



May 7, 2020

TO: LOCSO Board of Directors
FROM: Adrienne Geidel at Robert Stilts, District Bookkeeper
Ron Munds, General Manager
SUBJECT: **Agenda Item 6D – 05/07/2020 Board Meeting**
Receive Financial Report for the Period Ending March 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
George Huang

DESCRIPTION

The attached are the Statement of Revenues and Expenditures and Balance Sheets for March 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 March 31, 2020.

DISCUSSION

GENERAL

Attachment

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

Offices:
2122 9th Street, Suite 102
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LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 3/1/2020 Through 3/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Service Charges & Fees						
4005	Copying Costs	0.00	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	490,648.98	717,814.08	(227,165.10)	(31.65)%
	Total Other Revenues	75,721.70	490,648.98	717,814.08	(227,165.10)	(31.65)%
	Total Revenues	75,721.70	490,650.98	717,834.08	(227,183.10)	(31.65)%
Expenditures						
Personnel						
Salaries/Wages						
7322	Director's Compensation	0.00	3,917.30	15,000.00	11,082.70	73.88%
8018	Holiday Pay	0.00	9,225.44	11,000.00	1,774.56	16.13%
8045	Overtime Pay	0.00	1,064.49	1,200.00	135.51	11.29%
8050	Administrative Leave Pay	0.00	4,298.28	8,500.00	4,201.72	49.43%
8051	Floating Holiday Pay	302.80	1,050.40	3,050.00	1,999.60	65.56%
8054	Salaries & Wages - Regular	21,817.29	171,761.72	290,000.00	118,238.28	40.77%
8060	Sick Leave Pay	75.70	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	22,195.79	214,565.15	355,250.00	140,684.85	39.60%
Payroll Taxes & Benefits						
5020	FICA - ER	37.20	303.80	750.00	446.20	59.49%
5030	Life Insurance - ER	46.92	189.96	610.00	420.04	68.86%
5031	Disability Insurance	0.00	13.70	300.00	286.30	95.43%
5035	AD & D Insurance	11.47	40.98	140.00	99.02	70.73%
5040	LTD Insurance	138.54	512.04	1,800.00	1,287.96	71.55%
5050	Medicare - ER	328.38	3,200.41	4,212.00	1,011.59	24.02%
5060	Cafeteria Plan - ER	3,048.37	27,701.46	35,800.00	8,098.54	22.62%
5070	Retirement ER - Regular	641.51	7,492.34	3,700.00	(3,792.34)	(102.50)%
5071	Retirement ER - Addl Pick-up	0.00	0.00	500.00	500.00	100.00%
5075	Retirees Medical - ER	281.65	2,924.30	3,264.00	339.70	10.41%
5120	Workers Comp Insurance - ER	0.00	513.80	513.80	0.00	0.00%
5124	Retirement - ER - Tier 2	1,466.34	12,910.97	18,500.00	5,589.03	30.21%
	Total Payroll Taxes & Benefits	6,000.38	55,803.76	70,089.80	14,286.04	20.38%
Employment Services						
5100	Unemployment Insurance - ER	37.20	2,994.59	5,000.00	2,005.41	40.11%
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	37.20	3,661.90	5,700.00	2,038.10	35.76%
	Total Personnel	28,233.37	274,030.81	431,039.80	157,008.99	36.43%
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	97.50	15,792.44	15,200.00	(592.44)	(3.90)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 3/1/2020 Through 3/31/2020

