



FINANCE ADVISORY COMMITTEE MEETING

Monday, July 8, 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

Renee Osborne, General Manager
Ann Kudart, Administrative Services Manager

AGENDA

1. **Opening at 5:30 p.m. – Call To Order; Flag Salute; and Roll Call**
2. **Approve FAC Meeting Minutes of June 3, 2019**
(Recommend approval)
Presented By: Administrative Services Manager Kudart
3. **Review of Board Item Regarding Approval of Warrant Register for June 2019**
(Committee Review and Recommendations to the Board)
Presented By: Administrative Services Manager Kudart
4. **Review of Board Item Regarding Financial Reports for the Period Ending May 31, 2019**
(Committee Review and Recommendations to the Board)
Presented By: General Manager Osborne
5. **Public Comments on Items NOT on this Agenda:** At this time, the public may comment on items not on this agenda. Each commenter is limited to 3 minutes and shall address the Chairperson.
6. **Schedule Next FAC Meeting – Monday, July 29, 2019 at 5:30 p.m. unless otherwise noted**
7. **Closing Comments by FAC Committee Members**
8. **Adjournment**

ITEM 2

**APPROVE FAC MEETING MINUTES OF
JUNE 3, 2019**

Los Osos Community Services District
DRAFT Minutes of the Finance Advisory Committee Meeting
June 3, 2019 at 5:30 p.m. at the District Office

AGENDA ITEM	DISCUSSION	FOLLOW-UP
1. Call to Order, Flag Salute and Roll Call	<p>Chairperson Ochylski called the meeting to order at 5:32 p.m. and led the flag salute.</p> <p><u>Roll Call:</u></p> <p>Sandra Cirilo, Committee Member – Present Lisa Gonzalez, Committee Member – Absent 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> Renee Osborne, General Manager Adrienne Geidel, District Bookkeeper Ann Kudart, Administrative Services Manager Jose Acosta, Utility Systems Manager</p>	
2. Approve FAC Meeting Minutes of April 1, 2019 and April 29, 2019	<p>President Ochylski presented the minutes for approval.</p> <p>Public Comment – None</p> <p>Committee Member Grimm made a motion that the Committee approves the minutes of April 1, 2019 and April 29, 2019. The motion was seconded by Committee Member Thorp and the motion carried by unanimous consent.</p>	Action: File approved minutes.
3. Review of Board Item Regarding Adoption of Fiscal Year 2019/2020 Budget for Fund 301 Fire	<p>General Manager Osborne reported that the only change to Fund 301 Fire budget was that the funds for the project to paint the exterior of the building would not come out of Public Facility Fees but out of Repairs and Maintenance.</p> <p>Public Comment – Richard Margetson commented on the limited use of Public Facility Fees; and, inquired as to why so much was being put into the General Contingency Fund.</p> <p>Committee Member Grimm moved that the Committee recommend that the Board adopt the Fiscal Year 2019/2020 Fire Fund 301 budget. The motion was seconded by Committee Member Thorp and passed by unanimous consent.</p>	Action: The Committee recommended that the Board adopt the Fiscal Year 2019/2020 Budget for Fund 301 Fire.
4. Review of Board Item Regarding Approval of Warrant Register for May 2019	<p>Administrative Services Manager Kudart presented the warrant registers for review.</p> <p>Public Comments – None</p> <p>Committee Member Grimm made a motion that the Committee recommend that the Board approve the warrants of May 2019. The motion was seconded by Committee Member Thorp and passed by unanimous consent.</p>	Action: The Committee recommended that the Board approve the warrant register for May 2019.
5. Review of Board Item Regarding Financial Reports for the Period Ending April 30, 2019	<p>District Bookkeeper Geidel presented the Financial Reports for the Committee's recommendations to the Board.</p> <p>Public Comment – Julie Tacker voiced her disappointment that there was no formal accounting regarding Director Compensation and commented on Fund 600 debt.</p>	Action: The Committee recommended that the Board receive the financials for the period ending April 30, 2019 with staff updates regarding the Fund 600 Admin charge and the Loan Receivable from District GL 1160.

AGENDA ITEM	DISCUSSION	FOLLOW-UP
<p>5. Review of Board Item Regarding Financial Reports for the Period Ending April 30, 2019 (continue)</p>	<p>Richard Margetson commented on Fund 600 Wastewater Admin charge; that the Fire Reserves shown on the Balance Sheet differs from the Fire Reserve page included with this report; and, asked for an explanation regarding Loan Receivable from District 1160 and the Drainage Reserves amount.</p> <p>Committee Member Grimm moved that the Committee recommend that the Board receive the Financial Reports for the period Ending April 30, 2019 and staff provide updates regarding the \$25,000 Fund 600 Wastewater Admin charge and the Loan Receivable from District 1160. The motion was seconded by Committee Member Thorp and passed by unanimous consent.</p>	
<p>6. Review of Board Item Regarding Designating the Local Agency Investment Fund (LAIF) as the Drainage and Parks and Recreation Account</p>	<p>General Manager Osborne provided a brief summary of the reconciled balances presented in the report as submitted with the agenda packet.</p> <p>Public Comment – Richard Margetson commented on the difference in the Audit amounts as compared to the balance sheet amounts and opposed approval of the item as funds are not accurate; and, are we sure the remaining balance is water money.</p> <p>Julie Tacker commented that the numbers in the report are incorrect for Fund 900 Parks and Recreation and that they need to be accurate before approving.</p> <p>Committee Member Grimm moved that the Committee recommend that the Board designate the Local Agency Investment Fund as the Drainage and Parks and Recreation Reserve account and divide interest between Drainage and Parks and Recreation with 32.43% to Drainage and 67.57% to Parks and Recreation. The motion was seconded by Committee Member Thorp and passed by unanimous consent.</p>	<p>Action: The Committee recommended that the Board designate the Local Agency Investment Fund as the Drainage and Parks and Recreation Reserve account and divide interest between Drainage and Parks and Recreation with 32.43% to Drainage and 67.57% to Parks and Recreation.</p>
<p>7. Review of Board Item Regarding the Transfer of the Water Reserves from Rabobank Money Market Account into the Pacific Premier Money Market Account</p>	<p>General Manager Osborne provided a brief summary of the report as submitted in the agenda packet.</p> <p>Public Comment – Richard Margetson voiced his disapproval of moving all the money into one bank and opposed transferring the funds.</p> <p>Committee Member Grimm moved that the Committee recommend that the Board approve the transfer of the remaining funds of \$969,505.66 from Rabobank Money Market account to the new Water Reserve Money Market Account at Pacific Premier Bank. The motion was seconded by Committee Member Cirilo and passed 2-1.</p>	<p>Action: The Committee recommended that the Board approve the transfer of the remaining funds of \$969,505.66 from Rabobank Money Market account to the new Water Reserve Money Market Account at Pacific Premier.</p>
<p>8. Review of Board Item Regarding Adoption of Fiscal Year 2019/2020 Budget for Admin Fund 100, Bayridge Estate Fund 200, Vista de Oro Fund 400, Water Fund 500, Wastewater Fund 600, Drainage Fund 800, and Parks and Recreation Fund 900</p>	<p>General Manager Osborne reported the changes and/or additions to the budget compared to the 2018/2019 fiscal year budget.</p> <p>Public Comment – Julie Tacker opposed the reallocation of 12.5% to Fund 600 as it does not benefit the entire District but only those in the Prohibition Zone; and, opposed spending funds on the snail study at the Ferrell Avenue site until there is progress on the Habitat Conservation Plan.</p> <p>Richard Margetson commented on the need for clarification regarding the reported \$114,371 engineering fees incurred after the County took over the wastewater project; and, the upcoming Water Rate Group's presentation at the June 6th Board meeting.</p> <p>Committee Member Thorp moved that the Committee recommend that the Board accept the budget as presented pending questions regarding the reallocation of Wastewater funds. The motion was seconded by Committee Member Grimm and passed by unanimous consent.</p>	<p>Action: The Committee recommended that the Board accept the budget as presented pending the answer to questions regarding the reallocation of Wastewater funds.</p> <p>The Committee requested clarification for the Board regarding the reported \$114,371 fees incurred in Fund 600.</p>

AGENDA ITEM	DISCUSSION	FOLLOW-UP
9. Public Comments on Items NOT on this Agenda	Richard Margetson commented that the past accountant provided a breakout of how much each fund had in the District checking account and asked if that practice could be brought back.	
10. Schedule Next FAC Meeting	The next meeting of the Financial Advisory Committee is scheduled for July 8, 2019, unless otherwise noted.	
11. Closing Comments by FAC Committee	None	
12. Adjournment	The meeting adjourned at 7:01 p.m.	


DRAFT

ITEM 3

**REVIEW OF BOARD ITEM REGARDING
APPROVAL OF WARRANT REGISTER FOR
JUNE 2019**



June 28, 2019

TO: LOCSO Board of Directors
FROM: Ann Kudart, Administrative Services Manager 
SUBJECT: **Agenda Item 13C – 6/11/2019 Board Meeting**
Approve Warrant Register for the Period June 1 - 31, 2019

President
Marshall E. Ochylski

Vice President
Charles L. Cesena

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

General Manager
Renee Osborne

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 for disbursement.

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 move that the Board approve the warrant register for the period June 1 through 31, 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

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Attachments

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Los Osos, CA 93402

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LOS OSOS COMMUNITY SERVICES DISTRICT
Warrant Register for the Period
6/1/2019 through 6/30/2019

