



October 4, 2021

**TO:** Finance Advisory Committee  
**FROM:** Adrienne Geidel at Robert Stilts, District Bookkeeper  
Ron Munds, General Manager  
**SUBJECT: Agenda Item 4 – 10/04/2021 FAC Meeting**  
Receive Financial Report for the Period Ending August 31, 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 August 2021.

**STAFF RECOMMENDATION**

This item will be approved by the Board along with the Consent Calendar unless it is pulled by a Director for separate consideration. If so, 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 August 31, 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 8/1/2021 Through 8/31/2021

	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	110,185.10	661,110.53	(550,925.43)	(83.33)%
	Total Other Revenues	55,092.55	110,185.10	661,110.53	(550,925.43)	(83.33)%
	Total Revenues	55,092.55	110,185.10	661,110.53	(550,925.43)	(83.33)%
<b>Expenditures</b>						
<b>Personnel</b>						
<b>Salaries/Wages</b>						
7322	Director's Compensation	900.00	900.00	16,500.00	15,600.00	94.55%
8018	Holiday Pay	0.00	777.50	13,166.00	12,388.50	94.09%
8045	Overtime Pay	0.00	0.00	600.00	600.00	100.00%
8050	Administrative Leave Pay	613.12	1,163.66	4,900.00	3,736.34	76.25%
8051	Floating Holiday Pay	0.00	465.42	3,000.00	2,534.58	84.49%
8054	Salaries & Wages - Regular	21,875.04	40,262.78	249,999.00	209,736.22	83.89%
8060	Sick Leave Pay	85.12	361.76	4,900.00	4,538.24	92.62%
8066	Comp Time Used	0.00	0.00	50.00	50.00	100.00%
8081	Vacation Pay	2,639.68	3,280.99	5,000.00	1,719.01	34.38%
	Total Salaries/Wages	26,112.96	47,212.11	298,115.00	250,902.89	84.16%
<b>Payroll Taxes &amp; Benefits</b>						
5020	FICA - ER	62.00	122.76	1,116.00	993.24	89.00%
5030	Life Insurance - ER	48.62	89.95	525.00	435.05	82.87%
5031	Disability Insurance	28.27	56.06	320.00	263.94	82.48%
5035	AD & D Insurance	11.52	15.55	119.00	103.45	86.93%
5040	LTD Insurance	158.44	211.44	1,500.00	1,288.56	85.90%
5050	Medicare - ER	385.05	688.33	4,000.00	3,311.67	82.79%
5060	Cafeteria Plan - ER	2,388.72	4,605.80	25,774.00	21,168.20	82.13%
5070	Retirement ER - Regular	1,042.82	1,875.64	9,994.00	8,118.36	81.23%
5075	Retirees Medical - ER	144.63	433.82	1,775.00	1,341.18	75.56%
5102	CA Training Tax- ER	1.00	1.98	37.50	35.52	94.72%
5120	Workers Comp Insurance - ER	0.00	925.97	1,000.00	74.03	7.40%
5124	Retirement - ER - Tier 2	1,836.38	3,402.77	22,225.00	18,822.23	84.69%
	Total Payroll Taxes & Benefits	6,107.45	12,430.07	68,385.50	55,955.43	81.82%
<b>Employment Services</b>						
5100	Unemployment Insurance - ER	54.00	106.92	2,015.00	1,908.08	94.69%
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	54.00	106.92	2,365.00	2,258.08	95.48%
	Total Personnel	32,274.41	59,749.10	368,865.50	309,116.40	83.80%
<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	0.00	0.00	12,500.00	12,500.00	100.00%
6110	IT Purchased Services	2,003.99	4,029.15	24,000.00	19,970.85	83.21%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 8/1/2021 Through 8/31/2021

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
7100	Copier Contract-Maint & Usage	288.05	576.10	3,100.00	2,523.90	81.42%
7255	Security Services	97.61	195.22	1,120.00	924.78	82.57%
7321	Janitorial Cleaning & Supplies	236.00	472.00	2,900.00	2,428.00	83.72%
7342	Public Meeting Recordings	1,235.00	3,077.79	12,000.00	8,922.21	74.35%
	Total Contract Services	3,860.65	8,350.26	55,620.00	47,269.74	84.99%
	Financial Services					
7309	Late Fees	0.00	0.00	200.00	200.00	100.00%
7310	Bank Service Charges	403.21	775.16	6,400.00	5,624.84	87.89%
	Total Financial Services	403.21	775.16	6,600.00	5,824.84	88.26%
	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	7,500.00	60,000.00	52,500.00	87.50%
7305	Auditing Services	0.00	0.00	22,000.00	22,000.00	100.00%
7320	Professional & Consulting Services	144.84	417.48	2,500.00	2,082.52	83.30%
7326	Legal Services	0.00	0.00	30,000.00	30,000.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	200.00	200.00	100.00%
	Total Legal & Professional	5,144.84	7,917.48	114,700.00	106,782.52	93.10%
	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	700.79	914.04	6,500.00	5,585.96	85.94%
7160	Postage, Shipping & Mail Supplies	0.00	1,013.12	2,500.00	1,486.88	59.48%
7226	Membership & Dues	100.00	100.00	7,950.00	7,850.00	98.74%
	Total Office/Operations	800.79	2,027.16	18,950.00	16,922.84	89.30%
	Other Expense					
8735	Misc Department Admin	0.00	0.00	100.00	100.00	100.00%
	Total Other Expense	0.00	0.00	100.00	100.00	100.00%
	Rent & Utilities					
6000	Cell Phones	90.00	121.50	1,080.00	958.50	88.75%
6025	Telephone	229.61	457.82	3,000.00	2,542.18	84.74%
7350	Rent - Meetings	0.00	0.00	200.00	200.00	100.00%
7352	Rent - Offices & Other Structures	3,000.00	6,000.00	36,000.00	30,000.00	83.33%
8610	Electric	262.09	499.94	3,800.00	3,300.06	86.84%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 8/1/2021 Through 8/31/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
8620 Gas Service	15.29	30.08	1,000.00	969.92	96.99%
Total Rent & Utilities	3,596.99	7,109.34	45,080.00	37,970.66	84.23%
Repairs & Maintenance					
6405 R & M - Extinguishers	91.35	91.35	100.00	8.65	8.65%
Total Repairs & Maintenance	91.35	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	13,897.83	72,543.49	292,245.03	219,701.54	75.18%
Total Expenditures	46,172.24	132,292.59	661,110.53	528,817.94	79.99%
Net Revenues over Expenditures	8,920.31	(22,107.49)	0.00	(22,107.49)	0.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 8/1/2021 Through 8/31/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
Revenues						
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	0.00	0.00	12,400.00	(12,400.00)	(100.00)%
	Total Special Taxes & Assessments	0.00	0.00	12,400.00	(12,400.00)	(100.00)%
	Total Revenues	0.00	0.00	12,400.00	(12,400.00)	(100.00)%
Expenditures						
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6345	Property Taxes & Assessments Costs	0.00	0.00	250.00	250.00	100.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	0.00	250.00	250.00	100.00%
Rent & Utilities						
8670	Street Lighting	400.73	801.26	6,724.16	5,922.90	88.08%
	Total Rent & Utilities	400.73	801.26	6,724.16	5,922.90	88.08%
	Total Services & Supplies	400.73	801.26	6,974.16	6,172.90	88.51%
Transfers						
9511	Interfund Transfer Out	275.46	550.92	3,305.55	2,754.63	83.33%
	Total Transfers	275.46	550.92	3,305.55	2,754.63	83.33%
	Total Expenditures	676.19	1,352.18	10,279.71	8,927.53	86.85%
	Net Revenues over Expenditures	(676.19)	(1,352.18)	2,120.29	(3,472.47)	(163.77)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 8/1/2021 Through 8/31/2021

