



September 27, 2019

**TO:** LOCSO Board of Directors  
**FROM:** Adrienne Geidel at Robert Stilts, District Bookkeeper  
Ron Munds, General Manager  
**SUBJECT:** **Agenda Item 7D – 11/07/2019 Board Meeting**  
Receive Financial Report for the Period Ending September 30, 2019

**President**  
Marshall E. Ochylski

**Vice President**  
Charles L. Cesena

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

**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 September 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 September 30, 2019***

**DISCUSSION**

**GENERAL**

Attachment

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

**Offices:**  
2122 9<sup>th</sup> Street, Suite 110  
Los Osos, CA 93402

**Phone:** 805/528-9370  
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**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 9/1/2019 Through 9/30/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remain... - Original
<b>Revenues</b>					
Service Charges & Fees					
4005	Copying Costs	0.00	1.00	20.00	(19.00) (95.00)%
	Total Service Charges & Fees	0.00	1.00	20.00	(19.00) (95.00)%
	Total Revenues	0.00	1.00	20.00	(19.00) (95.00)%
<b>Expenditures</b>					
Personnel					
Salaries/Wages					
7322	Director's Compensation	0.00	2,017.30	20,000.00	17,982.70 89.91%
8018	Holiday Pay	974.00	1,307.84	3,500.00	2,192.16 62.63%
8045	Overtime Pay	0.00	1,020.33	3,500.00	2,479.67 70.85%
8050	Administrative Leave Pay	599.46	816.96	0.00	(816.96) 0.00%
8051	Floating Holiday Pay	0.00	590.56	1,000.00	409.44 40.94%
8054	Salaries & Wages - Regular	17,121.34	50,336.88	90,000.00	39,663.12 44.07%
8060	Sick Leave Pay	0.00	0.00	2,000.00	2,000.00 100.00%
8066	Comp Time Used	0.00	0.00	2,000.00	2,000.00 100.00%
8081	Vacation Pay	0.00	21,384.16	3,000.00	(18,384.16) (612.81)%
	Total Salaries/Wages	18,694.80	77,474.03	125,000.00	47,525.97 38.02%
Payroll Taxes & Benefits					
5020	FICA - ER	0.00	99.20	1,500.00	1,400.80 93.39%
5030	Life Insurance - ER	0.00	25.73	200.00	174.27 87.14%
5031	Disability Insurance	0.00	13.70	70.00	56.30 80.43%
5035	AD & D Insurance	0.00	6.52	60.00	53.48 89.13%
5040	LTD Insurance	0.00	96.40	1,000.00	903.60 90.36%
5050	Medicare - ER	290.87	1,098.89	2,500.00	1,401.11 56.04%
5060	Cafeteria Plan - ER	1,450.00	4,105.54	11,000.00	6,894.46 62.68%
5070	Retirement ER - Regular	832.00	3,643.28	18,000.00	14,356.72 79.76%
5071	Retirement ER - Addl Pick-up	0.00	0.00	500.00	500.00 100.00%
5075	Retirees Medical - ER	276.26	828.16	5,100.00	4,271.84 83.76%
5120	Workers Comp Insurance - ER	0.00	513.80	513.80	0.00 0.00%
5124	Retirement - ER - Tier 2	2,103.18	3,665.89	1,500.00	(2,165.89) (144.39)%
	Total Payroll Taxes & Benefits	4,952.31	14,097.11	41,943.80	27,846.69 66.39%
Employment Services					
5100	Unemployment Insurance - ER	254.57	1,185.49	3,000.00	1,814.51 60.48%
6200	Hiring, Advertising & Other Costs	0.00	397.31	200.00	(197.31) (98.66)%
6230	Medical Exam	0.00	270.00	300.00	30.00 10.00%
	Total Employment Services	254.57	1,852.80	3,500.00	1,647.20 47.06%
	Total Personnel	23,901.68	93,423.94	170,443.80	77,019.86 45.19%
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	4,315.00	4,693.75	9,000.00	4,306.25 47.85%
6110	IT Purchased Services	1,738.12	10,815.24	20,000.00	9,184.76 45.92%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 9/1/2019 Through 9/30/2019