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6110	IT Purchased Services	1,976.12	17,769.85	20,000.00	2,230.15	11.15%
7100	Copier Contract-Maint & Usage	288.05	2,592.48	3,100.00	507.52	16.37%
7255	Security Services	89.49	788.65	1,056.00	267.35	25.32%
7321	Janitorial Cleaning & Supplies	236.00	2,353.22	2,900.00	546.78	18.85%
7342	Public Meeting Recordings	1,325.00	10,800.00	15,900.00	5,100.00	32.08%
	Total Contract Services	4,012.16	50,096.64	58,156.00	8,059.36	13.86%
	Financial Services					
7309	Late Fees	0.00	138.06	200.00	61.94	30.97%
7310	Bank Service Charges	342.16	3,865.40	4,500.00	634.60	14.10%
	Total Financial Services	342.16	4,003.46	4,700.00	696.54	14.82%
	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	0.00	0.00	30.00	30.00	100.00%
7325	Insurance	0.00	17,962.91	17,962.91	0.00	0.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	36,929.32	37,129.34	200.02	0.54%
	Legal & Professional					
7302	Professional Services- Info Technology	77.74	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	42,500.00	60,000.00	17,500.00	29.17%
7305	Auditing Services	0.00	19,290.00	22,000.00	2,710.00	12.32%
7320	Professional & Consulting Services	40.00	3,063.52	4,000.00	936.48	23.41%
7326	Legal Services	0.00	18,553.65	18,000.00	(553.65)	(3.08)%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	200.00	200.00	100.00%
	Total Legal & Professional	5,117.74	94,121.81	114,836.90	20,715.09	18.04%
	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	335.31	5,293.25	8,000.00	2,706.75	33.83%
7160	Postage, Shipping & Mail Supplies	0.00	2,612.47	3,000.00	387.53	12.92%
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	335.31	15,409.37	20,105.65	4,696.28	23.36%
	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	675.00	945.00	270.00	28.57%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 3/1/2020 Through 3/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6025 Telephone	207.83	1,858.56	3,000.00	1,141.44	38.05%
7350 Rent - Meetings	0.00	0.00	400.00	400.00	100.00%
7352 Rent - Offices & Other Structures	3,025.00	23,725.00	35,000.00	11,275.00	32.21%
8610 Electric	320.16	2,790.18	3,800.00	1,009.82	26.57%
8620 Gas Service	74.92	476.09	450.00	(26.09)	(5.80)%
Total Rent & Utilities	3,717.91	29,524.83	43,595.00	14,070.17	32.27%
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	55.00	982.08	1,500.00	517.92	34.53%
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	55.00	3,290.97	4,325.00	1,034.03	23.91%
Total Services & Supplies	13,580.28	234,522.46	284,685.57	50,163.11	17.62%
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	41,813.65	510,641.98	717,814.08	207,172.10	28.86%
Net Revenues over Expenditures	33,908.05	(19,991.00)	20.00	(20,011.00)	...55.00)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 3/1/2020 Through 3/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Property Taxes					
4035	320.22	6,775.90	9,517.00	(2,741.10)	(28.80)%
	320.22	6,775.90	9,517.00	(2,741.10)	(28.80)%
Special Taxes & Assessments					
4550	3,000.00	38,103.00	54,831.00	(16,728.00)	(30.51)%
	3,000.00	38,103.00	54,831.00	(16,728.00)	(30.51)%
Use of Money & Property					
4505	0.00	29.43	56.00	(26.57)	(47.45)%
4510	0.00	0.18	0.00	0.18	0.00%
	0.00	29.61	56.00	(26.39)	(47.13)%
	3,320.22	44,908.51	64,404.00	(19,495.49)	(30.27)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	0.00	169.00	128.56	(40.44)	(31.46)%
	0.00	169.00	128.56	(40.44)	(31.46)%
Legal & Professional					
7320	0.00	265.83	700.00	434.17	62.02%
7326	0.00	0.00	100.00	100.00	100.00%
	0.00	265.83	800.00	534.17	66.77%
Rent & Utilities					
8670	399.00	3,576.95	6,724.16	3,147.21	46.80%
	399.00	3,576.95	6,724.16	3,147.21	46.80%
	399.00	4,011.78	7,652.72	3,640.94	47.58%
Capital Outlay					
9006	0.00	30,509.03	30,510.00	0.97	0.00%
	0.00	30,509.03	30,510.00	0.97	0.00%
Debt Service					
9804	0.00	0.00	27,964.53	27,964.53	100.00%
	0.00	0.00	27,964.53	27,964.53	100.00%
Transfers					
9511	378.61	2,453.25	3,589.07	1,135.82	31.65%
	378.61	2,453.25	3,589.07	1,135.82	31.65%
	777.61	36,974.06	69,716.32	32,742.26	46.96%
Net Revenues over Expenditures	2,542.61	7,934.45	(5,312.32)	13,246.77	(249.36)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 3/1/2020 Through 3/31/2020

