



February 21, 2019

TO: LOCSO Board of Directors
FROM: Adrienne Geidel at Robert Stilts, District Bookkeeper
SUBJECT: **Agenda Item 11D – 3/7/2019 Board Meeting**
Receive Financial Report for the Period Ending January 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, the Balance Sheets, and the Fire, Water, Drainage, and Parks and Recreation Reserves as of January 31, 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 January 31, 2019.

Attachment

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

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

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

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Revenues						
Service Charges & Fees						
4005	Copying Costs	14.80	22.70	20.00	2.70	13.50%
	Total Service Charges & Fees	14.80	22.70	20.00	2.70	13.50%
	Total Revenues	14.80	22.70	20.00	2.70	13.50%
Expenditures						
Personnel						
Salaries/Wages						
7322	Director's Compensation	0.00	6,100.00	12,000.00	5,900.00	49.17%
8018	Holiday Pay	1,207.08	3,126.76	4,000.00	873.24	21.83%
8045	Overtime Pay	610.80	3,107.49	5,000.00	1,892.51	37.85%
8051	Floating Holiday Pay	0.00	620.48	1,000.00	379.52	37.95%
8054	Salaries & Wages - Regular	6,607.93	50,327.46	109,000.00	58,672.54	53.83%
8060	Sick Leave Pay	0.00	231.99	2,000.00	1,768.01	88.40%
8066	Comp Time Used	0.00	1,297.20	0.00	(1,297.20)	0.00%
8081	Vacation Pay	0.00	101.80	3,000.00	2,898.20	96.61%
	Total Salaries/Wages	8,425.81	64,913.18	136,000.00	71,086.82	52.27%
Payroll Taxes & Benefits						
5020	FICA - ER	0.00	372.00	1,700.00	1,328.00	78.12%
5030	Life Insurance - ER	12.36	96.48	300.00	203.52	67.84%
5031	Disability Insurance	6.52	45.16	60.00	14.84	24.73%
5035	AD & D Insurance	3.26	25.43	0.00	(25.43)	0.00%
5040	LTD Insurance	45.88	317.89	1,000.00	682.11	68.21%
5050	Medicare - ER	115.99	887.00	2,478.00	1,591.00	64.21%
5060	Cafeteria Plan - ER	1,184.72	7,038.31	8,625.00	1,586.69	18.40%
5070	Retirement ER - Regular	1,558.70	10,966.65	13,700.00	2,733.35	19.95%
5071	Retirement ER - Addl Pick-up	0.00	0.00	1,019.00	1,019.00	100.00%
5075	Retirees Medical - ER	275.64	1,905.31	3,000.00	1,094.69	36.49%
5120	Workers Comp Insurance - ER	0.00	431.11	4,675.00	4,243.89	90.78%
5124	Retirement - ER - Tier 2	94.45	629.21	0.00	(629.21)	0.00%
	Total Payroll Taxes & Benefits	3,297.52	22,714.55	36,557.00	13,842.45	37.87%
Employment Services						
5100	Unemployment Insurance - ER	492.61	1,070.12	3,400.00	2,329.88	68.53%
5103	Federal Unemployment	(928.67)	(928.67)	0.00	928.67	0.00%
6200	Hiring, Advertising & Other Costs	0.00	139.30	300.00	160.70	53.57%
6230	Medical Exam	0.00	150.00	125.00	(25.00)	(20.00)%
	Total Employment Services	(436.06)	430.75	3,825.00	3,394.25	88.74%
	Total Personnel	11,287.27	88,058.48	176,382.00	88,323.52	50.08%
Services & Supplies						
Clothing & Uniform						
7246	Uniform & Gear	0.00	43.50	0.00	(43.50)	0.00%
	Total Clothing & Uniform	0.00	43.50	0.00	(43.50)	0.00%
Contract Services						
6100	Labor & Support-IT Services	135.00	6,305.75	4,500.00	(1,805.75)	(40.13)%
6110	IT Purchased Services	1,951.39	14,505.95	21,500.00	6,994.05	32.53%

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

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7100 Copier Contract-Maint & Usage	418.46	2,063.26	5,000.00	2,936.74	58.73%
7255 Security Services	60.67	421.17	1,000.00	578.83	57.88%
7321 Janitorial Cleaning & Supplies	263.00	1,733.00	4,000.00	2,267.00	56.67%
7342 Public Meeting Recordings	1,125.00	7,425.00	13,500.00	6,075.00	45.00%
Total Contract Services	3,953.52	32,454.13	49,500.00	17,045.87	34.44%
Financial Services					
7309 Late Fees	163.10	4,288.47	100.00	(4,188.47)	...88.47)%
7310 Bank Service Charges	169.33	1,686.44	3,000.00	1,313.56	43.79%
Total Financial Services	332.43	5,974.91	3,100.00	(2,874.91)	(92.74)%
Insurance, Licenses & Regulatory Fees					
6340 Misc Fees	0.00	0.00	100.00	100.00	100.00%
6341 LAFCO Fees	0.00	16,567.07	20,000.00	3,432.93	17.16%
6343 Lien & Notary Fees	0.00	30.00	0.00	(30.00)	0.00%
7325 Insurance	0.00	14,266.50	9,254.00	(5,012.50)	(54.17)%
Total Insurance, Licenses & Regulatory Fees	0.00	30,863.57	29,354.00	(1,509.57)	(5.14)%
Legal & Professional					
7303 Professional Services - GM	0.00	48,063.00	96,126.00	48,063.00	50.00%
7304 Professional Services - ACCTG	5,000.00	30,000.00	60,000.00	30,000.00	50.00%
7305 Auditing Services	800.00	21,440.00	20,000.00	(1,440.00)	(7.20)%
7320 Professional & Consulting Services	347.82	3,666.31	10,000.00	6,333.69	63.34%
7326 Legal Services	4,392.50	26,660.00	30,000.00	3,340.00	11.13%
7340 Legal Notifications & Mandated Advertising	0.00	0.00	1,000.00	1,000.00	100.00%
Total Legal & Professional	10,540.32	129,829.31	217,126.00	87,296.69	40.21%
Office/Operations					
6121 IT-Supplies & Miscellaneous	6,645.88	6,645.88	500.00	(6,145.88)	...29.18)%
6130 Computer Hardware	448.47	448.47	1,500.00	1,051.53	70.10%
7140 General Supplies & Minor Equipment	1,707.21	5,017.75	5,000.00	(17.75)	(0.35)%
7160 Postage, Shipping & Mail Supplies	800.87	2,008.93	3,200.00	1,191.07	37.22%
7226 Membership & Dues	6,358.00	6,538.00	6,500.00	(38.00)	(0.58)%
7230 Misc Small Parts & Supplies	49.30	49.30	0.00	(49.30)	0.00%
Total Office/Operations	16,009.73	20,708.33	16,700.00	(4,008.33)	(24.00)%
Other Expense					
7330 Misc Operating Expenses	0.00	39.99	100.00	60.01	60.01%
8735 Misc Department Admin	961.95	2,794.29	5,300.00	2,505.71	47.28%
Total Other Expense	961.95	2,834.28	5,400.00	2,565.72	47.51%
Rent & Utilities					
6025 Telephone	246.58	2,097.55	3,000.00	902.45	30.08%
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 1/1/2019 Through 1/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7352 Rent - Offices & Other Structures	0.00	20,300.00	35,000.00	14,700.00	42.00%
8610 Electric	79.83	1,801.41	3,800.00	1,998.59	52.59%
8620 Gas Service	<u>95.57</u>	<u>230.13</u>	<u>450.00</u>	<u>219.87</u>	<u>48.86%</u>
Total Rent & Utilities	421.98	24,429.09	42,650.00	18,220.91	42.72%
Repairs & Maintenance					
6405 R & M - Extinguishers	<u>0.00</u>	<u>73.36</u>	<u>110.00</u>	<u>36.64</u>	<u>33.31%</u>
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	1,300.00	1,251.00	96.23%
8539 Meals	400.74	660.83	2,000.00	1,339.17	66.96%
8541 Meals- Local Area - DIR	0.00	0.00	100.00	100.00	100.00%
8550 Mileage Reimbursement & Parking	0.00	119.54	500.00	380.46	76.09%
Total Travel & Training	<u>400.74</u>	<u>829.37</u>	<u>4,000.00</u>	<u>3,170.63</u>	<u>79.27%</u>
Total Services & Supplies	32,620.67	248,039.85	367,940.00	119,900.15	32.59%
Transfers					
9512 Transfer In	<u>0.00</u>	<u>0.00</u>	<u>544,322.00</u>	<u>544,322.00</u>	<u>100.00%</u>
Total Transfers	0.00	0.00	544,322.00	544,322.00	100.00%
Total Expenditures	<u>43,907.94</u>	<u>336,098.33</u>	<u>1,088,644.00</u>	<u>752,545.67</u>	<u>69.13%</u>
Net Revenues over Expenditures	<u>(43,893.14)</u>	<u>(336,075.63)</u>	<u>(1,088,624.00)</u>	<u>752,548.37</u>	<u>(69.13)%</u>