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7100	Copier Contract-Maint & Usage	288.05	864.18	3,100.00	2,235.82	72.12%
7255	Security Services	88.00	259.16	1,000.00	740.84	74.08%
7321	Janitorial Cleaning & Supplies	263.00	789.00	2,600.00	1,811.00	69.65%
7342	Public Meeting Recordings	0.00	2,850.00	15,900.00	13,050.00	82.08%
	Total Contract Services	6,692.17	20,271.33	51,600.00	31,328.67	60.71%
	Financial Services					
7309	Late Fees	0.00	138.06	100.00	(38.06)	(38.06)%
7310	Bank Service Charges	371.21	1,240.13	3,000.00	1,759.87	58.66%
	Total Financial Services	371.21	1,378.19	3,100.00	1,721.81	55.54%
	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	16,567.07	(2,369.36)	(14.30)%
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	34,759.98	(2,169.34)	(6.24)%
	Legal & Professional					
7303	Professional Services - GM	0.00	10,636.90	96,126.00	85,489.10	88.93%
7304	Professional Services - ACCTG	5,000.00	7,500.00	60,000.00	52,500.00	87.50%
7305	Auditing Services	0.00	6,000.00	22,000.00	16,000.00	72.73%
7320	Professional & Consulting Services	38.00	2,909.52	5,000.00	2,090.48	41.81%
7326	Legal Services	625.00	8,835.15	15,000.00	6,164.85	41.10%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	5,663.00	35,881.57	198,626.00	162,744.43	81.94%
	Office/Operations					
6121	IT-Supplies & Miscellaneous	0.00	0.00	1,000.00	1,000.00	100.00%
6130	Computer Hardware	0.00	0.00	1,000.00	1,000.00	100.00%
7140	General Supplies & Minor Equipment	534.97	1,973.45	8,000.00	6,026.55	75.33%
7160	Postage, Shipping & Mail Supplies	77.94	884.74	3,000.00	2,115.26	70.51%
7226	Membership & Dues	0.00	100.00	6,538.00	6,438.00	98.47%
7230	Misc Small Parts & Supplies	20.32	28.65	0.00	(28.65)	0.00%
	Total Office/Operations	633.23	2,986.84	19,538.00	16,551.16	84.71%
	Other Expense					
8735	Misc Department Admin	570.63	893.98	2,000.00	1,106.02	55.30%
	Total Other Expense	570.63	893.98	2,000.00	1,106.02	55.30%
	Rent & Utilities					
6000	Cell Phones	90.00	135.00	0.00	(135.00)	0.00%
6025	Telephone	207.65	608.18	3,000.00	2,391.82	79.73%
7350	Rent - Meetings	0.00	0.00	400.00	400.00	100.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 9/1/2019 Through 9/30/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
7352	Rent - Offices & Other Structures	2,900.00	5,800.00	35,000.00	29,200.00	83.43%
8610	Electric	314.22	888.06	3,800.00	2,911.94	76.63%
8620	Gas Service	15.78	60.65	450.00	389.35	86.52%
	Total Rent & Utilities	3,527.65	7,491.89	42,650.00	35,158.11	82.43%
	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	0.00	(37.68)	0.00%
	Total Repairs & Maintenance	0.00	104.04	100.00	(4.04)	(4.04)%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	50.00	50.00	100.00%
7324	Education & Training Fees	0.00	927.08	2,000.00	1,072.92	53.65%
8510	Lodging & Meals - Local	180.74	210.74	1,000.00	789.26	78.93%
8539	Meals	100.00	431.74	600.00	168.26	28.04%
8550	Mileage Reimbursement & Parking	334.08	766.15	300.00	(466.15)	(155.38)%
	Total Travel & Training	614.82	2,335.71	3,950.00	1,614.29	40.87%
	Total Services & Supplies	18,072.71	108,272.87	356,523.98	248,251.11	69.63%
	Debt Service					
9023	Debt Service - Interest & Annual Fee	2,088.71	2,088.71	0.00	(2,088.71)	0.00%
	Total Debt Service	2,088.71	2,088.71	0.00	(2,088.71)	0.00%
	Transfers					
9512	Transfer In	(43,913.98)	(131,741.94)	526,987.78	658,729.72	125.00%
	Total Transfers	(43,913.98)	(131,741.94)	526,987.78	658,729.72	125.00%
	Total Expenditures	149.12	72,043.58	1,053,955.56	981,911.98	93.16%
	Net Revenues over Expenditures	(149.12)	(72,042.58)	(1,053,935.56)	981,892.98	(93.16)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 9/1/2019 Through 9/30/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
Property Taxes					
4035	15.28	165.24	9,517.00	(9,351.76)	(98.26)%
	15.28	165.24	9,517.00	(9,351.76)	(98.26)%
Special Taxes & Assessments					
4550	0.00	0.00	54,831.00	(54,831.00)	(100.00)%
	0.00	0.00	54,831.00	(54,831.00)	(100.00)%
Use of Money & Property					
4505	0.00	0.00	56.00	(56.00)	(100.00)%
4510	0.52	0.52	0.00	0.52	0.00%
	0.52	0.52	56.00	(55.48)	(99.07)%
	15.80	165.76	64,404.00	(64,238.24)	(99.74)%
<b>Expenditures</b>					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	0.00	0.00	128.56	128.56	100.00%
	0.00	0.00	128.56	128.56	100.00%
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	396.33	1,188.82	6,724.16	5,535.34	82.32%
	396.33	1,188.82	6,724.16	5,535.34	82.32%
	396.33	1,454.65	7,652.72	6,198.07	80.99%
Capital Outlay					
9006	5,984.03	25,534.03	30,000.00	4,465.97	14.89%
	5,984.03	25,534.03	30,000.00	4,465.97	14.89%
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	219.57	658.71	2,634.84	1,976.13	75.00%
	219.57	658.71	2,634.84	1,976.13	75.00%
	6,599.93	27,647.39	68,252.09	40,604.70	59.49%
Net Revenues over Expenditures	(6,584.13)	(27,481.63)	(3,848.09)	(23,633.54)	614.16%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 9/1/2019 Through 9/30/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
<b>Property Taxes</b>					
4034	Property Tax Revenue from Water	0.00	0.00	63,430.50	(63,430.50) (100.00)%
4035	Property Taxes	0.00	0.00	2,164,204.00	(2,164,204.00) (100.00)%
	<b>Total Property Taxes</b>	<b>0.00</b>	<b>0.00</b>	<b>2,227,634.50</b>	<b>(2,227,634.50) (100.00)%</b>
<b>Grant Revenue</b>					
4955	Govt-Other St Aids & Reimbursements	0.00	7,628.55	0.00	7,628.55 0.00%
	<b>Total Grant Revenue</b>	<b>0.00</b>	<b>7,628.55</b>	<b>0.00</b>	<b>7,628.55 0.00%</b>
<b>Special Taxes &amp; Assessments</b>					
4015	CSA 9-I Assessments (Contract)	0.00	0.00	26,336.00	(26,336.00) (100.00)%
4050	Special Fire Tax	737.93	26,903.90	583,128.00	(556,224.10) (95.39)%
	<b>Total Special Taxes &amp; Assessments</b>	<b>737.93</b>	<b>26,903.90</b>	<b>609,464.00</b>	<b>(582,560.10) (95.59)%</b>
<b>Other Revenues</b>					
4000	Ambulance Agreement	18,460.25	18,460.25	67,134.00	(48,673.75) (72.50)%
	<b>Total Other Revenues</b>	<b>18,460.25</b>	<b>18,460.25</b>	<b>67,134.00</b>	<b>(48,673.75) (72.50)%</b>
<b>Use of Money &amp; Property</b>					
4505	HO Prop Tax Relief	0.00	0.00	12,752.00	(12,752.00) (100.00)%
