



October 19, 2018

TO: LOCSD Board of Directors
FROM: Adrienne Geidel at Robert Stilts, District Bookkeeper
SUBJECT: **Agenda Item 11D – 11/1/208 Board Meeting**
Receive Financial Report for the Period Ending September 30, 2018

President
Vicki L. Milledge

Vice President
Marshall E. Ochylski

Directors
Charles L. Cesena
Louis G. Tornatzky
Christine M. Womack

General Manager
Renee Osborne

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
Greg Alex

DESCRIPTION

The attached are the Statement of Revenues and Expenditures and Balance Sheets as of September 30, 2018.

STAFF RECOMMENDATION

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

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

Attachments

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

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

Phone: 805/528-9370
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www.losososcsd.org

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 9/1/2018 Through 9/30/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Service Charges & Fees					
4005	0.00	0.00	20.00	(20.00)	(100.00)%
	0.00	0.00	20.00	(20.00)	(100.00)%
Use of Money & Property					
4510	0.00	74.16	0.00	74.16	0.00%
	0.00	74.16	0.00	74.16	0.00%
	0.00	74.16	20.00	54.16	270.80%
Expenditures					
Personnel					
Salaries/Wages					
7322	900.00	3,000.00	12,000.00	9,000.00	75.00%
8018	325.76	712.60	4,000.00	3,287.40	82.19%
8045	900.93	1,685.02	5,000.00	3,314.98	66.30%
8051	0.00	620.48	1,000.00	379.52	37.95%
8054	7,541.56	20,960.82	109,000.00	88,039.18	80.77%
8060	0.00	198.47	2,000.00	1,801.53	90.08%
8066	295.22	1,225.94	0.00	(1,225.94)	0.00%
8081	0.00	0.00	3,000.00	3,000.00	100.00%
	9,963.47	28,403.33	136,000.00	107,596.67	79.12%
Payroll Taxes & Benefits					
5020	55.80	186.00	1,700.00	1,514.00	89.06%
5030	12.36	47.04	300.00	252.96	84.32%
5031	6.52	19.08	60.00	40.92	68.20%
5035	3.26	12.39	0.00	(12.39)	0.00%
5040	45.88	134.37	1,000.00	865.63	86.56%
5050	119.70	387.71	2,478.00	2,090.29	84.35%
5060	750.00	2,343.75	8,625.00	6,281.25	72.83%
5070	1,558.70	4,731.85	13,700.00	8,968.15	65.46%
5071	0.00	0.00	1,019.00	1,019.00	100.00%
5075	270.14	819.25	3,000.00	2,180.75	72.69%
5120	(48.97)	431.11	4,675.00	4,243.89	90.78%
5124	0.00	228.63	0.00	(228.63)	0.00%
	2,773.39	9,341.18	36,557.00	27,215.82	74.45%
Employment Services					
5100	55.80	186.00	3,400.00	3,214.00	94.53%
6200	0.00	139.30	300.00	160.70	53.57%
6230	0.00	0.00	125.00	125.00	100.00%
	55.80	325.30	3,825.00	3,499.70	91.50%
	12,792.66	38,069.81	176,382.00	138,312.19	78.42%
Services & Supplies					
Clothing & Uniform					
7246	0.00	43.50	0.00	(43.50)	0.00%
	0.00	43.50	0.00	(43.50)	0.00%
Contract Services					
6100	4,142.00	5,229.50	4,500.00	(729.50)	(16.21)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 9/1/2018 Through 9/30/2018

