



May 21, 2019

TO: LOCSO Board of Directors
FROM: Adrienne Geidel at Robert Stilts, District Bookkeeper
SUBJECT: **Agenda Item 11D – 6/3/19 Board Meeting**
Receive Financial Report for the Period Ending April 30, 2019.

President
Marshall E. Ochylski

Vice President
Charles L. Cesena

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

General Manager
Renee Osborne

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
George Huang

DESCRIPTION

The attached are the Statement of Revenues and Expenditures, Balance Sheets, and Reserves as of April 30, 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 April 30, 2019.

Attachments

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

Offices:
2122 9th Street, Suite 110
Los Osos, CA 93402

Phone: 805/528-9370
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www.losososcsd.org

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 4/1/2019 Through 4/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Service Charges & Fees					
4005	0.40	23.10	20.00	3.10	15.50%
	0.40	23.10	20.00	3.10	15.50%
	0.40	23.10	20.00	3.10	15.50%
Expenditures					
Personnel					
Salaries/Wages					
7322	1,100.00	8,200.00	12,000.00	3,800.00	31.67%
8018	0.00	3,931.48	4,000.00	68.52	1.71%
8045	412.29	4,191.66	4,000.00	(191.66)	(4.79)%
8051	0.00	620.48	1,000.00	379.52	37.95%
8054	6,310.64	75,518.48	98,000.00	22,481.52	22.94%
8060	50.90	512.19	2,000.00	1,487.81	74.39%
8066	198.68	1,495.88	2,500.00	1,004.12	40.16%
8081	2,622.60	2,928.00	3,000.00	72.00	2.40%
	10,695.11	97,398.17	126,500.00	29,101.83	23.01%
Payroll Taxes & Benefits					
5020	55.80	489.80	1,700.00	1,210.20	71.19%
5030	12.36	139.74	300.00	160.26	53.42%
5031	6.52	67.98	60.00	(7.98)	(13.30)%
5035	3.26	36.84	50.00	13.16	26.32%
5040	45.88	478.47	1,000.00	521.53	52.15%
5050	134.90	1,332.36	2,478.00	1,145.64	46.23%
5060	761.08	10,168.83	10,000.00	(168.83)	(1.69)%
5070	1,558.70	15,973.46	18,000.00	2,026.54	11.26%
5071	0.00	0.00	1,019.00	1,019.00	100.00%
5075	275.64	2,732.23	3,000.00	267.77	8.93%
5120	0.00	431.11	4,675.00	4,243.89	90.78%
5124	55.66	963.17	1,128.00	164.83	14.61%
	2,909.80	32,813.99	43,410.00	10,596.01	24.41%
Employment Services					
5100	68.20	1,389.71	3,400.00	2,010.29	59.13%
5103	0.00	(928.67)	0.00	928.67	0.00%
6200	0.00	139.30	300.00	160.70	53.57%
6230	0.00	150.00	150.00	0.00	0.00%
	68.20	750.34	3,850.00	3,099.66	80.51%
	13,673.11	130,962.50	173,760.00	42,797.50	24.63%
Services & Supplies					
Clothing & Uniform					
7246	0.00	43.50	150.00	106.50	71.00%
	0.00	43.50	150.00	106.50	71.00%
Contract Services					
6100	407.16	7,519.16	8,000.00	480.84	6.01%
6110	2,617.12	21,030.42	20,000.00	(1,030.42)	(5.15)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 4/1/2019 Through 4/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
7100	Copier Contract-Maint & Usage	243.46	2,793.64	3,500.00	706.36	20.18%
7255	Security Services	129.17	671.68	1,000.00	328.32	32.83%
7321	Janitorial Cleaning & Supplies	263.00	2,390.50	3,000.00	609.50	20.32%
7342	Public Meeting Recordings	0.00	9,675.00	13,500.00	3,825.00	28.33%
	Total Contract Services	3,659.91	44,080.40	49,000.00	4,919.60	10.04%
	Financial Services					
7309	Late Fees	21.00	4,351.19	4,300.00	(51.19)	(1.19)%
7310	Bank Service Charges	230.58	2,422.81	3,000.00	577.19	19.24%
	Total Financial Services	251.58	6,774.00	7,300.00	526.00	7.21%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	514.33	100.00	(414.33)	(414.33)%
6341	LAFCO Fees	0.00	16,567.07	16,567.07	0.00	0.00%
6343	Lien & Notary Fees	0.00	30.00	60.00	30.00	50.00%
7325	Insurance	0.00	14,266.50	14,266.50	0.00	0.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	31,377.90	30,993.57	(384.33)	(1.24)%
	Legal & Professional					
7303	Professional Services - GM	8,010.50	80,105.00	96,126.00	16,021.00	16.67%
7304	Professional Services - ACCTG	5,000.00	45,000.00	60,000.00	15,000.00	25.00%
7305	Auditing Services	0.00	21,440.00	22,000.00	560.00	2.55%
7320	Professional & Consulting Services	3,232.67	7,736.73	7,000.00	(736.73)	(10.52)%
7326	Legal Services	2,280.75	38,765.34	30,000.00	(8,765.34)	(29.22)%
7340	Legal Notifications & Mandated Advertising	0.00	83.49	500.00	416.51	83.30%
	Total Legal & Professional	18,523.92	193,130.56	215,626.00	22,495.44	10.43%
	Office/Operations					
6121	IT-Supplies & Miscellaneous	0.00	6,645.88	6,645.88	0.00	0.00%
6130	Computer Hardware	0.00	448.47	500.00	51.53	10.31%
7140	General Supplies & Minor Equipment	800.47	7,359.49	6,000.00	(1,359.49)	(22.66)%
7160	Postage, Shipping & Mail Supplies	390.81	2,454.74	3,000.00	545.26	18.18%
7226	Membership & Dues	0.00	6,538.00	6,538.00	0.00	0.00%
7230	Misc Small Parts & Supplies	0.00	49.30	49.30	0.00	0.00%
	Total Office/Operations	1,191.28	23,495.88	22,733.18	(762.70)	(3.36)%
	Other Expense					
7330	Misc Operating Expenses	22.00	83.60	100.00	16.40	16.40%
8735	Misc Department Admin	0.00	4,654.14	5,300.00	645.86	12.19%
	Total Other Expense	22.00	4,737.74	5,400.00	662.26	12.26%
	Rent & Utilities					
6025	Telephone	206.16	2,720.73	3,000.00	279.27	9.31%
7350	Rent - Meetings	0.00	0.00	400.00	400.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 4/1/2019 Through 4/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
7352 Rent - Offices & Other Structures	2,900.00	29,000.00	35,000.00	6,000.00	17.14%
8610 Electric	257.27	2,758.89	3,800.00	1,041.11	27.40%
8620 Gas Service	47.28	618.19	450.00	(168.19)	(37.38)%
Total Rent & Utilities	3,410.71	35,097.81	42,650.00	7,552.19	17.71%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	73.36	110.00	36.64	33.31%
Total Repairs & Maintenance	0.00	73.36	110.00	36.64	33.31%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	0.00	100.00	100.00	100.00%
7324 Education & Training Fees	0.00	49.00	500.00	451.00	90.20%
8539 Meals	76.28	869.76	1,000.00	130.24	13.02%
8541 Meals- Local Area - DIR	0.00	0.00	100.00	100.00	100.00%
8550 Mileage Reimbursement & Parking	42.10	161.64	500.00	338.36	67.67%
Total Travel & Training	118.38	1,080.40	2,200.00	1,119.60	50.89%
Total Services & Supplies	27,177.78	339,891.55	376,162.75	36,271.20	9.64%
Transfers					
9410 Transfer In	0.00	(274,961.38)	(549,922.75)	(274,961.37)	50.00%
Total Transfers	0.00	(274,961.38)	(549,922.75)	(274,961.37)	50.00%
Total Expenditures	40,850.89	195,892.67	0.00	(195,892.67)	0.00%
Net Revenues over Expenditures	(40,850.49)	(195,869.57)	20.00	(195,889.57)	...47.85)%