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
28865	6/6/2019	JOSE ACOSTA	338.50	06/04/19 Reimbursement (Acosta/College Course)	500
28866	6/6/2019	AGP VIDEO, INC	1,325.00	04/01-30/19 Ch20 OPS & Management	100
	6/6/2019	AGP VIDEO, INC	1,325.00	05/01-31/19 Ch20 OPS & Management	100
28867	6/6/2019	AIRGAS USA, LLC	159.86	05/08/19 Cust#1673979 Medical Oxygen	301
28868	6/6/2019	ALLIED ADMIN - DELTA DENTAL	47.16	07/01-31/19 ID#07917-7535 Dental Plan	100
	6/6/2019	ALLIED ADMIN - DELTA DENTAL	725.20	07/01-31/19 ID#07917-7535 Dental Plan	500
28869	6/6/2019	ALL WAYS CLEAN	263.00	06/01-30/19 Janitorial Services (Suites 106 & 110)	100
28870	6/6/2019	CHARTER COMMUNICATIONS	200.00	05/28/19-06/27/19 Acct#8245101120119577 Internet Serve	100
	6/6/2019	CHARTER COMMUNICATIONS	25.00	05/28/19-06/27/19 Acct#8245101120119577 Internet Serve	500
28871	6/6/2019	COASTAL COPY, LP	272.12	04/24/19-05/23/19 Acct#LO22 Main Copier/Printer/Fax	100
28872	6/6/2019	CONTINENTAL UTILITY SOLUTIONS, INC.	2,684.00	07/31/19-07/31/20 Annual Maint & tech support	500
28873	6/6/2019	DEMSEY, FILLIGER & ASSOCIATES, INC	500.00	05/30/19 Prepare Required GASB75 Disclosure Information	100
28874	6/6/2019	DIGITAL DEPLOYMENT, INC	200.00	06/01-30/19 Website Hosting Service & Fee	100
28875	6/6/2019	WELLS FARGO VENDOR FIN SERV	99.74	05/12/19 ID#90136374384 Copier Lease Service	301
28876	6/6/2019	HACH	280.87	06/03/19 Acct#270053 Water Treatment Chemicals	500
28877	6/6/2019	HANLEY & FLEISHMAN, LLP	3,657.50	05/01-31/19 General Legal Service	100
28878	6/6/2019	KITZMAN WATER, INC.	85.00	05/31/19 ACCT#72975 Soft-Water Service	301
28879	6/6/2019	LIFE ASSIST INC	1,105.34	05/12/19 CUST93402CDF Paramedic Supplies	301
	6/6/2019	LIFE ASSIST INC	107.44	05/24/19 CUST93402CDF Paramedic Supplies	301
	6/6/2019	LIFE ASSIST INC	838.84	05/28/19 CUST93402CDF Paramedic Supplies	301
28880	6/6/2019	L N CURTIS	2,797.99	05/14/19 CUST#C33451 Annual Hurst Hydraulic Tools Service	301
28881	6/6/2019	MINER'S ACE HARDWARE	129.68	05/01-31/19 Cust#121480 Propane	301
28882	6/6/2019	MINER'S ACE HARDWARE	273.56	05/01-31/19 Acct#143640 Supplies/Maint/Equip/Tools/Parts	500
	6/6/2019	MINER'S ACE HARDWARE	61.09	05/01-31/19 Acct#143640 Supplies/Maint/Equip/Tools/Parts	800
28883	6/6/2019	MISSION COUNTRY DISPOSAL	116.65	06/01-30/19 Acct#4130-5101854 Trash/Wateryard	500
28884	6/6/2019	PETE'S MORRO BAY TIRE AND AUTO	96.07	05/31/19 Vehicle Repairs Oil Change, 2015 Toyota	500
28885	6/6/2019	PRP COMPANIES	856.86	05/22/19 Utility Billing Services (Rts 201-205)	500
28886	6/6/2019	PRP COMPANIES	110.55	06/20/19 Utility Billing Supplies (Perforated Billing Paper)	500
28887	6/6/2019	SLO COUNTY EMPLOYEES ASSOC	22.57	05/20/19-06/03/19 SLOCEA Dues	100
	6/6/2019	SLO COUNTY EMPLOYEES ASSOC	110.33	05/20/19-06/03/19 SLOCEA Dues	500
28888	6/6/2019	STANLEY CONVERGENT SECURITY	85.58	07/01-31/19 Acct#2234623879 Security Services (106 & 110)	100
28889	6/6/2019	TECHXPRESS INC	1,413.00	06/01-30/19 IT Support & Service	100
28890	6/6/2019	THE GAS COMPANY	42.45	04/23/19 Acct#14941522279 Gas Service/Fire	301
28891	6/6/2019	THE GAS COMPANY	4.02	04/24/19-05/23/19 Acct#17141580187 Gas Service/Ste 106	100

LOS OSOS COMMUNITY SERVICES DISTRICT
Warrant Register for the Period
6/1/2019 through 6/30/2019

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
28892	6/6/2019	THE GAS COMPANY	14.30	04/24/19-05/23/19 Acct#17351580109 Gas Service/Ste 110	100
28893	6/6/2019	LOS OSOS CHEVRON	795.85	05/01-31/19 Gas & Diesel - Fleet Vehicles	500
	6/6/2019	LOS OSOS CHEVRON	198.96	05/01-31/19 Gas & Diesel - Fleet Vehicles	800
28894	6/6/2019	LOBP CHAMBER OF COMMERCE	200.00	06/23/19 LO Water Conservation Fair Sponsorship	500
28895	6/6/2019	UNITED STAFFING ASSOCIATES, LLC	814.69	05/28/19-05/31/19 Cust#15752 Temp Services	100
28896	6/13/2019	ARROW INTERNATIONAL, INC	602.38	05/29/19 Cust#1200641 Medical Supplies	301
28897	6/13/2019	AUTOZONE	21.30	05/31/19 Cust#638882 Misc Hardware (utility belt)	301
28898	6/13/2019	CHARTER COMMUNICATIONS	104.99	06/01-30/19 Acc#8245101120119395 Internet Srv/water yard	500
28899	6/13/2019	CHARTER COMMUNICATIONS	216.38	05/28/19-06/27/19 Acct#8245101120143981 Internet/Cable	301
28900	6/13/2019	CRYSTAL SPRINGS WATER	42.40	05/01-31/19 Acct#057427 Water Delivery	100
28901	6/13/2019	MISSION COUNTRY DISPOSAL	101.41	06/01-30/19 Acct#4130-5101023 Trash Service	301
28902	6/13/2019	MISSION LINEN SUPPLY	24.81	06/06/19 Cust#213729 Janitorial Supplies - towel rolls/rags	500
28903	6/13/2019	OFFICE DEPOT INC	254.10	05/01-31/19 Acct#28702448 General Office Supplies	100
28904	6/13/2019	PG&E	9.69	04/25/19-05/23/19 Acct#6190008235-7 Electric Service	301
28905	6/13/2019	PRP COMPANIES	280.53	05/06/19 Billing Envelopes (1500ea #9 return/#10 window)	500
28906	6/13/2019	CARDMEMBER SERVICE	78.25	05/02/19 CC/Kudart - Dominos Pizza (BOD working meal)	100
28907	6/13/2019	SLO COUNTY AIR POLLUTION CONTROL	813.40	06/01/19-06/30/20 Acct#4042 Regulatory Fees/Permit Renew	500
	6/13/2019	SLO COUNTY AIR POLLUTION CONTROL	813.40	06/01/19-06/30/20 Acct#4042 Regulatory Fee/Permit Renew	800
28908	6/13/2019	COUNTY OF SAN LUIS OBISPO - EH	1,355.00	01/07/19-04/15/19 Acct#AR0009718 Cross Connect Services	500
28909	6/13/2019	SLO COUNTY DEPART PUBLIC WORKS	1,715.00	07/01/19-06/31/20 Annual Encroachment Permit	500
28910	6/13/2019	STANLEY CONVERGENT SECURITY	122.61	07/01/19-09/30/19 Acct#1371001193 Monitoring Alarm Sys	301
28911	6/13/2019	UNITED STAFFING ASSOCIATES, LLC	1,018.37	06/03/19-06/07/19 Cust#15752 Temp Services	100
28912	6/13/2019	JOSEPH WEIMER	65.00	06/01/19 Reimbursement EMT Renewel (RFF Weimer)	301
28913	6/13/2019	ZOLL MEDICAL CORPORATION	451.25	06/09/19 Cust#113922 Medical Supplies	301
28914	6/18/2019	COLANTUONO, HIGHSMITH & WHATLEY	601.30	05/01-31/19 Legal Services	100
28915	6/18/2019	THE DOCUTEAM, LLC	38.00	05/01-31/19 Acct#0979 Onsite Service (Document Destruct)	100
28916	6/18/2019	DSD BUSINESS SYSTEMS	97.50	05/23/19 CustC10171 Support TimeForce & Abra	100
28917	6/18/2019	ELLISON ENVIRONMENTAL, INC.	645.00	04/24/19-05/13/19 2018 Prepare CCR Report	500
28918	6/18/2019	DE LANGE LANDEN FINANCIAL SERVICES	288.05	06/01-30/19 Acct#630919 Kyocera Contract/Insurance	100
28919	6/18/2019	THE LINCOLN NATIONAL LIFE INSURANCE	81.10	07/01-31/19 Acct#283600 Insurance (Life/AD+D/WI/L	100
	6/18/2019	THE LINCOLN NATIONAL LIFE INSURANCE	547.33	07/01-31/19 Acct#283600 Insurance (Life/AD+D/WI/L	500
28920	6/18/2019	NATIONAL METER & AUTOMATION, INC.	2,819.11	06/14/19 Cust#2738 Meter Purchases & Replacements (33ea)	500
28921	6/18/2019	OFFICE DEPOT INC	54.39	05/01-31/19 Acct#28702448 Office Supplies	301
28922	6/18/2019	SLO COUNTY EMPLOYEES ASSOC	22.57	06/03/19-06/16/19 SLOCEA Dues	100

LOS OSOS COMMUNITY SERVICES DISTRICT
Warrant Register for the Period
6/1/2019 through 6/30/2019

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
	6/18/2019	SLO COUNTY EMPLOYEES ASSOC	110.33	06/03/19-06/16/19 SLOCEA Dues	500
28923	6/18/2019	SLO COUNTY DEPART PUBLIC WORKS	633.00	05/01-31/19 405R979032 Water Quality Testing	500
28924	6/18/2019	VERIZON WIRELESS	106.35	05/08/19-06/07/19 Acct#472454582-00001 Cellular Service	301
	6/18/2019	VERIZON WIRELESS	208.32	05/08/19-06/07/19 Acct#472454582-00001 Cellular Service	500
	6/18/2019	VERIZON WIRELESS	138.88	05/08/19-06/07/19 Acct#472454582-00001 Cellular Service	800
28926	6/24/2019	CARDMEMBER SERVICE	116.50	05/08/19 CC/Huang - Amazon (kitchen supplies)	301
	6/24/2019	CARDMEMBER SERVICE	28.75	05/08/19 CC/Huang - USPS (postage)	301
	6/24/2019	CARDMEMBER SERVICE	139.37	05/09/19 CC/Huang - Amazon (kitchen supplies)	301
	6/24/2019	CARDMEMBER SERVICE	39.96	05/13/19 CC/Huang - Amazon (door sweep)	301
	6/24/2019	CARDMEMBER SERVICE	67.93	05/14/19 CC/Huang - Amazon (display frames)	301
	6/24/2019	CARDMEMBER SERVICE	27.40	05/20/19 CC/Huang - webstaurantstore (ice scoops)	301
	6/24/2019	CARDMEMBER SERVICE	89.00	05/22/19 CC/Huang - FireEngineering (publication)	301
	6/24/2019	CARDMEMBER SERVICE	35.99	05/22/19 CC/Huang - Google (scoop holder)	301
	6/24/2019	CARDMEMBER SERVICE	48.13	05/23/19 CC/Huang - Amazon (flags)	301
	6/24/2019	CARDMEMBER SERVICE	330.00	05/23/19 CC/Huang - USPS (postage)	301
	6/24/2019	CARDMEMBER SERVICE	13.99	05/26/19 CC/Huang - Amazon (notepads)	301
	6/24/2019	CARDMEMBER SERVICE	192.93	05/26/19 CC/Huang - Amazon (printer)	301
	6/24/2019	CARDMEMBER SERVICE	480.00	05/26/19 CC/Huang - Amazon (rescue lights)	301
	6/24/2019	CARDMEMBER SERVICE	103.07	05/26/19 CC/Huang - Amazon (toner)	301
	6/24/2019	CARDMEMBER SERVICE	4.55	05/26/19 CC/Huang - Amazon (wall hook)	301
	6/24/2019	CARDMEMBER SERVICE	38.97	05/28/19 CC/Huang - Amazon (bathmat)	301
	6/24/2019	CARDMEMBER SERVICE	874.00	06/10/19 CC/Huang - SuperBrightLeds (exterior lighting)	301
28927	6/24/2019	CITY OF BAKERSFIELD	3,094.00	06/04/19 Acct#252749-52 Septage Haulers	200
28928	6/24/2019	COAST PEST CONTROL	75.00	06/22/19 Pest Control Services	301
28929	6/24/2019	COASTAL COPY, LP	113.98	01/18/19-04/17/19 Acct#CF00 Copier Base Rate Charges	301
28930	6/24/2019	GEORGE CONTENTO	2,900.00	07/01-31/19 Office Rent (Suites 106 & 110)	100
28931	6/24/2019	ERNEST PACKAGING SOLUTIONS	692.87	05/23/19 Cust#CAL059 Janitorial Supplies	301
28932	6/24/2019	HUMANA INSURANCE COMPANY	230.00	06/01-30/19 ID#732930-001 Insurance (21 RFF)	301
28933	6/24/2019	LIFE ASSIST INC	1,447.21	05/28/19 Cust9402CDF Paramedic Supplies	301
	6/24/2019	LIFE ASSIST INC	840.84	06/17/19 Cust93402CDF Paramedic Supplies	301
28934	6/24/2019	LOBP CHAMBER OF COMMERCE	100.00	07/01-31/19 Membership Dues (BronzeLevel/NonProfit Org)	100
28935	6/24/2019	MISSION LINEN SUPPLY	24.81	06/20/19 Cust#213729 Janitorial Supplies - towel rolls/rags	500
28936	6/24/2019	NBS GOVERNMENT FINANCIAL GROUP	2,602.76	07/01/19-09/30/19 Qtrly Admin Fee (WW Assess Dist #1)	600
28937	6/24/2019	PG&E	268.51	05/11/19-06/19/19 Acct#7954162233-2 Electric Services	100