	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	0.00	63,430.50	(63,430.50) (100.00)%
4037	Property Tax Zone B Received	15,012.60	348,488.32	0.00	348,488.32 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	15,012.60	1,482,339.82	2,227,634.50	(745,294.68) (33.46)%
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	19,069.50	56,599.25	67,134.00	(10,534.75) (15.69)%
	Total Other Revenues	19,069.50	56,599.25	67,134.00	(10,534.75) (15.69)%
Use of Money & Property					
4505	HO Prop Tax Relief	0.00	4,912.59	12,752.00	(7,839.41) (61.48)%
4510	Investment Income on funds	3,102.35	30,507.19	40,000.00	(9,492.81) (23.73)%
	Total Use of Money & Property	3,102.35	35,419.78	52,752.00	(17,332.22) (32.86)%
	Total Revenues	37,184.45	1,581,987.40	2,964,613.05	(1,382,625.65) (46.64)%
Expenditures					
Personnel					
Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	787.80	12,620.94	22,000.00	9,379.06 42.63%
8340	Resv FF-Shift Coverage	11,210.88	96,005.02	122,000.00	25,994.98 21.31%
8345	Resv FF-Special Projects	0.00	0.00	4,000.00	4,000.00 100.00%
	Total Salaries/Wages	11,998.68	108,625.96	148,000.00	39,374.04 26.60%
Payroll Taxes & Benefits					
5021	FICA - Fire - ER	455.72	3,590.11	7,000.00	3,409.89 48.71%
5030	Life Insurance - ER	109.25	1,514.52	2,500.00	985.48 39.42%
5035	AD & D Insurance	28.73	398.52	850.00	451.48 53.12%
5051	Medicare - Reserves - ER	174.03	1,577.76	2,150.00	572.24 26.62%
5070	Retirement ER - Regular	1,921.21	17,290.89	20,000.00	2,709.11 13.55%
5120	Workers Comp Insurance - ER	0.00	6,330.20	6,330.20	0.00 0.00%
5124	Retirement - ER - Tier 2	815.34	5,780.09	7,000.00	1,219.91 17.43%
	Total Payroll Taxes & Benefits	3,504.28	36,482.09	45,830.20	9,348.11 20.40%
Employment Services					
5000	Medical Exams & Procedures	1,158.00	2,669.00	1,400.00	(1,269.00) (90.64)%
5101	Unemp. Costs - Reserves	743.93	5,267.42	5,000.00	(267.42) (5.35)%
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 3/1/2020 Through 3/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Total Employment Services	<u>1,901.93</u>	<u>10,995.56</u>	<u>9,461.33</u>	<u>(1,534.23)</u>	<u>(16.22)%</u>
Total Personnel	17,404.89	156,103.61	203,291.53	47,187.92	23.21%
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	53.52	2,063.27	2,000.00	(63.27)	(3.16)%
7248 Uniform Safety Boots	<u>0.00</u>	<u>399.60</u>	<u>2,000.00</u>	<u>1,600.40</u>	<u>80.02%</u>
Total Clothing & Uniform	53.52	2,462.87	4,000.00	1,537.13	38.43%
Contract Services					
6100 Labor & Support-IT Services	0.00	1,600.00	1,600.00	0.00	0.00%
6110 IT Purchased Services	0.00	962.32	1,350.00	387.68	28.72%
7100 Copier Contract-Maint & Usage	99.74	1,780.08	2,000.00	219.92	11.00%
7202 Building Alarms & Security	129.96	512.49	500.00	(12.49)	(2.50)%
7204 Cleaning Supplies, Laundry & Towel Service	626.64	1,956.39	4,000.00	2,043.61	51.09%
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	856.34	1,142,987.78	2,279,478.00	1,136,490.22	49.86%
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	2,027.28	2,500.00	472.72	18.91%
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	331.87	331.87	350.00	18.13	5.18%
7238 Paramedic & EMT Small Tools & Supplies	36,855.92	44,175.17	54,585.00	10,409.83	19.07%
7242 Minor Tools, Accessories & Field Machines	0.00	89.12	500.00	410.88	82.18%
7252 Misc Hardware	<u>0.85</u>	<u>85.21</u>	<u>350.00</u>	<u>264.79</u>	<u>75.65%</u>
Total Equipment & Tools	37,188.64	46,708.65	101,785.00	55,076.35	54.11%
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 3/1/2020 Through 3/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
7325 Insurance	0.00	24,929.89	24,929.89	0.00	0.00%
Total Insurance, Licenses & Regulatory Fees	0.00	29,631.34	32,050.55	2,419.21	7.55%
Legal & Professional					
7320 Professional & Consulting Services	0.00	463.26	1,400.00	936.74	66.91%
7326 Legal Services	0.00	0.00	350.00	350.00	100.00%
7340 Legal Notifications & Mandated Advertising	215.38	341.22	20.00	(321.22)	...06.10)%
Total Legal & Professional	215.38	804.48	1,770.00	965.52	54.55%
Office/Operations					
7140 General Supplies & Minor Equipment	0.00	484.20	10,000.00	9,515.80	95.16%
7160 Postage, Shipping & Mail Supplies	5.15	185.50	300.00	114.50	38.17%
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	0.00	248.55	2,000.00	1,751.45	87.57%
7240 Propane	0.00	95.00	120.00	25.00	20.83%
Total Office/Operations	5.15	1,974.35	13,720.00	11,745.65	85.61%
Other Expense					
7201 White Goods & Accessories - bedding, towels	0.00	50.35	1,000.00	949.65	94.97%
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	0.00	117.09	800.00	682.91	85.36%
7330 Misc Operating Expenses	0.00	1,076.20	0.00	(1,076.20)	0.00%
Total Other Expense	0.00	1,457.04	3,300.00	1,842.96	55.85%
Rent & Utilities					
6000 Cell Phones	66.74	877.57	1,300.00	422.43	32.49%
6025 Telephone	510.73	4,221.46	5,700.00	1,478.54	25.94%
8610 Electric	0.00	1,129.35	1,129.35	0.00	0.00%
8620 Gas Service	123.89	954.56	1,200.00	245.44	20.45%
8630 Trash Services	129.37	1,028.54	1,300.00	271.46	20.88%
8640 Water and Water Services	88.00	2,828.43	4,000.00	1,171.57	29.29%
8659 Utility Cable Charges	0.00	746.66	800.00	53.34	6.67%
8670 Street Lighting	8.88	79.45	135.00	55.55	41.15%
Total Rent & Utilities	927.61	11,866.02	15,564.35	3,698.33	23.76%
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	0.00	1,590.99	1,600.00	9.01	0.56%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 3/1/2020 Through 3/31/2020