LOS OSOS COMMUNITY SERVICES DISTRICT
 Statement of Revenues and Expenditures - Monthly Actuals
 200 - 200 - Bayridge
 From 4/1/2019 Through 4/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Property Taxes					
4035	793.25	6,734.62	9,052.00	(2,317.38)	(25.60)%
	793.25	6,734.62	9,052.00	(2,317.38)	(25.60)%
Special Taxes & Assessments					
4550	6,603.00	42,456.00	54,831.00	(12,375.00)	(22.57)%
	6,603.00	42,456.00	54,831.00	(12,375.00)	(22.57)%
Use of Money & Property					
4505	0.00	28.73	57.00	(28.27)	(49.60)%
4510	0.00	(0.46)	0.00	(0.46)	0.00%
	0.00	28.27	57.00	(28.73)	(50.40)%
	7,396.25	49,218.89	63,940.00	(14,721.11)	(23.02)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	0.00	165.70	500.00	334.30	66.86%
7325	0.00	0.00	800.00	800.00	100.00%
	0.00	165.70	1,300.00	1,134.30	87.25%
Legal & Professional					
7320	0.00	189.00	700.00	511.00	73.00%
7326	0.00	0.00	400.00	400.00	100.00%
	0.00	189.00	1,100.00	911.00	82.82%
Rent & Utilities					
8670	394.75	5,451.30	6,724.16	1,272.86	18.93%
	394.75	5,451.30	6,724.16	1,272.86	18.93%
	394.75	5,806.00	9,124.16	3,318.16	36.37%
Capital Outlay					
9006	0.00	0.00	24,000.00	24,000.00	100.00%
	0.00	0.00	24,000.00	24,000.00	100.00%
Debt Service					
9804	0.00	0.00	27,964.56	27,964.56	100.00%
	0.00	0.00	27,964.56	27,964.56	100.00%
Transfers					
9511	0.00	1,374.81	2,749.61	1,374.80	50.00%
	0.00	1,374.81	2,749.61	1,374.80	50.00%
	394.75	7,180.81	63,838.33	56,657.52	88.75%
Net Revenues over Expenditures	7,001.50	42,038.08	101.67	41,936.41	...247.58%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 4/1/2019 Through 4/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Property Taxes						
4034	Property Tax Revenue from Water	0.00	59,915.50	59,915.50	0.00	0.00%
4035	Property Taxes	0.00	1,083,602.00	2,062,770.00	(979,168.00)	(47.47)%
	Total Property Taxes	0.00	1,143,517.50	2,122,685.50	(979,168.00)	(46.13)%
Grant Revenue						
4955	Govt-Other St Aids & Reimbursements	0.00	2,618.40	4,000.00	(1,381.60)	(34.54)%
	Total Grant Revenue	0.00	2,618.40	4,000.00	(1,381.60)	(34.54)%
Special Taxes & Assessments						
4015	CSA 9-I Assessments (Contract)	0.00	0.00	25,214.00	(25,214.00)	(100.00)%
4050	Special Fire Tax	40,251.46	353,754.20	561,557.00	(207,802.80)	(37.00)%
	Total Special Taxes & Assessments	40,251.46	353,754.20	586,771.00	(233,016.80)	(39.71)%
Other Revenues						
4000	Ambulance Agreement	18,460.25	37,220.50	67,134.00	(29,913.50)	(44.56)%
	Total Other Revenues	18,460.25	37,220.50	67,134.00	(29,913.50)	(44.56)%
Use of Money & Property						
4505	HO Prop Tax Relief	0.00	4,786.38	13,075.00	(8,288.62)	(63.39)%
4510	Investment Income on funds	3,460.54	29,979.47	25,590.00	4,389.47	17.15%
4924	Gain/Loss on Disp of F/A	0.00	22,500.00	22,500.00	0.00	0.00%
	Total Use of Money & Property	3,460.54	57,265.85	61,165.00	(3,899.15)	(6.37)%
	Total Revenues	62,172.25	1,594,376.45	2,841,755.50	(1,247,379.05)	(43.89)%
Expenditures						
Personnel						
Salaries/Wages						
8295	Resv FF-Overtime/Shift Coverage	575.03	12,285.32	22,000.00	9,714.68	44.16%
8340	Resv FF-Shift Coverage	10,073.66	99,788.61	99,000.00	(788.61)	(0.80)%
8345	Resv FF-Special Projects	0.00	409.18	1,600.00	1,190.82	74.43%
	Total Salaries/Wages	10,648.69	112,483.11	122,600.00	10,116.89	8.25%
Payroll Taxes & Benefits						
5021	FICA - Fire - ER	428.47	5,052.10	7,000.00	1,947.90	27.83%
5030	Life Insurance - ER	0.00	1,994.00	2,500.00	506.00	20.24%
5035	AD & D Insurance	0.00	560.00	800.00	240.00	30.00%
5051	Medicare - Reserves - ER	154.41	1,639.12	2,100.00	460.88	21.95%
5070	Retirement ER - Regular	1,394.52	14,145.20	11,000.00	(3,145.20)	(28.59)%
5120	Workers Comp Insurance - ER	0.00	3,978.72	8,000.00	4,021.28	50.27%
5124	Retirement - ER - Tier 2	362.93	5,474.67	5,000.00	(474.67)	(9.49)%
	Total Payroll Taxes & Benefits	2,340.33	32,843.81	36,400.00	3,556.19	9.77%
Employment Services						
5000	Medical Exams & Procedures	0.00	1,141.00	1,275.00	134.00	10.51%
5101	Unemp. Costs - Reserves	660.21	5,659.94	5,000.00	(659.94)	(13.20)%
5103	Federal Unemployment	0.00	(2,440.75)	0.00	2,440.75	0.00%
6200	Hiring, Advertising & Other Costs	0.00	20.00	20.00	0.00	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 4/1/2019 Through 4/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6230 Medical Exam	0.00	5,033.00	4,885.00	(148.00)	(3.03)%
Total Employment Services	660.21	9,413.19	11,180.00	1,766.81	15.80%
Total Personnel	13,649.23	154,740.11	170,180.00	15,439.89	9.07%
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	47.00	2,173.78	1,875.19	(298.59)	(15.92)%
7248 Uniform Safety Boots	200.00	862.98	1,000.00	137.02	13.70%
Total Clothing & Uniform	247.00	3,036.76	2,875.19	(161.57)	(5.62)%
Contract Services					
6110 IT Purchased Services	0.00	684.91	1,080.00	395.09	36.58%
7100 Copier Contract-Maint & Usage	216.83	1,509.43	1,600.00	90.57	5.66%
7202 Building Alarms & Security	122.61	367.83	475.00	107.17	22.56%
7204 Cleaning Supplies, Laundry & Towel Service	0.00	2,293.86	3,000.00	706.14	23.54%
7222 Hazardous Materials CW JPA Cost	0.00	2,000.00	2,000.00	0.00	0.00%
7500 Schedule A Charges	0.00	1,083,602.00	2,192,419.00	1,108,817.00	50.58%
Total Contract Services	339.44	1,090,458.03	2,200,574.00	1,110,115.97	50.45%
Equipment & Tools					
6440 Fire Personal Protection Equipment	1,007.08	15,868.11	14,861.03	(1,007.08)	(6.78)%
6460 Self-Contained Breathing Apparatus	0.00	0.00	32,500.00	32,500.00	100.00%
6610 Rescue - Extrication Equipment	0.00	0.00	1,500.00	1,500.00	100.00%
6630 Rope & Climbing Equipment	592.26	592.26	500.00	(92.26)	(18.45)%
7234 Oxygen Supplies & Cylinder Rent	0.00	212.78	350.00	137.22	39.21%
7238 Paramedic & EMT Small Tools & Supplies	54.65	13,181.01	18,623.00	5,441.99	29.22%
7242 Minor Tools, Accessories & Field Machines	40.73	115.62	250.00	134.38	53.75%
7252 Misc Hardware	74.15	133.04	350.00	216.96	61.99%
Total Equipment & Tools	1,768.87	30,102.82	68,934.03	38,831.21	56.33%
Financial Services					
7309 Late Fees	0.00	0.00	10.00	10.00	100.00%
7310 Bank Service Charges	0.00	15.00	20.00	5.00	25.00%
9154 Losses and Damages	0.00	0.00	100.00	100.00	100.00%
Total Financial Services	0.00	15.00	130.00	115.00	88.46%
Insurance, Licenses & Regulatory Fees					
6345 Property Taxes & Assessments Costs	0.00	5,420.66	5,420.66	0.00	0.00%
7325 Insurance	0.00	21,231.53	21,232.00	0.47	0.00%
Total Insurance, Licenses & Regulatory Fees	0.00	26,652.19	26,652.66	0.47	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 4/1/2019 Through 4/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Legal & Professional						
7320	Professional & Consulting Services	0.00	1,390.40	1,400.00	9.60	0.69%
7326	Legal Services	0.00	0.00	350.00	350.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	75.00	75.00	100.00%
	Total Legal & Professional	0.00	1,390.40	1,825.00	434.60	23.81%
Office/Operations						
6130	Computer Hardware	0.00	419.25	1,700.00	1,280.75	75.34%
7140	General Supplies & Minor Equipment	208.79	1,621.56	1,800.00	178.44	9.91%
7160	Postage, Shipping & Mail Supplies	7.90	109.74	300.00	190.26	63.42%
7216	Fire Prevention Education Materials	0.00	602.99	1,200.00	597.01	49.75%
7226	Membership & Dues	0.00	62.10	105.00	42.90	40.86%
7230	Misc Small Parts & Supplies	0.00	296.86	300.00	3.14	1.05%
7240	Propane	0.00	141.82	100.00	(41.82)	(41.82)%
	Total Office/Operations	216.69	3,254.32	5,505.00	2,250.68	40.88%
Other Expense						
7201	White Goods & Accessories - bedding, towels	274.75	274.75	300.00	25.25	8.42%
7209	District Operating Center Expense	0.00	0.00	450.00	450.00	100.00%
7218	Cooking Products - Food, Drinks & Staples	0.00	415.00	500.00	85.00	17.00%
7224	Kitchen Cookware & Utensils	210.48	210.48	800.00	589.52	73.69%
7330	Misc Operating Expenses	0.00	200.48	0.00	(200.48)	0.00%
	Total Other Expense	485.23	1,100.71	2,050.00	949.29	46.31%
Rent & Utilities						
6000	Cell Phones	156.28	1,699.13	2,350.00	650.87	27.70%
6025	Telephone	417.00	3,951.25	3,700.00	(251.25)	(6.79)%
8610	Electric	0.00	2,624.84	2,620.00	(4.84)	(0.18)%
8620	Gas Service	60.19	1,110.91	910.00	(200.91)	(22.08)%
8630	Trash Services	101.41	1,019.10	1,850.00	830.90	44.91%
8640	Water and Water Services	587.10	3,250.24	4,704.00	1,453.76	30.90%
8659	Utility Cable Charges	0.00	1,053.96	1,400.00	346.04	24.72%
8670	Street Lighting	8.74	107.47	132.00	24.53	18.58%
	Total Rent & Utilities	1,330.72	14,816.90	17,666.00	2,849.10	16.13%
Repairs & Maintenance						
6400	R & M - Air Compressors	0.00	0.00	300.00	300.00	100.00%
6405	R & M - Extinguishers	0.00	497.17	1,000.00	502.83	50.28%
6640	R & M - Equip & Other Non-Structural Fixed Assets	184.21	827.11	1,600.00	772.89	48.31%
6750	R & M - Minor Tools & Equipment	101.36	518.26	1,000.00	481.74	48.17%

