



July 27, 2018

**TO:** LOCSO Board of Directors  
**FROM:** Adrienne Geidel at Robert Stilts, District Bookkeeper  
**SUBJECT:** **Agenda Item 6D – 8/2/2018 Board Meeting**  
Receive Financial Report for the Period Ending June 30, 2018

**President**  
Vicki L. Milledge

**Vice President**  
Marshall E. Ochylski

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

**General Manager**  
Renee Osborne

**District Accountant**  
Robert Stilts, CPA

**Unit Chief**  
Scott M. Jalbert

**Battalion Chief**  
Greg Alex

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**DESCRIPTION**

The attached please find the Statement of Revenues and Expenditures, the Balance Sheet, the Water Reserve balances, the Fire Reserve balances, and the Pacific Premier Bank Statement of Activity for the Low Income Assistance Fund Account as of June 30, 2018.

**STAFF RECOMMENDATION**

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

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

**DISCUSSION**

Although the attached financial statements are as of June 30, 2018, there are still many adjustments that will be made to the year-end throughout the preparation and completion of the Audit. These statements show where we are now, but will change, as they do every year. For example, we are still expecting a significant amount of revenue from the County in Special Fire Tax – I am in discussion with the County and will accrue the revenue for June 30<sup>th</sup> when it comes in. Also, we are waiting to allocate Administrative expenses to the other funds until after the Audit, so that it is exact. Some items that are currently shown as expenses may be capitalized, depreciation expense is still coming, some loan payments were recorded as expenses and will be moved off the Income Statement and on to the Balance Sheet, etc.

Note on Bayridge & Vista – we paid the 2017/2018 portions of those loans back to Water at June 30, 2018. Although in our budget we have an expense placeholder for the repayments, these are not expense items, they are Balance Sheet items. I think the placeholder is fine, but realize there will not be an actual expense in that line.

There are many entries still to be made for these to be compliant with government accounting standards, which is why we only do it once per year and with an auditor. That said, I still see value in these statements and an opportunity for the District to evaluate true revenue and expenditure line items against the budget.

Attachments



**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
100 - 100 - Administration  
From 6/1/2018 Through 6/30/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
<b>Revenues</b>					
<b>Service Charges &amp; Fees</b>					
4005	0.00	17.00	0.00	17.00	0.00%
	0.00	17.00	0.00	17.00	0.00%
<b>Use of Money &amp; Property</b>					
4510	0.00	3,357.63	0.00	3,357.63	0.00%
	0.00	3,357.63	0.00	3,357.63	0.00%
	0.00	3,374.63	0.00	3,374.63	0.00%
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
7322	1,100.00	13,200.00	12,000.00	(1,200.00)	(10.00)%
8018	377.36	3,360.32	6,000.00	2,639.68	43.99%
8045	643.11	6,964.12	6,200.00	(764.12)	(12.32)%
8051	0.00	605.28	510.00	(95.28)	(18.68)%
8054	10,792.12	87,424.46	86,434.00	(990.46)	(1.15)%
8056	0.00	621.71	0.00	(621.71)	0.00%
8060	0.00	1,905.16	2,200.00	294.84	13.40%
8081	151.32	2,141.67	1,800.00	(341.67)	(18.98)%
	13,063.91	116,222.72	115,144.00	(1,078.72)	(0.94)%
<b>Payroll Taxes &amp; Benefits</b>					
5020	68.20	768.80	1,700.00	931.20	54.78%
5030	28.50	277.19	300.00	22.81	7.60%
5031	9.09	67.65	50.00	(17.65)	(35.30)%
5035	7.50	12.50	0.00	(12.50)	0.00%
5040	63.93	775.71	515.00	(260.71)	(50.62)%
5050	195.36	1,692.94	1,843.00	150.06	8.14%
5060	1,597.89	10,254.14	8,000.00	(2,254.14)	(28.18)%
5070	1,740.08	17,844.15	12,700.00	(5,144.15)	(40.51)%
5071	0.00	571.79	750.00	178.21	23.76%
5075	271.94	3,227.43	1,900.00	(1,327.43)	(69.86)%
5120	18.23	502.77	4,675.00	4,172.23	89.25%
5124	154.86	257.18	0.00	(257.18)	0.00%
	4,155.58	36,252.25	32,433.00	(3,819.25)	(11.78)%
<b>Employment Services</b>					
5100	95.21	2,895.72	3,000.00	104.28	3.48%
6200	0.00	99.50	500.00	400.50	80.10%
6230	0.00	180.00	125.00	(55.00)	(44.00)%
	95.21	3,175.22	3,625.00	449.78	12.41%
	17,314.70	155,650.19	151,202.00	(4,448.19)	(2.94)%
<b>Services &amp; Supplies</b>					
<b>Clothing &amp; Uniform</b>					
7246	0.00	161.88	0.00	(161.88)	0.00%
	0.00	161.88	0.00	(161.88)	0.00%
<b>Contract Services</b>					
6100	1,511.25	9,131.72	6,500.00	(2,631.72)	(40.49)%
6110	1,891.38	22,083.44	21,500.00	(583.44)	(2.71)%
7100	243.46	6,240.63	7,500.00	1,259.37	16.79%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
100 - 100 - Administration  
From 6/1/2018 Through 6/30/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
7255	58.91	586.29	913.00	326.71	35.78%
7321	245.00	3,030.85	4,000.00	969.15	24.23%
7342	1,125.00	13,500.00	13,500.00	0.00	0.00%
	5,075.00	54,572.93	53,913.00	(659.93)	(1.22)%
<b>Financial Services</b>					
7309	0.00	23.72	100.00	76.28	76.28%
7310	177.18	2,875.54	3,000.00	124.46	4.15%
	177.18	2,899.26	3,100.00	200.74	6.48%
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6340	0.00	140.06	100.00	(40.06)	(40.06)%
6341	0.00	17,212.31	21,642.00	4,429.69	20.47%
6343	8.00	8.00	0.00	(8.00)	0.00%
7325	0.00	9,254.00	9,254.00	0.00	0.00%
	8.00	26,614.37	30,996.00	4,381.63	14.14%
<b>Legal &amp; Professional</b>					
7303	8,010.50	99,611.00	78,000.00	(21,611.00)	(27.71)%
7304	5,000.00	49,712.50	48,000.00	(1,712.50)	(3.57)%
7305	0.00	18,010.00	22,000.00	3,990.00	18.14%
7320	38.00	4,394.18	36,960.00	32,565.82	88.11%
7326	0.00	34,210.75	50,000.00	15,789.25	31.58%
7340	0.00	353.32	2,000.00	1,646.68	82.33%
	13,048.50	206,291.75	236,960.00	30,668.25	12.94%
<b>Office/Operations</b>					
6121	0.00	155.67	500.00	344.33	68.87%
6130	0.00	1,351.86	1,351.86	0.00	0.00%
7140	494.96	4,993.62	5,000.00	6.38	0.13%
7160	297.37	2,826.26	4,068.14	1,241.88	30.53%
7226	0.00	6,458.00	6,500.00	42.00	0.65%
7230	0.00	5.69	0.00	(5.69)	0.00%
	792.33	15,791.10	17,420.00	1,628.90	9.35%
<b>Other Expense</b>					
7330	184.95	322.14	100.00	(222.14)	(222.14)%
8735	0.00	60.35	200.00	139.65	69.83%
	184.95	382.49	300.00	(82.49)	(27.50)%
<b>Rent &amp; Utilities</b>					
6025	247.14	3,385.97	3,000.00	(385.97)	(12.87)%
7350	0.00	0.00	500.00	500.00	100.00%
7352	2,900.00	34,800.00	33,179.00	(1,621.00)	(4.89)%
8610	78.71	2,944.40	3,500.00	555.60	15.87%
8620	4.46	404.21	500.00	95.79	19.16%
	3,230.31	41,534.58	40,679.00	(855.58)	(2.10)%
<b>Repairs &amp; Maintenance</b>					
6405	0.00	64.16	110.00	45.84	41.67%
	0.00	64.16	110.00	45.84	41.67%
<b>Travel &amp; Training</b>					

