



July 2, 2020

TO: LOCSD Board of Directors
FROM: Adrienne Geidel at Robert Stilts, District Bookkeeper
Ron Munds, General Manager
SUBJECT: **Agenda Item 6D – 07/02/2020 Board Meeting**
Receive Financial Report for the Period Ending May 31, 2020

President
Charles L. Cesena

Vice President
Christine M. Womack

Directors
Matthew D. Fourcroy
Vicki L. Milledge
Marshall E. Ochylski

General Manager
Ron Munds

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
Paul Provence

DESCRIPTION

The attached are the Statement of Revenues and Expenditures and Balance Sheets for May 2020.

STAFF RECOMMENDATION

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

Motion: I move that the Board receive and file the financials for the period ending May 31, 2020.

DISCUSSION

GENERAL

Attachment

Mailing Address:
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Los Osos, CA 93412

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LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 5/1/2020 Through 5/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remain... - Revised	
Revenues						
Service Charges & Fees						
4005	Copying Costs	0.00	2.00	20.00	(18.00)	(90.00)%
	Total Service Charges & Fees	0.00	2.00	20.00	(18.00)	(90.00)%
Other Revenues						
4002	Transfer In	75,721.70	642,092.38	717,814.08	(75,721.70)	(10.55)%
	Total Other Revenues	75,721.70	642,092.38	717,814.08	(75,721.70)	(10.55)%
	Total Revenues	75,721.70	642,094.38	717,834.08	(75,739.70)	(10.55)%
Expenditures						
Personnel						
Salaries/Wages						
7322	Director's Compensation	800.00	4,717.30	15,000.00	10,282.70	68.55%
8018	Holiday Pay	0.00	9,225.44	11,000.00	1,774.56	16.13%
8045	Overtime Pay	95.70	1,160.19	1,200.00	39.81	3.32%
8050	Administrative Leave Pay	793.32	5,091.60	8,500.00	3,408.40	40.10%
8051	Floating Holiday Pay	151.40	1,201.80	3,050.00	1,848.20	60.60%
8054	Salaries & Wages - Regular	20,629.74	214,065.92	290,000.00	75,934.08	26.18%
8060	Sick Leave Pay	0.00	1,863.36	2,000.00	136.64	6.83%
8081	Vacation Pay	0.00	21,384.16	24,500.00	3,115.84	12.72%
	Total Salaries/Wages	22,470.16	258,709.77	355,250.00	96,540.23	27.18%
Payroll Taxes & Benefits						
5020	FICA - ER	49.60	359.60	750.00	390.40	52.05%
5030	Life Insurance - ER	46.92	283.80	610.00	326.20	53.48%
5031	Disability Insurance	0.00	13.70	300.00	286.30	95.43%
5035	AD & D Insurance	11.48	63.94	140.00	76.06	54.33%
5040	LTD Insurance	138.53	789.11	1,800.00	1,010.89	56.16%
5050	Medicare - ER	332.66	3,854.20	4,212.00	357.80	8.49%
5060	Cafeteria Plan - ER	3,048.37	33,798.20	35,800.00	2,001.80	5.59%
5070	Retirement ER - Regular	641.51	8,775.36	3,700.00	(5,075.36)	(137.17)%
5071	Retirement ER - Addl Pick-up	0.00	0.00	500.00	500.00	100.00%
5075	Retirees Medical - ER	281.65	3,487.60	3,264.00	(223.60)	(6.85)%
5120	Workers Comp Insurance - ER	0.00	513.80	513.80	0.00	0.00%
5124	Retirement - ER - Tier 2	1,466.47	15,843.78	18,500.00	2,656.22	14.36%
	Total Payroll Taxes & Benefits	6,017.19	67,783.09	70,089.80	2,306.71	3.29%
Employment Services						
5100	Unemployment Insurance - ER	49.60	3,009.16	5,000.00	1,990.84	39.82%
6200	Hiring, Advertising & Other Costs	0.00	397.31	400.00	2.69	0.67%
6230	Medical Exam	0.00	270.00	300.00	30.00	10.00%
	Total Employment Services	49.60	3,676.47	5,700.00	2,023.53	35.50%
	Total Personnel	28,536.95	330,169.33	431,039.80	100,870.47	23.40%
Services & Supplies						
Clothing & Uniform						
7246	Uniform & Gear	0.00	0.00	200.00	200.00	100.00%
	Total Clothing & Uniform	0.00	0.00	200.00	200.00	100.00%
Contract Services						
6100	Labor & Support-IT Services	0.00	15,989.94	15,200.00	(789.94)	(5.20)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 5/1/2020 Through 5/31/2020