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Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 4/1/2019 Through 4/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6775 R & M -Operation/Field Equipment	0.00	1,199.22	1,215.00	15.78	1.30%
6800 R & M - Grounds & Collection Systems	0.00	1,467.49	1,500.00	32.51	2.17%
6900 R & M - Buildings & Structures	438.22	3,004.25	4,300.00	1,295.75	30.13%
Total Repairs & Maintenance	<u>723.79</u>	<u>7,513.50</u>	<u>10,915.00</u>	<u>3,401.50</u>	<u>31.16%</u>
Travel & Training					
6300 DMV Driv Lic Class B	0.00	0.00	100.00	100.00	100.00%
7141 CERT Training Supplies	99.83	99.83	100.00	0.17	0.17%
7323 Books, Publications & Subscriptions	0.00	146.58	470.00	323.42	68.81%
8405 Reserve FF Training Costs	<u>0.00</u>	<u>550.00</u>	<u>700.00</u>	<u>150.00</u>	<u>21.43%</u>
Total Travel & Training	<u>99.83</u>	<u>796.41</u>	<u>1,370.00</u>	<u>573.59</u>	<u>41.87%</u>
Total Services & Supplies	5,211.57	1,179,137.04	2,338,496.88	1,159,359.84	49.58%
Capital Outlay					
9006 Infrastructure CIP	339.36	111,211.55	44,545.30	(66,666.25)	(149.66)%
9085 Vehicle Purchase	<u>7,920.91</u>	<u>49,146.05</u>	<u>80,000.00</u>	<u>30,853.95</u>	<u>38.57%</u>
Total Capital Outlay	8,260.27	160,357.60	124,545.30	(35,812.30)	(28.75)%
Reserves					
9504 *Vehicle Replacement Reserve	0.00	0.00	121,644.20	121,644.20	100.00%
9572 *General Contingency (Operations) Reserve	0.00	0.00	31,941.43	31,941.43	100.00%
Total Reserves	<u>0.00</u>	<u>0.00</u>	<u>153,585.63</u>	<u>153,585.63</u>	<u>100.00%</u>
Transfers					
9511 Interfund Transfer Out	<u>0.00</u>	<u>27,496.14</u>	<u>54,992.28</u>	<u>27,496.14</u>	<u>50.00%</u>
Total Transfers	<u>0.00</u>	<u>27,496.14</u>	<u>54,992.28</u>	<u>27,496.14</u>	<u>50.00%</u>
Total Expenditures	<u>27,121.07</u>	<u>1,521,730.89</u>	<u>2,841,800.09</u>	<u>1,320,069.20</u>	<u>46.45%</u>
Net Revenues over Expenditures	<u>35,051.18</u>	<u>72,645.56</u>	<u>(44.59)</u>	<u>72,690.15</u>	<u>...18.95)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
400 - 400 - Vista de Oro
From 4/1/2019 Through 4/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Special Taxes & Assessments					
4550	1,453.00	11,626.00	15,768.00	(4,142.00)	(26.27)%
	1,453.00	11,626.00	15,768.00	(4,142.00)	(26.27)%
	1,453.00	11,626.00	15,768.00	(4,142.00)	(26.27)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	0.00	0.00	500.00	500.00	100.00%
7325	0.00	0.00	500.00	500.00	100.00%
	0.00	0.00	1,000.00	1,000.00	100.00%
Legal & Professional					
7320	0.00	145.00	700.00	555.00	79.29%
7326	0.00	0.00	300.00	300.00	100.00%
	0.00	145.00	1,000.00	855.00	85.50%
Rent & Utilities					
8670	156.23	1,970.65	2,460.00	489.35	19.89%
	156.23	1,970.65	2,460.00	489.35	19.89%
	156.23	2,115.65	4,460.00	2,344.35	52.56%
Debt Service					
9804	0.00	0.00	6,711.49	6,711.49	100.00%
	0.00	0.00	6,711.49	6,711.49	100.00%
Transfers					
9511	0.00	1,374.81	2,749.61	1,374.80	50.00%
	0.00	1,374.81	2,749.61	1,374.80	50.00%
	156.23	3,490.46	13,921.10	10,430.64	74.93%
Net Revenues over Expenditures	1,296.77	8,135.54	1,846.90	6,288.64	340.50%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 4/1/2019 Through 4/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Property Taxes					
4035	Property Taxes	20,965.18	88,496.28	149,788.75	(61,292.47) (40.92)%
	Total Property Taxes	20,965.18	88,496.28	149,788.75	(61,292.47) (40.92)%
Service Charges & Fees					
4030	Residential Single Family	188,955.71	1,784,924.70	2,135,000.00	(350,075.30) (16.40)%
4102	Residential- Multi -Family-Water Sales	12,474.92	184,968.69	199,900.00	(14,931.31) (7.47)%
4103	Commercial, Home Care, Retail-Water Sales	12,460.42	230,775.29	321,000.00	(90,224.71) (28.11)%
4104	Irrigation- Water Sales	316.00	23,185.75	53,000.00	(29,814.25) (56.25)%
4114	Water Other Service Revenues	(55.00)	(1,534.75)	1,000.00	(2,534.75) (253.47)%
4931	Water Activation Fees	550.00	5,600.00	6,000.00	(400.00) (6.67)%
4932	Penalties	2,223.25	23,476.98	20,000.00	3,476.98 17.38%
4933	Door Hangers/Lockout Notices	1,170.00	13,970.00	10,000.00	3,970.00 39.70%
4937	NSF Fees	25.00	460.00	500.00	(40.00) (8.00)%
	Total Service Charges & Fees	218,120.30	2,265,826.66	2,746,400.00	(480,573.34) (17.50)%
Other Revenues					
4105	Recycled Water Revenue	0.00	0.00	57,000.00	(57,000.00) (100.00)%
4930	Other Revenue	19.29	5,597.83	1,000.00	4,597.83 459.78%
4936	Water Delinquencies via Tax roll	(1.00)	(2.00)	0.00	(2.00) 0.00%
	Total Other Revenues	18.29	5,595.83	58,000.00	(52,404.17) (90.35)%
Use of Money & Property					
4504	Interest Income	0.00	0.00	2,964.00	(2,964.00) (100.00)%
4505	HO Prop Tax Relief	0.00	759.54	1,509.00	(749.46) (49.67)%
4510	Investment Income on funds	363.26	5,589.31	4,000.00	1,589.31 39.73%
	Total Use of Money & Property	363.26	6,348.85	8,473.00	(2,124.15) (25.07)%
	Total Revenues	239,467.03	2,366,267.62	2,962,661.75	(596,394.13) (20.13)%
Expenditures					
Personnel					
Salaries/Wages					
8018	Holiday Pay	0.00	19,520.72	25,000.00	5,479.28 21.92%
8045	Overtime Pay	0.00	204.66	4,000.00	3,795.34 94.88%
8050	Administrative Leave Pay	0.00	2,449.99	3,680.00	1,230.01 33.42%
8051	Floating Holiday Pay	0.00	2,596.66	5,000.00	2,403.34 48.07%
8054	Salaries & Wages - Regular	32,458.69	316,302.33	356,316.15	40,013.82 11.23%
8056	Retroactive Pay	0.00	460.80	1,000.00	539.20 53.92%
8060	Sick Leave Pay	1,520.33	12,691.90	24,150.00	11,458.10 47.45%
8063	Standby Pay	1,413.75	16,392.26	14,700.00	(1,692.26) (11.51)%
8066	Comp Time Used	2,097.57	17,055.91	11,550.00	(5,505.91) (47.67)%
