



June 17, 2019

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

President
Marshall E. Ochylski

Vice President
Charles L. Cesena

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

General Manager
Renee Osborne

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
George Huang

DESCRIPTION

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

STAFF RECOMMENDATION

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

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

Attachments

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

Offices:
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Los Osos, CA 93402

Phone: 805/528-9370
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LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 5/1/2019 Through 5/31/2019

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

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

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
7100	267.05	3,060.69	3,500.00	439.31	12.55%	
7255	85.08	756.76	1,000.00	243.24	24.32%	
7321	263.00	2,653.50	3,000.00	346.50	11.55%	
7342	<u>1,325.00</u>	<u>12,325.00</u>	<u>13,500.00</u>	<u>1,175.00</u>	<u>8.70%</u>	
	Total Contract Services	4,070.59	49,475.99	49,000.00	(475.99)	(0.97)%
	Financial Services					
7309	21.00	4,372.19	4,300.00	(72.19)	(1.68)%	
7310	<u>182.34</u>	<u>2,618.71</u>	<u>3,000.00</u>	<u>381.29</u>	<u>12.71%</u>	
	Total Financial Services	203.34	6,990.90	7,300.00	309.10	4.23%
	Insurance, Licenses & Regulatory Fees					
6340	0.00	514.33	100.00	(414.33)	(414.33)%	
6341	0.00	16,567.07	16,567.07	0.00	0.00%	
6343	0.00	30.00	60.00	30.00	50.00%	
7325	<u>0.00</u>	<u>14,266.50</u>	<u>14,266.50</u>	<u>0.00</u>	<u>0.00%</u>	
	Total Insurance, Licenses & Regulatory Fees	0.00	31,377.90	30,993.57	(384.33)	(1.24)%
	Legal & Professional					
7303	8,010.50	88,115.50	96,126.00	8,010.50	8.33%	
7304	5,000.00	50,000.00	60,000.00	10,000.00	16.67%	
7305	0.00	21,440.00	22,000.00	560.00	2.55%	
7320	2,616.72	10,353.45	7,000.00	(3,353.45)	(47.91)%	
7326	4,258.80	43,024.14	30,000.00	(13,024.14)	(43.41)%	
7340	0.00	83.49	500.00	416.51	83.30%	
	Total Legal & Professional	19,886.02	213,016.58	215,626.00	2,609.42	1.21%
	Office/Operations					
6121	0.00	6,645.88	6,645.88	0.00	0.00%	
6130	9,897.14	10,345.61	500.00	(9,845.61)	...69.12)%	
7140	593.97	8,083.73	6,000.00	(2,083.73)	(34.73)%	
7160	0.98	2,455.72	3,000.00	544.28	18.14%	
7226	0.00	6,538.00	6,538.00	0.00	0.00%	
7230	<u>0.00</u>	<u>49.30</u>	<u>49.30</u>	<u>0.00</u>	<u>0.00%</u>	
	Total Office/Operations	10,492.09	34,118.24	22,733.18	(11,385.06)	(50.08)%
	Other Expense					
7330	0.00	83.60	100.00	16.40	16.40%	
8735	<u>0.00</u>	<u>4,654.14</u>	<u>5,300.00</u>	<u>645.86</u>	<u>12.19%</u>	
	Total Other Expense	0.00	4,737.74	5,400.00	662.26	12.26%
	Rent & Utilities					
6025	206.84	2,927.57	3,000.00	72.43	2.41%	
7350	0.00	0.00	400.00	400.00	100.00%	

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

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

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

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Property Taxes					
4035	2,300.73	9,035.35	9,052.00	(16.65)	(0.18)%
	2,300.73	9,035.35	9,052.00	(16.65)	(0.18)%
Special Taxes & Assessments					
4550	11,812.50	54,268.50	54,831.00	(562.50)	(1.03)%
	11,812.50	54,268.50	54,831.00	(562.50)	(1.03)%
Use of Money & Property					
4505	20.11	48.84	57.00	(8.16)	(14.32)%
4510	0.00	(0.46)	0.00	(0.46)	0.00%
	20.11	48.38	57.00	(8.62)	(15.12)%
	14,133.34	63,352.23	63,940.00	(587.77)	(0.92)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	138.13	303.83	500.00	196.17	39.23%
7325	0.00	0.00	800.00	800.00	100.00%
	138.13	303.83	1,300.00	996.17	76.63%
Legal & Professional					
7320	386.66	630.03	700.00	69.97	10.00%
7326	0.00	0.00	400.00	400.00	100.00%
	386.66	630.03	1,100.00	469.97	42.72%
Rent & Utilities					
8670	0.00	5,846.76	6,724.16	877.40	13.05%
	0.00	5,846.76	6,724.16	877.40	13.05%
	524.79	6,780.62	9,124.16	2,343.54	25.68%
Capital Outlay					
9006	0.00	0.00	24,000.00	24,000.00	100.00%
	0.00	0.00	24,000.00	24,000.00	100.00%
Debt Service					
9804	0.00	0.00	27,964.56	27,964.56	100.00%
	0.00	0.00	27,964.56	27,964.56	100.00%
Transfers					
9511	0.00	1,374.81	2,749.61	1,374.80	50.00%
	0.00	1,374.81	2,749.61	1,374.80	50.00%
	524.79	8,155.43	63,838.33	55,682.90	87.22%
	13,608.55	55,196.80	101.67	55,095.13	...190.15%