LOS OSOS COMMUNITY SERVICES DISTRICT
Warrant Register for the Period
6/1/2019 through 6/30/2019

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
	6/24/2019	PG&E	395.76	05/11/19-06/19/19 Acct#7954162233-2 Electric Services	200
	6/24/2019	PG&E	8.78	05/11/19-06/19/19 Acct#7954162233-2 Electric Services	301
	6/24/2019	PG&E	156.63	05/11/19-06/19/19 Acct#7954162233-2 Electric Services	400
	6/24/2019	PG&E	8,401.98	05/11/19-06/19/19 Acct#7954162233-2 Electric Services	500
	6/24/2019	PG&E	204.76	05/11/19-06/19/19 Acct#7954162233-2 Electric Services	800
28938	6/24/2019	SSLO SANITATION DISTRICT	916.67	07/01/19 Annual Permit Fee for Brine Delivery	500
28939	6/24/2019	ROBERT STILTS, CPA	5,000.00	05/15/19-06/15/19 Bookkeeping Services	100
28940	6/24/2019	UNITED STAFFING ASSOCIATES, LLC	1,018.37	06/10/19-06/14/19 Cust15752 Temp Services	100
28941	6/24/2019	VISION SERVICE PLAN	12.78	07/01-31/19 Acct#121302260001 Vision Plan	100
	6/24/2019	VISION SERVICE PLAN	164.26	07/01-31/19 Acct#121302260001 Vision Plan	500
28942	6/24/2019	WALLACE GROUP	386.66	05/01-31/19 Engineering Services	200
	6/24/2019	WALLACE GROUP	386.66	05/01-31/19 Engineering Services	400
	6/24/2019	WALLACE GROUP	352.00	05/01-31/19 Engineering Services	500
	6/24/2019	WALLACE GROUP	386.68	05/01-31/19 Engineering Services	800
28943	6/28/2019	CARDMEMBER SERVICE	18.22	05/06/19 CC/Asuncion - Northern Tool (Ironton wheel chock)	500
	6/28/2019	CARDMEMBER SERVICE	128.68	05/06/19 CC/Asuncion - Northern Tool (Pierce Arrow snatch bl	500
	6/28/2019	CARDMEMBER SERVICE	39.69	05/17/19 CC/Asuncion - Chevron (gas/trng travel)	500
	6/28/2019	CARDMEMBER SERVICE	166.68	05/20/19 CC/Asuncion - Budget (car rental/trng)	500
	6/28/2019	CARDMEMBER SERVICE	21.42	05/20/19 CC/Asuncion - Exxon Mobil (gas/trng travel)	500
	6/28/2019	CARDMEMBER SERVICE	34.43	05/28/19 CC/Asuncion - HomeDepot (tools & battery)	500
	6/28/2019	CARDMEMBER SERVICE	641.70	05/20/19 CC/Asuncion - Royal Pacific Motor Inn (lodging/trn)	800
28944	6/28/2019	CHARTER COMMUNICATIONS	153.12	06/19/19-07/18/19 Acct#8245101120015742 Channel 20	100
28945	6/28/2019	DSD BUSINESS SYSTEMS	135.00	06/01-30/19 Cust#C10171 TimeForce Software Contract	100
28946	6/28/2019	MARTHA HOLCOMBE	862.84	06/25/19 Leak Adjustment Credit (Holcombe)	500
28947	6/28/2019	PRP COMPANIES	1,389.86	06/25/19 Utility Billing Services (Rts 206-213)	500
28948	6/28/2019	ADAM SALINGER	261.13	06/25/19 Leak Adjustment Credit (Salinger)	500
28949	6/28/2019	UNITED STAFFING ASSOCIATES, LLC	1,018.37	06/17/19-06/21/19 Cust#15752 Temp Services	100
28950	6/28/2019	VERDIN	397.27	06/25/19 Outreach Website CCPWQ	800
86/2/86/1/8684/2687	6/30/2019	CA PUBLIC EMPL RET SYSTEM	897.28	06/01-30/19 CalPERS Unfunded Accrued Liability	100
	6/30/2019	CA PUBLIC EMPL RET SYSTEM	1,394.52	06/01-30/19 CalPERS Unfunded Accrued Liability	301
	6/30/2019	CA PUBLIC EMPL RET SYSTEM	2,717.88	06/01-30/19 CalPERS Unfunded Accrued Liability	500
CalPERSMed_Jun 1a	6/7/2019	CA PUBLIC EMPLOYEES' RETIREMENT SYS	999.03	06/01-30/19 CalPERS Health Plan	100
	6/7/2019	CA PUBLIC EMPLOYEES' RETIREMENT SYS	3,375.70	06/01-30/19 CalPERS Health Plan	500
PD0607-IRS	6/7/2019	DEPARTMENT OF THE TREASURY	576.79	05/20/19-06/02/19 Federal Payroll Taxes	100

LOS OSOS COMMUNITY SERVICES DISTRICT
Warrant Register for the Period
6/1/2019 through 6/30/2019

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
	6/7/2019	DEPARTMENT OF THE TREASURY	910.78	05/20/19-06/02/19 Federal Payroll Taxes	301
	6/7/2019	DEPARTMENT OF THE TREASURY	2,128.51	05/20/19-06/02/19 Federal Payroll Taxes	500
PD060719_457	6/7/2019	CALPERS 457	250.00	05/20/19-06/02/19 SIP457 Contributions	100
	6/7/2019	CALPERS 457	1,250.00	05/20/19-06/02/19 SIP457 Contributions	500
PD060719_EDD	6/7/2019	CA EMPLOYMENT DEVELOPMENT DEPT	211.42	05/20/19-06/02/19 State Payroll Taxes	100
	6/7/2019	CA EMPLOYMENT DEVELOPMENT DEPT	340.13	05/20/19-06/02/19 State Payroll Taxes	301
	6/7/2019	CA EMPLOYMENT DEVELOPMENT DEPT	728.17	05/20/19-06/02/19 State Payroll Taxes	500
PD060719_PERSR	6/7/2019	CA PUBLIC EMPL RET SYSTEM	559.67	05/20/19-06/02/19 Retirement Earned	100
	6/7/2019	CA PUBLIC EMPL RET SYSTEM	131.31	05/20/19-06/02/19 Retirement Earned	301
	6/7/2019	CA PUBLIC EMPL RET SYSTEM	3,151.13	05/20/19-06/02/19 Retirement Earned	500
PD062119_457	6/21/2019	CALPERS 457	250.00	06/03/19-06/16/19 SIP 457 Contributions	100
	6/21/2019	CALPERS 457	1,250.00	06/03/19-06/16/19 SIP 457 Contributions	500
PD062119_EDD	6/21/2019	CA EMPLOYMENT DEVELOPMENT DEPT	345.72	06/03/19-06/16/19 State Payroll Taxes	100
	6/21/2019	CA EMPLOYMENT DEVELOPMENT DEPT	352.52	06/03/19-06/16/19 State Payroll Taxes	301
	6/21/2019	CA EMPLOYMENT DEVELOPMENT DEPT	722.80	06/03/19-06/16/19 State Payroll Taxes	500
PD062119_IRS	6/21/2019	DEPARTMENT OF THE TREASURY	807.20	06/03/19-06/16/19 Federal Payroll Taxes	100
	6/21/2019	DEPARTMENT OF THE TREASURY	1,027.36	06/03/19-06/16/19 Federal Payroll Taxes	301
	6/21/2019	DEPARTMENT OF THE TREASURY	2,131.67	06/03/19-06/16/19 Federal Payroll Taxes	500
PD062119_PERSR	6/21/2019	CA PUBLIC EMPL RET SYSTEM	559.67	06/03/19-06/16/19 Retirement Earned	100
	6/21/2019	CA PUBLIC EMPL RET SYSTEM	144.91	06/03/19-06/16/19 Retirement Earned	301
	6/21/2019	CA PUBLIC EMPL RET SYSTEM	<u>3,133.99</u>	06/03/19-06/16/19 Retirement Earned	500
Report Total			<u>106,073.01</u>		

ITEM 4

**REVIEW OF BOARD ITEM REGARDING
REPORTS FOR THE PERIOD ENDING
MAY 31, 2019**



June 17, 2019

TO: LOCSD Board of Directors
FROM: Adrienne Geidel at Robert Stilts, District Bookkeeper
SUBJECT: **Agenda Item 13D – 7/11/2019 Board Meeting**
Receive Financial Report for the Period Ending May 31, 2019.

President
Marshall E. Ochylski

Vice President
Charles L. Cesena

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

General Manager
Renee Osborne

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
George Huang

DESCRIPTION

The attached are the Statement of Revenues and Expenditures, Balance Sheets, and Reserves as of May 15, 2019.

