Architecture	7,655.00	10/1/19-10/31/19 Project#01923-8th St. Building	500
29337	11/15/2019	LOS OSOS CHEVRON	674.54	10/01-31/19 Gas & Diesel - Fleet Vehicles	500
	11/15/2019	LOS OSOS CHEVRON	168.64	10/01-31/19 Gas & Diesel - Fleet Vehicles	800

LOS OSOS COMMUNITY SERVICES DISTRICT
 Check/Voucher Register - Warrant Register for Board Packet
 From 11/1/2019 Through 11/30/2019

Check No	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
29339	11/15/2019	Cardmember Services	403.37	10/05/19 CC/Durban - Spectrum (2 Months Internet Server)	100
	11/15/2019	Cardmember Services	5,600.00	10/13/19 CC/Munds - DSD Buisness Systems (Criterion Payroll)	100
	11/15/2019	Cardmember Services	225.00	10/28/19 CC/Durban - CSDA (Sample Policy Handbook)	100
	11/15/2019	Cardmember Services	165.25	10/28/19 CC/Durban - Spectrum (Channel 20)	100
	11/15/2019	Cardmember Services	200.00	11/01/19 CC/Durban - Spectrum Internet Service Admin/Server	100
	11/15/2019	Cardmember Services	333.72	10/03/19 CC/Young - Amazon Electronics for Station 15	301
	11/15/2019	Cardmember Services	64.80	10/08/19 CC/Young - Amazon (Station 15 Office Supplies)	301
	11/15/2019	Cardmember Services	12.83	10/12/18 CC/Young - Grocery Outlet (Water Fire Safety Fair)	301
	11/15/2019	Cardmember Services	630.00	10/12/19 CC/Young - Greasy Weiner (Food - Safety Fair)	301
	11/15/2019	Cardmember Services	6.41	10/12/19 CC/Young - Grocery Outlet (Ice - Fire Safety Fair)	301
	11/15/2019	Cardmember Services	1,600.00	10/13/19 CC/Munds - DSD Buisness Systems (Criterion Payroll)	301
	11/15/2019	Cardmember Services	37.81	10/18/19 CC/Durban Trophy Depot (FF Retirement Plaque)	301
	11/15/2019	Cardmember Services	1,448.81	10/23/19 CC/Huang - Spectro Wire (Chief's Vehicle 3411)	301
	11/15/2019	Cardmember Services	544.10	10/24/19 CC/Huang - Spectro Battery (Chief's Vehicle 3411)	301
	11/15/2019	Cardmember Services	21.45	10/25/19 CC/Huang - Amazon.com (Station 15 Photo Frame)	301
	11/15/2019	Cardmember Services	164.15	10/28/19 CC/Huang - Entenmann-Rovin (Name Bars)	301
	11/15/2019	Cardmember Services	46.94	10/28/19 CC/Huang - Shutterfly (Station Photos)	301
	11/15/2019	Cardmember Services	38.60	11/01/19 CC/Young - Amazon (Station 15 Photo Frame)	301
	11/15/2019	Cardmember Services	50.00	10/05/19 CC/Durban - Spectrum (2 Months Internet Server)	500
	11/15/2019	Cardmember Services	1,600.00	10/13/19 CC/Munds - DSD Buisness Systems (Criterion Payroll)	500
	11/15/2019	Cardmember Services	180.52	10/31/19 CC/Asuncion - Homedepot.com (Water Heater for Yard)	500
	11/15/2019	Cardmember Services	207.29	11/01/19 CC/Asuncion - Full Source (Ehan Good's Uniform)	500
	11/15/2019	Cardmember Services	80.66	11/01/19 CC/Durban - Indeed.com (Water Resource Operator Ad)	500
	11/15/2019	Cardmember Services	25.00	11/01/19 CC/Durban - Spectrum Internet Service Admin/Server	500
29340	11/20/2019	ADAMSKI MOROSKI MADDEN CUMBERLAND & GREEN LLP	1,725.00	10/01-31/19 General Legal Services	100
	11/20/2019	ADAMSKI MOROSKI MADDEN CUMBERLAND & GREEN LLP	1,230.57	10/01-31/19 General Legal Services	500
29341	11/20/2019	ALPHA ELECTRICAL SERVICE	304.03	09/17/21 Service Call for Well at Water Yard	500
29342	11/20/2019	AGP VIDEO, INC	1,325.00	10/1-31/19 Ch20 OPS & Management	100
29343	11/20/2019	AHA SHOES	174.01	10/23/19 Uniform Safety Boot (Ian Good)	500
29344	11/20/2019	AT&T	459.16	09/17/19-10/16/19 Cust#9391056297 Tehelphone Service	301
29345	11/20/2019	BP GENERAL ENGINEERING	4,975.00	11/5/19 Loads of Sand to Bayridge Septic Tank Site	200
29346	11/20/2019	BROWNSTEIN, HYATT, FARBER, SCHRECK	1,967.31	10/31/19 BMC Shared Costs	500
29347	11/20/2019	CHARTER COMMUNICATIONS	221.60	10/28/19-11/27/19 Acct#8245101120143981 Internet/Cable - Fir	301
29348	11/20/2019	CLEATH-HARRIS GEOLOGISTS, INC.	600.00	10/01-31/19 Proj#2212-1801 Site A Test Well LOMS	500
29349	11/20/2019	COAST PEST CONTROL	75.00	10/26/19 Bi-monthly Pest Control Service	301

LOS OSOS COMMUNITY SERVICES DISTRICT
Check/Voucher Register - Warrant Register for Board Packet
From 11/1/2019 Through 11/30/2019