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6750	R & M - Minor Tools & Equipment	91.14	508.87	1,000.00	491.13	49.11%
6775	R & M -Operation/Field Equipment	546.98	564.13	800.00	235.87	29.48%
6800	R & M - Grounds & Collection Systems	0.00	0.00	1,500.00	1,500.00	100.00%
6900	R & M - Buildings & Structures	0.00	18,108.12	20,000.00	1,891.88	9.46%
	Total Repairs & Maintenance	<u>638.12</u>	<u>21,193.53</u>	<u>25,900.00</u>	<u>4,706.47</u>	<u>18.17%</u>
	Travel & Training					
7141	CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323	Books, Publications & Subscriptions	0.00	188.04	200.00	11.96	5.98%
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>938.14</u>	<u>2,800.00</u>	<u>1,861.86</u>	<u>66.50%</u>
	Total Services & Supplies	39,884.76	1,260,039.20	2,480,447.90	1,220,408.70	49.20%
	Capital Outlay					
9006	Infrastructure CIP	0.00	2,968.59	53,000.00	50,031.41	94.40%
9085	Vehicle Purchase	0.00	26,418.74	693,000.00	666,581.26	96.19%
	Total Capital Outlay	0.00	29,387.33	746,000.00	716,612.67	96.06%
	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	0.00	0.00	169,308.84	169,308.84	100.00%
	Transfers					
9511	Interfund Transfer Out	7,572.17	49,064.91	71,781.78	22,716.87	31.65%
	Total Transfers	7,572.17	49,064.91	71,781.78	22,716.87	31.65%
	Total Expenditures	<u>64,861.82</u>	<u>1,494,595.05</u>	<u>3,670,830.05</u>	<u>2,176,235.00</u>	<u>59.28%</u>
	Net Revenues over Expenditures	<u>(27,677.37)</u>	<u>87,392.35</u>	<u>(706,217.00)</u>	<u>793,609.35</u>	<u>(112.37)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 3/1/2020 Through 3/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	218.00	10,173.00	15,768.00	(5,595.00)	(35.48)%
	Total Special Taxes & Assessments	218.00	10,173.00	15,768.00	(5,595.00)	(35.48)%
	Total Revenues	218.00	10,173.00	15,768.00	(5,595.00)	(35.48)%
Expenditures						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	0.00	265.83	700.00	434.17	62.02%
	Total Legal & Professional	0.00	265.83	700.00	434.17	62.02%
Rent & Utilities						
8670	Street Lighting	157.91	1,415.63	2,460.00	1,044.37	42.45%
	Total Rent & Utilities	157.91	1,415.63	2,460.00	1,044.37	42.45%
	Total Services & Supplies	157.91	1,681.46	3,160.00	1,478.54	46.79%
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	2,453.25	3,589.07	1,135.82	31.65%
	Total Transfers	378.61	2,453.25	3,589.07	1,135.82	31.65%
	Total Expenditures	536.52	4,134.71	13,460.56	9,325.85	69.28%
	Net Revenues over Expenditures	(318.52)	6,038.29	2,307.44	3,730.85	161.69%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 3/1/2020 Through 3/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Property Taxes					
4035	Property Taxes	8,022.50	107,302.61	125,384.00	(18,081.39) (14.42)%
	Total Property Taxes	8,022.50	107,302.61	125,384.00	(18,081.39) (14.42)%
Service Charges & Fees					
4030	Residential Single Family	142,474.34	1,638,419.10	2,193,000.00	(554,580.90) (25.29)%
4102	Residential- Multi -Family-Water Sales	22,735.17	175,437.24	225,900.00	(50,462.76) (22.34)%
4103	Commercial, Home Care, Retail-Water Sales	18,008.83	233,153.63	303,000.00	(69,846.37) (23.05)%
4104	Irrigation- Water Sales	3,836.75	27,500.50	33,000.00	(5,499.50) (16.67)%
4114	Water Other Service Revenues	204.05	(2,063.95)	1,000.00	(3,063.95) (306.39)%
4931	Water Activation Fees	750.00	6,000.00	5,000.00	1,000.00 20.00%
4932	Penalties	(32.70)	16,919.57	20,000.00	(3,080.43) (15.40)%
4933	Door Hangers/Lockout Notices	735.00	11,210.00	12,000.00	(790.00) (6.58)%
4937	NSF Fees	100.00	400.00	400.00	0.00 0.00%
	Total Service Charges & Fees	188,811.44	2,106,976.09	2,793,300.00	(686,323.91) (24.57)%
Other Revenues					
4930	Other Revenue	1,641.02	8,405.56	1,000.00	7,405.56 740.56%
4936	Water Delinquencies via Tax roll	0.00	(1.00)	0.00	(1.00) 0.00%
	Total Other Revenues	1,641.02	8,404.56	1,000.00	7,404.56 740.46%
Use of Money & Property					
4505	HO Prop Tax Relief	0.00	736.63	1,477.00	(740.37) (50.13)%
4510	Investment Income on funds	4,479.68	45,935.88	20,000.00	25,935.88 129.68%
	Total Use of Money & Property	4,479.68	46,672.51	21,477.00	25,195.51 117.31%
	Total Revenues	202,954.64	2,269,355.77	2,941,161.00	(671,805.23) (22.84)%
Expenditures					
Personnel					
Salaries/Wages					
8018	Holiday Pay	0.00	18,410.24	25,000.00	6,589.76 26.36%
8045	Overtime Pay	0.00	491.16	4,000.00	3,508.84 87.72%
8050	Administrative Leave Pay	0.00	2,650.88	3,680.00	1,029.12 27.97%
8051	Floating Holiday Pay	319.66	3,218.37	5,000.00	1,781.63 35.63%
8054	Salaries & Wages - Regular	34,546.04	283,001.49	374,131.96	91,130.47 24.36%
8056	Retroactive Pay	0.00	330.72	1,000.00	669.28 66.93%
8060	Sick Leave Pay	668.32	13,844.82	24,150.00	10,305.18 42.67%
8063	Standby Pay	1,579.50	14,509.63	15,000.00	490.37 3.27%
8066	Comp Time Used	1,012.99	12,088.15	12,000.00	(88.15) (0.73)%
8081	Vacation Pay	0.00	17,857.07	39,900.00	22,042.93 55.25%
	Total Salaries/Wages	38,126.51	366,402.53	503,861.96	137,459.43 27.28%
Payroll Taxes & Benefits					
5030	Life Insurance - ER	142.81	1,179.19	1,700.00	520.81 30.64%
5031	Disability Insurance	0.00	164.93	500.00	335.07 67.01%
5035	AD & D Insurance	34.95	264.88	0.00	(264.88) 0.00%
5040	LTD Insurance	315.11	2,105.40	3,300.00	1,194.60 36.20%
5050	Medicare - ER	562.67	5,437.45	9,000.00	3,562.55 39.58%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 3/1/2020 Through 3/31/2020