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

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4035	2,276.97	5,319.68	9,052.00	(3,732.32)	(41.23)%
	2,276.97	5,319.68	9,052.00	(3,732.32)	(41.23)%
Special Taxes & Assessments					
4550	11,062.50	31,728.00	54,831.00	(23,103.00)	(42.13)%
	11,062.50	31,728.00	54,831.00	(23,103.00)	(42.13)%
Use of Money & Property					
4505	20.11	28.73	57.00	(28.27)	(49.60)%
4510	0.00	(0.23)	0.00	(0.23)	0.00%
	20.11	28.50	57.00	(28.50)	(50.00)%
	13,359.58	37,076.18	63,940.00	(26,863.82)	(42.01)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	137.56	275.12	500.00	224.88	44.98%
7325	0.00	0.00	800.00	800.00	100.00%
	137.56	275.12	1,300.00	1,024.88	78.84%
Legal & Professional					
7320	0.00	189.00	700.00	511.00	73.00%
7326	0.00	0.00	500.00	500.00	100.00%
	0.00	189.00	1,200.00	1,011.00	84.25%
Rent & Utilities					
8670	994.31	4,108.91	6,224.16	2,115.25	33.98%
	994.31	4,108.91	6,224.16	2,115.25	33.98%
	1,131.87	4,573.03	8,724.16	4,151.13	47.58%
Debt Service					
9804	0.00	0.00	27,964.56	27,964.56	100.00%
	0.00	0.00	27,964.56	27,964.56	100.00%
Transfers					
9511	0.00	0.00	2,721.61	2,721.61	100.00%
	0.00	0.00	2,721.61	2,721.61	100.00%
	1,131.87	4,573.03	39,410.33	34,837.30	88.40%
Net Revenues over Expenditures	12,227.71	32,503.15	24,529.67	7,973.48	32.51%

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

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4034	0.00	0.00	59,915.50	(59,915.50)	(100.00)%
4035	0.00	1,083,602.00	2,062,770.00	(979,168.00)	(47.47)%
	0.00	1,083,602.00	2,122,685.50	(1,039,083.50)	(48.95)%
Grant Revenue					
4955	2,618.40	2,618.40	4,000.00	(1,381.60)	(34.54)%
	2,618.40	2,618.40	4,000.00	(1,381.60)	(34.54)%
Special Taxes & Assessments					
4015	0.00	0.00	25,214.00	(25,214.00)	(100.00)%
4050	114,555.53	282,563.05	561,557.00	(278,993.95)	(49.68)%
	114,555.53	282,563.05	586,771.00	(304,207.95)	(51.84)%
Other Revenues					
4000	0.00	18,760.25	67,134.00	(48,373.75)	(72.06)%
	0.00	18,760.25	67,134.00	(48,373.75)	(72.06)%
Use of Money & Property					
4505	4,589.68	4,786.38	13,075.00	(8,288.62)	(63.39)%
4510	3,254.35	19,941.94	25,590.00	(5,648.06)	(22.07)%
4924	0.00	22,500.00	0.00	22,500.00	0.00%
	7,844.03	47,228.32	38,665.00	8,563.32	22.15%
Total Revenues	125,017.96	1,434,772.02	2,819,255.50	(1,384,483.48)	(49.11)%
Expenditures					
Personnel					
Salaries/Wages					
8295	1,230.48	10,488.42	27,000.00	16,511.58	61.15%
8340	8,490.87	61,128.09	98,000.00	36,871.91	37.62%
8345	0.00	409.18	7,100.00	6,690.82	94.24%
	9,721.35	72,025.69	132,100.00	60,074.31	45.48%
Payroll Taxes & Benefits					
5021	385.14	3,322.56	7,000.00	3,677.44	52.53%
5030	198.00	1,391.00	2,500.00	1,109.00	44.36%
5035	55.00	392.50	800.00	407.50	50.94%
5051	140.95	1,052.49	2,100.00	1,047.51	49.88%
5070	1,394.52	9,961.64	11,000.00	1,038.36	9.44%
5120	0.00	3,978.72	5,000.00	1,021.28	20.43%
5124	353.82	4,266.74	3,000.00	(1,266.74)	(42.22)%
	2,527.43	24,365.65	31,400.00	7,034.35	22.40%
Employment Services					
5000	1,141.00	1,141.00	1,275.00	134.00	10.51%
5101	602.74	3,151.60	8,000.00	4,848.40	60.60%
5103	(2,440.75)	(2,440.75)	0.00	2,440.75	0.00%
6200	0.00	20.00	0.00	(20.00)	0.00%