8081	Vacation Pay	956.54	23,749.63	39,900.00	16,150.37 40.48%
	Total Salaries/Wages	38,446.88	411,424.86	485,296.15	73,871.29 15.22%
Payroll Taxes & Benefits					
5030	Life Insurance - ER	114.00	1,187.50	1,700.00	512.50 30.15%
5031	Disability Insurance	29.68	312.45	500.00	187.55 37.51%
5035	AD & D Insurance	30.00	312.50	0.00	(312.50) 0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 4/1/2019 Through 4/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
5040	LTD Insurance	208.94	2,199.45	3,300.00	1,100.55	33.35%
5050	Medicare - ER	546.13	6,009.68	9,000.00	2,990.32	33.23%
5060	Cafeteria Plan - ER	5,206.86	53,955.97	65,000.00	11,044.03	16.99%
5070	Retirement ER - Regular	6,356.19	67,731.24	67,000.00	(731.24)	(1.09)%
5075	Retirees Medical - ER	137.80	1,383.59	1,620.00	236.41	14.59%
5120	Workers Comp Insurance - ER	0.00	15,767.18	15,767.18	0.00	0.00%
5124	Retirement - ER - Tier 2	408.73	4,756.44	5,970.00	1,213.56	20.33%
	Total Payroll Taxes & Benefits	13,038.33	153,616.00	169,857.18	16,241.18	9.56%
	Employment Services					
5100	Unemployment Insurance - ER	0.00	3,454.31	5,500.00	2,045.69	37.19%
5103	Federal Unemployment	0.00	(1,961.74)	0.00	1,961.74	0.00%
6230	Medical Exam	0.00	0.00	150.00	150.00	100.00%
	Total Employment Services	0.00	1,492.57	5,650.00	4,157.43	73.58%
	Total Personnel	51,485.21	566,533.43	660,803.33	94,269.90	14.27%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	1,990.06	2,600.00	609.94	23.46%
7248	Uniform Safety Boots	0.00	842.07	1,000.00	157.93	15.79%
	Total Clothing & Uniform	0.00	2,832.13	3,600.00	767.87	21.33%
	Contract Services					
6100	Labor & Support-IT Services	0.00	0.00	300.00	300.00	100.00%
6110	IT Purchased Services	361.85	2,693.63	5,400.00	2,706.37	50.12%
7250	Water Quality Testing	0.00	25,698.34	28,000.00	2,301.66	8.22%
7255	Security Services	0.00	7,285.70	8,000.00	714.30	8.93%
7301	Contract Maint Services	0.00	0.00	1,000.00	1,000.00	100.00%
7321	Janitorial Cleaning & Supplies	49.62	521.25	850.00	328.75	38.68%
	Total Contract Services	411.47	36,198.92	43,550.00	7,351.08	16.88%
	Equipment & Tools					
6438	Disinfection Feed Pumps	259.89	1,877.52	1,500.00	(377.52)	(25.17)%
7242	Minor Tools, Accessories & Field Machines	34.14	3,205.60	3,500.00	294.40	8.41%
7253	Rent - Equipment	0.00	22.00	1,000.00	978.00	97.80%
7256	Meter Purchases & Replacements	0.00	67,275.51	75,000.00	7,724.49	10.30%
	Total Equipment & Tools	294.03	72,380.63	81,000.00	8,619.37	10.64%
	Financial Services					
7309	Late Fees	0.00	38.42	50.00	11.58	23.16%
7310	Bank Service Charges	0.00	13.56	0.00	(13.56)	0.00%
	Total Financial Services	0.00	51.98	50.00	(1.98)	(3.96)%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	0.00	200.00	200.00	100.00%
6340	Misc Fees	50.00	50.00	3,000.00	2,950.00	98.33%
6342	Fees - Regulatory	0.00	3,561.00	18,000.00	14,439.00	80.22%
6345	Property Taxes & Assessments Costs	0.00	3,240.92	6,300.00	3,059.08	48.56%
7325	Insurance	411.04	34,684.00	34,272.96	(411.04)	(1.20)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 4/1/2019 Through 4/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Total Insurance, Licenses & Regulatory Fees	461.04	41,535.92	61,772.96	20,237.04	32.76%
Legal & Professional					
7318 Professional & Consulting BMC	0.00	33,513.65	55,746.00	22,232.35	39.88%
7320 Professional & Consulting Services	727.60	7,169.28	10,000.00	2,830.72	28.31%
7326 Legal Services	0.00	105,197.50	115,000.00	9,802.50	8.52%
7336 Legal Services- ISJ	0.00	0.00	1,000.00	1,000.00	100.00%
7340 Legal Notifications & Mandated Advertising	0.00	(353.32)	1,000.00	1,353.32	135.33%
Total Legal & Professional	727.60	145,527.11	182,746.00	37,218.89	20.37%
Office/Operations					
6130 Computer Hardware	514.79	529.05	1,000.00	470.95	47.09%
6140 Computer Software	0.00	7,326.15	7,500.00	173.85	2.32%
7140 General Supplies & Minor Equipment	12.86	788.51	1,000.00	211.49	21.15%
7160 Postage, Shipping & Mail Supplies	1,098.89	11,807.37	15,000.00	3,192.63	21.28%
7180 Billing Supplies, Forms & Printing	0.00	221.10	2,200.00	1,978.90	89.95%
7226 Membership & Dues	0.00	1,769.86	3,000.00	1,230.14	41.00%
7230 Misc Small Parts & Supplies	29.98	1,624.24	2,000.00	375.76	18.79%
7237 Process Control & Treatment Supplies	31.20	3,279.38	4,000.00	720.62	18.02%
7239 Water Treatment Chemicals	0.00	4,964.07	8,000.00	3,035.93	37.95%
7249 Safety Supplies	69.07	701.83	1,000.00	298.17	29.82%
Total Office/Operations	1,756.79	33,011.56	44,700.00	11,688.44	26.15%
Other Expense					
7330 Misc Operating Expenses	0.00	133.41	250.00	116.59	46.64%
7348 Water Conservation Program	0.00	2,541.70	3,000.00	458.30	15.28%
Total Other Expense	0.00	2,675.11	3,250.00	574.89	17.69%
Rent & Utilities					
6000 Cell Phones	222.10	2,474.39	3,500.00	1,025.61	29.30%
6025 Telephone	750.88	7,491.78	10,000.00	2,508.22	25.08%
7352 Rent - Offices & Other Structures	0.00	0.00	2,900.00	2,900.00	100.00%
8610 Electric	6,720.57	73,311.35	100,000.00	26,688.65	26.69%
8620 Gas Service	5.95	195.18	250.00	54.82	21.93%
8630 Trash Services	116.65	2,040.03	4,000.00	1,959.97	49.00%
8644 Disposal Services	1,598.00	27,571.50	30,000.00	2,428.50	8.10%
8670 Street Lighting	32.79	320.03	400.00	79.97	19.99%
Total Rent & Utilities	9,446.94	113,404.26	151,050.00	37,645.74	24.92%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	311.89	350.00	38.11	10.89%
6422 R & M - Hydrants	0.00	575.85	1,100.00	524.15	47.65%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 4/1/2019 Through 4/30/2019

