



February 27, 2020

**TO:** LOCSO Board of Directors  
**FROM:** Adrienne Geidel at Robert Stilts, District Bookkeeper  
Ron Munds, General Manager  
**SUBJECT:** **Agenda Item 6D – 03/05/2020 Board Meeting**  
Receive Financial Report for the Period Ending January 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 January 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 January 31, 2020.***

**DISCUSSION**

**GENERAL**

Attachment

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

**Offices:**  
2122 9<sup>th</sup> Street, Suite 102  
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 1/1/2020 Through 1/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remain... - Revised	
<b>Revenues</b>						
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)%
	Total Revenues	0.00	2.00	20.00	(18.00)	(90.00)%
<b>Expenditures</b>						
Personnel						
Salaries/Wages						
7322	Director's Compensation	0.00	3,917.30	15,000.00	11,082.70	73.88%
8018	Holiday Pay	3,958.80	8,188.64	11,000.00	2,811.36	25.56%
8045	Overtime Pay	44.16	1,064.49	1,200.00	135.51	11.29%
8050	Administrative Leave Pay	1,534.08	4,298.28	8,500.00	4,201.72	49.43%
8051	Floating Holiday Pay	157.04	747.60	3,050.00	2,302.40	75.49%
8054	Salaries & Wages - Regular	25,787.39	129,695.03	290,000.00	160,304.97	55.28%
8060	Sick Leave Pay	56.78	56.78	2,000.00	1,943.22	97.16%
8081	Vacation Pay	0.00	21,384.16	24,500.00	3,115.84	12.72%
	Total Salaries/Wages	31,538.25	169,352.28	355,250.00	185,897.72	52.33%
Payroll Taxes & Benefits						
5020	FICA - ER	12.40	179.80	750.00	570.20	76.03%
5030	Life Insurance - ER	70.39	96.12	610.00	513.88	84.24%
5031	Disability Insurance	0.00	13.70	300.00	286.30	95.43%
5035	AD & D Insurance	11.51	18.03	140.00	121.97	87.12%
5040	LTD Insurance	138.56	234.96	1,800.00	1,565.04	86.95%
5050	Medicare - ER	463.31	2,532.04	4,212.00	1,679.96	39.89%
5060	Cafeteria Plan - ER	2,922.56	21,699.05	35,800.00	14,100.95	39.39%
5070	Retirement ER - Regular	641.51	6,209.32	3,700.00	(2,509.32)	(67.82)%
5071	Retirement ER - Addl Pick-up	0.00	0.00	500.00	500.00	100.00%
5075	Retirees Medical - ER	281.65	2,361.00	3,264.00	903.00	27.67%
5120	Workers Comp Insurance - ER	0.00	513.80	513.80	0.00	0.00%
5124	Retirement - ER - Tier 2	2,123.87	9,978.21	18,500.00	8,521.79	46.06%
	Total Payroll Taxes & Benefits	6,665.76	43,836.03	70,089.80	26,253.77	37.46%
Employment Services						
5100	Unemployment Insurance - ER	1,210.25	2,766.46	5,000.00	2,233.54	44.67%
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	1,210.25	3,433.77	5,700.00	2,266.23	39.76%
	Total Personnel	39,414.26	216,622.08	431,039.80	214,417.72	49.74%
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	5,120.44	15,559.94	15,200.00	(359.94)	(2.37)%
6110	IT Purchased Services	1,976.25	19,115.61	20,000.00	884.39	4.42%
7100	Copier Contract-Maint & Usage	288.05	2,016.38	3,100.00	1,083.62	34.96%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

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

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
7255	Security Services	88.00	611.16	1,056.00	444.84	42.13%
7321	Janitorial Cleaning & Supplies	236.00	1,881.22	2,900.00	1,018.78	35.13%
7342	Public Meeting Recordings	<u>2,650.00</u>	<u>8,150.00</u>	<u>15,900.00</u>	<u>7,750.00</u>	<u>48.74%</u>
	Total Contract Services	10,358.74	47,334.31	58,156.00	10,821.69	18.61%
	<b>Financial Services</b>					
7309	Late Fees	0.00	138.06	200.00	61.94	30.97%
7310	Bank Service Charges	<u>405.13</u>	<u>3,053.97</u>	<u>4,500.00</u>	<u>1,446.03</u>	<u>32.13%</u>
	Total Financial Services	405.13	3,192.03	4,700.00	1,507.97	32.08%
	<b>Insurance, Licenses &amp; Regulatory Fees</b>					
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	<u>0.00</u>	<u>17,962.91</u>	<u>17,962.91</u>	<u>0.00</u>	<u>0.00%</u>
	Total Insurance, Licenses & Regulatory Fees	0.00	36,929.32	37,129.34	200.02	0.54%
	<b>Legal &amp; Professional</b>					
7303	Professional Services - GM	0.00	10,636.90	10,636.90	0.00	0.00%
7304	Professional Services - ACCTG	<u>5,000.00</u>	<u>27,500.00</u>	<u>60,000.00</u>	<u>32,500.00</u>	<u>54.17%</u>
7305	Auditing Services	0.00	19,290.00	22,000.00	2,710.00	12.32%
7320	Professional & Consulting Services	0.00	2,947.52	4,000.00	1,052.48	26.31%
7326	Legal Services	0.00	14,679.15	18,000.00	3,320.85	18.45%
7340	Legal Notifications & Mandated Advertising	<u>0.00</u>	<u>0.00</u>	<u>200.00</u>	<u>200.00</u>	<u>100.00%</u>
	Total Legal & Professional	5,000.00	75,053.57	114,836.90	39,783.33	34.64%
	<b>Office/Operations</b>					
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	<u>884.71</u>	<u>4,066.06</u>	<u>8,000.00</u>	<u>3,933.94</u>	<u>49.17%</u>
7160	Postage, Shipping & Mail Supplies	183.07	1,814.24	3,000.00	1,185.76	39.53%
7226	Membership & Dues	<u>7,077.00</u>	<u>7,177.00</u>	<u>7,077.00</u>	<u>(100.00)</u>	<u>(1.41)%</u>
7230	Misc Small Parts & Supplies	<u>0.00</u>	<u>28.65</u>	<u>28.65</u>	<u>0.00</u>	<u>0.00%</u>
	Total Office/Operations	8,144.78	13,085.95	20,105.65	7,019.70	34.91%
	<b>Other Expense</b>					
8735	Misc Department Admin	<u>0.00</u>	<u>1,036.05</u>	<u>1,500.00</u>	<u>463.95</u>	<u>30.93%</u>
	Total Other Expense	0.00	1,036.05	1,500.00	463.95	30.93%
	<b>Rent &amp; Utilities</b>					
6000	Cell Phones	90.00	495.00	945.00	450.00	47.62%
6025	Telephone	206.57	1,445.40	3,000.00	1,554.60	51.82%
7350	Rent - Meetings	0.00	0.00	400.00	400.00	100.00%
7352	Rent - Offices & Other Structures	<u>3,000.00</u>	<u>17,700.00</u>	<u>35,000.00</u>	<u>17,300.00</u>	<u>49.43%</u>
8610	Electric	345.19	2,129.33	3,800.00	1,670.67	43.97%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