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

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6230 Medical Exam	0.00	2,885.00	3,800.00	915.00	24.08%
Total Employment Services	<u>(697.01)</u>	<u>4,756.85</u>	<u>13,075.00</u>	<u>8,318.15</u>	<u>63.62%</u>
Total Personnel	11,551.77	101,148.19	176,575.00	75,426.81	42.72%
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	601.25	1,875.19	1,100.00	(775.19)	(70.47)%
7248 Uniform Safety Boots	<u>166.00</u>	<u>166.00</u>	<u>2,000.00</u>	<u>1,834.00</u>	<u>91.70%</u>
Total Clothing & Uniform	767.25	2,041.19	3,100.00	1,058.81	34.16%
Contract Services					
6110 IT Purchased Services	103.20	485.49	1,080.00	594.51	55.05%
7100 Copier Contract-Maint & Usage	268.05	999.81	1,600.00	600.19	37.51%
7202 Building Alarms & Security	0.00	245.22	475.00	229.78	48.37%
7204 Cleaning Supplies, Laundry & Towel Service	0.00	1,481.95	3,700.00	2,218.05	59.95%
7222 Hazardous Materials CW JPA Cost	0.00	2,000.00	2,000.00	0.00	0.00%
7500 Schedule A Charges	<u>0.00</u>	<u>1,083,602.00</u>	<u>2,192,419.00</u>	<u>1,108,817.00</u>	<u>50.58%</u>
Total Contract Services	371.25	1,088,814.47	2,201,274.00	1,112,459.53	50.54%
Equipment & Tools					
6440 Fire Personal Protection Equipment	0.00	14,861.03	14,000.00	(861.03)	(6.15)%
6460 Self-Contained Breathing Apparatus	0.00	0.00	32,500.00	32,500.00	100.00%
7234 Oxygen Supplies & Cylinder Rent	0.00	212.78	350.00	137.22	39.21%
7238 Paramedic & EMT Small Tools & Supplies	549.23	11,222.65	16,000.00	4,777.35	29.86%
7242 Minor Tools, Accessories & Field Machines	20.57	54.41	250.00	195.59	78.24%
7252 Misc Hardware	<u>(30.02)</u>	<u>4.97</u>	<u>350.00</u>	<u>345.03</u>	<u>98.58%</u>
Total Equipment & Tools	539.78	26,355.84	63,450.00	37,094.16	58.46%
Financial Services					
7309 Late Fees	0.00	0.00	10.00	10.00	100.00%
7310 Bank Service Charges	15.00	15.00	20.00	5.00	25.00%
9154 Losses and Damages	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00%</u>
Total Financial Services	15.00	15.00	130.00	115.00	88.46%
Insurance, Licenses & Regulatory Fees					
6345 Property Taxes & Assessments Costs	2,017.33	5,420.66	4,000.00	(1,420.66)	(35.52)%
7325 Insurance	<u>0.00</u>	<u>21,231.53</u>	<u>20,400.00</u>	<u>(831.53)</u>	<u>(4.08)%</u>
Total Insurance, Licenses & Regulatory Fees	2,017.33	26,652.19	24,400.00	(2,252.19)	(9.23)%
Legal & Professional					
7320 Professional & Consulting Services	125.00	532.00	1,400.00	868.00	62.00%

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

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7326	Legal Services	0.00	0.00	350.00	350.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	75.00	75.00	100.00%
	Total Legal & Professional	125.00	532.00	1,825.00	1,293.00	70.85%
	Office/Operations					
6130	Computer Hardware	0.00	0.00	1,700.00	1,700.00	100.00%
7140	General Supplies & Minor Equipment	0.00	922.33	1,800.00	877.67	48.76%
7160	Postage, Shipping & Mail Supplies	0.00	101.84	300.00	198.16	66.05%
7216	Fire Prevention Education Materials	0.00	602.99	1,200.00	597.01	49.75%
7226	Membership & Dues	0.00	62.10	75.00	12.90	17.20%
7230	Misc Small Parts & Supplies	0.00	44.58	300.00	255.42	85.14%
7240	Propane	0.00	21.82	100.00	78.18	78.18%
	Total Office/Operations	0.00	1,755.66	5,475.00	3,719.34	67.93%
	Other Expense					
7201	White Goods & Accessories - bedding, towels	0.00	0.00	300.00	300.00	100.00%
7209	District Operating Center Expense	0.00	0.00	450.00	450.00	100.00%
7218	Cooking Products - Food, Drinks & Staples	0.00	330.00	300.00	(30.00)	(10.00)%
7224	Kitchen Cookware & Utensils	0.00	0.00	800.00	800.00	100.00%
	Total Other Expense	0.00	330.00	1,850.00	1,520.00	82.16%
	Rent & Utilities					
6000	Cell Phones	167.42	1,169.73	1,550.00	380.27	24.53%
6025	Telephone	0.00	2,694.42	3,700.00	1,005.58	27.18%
8610	Electric	0.00	2,619.14	1,000.00	(1,619.14)	(161.91)%
8620	Gas Service	233.81	590.71	910.00	319.29	35.09%
8630	Trash Services	101.41	714.87	1,850.00	1,135.13	61.36%
8640	Water and Water Services	0.00	1,913.51	4,704.00	2,790.49	59.32%
8659	Utility Cable Charges	105.70	828.10	1,400.00	571.90	40.85%
8670	Street Lighting	11.16	78.17	132.00	53.83	40.78%
	Total Rent & Utilities	619.50	10,608.65	15,246.00	4,637.35	30.42%
	Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	0.00	300.00	300.00	100.00%
6405	R & M - Extinguishers	0.00	497.17	700.00	202.83	28.98%
6640	R & M - Equip & Other Non-Structural Fixed Assets	42.85	642.90	1,600.00	957.10	59.82%
6750	R & M - Minor Tools & Equipment	6.08	62.88	1,000.00	937.12	93.71%
6775	R & M -Operation/Field Equipment	0.00	0.00	1,215.00	1,215.00	100.00%
6800	R & M - Grounds & Collection Systems	40.73	191.02	500.00	308.98	61.80%