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	887.79	750.00	(137.79)	(18.37)%
6641	R & M - Wells	944.02	1,514.33	1,000.00	(514.33)	(51.43)%
6750	R & M - Minor Tools & Equipment	0.00	1,835.18	2,400.00	564.82	23.53%
6800	R & M - Grounds & Collection Systems	79.60	693.97	600.00	(93.97)	(15.66)%
6830	Paving & Concrete	0.00	0.00	4,000.00	4,000.00	100.00%
6900	R & M - Buildings & Structures	0.00	2,602.24	6,000.00	3,397.76	56.63%
7241	R & M - Water Distribution System	33.16	7,766.28	15,000.00	7,233.72	48.22%
	Total Repairs & Maintenance	1,056.78	16,187.53	31,200.00	15,012.47	48.12%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324	Education & Training Fees	0.00	5,047.38	5,900.00	852.62	14.45%
8410	Certifications	0.00	0.00	500.00	500.00	100.00%
8510	Lodging & Meals - Local	250.00	850.20	2,000.00	1,149.80	57.49%
8539	Meals	0.00	0.00	700.00	700.00	100.00%
8550	Mileage Reimbursement & Parking	23.98	122.52	700.00	577.48	82.50%
	Total Travel & Training	273.98	6,020.10	10,050.00	4,029.90	40.10%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	0.00	749.68	1,600.00	850.32	53.15%
7211	Misc Fuel & Diesel	213.58	1,562.78	2,300.00	737.22	32.05%
7220	Gasoline	498.37	4,914.92	5,000.00	85.08	1.70%
7228	Markings & Other Misc Services	0.00	99.67	500.00	400.33	80.07%
7232	Vehicle Repairs - Parts, Tires & Lubricants	1,995.53	5,343.90	5,000.00	(343.90)	(6.88)%
	Total Vehicle Maintenance & Repairs	2,707.48	12,670.95	14,400.00	1,729.05	12.01%
	Total Services & Supplies	17,136.11	482,496.20	627,368.96	144,872.76	23.09%
	Capital Outlay					
9006	Infrastructure CIP	0.00	94,241.00	502,524.00	408,283.00	81.25%
9059	Vehicles, Equipment, & Fixtures	0.00	32,602.28	32,602.28	0.00	0.00%
	Total Capital Outlay	0.00	126,843.28	535,126.28	408,283.00	76.30%
	Debt Service					
9022	Debt Service - Principal	0.00	160,870.79	160,871.00	0.21	0.00%
9023	Debt Service - Interest & Annual Fee	0.00	104,773.65	104,773.00	(0.65)	(0.00)%
9024	Loan Administration Fee	0.00	10,546.91	10,547.00	0.09	0.00%
	Total Debt Service	0.00	276,191.35	276,191.00	(0.35)	(0.00)%
	Reserves					
9571	*Capital Outlay Reserve	0.00	0.00	403,266.56	403,266.56	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 4/1/2019 Through 4/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
9572 *General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
Total Reserves	0.00	0.00	460,266.56	460,266.56	100.00%
Transfers					
9511 Interfund Transfer Out	0.00	235,091.98	470,183.95	235,091.97	50.00%
Total Transfers	0.00	235,091.98	470,183.95	235,091.97	50.00%
Total Expenditures	68,621.32	1,687,156.24	3,029,940.08	1,342,783.84	44.32%
Net Revenues over Expenditures	170,845.71	679,111.38	(67,278.33)	746,389.71	...09.41)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
600 - 600 - Wastewater
From 4/1/2019 Through 4/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Service Charges & Fees					
4062	0.00	25,000.00	44,246.40	(19,246.40)	(43.50)%
	0.00	25,000.00	44,246.40	(19,246.40)	(43.50)%
	0.00	25,000.00	44,246.40	(19,246.40)	(43.50)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6343	0.00	119.98	31.49	(88.49)	(281.01)%
6345	0.00	269.54	270.00	0.46	0.17%
	0.00	389.52	301.49	(88.03)	(29.20)%
Legal & Professional					
7320	0.00	13,148.08	12,365.94	(782.14)	(6.32)%
7326	0.00	447.80	1,000.00	552.20	55.22%
	0.00	13,595.88	13,365.94	(229.94)	(1.72)%
Office/Operations					
7160	0.00	6.70	0.00	(6.70)	0.00%
	0.00	6.70	0.00	(6.70)	0.00%
	0.00	13,992.10	13,667.43	(324.67)	(2.38)%
Transfers					
9511	0.00	1,374.81	2,749.61	1,374.80	50.00%
	0.00	1,374.81	2,749.61	1,374.80	50.00%
	0.00	15,366.91	16,417.04	1,050.13	6.40%
Net Revenues over Expenditures	0.00	9,633.09	27,829.36	(18,196.27)	(65.39)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
602 - Wastewater Fiduciary Fund
From 4/1/2019 Through 4/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Special Taxes & Assessments					
4061	99,031.53	(804,136.56)	0.00	(804,136.56)	0.00%
	Assessments-2002 WW Bond				
	Total Special Taxes & Assessments	(804,136.56)	0.00	(804,136.56)	0.00%
Other Revenues					
4928	0.00	15.00	0.00	15.00	0.00%
	Lien Fees Recoveries				
	Total Other Revenues	15.00	0.00	15.00	0.00%
Use of Money & Property					
4510	1,527.83	28,475.58	0.00	28,475.58	0.00%
	Investment Income on funds				
	Total Use of Money & Property	28,475.58	0.00	28,475.58	0.00%
	Total Revenues	(775,645.98)	0.00	(775,645.98)	0.00%
Expenditures					
Services & Supplies					
Financial Services					
7310	0.00	50.00	0.00	(50.00)	0.00%
	Bank Service Charges				
8951	480.55	201,409.98	0.00	(201,409.98)	0.00%
	Costs of Issuance				
	Total Financial Services	201,459.98	0.00	(201,459.98)	0.00%
	Total Services & Supplies	201,459.98	0.00	(201,459.98)	0.00%
	Total Expenditures	201,459.98	0.00	(201,459.98)	0.00%
	Net Revenues over Expenditures	(977,105.96)	0.00	(977,105.96)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
800 - 800 - Drainage
From 4/1/2019 Through 4/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Property Taxes					
4034	Property Tax Revenue from Water	0.00	29,957.75	29,957.75	0.00
4035	Property Taxes	<u>2,084.36</u>	<u>17,627.94</u>	<u>24,015.00</u>	<u>(6,387.06)</u>
	Total Property Taxes	2,084.36	47,585.69	53,972.75	(6,387.06)
Special Taxes & Assessments					
4400	Drainage Assessments	<u>4,266.00</u>	<u>69,048.00</u>	<u>95,440.00</u>	<u>(26,392.00)</u>
	Total Special Taxes & Assessments	4,266.00	69,048.00	95,440.00	(26,392.00)
Other Revenues					
4935	Sale-Specs/Plans & Non_Capital Items	<u>0.90</u>	<u>244.19</u>	<u>0.00</u>	<u>244.19</u>
	Total Other Revenues	0.90	244.19	0.00	244.19
Use of Money & Property					
4505	HO Prop Tax Relief	0.00	75.54	152.00	(76.46)
4510	Investment Income on funds	<u>0.00</u>	<u>(1.20)</u>	<u>300.00</u>	<u>(301.20)</u>
	Total Use of Money & Property	0.00	74.34	452.00	(377.66)
	Total Revenues	<u>6,351.26</u>	<u>116,952.22</u>	<u>149,864.75</u>	<u>(32,912.53)</u>
Expenditures					
Personnel					
Salaries/Wages					
8045	Overtime Pay	0.00	0.00	200.00	200.00
8054	Salaries & Wages - Regular	<u>0.00</u>	<u>8,879.20</u>	<u>16,000.00</u>	<u>7,120.80</u>
	Total Salaries/Wages	0.00	8,879.20	16,200.00	7,320.80
	Total Personnel	0.00	8,879.20	16,200.00	7,320.80
Services & Supplies					
Equipment & Tools					
6390	Equipment	0.00	0.00	300.00	300.00
7242	Minor Tools, Accessories & Field Machines	<u>0.00</u>	<u>227.22</u>	<u>300.00</u>	<u>72.78</u>
	Total Equipment & Tools	0.00	227.22	600.00	372.78
Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	0.00	5,692.00	6,000.00	308.00
6345	Property Taxes & Assessments Costs	<u>0.00</u>	<u>198.84</u>	<u>200.00</u>	<u>1.16</u>
7325	Insurance	<u>0.00</u>	<u>(131.40)</u>	<u>1,500.00</u>	<u>1,631.40</u>
	Total Insurance, Licenses & Regulatory Fees	0.00	5,759.44	7,700.00	1,940.56
Legal & Professional					
7320	Professional & Consulting Services	0.00	366.25	2,000.00	1,633.75
7326	Legal Services	<u>0.00</u>	<u>35.00</u>	<u>500.00</u>	<u>465.00</u>
	Total Legal & Professional	0.00	401.25	2,500.00	2,098.75
Office/Operations					
7140	General Supplies & Minor Equipment	0.00	9.62	50.00	40.38