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6110	IT Purchased Services	1,947.30	6,271.96	21,500.00	15,228.04	70.83%
7100	Copier Contract-Maint & Usage	264.18	852.26	5,000.00	4,147.74	82.95%
7255	Security Services	60.67	178.49	1,000.00	821.51	82.15%
7321	Janitorial Cleaning & Supplies	245.00	735.00	4,000.00	3,265.00	81.63%
7342	Public Meeting Recordings	0.00	2,925.00	13,500.00	10,575.00	78.33%
	Total Contract Services	6,659.15	16,192.21	49,500.00	33,307.79	67.29%
	Financial Services					
7309	Late Fees	0.00	13.19	100.00	86.81	86.81%
7310	Bank Service Charges	225.39	795.21	3,000.00	2,204.79	73.49%
	Total Financial Services	225.39	808.40	3,100.00	2,291.60	73.92%
	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	8,010.50	24,031.50	96,126.00	72,094.50	75.00%
7304	Professional Services - ACCTG	0.00	10,000.00	60,000.00	50,000.00	83.33%
7305	Auditing Services	0.00	0.00	20,000.00	20,000.00	100.00%
7320	Professional & Consulting Services	932.60	2,209.79	10,000.00	7,790.21	77.90%
7326	Legal Services	0.00	6,040.00	30,000.00	23,960.00	79.87%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Legal & Professional	8,943.10	42,281.29	217,126.00	174,844.71	80.53%
	Office/Operations					
6121	IT-Supplies & Miscellaneous	0.00	0.00	500.00	500.00	100.00%
6130	Computer Hardware	0.00	0.00	1,500.00	1,500.00	100.00%
7140	General Supplies & Minor Equipment	351.73	1,193.16	5,000.00	3,806.84	76.14%
7160	Postage, Shipping & Mail Supplies	297.37	1,184.31	3,200.00	2,015.69	62.99%
7226	Membership & Dues	80.00	180.00	6,500.00	6,320.00	97.23%
	Total Office/Operations	729.10	2,557.47	16,700.00	14,142.53	84.69%
	Other Expense					
7330	Misc Operating Expenses	39.99	39.99	100.00	60.01	60.01%
8735	Misc Department Admin	0.00	900.00	5,300.00	4,400.00	83.02%
	Total Other Expense	39.99	939.99	5,400.00	4,460.01	82.59%
	Rent & Utilities					
6025	Telephone	608.45	1,107.07	3,000.00	1,892.93	63.10%
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 9/1/2018 Through 9/30/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7352 Rent - Offices & Other Structures	2,900.00	8,700.00	35,000.00	26,300.00	75.14%
8610 Electric	0.00	152.55	3,800.00	3,647.45	95.99%
8620 Gas Service	2.08	5.90	450.00	444.10	98.69%
Total Rent & Utilities	3,510.53	9,965.52	42,650.00	32,684.48	76.63%
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	0.00	1,300.00	1,300.00	100.00%
8539 Meals	5.00	5.00	2,000.00	1,995.00	99.75%
8541 Meals- Local Area - DIR	0.00	0.00	100.00	100.00	100.00%
8550 Mileage Reimbursement & Parking	22.67	53.53	500.00	446.47	89.29%
Total Travel & Training	27.67	58.53	4,000.00	3,941.47	98.54%
Total Services & Supplies	20,134.93	103,783.84	367,940.00	264,156.16	71.79%
Transfers					
9512 Transfer In	0.00	0.00	544,322.00	544,322.00	100.00%
Total Transfers	0.00	0.00	544,322.00	544,322.00	100.00%
Total Expenditures	32,927.59	141,853.65	1,088,644.00	946,790.35	86.97%
Net Revenues over Expenditures	(32,927.59)	(141,779.49)	(1,088,624.00)	946,844.51	(86.98)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
200 - 200 - Bayridge
From 9/1/2018 Through 9/30/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4035	17.97	17.97	9,052.00	(9,034.03)	(99.80)%
	17.97	17.97	9,052.00	(9,034.03)	(99.80)%
Special Taxes & Assessments					
4550	0.00	0.00	54,831.00	(54,831.00)	(100.00)%
	0.00	0.00	54,831.00	(54,831.00)	(100.00)%
Use of Money & Property					
4505	0.00	0.00	57.00	(57.00)	(100.00)%
	0.00	0.00	57.00	(57.00)	(100.00)%
	17.97	17.97	63,940.00	(63,922.03)	(99.97)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	0.00	0.00	500.00	500.00	100.00%
7325	0.00	0.00	800.00	800.00	100.00%
	0.00	0.00	1,300.00	1,300.00	100.00%
Legal & Professional					
7320	0.00	145.00	700.00	555.00	79.29%
7326	0.00	0.00	500.00	500.00	100.00%
	0.00	145.00	1,200.00	1,055.00	87.92%
Rent & Utilities					
8670	0.00	1,037.37	6,224.16	5,186.79	83.33%
	0.00	1,037.37	6,224.16	5,186.79	83.33%
	0.00	1,182.37	8,724.16	7,541.79	86.45%
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%
	0.00	1,182.37	39,410.33	38,227.96	97.00%
Net Revenues over Expenditures	17.97	(1,164.40)	24,529.67	(25,694.07)	(104.75)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 9/1/2018 Through 9/30/2018