4510	Investment Income on funds	3,284.46	10,463.80	29,979.47	(19,515.67) (65.10)%
	<b>Total Use of Money &amp; Property</b>	<b>3,284.46</b>	<b>10,463.80</b>	<b>42,731.47</b>	<b>(32,267.67) (75.51)%</b>
	<b>Total Revenues</b>	<b>22,482.64</b>	<b>63,456.50</b>	<b>2,946,963.97</b>	<b>(2,883,507.47) (97.85)%</b>
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8054	Salaries & Wages - Regular	0.00	198.00	0.00	(198.00) 0.00%
8295	Resv FF-Overtime/Shift Coverage	1,448.69	4,122.37	22,000.00	17,877.63 81.26%
8340	Resv FF-Shift Coverage	9,483.25	25,315.86	122,000.00	96,684.14 79.25%
8345	Resv FF-Special Projects	0.00	0.00	4,000.00	4,000.00 100.00%
	<b>Total Salaries/Wages</b>	<b>10,931.94</b>	<b>29,636.23</b>	<b>148,000.00</b>	<b>118,363.77 79.98%</b>
<b>Payroll Taxes &amp; Benefits</b>					
5021	FICA - Fire - ER	313.88	991.03	7,000.00	6,008.97 85.84%
5030	Life Insurance - ER	199.50	399.00	2,500.00	2,101.00 84.04%
5035	AD & D Insurance	52.50	105.00	850.00	745.00 87.65%
5051	Medicare - Reserves - ER	158.53	432.48	2,150.00	1,717.52 79.88%
5070	Retirement ER - Regular	1,921.21	5,763.63	20,000.00	14,236.37 71.18%
5120	Workers Comp Insurance - ER	0.00	6,330.20	6,330.20	0.00 0.00%
5124	Retirement - ER - Tier 2	512.26	1,544.94	7,000.00	5,455.06 77.93%
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>3,157.88</b>	<b>15,566.28</b>	<b>45,830.20</b>	<b>30,263.92 66.03%</b>
<b>Employment Services</b>					
5000	Medical Exams & Procedures	0.00	0.00	1,400.00	1,400.00 100.00%
5101	Unemp. Costs - Reserves	423.10	1,320.02	5,000.00	3,679.98 73.60%
6200	Hiring, Advertising & Other Costs	0.00	20.00	40.00	20.00 50.00%
6230	Medical Exam	0.00	0.00	5,000.00	5,000.00 100.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 9/1/2019 Through 9/30/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Total Employment Services	<u>423.10</u>	<u>1,340.02</u>	<u>11,440.00</u>	<u>10,099.98</u>	<u>88.29%</u>
Total Personnel	14,512.92	46,542.53	205,270.20	158,727.67	77.33%
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	52.50	262.64	2,000.00	1,737.36	86.87%
7248 Uniform Safety Boots	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>2,000.00</u>	<u>100.00%</u>
Total Clothing & Uniform	52.50	262.64	4,000.00	3,737.36	93.43%
Contract Services					
6110 IT Purchased Services	105.33	418.64	1,150.00	731.36	63.60%
7100 Copier Contract-Maint & Usage	99.74	789.54	1,800.00	1,010.46	56.14%
7202 Building Alarms & Security	0.00	122.61	500.00	377.39	75.48%
7204 Cleaning Supplies, Laundry & Towel Service	107.32	424.63	4,000.00	3,575.37	89.38%
7222 Hazardous Materials CW JPA Cost	0.00	2,325.00	2,000.00	(325.00)	(16.25)%
7500 Schedule A Charges	<u>0.00</u>	<u>0.00</u>	<u>2,267,703.00</u>	<u>2,267,703.00</u>	<u>100.00%</u>
Total Contract Services	312.39	4,080.42	2,277,153.00	2,273,072.58	99.82%
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	2,027.28	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	0.00	0.00	350.00	350.00	100.00%
7238 Paramedic & EMT Small Tools & Supplies	408.49	3,804.66	54,585.00	50,780.34	93.03%
7242 Minor Tools, Accessories & Field Machines	71.34	71.34	500.00	428.66	85.73%
7252 Misc Hardware	<u>0.00</u>	<u>15.00</u>	<u>350.00</u>	<u>335.00</u>	<u>95.71%</u>
Total Equipment & Tools	2,507.11	5,918.28	101,785.00	95,866.72	94.19%
Financial Services					
7309 Late Fees	0.00	0.00	10.00	10.00	100.00%
7310 Bank Service Charges	0.00	0.00	20.00	20.00	100.00%
9154 Losses and Damages	<u>0.00</u>	<u>0.00</u>	<u>50.00</u>	<u>50.00</u>	<u>100.00%</u>
Total Financial Services	0.00	0.00	80.00	80.00	100.00%
Insurance, Licenses & Regulatory Fees					
6120 Computer Licenses	0.00	0.00	1,700.00	1,700.00	100.00%
6345 Property Taxes & Assessments Costs	0.00	0.00	5,420.66	5,420.66	100.00%
7325 Insurance	0.00	24,929.89	24,929.89	0.00	0.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 9/1/2019 Through 9/30/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Total Insurance, Licenses & Regulatory Fees	0.00	24,929.89	32,050.55	7,120.66	22.22%
<b>Legal &amp; Professional</b>					
7320 Professional & Consulting Services	0.00	0.00	1,400.00	1,400.00	100.00%
7326 Legal Services	0.00	0.00	350.00	350.00	100.00%
7340 Legal Notifications & Mandated Advertising	0.00	0.00	20.00	20.00	100.00%
Total Legal & Professional	0.00	0.00	1,770.00	1,770.00	100.00%
<b>Office/Operations</b>					
6130 Computer Hardware	0.00	94.99	0.00	(94.99)	0.00%
7140 General Supplies & Minor Equipment	45.77	206.71	5,000.00	4,793.29	95.87%
7160 Postage, Shipping & Mail Supplies	71.30	139.80	300.00	160.20	53.40%
7216 Fire Prevention Education Materials	50.10	203.88	1,200.00	996.12	83.01%
7226 Membership & Dues	0.00	0.00	100.00	100.00	100.00%
7230 Misc Small Parts & Supplies	0.00	26.36	2,000.00	1,973.64	98.68%
7240 Propane	0.00	0.00	120.00	120.00	100.00%
Total Office/Operations	167.17	671.74	8,720.00	8,048.26	92.30%
<b>Other Expense</b>					
7201 White Goods & Accessories - bedding, towels	0.00	0.00	1,000.00	1,000.00	100.00%
7209 District Operating Center Expense	0.00	0.00	1,000.00	1,000.00	100.00%
7218 Cooking Products - Food, Drinks & Staples	51.95	51.95	500.00	448.05	89.61%
7224 Kitchen Cookware & Utensils	0.00	107.24	800.00	692.76	86.59%
Total Other Expense	51.95	159.19	3,300.00	3,140.81	95.18%
<b>Rent &amp; Utilities</b>					
6000 Cell Phones	105.39	316.19	2,000.00	1,683.81	84.19%
6025 Telephone	457.86	1,348.71	4,000.00	2,651.29	66.28%
8610 Electric	1,129.35	1,129.35	3,000.00	1,870.65	62.35%
8620 Gas Service	37.19	111.48	1,500.00	1,388.52	92.57%
8630 Trash Services	133.38	336.20	1,300.00	963.80	74.14%
8640 Water and Water Services	85.00	715.38	4,000.00	3,284.62	82.12%
8659 Utility Cable Charges	116.27	152.10	1,400.00	1,247.90	89.14%
8670 Street Lighting	8.79	26.37	135.00	108.63	80.47%
Total Rent & Utilities	2,073.23	4,135.78	17,335.00	13,199.22	76.14%
<b>Repairs &amp; Maintenance</b>					
6400 R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405 R & M - Extinguishers	0.00	421.42	1,000.00	578.58	57.86%
6640 R & M - Equip & Other Non-Structural Fixed Assets	87.81	151.93	1,600.00	1,448.07	90.50%
6750 R & M - Minor Tools & Equipment	17.96	130.57	1,000.00	869.43	86.94%