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6110	IT Purchased Services	1,859.00	21,908.34	20,000.00	(1,908.34)	(9.54)%
7100	Copier Contract-Maint & Usage	288.05	3,168.58	3,100.00	(68.58)	(2.21)%
7255	Security Services	89.49	967.63	1,056.00	88.37	8.37%
7321	Janitorial Cleaning & Supplies	236.00	2,825.22	2,900.00	74.78	2.58%
7342	Public Meeting Recordings	650.00	12,100.00	15,900.00	3,800.00	23.90%
	Total Contract Services	3,122.54	56,959.71	58,156.00	1,196.29	2.06%
	Financial Services					
7309	Late Fees	0.00	138.06	200.00	61.94	30.97%
7310	Bank Service Charges	358.28	4,675.80	4,500.00	(175.80)	(3.91)%
	Total Financial Services	358.28	4,813.86	4,700.00	(113.86)	(2.42)%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	29.98	200.00	170.02	85.01%
6341	LAFCO Fees	0.00	18,936.43	18,936.43	0.00	0.00%
6343	Lien & Notary Fees	20.00	35.00	30.00	(5.00)	(16.67)%
7325	Insurance	0.00	17,962.91	17,962.91	0.00	0.00%
	Total Insurance, Licenses & Regulatory Fees	20.00	36,964.32	37,129.34	165.02	0.44%
	Legal & Professional					
7302	Professional Services- Info Technology	0.00	77.74	0.00	(77.74)	0.00%
7303	Professional Services - GM	0.00	10,636.90	10,636.90	0.00	0.00%
7304	Professional Services - ACCTG	5,000.00	52,500.00	60,000.00	7,500.00	12.50%
7305	Auditing Services	0.00	19,290.00	22,000.00	2,710.00	12.32%
7320	Professional & Consulting Services	40.00	3,643.52	4,000.00	356.48	8.91%
7326	Legal Services	4,341.00	26,853.73	18,000.00	(8,853.73)	(49.19)%
7340	Legal Notifications & Mandated Advertising	280.72	280.72	200.00	(80.72)	(40.36)%
	Total Legal & Professional	9,661.72	113,282.61	114,836.90	1,554.29	1.35%
	Office/Operations					
6121	IT-Supplies & Miscellaneous	0.00	298.00	1,000.00	702.00	70.20%
6130	Computer Hardware	0.00	0.00	1,000.00	1,000.00	100.00%
7140	General Supplies & Minor Equipment	170.50	6,235.55	8,000.00	1,764.45	22.06%
7160	Postage, Shipping & Mail Supplies	0.00	3,083.32	3,000.00	(83.32)	(2.78)%
7226	Membership & Dues	0.00	7,177.00	7,077.00	(100.00)	(1.41)%
7230	Misc Small Parts & Supplies	0.00	28.65	28.65	0.00	0.00%
	Total Office/Operations	170.50	16,822.52	20,105.65	3,283.13	16.33%
	Other Expense					
8735	Misc Department Admin	0.00	1,042.02	1,500.00	457.98	30.53%
	Total Other Expense	0.00	1,042.02	1,500.00	457.98	30.53%
	Rent & Utilities					
6000	Cell Phones	90.00	855.00	945.00	90.00	9.52%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 5/1/2020 Through 5/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6025 Telephone	218.44	2,285.76	3,000.00	714.24	23.81%
7350 Rent - Meetings	0.00	0.00	400.00	400.00	100.00%
7352 Rent - Offices & Other Structures	3,000.00	29,725.00	35,000.00	5,275.00	15.07%
8610 Electric	294.05	3,426.99	3,800.00	373.01	9.82%
8620 Gas Service	14.30	525.80	450.00	(75.80)	(16.84)%
Total Rent & Utilities	3,616.79	36,818.55	43,595.00	6,776.45	15.54%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	66.36	100.00	33.64	33.64%
6900 R & M - Buildings & Structures	0.00	37.68	37.68	0.00	0.00%
Total Repairs & Maintenance	0.00	104.04	137.68	33.64	24.43%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	225.00	225.00	0.00	0.00%
7324 Education & Training Fees	0.00	992.07	1,500.00	507.93	33.86%
8510 Lodging & Meals - Local	0.00	593.96	1,000.00	406.04	40.60%
8539 Meals	0.00	556.74	600.00	43.26	7.21%
8550 Mileage Reimbursement & Parking	0.00	933.19	1,000.00	66.81	6.68%
Total Travel & Training	0.00	3,300.96	4,325.00	1,024.04	23.68%
Total Services & Supplies	16,949.83	270,108.59	284,685.57	14,576.98	5.12%
Debt Service					
9023 Debt Service - Interest & Annual Fee	0.00	2,088.71	2,088.71	0.00	0.00%
Total Debt Service	0.00	2,088.71	2,088.71	0.00	0.00%
Total Expenditures	45,486.78	602,366.63	717,814.08	115,447.45	16.08%
Net Revenues over Expenditures	30,234.92	39,727.75	20.00	39,707.75	...538.75%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 5/1/2020 Through 5/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Property Taxes					
4035	Property Taxes	<u>2,351.64</u>	<u>9,890.99</u>	<u>9,517.00</u>	<u>373.99</u> <u>3.93%</u>
	Total Property Taxes	2,351.64	9,890.99	9,517.00	373.99 3.93%
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	<u>12,375.00</u>	<u>53,893.50</u>	<u>54,831.00</u>	<u>(937.50)</u> <u>(1.71)%</u>
	Total Special Taxes & Assessments	12,375.00	53,893.50	54,831.00	(937.50) (1.71)%
Use of Money & Property					
4505	HO Prop Tax Relief	20.60	50.03	56.00	(5.97) (10.66)%
4510	Investment Income on funds	<u>(2.25)</u>	<u>(2.07)</u>	<u>0.00</u>	<u>(2.07)</u> <u>0.00%</u>
	Total Use of Money & Property	<u>18.35</u>	<u>47.96</u>	<u>56.00</u>	<u>(8.04)</u> <u>(14.36)%</u>
	Total Revenues	<u>14,744.99</u>	<u>63,832.45</u>	<u>64,404.00</u>	<u>(571.55)</u> <u>(0.89)%</u>
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	0.00	313.15	128.56	(184.59) (143.58)%
	Total Insurance, Licenses & Regulatory Fees	0.00	313.15	128.56	(184.59) (143.58)%
Legal & Professional					
7320	Professional & Consulting Services	0.00	676.66	700.00	23.34 3.33%
7326	Legal Services	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>100.00</u> <u>100.00%</u>
	Total Legal & Professional	0.00	676.66	800.00	123.34 15.42%
Rent & Utilities					
8670	Street Lighting	<u>399.92</u>	<u>4,375.89</u>	<u>6,724.16</u>	<u>2,348.27</u> <u>34.92%</u>
	Total Rent & Utilities	<u>399.92</u>	<u>4,375.89</u>	<u>6,724.16</u>	<u>2,348.27</u> <u>34.92%</u>
	Total Services & Supplies	399.92	5,365.70	7,652.72	2,287.02 29.89%
Capital Outlay					
9006	Infrastructure CIP	0.00	30,509.03	30,510.00	0.97 0.00%
	Total Capital Outlay	0.00	30,509.03	30,510.00	0.97 0.00%
Debt Service					
9804	Payment on Internal Loans	0.00	0.00	27,964.53	27,964.53 100.00%
	Total Debt Service	0.00	0.00	27,964.53	27,964.53 100.00%
Transfers					
9511	Interfund Transfer Out	<u>378.61</u>	<u>3,210.47</u>	<u>3,589.07</u>	<u>378.60</u> <u>10.55%</u>
	Total Transfers	<u>378.61</u>	<u>3,210.47</u>	<u>3,589.07</u>	<u>378.60</u> <u>10.55%</u>
	Total Expenditures	<u>778.53</u>	<u>39,085.20</u>	<u>69,716.32</u>	<u>30,631.12</u> <u>43.94%</u>
	Net Revenues over Expenditures	<u>13,966.46</u>	<u>24,747.25</u>	<u>(5,312.32)</u>	<u>30,059.57</u> <u>(565.85)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 5/1/2020 Through 5/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Property Taxes						
4034	Property Tax Revenue from Water	0.00	63,430.50	63,430.50	0.00	0.00%
4037	Property Tax Zone B Received	22,906.50	423,377.37	0.00	423,377.37	0.00%