	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	0.00	2,062,770.00	(2,062,770.00)	(100.00)%
	0.00	0.00	2,122,685.50	(2,122,685.50)	(100.00)%
Grant Revenue					
4955	0.00	5,734.00	4,000.00	1,734.00	43.35%
	0.00	5,734.00	4,000.00	1,734.00	43.35%
Special Taxes & Assessments					
4015	0.00	0.00	25,214.00	(25,214.00)	(100.00)%
4050	909.34	909.34	561,557.00	(560,647.66)	(99.84)%
	909.34	909.34	586,771.00	(585,861.66)	(99.85)%
Other Revenues					
4000	17,767.43	18,067.43	67,134.00	(49,066.57)	(73.09)%
	17,767.43	18,067.43	67,134.00	(49,066.57)	(73.09)%
Use of Money & Property					
4505	0.00	0.00	13,075.00	(13,075.00)	(100.00)%
4510	0.00	5,238.85	25,590.00	(20,351.15)	(79.53)%
4924	22,500.00	22,500.00	0.00	22,500.00	0.00%
	22,500.00	27,738.85	38,665.00	(10,926.15)	(28.26)%
	41,176.77	52,449.62	2,819,255.50	(2,766,805.88)	(98.14)%
Expenditures					
Personnel					
Salaries/Wages					
8295	2,448.61	5,966.93	27,000.00	21,033.07	77.90%
8340	8,433.76	25,171.11	98,000.00	72,828.89	74.32%
8345	0.00	409.18	7,100.00	6,690.82	94.24%
	10,882.37	31,547.22	132,100.00	100,552.78	76.12%
Payroll Taxes & Benefits					
5021	526.37	1,428.71	7,000.00	5,571.29	79.59%
5030	296.00	644.00	2,500.00	1,856.00	74.24%
5035	82.50	185.00	800.00	615.00	76.88%
5051	158.28	457.92	2,100.00	1,642.08	78.19%
5070	1,394.52	4,383.56	11,000.00	6,616.44	60.15%
5120	(370.31)	3,978.72	5,000.00	1,021.28	20.43%
5124	79.42	2,885.03	3,000.00	114.97	3.83%
	2,166.78	13,962.94	31,400.00	17,437.06	55.53%
Employment Services					
5000	0.00	0.00	1,275.00	1,275.00	100.00%
5101	403.43	1,264.94	8,000.00	6,735.06	84.19%
6200	0.00	20.00	0.00	(20.00)	0.00%
6230	0.00	2,885.00	3,800.00	915.00	24.08%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 9/1/2018 Through 9/30/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Total Employment Services	<u>403.43</u>	<u>4,169.94</u>	<u>13,075.00</u>	<u>8,905.06</u>	<u>68.11%</u>
Total Personnel	13,452.58	49,680.10	176,575.00	126,894.90	71.86%
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	166.29	758.18	1,100.00	341.82	31.07%
7248 Uniform Safety Boots	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>2,000.00</u>	<u>100.00%</u>
Total Clothing & Uniform	166.29	758.18	3,100.00	2,341.82	75.54%
Contract Services					
6110 IT Purchased Services	0.00	(22.63)	1,080.00	1,102.63	102.10%
7100 Copier Contract-Maint & Usage	151.23	337.85	1,600.00	1,262.15	78.88%
7202 Building Alarms & Security	122.61	122.61	475.00	352.39	74.19%
7204 Cleaning Supplies, Laundry & Towel Service	0.00	754.14	3,700.00	2,945.86	79.62%
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>0.00</u>	<u>2,192,419.00</u>	<u>2,192,419.00</u>	<u>100.00%</u>
Total Contract Services	273.84	3,191.97	2,201,274.00	2,198,082.03	99.85%
Equipment & Tools					
6440 Fire Personal Protection Equipment	1,327.49	3,324.08	14,000.00	10,675.92	76.26%
6460 Self-Contained Breathing Apparatus	0.00	0.00	32,500.00	32,500.00	100.00%
7234 Oxygen Supplies & Cylinder Rent	0.00	0.00	350.00	350.00	100.00%
7238 Paramedic & EMT Small Tools & Supplies	0.00	6,300.04	16,000.00	9,699.96	60.62%
7242 Minor Tools, Accessories & Field Machines	0.00	20.37	250.00	229.63	91.85%
7252 Misc Hardware	<u>0.00</u>	<u>0.00</u>	<u>350.00</u>	<u>350.00</u>	<u>100.00%</u>
Total Equipment & Tools	1,327.49	9,644.49	63,450.00	53,805.51	84.80%
Financial Services					
7309 Late Fees	0.00	0.00	10.00	10.00	100.00%
7310 Bank Service Charges	0.00	0.00	20.00	20.00	100.00%
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	0.00	0.00	130.00	130.00	100.00%
Insurance, Licenses & Regulatory Fees					
6345 Property Taxes & Assessments Costs	0.00	0.00	4,000.00	4,000.00	100.00%
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	0.00	21,231.53	24,400.00	3,168.47	12.99%
Legal & Professional					
7320 Professional & Consulting Services	0.00	823.00	1,400.00	577.00	41.21%
7326 Legal Services	0.00	0.00	350.00	350.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 9/1/2018 Through 9/30/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
7340	Legal Notifications & Mandated Advertising	0.00	0.00	75.00	75.00	100.00%
	Total Legal & Professional	0.00	823.00	1,825.00	1,002.00	54.90%
	Office/Operations					
6130	Computer Hardware	0.00	0.00	1,700.00	1,700.00	100.00%
7140	General Supplies & Minor Equipment	0.00	426.54	1,800.00	1,373.46	76.30%
7160	Postage, Shipping & Mail Supplies	0.00	101.84	300.00	198.16	66.05%
7216	Fire Prevention Education Materials	0.00	22.62	1,200.00	1,177.38	98.11%
7226	Membership & Dues	62.10	62.10	75.00	12.90	17.20%
7230	Misc Small Parts & Supplies	0.00	24.21	300.00	275.79	91.93%
7240	Propane	0.00	0.00	100.00	100.00	100.00%
	Total Office/Operations	62.10	637.31	5,475.00	4,837.69	88.36%
	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	90.00	300.00	210.00	70.00%
7224	Kitchen Cookware & Utensils	0.00	0.00	800.00	800.00	100.00%
	Total Other Expense	0.00	90.00	1,850.00	1,760.00	95.14%
	Rent & Utilities					
6000	Cell Phones	166.68	500.50	1,550.00	1,049.50	67.71%
6025	Telephone	0.00	754.69	3,700.00	2,945.31	79.60%
8610	Electric	0.00	0.00	1,000.00	1,000.00	100.00%
8620	Gas Service	0.00	78.08	910.00	831.92	91.42%
8630	Trash Services	101.41	304.23	1,850.00	1,545.77	83.56%
8640	Water and Water Services	0.00	635.44	4,704.00	4,068.56	86.49%
8659	Utility Cable Charges	0.00	318.94	1,400.00	1,081.06	77.22%
8670	Street Lighting	0.00	22.30	132.00	109.70	83.11%
	Total Rent & Utilities	268.09	2,614.18	15,246.00	12,631.82	82.85%
	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	459.75	459.75	1,600.00	1,140.25	71.27%
6750	R & M - Minor Tools & Equipment	0.00	0.00	1,000.00	1,000.00	100.00%
6775	R & M -Operation/Field Equipment	0.00	0.00	1,215.00	1,215.00	100.00%
6800	R & M - Grounds & Collection Systems	0.00	0.00	500.00	500.00	100.00%
6900	R & M - Buildings & Structures	0.00	263.67	4,300.00	4,036.33	93.87%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 9/1/2018 Through 9/30/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Total Repairs & Maintenance	459.75	1,220.59	9,615.00	8,394.41	87.31%
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	0.00	0.00	470.00	470.00	100.00%
8405 Reserve FF Training Costs	0.00	0.00	3,000.00	3,000.00	100.00%