	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	0.00	0.00	501,784.70	(501,784.70) (100.00)%
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>0.00</b>	<b>0.00</b>	<b>2,473,073.60</b>	<b>(2,473,073.60) (100.00)%</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	239.60	555.63	7,000.00	(6,444.37) (92.06)%
	<b>Total Use of Money &amp; Property</b>	<b>239.60</b>	<b>555.63</b>	<b>7,000.00</b>	<b>(6,444.37) (92.06)%</b>
	<b>Total Revenues</b>	<b>239.60</b>	<b>555.63</b>	<b>3,219,639.60</b>	<b>(3,219,083.97) (99.98)%</b>
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8295	Resv FF-Overtime/Shift Coverage	2,848.82	6,137.42	30,000.00	23,862.58 79.54%
8340	Resv FF-Shift Coverage	9,328.56	16,777.40	144,000.00	127,222.60 88.35%
8345	Resv FF-Special Projects	0.00	0.00	2,000.00	2,000.00 100.00%
	<b>Total Salaries/Wages</b>	<b>12,177.38</b>	<b>22,914.82</b>	<b>176,000.00</b>	<b>153,085.18 86.98%</b>
<b>Payroll Taxes &amp; Benefits</b>					
5021	FICA - Fire - ER	734.15	1,377.31	9,100.00	7,722.69 84.86%
5030	Life Insurance - ER	208.50	370.00	2,500.00	2,130.00 85.20%
5035	AD & D Insurance	52.50	95.00	850.00	755.00 88.82%
5051	Medicare - Reserves - ER	176.56	332.25	2,150.00	1,817.75 84.55%
5070	Retirement ER - Regular	4,892.83	9,435.66	54,514.00	45,078.34 82.69%
5102	CA Training Tax- ER	4.44	9.59	175.00	165.41 94.52%
5120	Workers Comp Insurance - ER	0.00	4,355.02	5,000.00	644.98 12.90%
5124	Retirement - ER - Tier 2	460.47	574.86	9,125.00	8,550.14 93.70%
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>6,529.45</b>	<b>16,549.69</b>	<b>83,414.00</b>	<b>66,864.31 80.16%</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	239.54	518.91	6,000.00	5,481.09 91.35%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 8/1/2021 Through 8/31/2021

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
6200	Hiring, Advertising & Other Costs	25.00	25.00	100.00	75.00	75.00%
6230	Medical Exam	0.00	1,072.00	4,000.00	2,928.00	73.20%
	Total Employment Services	264.54	1,615.91	14,100.00	12,484.09	88.54%
	Total Personnel	18,971.37	41,080.42	273,514.00	232,433.58	84.98%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	0.00	3,000.00	3,000.00	100.00%
7248	Uniform Safety Boots	0.00	0.00	2,000.00	2,000.00	100.00%
	Total Clothing & Uniform	0.00	0.00	5,000.00	5,000.00	100.00%
	Contract Services					
6110	IT Purchased Services	119.39	238.78	1,500.00	1,261.22	84.08%
7100	Copier Contract-Maint & Usage	99.74	318.98	2,500.00	2,181.02	87.24%
7202	Building Alarms & Security	0.00	0.00	900.00	900.00	100.00%
7204	Cleaning Supplies, Laundry & Towel Service	0.00	296.60	3,500.00	3,203.40	91.53%
7222	Hazardous Materials CW JPA Cost	0.00	0.00	2,325.00	2,325.00	100.00%
7500	Schedule A Charges	0.00	0.00	2,465,234.00	2,465,234.00	100.00%
	Total Contract Services	219.13	854.36	2,475,959.00	2,475,104.64	99.97%
	Equipment & Tools					
6055	Radios -Non Capital	0.00	0.00	2,000.00	2,000.00	100.00%
6440	Fire Personal Protection Equipment	0.00	0.00	15,000.00	15,000.00	100.00%
6460	Self-Contained Breathing Apparatus	0.00	0.00	3,000.00	3,000.00	100.00%
6610	Rescue - Extrication Equipment	0.00	0.00	2,000.00	2,000.00	100.00%
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	1,139.72	1,509.90	20,000.00	18,490.10	92.45%
7242	Minor Tools, Accessories & Field Machines	0.00	0.00	1,200.00	1,200.00	100.00%
7252	Misc Hardware	0.00	93.22	1,200.00	1,106.78	92.23%
	Total Equipment & Tools	1,139.72	1,603.12	48,750.00	47,146.88	96.71%
	Financial Services					
7309	Late Fees	0.00	0.00	10.00	10.00	100.00%
7310	Bank Service Charges	0.00	0.00	20.00	20.00	100.00%
9154	Losses and Damages	0.00	0.00	50.00	50.00	100.00%
	Total Financial Services	0.00	0.00	80.00	80.00	100.00%
	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 8/1/2021 Through 8/31/2021