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

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6900 R & M - Buildings & Structures	167.84	1,307.60	4,300.00	2,992.40	69.59%
Total Repairs & Maintenance	257.50	2,701.57	9,615.00	6,913.43	71.90%
Travel & Training					
6300 DMV Driv Lic Class B	0.00	0.00	100.00	100.00	100.00%
7141 CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323 Books, Publications & Subscriptions	(45.82)	146.58	470.00	323.42	68.81%
8405 Reserve FF Training Costs	550.00	550.00	3,000.00	2,450.00	81.67%
Total Travel & Training	504.18	696.58	3,670.00	2,973.42	81.02%
Total Services & Supplies	5,216.79	1,160,503.15	2,330,035.00	1,169,531.85	50.19%
Capital Outlay					
9006 Infrastructure CIP	0.00	108,465.85	44,545.30	(63,920.55)	(143.50)%
9085 Vehicle Purchase	0.00	41,225.14	80,000.00	38,774.86	48.47%
Total Capital Outlay	0.00	149,690.99	124,545.30	(25,145.69)	(20.19)%
Reserves					
9504 *Vehicle Replacement Reserve	0.00	0.00	99,144.00	99,144.00	100.00%
9572 *General Contingency (Operations) Reserve	0.00	0.00	34,524.00	34,524.00	100.00%
Total Reserves	0.00	0.00	133,668.00	133,668.00	100.00%
Transfers					
9511 Interfund Transfer Out	0.00	0.00	54,432.20	54,432.20	100.00%
Total Transfers	0.00	0.00	54,432.20	54,432.20	100.00%
Total Expenditures	16,768.56	1,411,342.33	2,819,255.50	1,407,913.17	49.94%
Net Revenues over Expenditures	108,249.40	23,429.69	0.00	23,429.69	0.00%

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

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Special Taxes & Assessments					
4550	2,834.00	8,647.00	15,768.00	(7,121.00)	(45.16)%
	2,834.00	8,647.00	15,768.00	(7,121.00)	(45.16)%
	2,834.00	8,647.00	15,768.00	(7,121.00)	(45.16)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	9.00	18.00	500.00	482.00	96.40%
7325	0.00	0.00	500.00	500.00	100.00%
	9.00	18.00	1,000.00	982.00	98.20%
Legal & Professional					
7320	0.00	145.00	700.00	555.00	79.29%
7326	0.00	0.00	300.00	300.00	100.00%
	0.00	145.00	1,000.00	855.00	85.50%
Rent & Utilities					
8670	205.54	1,439.16	2,460.00	1,020.84	41.50%
	205.54	1,439.16	2,460.00	1,020.84	41.50%
	214.54	1,602.16	4,460.00	2,857.84	64.08%
Debt Service					
9804	0.00	0.00	6,711.49	6,711.49	100.00%
	0.00	0.00	6,711.49	6,711.49	100.00%
Transfers					
9511	0.00	0.00	2,721.61	2,721.61	100.00%
	0.00	0.00	2,721.61	2,721.61	100.00%
	214.54	1,602.16	13,893.10	12,290.94	88.47%
Net Revenues over Expenditures	2,619.46	7,044.84	1,874.90	5,169.94	275.74%

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

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4035	Property Taxes	60,526.39	111,015.93	149,788.75	(38,772.82) (25.89)%
	Total Property Taxes	60,526.39	111,015.93	149,788.75	(38,772.82) (25.89)%
Service Charges & Fees					
4030	Residential Single Family	140,573.67	1,264,805.36	2,135,000.00	(870,194.64) (40.76)%
4102	Residential- Multi -Family-Water Sales	23,368.41	137,116.35	199,900.00	(62,783.65) (31.41)%
4103	Commercial, Home Care, Retail-Water Sales	17,301.75	188,277.70	321,000.00	(132,722.30) (41.35)%
4104	Irrigation- Water Sales	2,330.00	21,711.00	53,000.00	(31,289.00) (59.04)%
4114	Water Other Service Revenues	(135.00)	(1,204.75)	1,000.00	(2,204.75) (220.47)%
4931	Water Activation Fees	450.00	4,000.00	6,000.00	(2,000.00) (33.33)%
4932	Penalties	3,187.71	17,158.76	20,000.00	(2,841.24) (14.21)%
4933	Door Hangers/Lockout Notices	1,685.00	11,065.00	10,000.00	1,065.00 10.65%
4937	NSF Fees	125.00	335.00	500.00	(165.00) (33.00)%
	Total Service Charges & Fees	188,886.54	1,643,264.42	2,746,400.00	(1,103,135.58) (40.17)%
Other Revenues					
4105	Recycled Water Revenue	0.00	0.00	57,000.00	(57,000.00) (100.00)%
4930	Other Revenue	741.49	3,595.08	1,000.00	2,595.08 259.51%
4936	Water Delinquencies via Tax roll	0.00	(1.00)	0.00	(1.00) 0.00%
	Total Other Revenues	741.49	3,594.08	58,000.00	(54,405.92) (93.80)%
Use of Money & Property					
4504	Interest Income	0.00	0.00	2,964.00	(2,964.00) (100.00)%
4505	HO Prop Tax Relief	531.68	759.54	1,509.00	(749.46) (49.67)%
4510	Investment Income on funds	342.10	2,493.51	4,000.00	(1,506.49) (37.66)%
	Total Use of Money & Property	873.78	3,253.05	8,473.00	(5,219.95) (61.61)%
	Total Revenues	251,028.20	1,761,127.48	2,962,661.75	(1,201,534.27) (40.56)%
Expenditures					
Personnel					
Salaries/Wages					
8018	Holiday Pay	5,969.61	15,586.41	25,000.00	9,413.59 37.65%
8045	Overtime Pay	0.00	133.45	4,000.00	3,866.55 96.66%
8050	Administrative Leave Pay	227.15	2,018.40	3,680.00	1,661.60 45.15%
8051	Floating Holiday Pay	573.84	1,839.66	5,000.00	3,160.34 63.21%
8054	Salaries & Wages - Regular	26,614.06	203,138.86	356,316.15	153,177.29 42.99%
8056	Retroactive Pay	0.00	460.80	1,000.00	539.20 53.92%
8060	Sick Leave Pay	741.92	7,601.15	24,150.00	16,548.85 68.53%
8063	Standby Pay	1,608.75	11,073.63	14,700.00	3,626.37 24.67%
8066	Comp Time Used	2,118.95	9,027.23	11,550.00	2,522.77 21.84%
8081	Vacation Pay	1,266.00	21,933.54	39,900.00	17,966.46 45.03%
	Total Salaries/Wages	39,120.28	272,813.13	485,296.15	212,483.02 43.78%
Payroll Taxes & Benefits					
5030	Life Insurance - ER	104.50	788.50	1,700.00	911.50 53.62%
5031	Disability Insurance	27.57	207.84	500.00	292.16 58.43%
5035	AD & D Insurance	27.50	207.50	0.00	(207.50) 0.00%