4038	Property Tax Zone B Pass thru	0.00	1,133,851.50	2,164,204.00	(1,030,352.50)	(47.61)%
	Total Property Taxes	22,906.50	1,620,659.37	2,227,634.50	(606,975.13)	(27.25)%
Grant Revenue						
4955	Govt-Other St Aids & Reimbursements	0.00	7,628.55	7,628.55	0.00	0.00%
	Total Grant Revenue	0.00	7,628.55	7,628.55	0.00	0.00%
Special Taxes & Assessments						
4015	CSA 9-I Assessments (Contract)	0.00	0.00	26,336.00	(26,336.00)	(100.00)%
4050	Special Fire Tax	0.00	0.00	583,128.00	(583,128.00)	(100.00)%
	Total Special Taxes & Assessments	0.00	0.00	609,464.00	(609,464.00)	(100.00)%
Other Revenues						
4000	Ambulance Agreement	0.00	56,599.25	67,134.00	(10,534.75)	(15.69)%
	Total Other Revenues	0.00	56,599.25	67,134.00	(10,534.75)	(15.69)%
Use of Money & Property						
4505	HO Prop Tax Relief	965.04	5,877.63	12,752.00	(6,874.37)	(53.91)%
4510	Investment Income on funds	2,193.01	35,529.39	40,000.00	(4,470.61)	(11.18)%
	Total Use of Money & Property	3,158.05	41,407.02	52,752.00	(11,344.98)	(21.51)%
	Total Revenues	26,064.55	1,726,294.19	2,964,613.05	(1,238,318.86)	(41.77)%
Expenditures						
Personnel						
Salaries/Wages						
8295	Resv FF-Overtime/Shift Coverage	2,416.05	16,573.59	22,000.00	5,426.41	24.67%
8340	Resv FF-Shift Coverage	8,047.98	112,610.90	122,000.00	9,389.10	7.70%
8345	Resv FF-Special Projects	0.00	0.00	4,000.00	4,000.00	100.00%
	Total Salaries/Wages	10,464.03	129,184.49	148,000.00	18,815.51	12.71%
Payroll Taxes & Benefits						
5021	FICA - Fire - ER	511.59	4,439.33	7,000.00	2,560.67	36.58%
5030	Life Insurance - ER	99.76	1,709.29	2,500.00	790.71	31.63%
5035	AD & D Insurance	26.25	449.77	850.00	400.23	47.09%
5051	Medicare - Reserves - ER	151.72	1,875.88	2,150.00	274.12	12.75%
5070	Retirement ER - Regular	1,921.21	21,133.31	20,000.00	(1,133.31)	(5.67)%
5120	Workers Comp Insurance - ER	0.00	6,330.20	6,330.20	0.00	0.00%
5124	Retirement - ER - Tier 2	283.51	6,149.62	7,000.00	850.38	12.15%
	Total Payroll Taxes & Benefits	2,994.04	42,087.40	45,830.20	3,742.80	8.17%
Employment Services						
5000	Medical Exams & Procedures	0.00	2,669.00	1,400.00	(1,269.00)	(90.64)%
5101	Unemp. Costs - Reserves	587.52	6,385.87	5,000.00	(1,385.87)	(27.72)%
6200	Hiring, Advertising & Other Costs	0.00	57.81	60.00	2.19	3.65%
6230	Medical Exam	0.00	3,001.33	3,001.33	0.00	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 5/1/2020 Through 5/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Total Employment Services	<u>587.52</u>	<u>12,114.01</u>	<u>9,461.33</u>	<u>(2,652.68)</u>	<u>(28.04)%</u>
Total Personnel	14,045.59	183,385.90	203,291.53	19,905.63	9.79%
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	0.00	2,746.03	2,000.00	(746.03)	(37.30)%
7248 Uniform Safety Boots	<u>373.48</u>	<u>773.08</u>	<u>2,000.00</u>	<u>1,226.92</u>	<u>61.35%</u>
Total Clothing & Uniform	373.48	3,519.11	4,000.00	480.89	12.02%
Contract Services					
6100 Labor & Support-IT Services	0.00	1,600.00	1,600.00	0.00	0.00%
6110 IT Purchased Services	246.76	1,324.47	1,350.00	25.53	1.89%
7100 Copier Contract-Maint & Usage	99.74	2,135.50	2,000.00	(135.50)	(6.78)%
7202 Building Alarms & Security	0.00	512.49	500.00	(12.49)	(2.50)%
7204 Cleaning Supplies, Laundry & Towel Service	128.66	2,211.22	4,000.00	1,788.78	44.72%
7222 Hazardous Materials CW JPA Cost	0.00	2,325.00	2,325.00	0.00	0.00%
7500 Schedule A Charges	<u>0.00</u>	<u>1,133,851.50</u>	<u>2,267,703.00</u>	<u>1,133,851.50</u>	<u>50.00%</u>
Total Contract Services	475.16	1,143,960.18	2,279,478.00	1,135,517.82	49.81%
Equipment & Tools					
6055 Radios -Non Capital	0.00	0.00	25,000.00	25,000.00	100.00%
6440 Fire Personal Protection Equipment	0.00	0.00	15,000.00	15,000.00	100.00%
6460 Self-Contained Breathing Apparatus	0.00	2,307.28	2,500.00	192.72	7.71%
6610 Rescue - Extrication Equipment	0.00	0.00	1,500.00	1,500.00	100.00%
6611 Water Rescue Equipment	0.00	0.00	1,000.00	1,000.00	100.00%
6630 Rope & Climbing Equipment	0.00	0.00	1,000.00	1,000.00	100.00%
7234 Oxygen Supplies & Cylinder Rent	0.00	331.87	350.00	18.13	5.18%
7238 Paramedic & EMT Small Tools & Supplies	3,361.61	52,254.94	54,585.00	2,330.06	4.27%
7242 Minor Tools, Accessories & Field Machines	0.00	89.12	500.00	410.88	82.18%
7252 Misc Hardware	<u>142.23</u>	<u>227.44</u>	<u>350.00</u>	<u>122.56</u>	<u>35.02%</u>
Total Equipment & Tools	3,503.84	55,210.65	101,785.00	46,574.35	45.76%
Financial Services					
7309 Late Fees	0.00	0.00	10.00	10.00	100.00%
7310 Bank Service Charges	0.00	15.00	20.00	5.00	25.00%
9154 Losses and Damages	<u>0.00</u>	<u>0.00</u>	<u>50.00</u>	<u>50.00</u>	<u>100.00%</u>
Total Financial Services	0.00	15.00	80.00	65.00	81.25%
Insurance, Licenses & Regulatory Fees					
6120 Computer Licenses	0.00	1,019.95	1,700.00	680.05	40.00%
6345 Property Taxes & Assessments Costs	0.00	3,681.50	5,420.66	1,739.16	32.08%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 5/1/2020 Through 5/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
7325 Insurance	0.00	23,881.71	24,929.89	1,048.18	4.20%
Total Insurance, Licenses & Regulatory Fees	0.00	28,583.16	32,050.55	3,467.39	10.82%
Legal & Professional					
7320 Professional & Consulting Services	0.00	1,492.01	1,400.00	(92.01)	(6.57)%
7326 Legal Services	0.00	0.00	350.00	350.00	100.00%
7340 Legal Notifications & Mandated Advertising	0.00	341.22	20.00	(321.22)	...06.10)%
Total Legal & Professional	0.00	1,833.23	1,770.00	(63.23)	(3.57)%
Office/Operations					
7140 General Supplies & Minor Equipment	47.12	2,841.18	10,000.00	7,158.82	71.59%
7160 Postage, Shipping & Mail Supplies	0.00	189.40	300.00	110.60	36.87%
7216 Fire Prevention Education Materials	0.00	898.68	1,200.00	301.32	25.11%
7226 Membership & Dues	0.00	62.42	100.00	37.58	37.58%
7230 Misc Small Parts & Supplies	219.03	467.58	2,000.00	1,532.42	76.62%
7240 Propane	0.00	95.00	120.00	25.00	20.83%
Total Office/Operations	266.15	4,554.26	13,720.00	9,165.74	66.81%
Other Expense					
7201 White Goods & Accessories - bedding, towels	115.75	166.10	1,000.00	833.90	83.39%
7209 District Operating Center Expense	0.00	0.00	1,000.00	1,000.00	100.00%
7218 Cooking Products - Food, Drinks & Staples	0.00	213.40	500.00	286.60	57.32%
7224 Kitchen Cookware & Utensils	276.51	393.60	800.00	406.40	50.80%
7330 Misc Operating Expenses	0.00	1,076.20	0.00	(1,076.20)	0.00%
Total Other Expense	392.26	1,849.30	3,300.00	1,450.70	43.96%
Rent & Utilities					
6000 Cell Phones	48.65	926.22	1,300.00	373.78	28.75%