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
6345	Property Taxes & Assessments Costs	0.00	0.00	5,420.66	5,420.66	100.00%
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	26,017.61	40,935.66	14,918.05	36.44%
	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	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>0.00</u>	<u>4,850.00</u>	<u>4,850.00</u>	<u>100.00%</u>
	Office/Operations					
7140	General Supplies & Minor Equipment	0.00	71.15	1,000.00	928.85	92.89%
7160	Postage, Shipping & Mail Supplies	33.00	33.00	2,500.00	2,467.00	98.68%
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	209.96	227.10	1,000.00	772.90	77.29%
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	242.96	331.25	6,700.00	6,368.75	95.06%
	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	0.00	339.20	800.00	460.80	57.60%
7330	Misc Operating Expenses	<u>0.00</u>	<u>0.00</u>	<u>800.00</u>	<u>800.00</u>	<u>100.00%</u>
	Total Other Expense	0.00	432.43	2,800.00	2,367.57	84.56%
	Rent & Utilities					
6000	Cell Phones	68.62	137.24	900.00	762.76	84.75%
6025	Telephone	0.00	0.00	6,700.00	6,700.00	100.00%
8610	Electric	0.00	0.00	1,200.00	1,200.00	100.00%
8620	Gas Service	96.60	147.97	1,600.00	1,452.03	90.75%
8630	Trash Services	130.14	260.28	1,600.00	1,339.72	83.73%
8640	Water and Water Services	608.24	697.74	4,500.00	3,802.26	84.49%
8659	Utility Cable Charges	139.76	(20.48)	1,200.00	1,220.48	101.71%
8670	Street Lighting	<u>8.94</u>	<u>17.87</u>	<u>135.00</u>	<u>117.13</u>	<u>86.76%</u>
	Total Rent & Utilities	1,052.30	1,240.62	17,835.00	16,594.38	93.04%
	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 8/1/2021 Through 8/31/2021

		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	31.89	31.89	3,500.00	3,468.11	99.09%
6750	R & M - Minor Tools & Equipment	0.00	0.00	1,600.00	1,600.00	100.00%
6775	R & M -Operation/Field Equipment	107.20	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	203.36	583.01	8,000.00	7,416.99	92.71%
	Total Repairs & Maintenance	<u>342.45</u>	<u>722.10</u>	<u>17,300.00</u>	<u>16,577.90</u>	<u>95.83%</u>
	Travel & Training					
7141	CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323	Books, Publications & Subscriptions	0.00	0.00	200.00	200.00	100.00%
7324	Education & Training Fees	0.00	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>63.00</u>	<u>1,300.00</u>	<u>1,237.00</u>	<u>95.15%</u>
	Total Services & Supplies	2,996.56	31,264.49	2,621,509.66	2,590,245.17	98.81%
	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	11,018.52	66,111.05	55,092.53	83.33%
	Total Transfers	<u>5,509.26</u>	<u>11,018.52</u>	<u>66,111.05</u>	<u>55,092.53</u>	<u>83.33%</u>
	Total Expenditures	<u>27,477.19</u>	<u>83,363.43</u>	<u>3,225,210.75</u>	<u>3,141,847.32</u>	<u>97.42%</u>
	Net Revenues over Expenditures	<u>(27,237.59)</u>	<u>(82,807.80)</u>	<u>(5,571.15)</u>	<u>(77,236.65)</u>	<u>1,386.37%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 8/1/2021 Through 8/31/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
Revenues						
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	0.00	0.00	15,768.00	(15,768.00)	(100.00)%
	Total Special Taxes & Assessments	0.00	0.00	15,768.00	(15,768.00)	(100.00)%
	Total Revenues	0.00	0.00	15,768.00	(15,768.00)	(100.00)%
Expenditures						
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6345	Property Taxes & Assessments Costs	0.00	0.00	40.00	40.00	100.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	0.00	40.00	40.00	100.00%
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	158.58	317.08	2,460.00	2,142.92	87.11%
	Total Rent & Utilities	158.58	317.08	2,460.00	2,142.92	87.11%
	Total Services & Supplies	158.58	317.08	3,000.00	2,682.92	89.43%
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	550.92	3,305.55	2,754.63	83.33%
	Total Transfers	275.46	550.92	3,305.55	2,754.63	83.33%
	Total Expenditures	434.04	868.00	13,017.04	12,149.04	93.33%
	Net Revenues over Expenditures	(434.04)	(868.00)	2,750.96	(3,618.96)	(131.55)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 8/1/2021 Through 8/31/2021