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Property Taxes					
4034	0.00	29,957.75	29,957.75	0.00	0.00%
4035	<u>5,977.21</u>	<u>23,605.15</u>	<u>24,015.00</u>	<u>(409.85)</u>	<u>(1.71)%</u>
	5,977.21	53,562.90	53,972.75	(409.85)	(0.76)%
Special Taxes & Assessments					
4400	<u>24,210.00</u>	<u>93,258.00</u>	<u>95,440.00</u>	<u>(2,182.00)</u>	<u>(2.29)%</u>
	24,210.00	93,258.00	95,440.00	(2,182.00)	(2.29)%
Other Revenues					
4935	0.00	244.19	0.00	244.19	0.00%
	0.00	244.19	0.00	244.19	0.00%
Use of Money & Property					
4505	52.88	128.42	152.00	(23.58)	(15.51)%
4510	<u>(2.65)</u>	<u>(3.85)</u>	<u>300.00</u>	<u>(303.85)</u>	<u>(101.28)%</u>
	50.23	124.57	452.00	(327.43)	(72.44)%
	<u>30,237.44</u>	<u>147,189.66</u>	<u>149,864.75</u>	<u>(2,675.09)</u>	<u>(1.79)%</u>
Expenditures					
Personnel					
Salaries/Wages					
8045	0.00	0.00	200.00	200.00	100.00%
8054	<u>0.00</u>	<u>8,879.20</u>	<u>16,000.00</u>	<u>7,120.80</u>	<u>44.51%</u>
	0.00	8,879.20	16,200.00	7,320.80	45.19%
	0.00	8,879.20	16,200.00	7,320.80	45.19%
Services & Supplies					
Equipment & Tools					
6390	0.00	0.00	300.00	300.00	100.00%
7242	0.00	227.22	300.00	72.78	24.26%
	0.00	227.22	600.00	372.78	62.13%
Insurance, Licenses & Regulatory Fees					
6342	0.00	5,692.00	6,000.00	308.00	5.13%
6345	361.42	560.26	200.00	(360.26)	(180.13)%
7325	<u>0.00</u>	<u>(131.40)</u>	<u>1,500.00</u>	<u>1,631.40</u>	<u>108.76%</u>
	361.42	6,120.86	7,700.00	1,579.14	20.51%
Legal & Professional					
7320	386.68	807.31	2,000.00	1,192.69	59.63%
7326	<u>0.00</u>	<u>35.00</u>	<u>500.00</u>	<u>465.00</u>	<u>93.00%</u>
	386.68	842.31	2,500.00	1,657.69	66.31%
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 5/1/2019 Through 5/31/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
7226	Membership & Dues	0.00	0.00	200.00	200.00	100.00%
7230	Misc Small Parts & Supplies	0.00	271.71	500.00	228.29	45.66%
7249	Safety Supplies	0.00	0.00	100.00	100.00	100.00%
	Total Office/Operations	0.00	281.33	850.00	568.67	66.90%
	Other Expense					
7346	Promotional Expenses - Event	0.00	250.00	300.00	50.00	16.67%
	Total Other Expense	0.00	250.00	300.00	50.00	16.67%
	Rent & Utilities					
6000	Cell Phones	123.57	1,494.80	1,700.00	205.20	12.07%
6025	Telephone	20.72	228.12	250.00	21.88	8.75%
8610	Electric	0.00	1,584.51	2,200.00	615.49	27.98%
8670	Street Lighting	0.00	798.73	1,000.00	201.27	20.13%
	Total Rent & Utilities	144.29	4,106.16	5,150.00	1,043.84	20.27%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	36.68	50.00	13.32	26.64%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	1,452.67	1,000.00	(452.67)	(45.27)%
6750	R & M - Minor Tools & Equipment	0.00	428.96	500.00	71.04	14.21%
6800	R & M - Grounds & Collection Systems	61.09	220.12	1,000.00	779.88	77.99%
6900	R & M - Buildings & Structures	0.00	1,153.90	1,500.00	346.10	23.07%
	Total Repairs & Maintenance	61.09	3,292.33	4,050.00	757.67	18.71%
	Travel & Training					
7324	Education & Training Fees	0.00	1,295.00	2,200.00	905.00	41.14%
8410	Certifications	0.00	0.00	100.00	100.00	100.00%
8475	Training Materials	0.00	0.00	250.00	250.00	100.00%
8510	Lodging & Meals - Local	0.00	0.00	500.00	500.00	100.00%
8539	Meals	0.00	0.00	100.00	100.00	100.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	300.00	300.00	100.00%
	Total Travel & Training	0.00	1,295.00	3,450.00	2,155.00	62.46%
	Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	57.76	416.33	550.00	133.67	24.30%
7220	Gasoline	141.20	1,357.42	1,000.00	(357.42)	(35.74)%
	Total Vehicle Maintenance & Repairs	198.96	1,773.75	1,550.00	(223.75)	(14.44)%
	Total Services & Supplies	1,152.44	18,188.96	26,150.00	7,961.04	30.44%
	Capital Outlay					
9006	Infrastructure CIP	0.00	77,203.60	110,000.00	32,796.40	29.81%
	Total Capital Outlay	0.00	77,203.60	110,000.00	32,796.40	29.81%
	Transfers					
9511	Interfund Transfer Out	0.00	5,499.23	10,998.46	5,499.23	50.00%
	Total Transfers	0.00	5,499.23	10,998.46	5,499.23	50.00%
	Total Expenditures	1,152.44	109,770.99	163,348.46	53,577.47	32.80%
	Net Revenues over Expenditures	29,085.00	37,418.67	(13,483.71)	50,902.38	(377.51)%