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

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
5040	LTD Insurance	194.07	1,463.04	3,300.00	1,836.96	55.67%
5050	Medicare - ER	574.04	4,014.09	10,356.00	6,341.91	61.24%
5060	Cafeteria Plan - ER	5,901.32	36,946.47	65,000.00	28,053.53	43.16%
5070	Retirement ER - Regular	6,545.14	46,345.15	67,000.00	20,654.85	30.83%
5075	Retirees Medical - ER	137.80	970.19	1,620.00	649.81	40.11%
5120	Workers Comp Insurance - ER	0.00	15,767.18	24,440.00	8,672.82	35.49%
5124	Retirement - ER - Tier 2	447.50	3,186.72	3,720.00	533.28	14.34%
	Total Payroll Taxes & Benefits	13,959.44	109,896.68	177,636.00	67,739.32	38.13%
	Employment Services					
5100	Unemployment Insurance - ER	2,243.96	2,443.26	5,500.00	3,056.74	55.58%
5103	Federal Unemployment	(1,961.74)	(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	282.22	481.52	5,650.00	5,168.48	91.48%
	Total Personnel	53,361.94	383,191.33	668,582.15	285,390.82	42.69%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	335.19	2,600.00	2,264.81	87.11%
7248	Uniform Safety Boots	0.00	346.60	1,000.00	653.40	65.34%
	Total Clothing & Uniform	0.00	681.79	3,600.00	2,918.21	81.06%
	Contract Services					
6100	Labor & Support-IT Services	0.00	0.00	300.00	300.00	100.00%
6110	IT Purchased Services	256.54	1,818.06	5,400.00	3,581.94	66.33%
7250	Water Quality Testing	0.00	16,074.00	28,000.00	11,926.00	42.59%
7255	Security Services	0.00	646.10	8,000.00	7,353.90	91.92%
7301	Contract Maint Services	0.00	0.00	1,000.00	1,000.00	100.00%
7321	Janitorial Cleaning & Supplies	74.43	372.39	850.00	477.61	56.19%
	Total Contract Services	330.97	18,910.55	43,550.00	24,639.45	56.58%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	1,385.17	800.00	(585.17)	(73.15)%
7242	Minor Tools, Accessories & Field Machines	89.81	1,441.57	3,500.00	2,058.43	58.81%
7253	Rent - Equipment	0.00	22.00	1,000.00	978.00	97.80%
7256	Meter Purchases & Replacements	7,639.65	51,697.68	75,000.00	23,302.32	31.07%
	Total Equipment & Tools	7,729.46	54,546.42	80,300.00	25,753.58	32.07%
	Financial Services					
7309	Late Fees	0.00	(0.58)	50.00	50.58	101.16%
7310	Bank Service Charges	0.00	13.56	0.00	(13.56)	0.00%
	Total Financial Services	0.00	12.98	50.00	37.02	74.04%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	0.00	200.00	200.00	100.00%
6340	Misc Fees	0.00	0.00	3,000.00	3,000.00	100.00%
6342	Fees - Regulatory	0.00	3,561.00	18,000.00	14,439.00	80.22%
6345	Property Taxes & Assessments Costs	1,601.89	3,203.78	6,300.00	3,096.22	49.15%
7325	Insurance	0.00	34,272.96	33,000.00	(1,272.96)	(3.86)%

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

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Total Insurance, Licenses & Regulatory Fees	1,601.89	41,037.74	60,500.00	19,462.26	32.17%
Legal & Professional					
7318 Professional & Consulting BMC	45.60	18,467.92	50,654.00	32,186.08	63.54%
7320 Professional & Consulting Services	290.00	4,627.50	30,000.00	25,372.50	84.58%
7326 Legal Services	82,630.00	105,127.50	11,000.00	(94,127.50)	(855.70)%
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)	0.00	353.32	0.00%
Total Legal & Professional	82,965.60	127,869.60	92,654.00	(35,215.60)	(38.01)%
Office/Operations					
6130 Computer Hardware	0.00	0.00	3,000.00	3,000.00	100.00%
6140 Computer Software	0.00	7,272.54	2,000.00	(5,272.54)	(263.63)%
7140 General Supplies & Minor Equipment	31.07	720.88	1,000.00	279.12	27.91%
7160 Postage, Shipping & Mail Supplies	1,061.22	7,784.92	17,000.00	9,215.08	54.21%
7180 Billing Supplies, Forms & Printing	0.00	110.55	2,200.00	2,089.45	94.97%
7226 Membership & Dues	0.00	1,444.66	3,000.00	1,555.34	51.84%
7230 Misc Small Parts & Supplies	67.06	1,534.53	1,000.00	(534.53)	(53.45)%
7237 Process Control & Treatment Supplies	561.74	2,127.38	4,000.00	1,872.62	46.82%
7239 Water Treatment Chemicals	390.61	3,858.79	8,000.00	4,141.21	51.77%
7249 Safety Supplies	20.37	540.62	3,000.00	2,459.38	81.98%
Total Office/Operations	2,132.07	25,394.87	44,200.00	18,805.13	42.55%
Other Expense					
7330 Misc Operating Expenses	0.00	19.50	250.00	230.50	92.20%
7348 Water Conservation Program	0.00	1,781.91	2,000.00	218.09	10.90%
Total Other Expense	0.00	1,801.41	2,250.00	448.59	19.94%
Rent & Utilities					
6000 Cell Phones	248.70	1,754.79	3,000.00	1,245.21	41.51%
6025 Telephone	752.13	5,236.93	8,200.00	2,963.07	36.13%
7352 Rent - Offices & Other Structures	0.00	0.00	2,900.00	2,900.00	100.00%
8610 Electric	5,658.43	55,256.06	95,000.00	39,743.94	41.84%
8620 Gas Service	48.03	88.75	250.00	161.25	64.50%
8630 Trash Services	116.65	1,690.08	4,000.00	2,309.92	57.75%
8644 Disposal Services	3,493.25	21,014.50	28,500.00	7,485.50	26.26%
8670 Street Lighting	31.80	223.11	400.00	176.89	44.22%
Total Rent & Utilities	10,348.99	85,264.22	142,250.00	56,985.78	40.06%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	311.89	350.00	38.11	10.89%
6422 R & M - Hydrants	0.00	575.85	350.00	(225.85)	(64.53)%