6025 Telephone	510.55	5,242.56	5,700.00	457.44	8.03%
8610 Electric	0.00	1,129.35	1,129.35	0.00	0.00%
8620 Gas Service	47.39	1,143.62	1,200.00	56.38	4.70%
8630 Trash Services	129.37	1,287.28	1,300.00	12.72	0.98%
8640 Water and Water Services	88.00	3,532.02	4,000.00	467.98	11.70%
8659 Utility Cable Charges	109.91	977.90	800.00	(177.90)	(22.24)%
8670 Street Lighting	8.91	97.24	135.00	37.76	27.97%
Total Rent & Utilities	942.78	14,336.19	15,564.35	1,228.16	7.89%
Repairs & Maintenance					
6400 R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405 R & M - Extinguishers	0.00	421.42	500.00	78.58	15.72%
6640 R & M - Equip & Other Non-Structural Fixed Assets	23.09	1,572.26	1,600.00	27.74	1.73%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 5/1/2020 Through 5/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6750 R & M - Minor Tools & Equipment	53.90	808.77	1,000.00	191.23	19.12%
6775 R & M -Operation/Field Equipment	21.40	585.53	800.00	214.47	26.81%
6800 R & M - Grounds & Collection Systems	0.00	17.14	1,500.00	1,482.86	98.86%
6900 R & M - Buildings & Structures	0.00	18,183.12	20,000.00	1,816.88	9.08%
Total Repairs & Maintenance	<u>98.39</u>	<u>21,588.24</u>	<u>25,900.00</u>	<u>4,311.76</u>	<u>16.65%</u>
Travel & Training					
7141 CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323 Books, Publications & Subscriptions	0.00	213.04	200.00	(13.04)	(6.52)%
7324 Education & Training Fees	0.00	62.10	1,000.00	937.90	93.79%
8405 Reserve FF Training Costs	0.00	688.00	1,500.00	812.00	54.13%
Total Travel & Training	<u>0.00</u>	<u>963.14</u>	<u>2,800.00</u>	<u>1,836.86</u>	<u>65.60%</u>
Total Services & Supplies	6,052.06	1,276,412.46	2,480,447.90	1,204,035.44	48.54%
Capital Outlay					
9006 Infrastructure CIP	53,816.77	56,785.36	53,000.00	(3,785.36)	(7.14)%
9085 Vehicle Purchase	0.00	26,418.74	693,000.00	666,581.26	96.19%
Total Capital Outlay	<u>53,816.77</u>	<u>83,204.10</u>	<u>746,000.00</u>	<u>662,795.90</u>	<u>88.85%</u>
Reserves					
9504 *Vehicle Replacement Reserve	0.00	0.00	85,000.00	85,000.00	100.00%
9572 *General Contingency (Operations) Reserve	0.00	0.00	84,308.84	84,308.84	100.00%
Total Reserves	<u>0.00</u>	<u>0.00</u>	<u>169,308.84</u>	<u>169,308.84</u>	<u>100.00%</u>
Transfers					
9511 Interfund Transfer Out	7,572.17	64,209.25	71,781.78	7,572.53	10.55%
Total Transfers	<u>7,572.17</u>	<u>64,209.25</u>	<u>71,781.78</u>	<u>7,572.53</u>	<u>10.55%</u>
Total Expenditures	<u>81,486.59</u>	<u>1,607,211.71</u>	<u>3,670,830.05</u>	<u>2,063,618.34</u>	<u>56.22%</u>
Net Revenues over Expenditures	<u>(55,422.04)</u>	<u>119,082.48</u>	<u>(706,217.00)</u>	<u>825,299.48</u>	<u>(116.86)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 5/1/2020 Through 5/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	3,488.00	14,896.00	15,768.00	(872.00)	(5.53)%
	Total Special Taxes & Assessments	3,488.00	14,896.00	15,768.00	(872.00)	(5.53)%
	Total Revenues	3,488.00	14,896.00	15,768.00	(872.00)	(5.53)%
Expenditures						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	0.00	676.66	700.00	23.34	3.33%
	Total Legal & Professional	0.00	676.66	700.00	23.34	3.33%
Rent & Utilities						
8670	Street Lighting	158.25	1,731.79	2,460.00	728.21	29.60%
	Total Rent & Utilities	158.25	1,731.79	2,460.00	728.21	29.60%
	Total Services & Supplies	158.25	2,408.45	3,160.00	751.55	23.78%
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	378.61	3,210.47	3,589.07	378.60	10.55%
	Total Transfers	378.61	3,210.47	3,589.07	378.60	10.55%
	Total Expenditures	536.86	5,618.92	13,460.56	7,841.64	58.26%
	Net Revenues over Expenditures	2,951.14	9,277.08	2,307.44	6,969.64	302.05%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 5/1/2020 Through 5/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Property Taxes					
4035	Property Taxes	59,163.11	122,105.36	125,384.00	(3,278.64) (2.61)%
	Total Property Taxes	59,163.11	122,105.36	125,384.00	(3,278.64) (2.61)%
Service Charges & Fees					
4030	Residential Single Family	152,974.44	1,996,416.38	2,193,000.00	(196,583.62) (8.96)%
4102	Residential- Multi -Family-Water Sales	24,413.50	212,097.49	225,900.00	(13,802.51) (6.11)%
4103	Commercial, Home Care, Retail-Water Sales	18,107.91	276,910.79	303,000.00	(26,089.21) (8.61)%
4104	Irrigation- Water Sales	2,457.25	30,293.50	33,000.00	(2,706.50) (8.20)%
4114	Water Other Service Revenues	0.00	(2,063.95)	1,000.00	(3,063.95) (306.39)%
4931	Water Activation Fees	550.00	6,950.00	5,000.00	1,950.00 39.00%
4932	Penalties	0.00	16,919.57	20,000.00	(3,080.43) (15.40)%
4933	Door Hangers/Lockout Notices	0.00	11,210.00	12,000.00	(790.00) (6.58)%
4937	NSF Fees	25.00	450.00	400.00	50.00 12.50%
	Total Service Charges & Fees	198,528.10	2,549,183.78	2,793,300.00	(244,116.22) (8.74)%
Other Revenues					
4930	Other Revenue	0.00	8,405.56	1,000.00	7,405.56 740.56%
4936	Water Delinquencies via Tax roll	0.00	(2.00)	0.00	(2.00) 0.00%
	Total Other Revenues	0.00	8,403.56	1,000.00	7,403.56 740.36%
Use of Money & Property					
4505	HO Prop Tax Relief	515.64	1,252.27	1,477.00	(224.73) (15.22)%
4510	Investment Income on funds	4,413.83	55,226.17	20,000.00	35,226.17 176.13%
	Total Use of Money & Property	4,929.47	56,478.44	21,477.00	35,001.44 162.97%
	Total Revenues	262,620.68	2,736,171.14	2,941,161.00	(204,989.86) (6.97)%
Expenditures					
Personnel					
Salaries/Wages					
8018	Holiday Pay	0.00	18,410.24	25,000.00	6,589.76 26.36%
8045	Overtime Pay	233.48	911.42	4,000.00	3,088.58 77.21%
8050	Administrative Leave Pay	97.28	2,748.16	3,680.00	931.84 25.32%
8051	Floating Holiday Pay	0.00	3,669.76	5,000.00	1,330.24 26.60%
8054	Salaries & Wages - Regular	34,079.56	350,412.85	374,131.96	23,719.11 6.34%
8056	Retroactive Pay	0.00	330.72	1,000.00	669.28 66.93%
8060	Sick Leave Pay	1,054.44	15,380.94	24,150.00	8,769.06 36.31%
8063	Standby Pay	1,553.50	17,649.13	15,000.00	(2,649.13) (17.66)%
8066	Comp Time Used	1,231.44	13,651.76	12,000.00	(1,651.76) (13.76)%
8081	Vacation Pay	818.88	21,235.21	39,900.00	18,664.79 46.78%
	Total Salaries/Wages	39,068.58	444,400.19	503,861.96	59,461.77 11.80%
Payroll Taxes & Benefits					
5030	Life Insurance - ER	142.83	1,464.79	1,700.00	235.21 13.84%
5031	Disability Insurance	0.00	164.93	500.00	335.07 67.01%
5035	AD & D Insurance	34.95	334.77	0.00	(334.77) 0.00%
5040	LTD Insurance	315.11	2,735.63	3,300.00	564.37 17.10%
5050	Medicare - ER	565.72	6,566.85	9,000.00	2,433.15 27.04%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 5/1/2020 Through 5/31/2020