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
800 - 800 - Drainage
From 4/1/2019 Through 4/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
7226	Membership & Dues	0.00	0.00	200.00	100.00%
7230	Misc Small Parts & Supplies	0.00	271.71	500.00	45.66%
7249	Safety Supplies	0.00	0.00	100.00	100.00%
	Total Office/Operations	0.00	281.33	850.00	66.90%
	Other Expense				
7346	Promotional Expenses - Event	0.00	250.00	300.00	16.67%
	Total Other Expense	0.00	250.00	300.00	16.67%
	Rent & Utilities				
6000	Cell Phones	121.40	1,371.23	1,700.00	19.34%
6025	Telephone	20.62	207.40	250.00	17.04%
8610	Electric	142.64	1,450.37	2,200.00	34.07%
8670	Street Lighting	68.00	730.15	1,000.00	26.98%
	Total Rent & Utilities	352.66	3,759.15	5,150.00	27.01%
	Repairs & Maintenance				
6405	R & M - Extinguishers	0.00	36.68	50.00	26.64%
6640	R & M - Equip & Other Non-Structural Fixed Assets	879.58	1,452.67	1,000.00	(45.27)%
6750	R & M - Minor Tools & Equipment	3.84	428.96	500.00	14.21%
6800	R & M - Grounds & Collection Systems	91.50	159.03	1,000.00	84.10%
6900	R & M - Buildings & Structures	428.01	860.28	1,500.00	42.65%
	Total Repairs & Maintenance	1,402.93	2,937.62	4,050.00	27.47%
	Travel & Training				
7324	Education & Training Fees	1,295.00	1,295.00	2,200.00	41.14%
8410	Certifications	0.00	0.00	100.00	100.00%
8475	Training Materials	0.00	0.00	250.00	100.00%
8510	Lodging & Meals - Local	0.00	0.00	500.00	100.00%
8539	Meals	0.00	0.00	100.00	100.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	300.00	100.00%
	Total Travel & Training	1,295.00	1,295.00	3,450.00	62.46%
	Vehicle Maintenance & Repairs				
7211	Misc Fuel & Diesel	34.89	358.57	550.00	34.81%
7220	Gasoline	112.09	1,216.22	1,000.00	(21.62)%
	Total Vehicle Maintenance & Repairs	146.98	1,574.79	1,550.00	(1.60)%
	Total Services & Supplies	3,197.57	16,485.80	26,150.00	36.96%
	Capital Outlay				
9006	Infrastructure CIP	0.00	77,203.60	110,000.00	29.81%
	Total Capital Outlay	0.00	77,203.60	110,000.00	29.81%
	Transfers				
9511	Interfund Transfer Out	0.00	5,499.23	10,998.46	50.00%
	Total Transfers	0.00	5,499.23	10,998.46	50.00%
	Total Expenditures	3,197.57	108,067.83	163,348.46	33.84%
	Net Revenues over Expenditures	3,153.69	8,884.39	(13,483.71)	(165.89)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
900 - 900 - Parks & Recreation
From 4/1/2019 Through 4/30/2019