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
**Statement of Revenues and Expenditures - Monthly Actuals**  
100 - 100 - Administration  
From 6/1/2018 Through 6/30/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
7323	Books, Publications & Subscriptions	0.00	12.99	300.00	287.01	95.67%
7324	Education & Training Fees	0.00	642.25	1,300.00	657.75	50.60%
8510	Lodging & Meals - Local	15.00	30.00	0.00	(30.00)	0.00%
8539	Meals	10.00	1,240.64	2,700.00	1,459.36	54.05%
8541	Meals- Local Area - DIR	0.00	0.00	100.00	100.00	100.00%
8550	Mileage Reimbursement & Parking	45.78	394.35	650.00	255.65	39.33%
8551	Mileage Reimbursement & Parking- DIR	160.23	160.23	0.00	(160.23)	0.00%
	Total Travel & Training	<u>231.01</u>	<u>2,480.46</u>	<u>5,050.00</u>	<u>2,569.54</u>	<u>50.88%</u>
	Total Services & Supplies	<u>22,747.28</u>	<u>350,792.98</u>	<u>388,528.00</u>	<u>37,735.02</u>	<u>9.71%</u>
	Allocation of Administrative Costs					
8152	ADP Fees	<u>0.00</u>	<u>691.58</u>	<u>0.00</u>	<u>(691.58)</u>	<u>0.00%</u>
	Total Allocation of Administrative Costs	<u>0.00</u>	<u>691.58</u>	<u>0.00</u>	<u>(691.58)</u>	<u>0.00%</u>
	Transfers					
9410	Transfer In	<u>0.00</u>	<u>(252,154.03)</u>	<u>0.00</u>	<u>252,154.03</u>	<u>0.00%</u>
	Total Transfers	<u>0.00</u>	<u>(252,154.03)</u>	<u>0.00</u>	<u>252,154.03</u>	<u>0.00%</u>
	Total Expenditures	<u>40,061.98</u>	<u>254,980.72</u>	<u>539,730.00</u>	<u>284,749.28</u>	<u>52.76%</u>
	Net Revenues over Expenditures	<u>(40,061.98)</u>	<u>(251,606.09)</u>	<u>(539,730.00)</u>	<u>288,123.91</u>	<u>(53.38)%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
200 - 200 - Bayridge  
From 6/1/2018 Through 6/30/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
<b>Revenues</b>					
Property Taxes					
4035	131.15	8,744.97	8,696.00	48.97	0.56%
	131.15	8,744.97	8,696.00	48.97	0.56%
Special Taxes & Assessments					
4550	375.00	54,831.00	54,831.00	0.00	0.00%
	375.00	54,831.00	54,831.00	0.00	0.00%
Use of Money & Property					
4505	8.57	57.14	70.00	(12.86)	(18.37)%
4510	0.00	(1.16)	0.00	(1.16)	0.00%
	8.57	55.98	70.00	(14.02)	(20.03)%
	514.72	63,631.95	63,597.00	34.95	0.05%
<b>Expenditures</b>					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6342	0.00	0.00	1,500.00	1,500.00	100.00%
6345	0.00	401.50	500.00	98.50	19.70%
7325	0.00	800.00	800.00	0.00	0.00%
	0.00	1,201.50	2,800.00	1,598.50	57.09%
Legal & Professional					
7320	0.00	1,008.00	1,108.00	100.00	9.03%
7326	0.00	462.75	500.00	37.25	7.45%
	0.00	1,470.75	1,608.00	137.25	8.54%
Rent & Utilities					
8670	518.69	6,402.28	5,380.00	(1,022.28)	(19.00)%
	518.69	6,402.28	5,380.00	(1,022.28)	(19.00)%
Repairs & Maintenance					
6800	0.00	6,324.00	6,324.00	0.00	0.00%
	0.00	6,324.00	6,324.00	0.00	0.00%
	518.69	15,398.53	16,112.00	713.47	4.43%
Debt Service					
9023	3,841.37	3,841.37	0.00	(3,841.37)	0.00%
9804	0.00	0.00	27,964.56	27,964.56	100.00%
	3,841.37	3,841.37	27,964.56	24,123.19	86.26%
Transfers					
9511	0.00	1,260.77	0.00	(1,260.77)	0.00%
	0.00	1,260.77	0.00	(1,260.77)	0.00%
	4,360.06	20,500.67	44,076.56	23,575.89	53.49%
Net Revenues over Expenditures	(3,845.34)	43,131.28	19,520.44	23,610.84	120.95%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
**Statement of Revenues and Expenditures - Monthly Actuals**  
**301 - 301 - Fire**  
**From 6/1/2018 Through 6/30/2018**