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
5060	Cafeteria Plan - ER	5,528.08	55,734.90	65,000.00	9,265.10	14.25%
5070	Retirement ER - Regular	7,474.37	85,201.95	67,000.00	(18,201.95)	(27.17)%
5075	Retirees Medical - ER	140.81	1,528.66	1,620.00	91.34	5.64%
5120	Workers Comp Insurance - ER	0.00	21,107.23	21,107.23	0.00	0.00%
5124	Retirement - ER - Tier 2	554.77	5,809.66	5,970.00	160.34	2.69%
	Total Payroll Taxes & Benefits	14,756.64	180,649.37	175,197.23	(5,452.14)	(3.11)%
	Employment Services					
5100	Unemployment Insurance - ER	0.00	3,905.97	5,500.00	1,594.03	28.98%
6200	Hiring, Advertising & Other Costs	0.00	659.64	0.00	(659.64)	0.00%
6230	Medical Exam	0.00	280.00	150.00	(130.00)	(86.67)%
	Total Employment Services	0.00	4,845.61	5,650.00	804.39	14.24%
	Total Personnel	53,825.22	629,895.17	684,709.19	54,814.02	8.01%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	522.43	2,600.00	2,077.57	79.91%
7248	Uniform Safety Boots	0.00	542.01	1,000.00	457.99	45.80%
	Total Clothing & Uniform	0.00	1,064.44	3,600.00	2,535.56	70.43%
	Contract Services					
6100	Labor & Support-IT Services	0.00	0.00	300.00	300.00	100.00%
6110	IT Purchased Services	272.52	5,178.22	5,400.00	221.78	4.11%
7250	Water Quality Testing	2,688.00	23,556.89	28,000.00	4,443.11	15.87%
7255	Security Services	0.00	6,388.80	8,000.00	1,611.20	20.14%
7321	Janitorial Cleaning & Supplies	53.80	593.62	850.00	256.38	30.16%
	Total Contract Services	3,014.32	35,717.53	42,550.00	6,832.47	16.06%
	Equipment & Tools					
6438	Disinfection Feed Pumps	532.87	1,464.00	1,800.00	336.00	18.67%
7242	Minor Tools, Accessories & Field Machines	195.19	9,962.90	18,000.00	8,037.10	44.65%
7253	Rent - Equipment	0.00	0.00	500.00	500.00	100.00%
7256	Meter Purchases & Replacements	9,605.24	47,488.41	75,000.00	27,511.59	36.68%
	Total Equipment & Tools	10,333.30	58,915.31	95,300.00	36,384.69	38.18%
	Financial Services					
7309	Late Fees	0.00	105.11	50.00	(55.11)	(110.22)%
7310	Bank Service Charges	0.00	80.00	0.00	(80.00)	0.00%
	Total Financial Services	0.00	185.11	50.00	(135.11)	(270.22)%
	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	18,309.27	18,000.00	(309.27)	(1.72)%
6345	Property Taxes & Assessments Costs	0.00	6,731.18	6,300.00	(431.18)	(6.84)%
7325	Insurance	0.00	43,146.66	43,104.33	(42.33)	(0.10)%
	Total Insurance, Licenses & Regulatory Fees	0.00	68,187.11	70,604.33	2,417.22	3.42%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 5/1/2020 Through 5/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Legal & Professional					
7318	Professional & Consulting BMC	2,214.99	130,655.66	131,556.00	900.34 0.68%
7320	Professional & Consulting Services	900.00	7,901.68	10,000.00	2,098.32 20.98%
7326	Legal Services	1,000.00	6,432.05	20,000.00	13,567.95 67.84%
7336	Legal Services- ISJ	0.00	0.00	1,000.00	1,000.00 100.00%
7340	Legal Notifications & Mandated Advertising	0.00	696.96	1,000.00	303.04 30.30%
	Total Legal & Professional	<u>4,114.99</u>	<u>145,686.35</u>	<u>163,556.00</u>	<u>17,869.65</u> 10.93%
Office/Operations					
6130	Computer Hardware	0.00	76.34	3,000.00	2,923.66 97.46%
6140	Computer Software	1,617.22	8,955.68	7,500.00	(1,455.68) (19.41)%
7140	General Supplies & Minor Equipment	0.00	379.07	1,000.00	620.93 62.09%
7160	Postage, Shipping & Mail Supplies	1,921.33	10,523.24	15,000.00	4,476.76 29.85%
7180	Billing Supplies, Forms & Printing	0.00	290.92	2,200.00	1,909.08 86.78%
7226	Membership & Dues	0.00	928.95	3,000.00	2,071.05 69.03%
7230	Misc Small Parts & Supplies	129.69	1,685.10	2,000.00	314.90 15.74%
7237	Process Control & Treatment Supplies	769.57	4,048.57	4,000.00	(48.57) (1.21)%
7239	Water Treatment Chemicals	0.00	8,734.12	8,000.00	(734.12) (9.18)%
7249	Safety Supplies	<u>34.30</u>	<u>263.67</u>	<u>1,000.00</u>	<u>736.33</u> 73.63%
	Total Office/Operations	<u>4,472.11</u>	<u>35,885.66</u>	<u>46,700.00</u>	<u>10,814.34</u> 23.16%
Other Expense					
7330	Misc Operating Expenses	0.00	169.83	250.00	80.17 32.07%
7348	Water Conservation Program	<u>0.00</u>	<u>17,686.29</u>	<u>10,000.00</u>	<u>(7,686.29)</u> (76.86)%
	Total Other Expense	<u>0.00</u>	<u>17,856.12</u>	<u>10,250.00</u>	<u>(7,606.12)</u> (74.21)%
Rent & Utilities					
6000	Cell Phones	225.70	2,894.52	3,500.00	605.48 17.30%
6025	Telephone	707.01	8,379.31	10,000.00	1,620.69 16.21%
8610	Electric	8,444.29	88,690.52	100,000.00	11,309.48 11.31%
8620	Gas Service	0.00	188.52	250.00	61.48 24.59%
8630	Trash Services	148.82	1,444.00	3,000.00	1,556.00 51.87%
8644	Disposal Services	3,200.00	26,441.00	30,000.00	3,559.00 11.86%
8670	Street Lighting	<u>35.63</u>	<u>379.27</u>	<u>400.00</u>	<u>20.73</u> 5.18%
	Total Rent & Utilities	<u>12,761.45</u>	<u>128,417.14</u>	<u>147,150.00</u>	<u>18,732.86</u> 12.73%
Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	414.69	350.00	(64.69) (18.48)%
6422	R & M - Hydrants	3,162.80	3,348.26	1,100.00	(2,248.26) (204.39)%
6640	R & M - Equip & Other Non-Structural Fixed Assets	80.09	3,147.94	1,000.00	(2,147.94) (214.79)%
6641	R & M - Wells	13.50	41,389.15	18,000.00	(23,389.15) (129.94)%
6750	R & M - Minor Tools & Equipment	0.00	1,055.24	2,400.00	1,344.76 56.03%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 5/1/2020 Through 5/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6800 R & M - Grounds & Collection Systems	42.86	742.86	600.00	(142.86)	(23.81)%
6830 Paving & Concrete	0.00	490.00	4,000.00	3,510.00	87.75%
6900 R & M - Buildings & Structures	0.00	10,129.17	16,000.00	5,870.83	36.69%
7241 R & M - Water Distribution System	159.46	50,997.90	82,400.00	31,402.10	38.11%
Total Repairs & Maintenance	3,458.71	111,715.21	125,850.00	14,134.79	11.23%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324 Education & Training Fees	0.00	3,277.73	5,900.00	2,622.27	44.45%
8410 Certifications	105.00	230.00	500.00	270.00	54.00%
8510 Lodging & Meals - Local	0.00	557.40	2,000.00	1,442.60	72.13%
8539 Meals	0.00	144.21	0.00	(144.21)	0.00%
8550 Mileage Reimbursement & Parking	0.00	321.75	500.00	178.25	35.65%
Total Travel & Training	105.00	4,531.09	9,150.00	4,618.91	50.48%
Vehicle Maintenance & Repairs					
7006 Tuneup/Oil/Maintenance	72.21	820.15	1,600.00	779.85	48.74%
7211 Misc Fuel & Diesel	188.34	3,303.33	2,300.00	(1,003.33)	(43.62)%
7220 Gasoline	347.59	4,139.06	5,000.00	860.94	17.22%
7228 Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232 Vehicle Repairs - Parts, Tires & Lubricants	1,032.88	3,976.44	5,000.00	1,023.56	20.47%
Total Vehicle Maintenance & Repairs	1,641.02	12,238.98	14,100.00	1,861.02	13.20%
Total Services & Supplies	39,900.90	620,400.05	728,860.33	108,460.28	14.88%
Capital Outlay					
9006 Infrastructure CIP	1,470.00	177,069.42	1,247,650.41	1,070,580.99	85.81%
Total Capital Outlay	1,470.00	177,069.42	1,247,650.41	1,070,580.99	85.81%
Debt Service					
9022 Debt Service - Principal	0.00	165,777.35	165,777.00	(0.35)	(0.00)%
9023 Debt Service - Interest & Annual Fee	0.00	99,792.25	99,792.00	(0.25)	(0.00)%
9024 Loan Administration Fee	0.00	10,064.30	10,064.00	(0.30)	(0.00)%
Total Debt Service	0.00	275,633.90	275,633.00	(0.90)	(0.00)%
Reserves					
9572 *General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
Total Reserves	0.00	0.00	57,000.00	57,000.00	100.00%
Transfers					
9511 Interfund Transfer Out	64,742.05	548,988.95	613,731.04	64,742.09	10.55%
Total Transfers	64,742.05	548,988.95	613,731.04	64,742.09	10.55%
Total Expenditures	159,938.17	2,251,987.49	3,607,583.97	1,355,596.48	37.58%
Net Revenues over Expenditures	102,682.51	484,183.65	(666,422.97)	1,150,606.62	(172.65)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 5/1/2020 Through 5/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Property Taxes						
4034	Property Tax Revenue from Water	0.00	31,715.25	31,715.25	0.00	0.00%
	Total Property Taxes	0.00	31,715.25	31,715.25	0.00	0.00%
Service Charges & Fees						
4062	Wastewater Admin Charge	0.00	16,896.26	16,892.75	3.51	0.02%
	Total Service Charges & Fees	0.00	16,896.26	16,892.75	3.51	0.02%