Total Travel & Training	0.00	0.00	3,670.00	3,670.00	100.00%
Total Services & Supplies	2,557.56	40,211.25	2,330,035.00	2,289,823.75	98.27%
Capital Outlay					
9006 Infrastructure CIP	741.17	10,259.35	44,545.30	34,285.95	76.97%
9085 Vehicle Purchase	0.00	0.00	80,000.00	80,000.00	100.00%
Total Capital Outlay	741.17	10,259.35	124,545.30	114,285.95	91.76%
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	16,751.31	100,150.70	2,819,255.50	2,719,104.80	96.45%
Net Revenues over Expenditures	24,425.46	(47,701.08)	0.00	(47,701.08)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
400 - 400 - Vista de Oro
From 9/1/2018 Through 9/30/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	0.00	0.00	15,768.00	(15,768.00) (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	15,768.00	(15,768.00) (100.00)%
	Total Revenues	0.00	0.00	15,768.00	(15,768.00) (100.00)%
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	0.00	145.00	700.00	555.00 79.29%
7326	Legal Services	0.00	0.00	300.00	300.00 100.00%
	Total Legal & Professional	0.00	145.00	1,000.00	855.00 85.50%
Rent & Utilities					
8670	Street Lighting	0.00	410.90	2,460.00	2,049.10 83.30%
	Total Rent & Utilities	0.00	410.90	2,460.00	2,049.10 83.30%
	Total Services & Supplies	0.00	555.90	4,460.00	3,904.10 87.54%
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	0.00	2,721.61	2,721.61 100.00%
	Total Transfers	0.00	0.00	2,721.61	2,721.61 100.00%
	Total Expenditures	0.00	555.90	13,893.10	13,337.20 96.00%
	Net Revenues over Expenditures	0.00	(555.90)	1,874.90	(2,430.80) (129.65)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 9/1/2018 Through 9/30/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4035	471.61	471.61	149,788.75	(149,317.14)	(99.69)%
	471.61	471.61	149,788.75	(149,317.14)	(99.69)%
Service Charges & Fees					
4030	167,741.30	528,478.59	2,135,000.00	(1,606,521.41)	(75.25)%
4102	25,438.34	61,881.86	199,900.00	(138,018.14)	(69.04)%
4103	23,686.75	84,884.45	321,000.00	(236,115.55)	(73.56)%
4104	5,490.25	11,361.75	53,000.00	(41,638.25)	(78.56)%
4114	(75.00)	(264.75)	1,000.00	(1,264.75)	(126.47)%
4931	700.00	2,250.00	6,000.00	(3,750.00)	(62.50)%
4932	2,434.19	6,518.87	20,000.00	(13,481.13)	(67.41)%
4933	300.00	4,140.00	10,000.00	(5,860.00)	(58.60)%
4937	0.00	75.00	500.00	(425.00)	(85.00)%
	225,715.83	699,325.77	2,746,400.00	(2,047,074.23)	(74.54)%
Other Revenues					
4105	0.00	0.00	57,000.00	(57,000.00)	(100.00)%
4930	1,913.17	3,004.62	1,000.00	2,004.62	200.46%
	1,913.17	3,004.62	58,000.00	(54,995.38)	(94.82)%
Use of Money & Property					
4504	0.00	0.00	2,964.00	(2,964.00)	(100.00)%
4505	0.00	0.00	1,509.00	(1,509.00)	(100.00)%
4510	0.00	279.92	4,000.00	(3,720.08)	(93.00)%
	0.00	279.92	8,473.00	(8,193.08)	(96.70)%
	228,100.61	703,081.92	2,962,661.75	(2,259,579.83)	(76.27)%
Expenditures					
Personnel					
Salaries/Wages					
8018	1,867.84	3,783.48	25,000.00	21,216.52	84.87%
8045	0.00	0.00	4,000.00	4,000.00	100.00%
8050	1,317.47	1,382.38	3,680.00	2,297.62	62.44%
8051	506.40	852.78	5,000.00	4,147.22	82.94%
8054	26,762.15	89,725.01	356,316.15	266,591.14	74.82%
8056	0.00	460.80	1,000.00	539.20	53.92%
8060	1,832.46	3,518.38	24,150.00	20,631.62	85.43%
8063	1,579.50	4,776.75	14,700.00	9,923.25	67.51%
8066	1,123.97	3,243.77	11,550.00	8,306.23	71.92%
8081	3,946.51	9,631.17	39,900.00	30,268.83	75.86%
	38,936.30	117,374.52	485,296.15	367,921.63	75.81%
Payroll Taxes & Benefits					
5030	114.00	342.00	1,700.00	1,358.00	79.88%
5031	30.10	89.97	500.00	410.03	82.01%
5035	30.00	90.00	0.00	(90.00)	0.00%
5040	211.90	633.27	3,300.00	2,666.73	80.81%
5050	561.29	1,705.39	10,356.00	8,650.61	83.53%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 9/1/2018 Through 9/30/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
5060	Cafeteria Plan - ER	5,300.00	13,718.75	65,000.00	51,281.25	78.89%
5070	Retirement ER - Regular	6,525.86	20,150.27	67,000.00	46,849.73	69.92%
5075	Retirees Medical - ER	135.07	427.18	1,620.00	1,192.82	73.63%
5120	Workers Comp Insurance - ER	(1,110.94)	15,767.18	24,440.00	8,672.82	35.49%
5124	Retirement - ER - Tier 2	353.06	1,382.29	3,720.00	2,337.71	62.84%
	Total Payroll Taxes & Benefits	12,150.34	54,306.30	177,636.00	123,329.70	69.43%
	Employment Services					
5100	Unemployment Insurance - ER	0.00	0.00	5,500.00	5,500.00	100.00%
6230	Medical Exam	0.00	0.00	150.00	150.00	100.00%
	Total Employment Services	0.00	0.00	5,650.00	5,650.00	100.00%
	Total Personnel	51,086.64	171,680.82	668,582.15	496,901.33	74.32%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	90.14	2,600.00	2,509.86	96.53%
7248	Uniform Safety Boots	0.00	171.60	1,000.00	828.40	82.84%
	Total Clothing & Uniform	0.00	261.74	3,600.00	3,338.26	92.73%
	Contract Services					
6100	Labor & Support-IT Services	0.00	0.00	300.00	300.00	100.00%
6110	IT Purchased Services	1,080.10	5,775.93	5,400.00	(375.93)	(6.96)%
7250	Water Quality Testing	0.00	3,933.00	28,000.00	24,067.00	85.95%
7255	Security Services	0.00	187.22	8,000.00	7,812.78	97.66%
7301	Contract Maint Services	0.00	0.00	1,000.00	1,000.00	100.00%
7321	Janitorial Cleaning & Supplies	45.84	160.44	850.00	689.56	81.12%
	Total Contract Services	1,125.94	10,056.59	43,550.00	33,493.41	76.91%
	Equipment & Tools					
6438	Disinfection Feed Pumps	453.08	547.14	800.00	252.86	31.61%
7242	Minor Tools, Accessories & Field Machines	17.15	93.74	3,500.00	3,406.26	97.32%
7253	Rent - Equipment	0.00	0.00	1,000.00	1,000.00	100.00%
7256	Meter Purchases & Replacements	6,912.03	19,069.98	75,000.00	55,930.02	74.57%
	Total Equipment & Tools	7,382.26	19,710.86	80,300.00	60,589.14	75.45%
	Financial Services					
7309	Late Fees	0.00	(45.31)	50.00	95.31	190.62%
	Total Financial Services	0.00	(45.31)	50.00	95.31	190.62%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	0.00	200.00	200.00	100.00%
6340	Misc Fees	0.00	0.00	3,000.00	3,000.00	100.00%
6342	Fees - Regulatory	0.00	2,869.66	18,000.00	15,130.34	84.06%
6345	Property Taxes & Assessments Costs	0.00	0.00	6,300.00	6,300.00	100.00%
7325	Insurance	0.00	34,272.96	33,000.00	(1,272.96)	(3.86)%
	Total Insurance, Licenses & Regulatory Fees	0.00	37,142.62	60,500.00	23,357.38	38.61%
	Legal & Professional					

