



January 3, 2022

**TO:** Finance Advisory Committee

**FROM:** Adrienne Geidel at Robert Stilts, District Bookkeeper  
Ron Munds, General Manager

**SUBJECT:** **Agenda Item 5 – 01/03/2022 FAC Meeting**  
Receive Financial Report for the Period Ending November 30, 2021

**President**

Christine M. Womack

**Vice President**

Matthew D. Fourcroy

**Directors**

Charles L. Cesena  
Troy C. Gatchell  
Marshall E. Ochylski

**General Manager**

Ron Munds

**District Accountant**

Robert Stilts, CPA

**Unit Chief**

Eddy Moore

**Battalion Chief**

Paul Provence

**DESCRIPTION**

The attached are the Statement of Revenues and Expenditures and Balance Sheets for November 2021.

**STAFF RECOMMENDATION**

Staff recommends that the FAC adopt the following motion:

***Motion: I recommend to the Board, that the Board receive and file the financials for the period ending November 30, 2021.***

Attachments

**Mailing Address:**

P.O. Box 6064  
Los Osos, CA 93412

**Offices:**

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

**Phone:** 805/528-9370

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**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 11/1/2021 Through 11/30/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
<b>Revenues</b>						
<b>Other Revenues</b>						
4002	Transfer In	55,092.55	275,462.75	661,110.53	(385,647.78)	(58.33)%
	Total Other Revenues	55,092.55	275,462.75	661,110.53	(385,647.78)	(58.33)%
	Total Revenues	55,092.55	275,462.75	661,110.53	(385,647.78)	(58.33)%
<b>Expenditures</b>						
<b>Personnel</b>						
<b>Salaries/Wages</b>						
7322	Director's Compensation	300.00	3,600.00	16,500.00	12,900.00	78.18%
8018	Holiday Pay	1,147.68	2,883.10	13,166.00	10,282.90	78.10%
8045	Overtime Pay	0.00	0.00	600.00	600.00	100.00%
8050	Administrative Leave Pay	0.00	1,776.78	4,900.00	3,123.22	63.74%
8051	Floating Holiday Pay	0.00	465.42	3,000.00	2,534.58	84.49%
8054	Salaries & Wages - Regular	20,524.29	96,765.75	249,999.00	153,233.25	61.29%
8060	Sick Leave Pay	245.68	1,044.64	4,900.00	3,855.36	78.68%
8066	Comp Time Used	0.00	0.00	50.00	50.00	100.00%
8081	Vacation Pay	1,760.80	8,943.64	5,000.00	(3,943.64)	(78.87)%
	Total Salaries/Wages	23,978.45	115,479.33	298,115.00	182,635.67	61.26%
<b>Payroll Taxes &amp; Benefits</b>						
5020	FICA - ER	18.60	290.16	1,116.00	825.84	74.00%
5030	Life Insurance - ER	48.62	219.23	525.00	305.77	58.24%
5031	Disability Insurance	35.33	154.99	320.00	165.01	51.57%
5035	AD & D Insurance	11.26	45.45	119.00	73.55	61.81%
5040	LTD Insurance	159.92	653.17	1,500.00	846.83	56.46%
5050	Medicare - ER	354.09	1,686.87	4,000.00	2,313.13	57.83%
5060	Cafeteria Plan - ER	2,388.72	10,990.71	25,774.00	14,783.29	57.36%
5070	Retirement ER - Regular	832.82	4,374.10	9,994.00	5,619.90	56.23%
5075	Retirees Medical - ER	144.03	865.92	1,775.00	909.08	51.22%
5102	CA Training Tax- ER	0.30	4.68	37.50	32.82	87.52%
5120	Workers Comp Insurance - ER	0.00	925.97	1,000.00	74.03	7.40%
5124	Retirement - ER - Tier 2	1,855.42	8,547.17	22,225.00	13,677.83	61.54%
	Total Payroll Taxes & Benefits	5,849.11	28,758.42	68,385.50	39,627.08	57.95%
<b>Employment Services</b>						
5100	Unemployment Insurance - ER	16.20	252.72	2,015.00	1,762.28	87.46%
6200	Hiring, Advertising & Other Costs	0.00	0.00	200.00	200.00	100.00%
6230	Medical Exam	0.00	0.00	150.00	150.00	100.00%
	Total Employment Services	16.20	252.72	2,365.00	2,112.28	89.31%
	Total Personnel	29,843.76	144,490.47	368,865.50	224,375.03	60.83%
<b>Services &amp; Supplies</b>						
<b>Clothing &amp; Uniform</b>						
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%
<b>Contract Services</b>						
6100	Labor & Support-IT Services	4,800.00	9,671.18	12,500.00	2,828.82	22.63%
6110	IT Purchased Services	1,995.99	10,144.51	24,000.00	13,855.49	57.73%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 11/1/2021 Through 11/30/2021