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

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	624.29	500.00	(124.29)	(24.86)%
6641	R & M - Wells	469.98	570.31	1,000.00	429.69	42.97%
6750	R & M - Minor Tools & Equipment	1,325.88	1,820.19	2,000.00	179.81	8.99%
6800	R & M - Grounds & Collection Systems	38.57	38.57	1,000.00	961.43	96.14%
6830	Paving & Concrete	0.00	0.00	8,000.00	8,000.00	100.00%
6900	R & M - Buildings & Structures	1,130.00	2,268.05	2,000.00	(268.05)	(13.40)%
7241	R & M - Water Distribution System	879.73	6,982.70	20,000.00	13,017.30	65.09%
	Total Repairs & Maintenance	3,844.16	13,191.85	35,200.00	22,008.15	62.52%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324	Education & Training Fees	200.00	1,259.50	5,900.00	4,640.50	78.65%
8410	Certifications	0.00	0.00	500.00	500.00	100.00%
8510	Lodging & Meals - Local	446.16	446.16	2,000.00	1,553.84	77.69%
8539	Meals	0.00	0.00	700.00	700.00	100.00%
8550	Mileage Reimbursement & Parking	0.00	98.54	700.00	601.46	85.92%
	Total Travel & Training	646.16	1,804.20	10,050.00	8,245.80	82.05%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	139.15	658.61	1,600.00	941.39	58.84%
7211	Misc Fuel & Diesel	127.48	1,204.96	2,300.00	1,095.04	47.61%
7220	Gasoline	512.96	3,190.83	5,000.00	1,809.17	36.18%
7228	Markings & Other Misc Services	0.00	99.67	500.00	400.33	80.07%
7232	Vehicle Repairs - Parts, Tires & Lubricants	0.97	842.13	5,000.00	4,157.87	83.16%
	Total Vehicle Maintenance & Repairs	780.56	5,996.20	14,400.00	8,403.80	58.36%
	Total Services & Supplies	110,379.86	376,511.83	529,004.00	152,492.17	28.83%
	Capital Outlay					
9006	Infrastructure CIP	1,467.26	91,603.62	502,524.00	410,920.38	81.77%
9059	Vehicles, Equipment, & Fixtures	0.00	32,602.28	0.00	(32,602.28)	0.00%
	Total Capital Outlay	1,467.26	124,205.90	502,524.00	378,318.10	75.28%
	Debt Service					
9022	Debt Service - Principal	0.00	160,870.79	160,871.00	0.21	0.00%
9023	Debt Service - Interest & Annual Fee	51,160.18	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	51,160.18	276,191.35	276,191.00	(0.35)	(0.00)%
	Reserves					
9571	*Capital Outlay Reserve	0.00	0.00	498,641.34	498,641.34	100.00%

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

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
9572 *General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
Total Reserves	0.00	0.00	555,641.34	555,641.34	100.00%
Transfers					
9511 Interfund Transfer Out	0.00	0.00	465,395.31	465,395.31	100.00%
Total Transfers	0.00	0.00	465,395.31	465,395.31	100.00%
Total Expenditures	216,369.24	1,160,100.41	2,997,337.80	1,837,237.39	61.30%
Net Revenues over Expenditures	34,658.96	601,027.07	(34,676.05)	635,703.12	...33.26)%

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

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Service Charges & Fees					
4062	0.00	25,000.00	44,246.40	(19,246.40)	(43.50)%
	0.00	25,000.00	44,246.40	(19,246.40)	(43.50)%
	0.00	25,000.00	44,246.40	(19,246.40)	(43.50)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6343	0.00	31.49	0.00	(31.49)	0.00%
6345	134.77	269.54	270.00	0.46	0.17%
	134.77	301.03	270.00	(31.03)	(11.49)%
Legal & Professional					
7320	4,499.37	10,550.86	12,365.94	1,815.08	14.68%
7326	0.00	447.80	500.00	52.20	10.44%
	4,499.37	10,998.66	12,865.94	1,867.28	14.51%
Office/Operations					
7160	0.00	6.70	0.00	(6.70)	0.00%
	0.00	6.70	0.00	(6.70)	0.00%
	4,634.14	11,306.39	13,135.94	1,829.55	13.93%
Debt Service					
9805	0.00	0.00	25,000.00	25,000.00	100.00%
	0.00	0.00	25,000.00	25,000.00	100.00%
Transfers					
9511	0.00	0.00	2,721.61	2,721.61	100.00%
	0.00	0.00	2,721.61	2,721.61	100.00%
	4,634.14	11,306.39	40,857.55	29,551.16	72.33%
Net Revenues over Expenditures	(4,634.14)	13,693.61	3,388.85	10,304.76	304.08%

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

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Special Taxes & Assessments					
4061	312,748.33	(174,084.78)	0.00	(174,084.78)	0.00%
	Assessments-2002 WW Bond				
	Total Special Taxes & Assessments	(174,084.78)	0.00	(174,084.78)	0.00%
Other Revenues					
4928	15.00	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	1,954.04	11,520.85	0.00	11,520.85	0.00%
	Investment Income on funds				
	Total Use of Money & Property	11,520.85	0.00	11,520.85	0.00%
	Total Revenues	(162,548.93)	0.00	(162,548.93)	0.00%
Expenditures					
Services & Supplies					
Financial Services					
7310	50.00	50.00	0.00	(50.00)	0.00%
	Bank Service Charges				
	Total Financial Services	50.00	0.00	(50.00)	0.00%
	Total Services & Supplies	50.00	0.00	(50.00)	0.00%
	Total Expenditures	50.00	0.00	(50.00)	0.00%
	Net Revenues over Expenditures	(162,598.93)	0.00	(162,598.93)	0.00%

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

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4034	0.00	29,957.75	29,957.75	0.00	0.00%
4035	<u>5,910.74</u>	<u>13,909.92</u>	<u>24,015.00</u>	<u>(10,105.08)</u>	<u>(42.08)%</u>
	5,910.74	43,867.67	53,972.75	(10,105.08)	(18.72)%
Special Taxes & Assessments					
4400	<u>22,815.00</u>	<u>55,998.00</u>	<u>95,440.00</u>	<u>(39,442.00)</u>	<u>(41.33)%</u>
	22,815.00	55,998.00	95,440.00	(39,442.00)	(41.33)%
Other Revenues					
4935	8.10	231.84	0.00	231.84	0.00%
	8.10	231.84	0.00	231.84	0.00%
Use of Money & Property					
4505	52.88	75.54	152.00	(76.46)	(50.30)%
4510	<u>0.00</u>	<u>(0.62)</u>	<u>300.00</u>	<u>(300.62)</u>	<u>(100.21)%</u>
	52.88	74.92	452.00	(377.08)	(83.42)%
	<u>28,786.72</u>	<u>100,172.43</u>	<u>149,864.75</u>	<u>(49,692.32)</u>	<u>(33.16)%</u>
Expenditures					
Personnel					
Salaries/Wages					
8045	0.00	0.00	200.00	200.00	100.00%
8054	<u>1,334.99</u>	<u>7,115.24</u>	<u>16,000.00</u>	<u>8,884.76</u>	<u>55.53%</u>
	1,334.99	7,115.24	16,200.00	9,084.76	56.08%
	1,334.99	7,115.24	16,200.00	9,084.76	56.08%
Services & Supplies					
Equipment & Tools					
6390	0.00	0.00	300.00	300.00	100.00%
7242	0.00	227.22	200.00	(27.22)	(13.61)%
	0.00	227.22	500.00	272.78	54.56%
Insurance, Licenses & Regulatory Fees					
6342	0.00	5,692.00	7,000.00	1,308.00	18.69%
6345	54.28	108.56	200.00	91.44	45.72%
7325	<u>(131.40)</u>	<u>(131.40)</u>	<u>3,500.00</u>	<u>3,631.40</u>	<u>103.75%</u>
	(77.12)	5,669.16	10,700.00	5,030.84	47.02%
Legal & Professional					
7320	0.00	366.25	2,000.00	1,633.75	81.69%
7326	<u>0.00</u>	<u>35.00</u>	<u>1,000.00</u>	<u>965.00</u>	<u>96.50%</u>
	0.00	401.25	3,000.00	2,598.75	86.63%
Office/Operations					
7140	0.00	9.62	50.00	40.38	80.76%