**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 9/1/2019 Through 9/30/2019

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6775	R & M -Operation/Field Equipment	0.00	0.00	800.00	800.00	100.00%
6800	R & M - Grounds & Collection Systems	0.00	0.00	1,500.00	1,500.00	100.00%
6900	R & M - Buildings & Structures	96.01	15,411.56	17,000.00	1,588.44	9.34%
	Total Repairs & Maintenance	<u>201.78</u>	<u>16,115.48</u>	<u>23,400.00</u>	<u>7,284.52</u>	<u>31.13%</u>
	Travel & Training					
7141	CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323	Books, Publications & Subscriptions	0.00	0.00	200.00	200.00	100.00%
7324	Education & Training Fees	0.00	62.10	1,000.00	937.90	93.79%
8405	Reserve FF Training Costs	0.00	65.00	1,000.00	935.00	93.50%
	Total Travel & Training	<u>0.00</u>	<u>127.10</u>	<u>2,300.00</u>	<u>2,172.90</u>	<u>94.47%</u>
	Total Services & Supplies	5,366.13	56,400.52	2,471,893.55	2,415,493.03	97.72%
	Capital Outlay					
9006	Infrastructure CIP	0.00	0.00	50,000.00	50,000.00	100.00%
9085	Vehicle Purchase	778.63	24,425.83	693,000.00	668,574.17	96.48%
	Total Capital Outlay	<u>778.63</u>	<u>24,425.83</u>	<u>743,000.00</u>	<u>718,574.17</u>	<u>96.71%</u>
	Reserves					
9504	*Vehicle Replacement Reserve	0.00	0.00	85,000.00	85,000.00	100.00%
9572	*General Contingency (Operations) Reserve	0.00	0.00	84,308.84	84,308.84	100.00%
	Total Reserves	<u>0.00</u>	<u>0.00</u>	<u>169,308.84</u>	<u>169,308.84</u>	<u>100.00%</u>
	Transfers					
9511	Interfund Transfer Out	4,391.40	13,174.20	52,696.78	39,522.58	75.00%
	Total Transfers	<u>4,391.40</u>	<u>13,174.20</u>	<u>52,696.78</u>	<u>39,522.58</u>	<u>75.00%</u>
	Total Expenditures	<u>25,049.08</u>	<u>140,543.08</u>	<u>3,642,169.37</u>	<u>3,501,626.29</u>	<u>96.14%</u>
	Net Revenues over Expenditures	<u>(2,566.44)</u>	<u>(77,086.58)</u>	<u>(695,205.40)</u>	<u>618,118.82</u>	<u>(88.91)%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 9/1/2019 Through 9/30/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	0.00	0.00	15,768.00	(15,768.00) (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	15,768.00	(15,768.00) (100.00)%
	Total Revenues	0.00	0.00	15,768.00	(15,768.00) (100.00)%
Expenditures					
Services & Supplies					
Legal & Professional					
7320	Professional & Consulting Services	0.00	265.83	700.00	434.17 62.02%
7326	Legal Services	0.00	0.00	300.00	300.00 100.00%
	Total Legal & Professional	0.00	265.83	1,000.00	734.17 73.42%
Rent & Utilities					
8670	Street Lighting	156.86	470.51	2,460.00	1,989.49 80.87%
	Total Rent & Utilities	156.86	470.51	2,460.00	1,989.49 80.87%
	Total Services & Supplies	156.86	736.34	3,460.00	2,723.66 78.72%
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	219.57	658.71	2,634.84	1,976.13 75.00%
	Total Transfers	219.57	658.71	2,634.84	1,976.13 75.00%
	Total Expenditures	376.43	1,395.05	12,806.33	11,411.28 89.11%
	Net Revenues over Expenditures	(376.43)	(1,395.05)	2,961.67	(4,356.72) (147.10)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 9/1/2019 Through 9/30/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
<b>Property Taxes</b>					
4035	Property Taxes	<u>398.78</u>	<u>4,949.38</u>	<u>125,384.00</u>	<u>(120,434.62)</u> (96.05)%
	Total Property Taxes	398.78	4,949.38	125,384.00	(120,434.62) (96.05)%
<b>Service Charges &amp; Fees</b>					
4030	Residential Single Family	167,235.49	546,764.21	2,193,000.00	(1,646,235.79) (75.07)%
4102	Residential- Multi -Family-Water Sales	25,279.50	64,962.50	225,900.00	(160,937.50) (71.24)%
4103	Commercial, Home Care, Retail-Water Sales	24,189.58	84,857.58	303,000.00	(218,142.42) (71.99)%
4104	Irrigation- Water Sales	7,228.00	14,043.50	33,000.00	(18,956.50) (57.44)%
4114	Water Other Service Revenues	(138.00)	(393.00)	1,000.00	(1,393.00) (139.30)%
4931	Water Activation Fees	200.00	2,550.00	5,000.00	(2,450.00) (49.00)%
4932	Penalties	2,213.39	6,100.23	20,000.00	(13,899.77) (69.50)%
4933	Door Hangers/Lockout Notices	750.00	2,805.00	12,000.00	(9,195.00) (76.63)%
4937	NSF Fees	100.00	150.00	400.00	(250.00) (62.50)%
	Total Service Charges & Fees	<u>227,057.96</u>	<u>721,840.02</u>	<u>2,793,300.00</u>	<u>(2,071,459.98)</u> (74.16)%
<b>Other Revenues</b>					
4930	Other Revenue	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>(1,000.00)</u> (100.00)%
	Total Other Revenues	0.00	0.00	1,000.00	(1,000.00) (100.00)%
<b>Use of Money &amp; Property</b>					
4505	HO Prop Tax Relief	0.00	0.00	1,477.00	(1,477.00) (100.00)%
4510	Investment Income on funds	<u>4,118.73</u>	<u>13,351.15</u>	<u>20,000.00</u>	<u>(6,648.85)</u> (33.24)%
	Total Use of Money & Property	<u>4,118.73</u>	<u>13,351.15</u>	<u>21,477.00</u>	<u>(8,125.85)</u> (37.84)%
	Total Revenues	<u>231,575.47</u>	<u>740,140.55</u>	<u>2,941,161.00</u>	<u>(2,201,020.45)</u> (74.84)%
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8018	Holiday Pay	1,782.00	3,746.65	25,000.00	21,253.35 85.01%
8045	Overtime Pay	0.00	0.00	4,000.00	4,000.00 100.00%
8050	Administrative Leave Pay	1,483.52	1,483.52	3,680.00	2,196.48 59.69%
8051	Floating Holiday Pay	650.64	1,137.36	5,000.00	3,862.64 77.25%
8054	Salaries & Wages - Regular	27,451.79	91,071.72	374,131.96	283,060.24 75.66%
8056	Retroactive Pay	0.00	330.72	1,000.00	669.28 66.93%
8060	Sick Leave Pay	614.66	4,120.47	24,150.00	20,029.53 82.94%
8063	Standby Pay	1,446.25	4,420.01	15,000.00	10,579.99 70.53%
8066	Comp Time Used	995.08	4,158.86	12,000.00	7,841.14 65.34%
8081	Vacation Pay	<u>1,350.39</u>	<u>3,886.93</u>	<u>39,900.00</u>	<u>36,013.07</u> 90.26%
	Total Salaries/Wages	35,774.33	114,356.24	503,861.96	389,505.72 77.30%
<b>Payroll Taxes &amp; Benefits</b>					
5030	Life Insurance - ER	110.50	347.80	1,700.00	1,352.20 79.54%
5031	Disability Insurance	26.92	88.93	500.00	411.07 82.21%
5035	AD & D Insurance	25.00	85.00	0.00	(85.00) 0.00%
5040	LTD Insurance	189.32	625.52	3,300.00	2,674.48 81.04%
5050	Medicare - ER	534.94	1,673.36	9,000.00	7,326.64 81.41%
5060	Cafeteria Plan - ER	4,383.30	12,599.82	65,000.00	52,400.18 80.62%
5070	Retirement ER - Regular	7,472.50	23,461.38	67,000.00	43,538.62 64.98%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 9/1/2019 Through 9/30/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
5075	Retirees Medical - ER	138.13	414.06	1,620.00	1,205.94	74.44%
5120	Workers Comp Insurance - ER	0.00	21,107.23	21,107.23	0.00	0.00%
5124	Retirement - ER - Tier 2	369.90	1,181.43	5,970.00	4,788.57	80.21%
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>13,250.51</b>	<b>61,584.53</b>	<b>175,197.23</b>	<b>113,612.70</b>	<b>64.85%</b>
	<b>Employment Services</b>					
5100	Unemployment Insurance - ER	0.00	0.00	5,500.00	5,500.00	100.00%
6200	Hiring, Advertising & Other Costs	578.98	578.98	0.00	(578.98)	0.00%
6230	Medical Exam	0.00	0.00	150.00	150.00	100.00%
	<b>Total Employment Services</b>	<b>578.98</b>	<b>578.98</b>	<b>5,650.00</b>	<b>5,071.02</b>	<b>89.75%</b>
	<b>Total Personnel</b>	<b>49,603.82</b>	<b>176,519.75</b>	<b>684,709.19</b>	<b>508,189.44</b>	<b>74.22%</b>
	<b>Services &amp; Supplies</b>					
	<b>Clothing &amp; Uniform</b>					
7246	Uniform & Gear	0.00	0.00	2,600.00	2,600.00	100.00%
7248	Uniform Safety Boots	0.00	193.00	1,000.00	807.00	80.70%
	<b>Total Clothing &amp; Uniform</b>	<b>0.00</b>	<b>193.00</b>	<b>3,600.00</b>	<b>3,407.00</b>	<b>94.64%</b>
	<b>Contract Services</b>					
6100	Labor & Support-IT Services	0.00	0.00	300.00	300.00	100.00%
6110	IT Purchased Services	369.44	757.81	5,400.00	4,642.19	85.97%
7250	Water Quality Testing	5,676.00	5,816.00	28,000.00	22,184.00	79.23%
7255	Security Services	0.00	0.00	8,000.00	8,000.00	100.00%
7321	Janitorial Cleaning & Supplies	49.62	173.67	850.00	676.33	79.57%
	<b>Total Contract Services</b>	<b>6,095.06</b>	<b>6,747.48</b>	<b>42,550.00</b>	<b>35,802.52</b>	<b>84.14%</b>
	<b>Equipment &amp; Tools</b>					
6438	Disinfection Feed Pumps	0.00	227.17	1,800.00	1,572.83	87.38%
7242	Minor Tools, Accessories & Field Machines	1,088.22	1,253.06	18,000.00	16,746.94	93.04%
7253	Rent - Equipment	0.00	0.00	500.00	500.00	100.00%
7256	Meter Purchases & Replacements	8,369.08	23,773.35	75,000.00	51,226.65	68.30%
	<b>Total Equipment &amp; Tools</b>	<b>9,457.30</b>	<b>25,253.58</b>	<b>95,300.00</b>	<b>70,046.42</b>	<b>73.50%</b>
	<b>Financial Services</b>					
7309	Late Fees	0.00	0.00	50.00	50.00	100.00%
7310	Bank Service Charges	0.00	15.00	0.00	(15.00)	0.00%
	<b>Total Financial Services</b>	<b>0.00</b>	<b>15.00</b>	<b>50.00</b>	<b>35.00</b>	<b>70.00%</b>
	<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6120	Computer Licenses	0.00	0.00	200.00	200.00	100.00%
6340	Misc Fees	0.00	0.00	3,000.00	3,000.00	100.00%
6342	Fees - Regulatory	0.00	2,631.67	18,000.00	15,368.33	85.38%
6345	Property Taxes & Assessments Costs	0.00	0.00	6,300.00	6,300.00	100.00%
7325	Insurance	0.00	43,146.66	43,104.33	(42.33)	(0.10)%
	<b>Total Insurance, Licenses &amp; Regulatory Fees</b>	<b>0.00</b>	<b>45,778.33</b>	<b>70,604.33</b>	<b>24,826.00</b>	<b>35.16%</b>
	<b>Legal &amp; Professional</b>					