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
5060	Cafeteria Plan - ER	5,528.08	44,678.74	65,000.00	20,321.26	31.26%
5070	Retirement ER - Regular	7,474.38	70,253.21	67,000.00	(3,253.21)	(4.86)%
5075	Retirees Medical - ER	140.81	1,247.04	1,620.00	372.96	23.02%
5120	Workers Comp Insurance - ER	0.00	21,107.23	21,107.23	0.00	0.00%
5124	Retirement - ER - Tier 2	554.77	4,709.00	5,970.00	1,261.00	21.12%
	Total Payroll Taxes & Benefits	14,753.58	151,147.07	175,197.23	24,050.16	13.73%
	Employment Services					
5100	Unemployment Insurance - ER	13.92	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	13.92	4,845.61	5,650.00	804.39	14.24%
	Total Personnel	52,894.01	522,395.21	684,709.19	162,313.98	23.71%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	85.65	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	85.65	1,064.44	3,600.00	2,535.56	70.43%
	Contract Services					
6100	Labor & Support-IT Services	0.00	1,600.00	300.00	(1,300.00)	(433.33)%
6110	IT Purchased Services	1,157.15	3,032.63	5,400.00	2,367.37	43.84%
7250	Water Quality Testing	0.00	16,936.89	28,000.00	11,063.11	39.51%
7255	Security Services	0.00	6,388.80	8,000.00	1,611.20	20.14%
7321	Janitorial Cleaning & Supplies	53.80	486.02	850.00	363.98	42.82%
	Total Contract Services	1,210.95	28,444.34	42,550.00	14,105.66	33.15%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	931.13	1,800.00	868.87	48.27%
7242	Minor Tools, Accessories & Field Machines	82.69	1,529.36	18,000.00	16,470.64	91.50%
7253	Rent - Equipment	0.00	0.00	500.00	500.00	100.00%
7256	Meter Purchases & Replacements	977.94	33,172.28	75,000.00	41,827.72	55.77%
	Total Equipment & Tools	1,060.63	35,632.77	95,300.00	59,667.23	62.61%
	Financial Services					
7309	Late Fees	47.93	66.43	50.00	(16.43)	(32.86)%
7310	Bank Service Charges	0.00	80.00	0.00	(80.00)	0.00%
	Total Financial Services	47.93	146.43	50.00	(96.43)	(192.86)%
	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	3,158.84	6,300.00	3,141.16	49.86%
7325	Insurance	0.00	43,146.66	43,104.33	(42.33)	(0.10)%
	Total Insurance, Licenses & Regulatory Fees	0.00	64,614.77	70,604.33	5,989.56	8.48%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 3/1/2020 Through 3/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Legal & Professional					
7318	Professional & Consulting BMC	12,545.53	121,439.08	131,556.00	10,116.92 7.69%
7320	Professional & Consulting Services	2,023.27	3,115.18	10,000.00	6,884.82 68.85%
7326	Legal Services	0.00	5,105.55	20,000.00	14,894.45 74.47%
7336	Legal Services- ISJ	0.00	0.00	1,000.00	1,000.00 100.00%
7340	Legal Notifications & Mandated Advertising	341.22	600.16	1,000.00	399.84 39.98%
	Total Legal & Professional	<u>14,910.02</u>	<u>130,259.97</u>	<u>163,556.00</u>	<u>33,296.03</u> 20.36%
Office/Operations					
6130	Computer Hardware	0.00	76.34	3,000.00	2,923.66 97.46%
6140	Computer Software	0.00	7,338.46	7,500.00	161.54 2.15%
7140	General Supplies & Minor Equipment	38.58	358.38	1,000.00	641.62 64.16%
7160	Postage, Shipping & Mail Supplies	831.71	7,724.48	15,000.00	7,275.52 48.50%
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	40.22	1,546.84	2,000.00	453.16 22.66%
7237	Process Control & Treatment Supplies	585.72	2,710.93	4,000.00	1,289.07 32.23%
7239	Water Treatment Chemicals	4.78	5,673.48	8,000.00	2,326.52 29.08%
7249	Safety Supplies	<u>0.00</u>	<u>229.37</u>	<u>1,000.00</u>	<u>770.63</u> 77.06%
	Total Office/Operations	<u>1,501.01</u>	<u>26,878.15</u>	<u>46,700.00</u>	<u>19,821.85</u> 42.45%
Other Expense					
7330	Misc Operating Expenses	0.00	169.83	250.00	80.17 32.07%
7348	Water Conservation Program	<u>8,651.80</u>	<u>15,686.29</u>	<u>10,000.00</u>	<u>(5,686.29)</u> (56.86)%
	Total Other Expense	<u>8,651.80</u>	<u>15,856.12</u>	<u>10,250.00</u>	<u>(5,606.12)</u> (54.69)%
Rent & Utilities					
6000	Cell Phones	249.39	2,628.82	3,500.00	871.18 24.89%
6025	Telephone	766.22	6,908.55	10,000.00	3,091.45 30.91%
8610	Electric	6,868.97	72,882.83	100,000.00	27,117.17 27.12%
8620	Gas Service	43.14	179.59	250.00	70.41 28.16%
8630	Trash Services	148.82	1,146.36	3,000.00	1,853.64 61.79%
8644	Disposal Services	2,422.00	18,419.00	30,000.00	11,581.00 38.60%
8670	Street Lighting	<u>35.13</u>	<u>308.50</u>	<u>400.00</u>	<u>91.50</u> 22.88%
	Total Rent & Utilities	<u>10,533.67</u>	<u>102,473.65</u>	<u>147,150.00</u>	<u>44,676.35</u> 30.36%
Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	414.69	350.00	(64.69) (18.48)%
6422	R & M - Hydrants	0.00	185.46	1,100.00	914.54 83.14%
6640	R & M - Equip & Other Non-Structural Fixed Assets	51.40	2,939.93	1,000.00	(1,939.93) (193.99)%
6641	R & M - Wells	450.00	19,175.33	18,000.00	(1,175.33) (6.53)%
6750	R & M - Minor Tools & Equipment	0.00	1,005.51	2,400.00	1,394.49 58.10%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 3/1/2020 Through 3/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remain... - Revised
6800 R & M - Grounds & Collection Systems	0.00	700.00	600.00	(100.00)	(16.67)%
6830 Paving & Concrete	0.00	490.00	4,000.00	3,510.00	87.75%
6900 R & M - Buildings & Structures	48.23	10,129.17	16,000.00	5,870.83	36.69%
7241 R & M - Water Distribution System	1,889.46	50,583.48	82,400.00	31,816.52	38.61%
Total Repairs & Maintenance	2,439.09	85,623.57	125,850.00	40,226.43	31.96%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324 Education & Training Fees	115.00	2,728.73	5,900.00	3,171.27	53.75%
8410 Certifications	0.00	125.00	500.00	375.00	75.00%
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	242.15	500.00	257.85	51.57%
Total Travel & Training	115.00	3,797.49	9,150.00	5,352.51	58.50%
Vehicle Maintenance & Repairs					
7006 Tuneup/Oil/Maintenance	26.35	639.85	1,600.00	960.15	60.01%
7211 Misc Fuel & Diesel	204.52	2,900.21	2,300.00	(600.21)	(26.10)%
7220 Gasoline	433.15	3,376.01	5,000.00	1,623.99	32.48%
7228 Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232 Vehicle Repairs - Parts, Tires & Lubricants	10.71	2,135.60	5,000.00	2,864.40	57.29%
Total Vehicle Maintenance & Repairs	674.73	9,051.67	14,100.00	5,048.33	35.80%
Total Services & Supplies	41,230.48	503,843.37	728,860.33	225,016.96	30.87%
Capital Outlay					
9006 Infrastructure CIP	12,608.93	140,567.48	1,247,650.41	1,107,082.93	88.73%
9059 Vehicles, Equipment, & Fixtures	0.00	8,033.03	0.00	(8,033.03)	0.00%
Total Capital Outlay	12,608.93	148,600.51	1,247,650.41	1,099,049.90	88.09%
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	419,504.85	613,731.04	194,226.19	31.65%
Total Transfers	64,742.05	419,504.85	613,731.04	194,226.19	31.65%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 3/1/2020 Through 3/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Total Expenditures	<u>171,475.47</u>	<u>1,869,977.84</u>	<u>3,607,583.97</u>	<u>1,737,606.13</u>	<u>48.17%</u>
Net Revenues over Expenditures	<u>31,479.17</u>	<u>399,377.93</u>	<u>(666,422.97)</u>	<u>1,065,800.90</u>	<u>(159.93)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 3/1/2020 Through 3/31/2020