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

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 4/30/2019

		Current Period Balance
		<u> </u>
ASSETS		
CURRENT ASSETS		
Cash in Bank		
Change Fund	0999	400.00
Petty Cash	1000	500.00
LAIF Investments	1011	647,089.92
General Checking Account	1012	1,788,168.80
Payroll Account (contra to 2998)	1013	4,798.27
Rabobank-Bankruptcy Disbursement Reserve	1017	102,793.69
Fire Reserves Account	1031	1,669,726.70
US Bank - WW Bond Prepayment	1070	2,214.95
US Bond - WW Bond Cost of Issuance	1071	14,234.14
US Bank - WW Bond Redemption (New)	1072	452,000.61
US Bank - WW Bond Reserve (New)	1073	567,304.17
US Bank- WW Bond Redemption Fund	1077	607.61
US Bank - WW Bond Reserve Fund	1078	<u>627.13</u>
Total Cash in Bank		5,250,465.99
Investments		
Rabo Bank -Investments	0334	969,763.33
Water Reserves Account	0335	<u>1,053,329.58</u>
Total Investments		2,023,092.91
Due From Others		
Loan Receivable From District	1160	222,333.96
Due From Bayridge	1420	100,876.84
Due From Vista De Oro	1440	<u>25,727.44</u>
Total Due From Others		348,938.24
Held Deposits		
Held Deposits	1030	<u>10,000.00</u>
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	207,915.60
Unbilled A/R	1085	<u>256,826.53</u>
Total Accounts Receivable		464,742.13
Accrued Inventory On Hand		
Inventory	1100	<u>56,390.89</u>
Total Accrued Inventory On Hand		<u>56,390.89</u>
Total CURRENT ASSETS		8,153,630.16
FIXED ASSETS		
Land		
Land and Land Rights	1720	<u>555,803.09</u>
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	592,410.70
Accum Depreciation-Building, Structures & Improvements	1851	(5,000.00)
Total Building		<u>587,410.70</u>
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	1,969,584.73
Acc Depreciation-Equipment, Vehicles & Systems	1853	(451,489.15)