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 9/1/2019 Through 9/30/2019

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7318	Professional & Consulting BMC	2,659.92	8,136.15	131,556.00	123,419.85	93.82%
7320	Professional & Consulting Services	0.00	406.40	10,000.00	9,593.60	95.94%
7326	Legal Services	2,050.00	3,150.00	20,000.00	16,850.00	84.25%
7336	Legal Services- ISJ	0.00	0.00	1,000.00	1,000.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,000.00	1,000.00	100.00%
	<b>Total Legal &amp; Professional</b>	<u>4,709.92</u>	<u>11,692.55</u>	<u>163,556.00</u>	<u>151,863.45</u>	<u>92.85%</u>
	<b>Office/Operations</b>					
6130	Computer Hardware	0.00	0.00	3,000.00	3,000.00	100.00%
6140	Computer Software	857.23	5,041.23	7,500.00	2,458.77	32.78%
7140	General Supplies & Minor Equipment	88.55	192.98	1,000.00	807.02	80.70%
7160	Postage, Shipping & Mail Supplies	882.83	2,654.30	15,000.00	12,345.70	82.30%
7180	Billing Supplies, Forms & Printing	145.46	145.46	2,200.00	2,054.54	93.39%
7226	Membership & Dues	0.00	928.95	3,000.00	2,071.05	69.03%
7230	Misc Small Parts & Supplies	193.25	327.52	2,000.00	1,672.48	83.62%
7237	Process Control & Treatment Supplies	280.87	1,147.63	4,000.00	2,852.37	71.31%
7239	Water Treatment Chemicals	0.00	2,512.12	8,000.00	5,487.88	68.60%
7249	Safety Supplies	0.00	25.72	1,000.00	974.28	97.43%
	<b>Total Office/Operations</b>	<u>2,448.19</u>	<u>12,975.91</u>	<u>46,700.00</u>	<u>33,724.09</u>	<u>72.21%</u>
	<b>Other Expense</b>					
7330	Misc Operating Expenses	0.00	0.00	250.00	250.00	100.00%
7345	Outreach- Program Give-away Items	1,617.52	1,617.52	0.00	(1,617.52)	0.00%
7348	Water Conservation Program	400.00	3,390.40	10,000.00	6,609.60	66.10%
	<b>Total Other Expense</b>	<u>2,017.52</u>	<u>5,007.92</u>	<u>10,250.00</u>	<u>5,242.08</u>	<u>51.14%</u>
	<b>Rent &amp; Utilities</b>					
6000	Cell Phones	250.33	779.20	3,500.00	2,720.80	77.74%
6025	Telephone	768.99	2,296.93	10,000.00	7,703.07	77.03%
8610	Electric	9,696.82	29,147.85	100,000.00	70,852.15	70.85%
8620	Gas Service	0.00	0.00	250.00	250.00	100.00%
8630	Trash Services	116.65	349.95	3,000.00	2,650.05	88.33%
8644	Disposal Services	800.00	805.00	30,000.00	29,195.00	97.32%
8670	Street Lighting	33.67	100.92	400.00	299.08	74.77%
	<b>Total Rent &amp; Utilities</b>	<u>11,666.46</u>	<u>33,479.85</u>	<u>147,150.00</u>	<u>113,670.15</u>	<u>77.25%</u>
	<b>Repairs &amp; Maintenance</b>					
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	36.24	2,618.94	1,000.00	(1,618.94)	(161.89)%
6641	R & M - Wells	626.99	1,559.00	1,000.00	(559.00)	(55.90)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 9/1/2019 Through 9/30/2019

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6750	R & M - Minor Tools & Equipment	200.00	817.49	2,400.00	1,582.51	65.94%
6800	R & M - Grounds & Collection Systems	0.00	0.00	600.00	600.00	100.00%
6830	Paving & Concrete	0.00	0.00	4,000.00	4,000.00	100.00%
6900	R & M - Buildings & Structures	0.00	17.15	16,000.00	15,982.85	99.89%
7241	R & M - Water Distribution System	9,174.77	9,971.13	99,400.00	89,428.87	89.97%
	<b>Total Repairs &amp; Maintenance</b>	<b>10,038.00</b>	<b>15,583.86</b>	<b>125,850.00</b>	<b>110,266.14</b>	<b>87.62%</b>
	<b>Travel &amp; Training</b>					
7323	Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324	Education & Training Fees	0.00	1,179.73	5,900.00	4,720.27	80.00%
8410	Certifications	0.00	0.00	500.00	500.00	100.00%
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%
	<b>Total Travel &amp; Training</b>	<b>0.00</b>	<b>2,123.49</b>	<b>9,150.00</b>	<b>7,026.51</b>	<b>76.79%</b>
	<b>Vehicle Maintenance &amp; Repairs</b>					
7006	Tuneup/Oil/Maintenance	45.57	311.39	1,600.00	1,288.61	80.54%
7211	Misc Fuel & Diesel	351.48	964.26	2,300.00	1,335.74	58.08%
7220	Gasoline	323.97	1,370.28	5,000.00	3,629.72	72.59%
7228	Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232	Vehicle Repairs - Parts, Tires & Lubricants	0.00	139.43	5,000.00	4,860.57	97.21%
	<b>Total Vehicle Maintenance &amp; Repairs</b>	<b>721.02</b>	<b>2,785.36</b>	<b>14,100.00</b>	<b>11,314.64</b>	<b>80.25%</b>
	<b>Total Services &amp; Supplies</b>	<b>47,153.47</b>	<b>161,636.33</b>	<b>728,860.33</b>	<b>567,224.00</b>	<b>77.82%</b>
	<b>Capital Outlay</b>					
9006	Infrastructure CIP	1,650.00	9,356.10	1,410,824.00	1,401,467.90	99.34%
	<b>Total Capital Outlay</b>	<b>1,650.00</b>	<b>9,356.10</b>	<b>1,410,824.00</b>	<b>1,401,467.90</b>	<b>99.34%</b>
	<b>Debt Service</b>					
9022	Debt Service - Principal	0.00	165,777.35	165,777.00	(0.35)	(0.00)%
9023	Debt Service - Interest & Annual Fee	0.00	51,160.17	99,792.00	48,631.83	48.73%
9024	Loan Administration Fee	0.00	10,064.30	10,064.00	(0.30)	(0.00)%
	<b>Total Debt Service</b>	<b>0.00</b>	<b>227,001.82</b>	<b>275,633.00</b>	<b>48,631.18</b>	<b>17.64%</b>
	<b>Reserves</b>					
9572	*General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
	<b>Total Reserves</b>	<b>0.00</b>	<b>0.00</b>	<b>57,000.00</b>	<b>57,000.00</b>	<b>100.00%</b>
	<b>Transfers</b>					
9511	Interfund Transfer Out	37,546.45	112,639.35	450,557.45	337,918.10	75.00%
	<b>Total Transfers</b>	<b>37,546.45</b>	<b>112,639.35</b>	<b>450,557.45</b>	<b>337,918.10</b>	<b>75.00%</b>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 9/1/2019 Through 9/30/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Total Expenditures	<u>135,953.74</u>	<u>687,153.35</u>	<u>3,607,583.97</u>	<u>2,920,430.62</u>	<u>80.95%</u>
Net Revenues over Expenditures	<u>95,621.73</u>	<u>52,987.20</u>	<u>(666,422.97)</u>	<u>719,410.17</u>	<u>(107.95)%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 9/1/2019 Through 9/30/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
<b>Revenues</b>						
Property Taxes						
4034	Property Tax Revenue from Water	0.00	0.00	31,715.25	(31,715.25)	(100.00)%
	Total Property Taxes	0.00	0.00	31,715.25	(31,715.25)	(100.00)%
Service Charges & Fees						
4062	Wastewater Admin Charge	0.00	0.00	16,892.75	(16,892.75)	(100.00)%
	Total Service Charges & Fees	0.00	0.00	16,892.75	(16,892.75)	(100.00)%
	Total Revenues	0.00	0.00	48,608.00	(48,608.00)	(100.00)%
<b>Expenditures</b>						
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	0.00	270.00	270.00	100.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	0.00	304.00	304.00	100.00%
Legal & Professional						
7320	Professional & Consulting Services	0.00	2,602.76	13,853.69	11,250.93	81.21%
7326	Legal Services	0.00	0.00	100.00	100.00	100.00%
	Total Legal & Professional	0.00	2,602.76	13,953.69	11,350.93	81.35%
	Total Services & Supplies	0.00	2,602.76	14,257.69	11,654.93	81.74%
Transfers						
9511	Interfund Transfer Out	219.57	658.71	2,634.84	1,976.13	75.00%
	Total Transfers	219.57	658.71	2,634.84	1,976.13	75.00%
	Total Expenditures	219.57	3,261.47	16,892.53	13,631.06	80.69%
	Net Revenues over Expenditures	(219.57)	(3,261.47)	31,715.47	(34,976.94)	(110.28)%