STAFF RECOMMENDATION

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

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

Attachments

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

Offices:
2122 9th Street, Suite 110
Los Osos, CA 93402

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

www.losososcsd.org

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 5/1/2019 Through 5/31/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Service Charges & Fees						
4005	Copying Costs	0.00	23.10	20.00	3.10	15.50%
	Total Service Charges & Fees	0.00	23.10	20.00	3.10	15.50%
	Total Revenues	0.00	23.10	20.00	3.10	15.50%
Expenditures						
Personnel						
Salaries/Wages						
7322	Director's Compensation	1,500.00	9,700.00	12,000.00	2,300.00	19.17%
8018	Holiday Pay	0.00	3,931.48	4,000.00	68.52	1.71%
8045	Overtime Pay	682.06	4,873.72	4,000.00	(873.72)	(21.84)%
8051	Floating Holiday Pay	0.00	620.48	1,000.00	379.52	37.95%
8054	Salaries & Wages - Regular	10,343.02	85,861.50	98,000.00	12,138.50	12.39%
8060	Sick Leave Pay	0.00	512.19	2,000.00	1,487.81	74.39%
8066	Comp Time Used	0.00	1,495.88	2,500.00	1,004.12	40.16%
8081	Vacation Pay	0.00	2,928.00	3,000.00	72.00	2.40%
	Total Salaries/Wages	12,525.08	109,923.25	126,500.00	16,576.75	13.10%
Payroll Taxes & Benefits						
5020	FICA - ER	68.20	558.00	1,700.00	1,142.00	67.18%
5030	Life Insurance - ER	12.36	152.10	300.00	147.90	49.30%
5031	Disability Insurance	6.52	74.50	60.00	(14.50)	(24.17)%
5035	AD & D Insurance	3.26	40.10	50.00	9.90	19.80%
5040	LTD Insurance	45.88	524.35	1,000.00	475.65	47.56%
5050	Medicare - ER	125.06	1,457.42	2,478.00	1,020.58	41.19%
5060	Cafeteria Plan - ER	761.08	10,929.91	10,000.00	(929.91)	(9.30)%
5070	Retirement ER - Regular	1,558.70	17,532.16	18,000.00	467.84	2.60%
5071	Retirement ER - Addl Pick-up	0.00	0.00	1,019.00	1,019.00	100.00%
5075	Retirees Medical - ER	0.00	3,007.87	3,000.00	(7.87)	(0.26)%
5120	Workers Comp Insurance - ER	0.00	431.11	4,675.00	4,243.89	90.78%
5124	Retirement - ER - Tier 2	0.00	963.17	1,128.00	164.83	14.61%
	Total Payroll Taxes & Benefits	2,581.06	35,670.69	43,410.00	7,739.31	17.83%
Employment Services						
5100	Unemployment Insurance - ER	93.00	1,482.71	3,400.00	1,917.29	56.39%
5103	Federal Unemployment	0.00	(928.67)	0.00	928.67	0.00%
6200	Hiring, Advertising & Other Costs	403.22	542.52	300.00	(242.52)	(80.84)%
6230	Medical Exam	0.00	150.00	150.00	0.00	0.00%
	Total Employment Services	496.22	1,246.56	3,850.00	2,603.44	67.62%
	Total Personnel	15,602.36	146,840.50	173,760.00	26,919.50	15.49%
Services & Supplies						
Clothing & Uniform						
7246	Uniform & Gear	0.00	43.50	150.00	106.50	71.00%
	Total Clothing & Uniform	0.00	43.50	150.00	106.50	71.00%
Contract Services						
6100	Labor & Support-IT Services	525.00	8,044.16	8,000.00	(44.16)	(0.55)%
6110	IT Purchased Services	1,605.46	22,635.88	20,000.00	(2,635.88)	(13.18)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 5/1/2019 Through 5/31/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
7100	Copier Contract-Maint & Usage	267.05	3,060.69	3,500.00	439.31	12.55%
7255	Security Services	85.08	756.76	1,000.00	243.24	24.32%
7321	Janitorial Cleaning & Supplies	263.00	2,653.50	3,000.00	346.50	11.55%
7342	Public Meeting Recordings	<u>1,325.00</u>	<u>12,325.00</u>	<u>13,500.00</u>	<u>1,175.00</u>	<u>8.70%</u>
	Total Contract Services	4,070.59	49,475.99	49,000.00	(475.99)	(0.97)%
	Financial Services					
7309	Late Fees	21.00	4,372.19	4,300.00	(72.19)	(1.68)%
7310	Bank Service Charges	<u>182.34</u>	<u>2,618.71</u>	<u>3,000.00</u>	<u>381.29</u>	<u>12.71%</u>
	Total Financial Services	203.34	6,990.90	7,300.00	309.10	4.23%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	514.33	100.00	(414.33)	(414.33)%
6341	LAFCO Fees	0.00	16,567.07	16,567.07	0.00	0.00%
6343	Lien & Notary Fees	0.00	30.00	60.00	30.00	50.00%
7325	Insurance	<u>0.00</u>	<u>14,266.50</u>	<u>14,266.50</u>	<u>0.00</u>	<u>0.00%</u>
	Total Insurance, Licenses & Regulatory Fees	0.00	31,377.90	30,993.57	(384.33)	(1.24)%
	Legal & Professional					
7303	Professional Services - GM	8,010.50	88,115.50	96,126.00	8,010.50	8.33%
7304	Professional Services - ACCTG	5,000.00	50,000.00	60,000.00	10,000.00	16.67%
7305	Auditing Services	0.00	21,440.00	22,000.00	560.00	2.55%
7320	Professional & Consulting Services	2,616.72	10,353.45	7,000.00	(3,353.45)	(47.91)%
7326	Legal Services	4,258.80	43,024.14	30,000.00	(13,024.14)	(43.41)%
7340	Legal Notifications & Mandated Advertising	0.00	83.49	500.00	416.51	83.30%
	Total Legal & Professional	19,886.02	213,016.58	215,626.00	2,609.42	1.21%
	Office/Operations					
6121	IT-Supplies & Miscellaneous	0.00	6,645.88	6,645.88	0.00	0.00%
6130	Computer Hardware	9,897.14	10,345.61	500.00	(9,845.61)	(95.61)%
7140	General Supplies & Minor Equipment	593.97	8,083.73	6,000.00	(2,083.73)	(34.73)%
7160	Postage, Shipping & Mail Supplies	0.98	2,455.72	3,000.00	544.28	18.14%
7226	Membership & Dues	0.00	6,538.00	6,538.00	0.00	0.00%
7230	Misc Small Parts & Supplies	<u>0.00</u>	<u>49.30</u>	<u>49.30</u>	<u>0.00</u>	<u>0.00%</u>
	Total Office/Operations	10,492.09	34,118.24	22,733.18	(11,385.06)	(50.08)%
	Other Expense					
7330	Misc Operating Expenses	0.00	83.60	100.00	16.40	16.40%
8735	Misc Department Admin	<u>0.00</u>	<u>4,654.14</u>	<u>5,300.00</u>	<u>645.86</u>	<u>12.19%</u>
	Total Other Expense	0.00	4,737.74	5,400.00	662.26	12.26%
	Rent & Utilities					
6025	Telephone	206.84	2,927.57	3,000.00	72.43	2.41%
7350	Rent - Meetings	0.00	0.00	400.00	400.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 5/1/2019 Through 5/31/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
7352	Rent - Offices & Other Structures	2,900.00	31,900.00	35,000.00	3,100.00	8.86%
8610	Electric	0.00	3,018.59	3,800.00	781.41	20.56%
8620	Gas Service	18.32	636.51	450.00	(186.51)	(41.45)%
	Total Rent & Utilities	3,125.16	38,482.67	42,650.00	4,167.33	9.77%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	73.36	110.00	36.64	33.31%
	Total Repairs & Maintenance	0.00	73.36	110.00	36.64	33.31%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	100.00	100.00	100.00%
7324	Education & Training Fees	0.00	49.00	500.00	451.00	90.20%
8539	Meals	83.25	953.01	1,000.00	46.99	4.70%
8541	Meals- Local Area - DIR	0.00	0.00	100.00	100.00	100.00%
8550	Mileage Reimbursement & Parking	24.91	186.55	500.00	313.45	62.69%
	Total Travel & Training	108.16	1,188.56	2,200.00	1,011.44	45.97%
	Total Services & Supplies	37,885.36	379,505.44	376,162.75	(3,342.69)	(0.89)%
	Transfers					
9410	Transfer In	0.00	(274,961.38)	(549,922.75)	(274,961.37)	50.00%
	Total Transfers	0.00	(274,961.38)	(549,922.75)	(274,961.37)	50.00%
	Total Expenditures	53,487.72	251,384.56	0.00	(251,384.56)	0.00%
	Net Revenues over Expenditures	(53,487.72)	(251,361.46)	20.00	(251,381.46)	...07.30)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
200 - 200 - Bayridge
From 5/1/2019 Through 5/31/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Property Taxes					
4035	2,300.73	9,035.35	9,052.00	(16.65)	(0.18)%
	Total Property Taxes	9,035.35	9,052.00	(16.65)	(0.18)%
Special Taxes & Assessments					
4550	11,812.50	54,268.50	54,831.00	(562.50)	(1.03)%
	Total Special Taxes & Assessments	54,268.50	54,831.00	(562.50)	(1.03)%
Use of Money & Property					
4505	20.11	48.84	57.00	(8.16)	(14.32)%
4510	0.00	(0.46)	0.00	(0.46)	0.00%
	Total Use of Money & Property	48.38	57.00	(8.62)	(15.12)%
	Total Revenues	63,352.23	63,940.00	(587.77)	(0.92)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	138.13	303.83	500.00	196.17	39.23%
7325	0.00	0.00	800.00	800.00	100.00%
	Total Insurance, Licenses & Regulatory Fees	303.83	1,300.00	996.17	76.63%
Legal & Professional					
7320	386.66	630.03	700.00	69.97	10.00%
7326	0.00	0.00	400.00	400.00	100.00%
	Total Legal & Professional	630.03	1,100.00	469.97	42.72%
Rent & Utilities					
8670	0.00	5,846.76	6,724.16	877.40	13.05%
	Total Rent & Utilities	5,846.76	6,724.16	877.40	13.05%
	Total Services & Supplies	6,780.62	9,124.16	2,343.54	25.68%
Capital Outlay					
9006	0.00	0.00	24,000.00	24,000.00	100.00%
	Total Capital Outlay	0.00	24,000.00	24,000.00	100.00%
Debt Service					
9804	0.00	0.00	27,964.56	27,964.56	100.00%
	Total Debt Service	0.00	27,964.56	27,964.56	100.00%
Transfers					
9511	0.00	1,374.81	2,749.61	1,374.80	50.00%
	Total Transfers	1,374.81	2,749.61	1,374.80	50.00%
	Total Expenditures	8,155.43	63,838.33	55,682.90	87.22%
	Net Revenues over Expenditures	13,608.55	55,196.80	101.67	...190.15%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 5/1/2019 Through 5/31/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Property Taxes						
4034	Property Tax Revenue from Water	0.00	59,915.50	59,915.50	0.00	0.00%
4035	Property Taxes	<u>0.00</u>	<u>1,083,602.00</u>	<u>2,062,770.00</u>	<u>(979,168.00)</u>	<u>(47.47)%</u>
	Total Property Taxes	0.00	1,143,517.50	2,122,685.50	(979,168.00)	(46.13)%
Grant Revenue						
4955	Govt-Other St Aids & Reimbursements	0.00	2,618.40	4,000.00	(1,381.60)	(34.54)%
	Total Grant Revenue	0.00	2,618.40	4,000.00	(1,381.60)	(34.54)%
Special Taxes & Assessments						
4015	CSA 9-I Assessments (Contract)	0.00	0.00	25,214.00	(25,214.00)	(100.00)%
4050	Special Fire Tax	<u>81,264.29</u>	<u>435,018.49</u>	<u>561,557.00</u>	<u>(126,538.51)</u>	<u>(22.53)%</u>
	Total Special Taxes & Assessments	81,264.29	435,018.49	586,771.00	(151,752.51)	(25.86)%
Other Revenues						
4000	Ambulance Agreement	<u>0.00</u>	<u>37,220.50</u>	<u>67,134.00</u>	<u>(29,913.50)</u>	<u>(44.56)%</u>
	Total Other Revenues	0.00	37,220.50	67,134.00	(29,913.50)	(44.56)%
Use of Money & Property						
4505	HO Prop Tax Relief	4,589.68	9,376.06	13,075.00	(3,698.94)	(28.29)%
4510	Investment Income on funds	3,383.93	33,363.40	25,590.00	7,773.40	30.38%
4924	Gain/Loss on Disp of F/A	<u>0.00</u>	<u>22,500.00</u>	<u>22,500.00</u>	<u>0.00</u>	<u>0.00%</u>
	Total Use of Money & Property	7,973.61	65,239.46	61,165.00	4,074.46	6.66%
	Total Revenues	89,237.90	1,683,614.35	2,841,755.50	(1,158,141.15)	(40.75)%
Expenditures						
Personnel						
Salaries/Wages						
8295	Resv FF-Overtime/Shift Coverage	1,154.21	13,439.53	22,000.00	8,560.47	38.91%
8340	Resv FF-Shift Coverage	9,420.00	109,208.61	99,000.00	(10,208.61)	(10.31)%
8345	Resv FF-Special Projects	<u>1,000.00</u>	<u>1,409.18</u>	<u>1,600.00</u>	<u>190.82</u>	<u>11.93%</u>
	Total Salaries/Wages	11,574.21	124,057.32	122,600.00	(1,457.32)	(1.19)%
Payroll Taxes & Benefits						
5021	FICA - Fire - ER	469.11	5,521.21	7,000.00	1,478.79	21.13%
5030	Life Insurance - ER	207.00	2,201.00	2,500.00	299.00	11.96%
5035	AD & D Insurance	57.50	617.50	800.00	182.50	22.81%
5051	Medicare - Reserves - ER	167.84	1,806.96	2,100.00	293.04	13.95%
5070	Retirement ER - Regular	1,394.52	15,539.72	11,000.00	(4,539.72)	(41.27)%
5120	Workers Comp Insurance - ER	0.00	3,978.72	8,000.00	4,021.28	50.27%
5124	Retirement - ER - Tier 2	<u>317.00</u>	<u>5,791.67</u>	<u>5,000.00</u>	<u>(791.67)</u>	<u>(15.83)%</u>
	Total Payroll Taxes & Benefits	2,612.97	35,456.78	36,400.00	943.22	2.59%
Employment Services						
5000	Medical Exams & Procedures	0.00	1,141.00	1,275.00	134.00	10.51%
5101	Unemp. Costs - Reserves	673.66	6,333.60	5,000.00	(1,333.60)	(26.67)%
5103	Federal Unemployment	0.00	(2,440.75)	0.00	2,440.75	0.00%
6200	Hiring, Advertising & Other Costs	0.00	20.00	20.00	0.00	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 5/1/2019 Through 5/31/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6230 Medical Exam	0.00	5,033.00	4,885.00	(148.00)	(3.03)%
Total Employment Services	673.66	10,086.85	11,180.00	1,093.15	9.78%
Total Personnel	14,860.84	169,600.95	170,180.00	579.05	0.34%
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	0.00	2,173.78	1,875.19	(298.59)	(15.92)%
7248 Uniform Safety Boots	0.00	862.98	1,000.00	137.02	13.70%
Total Clothing & Uniform	0.00	3,036.76	2,875.19	(161.57)	(5.62)%
Contract Services					
6110 IT Purchased Services	104.43	789.34	1,080.00	290.66	26.91%
7100 Copier Contract-Maint & Usage	99.74	1,723.15	1,600.00	(123.15)	(7.70)%
7202 Building Alarms & Security	0.00	367.83	475.00	107.17	22.56%
7204 Cleaning Supplies, Laundry & Towel Service	692.87	2,986.73	3,000.00	13.27	0.44%
7222 Hazardous Materials CW JPA Cost	0.00	2,000.00	2,000.00	0.00	0.00%
7500 Schedule A Charges	0.00	1,083,602.00	2,192,419.00	1,108,817.00	50.58%
Total Contract Services	897.04	1,091,469.05	2,200,574.00	1,109,104.95	50.40%
Equipment & Tools					
6440 Fire Personal Protection Equipment	0.00	18,666.10	14,861.03	(3,805.07)	(25.60)%