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

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
8620 Gas Service	141.24	311.17	450.00	138.83	30.85%
Total Rent & Utilities	3,783.00	22,080.90	43,595.00	21,514.10	49.35%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	66.36	100.00	33.64	33.64%
6900 R & M - Buildings & Structures	0.00	37.68	37.68	0.00	0.00%
Total Repairs & Maintenance	0.00	104.04	137.68	33.64	24.43%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	225.00	225.00	0.00	0.00%
7324 Education & Training Fees	0.00	927.08	1,500.00	572.92	38.19%
8510 Lodging & Meals - Local	0.00	593.96	1,000.00	406.04	40.60%
8539 Meals	125.00	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	125.00	3,235.97	4,325.00	1,089.03	25.18%
Total Services & Supplies	27,816.65	202,052.14	284,685.57	82,633.43	29.03%
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%
Transfers					
9512 Transfer In	(75,721.70)	(339,205.58)	717,814.08	1,057,019.66	147.26%
Total Transfers	(75,721.70)	(339,205.58)	717,814.08	1,057,019.66	147.26%
Total Expenditures	(8,490.79)	81,557.35	1,435,628.16	1,354,070.81	94.32%
Net Revenues over Expenditures	8,490.79	(81,555.35)	(1,435,608.16)	1,354,052.81	(94.32)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

200 - 200 - Bayridge

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

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remain... - Revised
<b>Revenues</b>					
<b>Property Taxes</b>					
4035	Property Tax Zone B Pass thru	<u>3,711.42</u>	<u>6,051.01</u>	<u>9,517.00</u>	<u>(3,465.99)</u> (36.42)%
	Total Property Taxes	3,711.42	6,051.01	9,517.00	(3,465.99) (36.42)%
<b>Special Taxes &amp; Assessments</b>					
4550	Lighting & Septic Assessments	<u>18,228.00</u>	<u>32,290.50</u>	<u>54,831.00</u>	<u>(22,540.50)</u> (41.11)%
	Total Special Taxes & Assessments	18,228.00	32,290.50	54,831.00	(22,540.50) (41.11)%
<b>Use of Money &amp; Property</b>					
4505	HO Prop Tax Relief	20.60	29.43	56.00	(26.57) (47.45)%
4510	Investment Income on funds	<u>0.00</u>	<u>0.55</u>	<u>0.00</u>	<u>0.55</u> 0.00%
	Total Use of Money & Property	<u>20.60</u>	<u>29.98</u>	<u>56.00</u>	<u>(26.02)</u> (46.46)%
	Total Revenues	<u>21,960.02</u>	<u>38,371.49</u>	<u>64,404.00</u>	<u>(26,032.51)</u> (40.42)%
<b>Expenditures</b>					
<b>Services &amp; Supplies</b>					
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6345	Property Taxes & Assessments Costs	0.00	169.00	128.56	(40.44) (31.46)%
	Total Insurance, Licenses & Regulatory Fees	0.00	169.00	128.56	(40.44) (31.46)%
<b>Legal &amp; Professional</b>					
7320	Professional & Consulting Services	0.00	265.83	700.00	434.17 62.02%
7326	Legal Services	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>100.00</u> 100.00%
	Total Legal & Professional	0.00	265.83	800.00	534.17 66.77%
<b>Rent &amp; Utilities</b>					
8670	Street Lighting	<u>398.41</u>	<u>2,778.94</u>	<u>6,724.16</u>	<u>3,945.22</u> 58.67%
	Total Rent & Utilities	<u>398.41</u>	<u>2,778.94</u>	<u>6,724.16</u>	<u>3,945.22</u> 58.67%
	Total Services & Supplies	398.41	3,213.77	7,652.72	4,438.95 58.00%
<b>Capital Outlay</b>					
9006	Infrastructure CIP	0.00	30,509.03	30,510.00	0.97 0.00%
	Total Capital Outlay	0.00	30,509.03	30,510.00	0.97 0.00%
<b>Debt Service</b>					
9804	Payment on Internal Loans	0.00	0.00	27,964.53	27,964.53 100.00%
	Total Debt Service	0.00	0.00	27,964.53	27,964.53 100.00%
<b>Transfers</b>					
9511	Interfund Transfer Out	<u>378.61</u>	<u>1,696.03</u>	<u>3,589.07</u>	<u>1,893.04</u> 52.74%
	Total Transfers	<u>378.61</u>	<u>1,696.03</u>	<u>3,589.07</u>	<u>1,893.04</u> 52.74%
	Total Expenditures	<u>777.02</u>	<u>35,418.83</u>	<u>69,716.32</u>	<u>34,297.49</u> 49.20%
	Net Revenues over Expenditures	<u>21,183.00</u>	<u>2,952.66</u>	<u>(5,312.32)</u>	<u>8,264.98</u> (155.58)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