	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	0.00	0.00	108,798.40	(108,798.40) (100.00)%
	<b>Total Property Taxes</b>	<b>0.00</b>	<b>0.00</b>	<b>108,798.40</b>	<b>(108,798.40) (100.00)%</b>
<b>Service Charges &amp; Fees</b>					
4030	Residential Single Family	235,377.57	398,819.68	2,214,930.00	(1,816,110.32) (81.99)%
4102	Residential- Multi -Family-Water Sales	14,500.00	37,434.50	228,159.00	(190,724.50) (83.59)%
4103	Commercial, Home Care, Retail-Water Sales	50,018.67	71,490.92	306,030.00	(234,539.08) (76.64)%
4104	Irrigation- Water Sales	365.00	7,706.25	33,330.00	(25,623.75) (76.88)%
4114	Water Other Service Revenues	0.00	(50.00)	1,000.00	(1,050.00) (105.00)%
4931	Water Activation Fees	600.00	1,800.00	5,000.00	(3,200.00) (64.00)%
4932	Penalties	2,393.96	4,598.51	20,000.00	(15,401.49) (77.01)%
4933	Door Hangers/Lockout Notices	0.00	0.00	12,000.00	(12,000.00) (100.00)%
4937	NSF Fees	25.00	80.00	400.00	(320.00) (80.00)%
	<b>Total Service Charges &amp; Fees</b>	<b>303,280.20</b>	<b>521,879.86</b>	<b>2,820,849.00</b>	<b>(2,298,969.14) (81.50)%</b>
<b>Other Revenues</b>					
4930	Other Revenue	0.00	2,200.00	1,000.00	1,200.00 120.00%
	<b>Total Other Revenues</b>	<b>0.00</b>	<b>2,200.00</b>	<b>1,000.00</b>	<b>1,200.00 120.00%</b>
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	456.34	1,042.81	12,000.00	(10,957.19) (91.31)%
	<b>Total Use of Money &amp; Property</b>	<b>456.34</b>	<b>1,042.81</b>	<b>12,000.00</b>	<b>(10,957.19) (91.31)%</b>
	<b>Total Revenues</b>	<b>303,736.54</b>	<b>525,122.67</b>	<b>2,942,647.40</b>	<b>(2,417,524.73) (82.15)%</b>
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8018	Holiday Pay	0.00	1,383.48	27,567.00	26,183.52 94.98%
8045	Overtime Pay	257.10	589.66	3,000.00	2,410.34 80.34%
8050	Administrative Leave Pay	359.28	359.28	2,550.00	2,190.72 85.91%
8051	Floating Holiday Pay	0.00	0.00	6,330.00	6,330.00 100.00%
8054	Salaries & Wages - Regular	32,644.72	58,661.33	442,650.00	383,988.67 86.75%
8056	Retroactive Pay	0.00	0.00	1,000.00	1,000.00 100.00%
8060	Sick Leave Pay	1,215.94	2,953.73	10,000.00	7,046.27 70.46%
8063	Standby Pay	1,605.50	2,940.92	20,830.00	17,889.08 85.88%
8066	Comp Time Used	2,196.27	3,158.95	18,000.00	14,841.05 82.45%
8081	Vacation Pay	1,825.69	4,199.43	20,000.00	15,800.57 79.00%
	<b>Total Salaries/Wages</b>	<b>40,104.50</b>	<b>74,246.78</b>	<b>551,927.00</b>	<b>477,680.22 86.55%</b>
<b>Payroll Taxes &amp; Benefits</b>					
5030	Life Insurance - ER	147.90	273.61	1,950.00	1,676.39 85.97%
5031	Disability Insurance	57.98	115.96	725.00	609.04 84.01%
5035	AD & D Insurance	33.48	45.20	440.00	394.80 89.73%
5040	LTD Insurance	330.20	445.77	4,050.00	3,604.23 88.99%
5050	Medicare - ER	613.22	1,130.05	9,000.00	7,869.95 87.44%
5060	Cafeteria Plan - ER	5,270.18	7,128.65	70,020.00	62,891.35 89.82%
5070	Retirement ER - Regular	8,656.65	16,664.32	109,533.50	92,869.18 84.79%
5075	Retirees Medical - ER	144.63	433.83	1,776.00	1,342.17 75.57%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 8/1/2021 Through 8/31/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
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	1,248.76	2,039.25	13,550.00	11,510.75	84.95%
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>16,503.00</b>	<b>39,350.24</b>	<b>224,094.50</b>	<b>184,744.26</b>	<b>82.44%</b>
	<b>Employment Services</b>					
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%
	<b>Total Employment Services</b>	<b>0.00</b>	<b>0.00</b>	<b>4,160.00</b>	<b>4,160.00</b>	<b>100.00%</b>
	<b>Total Personnel</b>	<b>56,607.50</b>	<b>113,597.02</b>	<b>780,181.50</b>	<b>666,584.48</b>	<b>85.44%</b>
	<b>Services &amp; Supplies</b>					
	<b>Clothing &amp; Uniform</b>					
7246	Uniform & Gear	128.49	286.61	2,600.00	2,313.39	88.98%
7248	Uniform Safety Boots	175.00	175.00	1,000.00	825.00	82.50%
	<b>Total Clothing &amp; Uniform</b>	<b>303.49</b>	<b>461.61</b>	<b>3,600.00</b>	<b>3,138.39</b>	<b>87.18%</b>
	<b>Contract Services</b>					
6100	Labor & Support-IT Services	720.00	720.00	5,000.00	4,280.00	85.60%
6110	IT Purchased Services	1,221.96	1,498.83	5,400.00	3,901.17	72.24%
7250	Water Quality Testing	0.00	1,950.00	28,000.00	26,050.00	93.04%
7255	Security Services	0.00	0.00	8,000.00	8,000.00	100.00%
7321	Janitorial Cleaning & Supplies	58.42	116.84	850.00	733.16	86.25%
	<b>Total Contract Services</b>	<b>2,000.38</b>	<b>4,285.67</b>	<b>47,250.00</b>	<b>42,964.33</b>	<b>90.93%</b>
	<b>Equipment &amp; Tools</b>					
6438	Disinfection Feed Pumps	388.93	388.93	2,700.00	2,311.07	85.60%
7242	Minor Tools, Accessories & Field Machines	182.28	686.95	16,400.00	15,713.05	95.81%
7253	Rent - Equipment	0.00	0.00	500.00	500.00	100.00%
7256	Meter Purchases & Replacements	0.00	0.00	1,000.00	1,000.00	100.00%
	<b>Total Equipment &amp; Tools</b>	<b>571.21</b>	<b>1,075.88</b>	<b>20,600.00</b>	<b>19,524.12</b>	<b>94.78%</b>
	<b>Financial Services</b>					
7309	Late Fees	0.00	0.00	50.00	50.00	100.00%
7310	Bank Service Charges	0.00	0.00	300.00	300.00	100.00%
	<b>Total Financial Services</b>	<b>0.00</b>	<b>0.00</b>	<b>350.00</b>	<b>350.00</b>	<b>100.00%</b>
	<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6120	Computer Licenses	0.00	0.00	200.00	200.00	100.00%
6340	Misc Fees	0.00	247.81	700.00	452.19	64.60%
6342	Fees - Regulatory	0.00	2,500.00	22,000.00	19,500.00	88.64%
6345	Property Taxes & Assessments Costs	0.00	0.00	7,000.00	7,000.00	100.00%
7325	Insurance	0.00	61,771.98	56,085.81	(5,686.17)	(10.14)%
	<b>Total Insurance, Licenses &amp; Regulatory Fees</b>	<b>0.00</b>	<b>64,519.79</b>	<b>85,985.81</b>	<b>21,466.02</b>	<b>24.96%</b>
	<b>Legal &amp; Professional</b>					
7318	Professional & Consulting BMC	0.00	5,814.48	120,000.00	114,185.52	95.15%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 8/1/2021 Through 8/31/2021