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
<b>Revenues</b>					
<b>Property Taxes</b>					
4034	0.00	57,214.50	0.00	57,214.50	0.00%
4035	1,069,447.00	2,138,894.00	2,001,166.00	137,728.00	6.88%
	1,069,447.00	2,196,108.50	2,001,166.00	194,942.50	9.74%
<b>Grant Revenue</b>					
4955	0.00	8,862.26	0.00	8,862.26	0.00%
	0.00	8,862.26	0.00	8,862.26	0.00%
<b>Special Taxes &amp; Assessments</b>					
4015	0.00	0.00	25,214.00	(25,214.00)	(100.00)%
4050	4,511.64	444,797.71	543,882.00	(99,084.29)	(18.22)%
	4,511.64	444,797.71	569,096.00	(124,298.29)	(21.84)%
<b>Other Revenues</b>					
4000	17,767.43	70,636.37	67,134.00	3,502.37	5.22%
4055	0.00	0.00	2,000.00	(2,000.00)	(100.00)%
4655	0.00	35,463.04	34,763.00	700.04	2.01%
	17,767.43	106,099.41	103,897.00	2,202.41	2.12%
<b>Use of Money &amp; Property</b>					
4505	0.00	2,665.37	13,141.00	(10,475.63)	(79.72)%
4510	1,915.97	3,427.20	1,000.00	2,427.20	242.72%
	1,915.97	6,092.57	14,141.00	(8,048.43)	(56.92)%
	1,093,642.04	2,761,960.45	2,688,300.00	73,660.45	2.74%
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8290	0.00	397.63	1,600.00	1,202.37	75.15%
8295	2,920.30	23,141.38	22,050.00	(1,091.38)	(4.95)%
8310	564.46	2,340.91	2,660.00	319.09	12.00%
8340	10,701.27	90,772.86	82,000.00	(8,772.86)	(10.70)%
8345	365.70	3,738.86	5,550.00	1,811.14	32.63%
8355	854.03	10,480.55	4,724.00	(5,756.55)	(121.86)%
8360	0.00	985.82	1,205.00	219.18	18.19%
	15,405.76	131,858.01	119,789.00	(12,069.01)	(10.08)%
<b>Payroll Taxes &amp; Benefits</b>					
5021	636.11	6,684.98	7,000.00	315.02	4.50%
5030	144.00	1,644.00	2,500.00	856.00	34.24%
5035	45.00	520.00	850.00	330.00	38.82%
5051	223.35	1,917.64	2,000.00	82.36	4.12%
5070	895.53	10,981.94	11,000.00	18.06	0.16%
5120	610.98	5,554.62	4,570.00	(984.62)	(21.55)%
5124	2,249.41	4,365.40	1,550.00	(2,815.40)	(181.64)%
	4,804.38	31,668.58	29,470.00	(2,198.58)	(7.46)%
<b>Employment Services</b>					
5000	0.00	1,384.00	2,550.00	1,166.00	45.73%
5100	(64.91)	(64.91)	0.00	64.91	0.00%
5101	687.01	9,178.85	7,000.00	(2,178.85)	(31.13)%
6230	0.00	4,251.00	3,800.00	(451.00)	(11.87)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
301 - 301 - Fire  
From 6/1/2018 Through 6/30/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Total Employment Services	<u>622.10</u>	<u>14,748.94</u>	<u>13,350.00</u>	<u>(1,398.94)</u>	<u>(10.48)%</u>
Total Personnel	20,832.24	178,275.53	162,609.00	(15,666.53)	(9.63)%
Services & Supplies					
Clothing & Uniform					
7246        Uniform & Gear	0.00	678.06	1,130.00	451.94	39.99%
7248        Uniform Safety Boots	0.00	0.00	400.00	400.00	100.00%
Total Clothing & Uniform	0.00	678.06	1,530.00	851.94	55.68%
Contract Services					
6110        IT Purchased Services	0.00	1,117.62	1,080.00	(37.62)	(3.48)%
7100        Copier Contract-Maint & Usage	192.78	1,570.05	1,600.00	29.95	1.87%
7202        Building Alarms & Security	117.90	471.60	465.00	(6.60)	(1.42)%
7204        Cleaning Supplies, Laundry & Towel Service	0.00	3,429.01	3,700.00	270.99	7.32%
7222        Hazardous Materials CW JPA Cost	0.00	2,000.00	2,000.00	0.00	0.00%
7500        Schedule A Charges	<u>1,069,447.00</u>	<u>2,168,720.90</u>	<u>2,164,208.00</u>	<u>(4,512.90)</u>	<u>(0.21)%</u>
Total Contract Services	1,069,757.68	2,177,309.18	2,173,053.00	(4,256.18)	(0.20)%
Equipment & Tools					
6440        Fire Personal Protection Equipment	0.00	5,506.50	6,500.00	993.50	15.28%
6460        Self-Contained Breathing Apparatus	0.00	0.00	32,500.00	32,500.00	100.00%
7234        Oxygen Supplies & Cylinder Rent	0.00	0.00	350.00	350.00	100.00%
7238        Paramedic & EMT Small Tools & Supplies	0.00	50,669.21	52,000.00	1,330.79	2.56%
7242        Minor Tools, Accessories & Field Machines	0.00	178.39	250.00	71.61	28.64%
7252        Misc Hardware	<u>62.22</u>	<u>36,246.81</u>	<u>36,263.00</u>	<u>16.19</u>	<u>0.04%</u>
Total Equipment & Tools	62.22	92,600.91	127,863.00	35,262.09	27.58%
Financial Services					
7309        Late Fees	0.00	18.53	6.15	(12.38)	(201.30)%
7310        Bank Service Charges	0.00	0.00	20.00	20.00	100.00%
9154        Losses and Damages	0.00	345.08	345.08	0.00	0.00%
Total Financial Services	0.00	363.61	371.23	7.62	2.05%
Insurance, Licenses & Regulatory Fees					
6345        Property Taxes & Assessments Costs	0.00	3,898.08	3,898.08	0.00	0.00%
7325        Insurance	0.00	20,400.04	20,400.04	0.00	0.00%
Total Insurance, Licenses & Regulatory Fees	0.00	24,298.12	24,298.12	0.00	0.00%
Legal & Professional					
7320        Professional & Consulting Services	0.00	1,750.00	1,700.00	(50.00)	(2.94)%
7326        Legal Services	0.00	358.75	1,000.00	641.25	64.13%
7340        Legal Notifications & Mandated Advertising	0.00	60.00	80.00	20.00	25.00%
Total Legal & Professional	0.00	2,168.75	2,780.00	611.25	21.99%
Office/Operations					
6130        Computer Hardware	0.00	1,401.53	1,770.00	368.47	20.82%
7140        General Supplies & Minor Equipment	0.00	1,806.14	1,800.00	(6.14)	(0.34)%
7160        Postage, Shipping & Mail Supplies	0.00	188.75	200.00	11.25	5.63%
7216        Fire Prevention Education Materials	37.54	1,321.52	1,200.00	(121.52)	(10.13)%



**LOS OSOS COMMUNITY SERVICES DISTRICT**  
**Statement of Revenues and Expenditures - Monthly Actuals**  
**301 - 301 - Fire**  
**From 6/1/2018 Through 6/30/2018**