Check No	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
29350	11/20/2019	GEORGE CONTENTO	3,000.00	12/01-31/19 Office Rent (Suites 106 & 110)	100
29351	11/20/2019	LAURA DURBAN	167.04	11/12-14/19 Travel Reimb - Durban (Seaside - CSDA Training)	100
29352	11/20/2019	FILIPPONI & THOMPSON DRILLING, INC.	81,434.00	10/21/19-10/29/19 DIR 310504 - LUPINE ST MW	500
29353	11/20/2019	HUMANA INSURANCE COMPANY	216.00	12/01-31/19 ID#732930-001 Insurance (18 RFF)	301
29354	11/20/2019	KITZMAN WATER, INC.	85.00	10/31/19 Acct#72975 Softwater Service - Fire	301
29355	11/20/2019	DE LANGE LANDEN FINANCIAL SERVICES	288.05	11/01-30/19 Acct#630919 Kyocera Service Contract/Insurance	100
29356	11/20/2019	LIFE ASSIST INC	44.70	10/14/19 Acct#93402CDF Paramedic Supplies	301
	11/20/2019	LIFE ASSIST INC	(44.70)	10/14/19 Acct#93402CDF Parmedic Supplies Returned	301
	11/20/2019	LIFE ASSIST INC	484.14	10/28/19 Acct#93402CDF Paramedic Supplies	301
	11/20/2019	LIFE ASSIST INC	383.09	11/4/19 Acct#93402CDF Paramedic Supplies	301
29357	11/20/2019	MINER'S ACE HARDWARE	186.93	10/01-31/19 Acct#121480 Supplies/Equip/Tools/Parts/Maint	301
29358	11/20/2019	MISSION COUNTRY DISPOSAL	101.41	11/01-30/19 Acct#4130-5101023 Trash Service - Fire	301
29359	11/20/2019	MISSION LINEN SUPPLY	24.81	10/24/19 Cust#213729 Janitorial Supplies - towel rolls/rags	500
29360	11/20/2019	OFFICE DEPOT INC	425.18	10/01-31/19 Acct#28702448 General Office Supplies - Fire	301
29361	11/20/2019	OFFICE DEPOT INC	219.72	10/01-31/19 Acct#28702448 General Office Supplies	100
29362	11/20/2019	READY REFRESH	102.93	10/01-31/19 Acct#0900008772 Water Delivery	100
29363	11/20/2019	SLO COUNTY EMPLOYEES ASSOC	13.08	11/04/19-11/17/19 SLOCEA Dues	100
	11/20/2019	SLO COUNTY EMPLOYEES ASSOC	108.47	11/04/19-11/17/19 SLOCEA Dues	500
29364	11/20/2019	COUNTY OF SAN LUIS OBISPO - EH	435.00	12/1/19-11/30/19 Acct#AR0013804 FAC0006615 HazMat Reg Fee SB	500
	11/20/2019	COUNTY OF SAN LUIS OBISPO - EH	435.00	12/1/19-11/30/20 Acct#AR0007867; HazMat Reg Fee 953 El Moro	500
	11/20/2019	COUNTY OF SAN LUIS OBISPO - EH	435.00	12/1/19-11/30/20 Acct#AR00138023 HazMat Reg Fee 2103 10th St	500
	11/20/2019	COUNTY OF SAN LUIS OBISPO - EH	435.00	12/1/19-11/30/20 Acct#AR0024364 HazMat Reg Fee 16th St	500
29365	11/20/2019	SLO COUNTY DEPARTMENT OF PUBLIC WORKS	1,652.00	10/1-31/19 405R979032 Water Quality Testing	500
29366	11/20/2019	THE GAS COMPANY	42.35	09/20/19-10/21/19 Acct#14941522279 Gas Service - Fire	301
29367	11/20/2019	VERIZON WIRELESS	105.51	10/08/19-11/07/19 Acct#472454582-00001 Cellular Service	301
	11/20/2019	VERIZON WIRELESS	210.69	10/08/19-11/07/19 Acct#472454582-00001 Cellular Service	500
	11/20/2019	VERIZON WIRELESS	140.46	10/08/19-11/07/19 Acct#472454582-00001 Cellular Service	800
29368	11/20/2019	VISION SERVICE PLAN	64.11	12/01-31/19 Acct#121302260001 Vision Plan	100
	11/20/2019	VISION SERVICE PLAN	171.33	12/01-31/19 Acct#121302260001 Vision Plan	500
29369	11/20/2019	LIFE ASSIST INC	115.83	11/17/19 Acct#93402CDF Paramedic Supplies	301
29370	11/20/2019	MEDSTOP URGENT CARE CENTER	1,453.00	11/13/19 Medical Exams (Res FF Bradley, Tuttle, Rosenfeld)	301
29371	11/20/2019	ZOLL MEDICAL CORPORATION	603.01	11/12/19 Cust#113922 Medical Supplies	301
8693/8701/8706/8715	11/5/2019	CA PUBLIC EMPL RET SYSTEM	641.51	11/01-30/19 CalPERS Unfunded Accrued Liability	100
	11/5/2019	CA PUBLIC EMPL RET SYSTEM	1,921.21	11/01-30/19 CalPERS Unfunded Accrued Liability	301
	11/5/2019	CA PUBLIC EMPL RET SYSTEM	3,728.52	11/01-30/19 CalPERS Unfunded Accrued Liability	500

LOS OSOS COMMUNITY SERVICES DISTRICT
 Check/Voucher Register - Warrant Register for Board Packet
 From 11/1/2019 Through 11/30/2019