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
7100	Copier Contract-Maint & Usage	301.41	1,466.97	3,100.00	1,633.03	52.68%
7255	Security Services	97.61	488.05	1,120.00	631.95	56.42%
7321	Janitorial Cleaning & Supplies	271.00	1,285.00	2,900.00	1,615.00	55.69%
7342	Public Meeting Recordings	0.00	3,677.79	12,000.00	8,322.21	69.35%
	Total Contract Services	7,466.01	26,733.50	55,620.00	28,886.50	51.94%
	Financial Services					
7309	Late Fees	0.00	0.00	200.00	200.00	100.00%
7310	Bank Service Charges	175.71	1,664.62	6,400.00	4,735.38	73.99%
	Total Financial Services	175.71	1,664.62	6,600.00	4,935.38	74.78%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	0.00	200.00	200.00	100.00%
6341	LAFCO Fees	0.00	16,432.71	17,500.00	1,067.29	6.10%
6343	Lien & Notary Fees	0.00	0.00	30.00	30.00	100.00%
7325	Insurance	0.00	29,840.03	29,840.03	0.00	0.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	46,272.74	47,570.03	1,297.29	2.73%
	Legal & Professional					
7304	Professional Services - ACCTG	5,000.00	22,500.00	60,000.00	37,500.00	62.50%
7305	Auditing Services	3,300.00	22,000.00	22,000.00	0.00	0.00%
7320	Professional & Consulting Services	3,560.94	20,695.62	2,500.00	(18,195.62)	(727.82)%
7326	Legal Services	0.00	3,453.50	30,000.00	26,546.50	88.49%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	200.00	200.00	100.00%
	Total Legal & Professional	11,860.94	68,649.12	114,700.00	46,050.88	40.15%
	Office/Operations					
6121	IT-Supplies & Miscellaneous	0.00	0.00	1,000.00	1,000.00	100.00%
6130	Computer Hardware	0.00	0.00	1,000.00	1,000.00	100.00%
7140	General Supplies & Minor Equipment	346.98	1,781.89	6,500.00	4,718.11	72.59%
7160	Postage, Shipping & Mail Supplies	89.90	1,278.11	2,500.00	1,221.89	48.88%
7226	Membership & Dues	0.00	7,715.00	7,950.00	235.00	2.96%
	Total Office/Operations	436.88	10,775.00	18,950.00	8,175.00	43.14%
	Other Expense					
8735	Misc Department Admin	100.00	100.00	100.00	0.00	0.00%
	Total Other Expense	100.00	100.00	100.00	0.00	0.00%
	Rent & Utilities					
6000	Cell Phones	90.00	391.50	1,080.00	688.50	63.75%
6025	Telephone	226.51	1,128.83	3,000.00	1,871.17	62.37%
7350	Rent - Meetings	0.00	0.00	200.00	200.00	100.00%
7352	Rent - Offices & Other Structures	3,000.00	15,000.00	36,000.00	21,000.00	58.33%
8610	Electric	223.53	1,214.17	3,800.00	2,585.83	68.05%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 11/1/2021 Through 11/30/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
8620 Gas Service	14.79	75.94	1,000.00	924.06	92.41%
Total Rent & Utilities	3,554.83	17,810.44	45,080.00	27,269.56	60.49%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	91.35	100.00	8.65	8.65%
Total Repairs & Maintenance	0.00	91.35	100.00	8.65	8.65%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	0.00	225.00	225.00	100.00%
7324 Education & Training Fees	0.00	0.00	1,000.00	1,000.00	100.00%
8510 Lodging & Meals - Local	0.00	0.00	1,000.00	1,000.00	100.00%
8539 Meals	0.00	0.00	600.00	600.00	100.00%
8550 Mileage Reimbursement & Parking	0.00	0.00	500.00	500.00	100.00%
Total Travel & Training	0.00	0.00	3,325.00	3,325.00	100.00%
Total Services & Supplies	23,594.37	172,096.77	292,245.03	120,148.26	41.11%
Total Expenditures	53,438.13	316,587.24	661,110.53	344,523.29	52.11%
Net Revenues over Expenditures	1,654.42	(41,124.49)	0.00	(41,124.49)	0.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 11/1/2021 Through 11/30/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	
Revenues						
Property Taxes						
4035	Property Taxes	<u>1,295.86</u>	<u>1,618.31</u>	<u>0.00</u>	<u>1,618.31</u>	<u>0.00%</u>
	Total Property Taxes	<u>1,295.86</u>	<u>1,618.31</u>	<u>0.00</u>	<u>1,618.31</u>	<u>0.00%</u>
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	<u>2,159.00</u>	<u>2,159.00</u>	<u>12,400.00</u>	<u>(10,241.00)</u>	<u>(82.59)%</u>
	Total Special Taxes & Assessments	<u>2,159.00</u>	<u>2,159.00</u>	<u>12,400.00</u>	<u>(10,241.00)</u>	<u>(82.59)%</u>
Use of Money & Property						
4510	Investment Income on funds	<u>(0.39)</u>	<u>(0.32)</u>	<u>0.00</u>	<u>(0.32)</u>	<u>0.00%</u>
	Total Use of Money & Property	<u>(0.39)</u>	<u>(0.32)</u>	<u>0.00</u>	<u>(0.32)</u>	<u>0.00%</u>
	Total Revenues	<u>3,454.47</u>	<u>3,776.99</u>	<u>12,400.00</u>	<u>(8,623.01)</u>	<u>(69.54)%</u>
Expenditures						
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6345	Property Taxes & Assessments Costs	<u>0.00</u>	<u>555.20</u>	<u>250.00</u>	<u>(305.20)</u>	<u>(122.08)%</u>
	Total Insurance, Licenses & Regulatory Fees	<u>0.00</u>	<u>555.20</u>	<u>250.00</u>	<u>(305.20)</u>	<u>(122.08)%</u>
Rent & Utilities						
8670	Street Lighting	<u>400.81</u>	<u>2,003.71</u>	<u>6,724.16</u>	<u>4,720.45</u>	<u>70.20%</u>
	Total Rent & Utilities	<u>400.81</u>	<u>2,003.71</u>	<u>6,724.16</u>	<u>4,720.45</u>	<u>70.20%</u>
	Total Services & Supplies	<u>400.81</u>	<u>2,558.91</u>	<u>6,974.16</u>	<u>4,415.25</u>	<u>63.31%</u>
Transfers						
9511	Interfund Transfer Out	<u>275.46</u>	<u>1,377.30</u>	<u>3,305.55</u>	<u>1,928.25</u>	<u>58.33%</u>
	Total Transfers	<u>275.46</u>	<u>1,377.30</u>	<u>3,305.55</u>	<u>1,928.25</u>	<u>58.33%</u>
	Total Expenditures	<u>676.27</u>	<u>3,936.21</u>	<u>10,279.71</u>	<u>6,343.50</u>	<u>61.71%</u>
	Net Revenues over Expenditures	<u>2,778.20</u>	<u>(159.22)</u>	<u>2,120.29</u>	<u>(2,279.51)</u>	<u>(107.51)%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 11/1/2021 Through 11/30/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>					
<b>Property Taxes</b>					
4034	Property Tax Revenue from Water	0.00	0.00	142,797.90	(142,797.90) (100.00)%
4037	Property Tax Zone B Received	10,592.00	80,943.53	501,784.70	(420,841.17) (83.87)%
4038	Property Tax Zone B Pass thru	0.00	0.00	1,828,491.00	(1,828,491.00) (100.00)%
	<b>Total Property Taxes</b>	<b>10,592.00</b>	<b>80,943.53</b>	<b>2,473,073.60</b>	<b>(2,392,130.07) (96.73)%</b>
<b>Grant Revenue</b>					
4955	Govt-Other St Aids & Reimbursements	0.00	0.00	15,689.00	(15,689.00) (100.00)%
	<b>Total Grant Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>15,689.00</b>	<b>(15,689.00) (100.00)%</b>
<b>Service Charges &amp; Fees</b>					
4920	Service Charge/User Fee Rev	0.00	0.00	20,000.00	(20,000.00) (100.00)%
	<b>Total Service Charges &amp; Fees</b>	<b>0.00</b>	<b>0.00</b>	<b>20,000.00</b>	<b>(20,000.00) (100.00)%</b>
<b>Special Taxes &amp; Assessments</b>					
4015	CSA 9-I Assessments ( Contract)	0.00	0.00	27,508.00	(27,508.00) (100.00)%
4050	Special Fire Tax	0.00	0.00	609,235.00	(609,235.00) (100.00)%
	<b>Total Special Taxes &amp; Assessments</b>	<b>0.00</b>	<b>0.00</b>	<b>636,743.00</b>	<b>(636,743.00) (100.00)%</b>
<b>Other Revenues</b>					
4000	Ambulance Agreement	0.00	0.00	67,134.00	(67,134.00) (100.00)%
	<b>Total Other Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>67,134.00</b>	<b>(67,134.00) (100.00)%</b>
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	101.43	1,087.24	7,000.00	(5,912.76) (84.47)%
	<b>Total Use of Money &amp; Property</b>	<b>101.43</b>	<b>1,087.24</b>	<b>7,000.00</b>	<b>(5,912.76) (84.47)%</b>
	<b>Total Revenues</b>	<b>10,693.43</b>	<b>82,030.77</b>	<b>3,219,639.60</b>	<b>(3,137,608.83) (97.45)%</b>
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8295	Resv FF-Overtime/Shift Coverage	4,859.40	19,621.13	30,000.00	10,378.87 34.60%
8340	Resv FF-Shift Coverage	7,427.04	40,614.77	144,000.00	103,385.23 71.80%
8345	Resv FF-Special Projects	0.00	137.63	2,000.00	1,862.37 93.12%
	<b>Total Salaries/Wages</b>	<b>12,286.44</b>	<b>60,373.53</b>	<b>176,000.00</b>	<b>115,626.47 65.70%</b>
<b>Payroll Taxes &amp; Benefits</b>					
5021	FICA - Fire - ER	731.11	3,645.67	9,100.00	5,454.33 59.94%
5030	Life Insurance - ER	160.00	820.50	2,500.00	1,679.50 67.18%
5035	AD & D Insurance	40.00	207.50	850.00	642.50 75.59%
5051	Medicare - Reserves - ER	178.11	875.37	2,150.00	1,274.63 59.29%
5070	Retirement ER - Regular	4,542.83	23,064.15	54,514.00	31,449.85 57.69%
5102	CA Training Tax- ER	1.11	17.10	175.00	157.90 90.23%
5120	Workers Comp Insurance - ER	0.00	4,355.02	5,000.00	644.98 12.90%
5124	Retirement - ER - Tier 2	132.59	887.29	9,125.00	8,237.71 90.28%
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>5,785.75</b>	<b>33,872.60</b>	<b>83,414.00</b>	<b>49,541.40 59.39%</b>
<b>Employment Services</b>					
5000	Medical Exams & Procedures	0.00	0.00	4,000.00	4,000.00 100.00%
5101	Unemp. Costs - Reserves	60.68	924.38	6,000.00	5,075.62 84.59%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 11/1/2021 Through 11/30/2021