6460 Self-Contained Breathing Apparatus	0.00	0.00	32,500.00	32,500.00	100.00%
6610 Rescue - Extrication Equipment	480.00	480.00	1,500.00	1,020.00	68.00%
6630 Rope & Climbing Equipment	0.00	592.26	500.00	(92.26)	(18.45)%
7234 Oxygen Supplies & Cylinder Rent	159.86	372.64	350.00	(22.64)	(6.47)%
7238 Paramedic & EMT Small Tools & Supplies	4,206.72	17,387.73	18,623.00	1,235.27	6.63%
7242 Minor Tools, Accessories & Field Machines	0.00	115.62	250.00	134.38	53.75%
7252 Misc Hardware	134.09	267.13	350.00	82.87	23.68%
Total Equipment & Tools	4,980.67	37,881.48	68,934.03	31,052.55	45.05%
Financial Services					
7309 Late Fees	0.00	0.00	10.00	10.00	100.00%
7310 Bank Service Charges	0.00	15.00	20.00	5.00	25.00%
9154 Losses and Damages	0.00	0.00	100.00	100.00	100.00%
Total Financial Services	0.00	15.00	130.00	115.00	88.46%
Insurance, Licenses & Regulatory Fees					
6345 Property Taxes & Assessments Costs	0.00	5,420.66	5,420.66	0.00	0.00%
7325 Insurance	0.00	21,231.53	21,232.00	0.47	0.00%
Total Insurance, Licenses & Regulatory Fees	0.00	26,652.19	26,652.66	0.47	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 5/1/2019 Through 5/31/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Legal & Professional					
7320	Professional & Consulting Services	0.00	1,444.78	1,400.00	(44.78) (3.20)%
7326	Legal Services	0.00	0.00	350.00	350.00 100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	75.00	75.00 100.00%
	Total Legal & Professional	0.00	1,444.78	1,825.00	380.22 20.83%
Office/Operations					
6130	Computer Hardware	296.00	715.25	1,700.00	984.75 57.93%
7140	General Supplies & Minor Equipment	68.38	1,689.94	1,800.00	110.06 6.11%
7160	Postage, Shipping & Mail Supplies	358.75	468.49	300.00	(168.49) (56.16)%
7216	Fire Prevention Education Materials	116.06	719.05	1,200.00	480.95 40.08%
7226	Membership & Dues	0.00	62.10	105.00	42.90 40.86%
7230	Misc Small Parts & Supplies	0.00	296.86	300.00	3.14 1.05%
7240	Propane	21.44	163.26	100.00	(63.26) (63.26)%
	Total Office/Operations	860.63	4,114.95	5,505.00	1,390.05 25.25%
Other Expense					
7201	White Goods & Accessories - bedding, towels	38.97	313.72	300.00	(13.72) (4.57)%
7209	District Operating Center Expense	0.00	0.00	450.00	450.00 100.00%
7218	Cooking Products - Food, Drinks & Staples	0.00	415.00	500.00	85.00 17.00%
7224	Kitchen Cookware & Utensils	319.26	529.74	800.00	270.26 33.78%
7330	Misc Operating Expenses	0.00	200.48	0.00	(200.48) 0.00%
	Total Other Expense	358.23	1,458.94	2,050.00	591.06 28.83%
Rent & Utilities					
6000	Cell Phones	105.49	1,804.62	2,350.00	545.38 23.21%
6025	Telephone	416.77	4,368.02	3,700.00	(668.02) (18.05)%
8610	Electric	9.69	2,644.39	2,620.00	(24.39) (0.93)%
8620	Gas Service	42.45	1,153.36	910.00	(243.36) (26.74)%
8630	Trash Services	101.41	1,120.51	1,850.00	729.49 39.43%
8640	Water and Water Services	85.00	3,335.24	4,704.00	1,368.76 29.10%
8659	Utility Cable Charges	111.95	1,165.91	1,400.00	234.09 16.72%
8670	Street Lighting	0.00	116.23	132.00	15.77 11.95%
	Total Rent & Utilities	872.76	15,708.28	17,666.00	1,957.72 11.08%
Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	0.00	300.00	300.00 100.00%
6405	R & M - Extinguishers	0.00	497.17	1,000.00	502.83 50.28%
6640	R & M - Equip & Other Non-Structural Fixed Assets	134.69	961.80	1,600.00	638.20 39.89%
6750	R & M - Minor Tools & Equipment	214.75	733.01	1,000.00	266.99 26.70%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 5/1/2019 Through 5/31/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6775 R & M -Operation/Field Equipment	0.00	1,199.22	1,215.00	15.78	1.30%
6800 R & M - Grounds & Collection Systems	0.00	1,467.49	1,500.00	32.51	2.17%
6900 R & M - Buildings & Structures	39.96	3,044.21	4,300.00	1,255.79	29.20%
Total Repairs & Maintenance	<u>389.40</u>	<u>7,902.90</u>	<u>10,915.00</u>	<u>3,012.10</u>	<u>27.60%</u>
Travel & Training					
6300 DMV Driv Lic Class B	0.00	0.00	100.00	100.00	100.00%
7141 CERT Training Supplies	0.00	99.83	100.00	0.17	0.17%
7323 Books, Publications & Subscriptions	89.00	235.58	470.00	234.42	49.88%
8405 Reserve FF Training Costs	<u>0.00</u>	<u>550.00</u>	<u>700.00</u>	<u>150.00</u>	<u>21.43%</u>
Total Travel & Training	<u>89.00</u>	<u>885.41</u>	<u>1,370.00</u>	<u>484.59</u>	<u>35.37%</u>
Total Services & Supplies	8,447.73	1,190,569.74	2,338,496.88	1,147,927.14	49.09%
Capital Outlay					
9006 Infrastructure CIP	0.00	111,211.55	44,545.30	(66,666.25)	(149.66)%
9085 Vehicle Purchase	<u>0.00</u>	<u>49,146.05</u>	<u>80,000.00</u>	<u>30,853.95</u>	<u>38.57%</u>
Total Capital Outlay	0.00	160,357.60	124,545.30	(35,812.30)	(28.75)%
Reserves					
9504 *Vehicle Replacement Reserve	0.00	0.00	121,644.20	121,644.20	100.00%
9572 *General Contingency (Operations) Reserve	0.00	0.00	31,941.43	31,941.43	100.00%
Total Reserves	<u>0.00</u>	<u>0.00</u>	<u>153,585.63</u>	<u>153,585.63</u>	<u>100.00%</u>
Transfers					
9511 Interfund Transfer Out	<u>0.00</u>	<u>27,496.14</u>	<u>54,992.28</u>	<u>27,496.14</u>	<u>50.00%</u>
Total Transfers	<u>0.00</u>	<u>27,496.14</u>	<u>54,992.28</u>	<u>27,496.14</u>	<u>50.00%</u>
Total Expenditures	<u>23,308.57</u>	<u>1,548,024.43</u>	<u>2,841,800.09</u>	<u>1,293,775.66</u>	<u>45.53%</u>
Net Revenues over Expenditures	<u>65,929.33</u>	<u>135,589.92</u>	<u>(44.59)</u>	<u>135,634.51</u>	<u>...81.45)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
400 - 400 - Vista de Oro
From 5/1/2019 Through 5/31/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	3,597.00	15,223.00	15,768.00	(545.00) (3.46)%
	Total Special Taxes & Assessments	3,597.00	15,223.00	15,768.00	(545.00) (3.46)%
	Total Revenues	3,597.00	15,223.00	15,768.00	(545.00) (3.46)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	0.00	0.00	500.00	500.00 100.00%
7325	Insurance	0.00	0.00	500.00	500.00 100.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	0.00	1,000.00	1,000.00 100.00%
Legal & Professional					
7320	Professional & Consulting Services	386.66	586.03	700.00	113.97 16.28%
7326	Legal Services	0.00	0.00	300.00	300.00 100.00%
	Total Legal & Professional	386.66	586.03	1,000.00	413.97 41.40%
Rent & Utilities					
8670	Street Lighting	0.00	2,127.17	2,460.00	332.83 13.53%
	Total Rent & Utilities	0.00	2,127.17	2,460.00	332.83 13.53%
	Total Services & Supplies	386.66	2,713.20	4,460.00	1,746.80 39.17%
Debt Service					
9804	Payment on Internal Loans	0.00	0.00	6,711.49	6,711.49 100.00%
	Total Debt Service	0.00	0.00	6,711.49	6,711.49 100.00%
Transfers					
9511	Interfund Transfer Out	0.00	1,374.81	2,749.61	1,374.80 50.00%
	Total Transfers	0.00	1,374.81	2,749.61	1,374.80 50.00%
	Total Expenditures	386.66	4,088.01	13,921.10	9,833.09 70.63%
	Net Revenues over Expenditures	3,210.34	11,134.99	1,846.90	9,288.09 502.90%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 5/1/2019 Through 5/31/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Property Taxes					
4035	61,170.60	149,666.88	149,788.75	(121.87)	(0.08)%
	61,170.60	149,666.88	149,788.75	(121.87)	(0.08)%
Service Charges & Fees					
4030	138,954.11	1,923,878.81	2,135,000.00	(211,121.19)	(9.89)%
4102	20,591.42	205,560.11	199,900.00	5,660.11	2.83%
4103	17,526.16	248,301.45	321,000.00	(72,698.55)	(22.65)%
4104	4,760.00	27,945.75	53,000.00	(25,054.25)	(47.27)%
4114	(80.00)	(1,614.75)	1,000.00	(2,614.75)	(261.48)%
4931	500.00	6,100.00	6,000.00	100.00	1.67%
4932	2,536.29	26,013.27	20,000.00	6,013.27	30.07%
4933	1,485.00	15,455.00	10,000.00	5,455.00	54.55%
4937	60.00	520.00	500.00	20.00	4.00%
	186,332.98	2,452,159.64	2,746,400.00	(294,240.36)	(10.71)%
Other Revenues					
4105	0.00	0.00	57,000.00	(57,000.00)	(100.00)%
4930	(230.00)	5,367.83	1,000.00	4,367.83	436.78%
4936	0.00	(2.00)	0.00	(2.00)	0.00%
	(230.00)	5,365.83	58,000.00	(52,634.17)	(90.75)%
Use of Money & Property					
4504	0.00	0.00	2,964.00	(2,964.00)	(100.00)%
4505	531.68	1,291.22	1,509.00	(217.78)	(14.43)%
4510	3,979.75	9,569.06	4,000.00	5,569.06	139.23%
	4,511.43	10,860.28	8,473.00	2,387.28	28.18%
	251,785.01	2,618,052.63	2,962,661.75	(344,609.12)	(11.63)%
Expenditures					
Personnel					
Salaries/Wages					
8018	0.00	19,520.72	25,000.00	5,479.28	21.92%
8045	0.00	204.66	4,000.00	3,795.34	94.88%
8050	0.00	2,449.99	3,680.00	1,230.01	33.42%
8051	178.96	2,775.62	5,000.00	2,224.38	44.49%
8054	32,966.60	349,268.93	356,316.15	7,047.22	1.98%
8056	0.00	460.80	1,000.00	539.20	53.92%
8060	1,779.25	14,471.15	24,150.00	9,678.85	40.08%
8063	1,563.25	17,955.51	14,700.00	(3,255.51)	(22.15)%
8066	442.28	17,498.19	11,550.00	(5,948.19)	(51.50)%
8081	1,209.34	24,958.97	39,900.00	14,941.03	37.45%
	38,139.68	449,564.54	485,296.15	35,731.61	7.36%
Payroll Taxes & Benefits					
5030	114.00	1,301.50	1,700.00	398.50	23.44%
5031	29.90	342.35	500.00	157.65	31.53%
5035	30.00	342.50	0.00	(342.50)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 5/1/2019 Through 5/31/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
5040	LTD Insurance	210.54	2,409.99	3,300.00	890.01	26.97%
5050	Medicare - ER	542.78	6,552.46	9,000.00	2,447.54	27.19%
5060	Cafeteria Plan - ER	5,283.02	59,238.99	65,000.00	5,761.01	8.86%
5070	Retirement ER - Regular	6,446.63	74,177.87	67,000.00	(7,177.87)	(10.71)%
5075	Retirees Medical - ER	0.00	1,521.39	1,620.00	98.61	6.09%
5120	Workers Comp Insurance - ER	0.00	15,767.18	15,767.18	0.00	0.00%
5124	Retirement - ER - Tier 2	353.07	5,109.51	5,970.00	860.49	14.41%
	Total Payroll Taxes & Benefits	13,009.94	166,763.74	169,857.18	3,093.44	1.82%
	Employment Services					
5100	Unemployment Insurance - ER	0.00	3,454.31	5,500.00	2,045.69	37.19%
5103	Federal Unemployment	0.00	(1,961.74)	0.00	1,961.74	0.00%
6230	Medical Exam	0.00	0.00	150.00	150.00	100.00%
	Total Employment Services	0.00	1,492.57	5,650.00	4,157.43	73.58%
	Total Personnel	51,149.62	617,820.85	660,803.33	42,982.48	6.50%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	3,104.06	2,600.00	(504.06)	(19.39)%
7248	Uniform Safety Boots	0.00	842.07	1,000.00	157.93	15.79%
	Total Clothing & Uniform	0.00	3,946.13	3,600.00	(346.13)	(9.61)%
	Contract Services					
6100	Labor & Support-IT Services	0.00	0.00	300.00	300.00	100.00%
6110	IT Purchased Services	252.92	2,946.55	5,400.00	2,453.45	45.43%
7250	Water Quality Testing	633.00	28,557.34	28,000.00	(557.34)	(1.99)%
7255	Security Services	0.00	7,285.70	8,000.00	714.30	8.93%
7301	Contract Maint Services	0.00	0.00	1,000.00	1,000.00	100.00%
7321	Janitorial Cleaning & Supplies	55.18	576.43	850.00	273.57	32.18%
	Total Contract Services	941.10	39,366.02	43,550.00	4,183.98	9.61%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	1,877.52	1,500.00	(377.52)	(25.17)%
7242	Minor Tools, Accessories & Field Machines	11.45	3,217.05	3,500.00	282.95	8.08%
7253	Rent - Equipment	0.00	22.00	1,000.00	978.00	97.80%
7256	Meter Purchases & Replacements	5,093.00	72,368.51	75,000.00	2,631.49	3.51%
	Total Equipment & Tools	5,104.45	77,485.08	81,000.00	3,514.92	4.34%
	Financial Services					
7309	Late Fees	9.25	47.67	50.00	2.33	4.66%
	Total Financial Services	9.25	47.67	50.00	2.33	4.66%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	0.00	200.00	200.00	100.00%
6340	Misc Fees	0.00	50.00	3,000.00	2,950.00	98.33%
6342	Fees - Regulatory	0.00	3,561.00	18,000.00	14,439.00	80.22%
6345	Property Taxes & Assessments Costs	3,677.11	6,918.03	6,300.00	(618.03)	(9.81)%
7325	Insurance	0.00	34,684.00	34,272.96	(411.04)	(1.20)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 5/1/2019 Through 5/31/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Total Insurance, Licenses & Regulatory Fees	3,677.11	45,213.03	61,772.96	16,559.93	26.81%
Legal & Professional					
7318 Professional & Consulting BMC	0.00	33,513.65	55,746.00	22,232.35	39.88%
7320 Professional & Consulting Services	645.00	8,698.28	10,000.00	1,301.72	13.02%
7326 Legal Services	0.00	105,197.50	115,000.00	9,802.50	8.52%
7336 Legal Services- ISJ	0.00	0.00	1,000.00	1,000.00	100.00%
7340 Legal Notifications & Mandated Advertising	0.00	(353.32)	1,000.00	1,353.32	135.33%
Total Legal & Professional	645.00	147,056.11	182,746.00	35,689.89	19.53%
Office/Operations					
6130 Computer Hardware	1,583.36	2,112.41	1,000.00	(1,112.41)	(111.24)%
6140 Computer Software	952.20	8,278.35	7,500.00	(778.35)	(10.38)%
7140 General Supplies & Minor Equipment	0.00	788.51	1,000.00	211.49	21.15%
7160 Postage, Shipping & Mail Supplies	863.21	12,670.58	15,000.00	2,329.42	15.53%
7180 Billing Supplies, Forms & Printing	110.55	331.65	2,200.00	1,868.35	84.92%
7226 Membership & Dues	0.00	1,769.86	3,000.00	1,230.14	41.00%