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 4/30/2019

		Current Period Balance
Total Plant & Equipment		<u>1,518,095.58</u>
Construction in Progress		
Construction In Progress	1850	<u>185,121.06</u>
Total Construction in Progress		185,121.06
Infrastructure		
Infrastructures	1730	9,694,881.25
Accum Depeciation-Infrastructures	1852	<u>(4,626,962.23)</u>
Total Infrastructure		<u>5,067,919.02</u>
Total FIXED ASSETS		7,914,349.45
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	<u>900.00</u>
Total Cash Suspense		<u>900.00</u>
Total OTHER ASSETS		900.00
Other Assets		
Def Outflow	1991	243,346.00
Deferred Outflow - OPEB	1992	1,553.00
Amount to be Provided for Internal Loans	1997	1,517.00
Amount to be Provided - Other LT	1998	26,653.43
Oblig-Comp Leave		
Total Other Assets		<u>273,069.43</u>
Total ASSETS		<u>16,341,949.04</u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	18,927.53
AP Other- Adjment to 2000, AP Control Acct	2010	<u>(413.88)</u>
Total Accounts Payable		18,513.65
Current Payroll Liabilities		
Fed Income Tax Withholding	2001	386.64
FICA Employee Payable	2002	(55.78)
FICA Employer Payable	2003	254.77
Wage Garnishment	2005	60.12
CA Income Tax Withholding	2011	3,082.42
SDI Payable Employee (EE Only)	2012	195.51
Retirement-ER-Regular Contrib	2014	(0.01)
SLOCEA Dues Payable	2016	(25.17)
Employee Contributions to 457 PLAN	2021	1,400.15
AFLAC Voluntary Insurance-Employee	2022	(335.64)
Workers Comp Ins Liab-Employer	2023	138.17
Accrued FSA Plan Medical	2024	(192.62)
Accrued Life/Disability Medical Exp	2026	(228.58)
Retirement Addl Pick-up Liab-Employer	2027	(1.03)
Unemployment Ins Liab-Employer (ER only)	2028	(513.79)
Medicare Liab- Employer	2029	225.14
Other Deposits	2038	(152.64)
Accrued Compensated Absences	2040	19,489.38
Long-term Compensated Absences	2041	58,468.12
CALPERS Retirement Tier 2- EE- Liab	2042	218.27
CALPERS Retirement Tier 2- ER- Liab	2044	(2,903.10)
Other Pension Oblig Liab (OPEB) ARC	2045	272,406.00

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 4/30/2019

		Current Period Balance
Retirement Contribution Safety-Fire-EE	2046	(3.53)
Life Insurance Liab-Employer	2201	(1,862.21)
Medicare Tax Liab-Employee	2202	(1,173.66)
Medical Plan Liab- Employee	2203	(1,214.70)
Vision Plan Liab- Employee	2204	(7.99)
Dental Plan Ins Payable- Employee	2205	825.22
Retirement Contrib Liab-Employee	2206	28.88
Insurance- AD & D	2211	(319.91)
Insurance-Work Injury (WI)	2212	(366.87)
Insurance- LT Disability	2213	(899.58)
Survivor Premiums-PERS	2214	0.13
Payroll Clearing Account	2999	<u>1,714.93</u>
Total Current Payroll Liabilities		348,637.04
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		625,375.28
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	578,846.00
Def Inflow	2216	24,890.00
Loan Payable to Agency Fund	2495	222,333.96
Restricted Park and Rec	3090	291,655.59
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	947,225.07
General Contingency Reserve	3111	561,015.70
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	1,944,128.17
Water Stabilization Reserve	3163	158,456.00
Info Tech Reserve	3164	28,741.40
Basin Management Reserve	3165	50,031.00
Water Conservation Reserve	3167	59,288.00
Reserve - Internal Loans	3193	<u>1,517.00</u>
Total Other Liabilities		<u>4,908,461.89</u>
Total Other Liabilities		4,908,461.89
Long Term Debt		
Note Payable - Long Term		
Note Payable - State CIEDB-LTD	2101	3,354,765.87
Internal Loan Due Water-500	2491	<u>125,087.28</u>
Total Note Payable - Long Term		3,479,853.15

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 4/30/2019

		Current Period Balance
Accrued Interest Payable		
Accrued Interest Payable	2110	<u>44,677.88</u>
Total Accrued Interest Payable		<u>44,677.88</u>
Total Long Term Debt		3,524,531.03
Equity		
Revenues		
Property Tax Revenue from Water	4034	89,873.25
Other		<u>3,300,382.22</u>
Total Revenues		3,390,255.47
Expenditures		(3,758,833.35)
Equity		
Septic System Decommission Reserve	3109	8,000.00
Prepaid Assessment Reserve	3159	150,160.27
Fire Mitigation Fund	3161	238,397.60
Fund Balance	3200	6,178,804.86
Bankruptcy Fund Balance	3203	58,710.96
GFAG- Net Investment in Assets	3300	671,156.09
GFAG- Accumulated Depreciation	3301	1,756,878.01
GFAG- Governmental Depreciation Expense	3302	(83,603.02)
Investment in N/A-Costs	3310	<u>(1,326,346.05)</u>
Total Equity		<u>7,652,158.72</u>
Total Equity		<u>7,283,580.84</u>
Total LIABILITIES & EQUITY		<u><u>16,341,949.04</u></u>

FIRE RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 4/30/2019

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

WATER RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 4/30/2019

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

DRAINAGE RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 4/30/2019

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

PARKS & RECREATION RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 4/30/2019

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Restricted Park and Rec	3090	
900 - Parks & Recreation	900	<u>291,655.59</u>
Total Other Liabilities		<u>291,655.59</u>
Total Other Liabilities		<u>291,655.59</u>
Total LIABILITIES & EQUITY		<u><u>291,655.59</u></u>



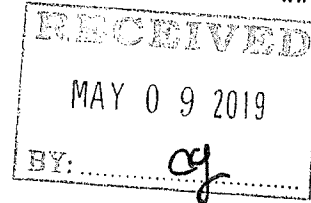
PACIFIC PREMIER BANK

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

STATEMENT OF ACCOUNT ACTIVITY

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00006695-0013389-0001-0001-TIMR8006410430196921



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:
Date 04/30/19

EM

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Summary of Activity Since Your Last Statement

Table with 3 columns: Description, Date, and Amount. Rows include Beginning Balance (4/01/19, 3,241.19), Deposits / Misc Credits (0, .00), Withdrawals / Misc Debits (0, .00), Ending Balance (4/30/19, 3,241.19**), Service Charge (.00), and Average Collected Balance (3,241).

00006695-0013389-0001-0001-TIMR8006410430196921(00006695)-000013391