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
7320	Professional & Consulting Services	4,850.00	6,240.80	25,000.00	18,759.20	75.04%
7326	Legal Services	0.00	0.00	15,000.00	15,000.00	100.00%
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 Office/Operations	4,850.00	12,055.28	162,000.00	149,944.72	92.56%
6130	Computer Hardware	0.00	722.84	3,000.00	2,277.16	75.91%
6140	Computer Software	139.99	4,889.99	5,000.00	110.01	2.20%
7140	General Supplies & Minor Equipment	297.18	297.18	1,000.00	702.82	70.28%
7160	Postage, Shipping & Mail Supplies	672.06	1,184.04	18,000.00	16,815.96	93.42%
7180	Billing Supplies, Forms & Printing	2,774.97	4,168.06	2,200.00	(1,968.06)	(89.46)%
7226	Membership & Dues	0.00	461.94	5,000.00	4,538.06	90.76%
7230	Misc Small Parts & Supplies	34.20	361.18	5,000.00	4,638.82	92.78%
7237	Process Control & Treatment Supplies	0.00	0.00	12,500.00	12,500.00	100.00%
7239	Water Treatment Chemicals	404.55	404.55	13,000.00	12,595.45	96.89%
7249	Safety Supplies	721.38	757.37	1,000.00	242.63	24.26%
	Total Office/Operations	5,044.33	13,247.15	65,700.00	52,452.85	79.84%
	Other Expense					
7330	Misc Operating Expenses	194.37	194.37	250.00	55.63	22.25%
7348	Water Conservation Program	1,000.00	1,000.00	10,000.00	9,000.00	90.00%
	Total Other Expense	1,194.37	1,194.37	10,250.00	9,055.63	88.35%
	Rent & Utilities					
6000	Cell Phones	40.00	268.21	3,500.00	3,231.79	92.34%
6025	Telephone	748.48	1,498.43	10,000.00	8,501.57	85.02%
8610	Electric	9,462.18	18,815.16	100,000.00	81,184.84	81.18%
8620	Gas Service	0.00	0.00	250.00	250.00	100.00%
8630	Trash Services	149.72	299.44	1,800.00	1,500.56	83.36%
8644	Disposal Services	745.00	745.00	18,000.00	17,255.00	95.86%
8670	Street Lighting	36.08	72.06	432.00	359.94	83.32%
	Total Rent & Utilities	11,181.46	21,698.30	133,982.00	112,283.70	83.81%
	Repairs & Maintenance					
6405	R & M - Extinguishers	383.61	383.61	400.00	16.39	4.10%
6422	R & M - Hydrants	25.68	277.95	3,300.00	3,022.05	91.58%
6640	R & M - Equip & Other Non-Structural Fixed Assets	127.48	134.91	2,000.00	1,865.09	93.25%
6641	R & M - Wells	2,241.31	2,241.31	18,000.00	15,758.69	87.55%
6750	R & M - Minor Tools & Equipment	0.00	87.18	2,400.00	2,312.82	96.37%
6800	R & M - Grounds & Collection Systems	0.00	269.27	600.00	330.73	55.12%
6830	Paving & Concrete	0.00	0.00	9,000.00	9,000.00	100.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 8/1/2021 Through 8/31/2021

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
6900	R & M - Buildings & Structures	0.00	12,315.77	15,000.00	2,684.23	17.89%
7241	R & M - Water Distribution System	40.28	40.28	10,000.00	9,959.72	99.60%
	Total Repairs & Maintenance	<u>2,818.36</u>	<u>15,750.28</u>	<u>60,700.00</u>	<u>44,949.72</u>	74.05%
	Travel & Training					
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	0.00	90.00	500.00	410.00	82.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	370.00	370.00	100.00%
	Total Travel & Training	<u>0.00</u>	<u>90.00</u>	<u>4,120.00</u>	<u>4,030.00</u>	97.82%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	0.00	37.37	1,600.00	1,562.63	97.66%
7211	Misc Fuel & Diesel	224.45	562.01	2,400.00	1,837.99	76.58%
7220	Gasoline	649.91	1,089.95	6,000.00	4,910.05	81.83%
7228	Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232	Vehicle Repairs - Parts, Tires & Lubricants	934.83	934.83	6,000.00	5,065.17	84.42%
	Total Vehicle Maintenance & Repairs	<u>1,809.19</u>	<u>2,624.16</u>	<u>16,200.00</u>	<u>13,575.84</u>	83.80%
	Total Services & Supplies	<u>29,772.79</u>	<u>137,002.49</u>	<u>610,737.81</u>	<u>473,735.32</u>	77.57%
	Capital Outlay					
9006	Infrastructure CIP	3,266.50	5,684.46	1,468,591.00	1,462,906.54	99.61%
9059	Vehicles, Equipment, & Fixtures	0.00	33,716.15	50,000.00	16,283.85	32.57%
	Total Capital Outlay	<u>3,266.50</u>	<u>39,400.61</u>	<u>1,518,591.00</u>	<u>1,479,190.39</u>	97.41%
	Debt Service					
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	9,054.47	10,064.00	1,009.53	10.03%
	Total Debt Service	<u>0.00</u>	<u>231,125.31</u>	<u>275,556.50</u>	<u>44,431.19</u>	16.12%
	Reserves					
9572	*General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
	Total Reserves	<u>0.00</u>	<u>0.00</u>	<u>57,000.00</u>	<u>57,000.00</u>	100.00%
	Transfers					
9511	Interfund Transfer Out	47,104.13	94,208.26	565,249.50	471,041.24	83.33%
	Total Transfers	<u>47,104.13</u>	<u>94,208.26</u>	<u>565,249.50</u>	<u>471,041.24</u>	83.33%
	Total Expenditures	<u>136,750.92</u>	<u>615,333.69</u>	<u>3,807,316.31</u>	<u>3,191,982.62</u>	83.84%
	Net Revenues over Expenditures	<u>166,985.62</u>	<u>(90,211.02)</u>	<u>(864,668.91)</u>	<u>774,457.89</u>	(89.57)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 8/1/2021 Through 8/31/2021