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

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
<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 Tax Zone B Pass thru	1,133,851.50	1,133,851.50	2,164,204.00	(1,030,352.50) (47.61)%
4037	Property Tax Zone B Received	187,972.49	316,478.16	0.00	316,478.16 0.00%
	<b>Total Property Taxes</b>	<b>1,321,823.99</b>	<b>1,450,329.66</b>	<b>2,227,634.50</b>	<b>(777,304.84) (34.89)%</b>
<b>Grant Revenue</b>					
4955	Govt-Other St Aids & Reimbursements	0.00	7,628.55	7,628.55	0.00 0.00%
	<b>Total Grant Revenue</b>	<b>0.00</b>	<b>7,628.55</b>	<b>7,628.55</b>	<b>0.00 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	0.00	0.00	583,128.00	(583,128.00) (100.00)%
	<b>Total Special Taxes &amp; Assessments</b>	<b>0.00</b>	<b>0.00</b>	<b>609,464.00</b>	<b>(609,464.00) (100.00)%</b>
<b>Other Revenues</b>					
4000	Ambulance Agreement	0.00	37,529.75	67,134.00	(29,604.25) (44.10)%
	<b>Total Other Revenues</b>	<b>0.00</b>	<b>37,529.75</b>	<b>67,134.00</b>	<b>(29,604.25) (44.10)%</b>
<b>Use of Money &amp; Property</b>					
4505	HO Prop Tax Relief	4,499.00	4,912.59	12,752.00	(7,839.41) (61.48)%
4510	Investment Income on funds	3,376.09	24,451.24	40,000.00	(15,548.76) (38.87)%
	<b>Total Use of Money &amp; Property</b>	<b>7,875.09</b>	<b>29,363.83</b>	<b>52,752.00</b>	<b>(23,388.17) (44.34)%</b>
	<b>Total Revenues</b>	<b>1,329,699.08</b>	<b>1,524,851.79</b>	<b>2,964,613.05</b>	<b>(1,439,761.26) (48.56)%</b>
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8295	Resv FF-Overtime/Shift Coverage	1,030.54	10,807.44	22,000.00	11,192.56 50.88%
8340	Resv FF-Shift Coverage	16,042.76	71,241.64	122,000.00	50,758.36 41.61%
8345	Resv FF-Special Projects	0.00	0.00	4,000.00	4,000.00 100.00%
	<b>Total Salaries/Wages</b>	<b>17,073.30</b>	<b>82,049.08</b>	<b>148,000.00</b>	<b>65,950.92 44.56%</b>
<b>Payroll Taxes &amp; Benefits</b>					
5021	FICA - Fire - ER	514.02	2,618.75	7,000.00	4,381.25 62.59%
5030	Life Insurance - ER	346.03	1,258.03	2,500.00	1,241.97 49.68%
5035	AD & D Insurance	91.05	331.05	850.00	518.95 61.05%
5051	Medicare - Reserves - ER	247.54	1,192.41	2,150.00	957.59 44.54%
5070	Retirement ER - Regular	1,921.21	13,448.47	20,000.00	6,551.53 32.76%
5120	Workers Comp Insurance - ER	0.00	6,330.20	6,330.20	0.00 0.00%
5124	Retirement - ER - Tier 2	1,137.92	4,073.68	7,000.00	2,926.32 41.80%
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>4,257.77</b>	<b>29,252.59</b>	<b>45,830.20</b>	<b>16,577.61 36.17%</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	1,058.54	3,619.63	5,000.00	1,380.37 27.61%
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 1/1/2020 Through 1/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remain... - Revised
Total Employment Services	<u>1,058.54</u>	<u>6,678.77</u>	<u>9,461.33</u>	<u>2,782.56</u>	<u>29.41%</u>
Total Personnel	22,389.61	117,980.44	203,291.53	85,311.09	41.96%
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	345.60	1,097.10	2,000.00	902.90	45.15%
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	345.60	1,496.70	4,000.00	2,503.30	62.58%
Contract Services					
6100 Labor & Support-IT Services	0.00	1,600.00	1,600.00	0.00	0.00%
6110 IT Purchased Services	217.63	846.93	1,350.00	503.07	37.26%
7100 Copier Contract-Maint & Usage	293.22	1,580.60	2,000.00	419.40	20.97%
7202 Building Alarms & Security	129.96	382.53	500.00	117.47	23.49%
7204 Cleaning Supplies, Laundry & Towel Service	400.12	1,265.42	4,000.00	2,734.58	68.36%
7222 Hazardous Materials CW JPA Cost	0.00	2,325.00	2,325.00	0.00	0.00%
7500 Schedule A Charges	<u>1,133,851.50</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	1,134,892.43	1,141,851.98	2,279,478.00	1,137,626.02	49.91%
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	0.00	0.00	350.00	350.00	100.00%
7238 Paramedic & EMT Small Tools & Supplies	637.61	6,616.36	54,585.00	47,968.64	87.88%
7242 Minor Tools, Accessories & Field Machines	0.00	89.12	500.00	410.88	82.18%
7252 Misc Hardware	<u>0.00</u>	<u>84.36</u>	<u>350.00</u>	<u>265.64</u>	<u>75.90%</u>
Total Equipment & Tools	637.61	8,817.12	101,785.00	92,967.88	91.34%
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	49.54	478.25	1,700.00	1,221.75	71.87%
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 1/1/2020 Through 1/31/2020

	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	49.54	29,089.64	32,050.55	2,960.91	9.24%
<b>Legal &amp; Professional</b>					
7320 Professional & Consulting Services	134.87	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	0.00	0.00	20.00	20.00	100.00%
Total Legal & Professional	134.87	463.26	1,770.00	1,306.74	73.83%
<b>Office/Operations</b>					
7140 General Supplies & Minor Equipment	0.00	430.25	10,000.00	9,569.75	95.70%
7160 Postage, Shipping & Mail Supplies	0.00	163.00	300.00	137.00	45.67%
7216 Fire Prevention Education Materials	0.00	898.68	1,200.00	301.32	25.11%
7226 Membership & Dues	0.00	31.21	100.00	68.79	68.79%
7230 Misc Small Parts & Supplies	75.12	221.76	2,000.00	1,778.24	88.91%
7240 Propane	0.00	0.00	120.00	120.00	100.00%
Total Office/Operations	75.12	1,744.90	13,720.00	11,975.10	87.28%
<b>Other Expense</b>					
7201 White Goods & Accessories - bedding, towels	5.35	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%
Total Other Expense	5.35	380.84	3,300.00	2,919.16	88.46%
<b>Rent &amp; Utilities</b>					
6000 Cell Phones	0.00	748.03	1,300.00	551.97	42.46%
6025 Telephone	468.06	3,195.60	5,700.00	2,504.40	43.94%
8610 Electric	0.00	1,129.35	1,129.35	0.00	0.00%
8620 Gas Service	281.49	668.44	1,200.00	531.56	44.30%
8630 Trash Services	129.37	769.80	1,300.00	530.20	40.78%
8640 Water and Water Services	88.00	2,138.18	4,000.00	1,861.82	46.55%
8659 Utility Cable Charges	240.69	625.33	800.00	174.67	21.83%
8670 Street Lighting	8.86	61.69	135.00	73.31	54.30%
Total Rent & Utilities	1,216.47	9,336.42	15,564.35	6,227.93	40.01%
<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	500.00	78.58	15.72%
6640 R & M - Equip & Other Non-Structural Fixed Assets	0.00	667.21	1,600.00	932.79	58.30%
6750 R & M - Minor Tools & Equipment	0.00	130.57	1,000.00	869.43	86.94%