**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 9/1/2019 Through 9/30/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Revenues						
Special Taxes & Assessments						
4061	Debt Service	(241,463.76)	(241,463.76)	0.00	(241,463.76)	0.00%
	Assessments-2002 WW Bond					
	Total Special Taxes & Assessments	(241,463.76)	(241,463.76)	0.00	(241,463.76)	0.00%
Use of Money & Property						
4510	Investment Income on funds	2,076.42	4,249.79	0.00	4,249.79	0.00%
	Total Use of Money & Property	2,076.42	4,249.79	0.00	4,249.79	0.00%
	Total Revenues	(239,387.34)	(237,213.97)	0.00	(237,213.97)	0.00%
	Net Revenues over Expenditures	(239,387.34)	(237,213.97)	0.00	(237,213.97)	0.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 9/1/2019 Through 9/30/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
Property Taxes					
4035	Property Taxes	39.70	300.84	24,886.00	(24,585.16) (98.79)%
	Total Property Taxes	39.70	300.84	24,886.00	(24,585.16) (98.79)%
Special Taxes & Assessments					
4400	Drainage Assessments	0.00	0.00	95,312.00	(95,312.00) (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	95,312.00	(95,312.00) (100.00)%
Other Revenues					
4935	Sale-Specs/Plans & Non_Capital Items	0.00	190.35	0.00	190.35 0.00%
	Total Other Revenues	0.00	190.35	0.00	190.35 0.00%
Use of Money & Property					
4505	HO Prop Tax Relief	0.00	0.00	147.00	(147.00) (100.00)%
4510	Investment Income on funds	1.36	1,481.43	300.00	1,181.43 393.81%
	Total Use of Money & Property	1.36	1,481.43	447.00	1,034.43 231.42%
	Total Revenues	41.06	1,972.62	120,645.00	(118,672.38) (98.36)%
<b>Expenditures</b>					
Personnel					
Salaries/Wages					
8045	Overtime Pay	0.00	0.00	200.00	200.00 100.00%
8054	Salaries & Wages - Regular	339.12	1,288.71	16,000.00	14,711.29 91.95%
	Total Salaries/Wages	339.12	1,288.71	16,200.00	14,911.29 92.05%
	Total Personnel	339.12	1,288.71	16,200.00	14,911.29 92.05%
Services & Supplies					
Equipment & Tools					
6390	Equipment	0.00	0.00	300.00	300.00 100.00%
7242	Minor Tools, Accessories & Field Machines	0.00	0.00	300.00	300.00 100.00%
	Total Equipment & Tools	0.00	0.00	600.00	600.00 100.00%
Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	0.00	0.00	6,000.00	6,000.00 100.00%
6345	Property Taxes & Assessments Costs	0.00	0.00	200.00	200.00 100.00%
7325	Insurance	0.00	443.46	500.00	56.54 11.31%
	Total Insurance, Licenses & Regulatory Fees	0.00	443.46	6,700.00	6,256.54 93.38%
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	0.00	550.00	550.00 100.00%
7249	Safety Supplies	0.00	0.00	100.00	100.00 100.00%
	Total Office/Operations	0.00	0.00	650.00	650.00 100.00%
Other Expense					

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 9/1/2019 Through 9/30/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
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%
	<b>Rent &amp; Utilities</b>					
6000	Cell Phones	140.22	420.66	1,700.00	1,279.34	75.26%
6025	Telephone	21.22	63.69	250.00	186.31	74.52%
8610	Electric	140.17	430.53	2,200.00	1,769.47	80.43%
8670	Street Lighting	69.27	207.66	1,000.00	792.34	79.23%
	Total Rent & Utilities	370.88	1,122.54	5,150.00	4,027.46	78.20%
	<b>Repairs &amp; Maintenance</b>					
6405	R & M - Extinguishers	0.00	33.18	50.00	16.82	33.64%
6640	R & M - Equip & Other Non-Structural Fixed Assets	26.55	26.55	1,000.00	973.45	97.34%
6750	R & M - Minor Tools & Equipment	0.00	0.00	500.00	500.00	100.00%
6800	R & M - Grounds & Collection Systems	0.00	0.00	1,000.00	1,000.00	100.00%
6900	R & M - Buildings & Structures	0.00	0.00	1,500.00	1,500.00	100.00%
	Total Repairs & Maintenance	26.55	59.73	4,050.00	3,990.27	98.53%
	<b>Travel &amp; Training</b>					
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%
	<b>Vehicle Maintenance &amp; Repairs</b>					
7211	Misc Fuel & Diesel	87.87	210.22	550.00	339.78	61.78%
7220	Gasoline	80.99	342.57	1,000.00	657.43	65.74%
	Total Vehicle Maintenance & Repairs	168.86	552.79	1,550.00	997.21	64.34%
	Total Services & Supplies	566.29	2,694.36	24,650.00	21,955.64	89.07%
	<b>Capital Outlay</b>					
9006	Infrastructure CIP	0.00	0.00	62,500.00	62,500.00	100.00%
	Total Capital Outlay	0.00	0.00	62,500.00	62,500.00	100.00%
	<b>Transfers</b>					
9511	Interfund Transfer Out	878.28	2,634.84	10,539.36	7,904.52	75.00%
	Total Transfers	878.28	2,634.84	10,539.36	7,904.52	75.00%
	Total Expenditures	1,783.69	6,617.91	113,889.36	107,271.45	94.19%
	Net Revenues over Expenditures	(1,742.63)	(4,645.29)	6,755.64	(11,400.93)	(168.76)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 9/1/2019 Through 9/30/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
<b>Revenues</b>						
Property Taxes						
4034	Property Tax Revenue from Water	0.00	0.00	31,715.25	(31,715.25)	(100.00)%
	Total Property Taxes	0.00	0.00	31,715.25	(31,715.25)	(100.00)%
Use of Money & Property						
4510	Investment Income on funds	0.00	1,902.94	1,607.78	295.16	18.36%
	Total Use of Money & Property	0.00	1,902.94	1,607.78	295.16	18.36%
	<b>Total Revenues</b>	<b>0.00</b>	<b>1,902.94</b>	<b>33,323.03</b>	<b>(31,420.09)</b>	<b>(94.29)%</b>
<b>Expenditures</b>						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	0.00	0.00	9,000.00	9,000.00	100.00%
7326	Legal Services	150.00	2,600.00	2,000.00	(600.00)	(30.00)%
	Total Legal & Professional	150.00	2,600.00	11,000.00	8,400.00	76.36%
Office/Operations						
7140	General Supplies & Minor Equipment	0.00	0.00	100.00	100.00	100.00%
	Total Office/Operations	0.00	0.00	100.00	100.00	100.00%
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	150.00	2,600.00	11,200.00	8,600.00	76.79%
Transfers						
9511	Interfund Transfer Out	439.14	1,317.42	5,269.68	3,952.26	75.00%
	Total Transfers	439.14	1,317.42	5,269.68	3,952.26	75.00%
	Total Expenditures	589.14	3,917.42	16,469.68	12,552.26	76.21%
	<b>Net Revenues over Expenditures</b>	<b>(589.14)</b>	<b>(2,014.48)</b>	<b>16,853.35</b>	<b>(18,867.83)</b>	<b>(111.95)%</b>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Balance Sheet  
As of 9/30/2019

		Current Period Balance
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash in Bank		
Change Fund	0999	400.00
Petty Cash	1000	500.00
LAIF Investments	1011	665,997.13
General Checking Account	1012	1,967,151.60
Payroll Account (contra to 2998)	1013	6,731.98
Rabobank-Bankruptcy Disbursement Reserve	1017	102,793.69
Fire Reserves Account	1031	1,687,283.24
US Bank - WW Bond Prepayment	1070	2,232.73
US Bond - WW Bond Cost of Issuance	1071	14,348.50
US Bank - WW Bond Redemption (New)	1072	64,001.99
US Bank - WW Bond Reserve (New)	1073	1,022,625.00
US Bank- WW Bond Redemption Fund	1077	17,328.72
US Bank - WW Bond Reserve Fund	1078	631.82
Total Cash in Bank		5,552,026.40
Investments		
Water Reserves Account	0335	2,041,497.96
Total Investments		2,041,497.96
Due From Others		
Loan Receivable From District	1160	222,333.96
Due From Bayridge	1420	78,340.11
Due From Vista De Oro	1440	20,318.63
Total Due From Others		320,992.70
Held Deposits		
Held Deposits	1030	10,000.00
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	202,880.58
Unbilled A/R	1085	256,826.53
Total Accounts Receivable		459,707.11
Accrued Inventory On Hand		
Inventory	1100	56,390.89
Total Accrued Inventory On Hand		56,390.89
Total CURRENT ASSETS		8,440,615.06
<b>FIXED ASSETS</b>		
Land		
Land and Land Rights	1720	555,803.09
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	592,410.70
Accum Depreciation-Building, Structures & Improvements	1851	(5,000.00)
Total Building		587,410.70
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	1,969,584.73
Acc Depreciation-Equipment, Vehicles & Systems	1853	(451,489.15)
Total Plant & Equipment		1,518,095.58