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
6200	Hiring, Advertising & Other Costs	0.00	25.00	100.00	75.00	75.00%
6230	Medical Exam	0.00	3,752.00	4,000.00	248.00	6.20%
	Total Employment Services	<u>60.68</u>	<u>4,701.38</u>	<u>14,100.00</u>	<u>9,398.62</u>	<u>66.66%</u>
	Total Personnel	18,132.87	98,947.51	273,514.00	174,566.49	63.82%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	96.31	96.31	3,000.00	2,903.69	96.79%
7248	Uniform Safety Boots	0.00	0.00	2,000.00	2,000.00	100.00%
	Total Clothing & Uniform	96.31	96.31	5,000.00	4,903.69	98.07%
	Contract Services					
6110	IT Purchased Services	119.39	477.56	1,500.00	1,022.44	68.16%
7100	Copier Contract-Maint & Usage	99.74	618.20	2,500.00	1,881.80	75.27%
7202	Building Alarms & Security	0.00	0.00	900.00	900.00	100.00%
7204	Cleaning Supplies, Laundry & Towel Service	41.80	535.08	3,500.00	2,964.92	84.71%
7222	Hazardous Materials CW JPA Cost	0.00	2,000.00	2,325.00	325.00	13.98%
7500	Schedule A Charges	0.00	0.00	2,465,234.00	2,465,234.00	100.00%
	Total Contract Services	260.93	3,630.84	2,475,959.00	2,472,328.16	99.85%
	Equipment & Tools					
6055	Radios -Non Capital	1,640.81	1,640.81	2,000.00	359.19	17.96%
6440	Fire Personal Protection Equipment	66.66	542.18	15,000.00	14,457.82	96.39%
6460	Self-Contained Breathing Apparatus	0.00	0.00	3,000.00	3,000.00	100.00%
6610	Rescue - Extrication Equipment	2,452.80	2,452.80	2,000.00	(452.80)	(22.64)%
6611	Water Rescue Equipment	0.00	0.00	2,000.00	2,000.00	100.00%
6630	Rope & Climbing Equipment	0.00	0.00	2,000.00	2,000.00	100.00%
7234	Oxygen Supplies & Cylinder Rent	0.00	0.00	350.00	350.00	100.00%
7238	Paramedic & EMT Small Tools & Supplies	4,281.61	9,290.01	20,000.00	10,709.99	53.55%
7242	Minor Tools, Accessories & Field Machines	0.00	254.81	1,200.00	945.19	78.77%
7252	Misc Hardware	344.87	438.09	1,200.00	761.91	63.49%
	Total Equipment & Tools	8,786.75	14,618.70	48,750.00	34,131.30	70.01%
	Financial Services					
7309	Late Fees	0.00	0.00	10.00	10.00	100.00%
7310	Bank Service Charges	2.00	16.00	20.00	4.00	20.00%
9154	Losses and Damages	0.00	0.00	50.00	50.00	100.00%
	Total Financial Services	2.00	16.00	80.00	64.00	80.00%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	0.00	2,000.00	2,000.00	100.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 11/1/2021 Through 11/30/2021

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
6345	Property Taxes & Assessments Costs	0.00	6,639.20	5,420.66	(1,218.54)	(22.48)%
7325	Insurance	<u>0.00</u>	<u>26,017.61</u>	<u>33,515.00</u>	<u>7,497.39</u>	<u>22.37%</u>
	Total Insurance, Licenses & Regulatory Fees	0.00	32,656.81	40,935.66	8,278.85	20.22%
	Legal & Professional					
7320	Professional & Consulting Services	0.00	137.73	3,000.00	2,862.27	95.41%
7326	Legal Services	0.00	0.00	350.00	350.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,500.00	1,500.00	100.00%
	Total Legal & Professional	<u>0.00</u>	<u>137.73</u>	<u>4,850.00</u>	<u>4,712.27</u>	<u>97.16%</u>
	Office/Operations					
7140	General Supplies & Minor Equipment	295.18	589.73	1,000.00	410.27	41.03%
7160	Postage, Shipping & Mail Supplies	20.05	113.85	2,500.00	2,386.15	95.45%
7216	Fire Prevention Education Materials	0.00	0.00	1,800.00	1,800.00	100.00%
7226	Membership & Dues	0.00	0.00	300.00	300.00	100.00%
7230	Misc Small Parts & Supplies	0.00	346.54	1,000.00	653.46	65.35%
7240	Propane	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00%</u>
	Total Office/Operations	315.23	1,050.12	6,700.00	5,649.88	84.33%
	Other Expense					
7201	White Goods & Accessories - bedding, towels	0.00	0.00	500.00	500.00	100.00%
7209	District Operating Center Expense	0.00	0.00	200.00	200.00	100.00%
7218	Cooking Products - Food, Drinks & Staples	0.00	93.23	500.00	406.77	81.35%
7224	Kitchen Cookware & Utensils	43.94	383.14	800.00	416.86	52.11%
7330	Misc Operating Expenses	<u>87.58</u>	<u>87.58</u>	<u>800.00</u>	<u>712.42</u>	<u>89.05%</u>
	Total Other Expense	131.52	563.95	2,800.00	2,236.05	79.86%
	Rent & Utilities					
6000	Cell Phones	67.84	341.44	900.00	558.56	62.06%
6025	Telephone	1,058.67	5,838.90	6,700.00	861.10	12.85%
8610	Electric	0.00	844.02	1,200.00	355.98	29.66%
8620	Gas Service	78.63	282.56	1,600.00	1,317.44	82.34%
8630	Trash Services	130.14	650.70	1,600.00	949.30	59.33%
8640	Water and Water Services	89.50	1,496.96	4,500.00	3,003.04	66.73%
8659	Utility Cable Charges	139.76	398.80	1,200.00	801.20	66.77%
8670	Street Lighting	<u>8.94</u>	<u>44.69</u>	<u>135.00</u>	<u>90.31</u>	<u>66.90%</u>
	Total Rent & Utilities	1,573.48	9,898.07	17,835.00	7,936.93	44.50%
	Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405	R & M - Extinguishers	0.00	0.00	500.00	500.00	100.00%