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 9/1/2018 Through 9/30/2018

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7318	Professional & Consulting BMC	0.00	0.00	50,654.00	50,654.00	100.00%
7320	Professional & Consulting Services	0.00	264.00	30,000.00	29,736.00	99.12%
7326	Legal Services	0.00	6,720.00	11,000.00	4,280.00	38.91%
7336	Legal Services- ISJ	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Legal & Professional	0.00	6,984.00	92,654.00	85,670.00	92.46%
	Office/Operations					
6130	Computer Hardware	0.00	0.00	3,000.00	3,000.00	100.00%
6140	Computer Software	0.00	0.00	2,000.00	2,000.00	100.00%
7140	General Supplies & Minor Equipment	21.42	272.47	1,000.00	727.53	72.75%
7160	Postage, Shipping & Mail Supplies	1,114.89	3,690.69	17,000.00	13,309.31	78.29%
7180	Billing Supplies, Forms & Printing	0.00	0.00	2,200.00	2,200.00	100.00%
7226	Membership & Dues	0.00	420.00	3,000.00	2,580.00	86.00%
7230	Misc Small Parts & Supplies	159.75	199.06	1,000.00	800.94	80.09%
7237	Process Control & Treatment Supplies	618.76	873.59	4,000.00	3,126.41	78.16%
7239	Water Treatment Chemicals	0.00	1,181.00	8,000.00	6,819.00	85.24%
7249	Safety Supplies	0.00	182.79	3,000.00	2,817.21	93.91%
	Total Office/Operations	1,914.82	6,819.60	44,200.00	37,380.40	84.57%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	250.00	250.00	100.00%
7348	Water Conservation Program	0.00	570.02	2,000.00	1,429.98	71.50%
	Total Other Expense	0.00	570.02	2,250.00	1,679.98	74.67%
	Rent & Utilities					
6000	Cell Phones	247.55	760.83	3,000.00	2,239.17	74.64%
6025	Telephone	741.01	2,228.67	8,200.00	5,971.33	72.82%
7352	Rent - Offices & Other Structures	0.00	0.00	2,900.00	2,900.00	100.00%
8610	Electric	0.00	19,190.96	95,000.00	75,809.04	79.80%
8620	Gas Service	0.00	0.00	250.00	250.00	100.00%
8630	Trash Services	842.93	990.18	4,000.00	3,009.82	75.25%
8644	Disposal Services	2,361.00	8,693.00	28,500.00	19,807.00	69.50%
8670	Street Lighting	0.00	63.33	400.00	336.67	84.17%
	Total Rent & Utilities	4,192.49	31,926.97	142,250.00	110,323.03	77.56%
	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)%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	160.72	500.00	339.28	67.86%
6641	R & M - Wells	0.00	71.80	1,000.00	928.20	92.82%
6750	R & M - Minor Tools & Equipment	65.38	118.48	2,000.00	1,881.52	94.08%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 9/1/2018 Through 9/30/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6800	0.00	0.00	1,000.00	1,000.00	100.00%
6830	0.00	0.00	8,000.00	8,000.00	100.00%
6900	752.65	791.24	2,000.00	1,208.76	60.44%
7241	418.47	1,581.29	20,000.00	18,418.71	92.09%
Total Repairs & Maintenance	<u>1,236.50</u>	<u>3,611.27</u>	<u>35,200.00</u>	<u>31,588.73</u>	<u>89.74%</u>
Travel & Training					
7323	0.00	0.00	250.00	250.00	100.00%
7324	0.00	245.50	5,900.00	5,654.50	95.84%
8410	0.00	0.00	500.00	500.00	100.00%
8510	0.00	0.00	2,000.00	2,000.00	100.00%
8539	0.00	0.00	700.00	700.00	100.00%
8550	11.99	35.97	700.00	664.03	94.86%
Total Travel & Training	<u>11.99</u>	<u>281.47</u>	<u>10,050.00</u>	<u>9,768.53</u>	<u>97.20%</u>
Vehicle Maintenance & Repairs					
7006	0.00	137.68	1,600.00	1,462.32	91.39%
7211	0.00	446.88	2,300.00	1,853.12	80.57%
7220	377.37	1,268.58	5,000.00	3,731.42	74.63%
7228	0.00	0.00	500.00	500.00	100.00%
7232	228.90	255.68	5,000.00	4,744.32	94.89%
Total Vehicle Maintenance & Repairs	<u>606.27</u>	<u>2,108.82</u>	<u>14,400.00</u>	<u>12,291.18</u>	<u>85.36%</u>
Total Services & Supplies	<u>16,470.27</u>	<u>119,428.65</u>	<u>529,004.00</u>	<u>409,575.35</u>	<u>77.42%</u>
Capital Outlay					
9006	43,866.01	67,998.05	502,524.00	434,525.95	86.47%
Total Capital Outlay	<u>43,866.01</u>	<u>67,998.05</u>	<u>502,524.00</u>	<u>434,525.95</u>	<u>86.47%</u>
Debt Service					
9022	0.00	160,870.79	160,871.00	0.21	0.00%
9023	0.00	53,613.47	104,773.00	51,159.53	48.83%
9024	0.00	10,546.91	10,547.00	0.09	0.00%
Total Debt Service	<u>0.00</u>	<u>225,031.17</u>	<u>276,191.00</u>	<u>51,159.83</u>	<u>18.52%</u>