	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	12,139.36	13,853.69	1,714.33	12.37%
7326	Legal Services	0.00	0.00	100.00	100.00	100.00%
	Total Legal & Professional	0.00	12,139.36	13,953.69	1,814.33	13.00%
	Total Services & Supplies	0.00	12,379.14	14,257.69	1,878.55	13.18%
Transfers						
9511	Interfund Transfer Out	378.61	2,453.25	3,589.07	1,135.82	31.65%
	Total Transfers	378.61	2,453.25	3,589.07	1,135.82	31.65%
	Total Expenditures	378.61	14,832.39	17,846.76	3,014.37	16.89%
	Net Revenues over Expenditures	(378.61)	33,779.12	30,761.24	3,017.88	9.81%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 3/1/2020 Through 3/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Special Taxes & Assessments						
4061	Debt Service	(188,103.41)	204,388.49	0.00	204,388.49	0.00%
	Assessments-2002 WW Bond					
	Total Special Taxes & Assessments	(188,103.41)	204,388.49	0.00	204,388.49	0.00%
Use of Money & Property						
4510	Investment Income on funds	1,854.20	13,911.12	0.00	13,911.12	0.00%
	Total Use of Money & Property	1,854.20	13,911.12	0.00	13,911.12	0.00%
	Total Revenues	(186,249.21)	218,299.61	0.00	218,299.61	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	(186,249.21)	216,649.61	0.00	216,649.61	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 3/1/2020 Through 3/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Property Taxes					
4035	Property Taxes	800.73	16,762.83	24,886.00	(8,123.17) (32.64)%
	Total Property Taxes	800.73	16,762.83	24,886.00	(8,123.17) (32.64)%
Special Taxes & Assessments					
4400	Drainage Assessments	3,762.00	65,460.00	95,312.00	(29,852.00) (31.32)%
	Total Special Taxes & Assessments	3,762.00	65,460.00	95,312.00	(29,852.00) (31.32)%
Other Revenues					
4935	Sale-Specs/Plans & Non_Capital Items	5.00	288.50	0.00	288.50 0.00%
	Total Other Revenues	5.00	288.50	0.00	288.50 0.00%
Use of Money & Property					
4505	HO Prop Tax Relief	0.00	73.54	147.00	(73.46) (49.97)%
4510	Investment Income on funds	0.00	4,263.69	300.00	3,963.69 1,321.23%
	Total Use of Money & Property	0.00	4,337.23	447.00	3,890.23 870.30%
	Total Revenues	4,567.73	86,848.56	120,645.00	(33,796.44) (28.01)%
Expenditures					
Personnel					
Salaries/Wages					
8045	Overtime Pay	0.00	0.00	200.00	200.00 100.00%
8054	Salaries & Wages - Regular	757.86	6,401.30	16,000.00	9,598.70 59.99%
	Total Salaries/Wages	757.86	6,401.30	16,200.00	9,798.70 60.49%
	Total Personnel	757.86	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	202.80	200.00	(2.80) (1.40)%
7325	Insurance	0.00	443.46	500.00	56.54 11.31%
	Total Insurance, Licenses & Regulatory Fees	0.00	6,338.26	6,700.00	361.74 5.40%
Legal & Professional					
7320	Professional & Consulting Services	0.00	265.84	2,000.00	1,734.16 86.71%
7326	Legal Services	0.00	0.00	500.00	500.00 100.00%
	Total Legal & Professional	0.00	265.84	2,500.00	2,234.16 89.37%
Office/Operations					
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)%
	Total Office/Operations	0.00	252.29	650.00	397.71 61.19%
Other Expense					