**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

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

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remain... - Revised
6775 R & M -Operation/Field Equipment	17.15	17.15	800.00	782.85	97.86%
6800 R & M - Grounds & Collection Systems	0.00	0.00	1,500.00	1,500.00	100.00%
6900 R & M - Buildings & Structures	220.72	16,433.12	20,000.00	3,566.88	17.83%
Total Repairs & Maintenance	237.87	17,669.47	25,900.00	8,230.53	31.78%
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	0.00	938.14	2,800.00	1,861.86	66.50%
Total Services & Supplies	1,137,594.86	1,211,803.47	2,480,447.90	1,268,644.43	51.15%
Capital Outlay					
9006 Infrastructure CIP	0.00	1,679.59	53,000.00	51,320.41	96.83%
9085 Vehicle Purchase	0.00	26,418.74	693,000.00	666,581.26	96.19%
Total Capital Outlay	0.00	28,098.33	746,000.00	717,901.67	96.23%
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	33,920.57	71,781.78	37,861.21	52.74%
Total Transfers	7,572.17	33,920.57	71,781.78	37,861.21	52.74%
Total Expenditures	1,167,556.64	1,391,802.81	3,670,830.05	2,279,027.24	62.08%
Net Revenues over Expenditures	162,142.44	133,048.98	(706,217.00)	839,265.98	(118.84)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

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

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
<b>Revenues</b>						
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	5,704.00	8,647.00	15,768.00	(7,121.00)	(45.16)%
	Total Special Taxes & Assessments	5,704.00	8,647.00	15,768.00	(7,121.00)	(45.16)%
	Total Revenues	5,704.00	8,647.00	15,768.00	(7,121.00)	(45.16)%
<b>Expenditures</b>						
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	157.67	1,099.81	2,460.00	1,360.19	55.29%
	Total Rent & Utilities	157.67	1,099.81	2,460.00	1,360.19	55.29%
	Total Services & Supplies	157.67	1,365.64	3,160.00	1,794.36	56.78%
Debt Service						
9804	Payment on Internal Loans	0.00	0.00	6,711.49	6,711.49	100.00%
	Total Debt Service	0.00	0.00	6,711.49	6,711.49	100.00%
Transfers						
9511	Interfund Transfer Out	378.61	1,696.03	3,589.07	1,893.04	52.74%
	Total Transfers	378.61	1,696.03	3,589.07	1,893.04	52.74%
	Total Expenditures	536.28	3,061.67	13,460.56	10,398.89	77.25%
	Net Revenues over Expenditures	5,167.72	5,585.33	2,307.44	3,277.89	142.06%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

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

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
<b>Revenues</b>					
<b>Property Taxes</b>					
4035	Property Tax Zone B Pass thru	<u>93,231.91</u>	<u>89,165.42</u>	<u>125,384.00</u>	<u>(36,218.58)</u> (28.89)%
	Total Property Taxes	93,231.91	89,165.42	125,384.00	(36,218.58) (28.89)%
<b>Service Charges &amp; Fees</b>					
4030	Residential Single Family	131,737.38	1,295,708.20	2,193,000.00	(897,291.80) (40.92)%
4102	Residential- Multi -Family-Water Sales	21,058.16	139,498.32	225,900.00	(86,401.68) (38.25)%
4103	Commercial, Home Care, Retail-Water Sales	16,522.83	192,194.99	303,000.00	(110,805.01) (36.57)%
4104	Irrigation- Water Sales	1,621.50	23,341.75	33,000.00	(9,658.25) (29.27)%
4114	Water Other Service Revenues	(200.00)	(2,193.00)	1,000.00	(3,193.00) (319.30)%
4931	Water Activation Fees	500.00	4,650.00	5,000.00	(350.00) (7.00)%
4932	Penalties	2,596.10	14,913.46	20,000.00	(5,086.54) (25.43)%
4933	Door Hangers/Lockout Notices	1,630.00	10,100.00	12,000.00	(1,900.00) (15.83)%
4937	NSF Fees	<u>0.00</u>	<u>300.00</u>	<u>400.00</u>	<u>(100.00)</u> (25.00)%
	Total Service Charges & Fees	175,465.97	1,678,513.72	2,793,300.00	(1,114,786.28) (39.91)%
<b>Other Revenues</b>					
4930	Other Revenue	1,166.07	4,883.03	1,000.00	3,883.03 388.30%
4936	Water Delinquencies via Tax roll	(1.00)	(1.00)	0.00	(1.00) 0.00%
	Total Other Revenues	1,165.07	4,882.03	1,000.00	3,882.03 388.20%
<b>Use of Money &amp; Property</b>					
4505	HO Prop Tax Relief	515.64	736.63	1,477.00	(740.37) (50.13)%
4510	Investment Income on funds	<u>5,766.32</u>	<u>34,878.27</u>	<u>20,000.00</u>	<u>14,878.27</u> 74.39%
	Total Use of Money & Property	<u>6,281.96</u>	<u>35,614.90</u>	<u>21,477.00</u>	<u>14,137.90</u> 65.83%
	Total Revenues	<u>276,144.91</u>	<u>1,808,176.07</u>	<u>2,941,161.00</u>	<u>(1,132,984.93)</u> (38.52)%
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8018	Holiday Pay	7,456.31	16,795.20	25,000.00	8,204.80 32.82%
8045	Overtime Pay	0.00	409.44	4,000.00	3,590.56 89.76%
8050	Administrative Leave Pay	243.20	1,726.72	3,680.00	1,953.28 53.08%
8051	Floating Holiday Pay	1,055.99	2,625.75	5,000.00	2,374.25 47.48%
8054	Salaries & Wages - Regular	41,402.86	218,693.54	374,131.96	155,438.42 41.55%
8056	Retroactive Pay	0.00	330.72	1,000.00	669.28 66.93%
8060	Sick Leave Pay	2,399.85	12,355.06	24,150.00	11,794.94 48.84%
8063	Standby Pay	2,258.74	11,334.38	15,000.00	3,665.62 24.44%
8066	Comp Time Used	1,780.43	9,328.00	12,000.00	2,672.00 22.27%
8081	Vacation Pay	<u>1,583.68</u>	<u>17,857.07</u>	<u>39,900.00</u>	<u>22,042.93</u> 55.25%
	Total Salaries/Wages	58,181.06	291,455.88	503,861.96	212,406.08 42.16%
<b>Payroll Taxes &amp; Benefits</b>					
5030	Life Insurance - ER	214.23	893.53	1,700.00	806.47 47.44%
5031	Disability Insurance	0.00	164.93	500.00	335.07 67.01%
5035	AD & D Insurance	35.01	195.01	0.00	(195.01) 0.00%
5040	LTD Insurance	315.05	1,475.21	3,300.00	1,824.79 55.30%
5050	Medicare - ER	834.80	4,306.99	9,000.00	4,693.01 52.14%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