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
7226	Membership & Dues	0.00	75.00	75.00	0.00	0.00%
7230	Misc Small Parts & Supplies	0.00	4,229.79	4,530.00	300.21	6.63%
7240	Propane	0.00	100.00	100.00	0.00	0.00%
	<b>Total Office/Operations</b>	<b>37.54</b>	<b>9,122.73</b>	<b>9,675.00</b>	<b>552.27</b>	<b>5.71%</b>
	<b>Other Expense</b>					
7201	White Goods & Accessories - bedding, towels	0.00	0.00	300.00	300.00	100.00%
7209	District Operating Center Expense	0.00	0.00	450.00	450.00	100.00%
7218	Cooking Products - Food, Drinks & Staples	0.00	159.85	300.00	140.15	46.72%
7224	Kitchen Cookware & Utensils	0.00	698.80	737.77	38.97	5.28%
7330	Misc Operating Expenses	0.00	351.80	0.00	(351.80)	0.00%
7345	Outreach- Program Give-away Items	0.00	2,898.61	2,900.00	1.39	0.05%
	<b>Total Other Expense</b>	<b>0.00</b>	<b>4,109.06</b>	<b>4,687.77</b>	<b>578.71</b>	<b>12.35%</b>
	<b>Rent &amp; Utilities</b>					
6000	Cell Phones	167.31	1,665.98	1,550.00	(115.98)	(7.48)%
6025	Telephone	362.78	4,179.25	2,600.00	(1,579.25)	(60.74)%
8610	Electric	0.00	991.72	990.00	(1.72)	(0.17)%
8620	Gas Service	37.03	860.41	1,100.00	239.59	21.78%
8630	Trash Services	101.41	1,232.44	1,850.00	617.56	33.38%
8640	Water and Water Services	83.00	4,264.18	4,704.00	439.82	9.35%
8659	Utility Cable Charges	0.00	968.12	1,020.00	51.88	5.09%
8670	Street Lighting	11.15	122.84	132.00	9.16	6.94%
	<b>Total Rent &amp; Utilities</b>	<b>762.68</b>	<b>14,284.94</b>	<b>13,946.00</b>	<b>(338.94)</b>	<b>(2.43)%</b>
	<b>Repairs &amp; Maintenance</b>					
6400	R & M - Air Compressors	0.00	297.77	500.00	202.23	40.45%
6405	R & M - Extinguishers	0.00	489.58	784.00	294.42	37.55%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	1,751.67	1,600.00	(151.67)	(9.48)%
6750	R & M - Minor Tools & Equipment	77.23	762.58	1,000.00	237.42	23.74%
6775	R & M -Operation/Field Equipment	0.00	765.00	1,300.00	535.00	41.15%
6800	R & M - Grounds & Collection Systems	0.00	239.75	450.00	210.25	46.72%
6900	R & M - Buildings & Structures	75.00	2,862.37	3,036.00	173.63	5.72%
	<b>Total Repairs &amp; Maintenance</b>	<b>152.23</b>	<b>7,168.72</b>	<b>8,670.00</b>	<b>1,501.28</b>	<b>17.32%</b>
	<b>Travel &amp; Training</b>					
6300	DMV Driv Lic Class B	0.00	0.00	100.00	100.00	100.00%
7141	CERT Training Supplies	0.00	98.41	100.00	1.59	1.59%
7323	Books, Publications & Subscriptions	234.23	468.46	468.00	(0.46)	(0.10)%
8405	Reserve FF Training Costs	0.00	460.00	1,000.00	540.00	54.00%
	<b>Total Travel &amp; Training</b>	<b>234.23</b>	<b>1,026.87</b>	<b>1,668.00</b>	<b>641.13</b>	<b>38.44%</b>
	<b>Total Services &amp; Supplies</b>	<b>1,071,006.58</b>	<b>2,333,130.95</b>	<b>2,368,542.12</b>	<b>35,411.17</b>	<b>1.50%</b>
	<b>Allocation of Administrative Costs</b>					
8152	ADP Fees	0.00	1,101.65	1,000.00	(101.65)	(10.16)%
	<b>Total Allocation of Administrative Costs</b>	<b>0.00</b>	<b>1,101.65</b>	<b>1,000.00</b>	<b>(101.65)</b>	<b>(10.16)%</b>
	<b>Capital Outlay</b>					
9006	Infrastructure CIP	0.00	17,925.70	26,780.88	8,855.18	33.07%
9085	Vehicle Purchase	300.00	174,159.57	155,500.00	(18,659.57)	(12.00)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
301 - 301 - Fire  
From 6/1/2018 Through 6/30/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Total Capital Outlay	300.00	192,085.27	182,280.88	(9,804.39)	(5.38)%
Reserves					
9008 Fire Mitigation Expenses	0.00	0.00	25,000.00	25,000.00	100.00%
9504 *Vehicle Replacement Reserve	0.00	0.00	93,402.00	93,402.00	100.00%
9572 *General Contingency (Operations) Reserve	0.00	0.00	10,000.00	10,000.00	100.00%
Total Reserves	0.00	0.00	128,402.00	128,402.00	100.00%
Transfers					
9511 Interfund Transfer Out	0.00	25,215.40	0.00	(25,215.40)	0.00%
Total Transfers	0.00	25,215.40	0.00	(25,215.40)	0.00%
Total Expenditures	1,092,138.82	2,729,808.80	2,842,834.00	113,025.20	3.98%
Net Revenues over Expenditures	1,503.22	32,151.65	(154,534.00)	186,685.65	(120.81)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
400 - 400 - Vista de Oro  
From 6/1/2018 Through 6/30/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
<b>Revenues</b>					
<b>Special Taxes &amp; Assessments</b>					
4550	0.00	15,659.00	15,768.00	(109.00)	(0.69)%
	0.00	15,659.00	15,768.00	(109.00)	(0.69)%
	0.00	15,659.00	15,768.00	(109.00)	(0.69)%
<b>Expenditures</b>					
<b>Services &amp; Supplies</b>					
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6342	0.00	0.00	1,500.00	1,500.00	100.00%
6345	0.00	18.00	500.00	482.00	96.40%
7325	0.00	500.00	500.00	0.00	0.00%
	0.00	518.00	2,500.00	1,982.00	79.28%
<b>Legal &amp; Professional</b>					
7320	0.00	700.00	700.00	0.00	0.00%
7326	0.00	165.25	300.00	134.75	44.92%
	0.00	865.25	1,000.00	134.75	13.48%
<b>Rent &amp; Utilities</b>					
8670	205.45	2,533.54	2,300.00	(233.54)	(10.15)%
	205.45	2,533.54	2,300.00	(233.54)	(10.15)%
<b>Repairs &amp; Maintenance</b>					
6800	0.00	2,262.60	0.00	(2,262.60)	0.00%
	0.00	2,262.60	0.00	(2,262.60)	0.00%
	205.45	6,179.39	5,800.00	(379.39)	(6.54)%
<b>Debt Service</b>					
9023	921.93	921.93	0.00	(921.93)	0.00%
	921.93	921.93	0.00	(921.93)	0.00%
<b>Transfers</b>					
9511	0.00	1,260.77	0.00	(1,260.77)	0.00%
	0.00	1,260.77	0.00	(1,260.77)	0.00%
	1,127.38	8,362.09	5,800.00	(2,562.09)	(44.17)%
<b>Net Revenues over Expenditures</b>	<b>(1,127.38)</b>	<b>7,296.91</b>	<b>9,968.00</b>	<b>(2,671.09)</b>	<b>(26.80)%</b>

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
500 - 500 - Water  
From 6/1/2018 Through 6/30/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
<b>Revenues</b>					
<b>Property Taxes</b>					
4035	3,459.94	174,392.38	171,643.50	2,748.88	1.60%
	3,459.94	174,392.38	171,643.50	2,748.88	1.60%
<b>Service Charges &amp; Fees</b>					
4030	198,598.78	1,949,899.14	1,906,000.00	43,899.14	2.30%
4102	12,136.91	195,222.73	178,000.00	17,222.73	9.68%
4103	32,625.75	306,632.67	236,000.00	70,632.67	29.93%
4104	343.75	46,492.62	3,000.00	43,492.62	1,449.75%
4114	(10.00)	(1,385.00)	2,084.00	(3,469.00)	(166.46)%
4931	1,050.00	8,400.00	7,000.00	1,400.00	20.00%
4932	2,508.73	29,382.52	23,000.00	6,382.52	27.75%
4933	1,415.00	13,825.00	16,000.00	(2,175.00)	(13.59)%
4937	110.00	805.00	500.00	305.00	61.00%
	248,778.92	2,549,274.68	2,371,584.00	177,690.68	7.49%
<b>Other Revenues</b>					
4105	0.00	0.00	107,000.00	(107,000.00)	(100.00)%
4925	0.00	3,790.78	3,790.78	0.00	0.00%
4930	3,039.15	7,130.01	15,000.00	(7,869.99)	(52.47)%
4936	0.00	(2.00)	0.00	(2.00)	0.00%
	3,039.15	10,918.79	125,790.78	(114,871.99)	(91.32)%
<b>Use of Money &amp; Property</b>					
4504	4,763.30	4,763.30	2,964.00	1,799.30	60.71%
4505	226.38	1,509.20	2,100.00	(590.80)	(28.13)%
4510	246.17	5,375.71	1,500.00	3,875.71	258.38%
	5,235.85	11,648.21	6,564.00	5,084.21	77.46%
<b>Total Revenues</b>	<b>260,513.86</b>	<b>2,746,234.06</b>	<b>2,675,582.28</b>	<b>70,651.78</b>	<b>2.64%</b>
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8018	1,876.00	18,976.48	20,000.00	1,023.52	5.12%
8045	0.00	3,736.64	4,000.00	263.36	6.58%
8050	0.00	1,471.18	1,000.00	(471.18)	(47.12)%
8051	668.96	4,320.51	16,000.00	11,679.49	73.00%
8054	42,213.43	339,914.31	339,348.71	(565.60)	(0.17)%
8056	81.60	3,208.90	2,723.28	(485.62)	(17.83)%
8060	2,126.57	18,386.19	23,000.00	4,613.81	20.06%
8063	2,047.75	17,265.57	14,000.00	(3,265.57)	(23.33)%
8066	1,570.06	15,230.75	11,000.00	(4,230.75)	(38.46)%
8081	4,721.19	27,375.19	38,000.00	10,624.81	27.96%
	55,305.56	449,885.72	469,071.99	19,186.27	4.09%
<b>Payroll Taxes &amp; Benefits</b>					
5030	171.00	2,065.50	1,500.00	(565.50)	(37.70)%
5031	43.68	444.84	500.00	55.16	11.03%
5035	45.00	75.00	0.00	(75.00)	0.00%
5040	307.44	3,539.03	3,000.00	(539.03)	(17.97)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
**Statement of Revenues and Expenditures - Monthly Actuals**  
**500 - 500 - Water**  
**From 6/1/2018 Through 6/30/2018**