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 3/1/2020 Through 3/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
7346 Promotional Expenses - Event	0.00	250.00	300.00	50.00	16.67%
Total Other Expense	0.00	250.00	300.00	50.00	16.67%
Rent & Utilities					
6000 Cell Phones	139.60	1,493.75	1,700.00	206.25	12.13%
6025 Telephone	21.04	191.24	250.00	58.76	23.50%
8610 Electric	172.28	1,247.58	2,200.00	952.42	43.29%
8670 Street Lighting	71.41	631.38	1,000.00	368.62	36.86%
Total Rent & Utilities	404.33	3,563.95	5,150.00	1,586.05	30.80%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	33.18	50.00	16.82	33.64%
6640 R & M - Equip & Other Non-Structural Fixed Assets	0.00	119.93	1,000.00	880.07	88.01%
6750 R & M - Minor Tools & Equipment	0.00	0.00	500.00	500.00	100.00%
6800 R & M - Grounds & Collection Systems	126.39	349.08	1,000.00	650.92	65.09%
6900 R & M - Buildings & Structures	90.06	90.06	1,500.00	1,409.94	94.00%
Total Repairs & Maintenance	216.45	592.25	4,050.00	3,457.75	85.38%
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	51.13	738.40	550.00	(188.40)	(34.25)%
7220 Gasoline	108.29	844.00	1,000.00	156.00	15.60%
Total Vehicle Maintenance & Repairs	159.42	1,600.80	1,550.00	(50.80)	(3.28)%
Total Services & Supplies	780.20	12,971.70	24,650.00	11,678.30	47.38%
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	9,812.97	14,356.29	4,543.32	31.65%
Total Transfers	1,514.43	9,812.97	14,356.29	4,543.32	31.65%
Total Expenditures	3,052.49	29,320.84	117,706.29	88,385.45	75.09%
Net Revenues over Expenditures	1,515.24	57,527.72	2,938.71	54,589.01	1,857.58%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 3/1/2020 Through 3/31/2020

	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	5,352.52	1,607.78	3,744.74	232.91%
	Total Use of Money & Property	0.00	5,352.52	1,607.78	3,744.74	232.91%
	Total Revenues	0.00	37,067.77	33,323.03	3,744.74	11.24%
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	202.70	202.70	100.00	(102.70)	(102.70)%
	Total Office/Operations	202.70	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	202.70	3,442.70	11,200.00	7,757.30	69.26%
Transfers						
9511	Interfund Transfer Out	757.22	4,906.50	7,178.14	2,271.64	31.65%
	Total Transfers	757.22	4,906.50	7,178.14	2,271.64	31.65%
	Total Expenditures	959.92	8,349.20	18,378.14	10,028.94	54.57%
	Net Revenues over Expenditures	(959.92)	28,718.57	14,944.89	13,773.68	92.16%

Balance Sheet 3.31.2020

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	157,334.16
800 - Drainage	800	235,882.16
900 - Parks & Recreation	900	280,732.70

General Checking Account	1012	
100 - Administration	100	3,832.69
200 - Bayridge	200	80,916.05
301 - Fire	301	564,759.77
400 - Vista de Oro	400	(2,845.70)
500 - Water	500	1,173,868.61
600 - Wastewater	600	(70,737.82)
800 - Drainage	800	187,854.89
900 - Parks & Recreation	900	27,114.39

Payroll Account (contra to 2998)	1013	
100 - Administration	100	8,230.90
301 - Fire	301	339.80
500 - Water	500	1,322.31

Reserve

600 - Wastewater	600	102,793.69
Fire Reserves Account	1031	
301 - Fire	301	1,846,290.03
US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	2,249.25
US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	530,989.45
US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	<u>1,022,625.00</u>
Total Cash in Bank		6,154,452.33

Investments

Water Reserves Account	0335	
500 - Water	500	<u>2,665,668.66</u>
Total Investments		2,665,668.66

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>

Fund	Cash Summary
100	\$ 12,563.59
200	\$ 80,916.05
301	\$ 2,411,589.60
400	\$ (2,845.70)
500	\$ 3,998,393.74
600	\$ 32,055.87
602	\$ 1,555,863.70
800	\$ 423,737.05
900	\$ 307,847.09
Total	\$ 8,820,120.99

Total Due From Others		98,658.74
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	181,827.99
Unbilled A/R	1085	
500 - Water	500	<u>275,700.19</u>
Total Accounts Receivable		483,616.98
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		9,459,610.16
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 & Improvements	1851	
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 & Systems	1853	
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 Depeciation-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>17,462,209.94</u>

LIABILITIES & EQUITY

CURRENT LIABILITIES

Accounts Payable

Vendor Payable (Control Account)	2000	
100 - Administration	100	(557.61)
200 - Bayridge	200	399.00
301 - Fire	301	38,742.57
400 - Vista de Oro	400	157.91
500 - Water	500	29,438.62
600 - Wastewater	600	(2,579.79)
800 - Drainage	800	968.56
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		65,388.57

Current Payroll Liabilities

Fed Income Tax Withholding	2001	
100 - Administration	100	(12.85)
301 - Fire	301	(99.15)
500 - Water	500	1,226.87
FICA Employee Payable	2002	
100 - Administration	100	(55.82)
301 - Fire	301	0.01
FICA Employer Payable	2003	
100 - Administration	100	(0.01)
301 - Fire	301	254.76