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

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
5060	Cafeteria Plan - ER	5,153.08	33,622.58	65,000.00	31,377.42	48.27%
5070	Retirement ER - Regular	9,347.28	55,276.83	67,000.00	11,723.17	17.50%
5075	Retirees Medical - ER	140.81	965.42	1,620.00	654.58	40.41%
5120	Workers Comp Insurance - ER	0.00	21,107.23	21,107.23	0.00	0.00%
5124	Retirement - ER - Tier 2	832.02	3,599.46	5,970.00	2,370.54	39.71%
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>16,872.28</b>	<b>121,607.19</b>	<b>175,197.23</b>	<b>53,590.04</b>	<b>30.59%</b>
	<b>Employment Services</b>					
5100	Unemployment Insurance - ER	2,808.78	3,676.78	5,500.00	1,823.22	33.15%
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)%
	<b>Total Employment Services</b>	<b>2,808.78</b>	<b>4,616.42</b>	<b>5,650.00</b>	<b>1,033.58</b>	<b>18.29%</b>
	<b>Total Personnel</b>	<b>77,862.12</b>	<b>417,679.49</b>	<b>684,709.19</b>	<b>267,029.70</b>	<b>39.00%</b>
	<b>Services &amp; Supplies</b>					
	<b>Clothing &amp; Uniform</b>					
7246	Uniform & Gear	0.00	436.78	2,600.00	2,163.22	83.20%
7248	Uniform Safety Boots	0.00	542.01	1,000.00	457.99	45.80%
	<b>Total Clothing &amp; Uniform</b>	<b>0.00</b>	<b>978.79</b>	<b>3,600.00</b>	<b>2,621.21</b>	<b>72.81%</b>
	<b>Contract Services</b>					
6100	Labor & Support-IT Services	0.00	1,600.00	300.00	(1,300.00)	(433.33)%
6110	IT Purchased Services	134.99	1,740.49	5,400.00	3,659.51	67.77%
7250	Water Quality Testing	1,396.00	15,122.89	28,000.00	12,877.11	45.99%
7255	Security Services	0.00	0.00	8,000.00	8,000.00	100.00%
7321	Janitorial Cleaning & Supplies	80.70	378.42	850.00	471.58	55.48%
	<b>Total Contract Services</b>	<b>1,611.69</b>	<b>18,841.80</b>	<b>42,550.00</b>	<b>23,708.20</b>	<b>55.72%</b>
	<b>Equipment &amp; Tools</b>					
6438	Disinfection Feed Pumps	75.97	652.59	1,800.00	1,147.41	63.74%
7242	Minor Tools, Accessories & Field Machines	0.00	1,415.60	18,000.00	16,584.40	92.14%
7253	Rent - Equipment	0.00	0.00	500.00	500.00	100.00%
7256	Meter Purchases & Replacements	3,150.65	27,388.19	75,000.00	47,611.81	63.48%
	<b>Total Equipment &amp; Tools</b>	<b>3,226.62</b>	<b>29,456.38</b>	<b>95,300.00</b>	<b>65,843.62</b>	<b>69.09%</b>
	<b>Financial Services</b>					
7309	Late Fees	0.00	18.50	50.00	31.50	63.00%
7310	Bank Service Charges	50.00	80.00	0.00	(80.00)	0.00%
	<b>Total Financial Services</b>	<b>50.00</b>	<b>98.50</b>	<b>50.00</b>	<b>(48.50)</b>	<b>(97.00)%</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	500.00	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)%
	<b>Total Insurance, Licenses &amp; Regulatory Fees</b>	<b>500.00</b>	<b>64,614.77</b>	<b>70,604.33</b>	<b>5,989.56</b>	<b>8.48%</b>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

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

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
<b>Legal &amp; Professional</b>						
7318	Professional & Consulting BMC	0.00	108,893.55	131,556.00	22,662.45	17.23%
7320	Professional & Consulting Services	0.00	1,091.91	10,000.00	8,908.09	89.08%
7326	Legal Services	0.00	4,380.55	20,000.00	15,619.45	78.10%
7336	Legal Services- ISJ	0.00	0.00	1,000.00	1,000.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	258.94	1,000.00	741.06	74.11%
	<b>Total Legal &amp; Professional</b>	<b>0.00</b>	<b>114,624.95</b>	<b>163,556.00</b>	<b>48,931.05</b>	<b>29.92%</b>
<b>Office/Operations</b>						
6130	Computer Hardware	17.09	17.09	3,000.00	2,982.91	99.43%
6140	Computer Software	0.00	6,481.23	7,500.00	1,018.77	13.58%
7140	General Supplies & Minor Equipment	0.00	228.97	1,000.00	771.03	77.10%
7160	Postage, Shipping & Mail Supplies	744.27	5,886.75	15,000.00	9,113.25	60.76%
7180	Billing Supplies, Forms & Printing	0.00	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	751.55	1,375.89	2,000.00	624.11	31.21%
7237	Process Control & Treatment Supplies	66.71	1,688.43	4,000.00	2,311.57	57.79%
7239	Water Treatment Chemicals	863.04	4,963.31	8,000.00	3,036.69	37.96%
7249	Safety Supplies	0.00	207.93	1,000.00	792.07	79.21%
	<b>Total Office/Operations</b>	<b>2,442.66</b>	<b>21,924.01</b>	<b>46,700.00</b>	<b>24,775.99</b>	<b>53.05%</b>
<b>Other Expense</b>						
7330	Misc Operating Expenses	0.00	0.00	250.00	250.00	100.00%
7348	Water Conservation Program	247.90	6,719.49	10,000.00	3,280.51	32.81%
	<b>Total Other Expense</b>	<b>247.90</b>	<b>6,719.49</b>	<b>10,250.00</b>	<b>3,530.51</b>	<b>34.44%</b>
<b>Rent &amp; Utilities</b>						
6000	Cell Phones	40.00	1,774.35	3,500.00	1,725.65	49.30%
6025	Telephone	765.95	5,376.09	10,000.00	4,623.91	46.24%
8610	Electric	6,970.20	58,830.87	100,000.00	41,169.13	41.17%
8620	Gas Service	49.98	84.23	250.00	165.77	66.31%
8630	Trash Services	148.82	848.72	3,000.00	2,151.28	71.71%
8644	Disposal Services	2,807.00	12,514.00	30,000.00	17,486.00	58.29%
8670	Street Lighting	34.81	238.23	400.00	161.77	40.44%
	<b>Total Rent &amp; Utilities</b>	<b>10,816.76</b>	<b>79,666.49</b>	<b>147,150.00</b>	<b>67,483.51</b>	<b>45.86%</b>
<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	0.00	2,863.84	1,000.00	(1,863.84)	(186.38)%
6641	R & M - Wells	0.00	15,870.33	18,000.00	2,129.67	11.83%
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 1/1/2020 Through 1/31/2020