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
5050 Medicare - ER	848.98	6,756.05	6,000.00	(756.05)	(12.60)%
5060 Cafeteria Plan - ER	8,431.17	62,657.52	66,000.00	3,342.48	5.06%
5070 Retirement ER - Regular	7,110.99	67,414.13	60,000.00	(7,414.13)	(12.36)%
5071 Retirement ER - Addl Pick-up	0.00	2,568.65	2,200.00	(368.65)	(16.76)%
5075 Retirees Medical - ER	135.97	1,593.27	1,000.00	(593.27)	(59.33)%
5120 Workers Comp Insurance - ER	631.92	16,952.22	15,968.01	(984.21)	(6.16)%
5124 Retirement - ER - Tier 2	622.71	4,410.25	0.00	(4,410.25)	0.00%
Total Payroll Taxes & Benefits	18,348.86	168,476.46	156,168.01	(12,308.45)	(7.88)%
Employment Services					
5100 Unemployment Insurance - ER	49.78	5,623.47	5,000.00	(623.47)	(12.47)%
6230 Medical Exam	0.00	2,675.00	2,675.00	0.00	0.00%
Total Employment Services	49.78	8,298.47	7,675.00	(623.47)	(8.12)%
Total Personnel	73,704.20	626,660.65	632,915.00	6,254.35	0.99%
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	0.00	1,242.27	2,600.00	1,357.73	52.22%
7248 Uniform Safety Boots	0.00	655.89	1,000.00	344.11	34.41%
Total Clothing & Uniform	0.00	1,898.16	3,600.00	1,701.84	47.27%
Contract Services					
6100 Labor & Support-IT Services	0.00	0.00	300.00	300.00	100.00%
6110 IT Purchased Services	1,057.91	6,085.44	5,000.00	(1,085.44)	(21.71)%
7250 Water Quality Testing	0.00	24,134.32	28,000.00	3,865.68	13.81%
7255 Security Services	445.56	1,439.68	7,100.00	5,660.32	79.72%
7301 Contract Maint Services	0.00	0.00	1,500.00	1,500.00	100.00%
7321 Janitorial Cleaning & Supplies	105.85	963.25	850.00	(113.25)	(13.32)%
Total Contract Services	1,609.32	32,622.69	42,750.00	10,127.31	23.69%
Equipment & Tools					
6438 Disinfection Feed Pumps	138.84	568.86	260.00	(308.86)	(118.79)%
7242 Minor Tools, Accessories & Field Machines	21.41	2,439.81	2,500.00	60.19	2.41%
7252 Misc Hardware	0.00	54.00	0.00	(54.00)	0.00%
7253 Rent - Equipment	0.00	0.00	1,000.00	1,000.00	100.00%
7256 Meter Purchases & Replacements	120.23	29,239.55	30,000.00	760.45	2.53%
Total Equipment & Tools	280.48	32,302.22	33,760.00	1,457.78	4.32%
Financial Services					
7309 Late Fees	0.00	58.75	0.00	(58.75)	0.00%
Total Financial Services	0.00	58.75	0.00	(58.75)	0.00%
Insurance, Licenses & Regulatory Fees					
6120 Computer Licenses	0.00	0.00	200.00	200.00	100.00%
6340 Misc Fees	0.00	579.33	3,000.00	2,420.67	80.69%
6342 Fees - Regulatory	12,976.90	18,115.61	27,000.00	8,884.39	32.91%
6345 Property Taxes & Assessments Costs	0.00	6,511.79	6,300.00	(211.79)	(3.36)%
7325 Insurance	0.00	31,581.00	31,581.00	0.00	0.00%
Total Insurance, Licenses & Regulatory Fees	12,976.90	56,787.73	68,081.00	11,293.27	16.59%
Legal & Professional					
7318 Professional & Consulting BMC	0.00	44,824.95	61,370.00	16,545.05	26.96%
7320 Professional & Consulting Services	0.00	20,086.58	40,000.00	19,913.42	49.78%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
**Statement of Revenues and Expenditures - Monthly Actuals**  
**500 - 500 - Water**  
**From 6/1/2018 Through 6/30/2018**

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
7326	Legal Services	0.00	9,660.00	8,000.00	(1,660.00)	(20.75)%
7336	Legal Services- ISJ	0.00	0.00	1,000.00	1,000.00	100.00%
	<b>Total Legal &amp; Professional</b>	<b>0.00</b>	<b>74,571.53</b>	<b>110,370.00</b>	<b>35,798.47</b>	<b>32.43%</b>
	<b>Office/Operations</b>					
6130	Computer Hardware	0.00	126.25	3,000.00	2,873.75	95.79%
6140	Computer Software	0.00	1,463.88	2,000.00	536.12	26.81%
7140	General Supplies & Minor Equipment	418.37	798.04	3,000.00	2,201.96	73.40%
7160	Postage, Shipping & Mail Supplies	1,695.31	15,148.86	14,500.00	(648.86)	(4.47)%
7180	Billing Supplies, Forms & Printing	110.55	990.33	2,000.00	1,009.67	50.48%
7226	Membership & Dues	0.00	1,579.88	3,000.00	1,420.12	47.34%
7230	Misc Small Parts & Supplies	0.00	997.60	800.00	(197.60)	(24.70)%
7237	Process Control & Treatment Supplies	17.20	3,539.23	4,000.00	460.77	11.52%
7239	Water Treatment Chemicals	785.49	6,507.63	6,600.00	92.37	1.40%
7249	Safety Supplies	7.07	1,069.44	3,000.00	1,930.56	64.35%
	<b>Total Office/Operations</b>	<b>3,033.99</b>	<b>32,221.14</b>	<b>41,900.00</b>	<b>9,678.86</b>	<b>23.10%</b>
	<b>Other Expense</b>					
7330	Misc Operating Expenses	0.50	481.04	250.00	(231.04)	(92.42)%
7348	Water Conservation Program	597.57	2,007.03	3,000.00	992.97	33.10%
	<b>Total Other Expense</b>	<b>598.07</b>	<b>2,488.07</b>	<b>3,250.00</b>	<b>761.93</b>	<b>23.44%</b>
	<b>Rent &amp; Utilities</b>					
6000	Cell Phones	268.24	2,788.00	3,260.00	472.00	14.48%
6025	Telephone	378.17	7,677.62	8,400.00	722.38	8.60%
7352	Rent - Offices & Other Structures	0.00	0.00	2,900.00	2,900.00	100.00%
8610	Electric	9,368.57	97,747.51	84,000.00	(13,747.51)	(16.37)%
8620	Gas Service	0.00	188.27	250.00	61.73	24.69%
8630	Trash Services	116.65	2,221.49	4,000.00	1,778.51	44.46%
8644	Disposal Services	2,816.00	36,107.00	28,500.00	(7,607.00)	(26.69)%
8670	Street Lighting	31.67	380.75	350.00	(30.75)	(8.79)%
	<b>Total Rent &amp; Utilities</b>	<b>12,979.30</b>	<b>147,110.64</b>	<b>131,660.00</b>	<b>(15,450.64)</b>	<b>(11.74)%</b>
	<b>Repairs &amp; Maintenance</b>					
6405	R & M - Extinguishers	0.00	336.63	350.00	13.37	3.82%
6422	R & M - Hydrants	0.00	125.06	350.00	224.94	64.27%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	313.03	500.00	186.97	37.39%
6641	R & M - Wells	179.09	822.24	800.00	(22.24)	(2.78)%
6750	R & M - Minor Tools & Equipment	18.21	1,681.77	1,700.00	18.23	1.07%
6775	R & M -Operation/Field Equipment	0.00	59.45	100.00	40.55	40.55%
6800	R & M - Grounds & Collection Systems	0.00	73.84	1,000.00	926.16	92.62%
6830	Paving & Concrete	0.00	7,579.44	8,000.00	420.56	5.26%
6900	R & M - Buildings & Structures	485.55	911.29	1,500.00	588.71	39.25%
7241	R & M - Water Distribution System	679.70	10,762.58	15,000.00	4,237.42	28.25%
	<b>Total Repairs &amp; Maintenance</b>	<b>1,362.55</b>	<b>22,665.33</b>	<b>29,300.00</b>	<b>6,634.67</b>	<b>22.64%</b>
	<b>Travel &amp; Training</b>					
7323	Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324	Education & Training Fees	0.00	7,453.33	8,324.00	870.67	10.46%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
**Statement of Revenues and Expenditures - Monthly Actuals**  
**500 - 500 - Water**  
**From 6/1/2018 Through 6/30/2018**