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 9/30/2019

		Current Period Balance
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 Depecciation-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	34,798.05
Oblig-Comp Leave		
Total Other Assets		<u>281,214.05</u>
Total ASSETS		<u><u>16,637,078.56</u></u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	43,492.03
AP Other- Adjment to 2000, AP Control Acct	2010	<u>(413.88)</u>
Total Accounts Payable		43,078.15
Current Payroll Liabilities		
Fed Income Tax Withholding	2001	1,114.84
FICA Employee Payable	2002	(55.79)
FICA Employer Payable	2003	254.77
Wage Garnishment	2005	39.18
CA Income Tax Withholding	2011	2,458.36
SDI Payable Employee (EE Only)	2012	(4.34)
Retirement-ER-Regular Contrib	2014	(143.48)
SLOCEA Dues Payable	2016	(156.34)
AFLAC Voluntary Insurance-Employee	2022	(320.22)
Workers Comp Ins Liab-Employer	2023	138.17
Accrued Life/Disability Medical Exp	2026	(228.58)
Retirement Addl Pick-up Liab-Employer	2027	(1.03)
Unemployment Ins Liab-Employer (ER only)	2028	(513.79)
Medicare Liab- Employer	2029	225.14
Other Deposits	2038	(152.64)
Accrued Compensated Absences	2040	24,374.34
Long-term Compensated Absences	2041	73,123.00
CALPERS Retirement Tier 2- EE- Liab	2042	50.25
CALPERS Retirement Tier 2- ER- Liab	2044	(40.12)
Other Pension Oblig Liab (OPEB) ARC	2045	272,406.00
Retirement Conbtribution Safety-Fire-EE	2046	(3.53)
Life Insurance Liab-Employer	2201	(1,695.58)
Medicare Tax Liab-Employee	2202	426.04

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 9/30/2019

		Current Period Balance
Medical Plan Liab- Employee	2203	(3,816.26)
Vision Plan Liab- Employee	2204	(203.76)
Dental Plan Ins Payable- Employee	2205	773.84
Retirement Contrib Liab-Employee	2206	28.87
Insurance- AD & D	2211	(16.60)
Insurance-Work Injury (WI)	2212	(54.41)
Insurance- LT Disability	2213	(378.13)
Survivor Premiums-PERS	2214	15.91
Payroll Clearing Account	2999	<u>2,839.32</u>
Total Current Payroll Liabilities		370,483.43
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		671,786.17
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
Suspense Account	2997	27.68
Restricted Park and Rec	3090	279,521.18
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	1,068,869.27
General Contingency Reserve	3111	649,957.13
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	2,347,394.73
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>5,510,207.35</u>
Total Other Liabilities		5,510,207.35
Long Term Debt		
Note Payable - Long Term		
Note Payable - State CIEDB-LTD	2101	3,354,765.87
Internal Loan Due Water-500	2491	<u>97,141.74</u>
Total Note Payable - Long Term		3,451,907.61
Accrued Interest Payable		
Accrued Interest Payable	2110	44,677.88

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Balance Sheet  
As of 9/30/2019

		Current Period Balance
Total Accrued Interest Payable		<u>44,677.88</u>
Total Long Term Debt		3,496,585.49
Equity		
Revenues		570,425.40
Expenditures		(937,549.90)
Equity		
Septic System Decommision Reserve	3109	8,000.00
Fire Mitigation Fund	3161	238,397.60
Fund Balance	3200	6,002,430.46
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>7,325,624.05</u>
Total Equity		<u>6,958,499.55</u>
Total LIABILITIES & EQUITY		<u><u>16,637,078.56</u></u>



**Fire Reserves**  
**LOS OSOS COMMUNITY SERVICES DISTRICT**  
 Balance Sheet  
 As of 9/30/2019

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	924,225.02
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		<u>1,680,283.81</u>
Total Other Liabilities		1,680,283.81
Equity		
Equity		
Fire Mitigation Fund	3161	<u>135,448.89</u>
Total Equity		<u>135,448.89</u>
Total Equity		<u>135,448.89</u>
Total LIABILITIES & EQUITY		<u><u>1,815,732.70</u></u>

**Water Reserves**  
**LOS OSOS COMMUNITY SERVICES DISTRICT**  
 Balance Sheet  
 As of 9/30/2019

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Trust Liability		
Water Quality Trust Reserve	3050	<u>91,517.27</u>
Total Trust Liability		<u>91,517.27</u>
Total CURRENT LIABILITIES		91,517.27
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	144,644.25
General Contingency Reserve	3111	471,183.00
Capital Outlay Reserve	3160	1,649,562.85
Water Stabilization Reserve	3163	158,456.00
Basin Management Reserve	3165	50,031.00
Water Conservation Reserve	3167	<u>59,288.00</u>
Total Other Liabilities		<u>2,533,165.10</u>
Total Other Liabilities		<u>2,533,165.10</u>
Total LIABILITIES & EQUITY		<u><u>2,624,682.37</u></u>

**Drainage Reserves**  
 LOS OSOS COMMUNITY SERVICES DISTRICT  
 Balance Sheet  
 As of 9/30/2019

		Current Period Balance
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
General Contingency Reserve	3111	32,238.22
Capital Outlay Reserve	3160	<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 Reserves**  
 LOS OSOS COMMUNITY SERVICES DISTRICT  
 Balance Sheet  
 As of 9/30/2019

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

<b>Cash in Bank on 9.30.19 by Fund</b>	<b>GL - Fund</b>	<b>Current Period Balance</b>	<b>Total</b>
Change Fund	<b>0999</b>		400.00
100 - Administration	100	200.00	
500 - Water	500	200.00	
Petty Cash	<b>1000</b>		500.00
100 - Administration	100	300.00	
301 - Fire	301	200.00	
LAIF Investments	<b>1011</b>		665,997.13
500 - Water	500	133,199.42	
800 - Drainage	800	233,099.00	
900 - Parks & Recreation	900	299,698.71	
General Checking Account	<b>1012</b>		1,967,151.60
100 - Administration	100	(345,344.74) <b>note 1</b>	
200 - Bayridge	200	49,858.79	
301 - Fire	301	566,412.91	
400 - Vista de Oro	400	(8,775.13) <b>note 2</b>	
500 - Water	500	1,713,630.77	
600 - Wastewater	600	(125,536.90) <b>note 3</b>	
Wastewater Fiduciary Fund	602	(168.11)	
800 - Drainage	800	133,976.69	
900 - Parks & Recreation	900	(16,902.68) <b>note 4</b>	
Payroll Account (contra to 2998)	<b>1013</b>		6,731.98
100 - Administration	100	4,166.88	
301 - Fire	301	570.58	
500 - Water	500	1,994.52	
Rabobank-Bankruptcy Disbursement Reserve	<b>1017</b>		102,793.69
600 - Wastewater	600	102,793.69	
Fire Reserves Account	<b>1031</b>		1,687,283.24
301 - Fire	301	1,687,283.24	
US Bank - WW Bond Prepayment	<b>1070</b>		1,121,168.76
Wastewater Fiduciary Fund	602	2,232.73	
US Bond - WW Bond Cost of Issuance	<b>1071</b>		
Wastewater Fiduciary Fund	602	14,348.50	
US Bank - WW Bond Redemption (New)	<b>1072</b>		
Wastewater Fiduciary Fund	602	64,001.99	
US Bank - WW Bond Reserve (New)	<b>1073</b>		
Wastewater Fiduciary Fund	602	1,022,625.00	
US Bank- WW Bond Redemption Fund	<b>1077</b>		
Wastewater Fiduciary Fund	602	17,328.72	
US Bank - WW Bond Reserve Fund	<b>1078</b>		
Wastewater Fiduciary Fund	602	631.82	
Water Reserves Account	<b>0335</b>		2,041,497.96
500 - Water	500	2,041,497.96	
<b>Total</b>			<b>7,593,524.36</b>

note 1: The 6.30.19 Admin Allocation will happen near the end of the audit. 7.1.19 - 9.30.19 admin allocations are reflected.

note 2: After discussion with Adam, this cannot be negative. He will reduce amount paid back to water for their loan.

note 3: This will clear up with the removal of the Loan Payable to Agency Fund as part of audit due to bond refinancing.

note 4: The Parks and Rec reserve will need to decrease to "pay" for the expenditures from 2018/2019.