	Total Revenues	0.00	48,611.51	48,608.00	3.51	0.01%
Expenditures						
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6343	Lien & Notary Fees	0.00	0.00	34.00	34.00	100.00%
6345	Property Taxes & Assessments Costs	0.00	239.78	270.00	30.22	11.19%
	Total Insurance, Licenses & Regulatory Fees	0.00	239.78	304.00	64.22	21.13%
Legal & Professional						
7320	Professional & Consulting Services	0.00	14,719.15	13,853.69	(865.46)	(6.25)%
7326	Legal Services	0.00	0.00	100.00	100.00	100.00%
	Total Legal & Professional	0.00	14,719.15	13,953.69	(765.46)	(5.49)%
	Total Services & Supplies	0.00	14,958.93	14,257.69	(701.24)	(4.92)%
Transfers						
9511	Interfund Transfer Out	378.61	3,210.47	3,589.07	378.60	10.55%
	Total Transfers	378.61	3,210.47	3,589.07	378.60	10.55%
	Total Expenditures	378.61	18,169.40	17,846.76	(322.64)	(1.81)%
	Net Revenues over Expenditures	(378.61)	30,442.11	30,761.24	(319.13)	(1.04)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 5/1/2020 Through 5/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Special Taxes & Assessments						
4061	Debt Service	251,865.24	529,389.84	0.00	529,389.84	0.00%
	Assessments-2002 WW Bond					
	Total Special Taxes & Assessments	251,865.24	529,389.84	0.00	529,389.84	0.00%
Other Revenues						
4928	Lien Fees Recoveries	0.00	30.00	0.00	30.00	0.00%
	Total Other Revenues	0.00	30.00	0.00	30.00	0.00%
Use of Money & Property						
4510	Investment Income on funds	66.05	14,666.73	0.00	14,666.73	0.00%
	Total Use of Money & Property	66.05	14,666.73	0.00	14,666.73	0.00%
	Total Revenues	251,931.29	544,086.57	0.00	544,086.57	0.00%
Expenditures						
Services & Supplies						
Financial Services						
7310	Bank Service Charges	0.00	1,650.00	0.00	(1,650.00)	0.00%
	Total Financial Services	0.00	1,650.00	0.00	(1,650.00)	0.00%
	Total Services & Supplies	0.00	1,650.00	0.00	(1,650.00)	0.00%
	Total Expenditures	0.00	1,650.00	0.00	(1,650.00)	0.00%
	Net Revenues over Expenditures	251,931.29	542,436.57	0.00	542,436.57	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 5/1/2020 Through 5/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remain... - Revised	
Revenues						
Property Taxes						
4035	Property Taxes	5,823.03	24,490.41	24,886.00	(395.59)	(1.59)%
	Total Property Taxes	5,823.03	24,490.41	24,886.00	(395.59)	(1.59)%
Special Taxes & Assessments						
4400	Drainage Assessments	24,048.00	92,238.00	95,312.00	(3,074.00)	(3.23)%
	Total Special Taxes & Assessments	24,048.00	92,238.00	95,312.00	(3,074.00)	(3.23)%
Other Revenues						
4935	Sale-Specs/Plans & Non_Capital Items	72.00	363.00	0.00	363.00	0.00%
	Total Other Revenues	72.00	363.00	0.00	363.00	0.00%
Use of Money & Property						
4505	HO Prop Tax Relief	51.48	125.02	147.00	(21.98)	(14.95)%
4510	Investment Income on funds	(5.92)	5,444.93	300.00	5,144.93	1,714.98%
	Total Use of Money & Property	45.56	5,569.95	447.00	5,122.95	1,146.07%
	Total Revenues	29,988.59	122,661.36	120,645.00	2,016.36	1.67%
Expenditures						
Personnel						
Salaries/Wages						
8045	Overtime Pay	0.00	0.00	200.00	200.00	100.00%
8054	Salaries & Wages - Regular	0.00	6,401.30	16,000.00	9,598.70	59.99%
	Total Salaries/Wages	0.00	6,401.30	16,200.00	9,798.70	60.49%
	Total Personnel	0.00	6,401.30	16,200.00	9,798.70	60.49%
Services & Supplies						
Equipment & Tools						
6390	Equipment	0.00	0.00	300.00	300.00	100.00%
7242	Minor Tools, Accessories & Field Machines	0.00	108.31	300.00	191.69	63.90%
	Total Equipment & Tools	0.00	108.31	600.00	491.69	81.95%
Insurance, Licenses & Regulatory Fees						
6342	Fees - Regulatory	0.00	5,692.00	6,000.00	308.00	5.13%
6345	Property Taxes & Assessments Costs	0.00	557.17	200.00	(357.17)	(178.59)%
7325	Insurance	0.00	443.46	500.00	56.54	11.31%
	Total Insurance, Licenses & Regulatory Fees	0.00	6,692.63	6,700.00	7.37	0.11%
Legal & Professional						
7320	Professional & Consulting Services	0.00	676.68	2,000.00	1,323.32	66.17%
7326	Legal Services	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	0.00	676.68	2,500.00	1,823.32	72.93%
Office/Operations						
7140	General Supplies & Minor Equipment	0.00	4.27	0.00	(4.27)	0.00%
7230	Misc Small Parts & Supplies	0.00	20.55	550.00	529.45	96.26%
7249	Safety Supplies	0.00	231.74	100.00	(131.74)	(131.74)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 5/1/2020 Through 5/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remain... - Revised
Total Office/Operations	0.00	256.56	650.00	393.44	60.53%
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	109.04	1,602.79	1,700.00	97.21	5.72%
6025 Telephone	20.92	233.33	250.00	16.67	6.67%
8610 Electric	103.44	1,511.06	2,200.00	688.94	31.32%
8670 Street Lighting	72.13	774.93	1,000.00	225.07	22.51%
Total Rent & Utilities	305.53	4,122.11	5,150.00	1,027.89	19.96%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	33.18	50.00	16.82	33.64%
6422 R & M - Hydrants	54.42	54.42	0.00	(54.42)	0.00%
6640 R & M - Equip & Other Non-Structural Fixed Assets	0.00	944.47	1,000.00	55.53	5.55%
6641 R & M - Wells	59.21	59.21	0.00	(59.21)	0.00%
6750 R & M - Minor Tools & Equipment	0.00	0.00	500.00	500.00	100.00%
6800 R & M - Grounds & Collection Systems	0.00	518.16	1,000.00	481.84	48.18%
6900 R & M - Buildings & Structures	0.00	90.06	1,500.00	1,409.94	94.00%
Total Repairs & Maintenance	113.63	1,699.50	4,050.00	2,350.50	58.04%
Travel & Training					
7324 Education & Training Fees	0.00	0.00	2,000.00	2,000.00	100.00%
8410 Certifications	0.00	0.00	100.00	100.00	100.00%
8475 Training Materials	0.00	0.00	250.00	250.00	100.00%
8510 Lodging & Meals - Local	0.00	0.00	500.00	500.00	100.00%
8550 Mileage Reimbursement & Parking	0.00	0.00	300.00	300.00	100.00%
Total Travel & Training	0.00	0.00	3,150.00	3,150.00	100.00%
Vehicle Maintenance & Repairs					
7006 Tuneup/Oil/Maintenance	0.00	18.40	0.00	(18.40)	0.00%
7211 Misc Fuel & Diesel	47.08	839.17	550.00	(289.17)	(52.58)%
7220 Gasoline	86.90	1,034.77	1,000.00	(34.77)	(3.48)%
Total Vehicle Maintenance & Repairs	133.98	1,892.34	1,550.00	(342.34)	(22.09)%
Total Services & Supplies	553.14	15,698.13	24,650.00	8,951.87	36.32%
Capital Outlay					
9006 Infrastructure CIP	0.00	134.87	62,500.00	62,365.13	99.78%
Total Capital Outlay	0.00	134.87	62,500.00	62,365.13	99.78%
Transfers					
9511 Interfund Transfer Out	1,514.43	12,841.83	14,356.29	1,514.46	10.55%
Total Transfers	1,514.43	12,841.83	14,356.29	1,514.46	10.55%
Total Expenditures	2,067.57	35,076.13	117,706.29	82,630.16	70.20%
Net Revenues over Expenditures	27,921.02	87,585.23	2,938.71	84,646.52	2,880.40%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 5/1/2020 Through 5/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Property Taxes						
4034	Property Tax Revenue from Water	0.00	31,715.25	31,715.25	0.00	0.00%
	Total Property Taxes	0.00	31,715.25	31,715.25	0.00	0.00%
Use of Money & Property						
4510	Investment Income on funds	0.00	6,765.40	1,607.78	5,157.62	320.79%
	Total Use of Money & Property	0.00	6,765.40	1,607.78	5,157.62	320.79%
	Total Revenues	0.00	38,480.65	33,323.03	5,157.62	15.48%
Expenditures						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	0.00	640.00	9,000.00	8,360.00	92.89%
7326	Legal Services	0.00	2,600.00	2,000.00	(600.00)	(30.00)%
	Total Legal & Professional	0.00	3,240.00	11,000.00	7,760.00	70.55%
Office/Operations						
7140	General Supplies & Minor Equipment	0.00	202.70	100.00	(102.70)	(102.70)%
	Total Office/Operations	0.00	202.70	100.00	(102.70)	(102.70)%
Other Expense						
7330	Misc Operating Expenses	0.00	0.00	100.00	100.00	100.00%
	Total Other Expense	0.00	0.00	100.00	100.00	100.00%
	Total Services & Supplies	0.00	3,442.70	11,200.00	7,757.30	69.26%
Transfers						
9511	Interfund Transfer Out	757.22	6,420.94	7,178.14	757.20	10.55%
	Total Transfers	757.22	6,420.94	7,178.14	757.20	10.55%
	Total Expenditures	757.22	9,863.64	18,378.14	8,514.50	46.33%
	Net Revenues over Expenditures	(757.22)	28,617.01	14,944.89	13,672.12	91.48%