	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	0.00	10,078.81	16,000.00	5,921.19	37.01%
7241 R & M - Water Distribution System	264.18	46,942.20	82,400.00	35,457.80	43.03%
Total Repairs & Maintenance	264.18	78,550.84	125,850.00	47,299.16	37.58%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324 Education & Training Fees	1,434.00	2,613.73	5,900.00	3,286.27	55.70%
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	1,434.00	3,682.49	9,150.00	5,467.51	59.75%
Vehicle Maintenance & Repairs					
7006 Tuneup/Oil/Maintenance	8.57	373.73	1,600.00	1,226.27	76.64%
7211 Misc Fuel & Diesel	211.97	2,501.46	2,300.00	(201.46)	(8.76)%
7220 Gasoline	300.14	2,570.61	5,000.00	2,429.39	48.59%
7228 Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232 Vehicle Repairs - Parts, Tires & Lubricants	700.00	1,163.66	5,000.00	3,836.34	76.73%
Total Vehicle Maintenance & Repairs	1,220.68	6,609.46	14,100.00	7,490.54	53.12%
Total Services & Supplies	21,814.49	425,767.97	728,860.33	303,092.36	41.58%
Capital Outlay					
9006 Infrastructure CIP	40,991.76	84,179.56	1,247,650.41	1,163,470.85	93.25%
9059 Vehicles, Equipment, & Fixtures	0.00	8,033.03	0.00	(8,033.03)	0.00%
Total Capital Outlay	40,991.76	92,212.59	1,247,650.41	1,155,437.82	92.61%
Debt Service					
9022 Debt Service - Principal	0.00	165,777.35	165,777.00	(0.35)	(0.00)%
9023 Debt Service - Interest & Annual Fee	48,632.08	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	48,632.08	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	290,020.75	613,731.04	323,710.29	52.74%
Total Transfers	64,742.05	290,020.75	613,731.04	323,710.29	52.74%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

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

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Total Expenditures	<u>254,042.50</u>	<u>1,501,314.70</u>	<u>3,607,583.97</u>	<u>2,106,269.27</u>	<u>58.38%</u>
Net Revenues over Expenditures	<u>22,102.41</u>	<u>306,861.37</u>	<u>(666,422.97)</u>	<u>973,284.34</u>	<u>(146.05)%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

600 - 600 - Wastewater

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

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
<b>Revenues</b>						
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	16,896.26	16,896.26	16,892.75	3.51	0.02%
	Total Service Charges & Fees	16,896.26	16,896.26	16,892.75	3.51	0.02%
	Total Revenues	16,896.26	48,611.51	48,608.00	3.51	0.01%
<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	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	500.00	10,372.36	13,853.69	3,481.33	25.13%
7326	Legal Services	0.00	0.00	100.00	100.00	100.00%
	Total Legal & Professional	500.00	10,372.36	13,953.69	3,581.33	25.67%
	Total Services & Supplies	500.00	10,612.14	14,257.69	3,645.55	25.57%
Transfers						
9511	Interfund Transfer Out	378.61	1,696.03	3,589.07	1,893.04	52.74%
	Total Transfers	378.61	1,696.03	3,589.07	1,893.04	52.74%
	Total Expenditures	878.61	12,308.17	17,846.76	5,538.59	31.03%
	Net Revenues over Expenditures	16,017.65	36,303.34	30,761.24	5,542.10	18.02%



**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

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

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
<b>Revenues</b>						
Special Taxes & Assessments						
4061	Debt Service	381,215.61	337,352.60	0.00	337,352.60	0.00%
	Assessments-2002 WW Bond					
	Total Special Taxes & Assessments	381,215.61	337,352.60	0.00	337,352.60	0.00%
Use of Money & Property						
4510	Investment Income on funds	1,518.66	10,238.66	0.00	10,238.66	0.00%
	Total Use of Money & Property	1,518.66	10,238.66	0.00	10,238.66	0.00%
	Total Revenues	382,734.27	347,591.26	0.00	347,591.26	0.00%
<b>Expenditures</b>						
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	382,734.27	345,941.26	0.00	345,941.26	0.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

800 - 800 - Drainage

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

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
<b>Revenues</b>					
<b>Property Taxes</b>					
4035	Property Tax Zone B Pass thru	9,219.05	14,952.29	24,886.00	(9,933.71) (39.92)%
	Total Property Taxes	9,219.05	14,952.29	24,886.00	(9,933.71) (39.92)%
<b>Special Taxes &amp; Assessments</b>					
4400	Drainage Assessments	32,124.00	55,983.00	95,312.00	(39,329.00) (41.26)%
	Total Special Taxes & Assessments	32,124.00	55,983.00	95,312.00	(39,329.00) (41.26)%
<b>Other Revenues</b>					
4935	Sale-Specs/Plans & Non_Capital Items	0.00	283.50	0.00	283.50 0.00%
	Total Other Revenues	0.00	283.50	0.00	283.50 0.00%
<b>Use of Money &amp; Property</b>					
4505	HO Prop Tax Relief	51.48	73.54	147.00	(73.46) (49.97)%
4510	Investment Income on funds	1,347.34	4,264.67	300.00	3,964.67 1,321.56%
	Total Use of Money & Property	1,398.82	4,338.21	447.00	3,891.21 870.52%
	Total Revenues	42,741.87	75,557.00	120,645.00	(45,088.00) (37.37)%
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8045	Overtime Pay	0.00	0.00	200.00	200.00 100.00%
8054	Salaries & Wages - Regular	0.00	3,203.70	16,000.00	12,796.30 79.98%
	Total Salaries/Wages	0.00	3,203.70	16,200.00	12,996.30 80.22%
	Total Personnel	0.00	3,203.70	16,200.00	12,996.30 80.22%
<b>Services &amp; Supplies</b>					
<b>Equipment &amp; Tools</b>					
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%
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
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%
<b>Legal &amp; Professional</b>					
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%
<b>Office/Operations</b>					
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%
<b>Other Expense</b>					

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

800 - 800 - Drainage

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

	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	0.00	977.43	1,700.00	722.57	42.50%
6025 Telephone	21.08	149.04	250.00	100.96	40.38%
8610 Electric	179.41	969.12	2,200.00	1,230.88	55.95%
8670 Street Lighting	70.93	488.56	1,000.00	511.44	51.14%
Total Rent & Utilities	271.42	2,584.15	5,150.00	2,565.85	49.82%
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	213.05	213.05	1,000.00	786.95	78.69%
6900 R & M - Buildings & Structures	0.00	0.00	1,500.00	1,500.00	100.00%
Total Repairs & Maintenance	213.05	366.16	4,050.00	3,683.84	90.96%
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	52.99	638.71	550.00	(88.71)	(16.13)%
7220 Gasoline	75.03	642.65	1,000.00	357.35	35.73%
Total Vehicle Maintenance & Repairs	128.02	1,299.76	1,550.00	250.24	16.14%
Total Services & Supplies	612.49	11,464.77	24,650.00	13,185.23	53.49%
Capital Outlay					
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%
Transfers					
9511 Interfund Transfer Out	1,514.43	6,784.11	14,356.29	7,572.18	52.74%
Total Transfers	1,514.43	6,784.11	14,356.29	7,572.18	52.74%
Total Expenditures	2,126.92	21,452.58	117,706.29	96,253.71	81.77%
Net Revenues over Expenditures	40,614.95	54,104.42	2,938.71	51,165.71	1,741.09%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