7230 Misc Small Parts & Supplies	26.35	1,650.59	2,000.00	349.41	17.47%
7237 Process Control & Treatment Supplies	280.87	3,560.25	4,000.00	439.75	10.99%
7239 Water Treatment Chemicals	792.03	5,756.10	8,000.00	2,243.90	28.05%
7249 Safety Supplies	0.00	701.83	1,000.00	298.17	29.82%
Total Office/Operations	4,608.57	37,620.13	44,700.00	7,079.87	15.84%
Other Expense					
7330 Misc Operating Expenses	0.00	133.41	250.00	116.59	46.64%
7348 Water Conservation Program	391.70	2,933.40	3,000.00	66.60	2.22%
Total Other Expense	391.70	3,066.81	3,250.00	183.19	5.64%
Rent & Utilities					
6000 Cell Phones	225.35	2,699.74	3,500.00	800.26	22.86%
6025 Telephone	750.53	8,242.31	10,000.00	1,757.69	17.58%
7352 Rent - Offices & Other Structures	0.00	0.00	2,900.00	2,900.00	100.00%
8610 Electric	0.00	80,901.76	100,000.00	19,098.24	19.10%
8620 Gas Service	0.00	195.18	250.00	54.82	21.93%
8630 Trash Services	116.65	2,156.68	4,000.00	1,843.32	46.08%
8644 Disposal Services	0.00	27,571.50	30,000.00	2,428.50	8.10%
8670 Street Lighting	0.00	353.22	400.00	46.78	11.70%
Total Rent & Utilities	1,092.53	122,120.39	151,050.00	28,929.61	19.15%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	311.89	350.00	38.11	10.89%
6422 R & M - Hydrants	0.00	575.85	1,100.00	524.15	47.65%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 5/1/2019 Through 5/31/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	887.79	750.00	(137.79)	(18.37)%
6641	R & M - Wells	38.57	1,552.90	1,000.00	(552.90)	(55.29)%
6750	R & M - Minor Tools & Equipment	69.85	1,905.03	2,400.00	494.97	20.62%
6800	R & M - Grounds & Collection Systems	0.00	693.97	600.00	(93.97)	(15.66)%
6830	Paving & Concrete	0.00	0.00	4,000.00	4,000.00	100.00%
6900	R & M - Buildings & Structures	0.00	2,602.24	6,000.00	3,397.76	56.63%
7241	R & M - Water Distribution System	808.22	8,574.50	15,000.00	6,425.50	42.84%
	Total Repairs & Maintenance	916.64	17,104.17	31,200.00	14,095.83	45.18%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324	Education & Training Fees	0.00	5,047.38	5,900.00	852.62	14.45%
8410	Certifications	0.00	0.00	500.00	500.00	100.00%
8510	Lodging & Meals - Local	0.00	850.20	2,000.00	1,149.80	57.49%
8539	Meals	175.00	175.00	700.00	525.00	75.00%
8550	Mileage Reimbursement & Parking	11.99	134.51	700.00	565.49	80.78%
	Total Travel & Training	186.99	6,207.09	10,050.00	3,842.91	38.24%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	100.99	850.67	1,600.00	749.33	46.83%
7211	Misc Fuel & Diesel	231.03	1,793.81	2,300.00	506.19	22.01%
7220	Gasoline	564.82	5,479.74	5,000.00	(479.74)	(9.59)%
7228	Markings & Other Misc Services	0.00	99.67	500.00	400.33	80.07%
7232	Vehicle Repairs - Parts, Tires & Lubricants	0.00	5,365.43	5,000.00	(365.43)	(7.31)%
	Total Vehicle Maintenance & Repairs	896.84	13,589.32	14,400.00	810.68	5.63%
	Total Services & Supplies	18,470.18	512,821.95	627,368.96	114,547.01	18.26%
	Capital Outlay					
9006	Infrastructure CIP	352.00	95,737.00	502,524.00	406,787.00	80.95%
9059	Vehicles, Equipment, & Fixtures	0.00	32,602.28	32,602.28	0.00	0.00%
	Total Capital Outlay	352.00	128,339.28	535,126.28	406,787.00	76.02%
	Debt Service					
9022	Debt Service - Principal	0.00	160,870.79	160,871.00	0.21	0.00%
9023	Debt Service - Interest & Annual Fee	0.00	104,773.65	104,773.00	(0.65)	(0.00)%
9024	Loan Administration Fee	0.00	10,546.91	10,547.00	0.09	0.00%
	Total Debt Service	0.00	276,191.35	276,191.00	(0.35)	(0.00)%
	Reserves					
9571	*Capital Outlay Reserve	0.00	0.00	403,266.56	403,266.56	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 5/1/2019 Through 5/31/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
9572 *General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
Total Reserves	0.00	0.00	460,266.56	460,266.56	100.00%
Transfers					
9511 Interfund Transfer Out	0.00	235,091.98	470,183.95	235,091.97	50.00%
Total Transfers	0.00	235,091.98	470,183.95	235,091.97	50.00%
Total Expenditures	69,971.80	1,770,265.41	3,029,940.08	1,259,674.67	41.57%
Net Revenues over Expenditures	181,813.21	847,787.22	(67,278.33)	915,065.55	...60.12)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
600 - 600 - Wastewater
From 5/1/2019 Through 5/31/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Service Charges & Fees					
4062					
	Wastewater Admin Charge	0.00	25,000.00	44,246.40	(19,246.40) (43.50)%
	Total Service Charges & Fees	0.00	25,000.00	44,246.40	(19,246.40) (43.50)%
	Total Revenues	0.00	25,000.00	44,246.40	(19,246.40) (43.50)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6343	Lien & Notary Fees	0.00	119.98	31.49	(88.49) (281.01)%
6345	Property Taxes & Assessments Costs	0.00	269.54	270.00	0.46 0.17%
	Total Insurance, Licenses & Regulatory Fees	0.00	389.52	301.49	(88.03) (29.20)%
Legal & Professional					
7320	Professional & Consulting Services	0.00	13,148.08	12,365.94	(782.14) (6.32)%
7326	Legal Services	0.00	447.80	1,000.00	552.20 55.22%
	Total Legal & Professional	0.00	13,595.88	13,365.94	(229.94) (1.72)%
Office/Operations					
7160	Postage, Shipping & Mail Supplies	12.70	19.40	0.00	(19.40) 0.00%
	Total Office/Operations	12.70	19.40	0.00	(19.40) 0.00%
	Total Services & Supplies	12.70	14,004.80	13,667.43	(337.37) (2.47)%
Transfers					
9511	Interfund Transfer Out	0.00	1,374.81	2,749.61	1,374.80 50.00%
	Total Transfers	0.00	1,374.81	2,749.61	1,374.80 50.00%
	Total Expenditures	12.70	15,379.61	16,417.04	1,037.43 6.32%
	Net Revenues over Expenditures	(12.70)	9,620.39	27,829.36	(18,208.97) (65.43)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
602 - Wastewater Fiduciary Fund
From 5/1/2019 Through 5/31/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Special Taxes & Assessments					
4061	289,215.63	(514,920.93)	0.00	(514,920.93)	0.00%
	Debt Service				
	Assessments-2002 WW Bond				
	Total Special Taxes & Assessments	(514,920.93)	0.00	(514,920.93)	0.00%
Other Revenues					
4928	0.00	15.00	0.00	15.00	0.00%
	Lien Fees Recoveries				
	Total Other Revenues	15.00	0.00	15.00	0.00%
Use of Money & Property					
4510	1,580.68	30,056.26	0.00	30,056.26	0.00%
	Investment Income on funds				
	Total Use of Money & Property	30,056.26	0.00	30,056.26	0.00%
	Total Revenues	(484,849.67)	0.00	(484,849.67)	0.00%
Expenditures					
Services & Supplies					
Financial Services					
7310	0.00	50.00	0.00	(50.00)	0.00%
	Bank Service Charges				
8951	0.00	201,409.98	0.00	(201,409.98)	0.00%
	Costs of Issuance				
	Total Financial Services	201,459.98	0.00	(201,459.98)	0.00%
	Total Services & Supplies	201,459.98	0.00	(201,459.98)	0.00%
	Total Expenditures	201,459.98	0.00	(201,459.98)	0.00%
	Net Revenues over Expenditures	(686,309.65)	0.00	(686,309.65)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
800 - 800 - Drainage
From 5/1/2019 Through 5/31/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Property Taxes						
4034	Property Tax Revenue from Water	0.00	29,957.75	29,957.75	0.00	0.00%
4035	Property Taxes	<u>5,977.21</u>	<u>23,605.15</u>	<u>24,015.00</u>	<u>(409.85)</u>	<u>(1.71)%</u>
	Total Property Taxes	5,977.21	53,562.90	53,972.75	(409.85)	(0.76)%
Special Taxes & Assessments						
4400	Drainage Assessments	<u>24,210.00</u>	<u>93,258.00</u>	<u>95,440.00</u>	<u>(2,182.00)</u>	<u>(2.29)%</u>
	Total Special Taxes & Assessments	24,210.00	93,258.00	95,440.00	(2,182.00)	(2.29)%
Other Revenues						
4935	Sale-Specs/Plans & Non_Capital Items	0.00	244.19	0.00	244.19	0.00%
	Total Other Revenues	0.00	244.19	0.00	244.19	0.00%
Use of Money & Property						
4505	HO Prop Tax Relief	52.88	128.42	152.00	(23.58)	(15.51)%
4510	Investment Income on funds	<u>(2.65)</u>	<u>(3.85)</u>	<u>300.00</u>	<u>(303.85)</u>	<u>(101.28)%</u>
	Total Use of Money & Property	50.23	124.57	452.00	(327.43)	(72.44)%
	Total Revenues	<u>30,237.44</u>	<u>147,189.66</u>	<u>149,864.75</u>	<u>(2,675.09)</u>	<u>(1.79)%</u>
Expenditures						
Personnel						
Salaries/Wages						
8045	Overtime Pay	0.00	0.00	200.00	200.00	100.00%
8054	Salaries & Wages - Regular	<u>0.00</u>	<u>8,879.20</u>	<u>16,000.00</u>	<u>7,120.80</u>	<u>44.51%</u>
	Total Salaries/Wages	0.00	8,879.20	16,200.00	7,320.80	45.19%
	Total Personnel	0.00	8,879.20	16,200.00	7,320.80	45.19%
Services & Supplies						
Equipment & Tools						
6390	Equipment	0.00	0.00	300.00	300.00	100.00%
7242	Minor Tools, Accessories & Field Machines	0.00	227.22	300.00	72.78	24.26%
	Total Equipment & Tools	0.00	227.22	600.00	372.78	62.13%
Insurance, Licenses & Regulatory Fees						
6342	Fees - Regulatory	0.00	5,692.00	6,000.00	308.00	5.13%
6345	Property Taxes & Assessments Costs	361.42	560.26	200.00	(360.26)	(180.13)%
7325	Insurance	<u>0.00</u>	<u>(131.40)</u>	<u>1,500.00</u>	<u>1,631.40</u>	<u>108.76%</u>
	Total Insurance, Licenses & Regulatory Fees	361.42	6,120.86	7,700.00	1,579.14	20.51%
Legal & Professional						
7320	Professional & Consulting Services	386.68	807.31	2,000.00	1,192.69	59.63%
7326	Legal Services	<u>0.00</u>	<u>35.00</u>	<u>500.00</u>	<u>465.00</u>	<u>93.00%</u>
	Total Legal & Professional	386.68	842.31	2,500.00	1,657.69	66.31%
Office/Operations						
7140	General Supplies & Minor Equipment	0.00	9.62	50.00	40.38	80.76%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
800 - 800 - Drainage
From 5/1/2019 Through 5/31/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
7226	Membership & Dues	0.00	0.00	200.00	200.00	100.00%
7230	Misc Small Parts & Supplies	0.00	271.71	500.00	228.29	45.66%
7249	Safety Supplies	0.00	0.00	100.00	100.00	100.00%
	Total Office/Operations	0.00	281.33	850.00	568.67	66.90%
	Other Expense					
7346	Promotional Expenses - Event	0.00	250.00	300.00	50.00	16.67%
	Total Other Expense	0.00	250.00	300.00	50.00	16.67%
	Rent & Utilities					
6000	Cell Phones	123.57	1,494.80	1,700.00	205.20	12.07%
6025	Telephone	20.72	228.12	250.00	21.88	8.75%
8610	Electric	0.00	1,584.51	2,200.00	615.49	27.98%
8670	Street Lighting	0.00	798.73	1,000.00	201.27	20.13%
	Total Rent & Utilities	144.29	4,106.16	5,150.00	1,043.84	20.27%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	36.68	50.00	13.32	26.64%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	1,452.67	1,000.00	(452.67)	(45.27)%
6750	R & M - Minor Tools & Equipment	0.00	428.96	500.00	71.04	14.21%
6800	R & M - Grounds & Collection Systems	61.09	220.12	1,000.00	779.88	77.99%
6900	R & M - Buildings & Structures	0.00	1,153.90	1,500.00	346.10	23.07%
	Total Repairs & Maintenance	61.09	3,292.33	4,050.00	757.67	18.71%
	Travel & Training					
7324	Education & Training Fees	0.00	1,295.00	2,200.00	905.00	41.14%
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%
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	1,295.00	3,450.00	2,155.00	62.46%
	Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	57.76	416.33	550.00	133.67	24.30%
7220	Gasoline	141.20	1,357.42	1,000.00	(357.42)	(35.74)%
	Total Vehicle Maintenance & Repairs	198.96	1,773.75	1,550.00	(223.75)	(14.44)%
	Total Services & Supplies	1,152.44	18,188.96	26,150.00	7,961.04	30.44%
	Capital Outlay					
9006	Infrastructure CIP	0.00	77,203.60	110,000.00	32,796.40	29.81%
	Total Capital Outlay	0.00	77,203.60	110,000.00	32,796.40	29.81%
	Transfers					
9511	Interfund Transfer Out	0.00	5,499.23	10,998.46	5,499.23	50.00%
	Total Transfers	0.00	5,499.23	10,998.46	5,499.23	50.00%
	Total Expenditures	1,152.44	109,770.99	163,348.46	53,577.47	32.80%
	Net Revenues over Expenditures	29,085.00	37,418.67	(13,483.71)	50,902.38	(377.51)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
900 - 900 - Parks & Recreation
From 5/1/2019 Through 5/31/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Other Revenues					
4655	0.00	2,437.17	2,437.17	0.00	0.00%
	0.00	2,437.17	2,437.17	0.00	0.00%
Use of Money & Property					
4510	0.00	0.00	1,607.78	(1,607.78)	(100.00)%
	0.00	0.00	1,607.78	(1,607.78)	(100.00)%
	0.00	2,437.17	4,044.95	(1,607.78)	(39.75)%
Expenditures					
Services & Supplies					
Legal & Professional					
7320	0.00	14,140.19	15,000.00	859.81	5.73%
7326	0.00	1,155.00	2,000.00	845.00	42.25%
	0.00	15,295.19	17,000.00	1,704.81	10.03%
Office/Operations					
7140	0.00	0.00	100.00	100.00	100.00%
	0.00	0.00	100.00	100.00	100.00%
Other Expense					
7330	0.00	442.77	500.00	57.23	11.45%
	0.00	442.77	500.00	57.23	11.45%
	0.00	15,737.96	17,600.00	1,862.04	10.58%
Transfers					
9511	0.00	2,749.60	5,499.23	2,749.63	50.00%
	0.00	2,749.60	5,499.23	2,749.63	50.00%
	0.00	18,487.56	23,099.23	4,611.67	19.96%
	0.00	(16,050.39)	(19,054.28)	3,003.89	(15.76)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 5/31/2019