Fire Reserves

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 5/31/2020

Current Period
Balance

LIABILITIES & EQUITY

Other Liabilities

Other Liabilities

Replacement Reserve - Vehicle, Equip & Fire Engines	3110	926,661.02
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General Contingency Reserve	3111	125,617.43
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Public Facilities Fees Reserve	3115	40,334.00
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Capital Outlay Reserve	3160	<u>540,562.42</u>
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Total Other Liabilities		<u>1,633,174.87</u>
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Total Other Liabilities		1,633,174.87
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Equity

Equity

Fire Mitigation Fund	3161	<u>135,448.89</u>
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Total Equity		<u>135,448.89</u>
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Total Equity		<u>135,448.89</u>
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Total LIABILITIES & EQUITY		<u><u>1,768,623.76</u></u>
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Water Reserves

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 5/31/2020

Current Period
Balance

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Trust Liability		
Water Quality Trust Reserve	3050	<u>91,517.27</u>
Total Trust Liability		<u>91,517.27</u>
Total CURRENT LIABILITIES		91,517.27
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	144,644.25
General Contingency Reserve	3111	471,183.00
Capital Outlay Reserve	3160	1,999,562.85
Water Stabilization Reserve	3163	158,456.00
Basin Management Reserve	3165	50,031.00
Water Conservation Reserve	3167	<u>59,288.00</u>
Total Other Liabilities		<u>2,883,165.10</u>
Total Other Liabilities		<u>2,883,165.10</u>
Total LIABILITIES & EQUITY		<u><u>2,974,682.37</u></u>

Drainage Reserves

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 5/31/2020

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
General Contingency Reserve	3111	32,238.22
Capital Outlay Reserve	3160	<u>202,296.60</u>
Total Other Liabilities		<u>234,534.82</u>
Total Other Liabilities		<u>234,534.82</u>
Total LIABILITIES & EQUITY		<u><u>234,534.82</u></u>

Parks and Recreation

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 5/31/2020

		Current Period Balance
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Restricted Park and Rec	3090	<u>279,129.18</u>
Total Other Liabilities		<u>279,129.18</u>
Total Other Liabilities		<u>279,129.18</u>
Total LIABILITIES & EQUITY		<u><u>279,129.18</u></u>

Balance Sheet 5.31.20

Current Period
Balance

ASSETS

CURRENT ASSETS

Cash in Bank

Change Fund	0999	
100 - Administration	100	200.00
500 - Water	500	200.00
Petty Cash	1000	
100 - Administration	100	300.00
301 - Fire	301	200.00
LAIF Investments	1011	
500 - Water	500	158,125.99
800 - Drainage	800	237,069.31
900 - Parks & Recreation	900	282,145.58
General Checking Account	1012	
100 - Administration	100	69,515.16
200 - Bayridge	200	98,140.60
301 - Fire	301	560,099.27
400 - Vista de Oro	400	804.26
500 - Water	500	1,215,178.99
600 - Wastewater	600	(71,495.04)
800 - Drainage	800	216,611.63
900 - Parks & Recreation	900	25,599.95
Payroll Account (contra to 2998)	1013	
100 - Administration	100	6,483.31
301 - Fire	301	869.65
500 - Water	500	1,322.20
Rabobank-Bankruptcy Disbursement	1017	
Reserve		
600 - Wastewater	600	102,793.69
Fire Reserves Account	1031	
301 - Fire	301	1,851,825.95
US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	4,198.32
US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	856,247.01
US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	<u>1,023,123.25</u>
Total Cash in Bank		6,639,559.08

Investments

Water Reserves Account	0335	
500 - Water	500	<u>2,673,661.40</u>
Total Investments		2,673,661.40

Due From Others

Due From Bayridge	1420	
500 - Water	500	78,340.11
Due From Vista De Oro	1440	
100 - Administration	100	1,517.00
500 - Water	500	<u>18,801.63</u>
Total Due From Others		98,658.74

Fund	Cash Summary
100	\$ 76,498.47
200	\$ 98,140.60
301	\$ 2,412,994.87
400	\$ 804.26
500	\$ 4,048,488.58
600	\$ 31,298.65
602	\$ 1,883,568.58
800	\$ 453,680.94
900	\$ 307,745.53
Total	\$ 9,313,220.48

Held Deposits		
Held Deposits	1030	
500 - Water	500	<u>10,000.00</u>
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	
301 - Fire	301	26,088.80
500 - Water	500	226,699.84
Unbilled A/R	1085	
500 - Water	500	<u>275,700.19</u>
Total Accounts Receivable		528,488.83
Accrued Inventory On Hand		
Inventory	1100	
500 - Water	500	<u>47,213.45</u>
Total Accrued Inventory On Hand		<u>47,213.45</u>
Total CURRENT ASSETS		9,997,581.50
FIXED ASSETS		
Land		
Land and Land Rights	1720	
200 - Bayridge	200	30,000.00
301 - Fire	301	10,000.00
500 - Water	500	339,838.19
600 - Wastewater	600	158,590.00
800 - Drainage	800	<u>17,374.90</u>
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	
301 - Fire	301	587,410.70
500 - Water	500	5,000.00
Accum Depreciation-Building, Structures &	1851	
Improvements		
500 - Water	500	<u>(5,000.00)</u>
Total Building		587,410.70
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	
100 - Administration	100	100,737.49
200 - Bayridge	200	0.12
301 - Fire	301	1,338,476.86
500 - Water	500	547,462.32
800 - Drainage	800	27,000.00
Acc Depreciation-Equipment, Vehicles &	1853	
Systems		
500 - Water	500	<u>(451,346.15)</u>
Total Plant & Equipment		1,562,330.64
Construction in Progress		
Construction In Progress	1850	
500 - Water	500	<u>239,587.28</u>
Total Construction in Progress		239,587.28
Infrastructure		
Infrastructures	1730	
200 - Bayridge	200	93,040.00
400 - Vista de Oro	400	7,000.00
500 - Water	500	9,461,450.24

800 - Drainage	800	133,391.01
Accum Depeiciation-Infrastructures	1852	
500 - Water	500	(4,854,841.23)
Total Infrastructure		<u>4,840,040.02</u>
Total FIXED ASSETS		7,785,171.73
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	
500 - Water	500	<u>900.00</u>
Total Cash Suspense		<u>900.00</u>
Total OTHER ASSETS		900.00
Other Assets		
Def Outflow	1991	
500 - Water	500	178,554.00
Deferred Outflow - OPEB	1992	
500 - Water	500	1,659.00
Amount to be Provided for Internal Loans	1997	
400 - Vista de Oro	400	1,517.00
Amount to be Provided - Other LT Oblig-	1998	
Comp Leave		
100 - Administration	100	<u>34,798.05</u>
Total Other Assets		<u>216,528.05</u>
Total ASSETS		<u>18,000,181.28</u>

LIABILITIES & EQUITY

CURRENT LIABILITIES

Accounts Payable

Vendor Payable (Control Account)	2000	
100 - Administration	100	5,501.71
200 - Bayridge	200	810.75
301 - Fire	301	8,715.57
400 - Vista de Oro	400	569.08
500 - Water	500	39,756.43
800 - Drainage	800	854.94
Accts Payable -Whitaker	2006	
500 - Water	500	(766.81)
AP Other- Adjment to 2000, AP Control	2010	
301 - Fire	301	(413.88)
Total Accounts Payable		55,027.79

Current Payroll Liabilities

Fed Income Tax Withholding	2001	
100 - Administration	100	(12.85)
301 - Fire	301	(99.14)
500 - Water	500	1,226.85
FICA Employee Payable	2002	
100 - Administration	100	(55.82)
301 - Fire	301	0.02
FICA Employer Payable	2003	
100 - Administration	100	(0.01)
301 - Fire	301	254.77
Wage Garnishment	2005	
301 - Fire	301	25.21
CA Income Tax Withholding	2011	

100 - Administration	100	2,494.74
301 - Fire	301	(0.01)
500 - Water	500	(22.10)
SDI Payable Employee (EE Only)	2012	
100 - Administration	100	8.37
301 - Fire	301	(3.32)
500 - Water	500	(9.22)
Retirement-ER-Regular Contrib	2014	
100 - Administration	100	(26.74)
301 - Fire	301	(4.65)
500 - Water	500	(122.32)
SLOCEA Dues Payable	2016	
100 - Administration	100	(20.03)
500 - Water	500	(136.29)
Employee Contributions to 457 PLAN	2021	
100 - Administration	100	25.06
301 - Fire	301	(6.51)
500 - Water	500	(25.00)
AFLAC Voluntary Insurance-Employee	2022	
100 - Administration	100	(417.42)
500 - Water	500	97.15
Workers Comp Ins Liab-Employer	2023	
301 - Fire	301	138.17
Accrued Life/Disability Medical Exp	2026	
500 - Water	500	(228.58)
Retirement Addl Pick-up Liab-Employer	2027	
100 - Administration	100	(1.03)
Unemployment Ins Liab-Employer (ER	2028	
100 - Administration	100	1.99
301 - Fire	301	(451.44)
500 - Water	500	(64.33)
Medicare Liab- Employer	2029	
100 - Administration	100	3.90
301 - Fire	301	(0.08)
500 - Water	500	194.70
Other Deposits	2038	
100 - Administration	100	(152.64)
Accrued Compensated Absences	2040	
100 - Administration	100	8,699.52
500 - Water	500	15,674.82
Long-term Compensated Absences	2041	
100 - Administration	100	26,098.53
500 - Water	500	47,024.47
CALPERS Retirement Tier 2- EE- Liab	2042	
100 - Administration	100	(9.02)
301 - Fire	301	(99.30)
500 - Water	500	91.96
CALPERS Retirement Tier 2- ER- Liab	2044	
100 - Administration	100	1.74
301 - Fire	301	27.85
500 - Water	500	(7.35)
Other Pension Oblig Liab (OPEB) ARC	2045	