Reserves					
9571	0.00	0.00	498,641.34	498,641.34	100.00%
9572	0.00	0.00	57,000.00	57,000.00	100.00%
Total Reserves	<u>0.00</u>	<u>0.00</u>	<u>555,641.34</u>	<u>555,641.34</u>	<u>100.00%</u>
Transfers					
9511	0.00	0.00	465,395.31	465,395.31	100.00%
Total Transfers	<u>0.00</u>	<u>0.00</u>	<u>465,395.31</u>	<u>465,395.31</u>	<u>100.00%</u>
Total Expenditures	<u>111,422.92</u>	<u>584,138.69</u>	<u>2,997,337.80</u>	<u>2,413,199.11</u>	<u>80.51%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT
 Statement of Revenues and Expenditures - Monthly Actuals
 500 - 500 - Water
 From 9/1/2018 Through 9/30/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Net Revenues over Expenditures	116,677.69	118,943.23	(34,676.05)	153,619.28	(443.01)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
600 - 600 - Wastewater
From 9/1/2018 Through 9/30/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Service Charges & Fees					
4062	0.00	0.00	44,246.40	(44,246.40)	(100.00)%
	0.00	0.00	44,246.40	(44,246.40)	(100.00)%
	0.00	0.00	44,246.40	(44,246.40)	(100.00)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6343	0.00	31.49	0.00	(31.49)	0.00%
6345	0.00	0.00	270.00	270.00	100.00%
	0.00	31.49	270.00	238.51	88.34%
Legal & Professional					
7320	0.00	2,508.10	12,365.94	9,857.84	79.72%
7326	0.00	0.00	500.00	500.00	100.00%
	0.00	2,508.10	12,865.94	10,357.84	80.51%
	0.00	2,539.59	13,135.94	10,596.35	80.67%
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%
	0.00	2,539.59	40,857.55	38,317.96	93.78%
Net Revenues over Expenditures	0.00	(2,539.59)	3,388.85	(5,928.44)	(174.94)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
602 - Wastewater Fiduciary Fund
From 9/1/2018 Through 9/30/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Special Taxes & Assessments					
4061	(843,250.00)	(836,602.74)	0.00	(836,602.74)	0.00%
	Assessments-2002 WW Bond				
	Total Special Taxes & Assessments	(836,602.74)	0.00	(836,602.74)	0.00%
Use of Money & Property					
4510	2,001.41	5,688.75	0.00	5,688.75	0.00%
	Investment Income on funds				
	Total Use of Money & Property	5,688.75	0.00	5,688.75	0.00%
	Total Revenues	(830,913.99)	0.00	(830,913.99)	0.00%
	(841,248.59)				
Net Revenues over Expenditures					
	(841,248.59)	(830,913.99)	0.00	(830,913.99)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
800 - 800 - Drainage
From 9/1/2018 Through 9/30/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4034	0.00	0.00	29,957.75	(29,957.75)	(100.00)%
4035	<u>47.58</u>	<u>47.58</u>	<u>24,015.00</u>	<u>(23,967.42)</u>	<u>(99.80)%</u>
	47.58	47.58	53,972.75	(53,925.17)	(99.91)%
Special Taxes & Assessments					
4400	<u>0.00</u>	<u>0.00</u>	<u>95,440.00</u>	<u>(95,440.00)</u>	<u>(100.00)%</u>
	0.00	0.00	95,440.00	(95,440.00)	(100.00)%
Other Revenues					
4935	0.00	4.50	0.00	4.50	0.00%
	0.00	4.50	0.00	4.50	0.00%
Use of Money & Property					
4505	0.00	0.00	152.00	(152.00)	(100.00)%
4510	<u>0.00</u>	<u>0.00</u>	<u>300.00</u>	<u>(300.00)</u>	<u>(100.00)%</u>
	0.00	0.00	452.00	(452.00)	(100.00)%
	<u>47.58</u>	<u>52.08</u>	<u>149,864.75</u>	<u>(149,812.67)</u>	<u>(99.97)%</u>
Expenditures					
Personnel					
Salaries/Wages					
8045	0.00	0.00	200.00	200.00	100.00%
8054	<u>0.00</u>	<u>507.28</u>	<u>16,000.00</u>	<u>15,492.72</u>	<u>96.83%</u>
	0.00	507.28	16,200.00	15,692.72	96.87%
	0.00	507.28	16,200.00	15,692.72	96.87%
Services & Supplies					
Equipment & Tools					
6390	0.00	0.00	300.00	300.00	100.00%
7242	0.00	0.00	200.00	200.00	100.00%
	0.00	0.00	500.00	500.00	100.00%
Insurance, Licenses & Regulatory Fees					
6342	0.00	0.00	7,000.00	7,000.00	100.00%
6345	0.00	0.00	200.00	200.00	100.00%
7325	<u>0.00</u>	<u>0.00</u>	<u>3,500.00</u>	<u>3,500.00</u>	<u>100.00%</u>
	0.00	0.00	10,700.00	10,700.00	100.00%
Legal & Professional					
7320	0.00	181.25	2,000.00	1,818.75	90.94%
7326	<u>0.00</u>	<u>35.00</u>	<u>1,000.00</u>	<u>965.00</u>	<u>96.50%</u>
	0.00	216.25	3,000.00	2,783.75	92.79%
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 9/1/2018 Through 9/30/2018