	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	0.00	0.00	20,110.55	(20,110.55)	(100.00)%
	Total Service Charges & Fees	0.00	0.00	20,110.55	(20,110.55)	(100.00)%
	Total Revenues	0.00	0.00	20,110.55	(20,110.55)	(100.00)%
<b>Expenditures</b>						
Services & Supplies						
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	0.00	270.00	270.00	100.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	0.00	305.00	305.00	100.00%
Legal & Professional						
7320	Professional & Consulting Services	0.00	2,669.49	16,500.00	13,830.51	83.82%
	Total Legal & Professional	0.00	2,669.49	16,500.00	13,830.51	83.82%
	Total Services & Supplies	0.00	2,669.49	16,805.00	14,135.51	84.11%
Transfers						
9511	Interfund Transfer Out	275.46	550.92	3,305.55	2,754.63	83.33%
	Total Transfers	275.46	550.92	3,305.55	2,754.63	83.33%
	Total Expenditures	275.46	3,220.41	20,110.55	16,890.14	83.99%
	Net Revenues over Expenditures	(275.46)	(3,220.41)	0.00	(3,220.41)	0.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 8/1/2021 Through 8/31/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues					
Use of Money & Property					
4510    Investment Income on funds	<u>7.09</u>	<u>7.12</u>	<u>0.00</u>	<u>7.12</u>	<u>0.00%</u>
Total Use of Money & Property	<u>7.09</u>	<u>7.12</u>	<u>0.00</u>	<u>7.12</u>	<u>0.00%</u>
Total Revenues	<u>7.09</u>	<u>7.12</u>	<u>0.00</u>	<u>7.12</u>	<u>0.00%</u>
Net Revenues over Expenditures	<u>7.09</u>	<u>7.12</u>	<u>0.00</u>	<u>7.12</u>	<u>0.00%</u>



**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 8/1/2021 Through 8/31/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
<b>Revenues</b>						
Property Taxes						
4035	Property Taxes	0.00	0.00	37,575.00	(37,575.00)	(100.00)%
	Total Property Taxes	0.00	0.00	37,575.00	(37,575.00)	(100.00)%
Special Taxes & Assessments						
4400	Drainage Assessments	0.00	0.00	95,264.00	(95,264.00)	(100.00)%
	Total Special Taxes & Assessments	0.00	0.00	95,264.00	(95,264.00)	(100.00)%
Use of Money & Property						
4510	Investment Income on funds	0.00	195.20	2,500.00	(2,304.80)	(92.19)%
	Total Use of Money & Property	0.00	195.20	2,500.00	(2,304.80)	(92.19)%
	Total Revenues	0.00	195.20	135,339.00	(135,143.80)	(99.86)%
<b>Expenditures</b>						
Personnel						
Salaries/Wages						
8045	Overtime Pay	0.00	0.00	200.00	200.00	100.00%
8054	Salaries & Wages - Regular	1,286.10	2,232.77	9,000.00	6,767.23	75.19%
	Total Salaries/Wages	1,286.10	2,232.77	9,200.00	6,967.23	75.73%
	Total Personnel	1,286.10	2,232.77	9,200.00	6,967.23	75.73%
Services & Supplies						
Equipment & Tools						
6390	Equipment	0.00	0.00	300.00	300.00	100.00%
7242	Minor Tools, Accessories & Field Machines	0.00	0.00	300.00	300.00	100.00%
	Total Equipment & Tools	0.00	0.00	600.00	600.00	100.00%
Insurance, Licenses & Regulatory Fees						
6342	Fees - Regulatory	0.00	0.00	7,200.00	7,200.00	100.00%
6345	Property Taxes & Assessments Costs	0.00	0.00	250.00	250.00	100.00%
7325	Insurance	0.00	470.25	391.24	(79.01)	(20.19)%
	Total Insurance, Licenses & Regulatory Fees	0.00	470.25	7,841.24	7,370.99	94.00%
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	0.00	550.00	550.00	100.00%
7249	Safety Supplies	0.00	0.00	100.00	100.00	100.00%
	Total Office/Operations	0.00	0.00	650.00	650.00	100.00%
Other Expense						
7346	Promotional Expenses - Event	0.00	250.00	300.00	50.00	16.67%
	Total Other Expense	0.00	250.00	300.00	50.00	16.67%
Rent & Utilities						
6000	Cell Phones	0.00	129.47	1,700.00	1,570.53	92.38%
6025	Telephone	23.31	46.77	250.00	203.23	81.29%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 8/1/2021 Through 8/31/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
8610	Electric	108.41	217.06	2,200.00	1,982.94	90.13%
8670	Street Lighting	72.77	145.39	1,000.00	854.61	85.46%
	Total Rent & Utilities	204.49	538.69	5,150.00	4,611.31	89.54%
	Repairs & Maintenance					
6405	R & M - Extinguishers	36.54	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	46.75	46.75	500.00	453.25	90.65%
6800	R & M - Grounds & Collection Systems	2,894.45	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	2,977.74	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	125.26	209.65	967.00	757.35	78.32%
7220	Gasoline	162.48	272.49	1,276.00	1,003.51	78.64%
	Total Vehicle Maintenance & Repairs	287.74	482.14	2,243.00	1,760.86	78.50%
	Total Services & Supplies	3,469.97	4,718.82	29,584.24	24,865.42	84.05%
	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	2,203.70	13,222.21	11,018.51	83.33%
	Total Transfers	1,101.85	2,203.70	13,222.21	11,018.51	83.33%
	Total Expenditures	5,857.92	9,155.29	67,006.45	57,851.16	86.34%
	Net Revenues over Expenditures	(5,857.92)	(8,960.09)	68,332.55	(77,292.64)	(113.11)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 8/1/2021 Through 8/31/2021