Check No	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
CalPERSMed2143_Dec19	11/18/2019	CA PUBLIC EMPLOYEES' RETIREMENT SYSTEM	2,650.30	12/01-31/19 ID#4662975925 CalPERS Health Plan	100
	11/18/2019	CA PUBLIC EMPLOYEES' RETIREMENT SYSTEM	4,208.00	12/01-31/19 ID#4662975925 CalPERS Health Plan	500
PD110819_457	11/8/2019	CALPERS 457	72.00	10/21/19-11/03/19 SIP457 Contributions	100
	11/8/2019	CALPERS 457	1,311.00	10/21/19-11/03/19 SIP457 Contributions	500
PD110819_EDD	11/8/2019	CA EMPLOYMENT DEVELOPMENT DEPT	607.56	State Payroll Taxes Paydate: 10/21/19-11/03/19	100
	11/8/2019	CA EMPLOYMENT DEVELOPMENT DEPT	195.10	State Payroll Taxes Paydate: 10/21/19-11/03/19	301
	11/8/2019	CA EMPLOYMENT DEVELOPMENT DEPT	928.72	State Payroll Taxes Paydate: 10/21/19-11/03/19	500
PD110819_IRS	11/8/2019	DEPARTMENT OF THE TREASURY	1,619.74	Federal Payroll Taxes Paydate 10/21/19-11/03/19	100
	11/8/2019	DEPARTMENT OF THE TREASURY	405.76	Federal Payroll Taxes Paydate 10/21/19-11/03/19	301
	11/8/2019	DEPARTMENT OF THE TREASURY	2,075.10	Federal Payroll Taxes Paydate 10/21/19-11/03/19	500
PD110819_PERSRET	11/8/2019	CA PUBLIC EMPL RET SYSTEM	1,397.76	Retirement Earned 10/21/19-11/03/19	100
	11/8/2019	CA PUBLIC EMPL RET SYSTEM	567.70	Retirement Earned 10/21/19-11/03/19	301
	11/8/2019	CA PUBLIC EMPL RET SYSTEM	3,262.63	Retirement Earned 10/21/19-11/03/19	500
PD112219_457	11/18/2019	CALPERS 457	72.00	11/03/19-11/17-19 SIP457 Contributions	100
	11/18/2019	CALPERS 457	1,311.00	11/03/19-11/17-19 SIP457 Contributions	500
PD112219_EDD	11/18/2019	CA EMPLOYMENT DEVELOPMENT DEPT	598.80	State Payroll Taxes PD 11/04/19-11/17/19	100
	11/18/2019	CA EMPLOYMENT DEVELOPMENT DEPT	283.61	State Payroll Taxes PD 11/04/19-11/17/19	301
	11/18/2019	CA EMPLOYMENT DEVELOPMENT DEPT	924.09	State Payroll Taxes PD 11/04/19-11/17/19	500
PD112219_IRS	11/18/2019	DEPARTMENT OF THE TREASURY	1,613.14	Federal Payroll Taxes PD 11/04/19-11/17/19	100
	11/18/2019	DEPARTMENT OF THE TREASURY	474.01	Federal Payroll Taxes PD 11/04/19-11/17/19	301
	11/18/2019	DEPARTMENT OF THE TREASURY	2,050.93	Federal Payroll Taxes PD 11/04/19-11/17/19	500
PD112219_PERSRet	11/18/2019	CA PUBLIC EMPL RET SYSTEM	1,397.76	Retirement Earned 11/04/19-11/17/19	100
	11/18/2019	CA PUBLIC EMPL RET SYSTEM	350.03	Retirement Earned 11/04/19-11/17/19	301
	11/18/2019	CA PUBLIC EMPL RET SYSTEM	<u>3,220.90</u>	Retirement Earned 11/04/19-11/17/19	500
Report Total			<u>208,338.41</u>		



December 4, 2019

TO: LOCSO Board of Directors
FROM: Adrienne Geidel at Robert Stilts, District Bookkeeper
Ron Munds, General Manager
SUBJECT: Agenda Item 5 – 12/09/2019 FAC Meeting
Receive Financial Report for the Period Ending October 31, 2019

President
Marshall E. Ochylski

Vice President
Charles L. Cesena

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

General Manager
Ron Munds

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
George Huang

DESCRIPTION

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

STAFF RECOMMENDATION

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

Motion: I recommend to the Board, that the Board receive and file the financials for the period ending October 31, 2019