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

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
7226	Membership & Dues	0.00	0.00	200.00	200.00	100.00%
7230	Misc Small Parts & Supplies	35.85	271.71	500.00	228.29	45.66%
7249	Safety Supplies	0.00	0.00	100.00	100.00	100.00%
	Total Office/Operations	35.85	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	139.14	971.49	1,700.00	728.51	42.85%
6025	Telephone	20.80	144.91	250.00	105.09	42.04%
8610	Electric	147.50	993.41	2,200.00	1,206.59	54.84%
8670	Street Lighting	74.00	518.76	1,000.00	481.24	48.12%
	Total Rent & Utilities	381.44	2,628.57	5,150.00	2,521.43	48.96%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	36.68	0.00	(36.68)	0.00%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	212.83	1,000.00	787.17	78.72%
6750	R & M - Minor Tools & Equipment	0.00	425.12	500.00	74.88	14.98%
6800	R & M - Grounds & Collection Systems	0.00	32.16	2,000.00	1,967.84	98.39%
6900	R & M - Buildings & Structures	0.00	432.27	200.00	(232.27)	(116.14)%
	Total Repairs & Maintenance	0.00	1,139.06	3,700.00	2,560.94	69.21%
	Travel & Training					
7324	Education & Training Fees	0.00	0.00	2,200.00	2,200.00	100.00%
8410	Certifications	0.00	0.00	100.00	100.00	100.00%
8475	Training Materials	0.00	0.00	500.00	500.00	100.00%
8510	Lodging & Meals - Local	0.00	0.00	500.00	500.00	100.00%
8539	Meals	0.00	0.00	100.00	100.00	100.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	300.00	300.00	100.00%
	Total Travel & Training	0.00	0.00	3,700.00	3,700.00	100.00%
	Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	31.87	301.24	550.00	248.76	45.23%
7220	Gasoline	128.24	797.70	800.00	2.30	0.29%
	Total Vehicle Maintenance & Repairs	160.11	1,098.94	1,350.00	251.06	18.60%
	Total Services & Supplies	500.28	11,695.53	29,250.00	17,554.47	60.02%
	Capital Outlay					
9006	Infrastructure CIP	0.00	53,827.68	110,000.00	56,172.32	51.07%
	Total Capital Outlay	0.00	53,827.68	110,000.00	56,172.32	51.07%
	Transfers					
9511	Interfund Transfer Out	0.00	0.00	10,886.44	10,886.44	100.00%
	Total Transfers	0.00	0.00	10,886.44	10,886.44	100.00%
	Total Expenditures	1,835.27	72,638.45	166,336.44	93,697.99	56.33%
	Net Revenues over Expenditures	26,951.45	27,533.98	(16,471.69)	44,005.67	(267.16)%

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

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Other Revenues					
4655	0.00	2,437.17	0.00	2,437.17	0.00%
	0.00	2,437.17	0.00	2,437.17	0.00%
Use of Money & Property					
4510	0.00	0.00	1,607.78	(1,607.78)	(100.00)%
	0.00	0.00	1,607.78	(1,607.78)	(100.00)%
	0.00	2,437.17	1,607.78	829.39	51.59%
Expenditures					
Services & Supplies					
Legal & Professional					
7320	0.00	14,140.19	1,000.00	(13,140.19)	...14.02)%
7326	0.00	1,155.00	1,000.00	(155.00)	(15.50)%
	0.00	15,295.19	2,000.00	(13,295.19)	(664.76)%
Office/Operations					
7140	0.00	0.00	100.00	100.00	100.00%
	0.00	0.00	100.00	100.00	100.00%
Other Expense					
7330	0.00	442.77	0.00	(442.77)	0.00%
	0.00	442.77	0.00	(442.77)	0.00%
	0.00	15,737.96	2,100.00	(13,637.96)	(649.43)%
Transfers					
9511	0.00	0.00	5,443.22	5,443.22	100.00%
	0.00	0.00	5,443.22	5,443.22	100.00%
	0.00	15,737.96	7,543.22	(8,194.74)	(108.64)%
	0.00	(13,300.79)	(5,935.44)	(7,365.35)	124.09%

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 1/31/2019

		Current Period Balance
		<hr/>
ASSETS		
CURRENT ASSETS		
Cash in Bank		
Change Fund	0999	400.00
Petty Cash	1000	500.00
LAIF Investments	1011	647,089.92
General Checking Account	1012	1,650,679.11
Payroll Account (contra to 2998)	1013	38,078.56
Rabobank-Bankruptcy Disbursement Reserve	1017	102,793.69
Fire Reserves Account	1031	1,659,639.64
US Bank- WW Bond Redemption Fund	1077	900,286.13
US Bank - WW Bond Reserve Fund	1078	<u>951,209.51</u>
Total Cash in Bank		5,950,676.56
Investments		
Inv: Pacific Premier	0333	52,501.00
Rabo Bank -Investments	0334	<u>1,925,584.82</u>
Total Investments		1,978,085.82
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	185,345.39
Unbilled A/R	1085	<u>256,826.53</u>
Total Accounts Receivable		442,171.92
Accrued Inventory On Hand		
Inventory	1100	<u>56,390.89</u>
Total Accrued Inventory On Hand		<u>56,390.89</u>
Total CURRENT ASSETS		8,786,263.43
FIXED ASSETS		
Land		
Land and Land Rights	1720	<u>555,803.09</u>
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	592,410.70
Accum Depreciation-Building, Structures & Improvements	1851	(5,000.00)
Total Building		<u>587,410.70</u>
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	1,969,584.73
Acc Depreciation-Equipment, Vehicles & Systems	1853	(451,489.15)
Total Plant & Equipment		<u>1,518,095.58</u>
Construction in Progress		
Construction In Progress	1850	<u>185,121.06</u>
Total Construction in Progress		185,121.06