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

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

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 5/31/2019

		<u>Current Period Balance</u>
ASSETS		
CURRENT ASSETS		
Cash in Bank		
Change Fund	0999	400.00
Petty Cash	1000	500.00
LAIF Investments	1011	647,089.92
General Checking Account	1012	2,017,967.22
Payroll Account (contra to 2998)	1013	4,388.50
Rabobank-Bankruptcy Disbursement Reserve	1017	102,793.69
Fire Reserves Account	1031	1,673,337.54
US Bank - WW Bond Prepayment	1070	2,218.50
US Bond - WW Bond Cost of Issuance	1071	14,257.03
US Bank - WW Bond Redemption (New)	1072	741,880.82
US Bank - WW Bond Reserve (New)	1073	568,213.36
US Bank- WW Bond Redemption Fund	1077	607.61
US Bank - WW Bond Reserve Fund	1078	<u>627.13</u>
Total Cash in Bank		5,774,281.32
Investments		
Rabo Bank -Investments	0334	969,928.06
Water Reserves Account	0335	<u>1,056,736.07</u>
Total Investments		2,026,664.13
Due From Others		
Loan Receivable From District	1160	222,333.96
Due From Bayridge	1420	100,876.84
Due From Vista De Oro	1440	<u>25,727.44</u>
Total Due From Others		348,938.24
Held Deposits		
Held Deposits	1030	<u>10,000.00</u>
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	165,491.21
Unbilled A/R	1085	<u>256,826.53</u>
Total Accounts Receivable		422,317.74
Accrued Inventory On Hand		
Inventory	1100	<u>56,390.89</u>
Total Accrued Inventory On Hand		56,390.89
Total CURRENT ASSETS		8,638,592.32
FIXED ASSETS		
Land		
Land and Land Rights	1720	<u>555,803.09</u>
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	592,410.70
Accum Depreciation-Building, Structures & Improvements	1851	(5,000.00)
Total Building		<u>587,410.70</u>
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	1,969,584.73
Acc Depreciation-Equipment, Vehicles & Systems	1853	(451,489.15)