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
8410	Certifications	90.00	380.00	400.00	20.00	5.00%
8510	Lodging & Meals - Local	272.12	637.19	2,000.00	1,362.81	68.14%
8539	Meals	0.00	195.00	700.00	505.00	72.14%
8550	Mileage Reimbursement & Parking	35.97	643.38	700.00	56.62	8.09%
	Total Travel & Training	398.09	9,308.90	12,374.00	3,065.10	24.77%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	115.52	302.29	780.00	477.71	61.24%
7211	Misc Fuel & Diesel	0.00	2,081.77	2,200.00	118.23	5.37%
7220	Gasoline	424.01	4,625.46	4,000.00	(625.46)	(15.64)%
7228	Markings & Other Misc Services	0.00	110.42	350.00	239.58	68.45%
7232	Vehicle Repairs - Parts, Tires & Lubricants	319.94	5,615.29	5,000.00	(615.29)	(12.31)%
	Total Vehicle Maintenance & Repairs	859.47	12,735.23	12,330.00	(405.23)	(3.29)%
	Total Services & Supplies	34,098.17	424,770.39	489,375.00	64,604.61	13.20%
	Allocation of Administrative Costs					
8152	ADP Fees	0.00	684.51	800.00	115.49	14.44%
	Total Allocation of Administrative Costs	0.00	684.51	800.00	115.49	14.44%
	Capital Outlay					
9006	Infrastructure CIP	14,858.31	64,568.21	380,000.00	315,431.79	83.01%
	Total Capital Outlay	14,858.31	64,568.21	380,000.00	315,431.79	83.01%
	Debt Service					
9022	Debt Service - Principal	0.00	156,109.45	156,109.00	(0.45)	(0.00)%
9023	Debt Service - Interest & Annual Fee	0.00	109,607.84	109,607.00	(0.84)	(0.00)%
9024	Loan Administration Fee	0.00	11,015.00	11,015.00	0.00	0.00%
	Total Debt Service	0.00	276,732.29	276,731.00	(1.29)	(0.00)%
	Reserves					
9571	*Capital Outlay Reserve	0.00	0.00	500,000.00	500,000.00	100.00%
9572	*General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
9988	*Water Rate Stabilization Reserve	0.00	0.00	32,000.00	32,000.00	100.00%
	Total Reserves	0.00	0.00	589,000.00	589,000.00	100.00%
	Transfers					
9511	Interfund Transfer Out	0.00	215,591.70	0.00	(215,591.70)	0.00%
	Total Transfers	0.00	215,591.70	0.00	(215,591.70)	0.00%
	Total Expenditures	122,660.68	1,609,007.75	2,368,821.00	759,813.25	32.08%
	Net Revenues over Expenditures	137,853.18	1,137,226.31	306,761.28	830,465.03	270.72%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
600 - 600 - Wastewater  
From 6/1/2018 Through 6/30/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
<b>Revenues</b>					
<b>Service Charges &amp; Fees</b>					
4062	44,267.00	63,534.00	44,267.00	19,267.00	43.52%
	44,267.00	63,534.00	44,267.00	19,267.00	43.52%
<b>Other Revenues</b>					
4928	0.00	40.00	0.00	40.00	0.00%
	0.00	40.00	0.00	40.00	0.00%
	44,267.00	63,574.00	44,267.00	19,307.00	43.61%
<b>Expenditures</b>					
<b>Services &amp; Supplies</b>					
<b>Financial Services</b>					
7310	0.00	20.00	20.00	0.00	0.00%
	0.00	20.00	20.00	0.00	0.00%
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6345	0.00	269.28	134.64	(134.64)	(100.00)%
	0.00	269.28	134.64	(134.64)	(100.00)%
<b>Legal &amp; Professional</b>					
7320	0.00	11,126.37	11,564.00	437.63	3.78%
7326	0.00	353.60	1,000.00	646.40	64.64%
	0.00	11,479.97	12,564.00	1,084.03	8.63%
<b>Office/Operations</b>					
7160	0.00	108.81	0.00	(108.81)	0.00%
	0.00	108.81	0.00	(108.81)	0.00%
	0.00	11,878.06	12,718.64	840.58	6.61%
<b>Debt Service</b>					
9805	0.00	0.00	25,000.00	25,000.00	100.00%
	0.00	0.00	25,000.00	25,000.00	100.00%
<b>Transfers</b>					
9511	0.00	1,260.77	0.00	(1,260.77)	0.00%
	0.00	1,260.77	0.00	(1,260.77)	0.00%
	0.00	13,138.83	37,718.64	24,579.81	65.17%
<b>Net Revenues over Expenditures</b>	<b>44,267.00</b>	<b>50,435.17</b>	<b>6,548.36</b>	<b>43,886.81</b>	<b>670.20%</b>



**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
602 - Wastewater Fiduciary Fund  
From 6/1/2018 Through 6/30/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
<b>Revenues</b>					
Property Taxes					
4035	0.00	(232.72)	0.00	(232.72)	0.00%
	0.00	(232.72)	0.00	(232.72)	0.00%
Special Taxes & Assessments					
4061	(38,827.24)	(136,590.87)	0.00	(136,590.87)	0.00%
	(38,827.24)	(136,590.87)	0.00	(136,590.87)	0.00%
Other Revenues					
4928	30.00	21.00	0.00	21.00	0.00%
	30.00	21.00	0.00	21.00	0.00%
Use of Money & Property					
4510	1,642.35	9,820.37	0.00	9,820.37	0.00%
	1,642.35	9,820.37	0.00	9,820.37	0.00%
	(37,154.89)	(126,982.22)	0.00	(126,982.22)	0.00%
<b>Expenditures</b>					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6343	0.00	1.49	0.00	(1.49)	0.00%
	0.00	1.49	0.00	(1.49)	0.00%
	0.00	1.49	0.00	(1.49)	0.00%
	0.00	1.49	0.00	(1.49)	0.00%
	(37,154.89)	(126,983.71)	0.00	(126,983.71)	0.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
**Statement of Revenues and Expenditures - Monthly Actuals**  
**800 - 800 - Drainage**  
**From 6/1/2018 Through 6/30/2018**

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
<b>Revenues</b>					
<b>Property Taxes</b>					
4035	349.15	23,175.11	22,746.00	429.11	1.89%
	349.15	23,175.11	22,746.00	429.11	1.89%
<b>Special Taxes &amp; Assessments</b>					
4400	1,080.00	94,261.00	95,440.00	(1,179.00)	(1.24)%
	1,080.00	94,261.00	95,440.00	(1,179.00)	(1.24)%
<b>Other Revenues</b>					
4935	0.00	717.00	0.00	717.00	0.00%
	0.00	717.00	0.00	717.00	0.00%
<b>Use of Money &amp; Property</b>					
4505	22.87	152.48	149.00	3.48	2.34%
4510	156.14	539.12	0.00	539.12	0.00%
	179.01	691.60	149.00	542.60	364.16%
	1,608.16	118,844.71	118,335.00	509.71	0.43%
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8045	0.00	0.00	200.00	200.00	100.00%
8054	3,117.42	18,812.57	22,810.00	3,997.43	17.52%
	3,117.42	18,812.57	23,010.00	4,197.43	18.24%
	3,117.42	18,812.57	23,010.00	4,197.43	18.24%
<b>Services &amp; Supplies</b>					
<b>Equipment &amp; Tools</b>					
6390	0.00	216.69	500.00	283.31	56.66%
7242	0.00	38.59	200.00	161.41	80.70%
	0.00	255.28	700.00	444.72	63.53%
<b>Financial Services</b>					
7309	0.00	0.50	0.00	(0.50)	0.00%
	0.00	0.50	0.00	(0.50)	0.00%
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6342	6,505.40	6,507.08	7,000.00	492.92	7.04%
6345	0.00	454.44	200.00	(254.44)	(127.22)%
7325	0.00	3,100.00	3,500.00	400.00	11.43%
	6,505.40	10,061.52	10,700.00	638.48	5.97%
<b>Legal &amp; Professional</b>					
7320	508.96	1,623.96	1,000.00	(623.96)	(62.40)%
7326	0.00	315.00	500.00	185.00	37.00%
	508.96	1,938.96	1,500.00	(438.96)	(29.26)%
<b>Office/Operations</b>					
7140	0.00	22.67	50.00	27.33	54.66%
7226	0.00	165.00	200.00	35.00	17.50%
7230	0.00	484.75	500.00	15.25	3.05%
7249	0.00	13.49	200.00	186.51	93.25%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
**Statement of Revenues and Expenditures - Monthly Actuals**  
**800 - 800 - Drainage**  
**From 6/1/2018 Through 6/30/2018**