**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 11/1/2021 Through 11/30/2021

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
6640	R & M - Equip & Other Non-Structural Fixed Assets	1,417.91	1,838.36	3,500.00	1,661.64	47.48%
6750	R & M - Minor Tools & Equipment	0.00	169.95	1,600.00	1,430.05	89.38%
6775	R & M -Operation/Field Equipment	0.00	107.20	1,600.00	1,492.80	93.30%
6800	R & M - Grounds & Collection Systems	0.00	0.00	1,600.00	1,600.00	100.00%
6900	R & M - Buildings & Structures	71.07	777.14	8,000.00	7,222.86	90.29%
	Total Repairs & Maintenance	<u>1,488.98</u>	<u>2,892.65</u>	<u>17,300.00</u>	<u>14,407.35</u>	<u>83.28%</u>
	Travel & Training					
7141	CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323	Books, Publications & Subscriptions	0.00	106.50	200.00	93.50	46.75%
7324	Education & Training Fees	0.00	0.00	500.00	500.00	100.00%
8405	Reserve FF Training Costs	0.00	63.00	500.00	437.00	87.40%
	Total Travel & Training	<u>0.00</u>	<u>169.50</u>	<u>1,300.00</u>	<u>1,130.50</u>	<u>86.96%</u>
	Total Services & Supplies	<u>12,655.20</u>	<u>65,730.68</u>	<u>2,621,509.66</u>	<u>2,555,778.98</u>	<u>97.49%</u>
	Capital Outlay					
9006	Infrastructure CIP	0.00	0.00	9,363.04	9,363.04	100.00%
9085	Vehicle Purchase	0.00	0.00	71,000.00	71,000.00	100.00%
	Total Capital Outlay	<u>0.00</u>	<u>0.00</u>	<u>80,363.04</u>	<u>80,363.04</u>	<u>100.00%</u>
	Reserves					
9504	*Vehicle Replacement Reserve	0.00	0.00	93,713.00	93,713.00	100.00%
9572	*General Contingency (Operations) Reserve	0.00	0.00	90,000.00	90,000.00	100.00%
	Total Reserves	<u>0.00</u>	<u>0.00</u>	<u>183,713.00</u>	<u>183,713.00</u>	<u>100.00%</u>
	Transfers					
9511	Interfund Transfer Out	5,509.26	27,546.30	66,111.05	38,564.75	58.33%
	Total Transfers	<u>5,509.26</u>	<u>27,546.30</u>	<u>66,111.05</u>	<u>38,564.75</u>	<u>58.33%</u>
	Total Expenditures	<u>36,297.33</u>	<u>192,224.49</u>	<u>3,225,210.75</u>	<u>3,032,986.26</u>	<u>94.04%</u>
	Net Revenues over Expenditures	<u>(25,603.90)</u>	<u>(110,193.72)</u>	<u>(5,571.15)</u>	<u>(104,622.57)</u>	<u>1,877.93%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 11/1/2021 Through 11/30/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
Revenues						
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	2,398.00	2,398.00	15,768.00	(13,370.00)	(84.79)%
	Total Special Taxes & Assessments	2,398.00	2,398.00	15,768.00	(13,370.00)	(84.79)%
	Total Revenues	2,398.00	2,398.00	15,768.00	(13,370.00)	(84.79)%
Expenditures						
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6345	Property Taxes & Assessments Costs	0.00	382.20	40.00	(342.20)	(855.50)%
	Total Insurance, Licenses & Regulatory Fees	0.00	382.20	40.00	(342.20)	(855.50)%
Legal & Professional						
7320	Professional & Consulting Services	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	0.00	0.00	500.00	500.00	100.00%
Rent & Utilities						
8670	Street Lighting	158.61	792.93	2,460.00	1,667.07	67.77%
	Total Rent & Utilities	158.61	792.93	2,460.00	1,667.07	67.77%
	Total Services & Supplies	158.61	1,175.13	3,000.00	1,824.87	60.83%
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	275.46	1,377.30	3,305.55	1,928.25	58.33%
	Total Transfers	275.46	1,377.30	3,305.55	1,928.25	58.33%
	Total Expenditures	434.07	2,552.43	13,017.04	10,464.61	80.39%
	Net Revenues over Expenditures	1,963.93	(154.43)	2,750.96	(2,905.39)	(105.61)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 11/1/2021 Through 11/30/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
<b>Revenues</b>						
<b>Property Taxes</b>						
4035	Property Taxes	32,612.34	40,727.73	108,798.40	(68,070.67)	(62.57)%
	<b>Total Property Taxes</b>	<b>32,612.34</b>	<b>40,727.73</b>	<b>108,798.40</b>	<b>(68,070.67)</b>	<b>(62.57)%</b>
<b>Grant Revenue</b>						
4957	Govtl Aid- Other Federal Aid & Reimbursements	0.00	853.40	0.00	853.40	0.00%
	<b>Total Grant Revenue</b>	<b>0.00</b>	<b>853.40</b>	<b>0.00</b>	<b>853.40</b>	<b>0.00%</b>
<b>Service Charges &amp; Fees</b>						
4030	Residential Single Family	150,046.39	942,113.73	2,214,930.00	(1,272,816.27)	(57.47)%
4102	Residential- Multi -Family-Water Sales	25,219.00	103,439.75	228,159.00	(124,719.25)	(54.66)%
4103	Commercial, Home Care, Retail-Water Sales	17,850.25	151,005.59	306,030.00	(155,024.41)	(50.66)%
4104	Irrigation- Water Sales	7,038.50	25,450.50	33,330.00	(7,879.50)	(23.64)%
4114	Water Other Service Revenues	(5.00)	(55.00)	1,000.00	(1,055.00)	(105.50)%
4931	Water Activation Fees	750.00	3,600.00	5,000.00	(1,400.00)	(28.00)%
4932	Penalties	2,120.17	11,162.09	20,000.00	(8,837.91)	(44.19)%
4933	Door Hangers/Lockout Notices	0.00	0.00	12,000.00	(12,000.00)	(100.00)%
4937	NSF Fees	50.00	205.00	400.00	(195.00)	(48.75)%
	<b>Total Service Charges &amp; Fees</b>	<b>203,069.31</b>	<b>1,236,921.66</b>	<b>2,820,849.00</b>	<b>(1,583,927.34)</b>	<b>(56.15)%</b>
<b>Other Revenues</b>						
4930	Other Revenue	0.00	4,940.98	1,000.00	3,940.98	394.10%
	<b>Total Other Revenues</b>	<b>0.00</b>	<b>4,940.98</b>	<b>1,000.00</b>	<b>3,940.98</b>	<b>394.10%</b>
<b>Use of Money &amp; Property</b>						
4510	Investment Income on funds	426.68	2,404.09	12,000.00	(9,595.91)	(79.97)%
	<b>Total Use of Money &amp; Property</b>	<b>426.68</b>	<b>2,404.09</b>	<b>12,000.00</b>	<b>(9,595.91)</b>	<b>(79.97)%</b>
	<b>Total Revenues</b>	<b>236,108.33</b>	<b>1,285,847.86</b>	<b>2,942,647.40</b>	<b>(1,656,799.54)</b>	<b>(56.30)%</b>
<b>Expenditures</b>						
<b>Personnel</b>						
<b>Salaries/Wages</b>						
8018	Holiday Pay	2,033.44	5,570.84	27,567.00	21,996.16	79.79%
8045	Overtime Pay	378.43	1,559.87	3,000.00	1,440.13	48.00%
8050	Administrative Leave Pay	378.24	737.52	2,550.00	1,812.48	71.08%
8051	Floating Holiday Pay	18.03	1,125.10	6,330.00	5,204.90	82.23%
8054	Salaries & Wages - Regular	33,142.31	166,544.64	442,650.00	276,105.36	62.38%
8056	Retroactive Pay	0.00	0.00	1,000.00	1,000.00	100.00%
8060	Sick Leave Pay	2,285.61	7,587.63	10,000.00	2,412.37	24.12%
8063	Standby Pay	1,582.75	7,684.30	20,830.00	13,145.70	63.11%
8066	Comp Time Used	1,465.41	6,665.41	18,000.00	11,334.59	62.97%
8081	Vacation Pay	1,162.91	7,366.52	20,000.00	12,633.48	63.17%
	<b>Total Salaries/Wages</b>	<b>42,447.13</b>	<b>204,841.83</b>	<b>551,927.00</b>	<b>347,085.17</b>	<b>62.89%</b>
<b>Payroll Taxes &amp; Benefits</b>						
5030	Life Insurance - ER	147.90	733.89	1,950.00	1,216.11	62.36%
5031	Disability Insurance	74.05	319.82	725.00	405.18	55.89%
5035	AD & D Insurance	33.48	149.65	440.00	290.35	65.99%
5040	LTD Insurance	338.68	1,488.55	4,050.00	2,561.45	63.25%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 11/1/2021 Through 11/30/2021