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 5/31/2019

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

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 5/31/2019

		Current Period Balance
Retirement Contribution Safety-Fire-EE	2046	(3.53)
Life Insurance Liab-Employer	2201	(1,904.92)
Medicare Tax Liab-Employee	2202	(1,173.66)
Medical Plan Liab- Employee	2203	(2,672.62)
Vision Plan Liab- Employee	2204	(7.99)
Dental Plan Ins Payable- Employee	2205	825.26
Retirement Contrib Liab-Employee	2206	28.88
Insurance- AD & D	2211	(324.90)
Insurance-Work Injury (WI)	2212	(383.04)
Insurance- LT Disability	2213	(1,011.68)
Survivor Premiums-PERS	2214	(1.73)
Payroll Clearing Account	2999	<u>1,305.16</u>
Total Current Payroll Liabilities		346,594.33
Deposits Held for Water Customers		
Will Serve Deposits	2036	750.00
Other		<u>2,400.00</u>
Total Deposits Held for Water Customers		3,150.00
Due to Others		
Due To Administration	2410	<u>1,517.00</u>
Total Due to Others		1,517.00
Current Portion Long Term Debt		
Current portion-Long Term Debt	2102	<u>160,871.00</u>
Total Current Portion Long Term Debt		160,871.00
Trust Liability		
Trust Funds- Low Income Savings	2513	1,169.32
Water Quality Trust Reserve	3050	<u>91,517.27</u>
Total Trust Liability		<u>92,686.59</u>
Total CURRENT LIABILITIES		590,145.47
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	578,846.00
Def Inflow	2216	24,890.00
Loan Payable to Agency Fund	2495	222,333.96
Restricted Park and Rec	3090	291,655.59
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	947,225.07
General Contingency Reserve	3111	561,015.70
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	1,944,128.17
Water Stabilization Reserve	3163	158,456.00
Info Tech Reserve	3164	28,741.40
Basin Management Reserve	3165	50,031.00
Water Conservation Reserve	3167	59,288.00
Reserve - Internal Loans	3193	<u>1,517.00</u>
Total Other Liabilities		<u>4,908,461.89</u>
Total Other Liabilities		4,908,461.89
Long Term Debt		
Note Payable - Long Term		
Note Payable - State CIEDB-LTD	2101	3,354,765.87
Internal Loan Due Water-500	2491	<u>125,087.28</u>
Total Note Payable - Long Term		3,479,853.15

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 5/31/2019

		<u>Current Period Balance</u>
Accrued Interest Payable		
Accrued Interest Payable	2110	<u>44,677.88</u>
Total Accrued Interest Payable		<u>44,677.88</u>
Total Long Term Debt		3,524,531.03
Equity		
Revenues		
Property Tax Revenue from Water	4034	89,873.25
Other		<u>3,980,169.22</u>
Total Revenues		4,070,042.47
Expenditures		(3,918,447.91)
Equity		
Septic System Decommission Reserve	3109	8,000.00
Prepaid Assessment Reserve	3159	150,179.80
Fire Mitigation Fund	3161	238,397.60
Fund Balance	3200	6,178,804.86
Bankruptcy Fund Balance	3203	58,710.96
GFAG- Net Investment in Assets	3300	671,156.09
GFAG- Accumulated Depreciation	3301	1,756,878.01
GFAG- Governmental Depreciation Expense	3302	(83,603.02)
Investment in N/A-Costs	3310	<u>(1,326,346.05)</u>
Total Equity		<u>7,652,178.25</u>
Total Equity		<u>7,803,772.81</u>
Total LIABILITIES & EQUITY		<u><u>16,826,911.20</u></u>

FIRE RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 5/31/2019

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

WATER RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 5/31/2019

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Trust Liability		
Water Quality Trust Reserve	3050	
500 - Water	500	<u>91,517.27</u>
Total Trust Liability		<u>91,517.27</u>
Total CURRENT LIABILITIES		91,517.27
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	
500 - Water	500	144,644.25
General Contingency Reserve	3111	
500 - Water	500	414,183.00
Capital Outlay Reserve	3160	
500 - Water	500	1,246,296.29
Water Stabilization Reserve	3163	
500 - Water	500	158,456.00
Basin Management Reserve	3165	
500 - Water	500	50,031.00
Water Conservation Reserve	3167	
500 - Water	500	<u>59,288.00</u>
Total Other Liabilities		<u>2,072,898.54</u>
Total Other Liabilities		<u>2,072,898.54</u>
Total LIABILITIES & EQUITY		<u>2,164,415.81</u>

DRAINAGE RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 5/31/2019

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
General Contingency Reserve	3111	
800 - Drainage	800	32,238.22
Capital Outlay Reserve	3160	
800 - Drainage	800	<u>107,724.52</u>
Total Other Liabilities		<u>139,962.74</u>
Total Other Liabilities		<u>139,962.74</u>
Total LIABILITIES & EQUITY		<u><u>139,962.74</u></u>

PARKS & REC RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 5/31/2019

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Restricted Park and Rec	3090	
900 - Parks & Recreation	900	<u>279,521.18</u>
Total Other Liabilities		<u>279,521.18</u>
Total Other Liabilities		<u>279,521.18</u>
Total LIABILITIES & EQUITY		<u>279,521.18</u>