		Current Period Balance
		<u> </u>
ASSETS		
CURRENT ASSETS		
Cash in Bank		
Change Fund	0999	400.00
Petty Cash	1000	500.00
LAIF Investments	1011	647,089.92
General Checking Account	1012	2,017,967.22
Payroll Account (contra to 2998)	1013	4,388.50
Rabobank-Bankruptcy Disbursement Reserve	1017	102,793.69
Fire Reserves Account	1031	1,673,337.54
US Bank - WW Bond Prepayment	1070	2,218.50
US Bond - WW Bond Cost of Issuance	1071	14,257.03
US Bank - WW Bond Redemption (New)	1072	741,880.82
US Bank - WW Bond Reserve (New)	1073	568,213.36
US Bank- WW Bond Redemption Fund	1077	607.61
US Bank - WW Bond Reserve Fund	1078	<u>627.13</u>
Total Cash in Bank		5,774,281.32
Investments		
Rabo Bank -Investments	0334	969,928.06
Water Reserves Account	0335	<u>1,056,736.07</u>
Total Investments		2,026,664.13
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	165,491.21
Unbilled A/R	1085	<u>256,826.53</u>
Total Accounts Receivable		422,317.74
Accrued Inventory On Hand		
Inventory	1100	<u>56,390.89</u>
Total Accrued Inventory On Hand		56,390.89
Total CURRENT ASSETS		8,638,592.32
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	<u>(5,000.00)</u>
Total Building		587,410.70
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	1,969,584.73
Acc Depreciation-Equipment,Vehicles & Systems	1853	<u>(451,489.15)</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 5/31/2019