DISCUSSION

GENERAL

Attachment

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

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

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

www.losososcsl.org

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

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

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remain... - Original	
Revenues						
Service Charges & Fees						
4005	Copying Costs	0.00	1.00	20.00	(19.00)	(95.00)%
	Total Service Charges & Fees	0.00	1.00	20.00	(19.00)	(95.00)%
	Total Revenues	0.00	1.00	20.00	(19.00)	(95.00)%
Expenditures						
Personnel						
Salaries/Wages						
7322	Director's Compensation	400.00	2,417.30	20,000.00	17,582.70	87.91%
8018	Holiday Pay	0.00	1,307.84	3,500.00	2,192.16	62.63%
8045	Overtime Pay	0.00	1,020.33	3,500.00	2,479.67	70.85%
8050	Administrative Leave Pay	216.36	1,033.32	0.00	(1,033.32)	0.00%
8051	Floating Holiday Pay	0.00	590.56	1,000.00	409.44	40.94%
8054	Salaries & Wages - Regular	19,263.64	69,600.52	90,000.00	20,399.48	22.67%
8060	Sick Leave Pay	0.00	0.00	2,000.00	2,000.00	100.00%
8066	Comp Time Used	0.00	0.00	2,000.00	2,000.00	100.00%
8081	Vacation Pay	0.00	21,384.16	3,000.00	(18,384.16)	(612.81)%
	Total Salaries/Wages	19,880.00	97,354.03	125,000.00	27,645.97	22.12%
Payroll Taxes & Benefits						
5020	FICA - ER	12.40	111.60	1,500.00	1,388.40	92.56%
5030	Life Insurance - ER	0.00	25.73	200.00	174.27	87.14%
5031	Disability Insurance	0.00	13.70	70.00	56.30	80.43%
5035	AD & D Insurance	0.00	6.52	60.00	53.48	89.13%
5040	LTD Insurance	0.00	96.40	1,000.00	903.60	90.36%
5050	Medicare - ER	320.21	1,419.10	2,500.00	1,080.90	43.24%
5060	Cafeteria Plan - ER	2,287.53	6,393.07	11,000.00	4,606.93	41.88%
5070	Retirement ER - Regular	641.51	4,284.79	18,000.00	13,715.21	76.20%
5071	Retirement ER - Addl Pick-up	0.00	0.00	500.00	500.00	100.00%
5075	Retirees Medical - ER	693.28	1,521.44	5,100.00	3,578.56	70.17%
5120	Workers Comp Insurance - ER	0.00	513.80	513.80	0.00	0.00%
5124	Retirement - ER - Tier 2	1,433.17	5,099.06	1,500.00	(3,599.06)	(239.94)%
	Total Payroll Taxes & Benefits	5,388.10	19,485.21	41,943.80	22,458.59	53.54%
Employment Services						
5100	Unemployment Insurance - ER	254.56	1,440.05	3,000.00	1,559.95	52.00%
6200	Hiring, Advertising & Other Costs	0.00	397.31	200.00	(197.31)	(98.66)%
6230	Medical Exam	0.00	270.00	300.00	30.00	10.00%
	Total Employment Services	254.56	2,107.36	3,500.00	1,392.64	39.79%
	Total Personnel	25,522.66	118,946.60	170,443.80	51,497.20	30.21%
Services & Supplies						
Clothing & Uniform						
7246	Uniform & Gear	0.00	0.00	200.00	200.00	100.00%
	Total Clothing & Uniform	0.00	0.00	200.00	200.00	100.00%
Contract Services						
6100	Labor & Support-IT Services	5,600.00	10,293.75	9,000.00	(1,293.75)	(14.38)%
6110	IT Purchased Services	2,538.87	13,354.11	20,000.00	6,645.89	33.23%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

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

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7100	Copier Contract-Maint & Usage	288.05	1,152.23	3,100.00	1,947.77	62.83%
7255	Security Services	88.00	347.16	1,000.00	652.84	65.28%
7321	Janitorial Cleaning & Supplies	263.00	1,052.00	2,600.00	1,548.00	59.54%
7342	Public Meeting Recordings	0.00	2,850.00	15,900.00	13,050.00	82.08%
	Total Contract Services	8,777.92	29,049.25	51,600.00	22,550.75	43.70%
	Financial Services					
7309	Late Fees	0.00	138.06	100.00	(38.06)	(38.06)%
7310	Bank Service Charges	484.44	1,724.57	3,000.00	1,275.43	42.51%
	Total Financial Services	484.44	1,862.63	3,100.00	1,237.37	39.92%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	29.98	200.00	170.02	85.01%
6341	LAFCO Fees	0.00	18,936.43	16,567.07	(2,369.36)	(14.30)%
6343	Lien & Notary Fees	0.00	0.00	30.00	30.00	100.00%
7325	Insurance	0.00	17,962.91	17,962.91	0.00	0.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	36,929.32	34,759.98	(2,169.34)	(6.24)%
	Legal & Professional					
7303	Professional Services - GM	0.00	10,636.90	96,126.00	85,489.10	88.93%
7304	Professional Services - ACCTG	5,000.00	12,500.00	60,000.00	47,500.00	79.17%
7305	Auditing Services	5,000.00	11,000.00	22,000.00	11,000.00	50.00%
7320	Professional & Consulting Services	0.00	2,909.52	5,000.00	2,090.48	41.81%
7326	Legal Services	1,725.00	10,560.15	15,000.00	4,439.85	29.60%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	11,725.00	47,606.57	198,626.00	151,019.43	76.03%
	Office/Operations					
6121	IT-Supplies & Miscellaneous	0.00	0.00	1,000.00	1,000.00	100.00%
6130	Computer Hardware	0.00	0.00	1,000.00	1,000.00	100.00%
7140	General Supplies & Minor Equipment	570.92	2,544.37	8,000.00	5,455.63	68.20%
7160	Postage, Shipping & Mail Supplies	297.37	1,182.11	3,000.00	1,817.89	60.60%
7226	Membership & Dues	0.00	100.00	6,538.00	6,438.00	98.47%
7230	Misc Small Parts & Supplies	0.00	28.65	0.00	(28.65)	0.00%
	Total Office/Operations	868.29	3,855.13	19,538.00	15,682.87	80.27%
	Other Expense					
8735	Misc Department Admin	142.07	1,036.05	2,000.00	963.95	48.20%
	Total Other Expense	142.07	1,036.05	2,000.00	963.95	48.20%
	Rent & Utilities					
6000	Cell Phones	90.00	225.00	0.00	(225.00)	0.00%
6025	Telephone	208.87	817.05	3,000.00	2,182.95	72.77%
7350	Rent - Meetings	0.00	0.00	400.00	400.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