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
5050	Medicare - ER	629.43	3,078.13	9,000.00	5,921.87	65.80%
5060	Cafeteria Plan - ER	5,270.18	23,720.44	70,020.00	46,299.56	66.12%
5070	Retirement ER - Regular	8,576.10	42,304.52	109,533.50	67,228.98	61.38%
5075	Retirees Medical - ER	144.04	865.95	1,776.00	910.05	51.24%
5102	CA Training Tax- ER	0.00	0.00	50.00	50.00	100.00%
5120	Workers Comp Insurance - ER	0.00	11,073.60	13,000.00	1,926.40	14.82%
5124	Retirement - ER - Tier 2	933.21	5,182.58	13,550.00	8,367.42	61.75%
	Total Payroll Taxes & Benefits	16,147.07	88,917.13	224,094.50	135,177.37	60.32%
	Employment Services					
5100	Unemployment Insurance - ER	0.00	0.00	4,000.00	4,000.00	100.00%
6230	Medical Exam	0.00	0.00	160.00	160.00	100.00%
	Total Employment Services	0.00	0.00	4,160.00	4,160.00	100.00%
	Total Personnel	58,594.20	293,758.96	780,181.50	486,422.54	62.35%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	665.78	2,600.00	1,934.22	74.39%
7248	Uniform Safety Boots	0.00	497.87	1,000.00	502.13	50.21%
	Total Clothing & Uniform	0.00	1,163.65	3,600.00	2,436.35	67.68%
	Contract Services					
6100	Labor & Support-IT Services	945.09	1,665.09	5,000.00	3,334.91	66.70%
6110	IT Purchased Services	1,510.95	3,562.60	5,400.00	1,837.40	34.03%
7250	Water Quality Testing	0.00	8,734.40	28,000.00	19,265.60	68.81%
7255	Security Services	0.00	0.00	8,000.00	8,000.00	100.00%
7321	Janitorial Cleaning & Supplies	63.80	302.86	850.00	547.14	64.37%
	Total Contract Services	2,519.84	14,264.95	47,250.00	32,985.05	69.81%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	388.93	2,700.00	2,311.07	85.60%
7242	Minor Tools, Accessories & Field Machines	71.56	909.59	16,400.00	15,490.41	94.45%
7253	Rent - Equipment	0.00	0.00	500.00	500.00	100.00%
7256	Meter Purchases & Replacements	2,381.99	2,381.99	1,000.00	(1,381.99)	(138.20)%
	Total Equipment & Tools	2,453.55	3,680.51	20,600.00	16,919.49	82.13%
	Financial Services					
7309	Late Fees	76.44	76.44	50.00	(26.44)	(52.88)%
7310	Bank Service Charges	2.00	16.00	300.00	284.00	94.67%
9153	Bad Debt Expense	(107.61)	(107.61)	0.00	107.61	0.00%
	Total Financial Services	(29.17)	(15.17)	350.00	365.17	104.33%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	0.00	200.00	200.00	100.00%
6340	Misc Fees	500.00	873.81	700.00	(173.81)	(24.83)%
6342	Fees - Regulatory	0.00	2,500.00	22,000.00	19,500.00	88.64%
6345	Property Taxes & Assessments Costs	0.00	3,792.12	7,000.00	3,207.88	45.83%
7325	Insurance	0.00	61,771.98	56,085.81	(5,686.17)	(10.14)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 11/1/2021 Through 11/30/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Total Insurance, Licenses & Regulatory Fees	500.00	68,937.91	85,985.81	17,047.90	19.83%
<b>Legal &amp; Professional</b>					
7318 Professional & Consulting BMC	0.00	31,266.02	120,000.00	88,733.98	73.94%
7320 Professional & Consulting Services	0.00	8,801.17	25,000.00	16,198.83	64.80%
7326 Legal Services	0.00	350.00	15,000.00	14,650.00	97.67%
7336 Legal Services- ISJ	0.00	0.00	1,000.00	1,000.00	100.00%
7340 Legal Notifications & Mandated Advertising	0.00	0.00	1,000.00	1,000.00	100.00%
Total Legal & Professional	0.00	40,417.19	162,000.00	121,582.81	75.05%
<b>Office/Operations</b>					
6130 Computer Hardware	0.00	722.84	3,000.00	2,277.16	75.91%
6140 Computer Software	0.00	4,889.99	5,000.00	110.01	2.20%
7140 General Supplies & Minor Equipment	24.24	255.41	1,000.00	744.59	74.46%
7160 Postage, Shipping & Mail Supplies	511.68	3,001.17	18,000.00	14,998.83	83.33%
7180 Billing Supplies, Forms & Printing	1,367.50	8,250.52	2,200.00	(6,050.52)	(275.02)%
7226 Membership & Dues	0.00	461.94	5,000.00	4,538.06	90.76%
7230 Misc Small Parts & Supplies	180.41	644.02	5,000.00	4,355.98	87.12%
7237 Process Control & Treatment Supplies	1,617.78	3,609.46	12,500.00	8,890.54	71.12%
7239 Water Treatment Chemicals	963.88	4,413.83	13,000.00	8,586.17	66.05%
7249 Safety Supplies	(85.45)	359.02	1,000.00	640.98	64.10%
Total Office/Operations	4,580.04	26,608.20	65,700.00	39,091.80	59.50%
<b>Other Expense</b>					
7330 Misc Operating Expenses	0.00	194.37	250.00	55.63	22.25%
7348 Water Conservation Program	0.00	2,299.50	10,000.00	7,700.50	77.00%
Total Other Expense	0.00	2,493.87	10,250.00	7,756.13	75.67%
<b>Rent &amp; Utilities</b>					
6000 Cell Phones	40.00	970.84	3,500.00	2,529.16	72.26%
6025 Telephone	789.84	3,060.37	10,000.00	6,939.63	69.40%
8610 Electric	6,551.17	42,421.47	100,000.00	57,578.53	57.58%
8620 Gas Service	0.00	0.00	250.00	250.00	100.00%
8630 Trash Services	149.72	748.60	1,800.00	1,051.40	58.41%
8644 Disposal Services	0.00	1,839.00	18,000.00	16,161.00	89.78%
8670 Street Lighting	36.12	180.43	432.00	251.57	58.23%
Total Rent & Utilities	7,566.85	49,220.71	133,982.00	84,761.29	63.26%
<b>Repairs &amp; Maintenance</b>					
6405 R & M - Extinguishers	0.00	383.61	400.00	16.39	4.10%
6422 R & M - Hydrants	0.00	277.95	3,300.00	3,022.05	91.58%
6640 R & M - Equip & Other Non-Structural Fixed Assets	3,486.78	3,643.12	2,000.00	(1,643.12)	(82.16)%
6641 R & M - Wells	0.00	2,241.31	18,000.00	15,758.69	87.55%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 11/1/2021 Through 11/30/2021

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
6750	R & M - Minor Tools & Equipment	15.49	146.13	2,400.00	2,253.87	93.91%
6800	R & M - Grounds & Collection Systems	0.00	269.27	600.00	330.73	55.12%
6830	Paving & Concrete	0.00	1,650.00	9,000.00	7,350.00	81.67%
6900	R & M - Buildings & Structures	0.00	12,338.70	15,000.00	2,661.30	17.74%
7241	R & M - Water Distribution System	333.49	3,411.25	10,000.00	6,588.75	65.89%
	<b>Total Repairs &amp; Maintenance</b>	<b>3,835.76</b>	<b>24,361.34</b>	<b>60,700.00</b>	<b>36,338.66</b>	<b>59.87%</b>
	<b>Travel &amp; Training</b>					
7323	Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324	Education & Training Fees	0.00	0.00	3,000.00	3,000.00	100.00%
8410	Certifications	80.00	320.00	500.00	180.00	36.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	370.00	370.00	100.00%
	<b>Total Travel &amp; Training</b>	<b>80.00</b>	<b>320.00</b>	<b>4,120.00</b>	<b>3,800.00</b>	<b>92.23%</b>
	<b>Vehicle Maintenance &amp; Repairs</b>					
7006	Tuneup/Oil/Maintenance	111.68	269.97	1,600.00	1,330.03	83.13%
7211	Misc Fuel & Diesel	65.87	1,672.07	2,400.00	727.93	30.33%
7220	Gasoline	416.25	2,263.54	6,000.00	3,736.46	62.27%
7228	Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232	Vehicle Repairs - Parts, Tires & Lubricants	123.60	1,065.93	6,000.00	4,934.07	82.23%
	<b>Total Vehicle Maintenance &amp; Repairs</b>	<b>717.40</b>	<b>5,271.51</b>	<b>16,200.00</b>	<b>10,928.49</b>	<b>67.46%</b>
	<b>Total Services &amp; Supplies</b>	<b>22,224.27</b>	<b>236,724.67</b>	<b>610,737.81</b>	<b>374,013.14</b>	<b>61.24%</b>
	<b>Capital Outlay</b>					
9006	Infrastructure CIP	35.50	35,685.96	1,468,591.00	1,432,905.04	97.57%
9059	Vehicles, Equipment, & Fixtures	0.00	33,716.15	50,000.00	16,283.85	32.57%
	<b>Total Capital Outlay</b>	<b>35.50</b>	<b>69,402.11</b>	<b>1,518,591.00</b>	<b>1,449,188.89</b>	<b>95.43%</b>
	<b>Debt Service</b>					
9022	Debt Service - Principal	0.00	176,043.98	170,833.56	(5,210.42)	(3.05)%
9023	Debt Service - Interest & Annual Fee	0.00	46,026.86	94,658.94	48,632.08	51.38%
9024	Loan Administration Fee	0.00	23,265.02	10,064.00	(13,201.02)	(131.17)%
	<b>Total Debt Service</b>	<b>0.00</b>	<b>245,335.86</b>	<b>275,556.50</b>	<b>30,220.64</b>	<b>10.97%</b>
	<b>Reserves</b>					
9572	*General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
	<b>Total Reserves</b>	<b>0.00</b>	<b>0.00</b>	<b>57,000.00</b>	<b>57,000.00</b>	<b>100.00%</b>
	<b>Transfers</b>					
9511	Interfund Transfer Out	47,104.13	235,520.65	565,249.50	329,728.85	58.33%
	<b>Total Transfers</b>	<b>47,104.13</b>	<b>235,520.65</b>	<b>565,249.50</b>	<b>329,728.85</b>	<b>58.33%</b>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 11/1/2021 Through 11/30/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Total Expenditures	<u>127,958.10</u>	<u>1,080,742.25</u>	<u>3,807,316.31</u>	<u>2,726,574.06</u>	<u>71.61%</u>
Net Revenues over Expenditures	<u>108,150.23</u>	<u>205,105.61</u>	<u>(864,668.91)</u>	<u>1,069,774.52</u>	<u>(123.72)%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 11/1/2021 Through 11/30/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>					
Service Charges & Fees					
4062	Wastewater Admin Charge	26.06	26.06	20,110.55	(20,084.49) (99.87)%
	Total Service Charges & Fees	26.06	26.06	20,110.55	(20,084.49) (99.87)%
	Total Revenues	26.06	26.06	20,110.55	(20,084.49) (99.87)%
<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%
Insurance, Licenses & Regulatory Fees					
6343	Lien & Notary Fees	0.00	0.00	35.00	35.00 100.00%
6345	Property Taxes & Assessments Costs	0.00	241.54	270.00	28.46 10.54%
	Total Insurance, Licenses & Regulatory Fees	0.00	241.54	305.00	63.46 20.81%
Legal & Professional					
7320	Professional & Consulting Services	2,043.27	7,481.99	16,500.00	9,018.01 54.65%
	Total Legal & Professional	2,043.27	7,481.99	16,500.00	9,018.01 54.65%
	Total Services & Supplies	2,043.27	9,373.53	16,805.00	7,431.47 44.22%
Transfers					
9511	Interfund Transfer Out	275.46	1,377.30	3,305.55	1,928.25 58.33%
	Total Transfers	275.46	1,377.30	3,305.55	1,928.25 58.33%
	Total Expenditures	2,318.73	10,750.83	20,110.55	9,359.72 46.54%
	Net Revenues over Expenditures	(2,292.67)	(10,724.77)	0.00	(10,724.77) 0.00%