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

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
<b>Revenues</b>						
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	1,603.52	5,352.52	1,607.78	3,744.74	232.91%
	Total Use of Money & Property	1,603.52	5,352.52	1,607.78	3,744.74	232.91%
	<b>Total Revenues</b>	<b>1,603.52</b>	<b>37,067.77</b>	<b>33,323.03</b>	<b>3,744.74</b>	<b>11.24%</b>
<b>Expenditures</b>						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	640.00	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	640.00	3,240.00	11,000.00	7,760.00	70.55%
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	640.00	3,240.00	11,200.00	7,960.00	71.07%
Transfers						
9511	Interfund Transfer Out	757.22	3,392.06	7,178.14	3,786.08	52.74%
	Total Transfers	757.22	3,392.06	7,178.14	3,786.08	52.74%
	Total Expenditures	1,397.22	6,632.06	18,378.14	11,746.08	63.91%
	<b>Net Revenues over Expenditures</b>	<b>206.30</b>	<b>30,435.71</b>	<b>14,944.89</b>	<b>15,490.82</b>	<b>103.65%</b>

# FIRE RESERVES

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 1/31/2020

Current Period  
Balance

### 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 1,680,283.81

Total Other Liabilities 1,680,283.81

#### Equity

##### Equity

Fire Mitigation Fund 3161 135,448.89

Total Equity 135,448.89

Total Equity 135,448.89

Total LIABILITIES & EQUITY 1,815,732.70

# Water Reserves

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 1/31/2020

Current Period  
Balance

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Trust Liability		
Water Quality Trust Reserve	3050	<u>91,517.27</u>
Total Trust Liability		<u>91,517.27</u>
Total CURRENT LIABILITIES		91,517.27
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	144,644.25
General Contingency Reserve	3111	471,183.00
Capital Outlay Reserve	3160	1,649,562.85
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 1/31/2020

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

# PARKS & RECREATION RESERVES

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 1/31/2020

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



Balance Sheet 1.31.2020

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	(45,124.23)
200 - Bayridge	200	75,933.67
301 - Fire	301	578,491.06
400 - Vista de Oro	400	(3,298.90)
500 - Water	500	1,141,029.33
600 - Wastewater	600	(63,183.63)
800 - Drainage	800	184,075.52
900 - Parks & Recreation	900	28,831.53

Payroll Account (contra to 2998)	1013	
100 - Administration	100	6,775.77
301 - Fire	301	571.61
500 - Water	500	1,403.55

Rabobank-Bankruptcy Disbursement 1017

Reserve

600 - Wastewater	600	102,793.69
Fire Reserves Account	1031	
301 - Fire	301	1,840,148.56
US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	2,244.17
US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	654,509.09
US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	<u>1,028,402.09</u>
Total Cash in Bank		6,208,451.90

Investments

Water Reserves Account	0335	
500 - Water	500	<u>2,656,797.41</u>
Total Investments		2,656,797.41

Due From Others

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

Held Deposits

Fund	Cash Summary
100	\$ (37,848.46)
200	\$ 75,933.67
301	\$ 2,419,411.23
400	\$ (3,298.90)
500	\$ 3,956,764.45
600	\$ 39,610.06
602	\$ 1,685,155.35
800	\$ 419,957.68
900	\$ 309,564.23
<b>Total</b>	<b>\$ 8,865,249.31</b>

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	165,029.50
Unbilled A/R	1085	
500 - Water	500	<u>275,700.19</u>
Total Accounts Receivable		466,818.49
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		9,487,939.99
FIXED ASSETS		
Land		
Land and Land Rights	1720	
200 - Bayridge	200	30,000.00
301 - Fire	301	10,000.00
500 - Water	500	339,838.19
600 - Wastewater	600	158,590.00
800 - Drainage	800	<u>17,374.90</u>
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	
301 - Fire	301	587,410.70
500 - Water	500	5,000.00
Accum Depreciation-Building, Structures &	1851	
Improvements		
500 - Water	500	<u>(5,000.00)</u>
Total Building		587,410.70
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	
100 - Administration	100	100,737.49
200 - Bayridge	200	0.12
301 - Fire	301	1,338,476.86
500 - Water	500	547,462.32
800 - Drainage	800	27,000.00
Acc Depreciation-Equipment,Vehicles &	1853	
Systems		
500 - Water	500	<u>(451,346.15)</u>
Total Plant & Equipment		1,562,330.64
Construction in Progress		
Construction In Progress	1850	
500 - Water	500	<u>239,587.28</u>
Total Construction in Progress		239,587.28
Infrastructure		
Infrastructures	1730	
200 - Bayridge	200	93,040.00
400 - Vista de Oro	400	7,000.00
500 - Water	500	9,461,450.24
800 - Drainage	800	133,391.01

Accum Depreciation-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>17,490,539.77</u>

#### LIABILITIES & EQUITY

##### CURRENT LIABILITIES

###### Accounts Payable

Vendor Payable (Control Account)	2000	
100 - Administration	100	8,012.96
200 - Bayridge	200	398.41
301 - Fire	301	3,211.48
400 - Vista de Oro	400	157.67
500 - Water	500	63,371.20
600 - Wastewater	600	2,450.18
800 - Drainage	800	612.49
Accts Payable -Whitaker	2006	
500 - Water	500	(766.81)
AP Other- Adjmt to 2000, AP Control	2010	
301 - Fire	301	(413.88)
Total Accounts Payable		77,033.70

###### Current Payroll Liabilities

Fed Income Tax Withholding	2001	
100 - Administration	100	(12.85)
301 - Fire	301	(99.19)
500 - Water	500	1,226.84
FICA Employee Payable	2002	
100 - Administration	100	(55.82)
301 - Fire	301	0.02
FICA Employer Payable	2003	
301 - Fire	301	254.77
Wage Garnishment	2005	
301 - Fire	301	25.21
CA Income Tax Withholding	2011	
100 - Administration	100	2,494.80
301 - Fire	301	(0.01)