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Total Office/Operations	0.00	685.91	950.00	264.09	27.80%
Other Expense					
7330 Misc Operating Expenses	0.00	45.99	0.00	(45.99)	0.00%
7346 Promotional Expenses - Event	0.00	250.00	250.00	0.00	0.00%
Total Other Expense	0.00	295.99	250.00	(45.99)	(18.40)%
Rent & Utilities					
6000 Cell Phones	138.82	1,565.30	1,250.00	(315.30)	(25.22)%
6025 Telephone	20.27	242.33	200.00	(42.33)	(21.16)%
8610 Electric	147.03	1,888.48	1,500.00	(388.48)	(25.90)%
8670 Street Lighting	73.81	908.34	850.00	(58.34)	(6.86)%
Total Rent & Utilities	379.93	4,604.45	3,800.00	(804.45)	(21.17)%
Repairs & Maintenance					
6640 R & M - Equip & Other Non-Structural Fixed Assets	0.00	463.26	1,000.00	536.74	53.67%
6750 R & M - Minor Tools & Equipment	0.00	57.89	500.00	442.11	88.42%
6800 R & M - Grounds & Collection Systems	0.00	2,046.05	2,000.00	(46.05)	(2.30)%
6900 R & M - Buildings & Structures	0.00	155.48	200.00	44.52	22.26%
Total Repairs & Maintenance	0.00	2,722.68	3,700.00	977.32	26.41%
Travel & Training					
7324 Education & Training Fees	0.00	1,591.67	4,000.00	2,408.33	60.21%
8410 Certifications	0.00	0.00	100.00	100.00	100.00%
8475 Training Materials	0.00	0.00	500.00	500.00	100.00%
8510 Lodging & Meals - Local	0.00	0.00	1,000.00	1,000.00	100.00%
8539 Meals	0.00	0.00	100.00	100.00	100.00%
8550 Mileage Reimbursement & Parking	0.00	0.00	300.00	300.00	100.00%
Total Travel & Training	0.00	1,591.67	6,000.00	4,408.33	73.47%
Vehicle Maintenance & Repairs					
7211 Misc Fuel & Diesel	0.00	451.82	550.00	98.18	17.85%
7220 Gasoline	106.00	1,143.36	800.00	(343.36)	(42.92)%
Total Vehicle Maintenance & Repairs	106.00	1,595.18	1,350.00	(245.18)	(18.16)%
Total Services & Supplies	7,500.29	23,752.14	28,950.00	5,197.86	17.95%
Capital Outlay					
9006 Infrastructure CIP	0.00	87,330.88	86,000.00	(1,330.88)	(1.55)%
Total Capital Outlay	0.00	87,330.88	86,000.00	(1,330.88)	(1.55)%
Transfers					
9511 Interfund Transfer Out	0.00	5,043.08	0.00	(5,043.08)	0.00%
Total Transfers	0.00	5,043.08	0.00	(5,043.08)	0.00%
Total Expenditures	10,617.71	134,938.67	137,960.00	3,021.33	2.19%
Net Revenues over Expenditures	(9,009.55)	(16,093.96)	(19,625.00)	3,531.04	(17.99)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
900 - 900 - Parks & Recreation  
From 6/1/2018 Through 6/30/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
<b>Revenues</b>					
Use of Money & Property					
4510	0.00	2,355.30	900.00	1,455.30	161.70%
	0.00	2,355.30	900.00	1,455.30	161.70%
	0.00	2,355.30	900.00	1,455.30	161.70%
<b>Expenditures</b>					
Services & Supplies					
Legal & Professional					
7320	0.00	0.00	1,500.00	1,500.00	100.00%
7326	0.00	875.00	2,500.00	1,625.00	65.00%
	0.00	875.00	4,000.00	3,125.00	78.13%
Office/Operations					
7140	0.00	0.00	100.00	100.00	100.00%
	0.00	0.00	100.00	100.00	100.00%
	0.00	875.00	4,100.00	3,225.00	78.66%
Transfers					
9511	0.00	2,521.54	0.00	(2,521.54)	0.00%
	0.00	2,521.54	0.00	(2,521.54)	0.00%
	0.00	3,396.54	4,100.00	703.46	17.16%
Net Revenues over Expenditures	0.00	(1,041.24)	(3,200.00)	2,158.76	(67.46)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Balance Sheet  
As of 6/30/2018

		Current Period Balance
		<u>                    </u>
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash in Bank		
Change Fund	0999	400.00
Petty Cash	1000	500.00
LAIF Investments	1011	647,089.92
General Checking Account	1012	1,192,724.66
Payroll Account (contra to 2998)	1013	(432.33)
Rabobank-Bankruptcy Disbursement Reserve	1017	102,793.69
Fire Reserves Account	1031	1,563,220.97
US Bank- WW Bond Redemption Fund	1077	776,125.75
US Bank - WW Bond Reserve Fund	1078	<u>918,002.03</u>
Total Cash in Bank		5,200,424.69
Investments		
Inv: Pacific Premier	0333	52,501.00
Rabo Bank -Investments	0334	<u>2,073,267.47</u>
Total Investments		2,125,768.47
Due From Others		
Loan Receivable From District	1160	222,333.96
Due From Bayridge	1420	100,876.84
Due From Vista De Oro	1440	<u>25,727.44</u>
Total Due From Others		348,938.24
Held Deposits		
Held Deposits	1030	<u>10,000.00</u>
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	267,063.64
Unbilled A/R	1085	207,505.95
Accounts Receivable-Propety Tax	1091	<u>51,800.73</u>
Total Accounts Receivable		526,370.32
Accrued Inventory On Hand		
Inventory	1100	<u>54,194.36</u>
Total Accrued Inventory On Hand		<u>54,194.36</u>
Total CURRENT ASSETS		8,265,696.08
<b>FIXED ASSETS</b>		
Land		
Land and Land Rights	1720	<u>555,803.09</u>
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	592,410.70
Accum Depreciation-Building, Structures & Improvements	1851	(5,000.00)
Total Building		<u>587,410.70</u>
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	1,960,549.73
Acc Depreciation-Equipment,Vehicles & Systems	1853	(424,190.84)
Total Plant & Equipment		<u>1,536,358.89</u>
Construction in Progress		
Construction In Progress	1850	138,872.75

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Balance Sheet  
As of 6/30/2018