	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	102.62	132.31	500.00	367.69	73.54%
7249	Safety Supplies	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00%</u>
	Total Office/Operations	102.62	141.93	850.00	708.07	83.30%
	Other Expense					
7346	Promotional Expenses - Event	<u>0.00</u>	<u>250.00</u>	<u>300.00</u>	<u>50.00</u>	<u>16.67%</u>
	Total Other Expense	0.00	250.00	300.00	50.00	16.67%
	Rent & Utilities					
6000	Cell Phones	138.37	415.53	1,700.00	1,284.47	75.56%
6025	Telephone	20.59	61.86	250.00	188.14	75.26%
8610	Electric	0.00	286.03	2,200.00	1,913.97	87.00%
8670	Street Lighting	<u>0.00</u>	<u>147.61</u>	<u>1,000.00</u>	<u>852.39</u>	<u>85.24%</u>
	Total Rent & Utilities	158.96	911.03	5,150.00	4,238.97	82.31%
	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	0.00	1,000.00	1,000.00	100.00%
6750	R & M - Minor Tools & Equipment	0.00	0.00	500.00	500.00	100.00%
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	<u>0.00</u>	<u>501.11</u>	<u>3,700.00</u>	<u>3,198.89</u>	<u>86.46%</u>
	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	<u>0.00</u>	<u>0.00</u>	<u>3,700.00</u>	<u>3,700.00</u>	<u>100.00%</u>
	Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	0.00	111.72	550.00	438.28	79.69%
7220	Gasoline	<u>94.34</u>	<u>317.15</u>	<u>800.00</u>	<u>482.85</u>	<u>60.36%</u>
	Total Vehicle Maintenance & Repairs	94.34	428.87	1,350.00	921.13	68.23%
	Total Services & Supplies	<u>355.92</u>	<u>2,449.19</u>	<u>29,250.00</u>	<u>26,800.81</u>	<u>91.63%</u>
	Capital Outlay					
9006	Infrastructure CIP	<u>31,057.48</u>	<u>32,467.40</u>	<u>110,000.00</u>	<u>77,532.60</u>	<u>70.48%</u>
	Total Capital Outlay	31,057.48	32,467.40	110,000.00	77,532.60	70.48%
	Transfers					
9511	Interfund Transfer Out	<u>0.00</u>	<u>0.00</u>	<u>10,886.44</u>	<u>10,886.44</u>	<u>100.00%</u>
	Total Transfers	0.00	0.00	10,886.44	10,886.44	100.00%
	Total Expenditures	<u>31,413.40</u>	<u>35,423.87</u>	<u>166,336.44</u>	<u>130,912.57</u>	<u>78.70%</u>
	Net Revenues over Expenditures	<u>(31,365.82)</u>	<u>(35,371.79)</u>	<u>(16,471.69)</u>	<u>(18,900.10)</u>	<u>114.74%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
900 - 900 - Parks & Recreation
From 9/1/2018 Through 9/30/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Other Revenues					
4655	250.00	250.00	0.00	250.00	0.00%
	250.00	250.00	0.00	250.00	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)%
	250.00	250.00	1,607.78	(1,357.78)	(84.45)%
Expenditures					
Services & Supplies					
Legal & Professional					
7320	0.00	0.00	1,000.00	1,000.00	100.00%
7326	0.00	630.00	1,000.00	370.00	37.00%
	0.00	630.00	2,000.00	1,370.00	68.50%
Office/Operations					
7140	0.00	0.00	100.00	100.00	100.00%
	0.00	0.00	100.00	100.00	100.00%
	0.00	630.00	2,100.00	1,470.00	70.00%
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	630.00	7,543.22	6,913.22	91.65%
Net Revenues over Expenditures	250.00	(380.00)	(5,935.44)	5,555.44	(93.60)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 9/30/2018

		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	1,252,425.84
Payroll Account (contra to 2998)	1013	1,261.41
Rabobank-Bankruptcy Disbursement Reserve	1017	102,793.69
Fire Reserves Account	1031	1,568,459.82
US Bank- WW Bond Redemption Fund	1077	930.50
US Bank - WW Bond Reserve Fund	1078	<u>877,419.24</u>
Total Cash in Bank		4,451,280.42
Investments		
Inv: Pacific Premier	0333	52,501.00
Rabo Bank -Investments	0334	<u>2,073,631.00</u>
Total Investments		2,126,132.00
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	236,437.94
Unbilled A/R	1085	<u>207,505.95</u>
Total Accounts Receivable		443,943.89
Accrued Inventory On Hand		
Inventory	1100	<u>54,194.36</u>
Total Accrued Inventory On Hand		54,194.36
Total CURRENT ASSETS		<u>7,434,488.91</u>
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	1,960,549.73
Acc Depreciation-Equipment, Vehicles & Systems	1853	<u>(424,190.84)</u>
Total Plant & Equipment		1,536,358.89
Construction in Progress		
Construction In Progress	1850	<u>138,872.75</u>
Total Construction in Progress		138,872.75