500 - Water	500	(22.05)
SDI Payable Employee (EE Only)	2012	
100 - Administration	100	8.32
301 - Fire	301	(3.37)
500 - Water	500	(9.25)
Retirement-ER-Regular Contrib	2014	
100 - Administration	100	(26.74)
301 - Fire	301	(4.65)
500 - Water	500	(122.36)
SLOCEA Dues Payable	2016	
100 - Administration	100	(20.04)
500 - Water	500	(136.29)
Employee Contributions to 457 PLAN	2021	
100 - Administration	100	25.01
301 - Fire	301	(6.51)
500 - Water	500	(25.02)
AFLAC Voluntary Insurance-Employee	2022	
100 - Administration	100	(417.41)
500 - Water	500	97.15
Workers Comp Ins Liab-Employer	2023	
301 - Fire	301	138.17
Accrued Life/Disability Medical Exp	2026	
500 - Water	500	(228.58)
Retirement Addl Pick-up Liab-Employer	2027	
100 - Administration	100	(1.03)
Unemployment Ins Liab-Employer (ER	2028	
100 - Administration	100	1.99
301 - Fire	301	(451.45)
500 - Water	500	(64.33)
Medicare Liab- Employer	2029	
100 - Administration	100	3.89
301 - Fire	301	(0.10)
500 - Water	500	194.73
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	(8.97)
301 - Fire	301	(92.25)
500 - Water	500	91.95
CALPERS Retirement Tier 2- ER- Liab	2044	
100 - Administration	100	2.01
301 - Fire	301	28.21
500 - Water	500	(6.80)
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	(218.39)
301 - Fire	301	127.53
500 - Water	500	(1,655.76)
Medicare Tax Liab-Employee	2202	
100 - Administration	100	67.14
301 - Fire	301	99.24
500 - Water	500	259.68
Medical Plan Liab- Employee	2203	
100 - Administration	100	(2,395.71)
301 - Fire	301	(254.74)
500 - Water	500	(4,881.74)
Vision Plan Liab- Employee	2204	
100 - Administration	100	33.28
500 - Water	500	29.75
Dental Plan Ins Payable- Employee	2205	
100 - Administration	100	0.17
500 - Water	500	1,018.57
Retirement Contrib Liab-Employee	2206	
100 - Administration	100	83.38
500 - Water	500	712.19
Insurance- AD & D	2211	
100 - Administration	100	(46.09)
301 - Fire	301	33.55
500 - Water	500	(24.99)
Insurance-Work Injury (WI)	2212	
100 - Administration	100	(118.44)
500 - Water	500	(166.69)
Insurance- LT Disability	2213	
100 - Administration	100	(548.82)
500 - Water	500	(594.44)
Survivor Premiums-PERS	2214	
100 - Administration	100	1.38
301 - Fire	301	33.14
500 - Water	500	(9.35)
Payroll Clearing Account	2999	
100 - Administration	100	<u>5,468.00</u>
Total Current Payroll Liabilities		362,428.01
Due to Others		
Due To Administration	2410	
400 - Vista de Oro	400	<u>1,517.00</u>
Total Due to Others		1,517.00
Current Portion Long Term Debt		
Current portion-Long Term Debt	2102	
500 - Water	500	<u>165,777.33</u>
Total Current Portion Long Term Debt		165,777.33
Trust Liability		
Trust Funds- Low Income Savings	2513	
100 - Administration	100	1,169.32
Water Quality Trust Reserve	3050	
500 - Water	500	<u>91,517.27</u>
Total Trust Liability		<u>92,686.59</u>
Total CURRENT LIABILITIES		699,442.63
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 & Fire Engines	3110	
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	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>5,306,302.47</u>
Total Other Liabilities		5,306,302.47
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		3,286,130.49
Accrued Interest Payable		
Accrued Interest Payable	2110	
500 - Water	500	<u>42,633.48</u>
Total Accrued Interest Payable		<u>42,633.48</u>
Total Long Term Debt		3,328,763.97
Equity		
Revenues		
Property Tax Revenue from Water	4034	
600 - Wastewater	600	31,715.25
900 - Parks & Recreation	900	31,715.25

Other		
100 - Administration	100	2.00
200 - Bayridge	200	38,371.49
301 - Fire	301	1,524,851.79
400 - Vista de Oro	400	8,647.00
500 - Water	500	1,808,176.07
600 - Wastewater	600	16,896.26
Wastewater Fiduciary Fund	602	347,591.26
800 - Drainage	800	75,557.00
900 - Parks & Recreation	900	<u>5,352.52</u>
Total Revenues		3,888,875.89
Expenditures		
100 - Administration	100	(81,557.35)
200 - Bayridge	200	(35,418.83)
301 - Fire	301	(1,391,802.81)
400 - Vista de Oro	400	(3,061.67)
500 - Water	500	(1,501,314.70)
600 - Wastewater	600	(12,308.17)
Wastewater Fiduciary Fund	602	(1,650.00)
800 - Drainage	800	(21,452.58)
900 - Parks & Recreation	900	(6,632.06)
Total Expenditures		(3,055,198.17)
Equity		
Septic System Decommision 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	2,763,922.11
600 - Wastewater	600	1,324,132.92
Wastewater Fiduciary Fund	602	1,339,214.09
800 - Drainage	800	130,705.95
900 - Parks & Recreation	900	(0.66)
Bankruptcy Fund Balance	3203	
600 - Wastewater	600	58,710.96
GFAG- Net Investment in Assets	3300	
100 - Administration	100	24,226.08
200 - Bayridge	200	30,000.12
301 - Fire	301	596,541.18
800 - Drainage	800	20,388.71
GFAG- Accumulated Depreciation	3301	
100 - Administration	100	84,879.33
200 - Bayridge	200	93,040.00
301 - Fire	301	1,411,311.46
400 - Vista de Oro	400	7,000.00
800 - Drainage	800	160,647.22
GFAG- Governmental Depreciation	3302	
100 - Administration	100	(8,367.92)

301 - Fire	301	(71,965.08)
800 - Drainage	800	(3,270.02)
Investment in N/A-Costs	3310	
600 - Wastewater	600	(1,326,346.05)
Total Equity		<u>7,322,352.98</u>
Total Equity		<u>8,156,030.70</u>
Total LIABILITIES & EQUITY		<u>17,490,539.77</u>





**PACIFIC PREMIER BANK**

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

**STATEMENT OF ACCOUNT ACTIVITY**

866-353-1476

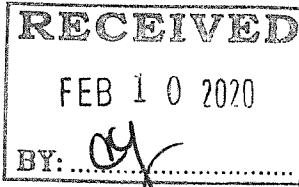
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**STATEMENT OF ACCOUNT ACTIVITY**

866-353-1476

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**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 01/31/2020

EM

**EXECUTIVE 50 CHECKING Acct 3317181190**

**Summary of Activity Since Your Last Statement**

Beginning Balance	1/01/20	9,409.02
Deposits / Misc Credits	0	.00
Withdrawals / Misc Debits	0	.00
** Ending Balance	1/31/20	9,409.02 **
Service Charge		.00
Average Collected Balance		9,409

