



November 4, 2021

**TO:** LOCSD Board of Directors

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

**SUBJECT:** **Agenda Item 8D – 11/04/2021 Board Meeting**  
Receive Financial Report for the Period Ending September 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 September 2021.

**STAFF RECOMMENDATION**

This item will be approved along with the Consent Calendar unless it is pulled by a Director for separate consideration. If so, Staff recommends that the Board adopt the following motion:

***Motion: I move that the Board receive and file the financials for the period ending September 30, 2021.***

Attachment

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

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

**Phone:** 805/528-9370  
**FAX:** 805/528-9377

[www.losososcscsd.org](http://www.losososcscsd.org)

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 9/1/2021 Through 9/30/2021

|                                     | Current Period<br>Actual                  | YTD              | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaining -<br>Original |                 |
|-------------------------------------|---|------------------|----------------------------|--|---|-----------------|
| <b>Revenues</b>                     |   |                  |                            |  |   |                 |
| <b>Other Revenues</b>               |   |                  |                            |  |   |                 |
| 4002                                | Transfer In                               | 55,092.55        | 165,277.65                 | 661,110.53                             | (495,832.88)  | (75.00)%        |
|                                     | <b>Total Other Revenues</b>               | <b>55,092.55</b> | <b>165,277.65</b>          | <b>661,110.53</b>                      | <b>(495,832.88)</b>                                   | <b>(75.00)%</b> |
|                                     | <b>Total Revenues</b>                     | <b>55,092.55</b> | <b>165,277.65</b>          | <b>661,110.53</b>                      | <b>(495,832.88)</b>                                   | <b>(75.00)%</b> |
| <b>Expenditures</b>                 |   |                  |                            |  |   |                 |
| <b>Personnel</b>                    |   |                  |                            |  |   |                 |
| <b>Salaries/Wages</b>               |   |                  |                            |  |   |                 |
| 7322                                | Director's Compensation                   | 400.00           | 1,300.00                   | 16,500.00                              | 15,200.00   | 92.12%          |
| 8018                                | Holiday Pay                               | 957.92           | 1,735.42                   | 13,166.00                              | 11,430.58   | 86.82%          |
| 8045                                | Overtime Pay                              | 0.00             | 0.00                       | 600.00                                 | 600.00  | 100.00%         |
| 8050                                | Administrative Leave Pay                  | 613.12           | 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                | 16,052.04        | 56,314.82                  | 249,999.00                             | 193,684.18  | 77.47%          |
| 8060                                | Sick Leave Pay                            | 170.24           | 532.00                     | 4,900.00                               | 4,368.00  | 89.14%          |
| 8066                                | Comp Time Used                            | 0.00             | 0.00                       | 50.00                                  | 50.00   | 100.00%         |
| 8081                                | Vacation Pay                              | 495.77           | 3,776.76                   | 5,000.00                               | 1,223.24  | 24.46%          |
|                                     | <b>Total Salaries/Wages</b>               | <b>18,689.09</b> | <b>65,901.20</b>           | <b>298,115.00</b>                      | <b>232,213.80</b>                                     | <b>77.89%</b>   |
| <b>Payroll Taxes &amp; Benefits</b> |   |                  |                            |  |   |                 |
| 5020                                | FICA - ER                                 | 24.80            | 147.56                     | 1,116.00                               | 968.44  | 86.78%          |
| 5030                                | Life Insurance - ER                       | 32.04            | 121.99                     | 525.00                                 | 403.01  | 76.76%          |
| 5031                                | Disability Insurance                      | 28.27            | 84.33                      | 320.00                                 | 235.67  | 73.65%          |
| 5035                                | AD & D Insurance                          | 7.38             | 22.93                      | 119.00                                 | 96.07   | 80.73%          |
| 5040                                | LTD Insurance                             | 121.89           | 333.33                     | 1,500.00                               | 1,166.67  | 77.78%          |
| 5050                                | Medicare - ER                             | 266.85           | 955.18                     | 4,000.00                               | 3,044.82  | 76.12%          |
| 5060                                | Cafeteria Plan - ER                       | 1,607.47         | 6,213.27                   | 25,774.00                              | 19,560.73   | 75.89%          |
| 5070                                | Retirement ER - Regular                   | 832.82           | 2,708.46                   | 9,994.00                               | 7,285.54  | 72.90%          |
| 5075                                | Retirees Medical - ER                     | 144.04           | 577.86                     | 1,775.00                               | 1,197.14  | 67.44%          |
| 5102                                | CA Training Tax- ER                       | 0.40             | 2.38                       | 37.50                                  | 35.12   | 93.65%          |
| 5120                                | Workers Comp Insurance - ER               | 0.00             | 925.97                     | 1,000.00                               | 74.03   | 7.40%           |
| 5124                                | Retirement - ER - Tier 2                  | 1,439.24         | 4,842.01                   | 22,225.00                              | 17,382.99   | 78.21%          |
|                                     | <b>Total Payroll Taxes &amp; Benefits</b> | <b>4,505.20</b>  | <b>16,935.27</b>           | <b>68,385.50</b>                       | <b>51,450.23</b>                                      | <b>75.24%</b>   |
| <b>Employment Services</b>          |   |                  |                            |  |   |                 |
| 5100                                | Unemployment Insurance - ER               | 21.60            | 128.52                     | 2,015.00                               | 1,886.48  | 93.62%          |
| 6200                                | Hiring, Advertising & Other<br>Costs      | 0.00             | 0.00                       | 200.00                                 | 200.00  | 100.00%         |
| 6230                                | Medical Exam                              | 0.00             | 0.00                       | 150.00                                 | 150.00  | 100.00%         |
|                                     | <b>Total Employment Services</b>          | <b>21.60</b>     | <b>128.52</b>              | <b>2,365.00</b>                        | <b>2,236.48</b>                                       | <b>94.57%</b>   |
|                                     | <b>Total Personnel</b>                    | <b>23,215.89</b> | <b>82,964.99</b>           | <b>368,865.50</b>                      | <b>285,900.51</b>                                     | <b>77.51%</b>   |
| <b>Services &amp; Supplies</b>      |   |                  |                            |  |   |                 |
| <b>Clothing &amp; Uniform</b>       |   |                  |                            |  |   |                 |
| 7246                                | Uniform & Gear                            | 0.00             | 0.00                       | 200.00                                 | 200.00  | 100.00%         |
|                                     | <b>Total Clothing &amp; Uniform</b>       | <b>0.00</b>      | <b>0.00</b>                | <b>200.00</b>                          | <b>200.00</b>   | <b>100.00%</b>  |
| <b>Contract Services</b>            |   |                  |                            |  |   |                 |
| 6100                                | Labor & Support-IT Services               | 4,871.18         | 4,871.18                   | 12,500.00                              | 7,628.82  | 61.03%          |
| 6110                                | IT Purchased Services                     | 2,123.38         | 6,152.53                   | 24,000.00                              | 17,847.47   | 74.36%          |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 9/1/2021 Through 9/30/2021