	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	232.31	2,700.00	(2,467.69)	(91.40)%
	Total Use of Money & Property	0.00	232.31	2,700.00	(2,467.69)	(91.40)%
	<b>Total Revenues</b>	<b>0.00</b>	<b>232.31</b>	<b>23,099.70</b>	<b>(22,867.39)</b>	<b>(98.99)%</b>
<b>Expenditures</b>						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	0.00	0.00	1,000.00	1,000.00	100.00%
7326	Legal Services	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	0.00	0.00	1,500.00	1,500.00	100.00%
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	0.00	1,600.00	1,600.00	100.00%
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	1,101.86	6,611.11	5,509.25	83.33%
	Total Transfers	550.93	1,101.86	6,611.11	5,509.25	83.33%
	<b>Total Expenditures</b>	<b>550.93</b>	<b>1,101.86</b>	<b>68,211.11</b>	<b>67,109.25</b>	<b>98.38%</b>
	<b>Net Revenues over Expenditures</b>	<b>(550.93)</b>	<b>(869.55)</b>	<b>(45,111.41)</b>	<b>44,241.86</b>	<b>(98.07)%</b>

Balance Sheet 8.31.21

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	245,252.06
800 - Drainage	800	239,272.68
900 - Parks & Recreation	900	199,111.49

General Checking Account	1012	
100 - Administration	100	100,074.24
200 - Bayridge	200	30,216.69
301 - Fire	301	780,604.54
400 - Vista de Oro	400	(3,646.67)
500 - Water	500	1,251,248.32
600 - Wastewater	600	(73,164.79)
800 - Drainage	800	285,030.90
900 - Parks & Recreation	900	65,286.03

Payroll Account (contra to 2998)	1013	
100 - Administration	100	5,239.67
301 - Fire	301	755.53
500 - Water	500	(1,883.99)

Rabobank-Bankruptcy Disbursement	1017	
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Reserve

100 - Administration	100	1,886.00
500 - Water	500	3,607.21
600 - Wastewater	600	102,793.69

Fire Reserves Account	1031	
301 - Fire	301	1,860,883.98

US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	4,199.78

US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	897,017.17

US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	<u>1,022,625.00</u>

Total Cash in Bank		<u>7,017,309.53</u>
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Investments

Water Reserves Account	0335	
500 - Water	500	<u>2,686,774.64</u>
Total Investments		2,686,774.64

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

Fund	Cash Summary
100	\$ 107,699.91
200	\$ 30,216.69
301	\$ 2,642,444.05
400	\$ (3,646.67)
500	\$ 4,185,198.24
600	\$ 29,628.90
602	\$ 1,923,841.95
800	\$ 524,303.58
900	\$ 264,397.52
<b>Total</b>	<b>\$ 9,704,084.17</b>

Prior Month - July 2021	
Fund	Cash Summary
100	\$ 104,629.14
200	\$ 31,149.93
301	\$ 2,664,834.66
400	\$ (2,955.46)
500	\$ 4,073,861.81
600	\$ 29,904.36
602	\$ 1,923,834.86
800	\$ 530,760.44
900	\$ 270,929.84
<b>Total</b>	<b>\$ 9,626,949.58</b>

Held Deposits		
Held Deposits	1030	
500 - Water	500	<u>10,000.00</u>
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	
301 - Fire	301	19,431.82
500 - Water	500	249,919.99
Unbilled A/R	1085	
500 - Water	500	288,561.30
Grants Receivable	1086	
301 - Fire	301	<u>11,004.72</u>
Total Accounts Receivable		568,917.83
Accrued Inventory On Hand		
Inventory	1100	
500 - Water	500	<u>47,213.45</u>
Total Accrued Inventory On Hand		<u>47,213.45</u>
Total CURRENT ASSETS		10,338,283.17
FIXED ASSETS		
Land		
Land and Land Rights	1720	
200 - Bayridge	200	30,000.00
301 - Fire	301	10,000.00
500 - Water	500	339,838.19
600 - Wastewater	600	158,590.00
800 - Drainage	800	<u>17,374.90</u>
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	
301 - Fire	301	587,410.70
500 - Water	500	5,000.00
Accum Depreciation-Building, Structures &	1851	
Improvements		
500 - Water	500	<u>(5,000.00)</u>
Total Building		587,410.70
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	
100 - Administration	100	100,737.49
200 - Bayridge	200	0.12
301 - Fire	301	1,338,476.86
500 - Water	500	816,630.22
800 - Drainage	800	27,000.00
Acc Depreciation-Equipment,Vehicles &	1853	
Systems		
500 - Water	500	<u>(688,988.15)</u>
Total Plant & Equipment		1,593,856.54
Construction in Progress		
Construction In Progress	1850	
500 - Water	500	<u>239,587.28</u>
Total Construction in Progress		239,587.28
Infrastructure		
Infrastructures	1730	
200 - Bayridge	200	93,040.00