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

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

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

200 - 200 - Bayridge

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

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4035	Property Taxes	<u>355.23</u>	<u>520.47</u>	<u>9,517.00</u>	<u>(8,996.53)</u> (94.53)%
	Total Property Taxes	355.23	520.47	9,517.00	(8,996.53) (94.53)%
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	<u>0.00</u>	<u>0.00</u>	<u>54,831.00</u>	<u>(54,831.00)</u> (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	54,831.00	(54,831.00) (100.00)%
Use of Money & Property					
4505	HO Prop Tax Relief	<u>0.00</u>	<u>0.00</u>	<u>56.00</u>	<u>(56.00)</u> (100.00)%
4510	Investment Income on funds	<u>0.07</u>	<u>0.59</u>	<u>0.00</u>	<u>0.59</u> 0.00%
	Total Use of Money & Property	<u>0.07</u>	<u>0.59</u>	<u>56.00</u>	<u>(55.41)</u> (98.95)%
	Total Revenues	<u>355.30</u>	<u>521.06</u>	<u>64,404.00</u>	<u>(63,882.94)</u> (99.19)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	<u>0.00</u>	<u>0.00</u>	<u>128.56</u>	<u>128.56</u> 100.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	0.00	128.56	128.56 100.00%
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 & Professional	0.00	265.83	800.00	534.17 66.77%
Rent & Utilities					
8670	Street Lighting	<u>397.02</u>	<u>1,585.84</u>	<u>6,724.16</u>	<u>5,138.32</u> 76.42%
	Total Rent & Utilities	<u>397.02</u>	<u>1,585.84</u>	<u>6,724.16</u>	<u>5,138.32</u> 76.42%
	Total Services & Supplies	397.02	1,851.67	7,652.72	5,801.05 75.80%
Capital Outlay					
9006	Infrastructure CIP	<u>0.00</u>	<u>25,534.03</u>	<u>30,000.00</u>	<u>4,465.97</u> 14.89%
	Total Capital Outlay	0.00	25,534.03	30,000.00	4,465.97 14.89%
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>878.28</u>	<u>2,634.84</u>	<u>1,756.56</u> 66.67%
	Total Transfers	<u>219.57</u>	<u>878.28</u>	<u>2,634.84</u>	<u>1,756.56</u> 66.67%
	Total Expenditures	<u>616.59</u>	<u>28,263.98</u>	<u>68,252.09</u>	<u>39,988.11</u> 58.59%
	Net Revenues over Expenditures	<u>(261.29)</u>	<u>(27,742.92)</u>	<u>(3,848.09)</u>	<u>(23,894.83)</u> 620.95%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

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

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

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

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

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

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

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

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remain... - Original
6345	Property Taxes & Assessments Costs	0.00	0.00	5,420.66	5,420.66	100.00%
7325	Insurance	<u>0.00</u>	<u>24,929.89</u>	<u>24,929.89</u>	<u>0.00</u>	<u>0.00%</u>
	Total Insurance, Licenses & Regulatory Fees	333.72	25,263.61	32,050.55	6,786.94	21.18%
	Legal & Professional					
7320	Professional & Consulting Services	268.39	268.39	1,400.00	1,131.61	80.83%
7326	Legal Services	0.00	0.00	350.00	350.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	20.00	20.00	100.00%
	Total Legal & Professional	<u>268.39</u>	<u>268.39</u>	<u>1,770.00</u>	<u>1,501.61</u>	<u>84.84%</u>
	Office/Operations					
6130	Computer Hardware	0.00	94.99	0.00	(94.99)	0.00%
7140	General Supplies & Minor Equipment	113.17	319.88	5,000.00	4,680.12	93.60%
7160	Postage, Shipping & Mail Supplies	0.00	139.80	300.00	160.20	53.40%
7216	Fire Prevention Education Materials	694.80	898.68	1,200.00	301.32	25.11%
7226	Membership & Dues	0.00	0.00	100.00	100.00	100.00%
7230	Misc Small Parts & Supplies	36.42	62.78	2,000.00	1,937.22	96.86%
7240	Propane	<u>0.00</u>	<u>0.00</u>	<u>120.00</u>	<u>120.00</u>	<u>100.00%</u>
	Total Office/Operations	844.39	1,516.13	8,720.00	7,203.87	82.61%
	Other Expense					
7201	White Goods & Accessories - bedding, towels	0.00	0.00	1,000.00	1,000.00	100.00%
7209	District Operating Center Expense	0.00	0.00	1,000.00	1,000.00	100.00%
7218	Cooking Products - Food, Drinks & Staples	34.01	85.96	500.00	414.04	82.81%
7224	Kitchen Cookware & Utensils	<u>9.85</u>	<u>117.09</u>	<u>800.00</u>	<u>682.91</u>	<u>85.36%</u>
	Total Other Expense	43.86	203.05	3,300.00	3,096.95	93.85%
	Rent & Utilities					
6000	Cell Phones	105.53	421.72	2,000.00	1,578.28	78.91%
6025	Telephone	459.16	1,807.87	4,000.00	2,192.13	54.80%
8610	Electric	1,129.35	2,258.70	3,000.00	741.30	24.71%
8620	Gas Service	102.03	213.51	1,500.00	1,286.49	85.77%
8630	Trash Services	101.41	437.61	1,300.00	862.39	66.34%
8640	Water and Water Services	672.81	1,388.19	4,000.00	2,611.81	65.30%
8659	Utility Cable Charges	116.27	268.37	1,400.00	1,131.63	80.83%
8670	Street Lighting	<u>8.82</u>	<u>35.19</u>	<u>135.00</u>	<u>99.81</u>	<u>73.93%</u>
	Total Rent & Utilities	2,695.38	6,831.16	17,335.00	10,503.84	60.59%
	Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405	R & M - Extinguishers	0.00	421.42	1,000.00	578.58	57.86%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