**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 11/1/2021 Through 11/30/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
Revenues						
Special Taxes & Assessments						
4061	Debt Service	126,667.59	(684,144.91)	0.00	(684,144.91)	0.00%
	Assessments-2002 WW Bond					
	Total Special Taxes & Assessments	126,667.59	(684,144.91)	0.00	(684,144.91)	0.00%
Use of Money & Property						
4510	Investment Income on funds	9.50	5,505.26	0.00	5,505.26	0.00%
	Total Use of Money & Property	9.50	5,505.26	0.00	5,505.26	0.00%
	Total Revenues	126,677.09	(678,639.65)	0.00	(678,639.65)	0.00%
	Net Revenues over Expenditures	126,677.09	(678,639.65)	0.00	(678,639.65)	0.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 11/1/2021 Through 11/30/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Revenues					
Property Taxes					
4035	Property Taxes	3,257.85	4,067.89	37,575.00	(33,507.11) (89.17)%
	Total Property Taxes	3,257.85	4,067.89	37,575.00	(33,507.11) (89.17)%
Special Taxes & Assessments					
4400	Drainage Assessments	16,218.00	16,218.00	95,264.00	(79,046.00) (82.98)%
	Total Special Taxes & Assessments	16,218.00	16,218.00	95,264.00	(79,046.00) (82.98)%
Other Revenues					
4935	Sale-Specs/Plans & Non_Capital Items	0.00	22.50	0.00	22.50 0.00%
	Total Other Revenues	0.00	22.50	0.00	22.50 0.00%
Use of Money & Property					
4510	Investment Income on funds	(0.96)	340.13	2,500.00	(2,159.87) (86.39)%
	Total Use of Money & Property	(0.96)	340.13	2,500.00	(2,159.87) (86.39)%
	Total Revenues	19,474.89	20,648.52	135,339.00	(114,690.48) (84.74)%
Expenditures					
Personnel					
Salaries/Wages					
8045	Overtime Pay	0.00	0.00	200.00	200.00 100.00%
8054	Salaries & Wages - Regular	0.00	2,496.51	9,000.00	6,503.49 72.26%
	Total Salaries/Wages	0.00	2,496.51	9,200.00	6,703.49 72.86%
	Total Personnel	0.00	2,496.51	9,200.00	6,703.49 72.86%
Services & Supplies					
Equipment & Tools					
6390	Equipment	0.00	0.00	300.00	300.00 100.00%
7242	Minor Tools, Accessories & Field Machines	0.00	0.00	300.00	300.00 100.00%
	Total Equipment & Tools	0.00	0.00	600.00	600.00 100.00%
Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	7,067.00	7,067.00	7,200.00	133.00 1.85%
6345	Property Taxes & Assessments Costs	0.00	589.80	250.00	(339.80) (135.92)%
7325	Insurance	0.00	470.25	391.24	(79.01) (20.19)%
	Total Insurance, Licenses & Regulatory Fees	7,067.00	8,127.05	7,841.24	(285.81) (3.64)%
Legal & Professional					
7320	Professional & Consulting Services	0.00	0.00	3,000.00	3,000.00 100.00%
7326	Legal Services	0.00	0.00	500.00	500.00 100.00%
	Total Legal & Professional	0.00	0.00	3,500.00	3,500.00 100.00%
Office/Operations					
7230	Misc Small Parts & Supplies	0.00	239.66	550.00	310.34 56.43%
7249	Safety Supplies	0.00	0.00	100.00	100.00 100.00%
	Total Office/Operations	0.00	239.66	650.00	410.34 63.13%
Other Expense					
7346	Promotional Expenses - Event	0.00	250.00	300.00	50.00 16.67%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 11/1/2021 Through 11/30/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Total Other Expense	0.00	250.00	300.00	50.00	16.67%
Rent & Utilities					
6000    Cell Phones	0.00	517.88	1,700.00	1,182.12	69.54%
6025    Telephone	22.80	93.10	250.00	156.90	62.76%
8610    Electric	145.38	582.68	2,200.00	1,617.32	73.51%
8670    Street Lighting	72.84	363.94	1,000.00	636.06	63.61%
Total Rent & Utilities	241.02	1,557.60	5,150.00	3,592.40	69.76%
Repairs & Maintenance					
6405    R & M - Extinguishers	0.00	36.54	50.00	13.46	26.92%
6640    R & M - Equip & Other Non-Structural Fixed Assets	0.00	0.00	1,000.00	1,000.00	100.00%
6750    R & M - Minor Tools & Equipment	0.00	46.75	500.00	453.25	90.65%
6800    R & M - Grounds & Collection Systems	0.00	2,894.45	5,500.00	2,605.55	47.37%
6900    R & M - Buildings & Structures	0.00	0.00	1,500.00	1,500.00	100.00%
Total Repairs & Maintenance	0.00	2,977.74	8,550.00	5,572.26	65.17%
Travel & Training					
7324    Education & Training Fees	0.00	0.00	500.00	500.00	100.00%
8475    Training Materials	0.00	0.00	250.00	250.00	100.00%
Total Travel & Training	0.00	0.00	750.00	750.00	100.00%
Vehicle Maintenance & Repairs					
7211    Misc Fuel & Diesel	16.47	487.17	967.00	479.83	49.62%
7220    Gasoline	104.06	565.89	1,276.00	710.11	55.65%
Total Vehicle Maintenance & Repairs	120.53	1,053.06	2,243.00	1,189.94	53.05%
Total Services & Supplies	7,428.55	14,205.11	29,584.24	15,379.13	51.98%
Capital Outlay					
9006    Infrastructure CIP	0.00	0.00	15,000.00	15,000.00	100.00%
Total Capital Outlay	0.00	0.00	15,000.00	15,000.00	100.00%
Transfers					
9511    Interfund Transfer Out	1,101.85	5,509.25	13,222.21	7,712.96	58.33%
Total Transfers	1,101.85	5,509.25	13,222.21	7,712.96	58.33%
Total Expenditures	8,530.40	22,210.87	67,006.45	44,795.58	66.85%
Net Revenues over Expenditures	10,944.49	(1,562.35)	68,332.55	(69,894.90)	(102.29)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 11/1/2021 Through 11/30/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>					
Property Taxes					
4034	Property Tax Revenue from Water	0.00	0.00	20,399.70	(20,399.70) (100.00)%
	Total Property Taxes	0.00	0.00	20,399.70	(20,399.70) (100.00)%
Use of Money & Property					
4510	Investment Income on funds	0.00	353.55	2,700.00	(2,346.45) (86.91)%
	Total Use of Money & Property	0.00	353.55	2,700.00	(2,346.45) (86.91)%
	<b>Total Revenues</b>	<b>0.00</b>	<b>353.55</b>	<b>23,099.70</b>	<b>(22,746.15) (98.47)%</b>
<b>Expenditures</b>					
Services & Supplies					
Legal & Professional					
7320	Professional & Consulting Services	0.00	3.75	1,000.00	996.25 99.63%
7326	Legal Services	0.00	0.00	500.00	500.00 100.00%
	Total Legal & Professional	0.00	3.75	1,500.00	1,496.25 99.75%
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%
	Total Services & Supplies	0.00	3.75	1,600.00	1,596.25 99.77%
Capital Outlay					
9006	Infrastructure CIP	0.00	0.00	60,000.00	60,000.00 100.00%
	Total Capital Outlay	0.00	0.00	60,000.00	60,000.00 100.00%
Transfers					
9511	Interfund Transfer Out	550.93	2,754.65	6,611.11	3,856.46 58.33%
	Total Transfers	550.93	2,754.65	6,611.11	3,856.46 58.33%
	<b>Total Expenditures</b>	<b>550.93</b>	<b>2,758.40</b>	<b>68,211.11</b>	<b>65,452.71 95.96%</b>
	<b>Net Revenues over Expenditures</b>	<b>(550.93)</b>	<b>(2,404.85)</b>	<b>(45,111.41)</b>	<b>42,706.56 (94.67)%</b>