		Current Period Balance
		<u> </u>
Total Plant & Equipment		<u>1,518,095.58</u>
Construction in Progress		
Construction In Progress	1850	<u>185,121.06</u>
Total Construction in Progress		185,121.06
Infrastructure		
Infrastructures	1730	9,694,881.25
Accum Depeciation-Infrastructures	1852	<u>(4,626,962.23)</u>
Total Infrastructure		<u>5,067,919.02</u>
Total FIXED ASSETS		7,914,349.45
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	<u>900.00</u>
Total Cash Suspense		<u>900.00</u>
Total OTHER ASSETS		900.00
Other Assets		
Def Outflow	1991	243,346.00
Deferred Outflow - OPEB	1992	1,553.00
Amount to be Provided for Internal Loans	1997	1,517.00
Amount to be Provided - Other LT	1998	26,653.43
Oblig-Comp Leave		
Total Other Assets		<u>273,069.43</u>
Total ASSETS		<u><u>16,826,911.20</u></u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	(14,259.57)
AP Other- Adjment to 2000, AP Control Acct	2010	<u>(413.88)</u>
Total Accounts Payable		(14,673.45)
Current Payroll Liabilities		
Fed Income Tax Withholding	2001	386.64
FICA Employee Payable	2002	(55.78)
FICA Employer Payable	2003	254.77
Wage Garnishment	2005	74.08
CA Income Tax Withholding	2011	3,082.42
SDI Payable Employee (EE Only)	2012	195.51
Retirement-ER-Regular Contrib	2014	(0.01)
SLOCEA Dues Payable	2016	(25.17)
Employee Contributions to 457 PLAN	2021	1,400.15
AFLAC Voluntary Insurance-Employee	2022	(332.88)
Workers Comp Ins Liab-Employer	2023	138.17
Accrued FSA Plan Medical	2024	(192.62)
Accrued Life/Disability Medical Exp	2026	(228.58)
Retirement Addl Pick-up Liab-Employer	2027	(1.03)
Unemployment Ins Liab-Employer (ER only)	2028	(513.79)
Medicare Liab- Employer	2029	225.14
Other Deposits	2038	(152.64)
Accrued Compensated Absences	2040	19,489.38
Long-term Compensated Absences	2041	58,468.12
CALPERS Retirement Tier 2- EE- Liab	2042	204.31
CALPERS Retirement Tier 2- ER- Liab	2044	(2,903.09)
Other Pension Oblig Liab (OPEB) ARC	2045	272,406.00

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 5/31/2019

		Current Period Balance
Retirement Contribution Safety-Fire-EE	2046	(3.53)
Life Insurance Liab-Employer	2201	(1,904.92)
Medicare Tax Liab-Employee	2202	(1,173.66)
Medical Plan Liab- Employee	2203	(2,672.62)
Vision Plan Liab- Employee	2204	(7.99)
Dental Plan Ins Payable- Employee	2205	825.26
Retirement Contrib Liab-Employee	2206	28.88
Insurance- AD & D	2211	(324.90)
Insurance-Work Injury (WI)	2212	(383.04)
Insurance- LT Disability	2213	(1,011.68)
Survivor Premiums-PERS	2214	(1.73)
Payroll Clearing Account	2999	<u>1,305.16</u>
Total Current Payroll Liabilities		346,594.33
Deposits Held for Water Customers		
Will Serve Deposits	2036	750.00
Other		<u>2,400.00</u>
Total Deposits Held for Water Customers		3,150.00
Due to Others		
Due To Administration	2410	<u>1,517.00</u>
Total Due to Others		1,517.00
Current Portion Long Term Debt		
Current portion-Long Term Debt	2102	<u>160,871.00</u>
Total Current Portion Long Term Debt		160,871.00
Trust Liability		
Trust Funds- Low Income Savings	2513	1,169.32
Water Quality Trust Reserve	3050	<u>91,517.27</u>
Total Trust Liability		<u>92,686.59</u>
Total CURRENT LIABILITIES		590,145.47
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	578,846.00
Def Inflow	2216	24,890.00
Loan Payable to Agency Fund	2495	222,333.96
Restricted Park and Rec	3090	291,655.59
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	947,225.07
General Contingency Reserve	3111	561,015.70
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	1,944,128.17
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>4,908,461.89</u>
Total Other Liabilities		4,908,461.89
Long Term Debt		
Note Payable - Long Term		
Note Payable - State CIEDB-LTD	2101	3,354,765.87
Internal Loan Due Water-500	2491	<u>125,087.28</u>
Total Note Payable - Long Term		3,479,853.15

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 5/31/2019

		<u>Current Period Balance</u>
Accrued Interest Payable		
Accrued Interest Payable	2110	<u>44,677.88</u>
Total Accrued Interest Payable		<u>44,677.88</u>
Total Long Term Debt		3,524,531.03
Equity		
Revenues		
Property Tax Revenue from Water	4034	89,873.25
Other		<u>3,980,169.22</u>
Total Revenues		4,070,042.47
Expenditures		(3,918,447.91)
Equity		
Septic System Decommission Reserve	3109	8,000.00
Prepaid Assessment Reserve	3159	150,179.80
Fire Mitigation Fund	3161	238,397.60
Fund Balance	3200	6,178,804.86
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>7,652,178.25</u>
Total Equity		<u>7,803,772.81</u>
Total LIABILITIES & EQUITY		<u><u>16,826,911.20</u></u>

FIRE RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 5/31/2019

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	
301 - Fire	301	802,580.82
General Contingency Reserve	3111	
301 - Fire	301	93,676.00
Public Facilities Fees Reserve	3115	
301 - Fire	301	40,334.00
Capital Outlay Reserve	3160	
301 - Fire	301	<u>590,107.36</u>
Total Other Liabilities		<u>1,526,698.18</u>
Total Other Liabilities		1,526,698.18
Equity		
Equity		
Fire Mitigation Fund	3161	
301 - Fire	301	<u>135,448.89</u>
Total Equity		<u>135,448.89</u>
Total Equity		<u>135,448.89</u>
Total LIABILITIES & EQUITY		<u><u>1,662,147.07</u></u>

WATER RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 5/31/2019

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Trust Liability		
Water Quality Trust Reserve	3050	
500 - Water	500	<u>91,517.27</u>
Total Trust Liability		<u>91,517.27</u>
Total CURRENT LIABILITIES		91,517.27
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	
500 - Water	500	144,644.25
General Contingency Reserve	3111	
500 - Water	500	414,183.00
Capital Outlay Reserve	3160	
500 - Water	500	1,246,296.29
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>2,072,898.54</u>
Total Other Liabilities		<u>2,072,898.54</u>
Total LIABILITIES & EQUITY		<u>2,164,415.81</u>

DRAINAGE RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 5/31/2019

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
General Contingency Reserve	3111	
800 - Drainage	800	32,238.22
Capital Outlay Reserve	3160	
800 - Drainage	800	<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 & REC RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 5/31/2019

	<u>Current Period Balance</u>
LIABILITIES & EQUITY	
Other Liabilities	
Other Liabilities	
Restricted Park and Rec	3090
900 - Parks & Recreation	900 <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>