Wage Garnishment	2005	
301 - Fire	301	25.21
CA Income Tax Withholding	2011	
100 - Administration	100	2,494.76
301 - Fire	301	(0.01)
500 - Water	500	(22.09)
SDI Payable Employee (EE Only)	2012	
100 - Administration	100	8.34
301 - Fire	301	(3.33)
500 - Water	500	(9.20)
Retirement-ER-Regular Contrib	2014	
100 - Administration	100	(26.74)
301 - Fire	301	(4.65)
500 - Water	500	(122.34)
SLOCEA Dues Payable	2016	
100 - Administration	100	(20.03)
500 - Water	500	(136.29)
Employee Contributions to 457 PLAN	2021	
100 - Administration	100	25.02
301 - Fire	301	(6.51)
500 - Water	500	(25.03)
AFLAC Voluntary Insurance-Employee	2022	
100 - Administration	100	(417.42)
500 - Water	500	97.16
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	(451.45)
500 - Water	500	(64.33)
Medicare Liab- Employer	2029	
100 - Administration	100	3.90
301 - Fire	301	(0.12)
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	(8.99)
301 - Fire	301	(92.26)
500 - Water	500	91.95
CALPERS Retirement Tier 2- ER- Liab	2044	
100 - Administration	100	1.85
301 - Fire	301	28.17

500 - Water	500	(6.82)
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	(226.23)
301 - Fire	301	23.02
500 - Water	500	(1,679.50)
Medicare Tax Liab-Employee	2202	
100 - Administration	100	67.15
301 - Fire	301	99.22
500 - Water	500	259.65
Medical Plan Liab- Employee	2203	
100 - Administration	100	(2,408.51)
301 - Fire	301	(254.74)
500 - Water	500	(4,905.82)
Vision Plan Liab- Employee	2204	
100 - Administration	100	33.27
500 - Water	500	29.73
Dental Plan Ins Payable- Employee	2205	
100 - Administration	100	(94.14)
500 - Water	500	1,018.69
Retirement Contrib Liab-Employee	2206	
100 - Administration	100	83.38
500 - Water	500	712.17
Insurance- AD & D	2211	
100 - Administration	100	(46.14)
301 - Fire	301	6.02
500 - Water	500	(25.12)
Insurance-Work Injury (WI)	2212	
100 - Administration	100	(171.80)
500 - Water	500	(275.07)
Insurance- LT Disability	2213	
100 - Administration	100	(570.24)
500 - Water	500	(594.33)
Survivor Premiums-PERS	2214	
100 - Administration	100	1.35
301 - Fire	301	33.12
500 - Water	500	(9.39)
Payroll Clearing Account	2999	
100 - Administration	100	<u>3,076.27</u>
Total Current Payroll Liabilities		359,557.99
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	165,777.33
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		684,927.48
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	590,107.36
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>5,658,738.47</u>
Total Other Liabilities		5,658,738.47
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		<u>3,286,130.49</u>

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	
600 - Wastewater	600	31,715.25
900 - Parks & Recreation	900	31,715.25
Other		
100 - Administration	100	490,650.98
200 - Bayridge	200	44,908.51
301 - Fire	301	1,581,987.40
400 - Vista de Oro	400	10,173.00
500 - Water	500	2,269,355.77
600 - Wastewater	600	16,896.26
Wastewater Fiduciary Fund	602	218,299.61
800 - Drainage	800	86,848.56
900 - Parks & Recreation	900	<u>5,352.52</u>
Total Revenues		4,787,903.11
Expenditures		
100 - Administration	100	(510,641.98)
200 - Bayridge	200	(36,974.06)
301 - Fire	301	(1,494,595.05)
400 - Vista de Oro	400	(4,134.71)
500 - Water	500	(1,869,977.84)
600 - Wastewater	600	(14,832.39)
Wastewater Fiduciary Fund	602	(1,650.00)
800 - Drainage	800	(29,320.84)
900 - Parks & Recreation	900	(8,349.20)
Total Expenditures		(3,970,476.07)
Equity		
Septic System Decommission Reserve	3109	
200 - Bayridge	200	8,000.00
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	494,096.71
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>6,972,352.98</u>
Total Equity		<u>7,789,780.02</u>
Total LIABILITIES & EQUITY		<u>17,462,209.94</u>

Fire Reserve

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 3/31/2020

Current Period
Balance

LIABILITIES & EQUITY

Other Liabilities

Other Liabilities

Replacement Reserve - Vehicle, Equip & Fire Engines	3110	926,661.02
General Contingency Reserve	3111	125,617.43
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	<u>590,107.36</u>

Total Other Liabilities 1,682,719.81

Total Other Liabilities 1,682,719.81

Equity

Equity

Fire Mitigation Fund 3161 135,448.89

Total Equity 135,448.89

Total Equity 135,448.89

Total LIABILITIES & EQUITY 1,818,168.70

Water Reserve

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 3/31/2020

Current Period
Balance

LIABILITIES & EQUITY

CURRENT LIABILITIES

Trust Liability

Water Quality Trust Reserve

3050 91,517.27

Total Trust Liability

91,517.27

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 59,288.00

Total Other Liabilities

2,883,165.10

Total Other Liabilities

2,883,165.10

Total LIABILITIES & EQUITY

2,974,682.37

Drainage Reserve

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 3/31/2020

		Current Period Balance
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 Reserve

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 3/31/2020

		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>



PACIFIC PREMIER BANK

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

STATEMENT OF ACCOUNT ACTIVITY

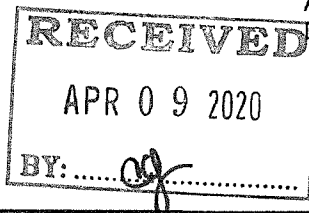
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STATEMENT OF ACCOUNT ACTIVITY

00008769-0017537-0001-0001-TIMR8006410331205603

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 03/31/2020
EM



EXECUTIVE 50 CHECKING Acct 3317181190

Summary of Activity Since Your Last Statement

Table with 3 columns: Description, Date, Amount. Rows include Beginning Balance (3/01/20, 9,409.02), Deposits / Misc Credits (0, .00), Withdrawals / Misc Debits (0, .00), Ending Balance (3/31/20, 9,409.02), Service Charge (.00), and Average Collected Balance (9,409).

00008769-0017537-0001-0001-TIMR8006410331205603(00008769)-000017539