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

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6640 R & M - Equip & Other Non-Structural Fixed Assets	26.78	178.71	1,600.00	1,421.29	88.83%
6750 R & M - Minor Tools & Equipment	0.00	130.57	1,000.00	869.43	86.94%
6775 R & M -Operation/Field Equipment	0.00	0.00	800.00	800.00	100.00%
6800 R & M - Grounds & Collection Systems	0.00	0.00	1,500.00	1,500.00	100.00%
6900 R & M - Buildings & Structures	128.15	15,539.71	17,000.00	1,460.29	8.59%
Total Repairs & Maintenance	154.93	16,270.41	23,400.00	7,129.59	30.47%
Travel & Training					
7141 CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323 Books, Publications & Subscriptions	0.00	0.00	200.00	200.00	100.00%
7324 Education & Training Fees	0.00	62.10	1,000.00	937.90	93.79%
8405 Reserve FF Training Costs	0.00	65.00	1,000.00	935.00	93.50%
Total Travel & Training	0.00	127.10	2,300.00	2,172.90	94.47%
Total Services & Supplies	7,495.58	63,896.10	2,471,893.55	2,407,997.45	97.42%
Capital Outlay					
9006 Infrastructure CIP	0.00	0.00	50,000.00	50,000.00	100.00%
9085 Vehicle Purchase	1,992.91	26,418.74	693,000.00	666,581.26	96.19%
Total Capital Outlay	1,992.91	26,418.74	743,000.00	716,581.26	96.44%
Reserves					
9504 *Vehicle Replacement Reserve	0.00	0.00	85,000.00	85,000.00	100.00%
9572 *General Contingency (Operations) Reserve	0.00	0.00	84,308.84	84,308.84	100.00%
Total Reserves	0.00	0.00	169,308.84	169,308.84	100.00%
Transfers					
9511 Interfund Transfer Out	4,391.40	17,565.60	52,696.78	35,131.18	66.67%
Total Transfers	4,391.40	17,565.60	52,696.78	35,131.18	66.67%
Total Expenditures	29,815.60	170,358.68	3,642,169.37	3,471,810.69	95.32%
Net Revenues over Expenditures	(9,468.19)	(86,554.77)	(695,205.40)	608,650.63	(87.55)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

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

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

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

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

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

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

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

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

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

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

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

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

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

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

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

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

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

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

600 - 600 - Wastewater

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

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

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

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

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

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

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

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

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

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

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

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

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

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

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 10/31/2019

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

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 10/31/2019

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

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 10/31/2019

		Current Period Balance
Retirement Contrib Liab-Employee	2206	28.87
Insurance- AD & D	2211	(28.10)
Insurance-Work Injury (WI)	2212	(97.12)
Insurance- LT Disability	2213	(581.51)
Survivor Premiums-PERS	2214	13.12
Payroll Clearing Account	2999	<u>4,527.64</u>
Total Current Payroll Liabilities		357,441.49
Due to Others		
Due To Administration	2410	<u>1,517.00</u>
Total Due to Others		1,517.00
Current Portion Long Term Debt		
Current portion-Long Term Debt	2102	<u>165,777.33</u>
Total Current Portion Long Term Debt		165,777.33
Trust Liability		
Trust Funds- Low Income Savings	2513	1,169.32
Water Quality Trust Reserve	3050	<u>91,517.27</u>
Total Trust Liability		<u>92,686.59</u>
Total CURRENT LIABILITIES		760,917.04
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	489,666.00
Def Inflow	2216	46,319.00
Suspense Account	2997	27.68
Restricted Park and Rec	3090	279,521.18
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	1,068,869.27
General Contingency Reserve	3111	649,957.13
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	2,347,394.73
Water Stabilization Reserve	3163	158,456.00
Info Tech Reserve	3164	20,741.40
Basin Management Reserve	3165	50,031.00
Water Conservation Reserve	3167	59,288.00
Reserve - Internal Loans	3193	<u>1,517.00</u>
Total Other Liabilities		<u>5,212,122.39</u>
Total Other Liabilities		5,212,122.39
Long Term Debt		
Note Payable - Long Term		
Note Payable - State CIEDB-LTD	2101	3,188,988.75
Internal Loan Due Water-500	2491	<u>97,141.74</u>
Total Note Payable - Long Term		3,286,130.49
Accrued Interest Payable		
Accrued Interest Payable	2110	<u>42,633.48</u>
Total Accrued Interest Payable		<u>42,633.48</u>
Total Long Term Debt		3,328,763.97
Equity		
Revenues		899,957.08
Expenditures		(1,229,948.80)
Equity		
Septic System Decommission Reserve	3109	8,000.00
Fire Mitigation Fund	3161	238,397.60

Fire Reserves

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 10/31/2019

Current Period
Balance

LIABILITIES & EQUITY

Other Liabilities

Other Liabilities

Replacement Reserve - Vehicle, Equip & Fire Engines	3110	924,225.02
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 1,680,283.81

Total Other Liabilities 1,680,283.81

Equity

Equity

Fire Mitigation Fund 3161 135,448.89

Total Equity 135,448.89

Total Equity 135,448.89

Total LIABILITIES & EQUITY 1,815,732.70

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 10/31/2019

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

Water Reserves

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 10/31/2019

Current Period
Balance

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

Drainage Reserves

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 10/31/2019

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

Parks Reserve

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 10/31/2019

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



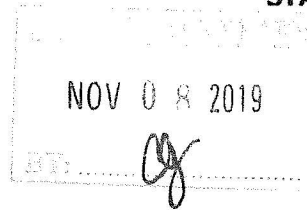
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STATEMENT OF ACCOUNT ACTIVITY

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00009347-0018693-0001-0001-TIMR8006411031196817



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

Page 1 of 1
Branch 033
Account Number: [REDACTED]
Date 10/31/2019

EM

EXECUTIVE 50 CHECKING

Acct [REDACTED]

Summary of Activity Since Your Last Statement

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

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STATEMENT OF ACCOUNT ACTIVITY

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00009784-0019567-0001-0001-TIMR8006410930193336

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

Page 1 of 1
Branch 033
Account Number: [REDACTED]
Date 09/30/19

OCT 11 2019

cg

EM

EXECUTIVE 50 CHECKING

Acct [REDACTED]

Summary of Activity Since Your Last Statement

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





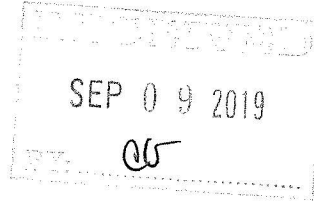
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STATEMENT OF ACCOUNT ACTIVITY