Balance Sheet 11.30.21

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	245,401.40
800 - Drainage	800	239,418.38
900 - Parks & Recreation	900	199,232.73

General Checking Account	1012	
100 - Administration	100	80,708.22
200 - Bayridge	200	31,409.73
301 - Fire	301	774,752.46
400 - Vista de Oro	400	(2,933.07)
500 - Water	500	1,556,658.75
600 - Wastewater	600	(78,625.88)
800 - Drainage	800	298,601.37
900 - Parks & Recreation	900	63,629.49

Payroll Account (contra to 2998)	1013	
100 - Administration	100	17,234.19
301 - Fire	301	12,069.93
500 - Water	500	27,325.37

Rabobank-Bankruptcy Disbursement	1017	
600 - Wastewater	600	102,793.69

Reserve

Fire Reserves Account	1031	
301 - Fire	301	1,861,480.38

US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	4,225.95

US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	213,142.63

US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	<u>1,027,826.60</u>

Total Cash in Bank 6,675,252.32

Investments

Water Reserves Account	0335	
500 - Water	500	<u>2,687,917.52</u>
Total Investments		2,687,917.52

Due From Others

Due From Vista De Oro	1440	
100 - Administration	100	1,517.00
500 - Water	500	<u>6,550.72</u>
Total Due From Others		8,067.72

Held Deposits

Held Deposits	1030	
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Fund	Cash Summary
100	\$ 98,442.41
200	\$ 31,409.73
301	\$ 2,648,502.77
400	\$ (2,933.07)
500	\$ 4,517,503.04
600	\$ 24,167.81
602	\$ 1,245,195.18
800	\$ 538,019.75
900	\$ 262,862.22
<b>Total</b>	<b>\$ 9,363,169.84</b>

Prior Month - Oct 2021	
Fund	Cash Summary
100	\$ 123,340.20
200	\$ 28,631.53
301	\$ 2,667,828.40
400	\$ (4,896.99)
500	\$ 4,376,452.86
600	\$ 24,417.21
602	\$ 1,118,518.09
800	\$ 520,469.39
900	\$ 263,413.15
<b>Total</b>	<b>\$ 9,118,173.84</b>

500 - Water	500	<u>10,000.00</u>
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	
500 - Water	500	217,582.50
Unbilled A/R	1085	
500 - Water	500	<u>288,561.30</u>
Total Accounts Receivable		506,143.80
Accrued Inventory On Hand		
Inventory	1100	
500 - Water	500	<u>68,241.45</u>
Total Accrued Inventory On Hand		<u>68,241.45</u>
Total CURRENT ASSETS		9,955,622.81
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	268,178.00
Accum Depreciation-Building, Structures &	1851	
Improvements		
500 - Water	500	<u>(5,000.00)</u>
Total Building		850,588.70
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	553,406.22
800 - Drainage	800	27,000.00
Acc Depreciation-Equipment,Vehicles &	1853	
Systems		
500 - Water	500	<u>(632,364.15)</u>
Total Plant & Equipment		1,387,256.54
Construction in Progress		
Construction In Progress	1850	
500 - Water	500	<u>410,521.28</u>
Total Construction in Progress		410,521.28
Infrastructure		
Infrastructures	1730	
200 - Bayridge	200	93,040.00
400 - Vista de Oro	400	7,000.00
500 - Water	500	10,091,860.24
800 - Drainage	800	133,391.01
Accum Depeciation-Infrastructures	1852	
500 - Water	500	<u>(5,082,963.23)</u>

Total Infrastructure		<u>5,242,328.02</u>
Total FIXED ASSETS		8,446,497.63
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	208,054.00
Deferred Outflow - OPEB	1992	
500 - Water	500	41,234.00
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>27,448.17</u>
Total Other Assets		<u>278,253.17</u>
Total ASSETS		<u>18,681,273.61</u>

#### LIABILITIES & EQUITY

##### CURRENT LIABILITIES

##### Accounts Payable

Vendor Payable (Control Account)	2000	
100 - Administration	100	5,733.47
200 - Bayridge	200	400.81
301 - Fire	301	10,660.70
400 - Vista de Oro	400	158.61
500 - Water	500	30,808.40
600 - Wastewater	600	2,043.27
800 - Drainage	800	<u>7,558.02</u>
Total Accounts Payable		57,363.28

##### Current Payroll Liabilities

Fed Income Tax Withholding	2001	
100 - Administration	100	(0.01)
FICA Employee Payable	2002	
301 - Fire	301	353.36
500 - Water	500	(353.36)
SDI Payable Employee (EE Only)	2012	
301 - Fire	301	0.13
Retirement-ER-Regular Contrib	2014	
500 - Water	500	0.01
Employee Contributions to 457 PLAN	2021	
100 - Administration	100	(1,731.00)
500 - Water	500	1,731.00
AFLAC Voluntary Insurance-Employee	2022	
100 - Administration	100	(0.02)
500 - Water	500	0.06
Medicare Liab- Employer	2029	
301 - Fire	301	0.03
Accrued Compensated Absences	2040	
100 - Administration	100	6,862.05

500 - Water	500	21,584.75
Long-term Compensated Absences	2041	
100 - Administration	100	20,586.12
500 - Water	500	64,754.26
CALPERS Retirement Tier 2- EE- Liab	2042	
500 - Water	500	(0.03)
CALPERS Retirement Tier 2- ER- Liab	2044	
500 - Water	500	(0.01)
Other Pension Oblig Liab (OPEB) ARC	2045	
500 - Water	500	352,434.00
Life Insurance Liab-Employer	2201	
100 - Administration	100	13.21
500 - Water	500	39.95
Medical Plan Liab- Employee	2203	
100 - Administration	100	(953.84)
500 - Water	500	(4,479.40)
Vision Plan Liab- Employee	2204	
100 - Administration	100	(0.05)
500 - Water	500	19.01
Dental Plan Ins Payable- Employee	2205	
100 - Administration	100	0.05
500 - Water	500	0.20
Insurance- AD & D	2211	
100 - Administration	100	(0.55)
500 - Water	500	(7.60)
Insurance- LT Disability	2213	
100 - Administration	100	(3.45)
500 - Water	500	(29.49)
Payroll Clearing Account	2999	
100 - Administration	100	<u>1,248.25</u>
Total Current Payroll Liabilities		462,067.63
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>176,043.98</u>
Total Current Portion Long Term Debt		176,043.98
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		789,678.48
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	
500 - Water	500	771,025.00
Def Inflow	2216	
500 - Water	500	22,658.00



Deferred Inflow - Pension	2217	
500 - Water	500	56,078.00
Suspense Account	2997	
100 - Administration	100	9.00
500 - Water	500	37.36
Restricted Park and Rec	3090	
900 - Parks & Recreation	900	198,879.18
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	
301 - Fire	301	1,105,911.02
500 - Water	500	144,644.25
General Contingency Reserve	3111	
100 - Administration	100	20,918.48
301 - Fire	301	313,225.51
500 - Water	500	585,183.00
800 - Drainage	800	32,238.22
Public Facilities Fees Reserve	3115	
301 - Fire	301	40,334.00
Capital Outlay Reserve	3160	
301 - Fire	301	540,562.42
500 - Water	500	1,999,562.85
800 - Drainage	800	202,296.60
Water Stabilization Reserve	3163	
500 - Water	500	158,456.00
Info Tech Reserve	3164	
100 - Administration	100	20,741.40
Basin Management Reserve	3165	
500 - Water	500	50,031.00
Water Conservation Reserve	3167	
500 - Water	500	59,288.00
Reserve - Internal Loans	3193	
100 - Administration	100	<u>1,517.00</u>
Total Other Liabilities		<u>6,323,596.29</u>
Total Other Liabilities		6,323,596.29
Long Term Debt		
Note Payable - Long Term		
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	2,842,111.19
Internal Loan Due Water-500	2491	
400 - Vista de Oro	400	<u>6,550.72</u>
Total Note Payable - Long Term		2,848,661.91
Accrued Interest Payable		
Accrued Interest Payable	2110	
500 - Water	500	<u>38,355.72</u>
Total Accrued Interest Payable		<u>38,355.72</u>
Total Long Term Debt		2,887,017.63
Equity		
Revenues		
100 - Administration	100	275,462.75
200 - Bayridge	200	3,776.99
301 - Fire	301	82,030.77
400 - Vista de Oro	400	2,398.00