500 - Water	500	265,257.00
Retirement Contribution Safety-Fire-EE	2046	
301 - Fire	301	(3.53)
Life Insurance Liab-Employer	2201	
100 - Administration	100	(234.07)
301 - Fire	301	(171.71)
500 - Water	500	(1,703.30)
Medicare Tax Liab-Employee	2202	
100 - Administration	100	67.15
301 - Fire	301	99.26
500 - Water	500	259.65
Medical Plan Liab- Employee	2203	
100 - Administration	100	(2,421.30)
301 - Fire	301	(254.74)
500 - Water	500	(4,929.93)
Vision Plan Liab- Employee	2204	
100 - Administration	100	33.26
500 - Water	500	29.64
Dental Plan Ins Payable- Employee	2205	
100 - Administration	100	(94.12)
500 - Water	500	1,018.75
Retirement Contrib Liab-Employee	2206	
100 - Administration	100	83.38
500 - Water	500	712.19
Insurance- AD & D	2211	
100 - Administration	100	(46.18)
301 - Fire	301	(57.23)
500 - Water	500	(25.23)
Insurance-Work Injury (WI)	2212	
100 - Administration	100	(225.16)
500 - Water	500	(383.45)
Insurance- LT Disability	2213	
100 - Administration	100	(591.67)
500 - Water	500	(594.18)
Survivor Premiums-PERS	2214	
100 - Administration	100	1.31
301 - Fire	301	40.47
500 - Water	500	(9.44)
Payroll Clearing Account	2999	
100 - Administration	100	<u>1,328.66</u>
Total Current Payroll Liabilities		357,300.10
Due to Others		
Due To Administration	2410	
400 - Vista de Oro	400	<u>1,517.00</u>
Total Due to Others		1,517.00
Current Portion Long Term Debt		
Current portion-Long Term Debt	2102	
500 - Water	500	<u>165,777.33</u>
Total Current Portion Long Term Debt		165,777.33
Trust Liability		
Trust Funds- Low Income Savings	2513	
100 - Administration	100	1,169.32

Water Quality Trust Reserve	3050	
500 - Water	500	<u>91,517.27</u>
Total Trust Liability		<u>92,686.59</u>
Total CURRENT LIABILITIES		672,308.81
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	
500 - Water	500	489,666.00
Def Inflow	2216	
500 - Water	500	46,319.00
Suspense Account	2997	
100 - Administration	100	9.00
500 - Water	500	18.68
Restricted Park and Rec	3090	
900 - Parks & Recreation	900	279,129.18
Replacement Reserve - Vehicle, Equip &	3110	
Fire Engines		
301 - Fire	301	926,661.02
500 - Water	500	144,644.25
General Contingency Reserve	3111	
100 - Administration	100	20,918.48
301 - Fire	301	125,617.43
500 - Water	500	471,183.00
800 - Drainage	800	32,238.22
Public Facilities Fees Reserve	3115	
301 - Fire	301	40,334.00
Capital Outlay Reserve	3160	
301 - Fire	301	540,562.42
500 - Water	500	1,999,562.85
800 - Drainage	800	202,296.60
Water Stabilization Reserve	3163	
500 - Water	500	158,456.00
Info Tech Reserve	3164	
100 - Administration	100	20,741.40
Basin Management Reserve	3165	
500 - Water	500	50,031.00
Water Conservation Reserve	3167	
500 - Water	500	59,288.00
Reserve - Internal Loans	3193	
100 - Administration	100	<u>1,517.00</u>
Total Other Liabilities		<u>5,609,193.53</u>
Total Other Liabilities		5,609,193.53
Long Term Debt		
Note Payable - Long Term		
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	3,188,988.75
Internal Loan Due Water-500	2491	
200 - Bayridge	200	78,340.11
400 - Vista de Oro	400	<u>18,801.63</u>
Total Note Payable - Long Term		3,286,130.49
Accrued Interest Payable		
Accrued Interest Payable	2110	

500 - Water	500	<u>42,633.48</u>
Total Accrued Interest Payable		<u>42,633.48</u>
Total Long Term Debt		3,328,763.97
Equity		
Revenues		
Property Tax Revenue from Water	4034	
301 - Fire	301	63,430.50
600 - Wastewater	600	31,715.25
900 - Parks & Recreation	900	31,715.25
Other		
100 - Administration	100	642,094.38
200 - Bayridge	200	63,832.45
301 - Fire	301	1,662,863.69
400 - Vista de Oro	400	14,896.00
500 - Water	500	2,736,171.14
600 - Wastewater	600	16,896.26
Wastewater Fiduciary Fund	602	544,086.57
800 - Drainage	800	122,661.36
900 - Parks & Recreation	900	<u>6,765.40</u>
Total Revenues		5,937,128.25
Expenditures		
100 - Administration	100	(602,366.63)
200 - Bayridge	200	(39,085.20)
301 - Fire	301	(1,607,211.71)
400 - Vista de Oro	400	(5,618.92)
500 - Water	500	(2,251,987.49)
600 - Wastewater	600	(18,169.40)
Wastewater Fiduciary Fund	602	(1,650.00)
800 - Drainage	800	(35,076.13)
900 - Parks & Recreation	900	<u>(9,863.64)</u>
Total Expenditures		(4,571,029.12)
Equity		
Septic System Decommision Reserve	3109	
200 - Bayridge	200	8,000.00
Prepaid Assessment Reserve	3159	
Wastewater Fiduciary Fund	602	1,917.92
Fire Mitigation Fund	3161	
301 - Fire	301	135,448.89
600 - Wastewater	600	102,948.71
Fund Balance	3200	
100 - Administration	100	(11,310.69)
200 - Bayridge	200	(13,757.51)
301 - Fire	301	543,641.65
400 - Vista de Oro	400	(27,843.53)
500 - Water	500	2,413,922.11
600 - Wastewater	600	1,324,132.92
Wastewater Fiduciary Fund	602	1,339,214.09
800 - Drainage	800	130,705.95
900 - Parks & Recreation	900	(0.66)
Bankruptcy Fund Balance	3203	
600 - Wastewater	600	58,710.96
GFAG- Net Investment in Assets	3300	

100 - Administration	100	24,226.08
200 - Bayridge	200	30,000.12
301 - Fire	301	596,541.18
800 - Drainage	800	20,388.71
GFAG- Accumulated Depreciation	3301	
100 - Administration	100	84,879.33
200 - Bayridge	200	93,040.00
301 - Fire	301	1,411,311.46
400 - Vista de Oro	400	7,000.00
800 - Drainage	800	160,647.22
GFAG- Governmental Depreciation	3302	
100 - Administration	100	(8,367.92)
301 - Fire	301	(71,965.08)
800 - Drainage	800	(3,270.02)
Investment in N/A-Costs	3310	
600 - Wastewater	600	(1,326,346.05)
Total Equity		<u>7,023,815.84</u>
Total Equity		<u>8,389,914.97</u>
Total LIABILITIES & EQUITY		<u>18,000,181.28</u>



PACIFIC PREMIER BANK®

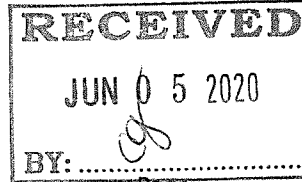
P.O. Box 25171
Santa Ana, CA 92799-9810

STATEMENT OF ACCOUNT ACTIVITY

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STATEMENT OF ACCOUNT ACTIVITY

00009320-0018639-0001-0001-TIMR8006410529203403



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

Page 1 of 1
Branch 033
Account Number: 3317181190
Date 05/29/2020

EM

EXECUTIVE 50 CHECKING Acct 3317181190

Summary of Activity Since Your Last Statement

Beginning Balance	5/01/20	9,409.02
Deposits / Misc Credits	0	.00
Withdrawals / Misc Debits	0	.00
** Ending Balance	5/31/20	9,409.02 **
Service Charge		.00
Average Collected Balance		9,409