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 1/31/2019

		Current Period Balance
		<u> </u>
Infrastructure		
Infrastructures	1730	9,694,881.25
Accum Depeciation-Infrastructures	1852	<u>(4,626,962.23)</u>
Total Infrastructure		<u>5,067,919.02</u>
Total FIXED ASSETS		7,914,349.45
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	<u>900.00</u>
Total Cash Suspense		<u>900.00</u>
Total OTHER ASSETS		900.00
Other Assets		
Def Outflow	1991	243,346.00
Deferred Outflow - OPEB	1992	1,553.00
Amount to be Provided for Internal Loans	1997	1,517.00
Amount to be Provided - Other LT	1998	26,653.43
Oblig-Comp Leave		
Total Other Assets		<u>273,069.43</u>
Total ASSETS		<u><u>16,974,582.31</u></u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	78,479.07
AP Other- Adjment to 2000, AP Control Acct	2010	<u>(413.88)</u>
Total Accounts Payable		78,065.19
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	11.26
CA Income Tax Withholding	2011	2,338.59
SDI Payable Employee (EE Only)	2012	(103.22)
Retirement-ER-Regular Contrib	2014	(0.03)
SLOCEA Dues Payable	2016	(25.17)
Employee Contributions to 457 PLAN	2021	1,400.15
AFLAC Voluntary Insurance-Employee	2022	(617.24)
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	(1,116.50)
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	268.86
CALPERS Retirement Tier 2- ER- Liab	2044	0.01
Other Pension Oblig Liab (OPEB) ARC	2045	272,406.00
Retirement Conbtribution Safety-Fire-EE	2046	(3.53)
Life Insurance Liab-Employer	2201	(1,730.96)
Medicare Tax Liab-Employee	2202	(1,173.66)
Medical Plan Liab- Employee	2203	274.62

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 1/31/2019

		Current Period Balance
Vision Plan Liab- Employee	2204	11.88
Dental Plan Ins Payable- Employee	2205	919.41
Retirement Contrib Liab-Employee	2206	28.94
Insurance- AD & D	2211	(306.57)
Insurance-Work Injury (WI)	2212	(323.76)
Insurance- LT Disability	2213	(601.59)
Survivor Premiums-PERS	2214	6.60
Payroll Clearing Account	2999	<u>1,872.36</u>
Total Current Payroll Liabilities		351,868.02
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		688,157.80
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	922,225.07
General Contingency Reserve	3111	561,015.70
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	1,912,128.17
Water Stabilization Reserve	3163	190,456.00
Info Tech Reserve	3164	28,741.40
Basin Management Reserve	3165	50,031.00
Water Conservation Reserve	3167	59,288.00
Reserve - Internal Loans	3193	<u>1,517.00</u>
Total Other Liabilities		<u>4,883,461.89</u>
Total Other Liabilities		4,883,461.89
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
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

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 1/31/2019

		<u>Current Period Balance</u>
Equity		
Revenues		
Property Tax Revenue from Water	4034	29,957.75
Other		<u>3,176,748.30</u>
Total Revenues		3,206,706.05
Expenditures		(3,005,433.18)
Equity		
Septic System Decommission Reserve	3109	8,000.00
Prepaid Assessment Reserve	3159	150,160.27
Fire Mitigation Fund	3161	263,397.60
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>7,677,158.72</u>
Total Equity		<u>7,878,431.59</u>
Total LIABILITIES & EQUITY		<u><u>16,974,582.31</u></u>

FIRE RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 1/31/2019

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

WATER RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 1/31/2019

Current Period
Balance

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

DRAINAGE RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 1/31/2019

		<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 & RECREATION RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 1/31/2019

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Restricted Park and Rec	3090	
900 - Parks & Recreation	900	<u>291,655.59</u>
Total Other Liabilities		<u>291,655.59</u>
Total Other Liabilities		<u>291,655.59</u>
Total LIABILITIES & EQUITY		<u><u>291,655.59</u></u>

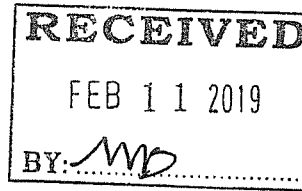


PACIFIC PREMIER BANK

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

STATEMENT OF ACCOUNT ACTIVITY

866-353-1476
www.ppbi.com



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

Page 1 of 2
Branch 033
Account Number:
Date 01/31/19
EM

EXECUTIVE 250 CHECKING

Acct

Summary of Activity Since Your Last Statement

Table with 3 columns: Description, Date, Amount. Rows include Beginning Balance (7,006.19), Deposits / Misc Credits (0), Withdrawals / Misc Debits (3,765.00), Ending Balance (3,241.19), Service Charge (.00), Average Collected Balance (4,091), Enclosures (1).

Checks in Check Number Order

Table with 9 columns: Date, Check No, Amount, Date, Check No, Amount, Date, Check No, Amount. Row 1: 1/08, 15, 3,765.00.

* indicates a break in check number sequence

Daily Balance Summary

Table with 7 columns: Date, Balance, Date, Balance, Date, Balance. Row 1: 1/08, 3,241.19. Below: CD Amount 53,066.90, Issued 4/18/13, Matures 4/18/19, Next Int 2/18/19, Rate 1.8300, YTD Int 82.35, Term 12 MO.

00023083-0055049-0001-0002-TIMPR00641013119744(00023083)-000055051





December 31, 2018

Los Osos Community Services District Community Fund

Statement of Fund Activity

	Semi-Annual	Year To Date
Beginning Fund Balance	129,015.64	169,015.64
<u>Plus:</u>		
Gifts	0.00	0.00
Dividends and Interest	0.00	0.00
Realized Gains/Losses	0.00	0.00
Unrealized Gains/Losses	0.00	0.00
Other Income	0.00	0.00
Total Revenue	0.00	0.00
<u>Less:</u>		
Grants	10,000.00	50,000.00
Administrative Fees	0.00	0.00
Investment Management Fees	0.00	0.00
Other Expenses	0.00	0.00
Total Expenses	10,000.00	50,000.00
Ending Fund Balance	119,015.64	119,015.64



**Los Osos Community Services District Community Fund
For The Period Ending December 31, 2018**

No Contributions This Period. \$0.00

Grants Listing:

Grantee	Date	Amount
Los Osos Community Services District	01/17/2018	10,000.00
Los Osos Community Services District	02/12/2018	30,000.00
Los Osos Community Services District	11/15/2018	10,000.00
*** Total Grants:		50,000.00