Note 5: Fire and Water Reserves Includes interest earned in the new year. True up transfer of funds will be reflected in October

<b>Fund</b>	<b>Cash Summary</b>
100	\$ (340,677.86)
200	\$ 49,858.79
301	\$ 2,254,466.73
400	\$ (8,775.13)
500	\$ 3,890,522.67
600	\$ (22,743.21)
602	\$ 1,121,000.65
800	\$ 367,075.69
900	\$ 282,796.03
<b>Total</b>	<b>\$ 7,593,524.36</b>

LIABILITIES & EQUITY

CURRENT LIABILITIES

Accounts Payable

Vendor Payable (Control Account)	2000	
100 - Administration	100	38,110.88
200 - Bayridge	200	20,091.16
301 - Fire	301	5,292.56
400 - Vista de Oro	400	301.79
500 - Water	500	53,109.02
800 - Drainage	800	698.23
AP Other- Adjment to 2000, AP Control Acct	2010	
301 - Fire	301	(413.88)
Total Accounts Payable		117,189.76

Current Payroll Liabilities

Fed Income Tax Withholding	2001	
100 - Administration	100	(12.84)
301 - Fire	301	(99.18)
500 - Water	500	1,226.86
FICA Employee Payable	2002	
100 - Administration	100	(55.80)
301 - Fire	301	0.02
FICA Employer Payable	2003	
301 - Fire	301	254.77
Wage Garnishment	2005	
301 - Fire	301	11.26
CA Income Tax Withholding	2011	
100 - Administration	100	2,234.72
301 - Fire	301	(14.87)
500 - Water	500	(399.42)
SDI Payable Employee (EE Only)	2012	
100 - Administration	100	(65.62)
301 - Fire	301	(42.11)
500 - Water	500	(208.22)
Retirement-ER-Regular Contrib	2014	
100 - Administration	100	(23.95)
500 - Water	500	(119.48)
SLOCEA Dues Payable	2016	
100 - Administration	100	(20.04)
500 - Water	500	(136.30)
Employee Contributions to 457 PLAN	2021	
100 - Administration	100	25.00
500 - Water	500	(25.00)
AFLAC Voluntary Insurance-Employee	2022	
100 - Administration	100	(450.85)
500 - Water	500	(153.73)
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 only)	2028	
100 - Administration	100	(218.45)
301 - Fire	301	(700.26)
500 - Water	500	(64.33)
Medicare Liab- Employer	2029	
100 - Administration	100	13.05
301 - Fire	301	(0.10)
500 - Water	500	212.19
Other Deposits	2038	
100 - Administration	100	(152.64)
Accrued Compensated Absences	2040	
100 - Administration	100	8,699.52

500 - Water	500	15,674.82
Long-term Compensated Absences	2041	
100 - Administration	100	26,098.53
500 - Water	500	47,024.47
CALPERS Retirement Tier 2- EE- Liab	2042	
100 - Administration	100	(9.00)
301 - Fire	301	(36.18)
500 - Water	500	92.01
CALPERS Retirement Tier 2- ER- Liab	2044	
100 - Administration	100	2.33
301 - Fire	301	(47.35)
500 - Water	500	4.90
Other Pension Oblig Liab (OPEB) ARC	2045	
500 - Water	500	272,406.00
Retirement Contribution Safety-Fire-EE	2046	
301 - Fire	301	(3.53)
Life Insurance Liab-Employer	2201	
100 - Administration	100	(2.01)
500 - Water	500	(1,608.30)
Medicare Tax Liab-Employee	2202	
100 - Administration	100	67.44
301 - Fire	301	99.24
500 - Water	500	259.66
Medical Plan Liab- Employee	2203	
100 - Administration	100	(472.95)
301 - Fire	301	(254.74)
500 - Water	500	(61.46)
Vision Plan Liab- Employee	2204	
100 - Administration	100	10.66
500 - Water	500	(8.73)
Dental Plan Ins Payable- Employee	2205	
100 - Administration	100	94.37
500 - Water	500	778.14
Retirement Contrib Liab-Employee	2206	
100 - Administration	100	83.39
500 - Water	500	(54.51)
Insurance- AD & D	2211	
100 - Administration	100	0.01
500 - Water	500	(5.00)
Insurance-Work Injury (WI)	2212	
100 - Administration	100	(1.33)
500 - Water	500	(14.10)
Insurance- LT Disability	2213	
100 - Administration	100	(9.10)
500 - Water	500	(97.94)
Survivor Premiums-PERS	2214	
100 - Administration	100	2.30
301 - Fire	301	21.98
500 - Water	500	(1.86)
Payroll Clearing Account	2999	
100 - Administration	100	<u>859.09</u>
Total Current Payroll Liabilities		370,514.01
Deposits Held for Water Customers		
Will Serve Deposits	2036	
500 - Water	500	750.00
Other		
500 - Water	500	<u>2,400.00</u>
Total Deposits Held for Water Customers		3,150.00
Due to Others		
Due To Administration	2410	
400 - Vista de Oro	400	<u>1,517.00</u>
Total Due to Others		1,517.00
Current Portion Long Term Debt		



Current portion-Long Term Debt	2102	
500 - Water	500	<u>160,871.00</u>
Total Current Portion Long Term Debt		160,871.00
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		745,928.36
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	
500 - Water	500	578,846.00
Def Inflow	2216	
500 - Water	500	24,890.00
Loan Payable to Agency Fund	2495	
600 - Wastewater	600	222,333.96
Restricted Park and Rec	3090	
900 - Parks & Recreation	900	279,521.18
Replacement Reserve - Vehicle, Equip & Fire	3110	
Engines		
301 - Fire	301	924,225.02
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	1,649,562.85
800 - Drainage	800	107,724.52
Water Stabilization Reserve	3163	
500 - Water	500	158,456.00
Info Tech Reserve	3164	
100 - Administration	100	28,741.40
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>5,510,179.67</u>
Total Other Liabilities		5,510,179.67
Long Term Debt		
Note Payable - Long Term		
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	3,354,765.87
Internal Loan Due Water-500	2491	
200 - Bayridge	200	78,340.11
400 - Vista de Oro	400	<u>18,801.63</u>
Total Note Payable - Long Term		3,451,907.61
Accrued Interest Payable		
Accrued Interest Payable	2110	
500 - Water	500	<u>44,677.88</u>
Total Accrued Interest Payable		<u>44,677.88</u>
Total Long Term Debt		3,496,585.49
Equity		
Revenues		

301 - Fire	301	11,241.29
500 - Water	500	224,741.63
Wastewater Fiduciary Fund	602	4.69
800 - Drainage	800	<u>190.35</u>
Total Revenues		236,177.96
Expenditures		
100 - Administration	100	(75,721.07)
200 - Bayridge	200	(20,091.16)
301 - Fire	301	(64,646.72)
400 - Vista de Oro	400	(301.79)
500 - Water	500	(366,932.72)
600 - Wastewater	600	(2,602.76)
800 - Drainage	800	<u>(1,531.91)</u>
Total Expenditures		(531,828.13)
Equity		
Septic System Decommission Reserve	3109	
200 - Bayridge	200	8,000.00
Prepaid Assessment Reserve	3159	
Wastewater Fiduciary Fund	602	152,242.75
Fire Mitigation Fund	3161	
301 - Fire	301	135,448.89
600 - Wastewater	600	102,948.71
Fund Balance	3200	
100 - Administration	100	(327,340.62)
200 - Bayridge	200	(12,216.52)
301 - Fire	301	500,213.60
400 - Vista de Oro	400	(26,302.54)
500 - Water	500	2,970,658.90
600 - Wastewater	600	1,084,093.55
Wastewater Fiduciary Fund	602	1,428,305.83
800 - Drainage	800	231,441.99
900 - Parks & Recreation	900	2,689.33
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 Expense	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	<u>(1,326,346.05)</u>
Total Equity		<u>7,326,979.86</u>
Total Equity		<u>7,031,329.69</u>
Total LIABILITIES & EQUITY		<u>16,784,023.21</u>