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

Page 1 of 1
Branch 033
Account Number: [REDACTED]
Date 08/30/19

EM

EXECUTIVE 50 CHECKING Acct [REDACTED]

Summary of Activity Since Your Last Statement

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





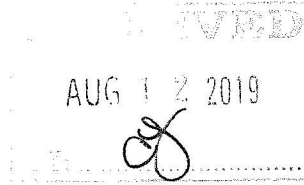
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STATEMENT OF ACCOUNT ACTIVITY

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00022409-0052299-0001-0002-TIMR8006410731196558



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

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

EM

EXECUTIVE 250 CHECKING Acct [REDACTED]

Summary of Activity Since Your Last Statement

Beginning Balance	7/01/19	10,477.89
Deposits / Misc Credits	0	.00
Withdrawals / Misc Debits	1	1,068.87
** Ending Balance	7/31/19	9,409.02**
Service Charge		.00
Average Collected Balance		10,202
Enclosures		1

Checks in Check Number Order

Date	Check No	Amount	Date	Check No	Amount	Date	Check No	Amount
7/24	17	1,068.87						

* indicates a break in check number sequence

Daily Balance Summary

Date	Balance	Date	Balance	Date	Balance
7/24	9,409.02				



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

DATE 7/23/19
1322279570 17

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

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

07/24/2019 17 \$1,068.87

3730000036233 > 12238420 < RB

FOR DEPOSIT ONLY
Return

MEMORANDUM TO THE CASHIER

MEMORANDUM TO THE CASHIER



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

Time Phase 2 expense \$916.83

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

Total Time and Expenses \$1,068.87

Cash in Bank on 10.31.19 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		1,279,889.77
100 - Administration	100	(53,065.30) note 1	
200 - Bayridge	200	44,670.68	
301 - Fire	301	371,976.38	
400 - Vista de Oro	400	(10,813.65) note 2	
500 - Water	500	950,719.31	
600 - Wastewater	600	(127,537.24) note 3	
800 - Drainage	800	126,963.40	
900 - Parks & Recreation	900	(23,023.81) note 4	
Payroll Account (contra to 2998)	1013		8,420.29
100 - Administration	100	5,855.19	
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		1,829,851.61
301 - Fire	301	1,829,851.61	
US Bank - WW Bond Prepayment	1070		1,121,124.63
Wastewater Fiduciary Fund	602	2,235.89	
US Bond - WW Bond Cost of Issuance	1071		
Wastewater Fiduciary Fund	602	12,718.78	
US Bank - WW Bond Redemption (New)	1072		
Wastewater Fiduciary Fund	602	81,555.70	
US Bank - WW Bond Reserve (New)	1073		
Wastewater Fiduciary Fund	602	1,024,614.26	
Water Reserves Account	0335		2,641,943.52
500 - Water	500	2,641,943.52	
Total			7,650,920.64

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	\$ (46,710.11)
200	\$ 44,670.68
301	\$ 2,202,598.57
400	\$ (10,813.65)
500	\$ 3,728,056.77
600	\$ (24,743.55)
602	\$ 1,121,124.63
800	\$ 360,062.40
900	\$ 276,674.90
Total	\$ 7,650,920.64

Due From Others		
Due From Bayridge	1420	
500 - Water	500	78,340.11
Due From Vista De Oro	1440	
100 - Administration	100	1,517.00
500 - Water	500	<u>18,801.63</u>
Total Due From Others		98,658.74
Held Deposits		
Held Deposits	1030	
500 - Water	500	<u>10,000.00</u>
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	
301 - Fire	301	26,088.80
500 - Water	500	257,838.98
600 - Wastewater	600	19,246.40
Unbilled A/R	1085	
500 - Water	500	<u>275,700.19</u>
Total Accounts Receivable		578,874.37
Accrued Inventory On Hand		
Inventory	1100	
500 - Water	500	<u>47,213.45</u>
Total Accrued Inventory On Hand		<u>47,213.45</u>
Total CURRENT ASSETS		8,385,667.20
FIXED ASSETS		
Land		
Land and Land Rights	1720	
200 - Bayridge	200	30,000.00
301 - Fire	301	10,000.00
500 - Water	500	339,838.19
600 - Wastewater	600	158,590.00
800 - Drainage	800	<u>17,374.90</u>
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	
301 - Fire	301	587,410.70
500 - Water	500	5,000.00
Accum Depreciation-Building, Structures &	1851	
Improvements		
500 - Water	500	<u>(5,000.00)</u>
Total Building		587,410.70
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	
100 - Administration	100	100,737.49
200 - Bayridge	200	0.12
301 - Fire	301	1,338,476.86
500 - Water	500	547,462.32
800 - Drainage	800	27,000.00
Acc Depreciation-Equipment,Vehicles & Systems	1853	
500 - Water	500	<u>(451,346.15)</u>
Total Plant & Equipment		1,562,330.64
Construction in Progress		
Construction In Progress	1850	
500 - Water	500	<u>239,587.28</u>
Total Construction in Progress		239,587.28
Infrastructure		
Infrastructures	1730	
200 - Bayridge	200	93,040.00
400 - Vista de Oro	400	7,000.00
500 - Water	500	9,461,450.24
800 - Drainage	800	133,391.01