400 - Vista de Oro	400	7,000.00
500 - Water	500	9,461,450.24
800 - Drainage	800	133,391.01
Accum Depeciation-Infrastructures	1852	
500 - Water	500	(4,854,841.23)
Total Infrastructure		<u>4,840,040.02</u>
Total FIXED ASSETS		7,816,697.63
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	145,830.00
Deferred Outflow - OPEB	1992	
500 - Water	500	7,403.00
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>182,198.17</u>
Total ASSETS		<u>18,338,078.97</u>

#### LIABILITIES & EQUITY

##### CURRENT LIABILITIES

##### Accounts Payable

Vendor Payable (Control Account)	2000	
100 - Administration	100	(7,241.19)
200 - Bayridge	200	400.73
301 - Fire	301	2,777.73
400 - Vista de Oro	400	158.58
500 - Water	500	24,609.90
800 - Drainage	800	1,239.59
Vendor Payable - Manual	2032	
500 - Water	500	<u>3,294.12</u>
Total Accounts Payable		25,239.46

##### 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	0.02
AFLAC Voluntary Insurance-Employee	2022	
100 - Administration	100	(0.02)
500 - Water	500	0.06
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)
Other Pension Oblig Liab (OPEB) ARC	2045	
500 - Water	500	285,537.00
Life Insurance Liab-Employer	2201	
100 - Administration	100	19.87
500 - Water	500	60.35
Medical Plan Liab- Employee	2203	
100 - Administration	100	(953.84)
500 - Water	500	(4,479.40)
Vision Plan Liab- Employee	2204	
100 - Administration	100	(0.02)
500 - Water	500	(37.06)
Dental Plan Ins Payable- Employee	2205	
100 - Administration	100	0.02
500 - Water	500	0.08
Insurance- AD & D	2211	
100 - Administration	100	0.04
500 - Water	500	(3.04)
Insurance- LT Disability	2213	
100 - Administration	100	(4.24)
500 - Water	500	(13.58)
Payroll Clearing Account	2999	
100 - Administration	100	<u>2,725.95</u>
Total Current Payroll Liabilities		396,639.46
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		692,126.49
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	
500 - Water	500	540,661.00
Def Inflow	2216	
500 - Water	500	83,183.00
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 &	3110	
Fire Engines		
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>6,097,679.29</u>
Total Other Liabilities		6,097,679.29
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	110,185.10
301 - Fire	301	555.63
500 - Water	500	525,122.67
Wastewater Fiduciary Fund	602	7.12
800 - Drainage	800	195.20
900 - Parks & Recreation	900	<u>232.31</u>
Total Revenues		636,298.03



Expenditures		
100 - Administration	100	(132,292.59)
200 - Bayridge	200	(1,352.18)
301 - Fire	301	(83,363.43)
400 - Vista de Oro	400	(868.00)
500 - Water	500	(615,333.69)
600 - Wastewater	600	(3,220.41)
800 - Drainage	800	(9,155.29)
900 - Parks & Recreation	900	(1,101.86)
Total Expenditures		(846,687.45)
Equity		
Septic System Decommission 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	617,075.33
400 - Vista de Oro	400	(9,487.97)
500 - Water	500	3,181,435.58
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	
100 - Administration	100	(8,367.92)
301 - Fire	301	(71,965.08)
800 - Drainage	800	(3,270.02)
Investment in N/A-Costs	3310	
600 - Wastewater	600	(1,326,346.05)
Total Equity		8,871,644.98
Total Equity		8,661,255.56
Total LIABILITIES & EQUITY		<u>18,338,078.97</u>

	August 2021	July 2021	June 2021
Fund	Cash Summary	Cash Summary	Cash Summary
100	\$ 107,699.91	\$ 104,629.14	\$ 119,951.16
200	\$ 30,216.69	\$ 31,149.93	\$ 31,507.76
301	\$ 2,642,444.05	\$ 2,664,834.66	\$ 2,620,800.85
400	\$ (3,646.67)	\$ (2,955.46)	\$ (2,782.46)
500	\$ 4,185,198.24	\$ 4,073,861.81	\$ 4,269,036.07
600	\$ 29,628.90	\$ 29,904.36	\$ 30,245.85
602	\$ 1,923,841.95	\$ 1,923,834.86	\$ 1,909,332.75
800	\$ 524,303.58	\$ 530,760.44	\$ 530,287.56
900	\$ 264,397.52	\$ 270,929.84	\$ 324,856.31
Total	\$ 9,704,084.17	\$ 9,626,949.58	\$ 9,833,235.85

	% Change from Prior Month	% Change from Prior Month
Fund	%	%
100	2.93%	-12.77%
200	-3.00%	-1.14%
301	-0.84%	1.68%
400	23.39%	6.22%
500	2.73%	-4.57%
600	-0.92%	-1.13%
602	0.00%	0.76%
800	-1.22%	0.09%
900	-2.41%	-16.60%

Average Cash Flow Summary	
100	\$ 110,760.07
200	\$ 30,958.13
301	\$ 2,642,693.19
400	\$ (3,128.20)
500	\$ 4,176,032.04
600	\$ 29,926.37
602	\$ 1,919,003.19
800	\$ 528,450.53
900	\$ 286,727.89

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 8/31/2021

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 540,562.42

Total Other Liabilities 1,995,032.95

Total Other Liabilities 1,995,032.95

#### Equity

##### Equity

Fire Mitigation Fund 3161 135,448.89

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 8/31/2021

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Trust Liability		
Water Quality Trust Reserve	3050	<u>91,517.27</u>
Total Trust Liability		<u>91,517.27</u>
Total CURRENT LIABILITIES		91,517.27
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	144,644.25
General Contingency Reserve	3111	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 8/31/2021

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

# PARKS RESERVE

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 8/31/2021

		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>



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 08/31/2021

EM

EXECUTIVE 50 CHECKING

Acct 3317181190

Summary of Activity Since Your Last Statement

Beginning Balance	8/01/21	9,409.02
Deposits / Misc Credits	0	.00
Withdrawals / Misc Debits	0	.00
** Ending Balance	8/31/21	9,409.02 **
Service Charge		.00
Average Collected Balance		9,409