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 9/30/2018

		<u>Current Period Balance</u>
Infrastructure		
Infrastructures	1730	9,689,057.94
Accum Depecciation-Infrastructures	1852	<u>(4,398,393.04)</u>
Total Infrastructure		<u>5,290,664.90</u>
Total FIXED ASSETS		8,109,110.33
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	<u>900.00</u>
Total Cash Suspense		<u>900.00</u>
Total OTHER ASSETS		900.00
Other Assets		
Def Outflow	1991	192,162.00
Amount to be Provided for Internal Loans	1997	1,517.00
Amount to be Provided - Other LT	1998	26,110.92
Oblig-Comp Leave		
Total Other Assets		<u>219,789.92</u>
Total ASSETS		<u><u>15,764,289.16</u></u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	58,932.80
AP Other- Adjment to 2000, AP Control Acct	2010	<u>(413.88)</u>
Total Accounts Payable		58,518.92
Current Payroll Liabilities		
Fed Income Tax Withholding	2001	(403.02)
FICA Employee Payable	2002	(55.78)
FICA Employer Payable	2003	254.77
Wage Garnishment	2005	6.95
CA Income Tax Withholding	2011	2,458.36
SDI Payable Employee (EE Only)	2012	(2.04)
Retirement-ER-Regular Contrib	2014	(0.06)
SLOCEA Dues Payable	2016	(25.17)
AFLAC Voluntary Insurance-Employee	2022	(282.48)
Workers Comp Ins Liab-Employer	2023	138.17
Accrued Life/Disability Medical Exp	2026	(228.58)
Retirement Addl Pick-up Liab-Employer	2027	(1.03)
Unemployment Ins Liab-Employer (ER only)	2028	(513.79)
Medicare Liab- Employer	2029	228.47
Other Deposits	2038	(152.64)
Accrued Compensated Absences	2040	19,353.75
Long-term Compensated Absences	2041	58,061.24
CALPERS Retirement Tier 2- EE- Liab	2042	105.82
CALPERS Retirement Tier 2- ER- Liab	2044	(157.72)
Other Pension Oblig Liab (OPEB) ARC	2045	49,290.00
Retirement Conbtribution Safety-Fire-EE	2046	(3.53)
Life Insurance Liab-Employer	2201	1.24
Medicare Tax Liab-Employee	2202	429.67
Medical Plan Liab- Employee	2203	(1,488.34)
Vision Plan Liab- Employee	2204	(7.93)
Dental Plan Ins Payable- Employee	2205	824.88
Retirement Contrib Liab-Employee	2206	29.16

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 9/30/2018

		Current Period Balance
		<u> </u>
Insurance- AD & D	2211	(264.11)
Insurance-Work Injury (WI)	2212	(238.35)
Insurance- LT Disability	2213	(8.24)
Survivor Premiums-PERS	2214	6.60
Payroll Clearing Account	2999	<u>(235.45)</u>
Total Current Payroll Liabilities		127,120.82
Deposits Held for Water Customers		
Will Serve Deposits	2036	750.00
Other		<u>2,400.00</u>
Total Deposits Held for Water Customers		3,150.00
Due to Others		
Due To Administration	2410	<u>1,517.00</u>
Total Due to Others		1,517.00
Current Portion Long Term Debt		
Current portion-Long Term Debt	2102	<u>156,109.44</u>
Total Current Portion Long Term Debt		156,109.44
Trust Liability		
Trust Funds- Low Income Savings	2513	1,169.32
Trust-Delinquencies from Tax Liens	2514	1,184.36
Water Quality Trust Reserve	3050	<u>91,517.27</u>
Total Trust Liability		<u>93,870.95</u>
Total CURRENT LIABILITIES		440,287.13
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	550,658.00
Def Inflow	2216	19,325.00
Loan Payable to Agency Fund	2495	222,333.96
Restricted Park and Rec	3090	305,813.55
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	889,622.82
General Contingency Reserve	3111	561,015.70
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	1,966,959.05
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>4,886,095.48</u>
Total Other Liabilities		4,886,095.48
Long Term Debt		
Note Payable - Long Term		
Note Payable - State CIEDB-LTD	2101	3,515,636.88
Internal Loan Due Water-500	2491	<u>125,087.28</u>
Total Note Payable - Long Term		3,640,724.16
Accrued Interest Payable		
Accrued Interest Payable	2110	<u>46,661.78</u>
Total Accrued Interest Payable		<u>46,661.78</u>
Total Long Term Debt		3,687,385.94
Equity		
Revenues		(74,988.24)

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 9/30/2018

		Current Period Balance
Expenditures		(866,474.77)
Equity		
Septic System Decommission Reserve	3109	8,000.00
Prepaid Assessment Reserve	3159	147,868.10
Fire Mitigation Fund	3161	263,397.60
Fund Balance	3200	6,195,921.93
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>7,691,983.62</u>
Total Equity		<u>6,750,520.61</u>
Total LIABILITIES & EQUITY		<u><u>15,764,289.16</u></u>

FIRE BALANCES

09/30/18

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 9/30/2018

		<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>557,607.36</u>
Total Other Liabilities		<u>1,469,198.18</u>
Total Other Liabilities		1,469,198.18
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><u>1,629,647.07</u></u>

WATER BALANCES

09/30/18

LOS OSOS COMMUNITY SERVICES DISTRICT
 Balance Sheet
 As of 9/30/2018

		<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	112,042.00
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>2,040,296.29</u>
Total Other Liabilities		<u>2,040,296.29</u>
Total LIABILITIES & EQUITY		<u><u>2,131,813.56</u></u>