Accum Depreciation-Infrastructures	1852	
500 - Water	500	(4,854,841.23)
Total Infrastructure		<u>4,840,040.02</u>
Total FIXED ASSETS		7,785,171.73
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	
500 - Water	500	<u>900.00</u>
Total Cash Suspense		<u>900.00</u>
Total OTHER ASSETS		900.00
Other Assets		
Def Outflow	1991	
500 - Water	500	178,554.00
Deferred Outflow - OPEB	1992	
500 - Water	500	1,659.00
Amount to be Provided for Internal Loans	1997	
400 - Vista de Oro	400	1,517.00
Amount to be Provided - Other LT Oblig-Comp	1998	
Leave		
100 - Administration	100	<u>34,798.05</u>
Total Other Assets		<u>216,528.05</u>
Total ASSETS		<u>16,388,266.98</u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	
100 - Administration	100	1,822.29
200 - Bayridge	200	(169.00)
301 - Fire	301	5,589.15
500 - Water	500	111,931.88
600 - Wastewater	600	(239.78)
800 - Drainage	800	5,727.57
AP Other- Adjment to 2000, AP Control Acct	2010	
301 - Fire	301	(413.88)
Wastewater Fiduciary Fund	602	<u>19,246.40</u>
Total Accounts Payable		143,494.63
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	(55.82)
301 - Fire	301	0.02
FICA Employer Payable	2003	
301 - Fire	301	254.77
Wage Garnishment	2005	
301 - Fire	301	25.22
CA Income Tax Withholding	2011	
100 - Administration	100	2,480.37
500 - Water	500	(22.01)
SDI Payable Employee (EE Only)	2012	
100 - Administration	100	8.32
301 - Fire	301	(3.39)
500 - Water	500	(9.27)
Retirement-ER-Regular Contrib	2014	
100 - Administration	100	(23.95)
500 - Water	500	(119.55)
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	(417.42)
500 - Water	500	97.20
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	1.99
301 - Fire	301	(451.45)
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	(89.69)
500 - Water	500	103.86
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	265,257.00
Retirement Contribution Safety-Fire-EE	2046	
301 - Fire	301	(3.53)
Life Insurance Liab-Employer	2201	
100 - Administration	100	(136.26)
500 - Water	500	(1,626.90)
Medicare Tax Liab-Employee	2202	
100 - Administration	100	67.14
301 - Fire	301	99.24
500 - Water	500	259.66
Medical Plan Liab- Employee	2203	
100 - Administration	100	(6,733.51)
301 - Fire	301	(254.74)
500 - Water	500	(4,124.83)
Vision Plan Liab- Employee	2204	
100 - Administration	100	(29.63)
500 - Water	500	22.75
Dental Plan Ins Payable- Employee	2205	
100 - Administration	100	47.23
500 - Water	500	632.32
Retirement Contrib Liab-Employee	2206	
100 - Administration	100	83.38
500 - Water	500	(54.51)
Insurance- AD & D	2211	
100 - Administration	100	(23.10)
500 - Water	500	(5.00)

Insurance-Work Injury (WI)	2212	
100 - Administration	100	(43.92)
500 - Water	500	(53.20)
Insurance- LT Disability	2213	
100 - Administration	100	(271.79)
500 - Water	500	(309.72)
Survivor Premiums-PERS	2214	
100 - Administration	100	(1.42)
301 - Fire	301	21.98
500 - Water	500	(7.44)
Payroll Clearing Account	2999	
100 - Administration	100	<u>4,527.64</u>
Total Current Payroll Liabilities		357,441.49
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>165,777.33</u>
Total Current Portion Long Term Debt		165,777.33
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		760,917.04
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	
500 - Water	500	489,666.00
Def Inflow	2216	
500 - Water	500	46,319.00
Suspense Account	2997	
100 - Administration	100	9.00
500 - Water	500	18.68
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	20,741.40
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>5,212,122.39</u>
Total Other Liabilities		5,212,122.39
Long Term Debt		
Note Payable - Long Term		
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	3,188,988.75
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		3,286,130.49
Accrued Interest Payable		
Accrued Interest Payable	2110	
500 - Water	500	<u>42,633.48</u>
Total Accrued Interest Payable		<u>42,633.48</u>
Total Long Term Debt		3,328,763.97
Equity		
Revenues		
100 - Administration	100	1.00
200 - Bayridge	200	521.06
301 - Fire	301	83,803.91
500 - Water	500	1,046,448.28
Wastewater Fiduciary Fund	602	<u>(235,608.10)</u>
800 - Drainage	800	2,887.99
900 - Parks & Recreation	900	<u>1,902.94</u>
Total Revenues		899,957.08
Expenditures		
100 - Administration	100	<u>(79,384.99)</u>
200 - Bayridge	200	<u>(28,263.98)</u>
301 - Fire	301	<u>(169,711.19)</u>
400 - Vista de Oro	400	<u>(1,771.75)</u>
500 - Water	500	<u>(924,902.49)</u>
600 - Wastewater	600	<u>(6,113.91)</u>
Wastewater Fiduciary Fund	602	<u>(1,650.00)</u>
800 - Drainage	800	<u>(13,793.93)</u>
900 - Parks & Recreation	900	<u>(4,356.56)</u>
Total Expenditures		<u>(1,229,948.80)</u>
Equity		
Septic System Decommision Reserve	3109	
200 - Bayridge	200	8,000.00
Fire Mitigation Fund	3161	
301 - Fire	301	135,448.89
600 - Wastewater	600	102,948.71
Fund Balance	3200	
100 - Administration	100	<u>(11,310.69)</u>
200 - Bayridge	200	<u>(13,757.51)</u>
301 - Fire	301	494,096.71
400 - Vista de Oro	400	<u>(27,843.53)</u>
500 - Water	500	2,763,922.11
600 - Wastewater	600	1,324,132.92
Wastewater Fiduciary Fund	602	1,339,136.33
800 - Drainage	800	225,278.03
900 - Parks & Recreation	900	<u>(392.66)</u>
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	(1,326,346.05)
Total Equity		<u>7,416,455.30</u>
Total Equity		<u>7,086,463.58</u>
Total LIABILITIES & EQUITY		<u>16,388,266.98</u>