		Current Period Balance
Total Construction in Progress		<u>138,872.75</u>
Infrastructure		
Infrastructures	1730	9,689,057.94
Accum Depeciation-Infrastructures	1852	<u>(4,398,393.04)</u>
Total Infrastructure		<u>5,290,664.90</u>
Total FIXED ASSETS		8,109,110.33
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	900.00
Total Cash Suspense		<u>900.00</u>
Total OTHER ASSETS		900.00
Other Assets		
Def Outflow	1991	192,162.00
Amount to be Provided for Internal Loans	1997	1,517.00
Amount to be Provided - Other LT	1998	15,597.10
Oblig-Comp Leave		
Total Other Assets		<u>209,276.10</u>
Total ASSETS		<u><u>16,584,982.51</u></u>
<b>LIABILITIES &amp; EQUITY</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable		
Vendor Payable (Control Account)	2000	(68,550.99)
AP Other- Adjment to 2000, AP Control Acct	2010	<u>(413.88)</u>
Total Accounts Payable		(68,964.87)
Current Payroll Liabilities		
Fed Income Tax Withholding	2001	(403.02)
FICA Employee Payable	2002	(55.78)
FICA Employer Payable	2003	254.77
CA Income Tax Withholding	2011	2,463.86
SDI Payable Employee (EE Only)	2012	(7.54)
Retirement-ER-Regular Contrib	2014	744.72
SLOCEA Dues Payable	2016	(156.34)
Accrued Payroll	2020	35,379.14
AFLAC Voluntary Insurance-Employee	2022	(282.48)
Workers Comp Ins Liab-Employer	2023	1,833.47
Accrued Life/Disability Medical Exp	2026	(228.58)
Retirement Addl Pick-up Liab-Employer	2027	130.81
Unemployment Ins Liab-Employer (ER only)	2028	(513.79)
Medicare Liab- Employer	2029	228.47
Other Deposits	2038	(152.64)
Accrued Compensated Absences	2040	11,524.75
Long-term Compensated Absences	2041	34,574.29
CALPERS Retirement Tier 2- EE- Liab	2042	106.07
CALPERS Retirement Tier 2- ER- Liab	2044	(195.15)
Other Pension Oblig Liab (OPEB) ARC	2045	49,290.00
Retirement Conbtribution Safety-Fire-EE	2046	(3.53)
Life Insurance Liab-Employer	2201	77.00
Medicare Tax Liab-Employee	2202	429.67
Medical Plan Liab- Employee	2203	(1,476.80)
Vision Plan Liab- Employee	2204	(7.93)
Dental Plan Ins Payable- Employee	2205	824.76

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Balance Sheet  
As of 6/30/2018

		Current Period Balance
		<u>                    </u>
Retirement Contrib Liab-Employee	2206	23.62
Insurance- AD & D	2211	(257.50)
Insurance-Work Injury (WI)	2212	(200.63)
Insurance- LT Disability	2213	146.70
Survivor Premiums-PERS	2214	3.35
Payroll Clearing Account	2999	<u>(235.45)</u>
Total Current Payroll Liabilities		133,858.29
Deposits Held for Water Customers		
Will Serve Deposits	2036	750.00
Other		<u>2,400.00</u>
Total Deposits Held for Water Customers		3,150.00
Due to Others		
Due To Administration	2410	<u>1,517.00</u>
Total Due to Others		1,517.00
Current Portion Long Term Debt		
Current portion-Long Term Debt	2102	<u>156,109.44</u>
Total Current Portion Long Term Debt		156,109.44
Trust Liability		
Trust Funds- Low Income Savings	2513	1,169.32
Trust-Delinquencies from Tax Liens	2514	1,184.36
Water Quality Trust Reserve	3050	<u>91,517.27</u>
Total Trust Liability		<u>93,870.95</u>
Total CURRENT LIABILITIES		319,540.81
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	550,658.00
Def Inflow	2216	19,325.00
Loan Payable to Agency Fund	2495	222,333.96
Restricted Park and Rec	3090	305,813.55
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	775,749.82
General Contingency Reserve	3111	494,015.70
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	1,476,562.69
Water Stabilization Reserve	3163	158,456.00
Info Tech Reserve	3164	28,741.40
Basin Management Reserve	3165	50,031.00
Water Conservation Reserve	3167	59,288.00
Reserve - Internal Loans	3193	<u>1,517.00</u>
Total Other Liabilities		<u>4,182,826.12</u>
Total Other Liabilities		4,182,826.12
Long Term Debt		
Note Payable - Long Term		
Note Payable - State CIEDB-LTD	2101	3,515,636.88
Internal Loan Due Water-500	2491	<u>125,087.28</u>
Total Note Payable - Long Term		3,640,724.16
Accrued Interest Payable		
Accrued Interest Payable	2110	<u>46,661.78</u>
Total Accrued Interest Payable		<u>46,661.78</u>
Total Long Term Debt		3,687,385.94
Equity		

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Balance Sheet  
As of 6/30/2018

		Current Period Balance
		<u>                    </u>
Revenues		
Property Tax Revenue from Water	4034	57,214.50
Other		<u>5,591,437.38</u>
Total Revenues		5,648,651.88
Expenditures		<u>(4,774,135.56)</u>
Equity		
Septic System Decommission Reserve	3109	8,000.00
Prepaid Assessment Reserve	3159	147,868.10
Fire Mitigation Fund	3161	256,525.80
Fund Balance	3200	6,031,523.43
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>7,520,713.32</u>
Total Equity		<u>8,395,229.64</u>
Total LIABILITIES & EQUITY		<u><u>16,584,982.51</u></u>



**LOS OSOS COMMUNITY SERVICES DISTRICT**

Balance Sheet  
As of 6/30/2018

**WATER RESERVES**

Current Period  
Balance

<b>LIABILITIES &amp; EQUITY</b>		
<b>CURRENT LIABILITIES</b>		
Trust Liability		
Water Quality Trust Reserve	3050	
500 - Water	500	<u>91,517.27</u>
Total Trust Liability		<u>91,517.27</u>
<b>Total CURRENT LIABILITIES</b>		<b>91,517.27</b>
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	
500 - Water	500	112,042.00
General Contingency Reserve	3111	
500 - Water	500	357,183.00
Capital Outlay Reserve	3160	
500 - Water	500	714,296.29
Water Stabilization Reserve	3163	
500 - Water	500	158,456.00
Basin Management Reserve	3165	
500 - Water	500	50,031.00
Water Conservation Reserve	3167	
500 - Water	500	<u>59,288.00</u>
Total Other Liabilities		<u>1,451,296.29</u>
Total Other Liabilities		<u>1,451,296.29</u>
<b>Total LIABILITIES &amp; EQUITY</b>		<b><u>1,542,813.56</u></b>

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 6/30/2018

**FIRE RESERVES**

Current Period  
Balance

LIABILITIES & EQUITY

Other Liabilities

Other Liabilities

Replacement Reserve - Vehicle, Equip & Fire Engines	3110	
301 - Fire	301	663,707.82
General Contingency Reserve	3111	
301 - Fire	301	83,676.00
Public Facilities Fees Reserve	3115	
301 - Fire	301	40,334.00
Capital Outlay Reserve	3160	
301 - Fire	301	<u>567,211.00</u>
Total Other Liabilities		<u>1,354,928.82</u>
Total Other Liabilities		1,354,928.82

Equity

Equity

Fire Mitigation Fund	3161	
301 - Fire	301	<u>153,577.09</u>
Total Equity		<u>153,577.09</u>
Total Equity		<u>153,577.09</u>
Total LIABILITIES & EQUITY		<u>1,508,505.91</u>



PACIFIC PREMIER BANK

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

STATEMENT OF ACCOUNT ACTIVITY

866-353-1476
www.ppbi.com

00006531-0013061-0001-0001-TIMR8006410629185063

Stamp: JUL 09
BY: [Signature]

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 06/29/18

EM

We have improved our monthly statement format to help you with faster account balancing. Your account activity will be grouped by transaction type each month. The Summary of Activity section remains unchanged.

EXECUTIVE 250 CHECKING Acct [Redacted]

Summary of Activity Since Your Last Statement

Table with 3 columns: Description, Date, Amount. Rows include Beginning Balance (6/01/18, 21,840.00), Deposits / Misc Credits (0, .00), Withdrawals / Misc Debits (0, .00), Ending Balance (6/30/18, 21,840.00\*\*), and Service Charge (.00).

Table with 7 columns: CD Amount, Issued, Matures, Next Int, Rate, YTD Int, Term. Row: 52,501.00, 4/18/13, 4/18/19, 7/18/18, 1.8300, 220.88, 12 MO