500 - Water	500	1,285,847.86
600 - Wastewater	600	26.06
Wastewater Fiduciary Fund	602	(678,639.65)
800 - Drainage	800	20,648.52
900 - Parks & Recreation	900	<u>353.55</u>
Total Revenues		991,904.85
Expenditures		
100 - Administration	100	(316,587.24)
200 - Bayridge	200	(3,936.21)
301 - Fire	301	(192,224.49)
400 - Vista de Oro	400	(2,552.43)
500 - Water	500	(1,080,742.25)
600 - Wastewater	600	(10,750.83)
800 - Drainage	800	(22,210.87)
900 - Parks & Recreation	900	(2,758.40)
Total Expenditures		(1,631,762.72)
Equity		
Septic System Decommision Reserve	3109	
200 - Bayridge	200	8,000.00
Prepaid Assessment Reserve	3159	
Wastewater Fiduciary Fund	602	1,917.92
Fire Mitigation Fund	3161	
301 - Fire	301	135,448.89
600 - Wastewater	600	102,948.71
Fund Balance	3200	
100 - Administration	100	92,422.64
200 - Bayridge	200	23,168.14
301 - Fire	301	612,200.43
400 - Vista de Oro	400	(9,487.97)
500 - Water	500	3,604,505.58
600 - Wastewater	600	1,356,125.69
Wastewater Fiduciary Fund	602	1,921,916.91
800 - Drainage	800	297,489.26
900 - Parks & Recreation	900	66,387.89
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	
Expense		
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)
Prior Years Adjustment	3400	
500 - Water	500	<u>30,999.00</u>
Total Equity		<u>9,320,839.08</u>
Total Equity		<u>8,680,981.21</u>
Total LIABILITIES & EQUITY		<u>18,681,273.61</u>

## CASH FLOW SUMMARY

	November 2021	October 2021	September 2021	August 2021	July 2021	June 2021
Fund	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary
100	\$ 98,442.41	\$ 123,340.20	\$ 126,009.03	\$ 107,699.91	\$ 104,629.14	\$ 119,951.16
200	\$ 31,409.73	\$ 28,631.53	\$ 29,745.42	\$ 30,216.69	\$ 31,149.93	\$ 31,507.76
301	\$ 2,648,502.77	\$ 2,667,828.40	\$ 2,708,532.91	\$ 2,642,444.05	\$ 2,664,834.66	\$ 2,620,800.85
400	\$ (2,933.07)	\$ (4,896.99)	\$ (4,198.31)	\$ (3,646.67)	\$ (2,955.46)	\$ (2,782.46)
500	\$ 4,517,503.04	\$ 4,376,452.86	\$ 4,307,204.59	\$ 4,185,198.24	\$ 4,073,861.81	\$ 4,269,036.07
600	\$ 24,167.81	\$ 24,417.21	\$ 24,934.21	\$ 29,628.90	\$ 29,904.36	\$ 30,245.85
602	\$ 1,245,195.18	\$ 1,118,518.09	\$ 1,118,508.98	\$ 1,923,841.95	\$ 1,923,834.86	\$ 1,909,332.75
800	\$ 538,019.75	\$ 520,469.39	\$ 522,367.50	\$ 524,303.58	\$ 530,760.44	\$ 530,287.56
900	\$ 262,862.22	\$ 263,413.15	\$ 263,842.84	\$ 264,397.52	\$ 270,929.84	\$ 324,856.31
Total	\$ 9,363,169.84	\$ 9,118,173.84	\$ 9,096,947.17	\$ 9,704,084.17	\$ 9,626,949.58	\$ 9,833,235.85

	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month
Fund	%	%	%	%	%
100	-20.19%	-2.12%	17.00%	2.93%	-12.77%
200	9.70%	-3.74%	-1.56%	-3.00%	-1.14%
301	-0.72%	-1.50%	2.50%	-0.84%	1.68%
400	-40.10%	16.64%	15.13%	23.39%	6.22%
500	3.22%	1.61%	2.92%	2.73%	-4.57%
600	-1.02%	-2.07%	-15.84%	-0.92%	-1.13%
602	11.33%	0.00%	-41.86%	0.00%	0.76%
800	3.37%	-0.36%	-0.37%	-1.22%	0.09%
900	-0.21%	-0.16%	-0.21%	-2.41%	-16.60%

Average Cash Flow Summary 2021/2022	
100	\$ 112,024.14
200	\$ 30,230.66
301	\$ 2,666,428.56
400	\$ (3,726.10)
500	\$ 4,292,044.11
600	\$ 26,610.50
602	\$ 1,465,979.81
800	\$ 527,184.13
900	\$ 265,089.11

Average Cash Flow Summary 2020/2021	
100	\$ 94,873.87
200	\$ 20,841.72
301	\$ 2,501,651.12
400	\$ (3,195.27)
500	\$ 4,032,604.17
600	\$ 30,037.28
602	\$ 1,597,181.54
800	\$ 481,805.47
900	\$ 301,480.13

# FIRE RESERVE

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 11/30/2021

Current Period  
Balance

### LIABILITIES & EQUITY

#### Other Liabilities

##### Other Liabilities

Replacement Reserve - Vehicle, Equip & Fire Engines	3110	1,100,911.02
General Contingency Reserve	3111	313,225.51
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	<u>540,562.42</u>

Total Other Liabilities 1,995,032.95

Total Other Liabilities 1,995,032.95

#### Equity

##### Equity

Fire Mitigation Fund	3161	<u>135,448.89</u>
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Total Equity 135,448.89

Total Equity 135,448.89

Total LIABILITIES & EQUITY 2,130,481.84

# WATER RESERVE

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 11/30/2021

Current Period  
Balance

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	585,183.00
Capital Outlay Reserve	3160	1,999,562.85
Water Stabilization Reserve	3163	158,456.00
Basin Management Reserve	3165	50,031.00
Water Conservation Reserve	3167	<u>59,288.00</u>
Total Other Liabilities		<u>2,997,165.10</u>
Total Other Liabilities		<u>2,997,165.10</u>
Total LIABILITIES & EQUITY		<u><u>3,088,682.37</u></u>

# DRAINAGE RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 11/30/2021

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

# PARKS RESERVE

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 11/30/2021

		Current Period Balance
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Restricted Park and Rec	3090	<u>198,879.18</u>
Total Other Liabilities		<u>198,879.18</u>
Total Other Liabilities		<u>198,879.18</u>
Total LIABILITIES & EQUITY		<u><u>198,879.18</u></u>





PACIFIC PREMIER BANK

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

STATEMENT OF ACCOUNT ACTIVITY

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STATEMENT OF ACCOUNT ACTIVITY

00003450-0006899-0001-0001-TIMR8006411130212010

LOS OSOS COMMUNITY SERVICES DISTRICT
LOW INCOME ASSISTANCE FUNDS ACCOUNT
PO BOX 6064
LOS OSOS CA 93412-6064

Page 1 of 1
Branch 128
Account Number: 3317181190
Date 11/30/2021

EM

EXECUTIVE 50 CHECKING

Acct 3317181190

Summary of Activity Since Your Last Statement

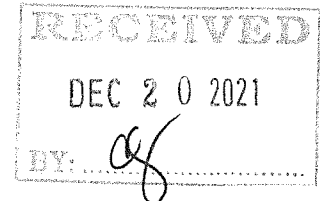
Table with 3 columns: Description, Date, Amount. Rows include Beginning Balance (11/01/21, 9,395.02), Deposits / Misc Credits (0, .00), Withdrawals / Misc Debits (1, 2.00), Ending Balance (11/30/21, 9,393.02), Service Charge (2.00), and Average Collected Balance (9,395).

Withdrawals and Debits

Table with 4 columns: Date, Deposits, Withdrawals, Activity Description. Row for 11/30 showing a withdrawal of 2.00 for PAPER STATEMENT FEE.

Daily Balance Summary

Table with 6 columns: Date, Balance, Date, Balance, Date, Balance. Row for 11/30 showing a balance of 9,393.02.



00003450-0006899-0001-0001-TIMR8006411130212010(00003450)-0000068991