|      |   | Current Period<br>Actual | YTD       | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaining -<br>Original |
|------|---|--------------------------|-----------|----------------------------|--|---|
| 7100 | Copier Contract-Maint & Usage               | 288.05                   | 864.15    | 3,100.00                   | 2,235.85                               | 72.12%  |
| 7255 | Security Services                           | 97.61                    | 292.83    | 1,120.00                   | 827.17                                 | 73.85%  |
| 7321 | Janitorial Cleaning & Supplies              | 271.00                   | 743.00    | 2,900.00                   | 2,157.00                               | 74.38%  |
| 7342 | Public Meeting Recordings                   | 400.00                   | 3,477.79  | 12,000.00                  | 8,522.21                               | 71.02%  |
|      | Total Contract Services                     | 8,051.22                 | 16,401.48 | 55,620.00                  | 39,218.52                              | 70.51%  |
|      | Financial Services                          |                          |           |                            |  |   |
| 7309 | Late Fees                                   | 0.00                     | 0.00      | 200.00                     | 200.00                                 | 100.00%   |
| 7310 | Bank Service Charges                        | 318.33                   | 1,093.49  | 6,400.00                   | 5,306.51                               | 82.91%  |
|      | Total Financial Services                    | 318.33                   | 1,093.49  | 6,600.00                   | 5,506.51                               | 83.43%  |
|      | 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                 | 12,500.00 | 60,000.00                  | 47,500.00                              | 79.17%  |
| 7305 | Auditing Services                           | 0.00                     | 0.00      | 22,000.00                  | 22,000.00                              | 100.00%   |
| 7320 | Professional & Consulting Services          | 1,050.00                 | 1,467.48  | 2,500.00                   | 1,032.52                               | 41.30%  |
| 7326 | Legal Services                              | 0.00                     | 1,698.00  | 30,000.00                  | 28,302.00                              | 94.34%  |
| 7340 | Legal Notifications & Mandated Advertising  | 0.00                     | 0.00      | 200.00                     | 200.00                                 | 100.00%   |
|      | Total Legal & Professional                  | 6,050.00                 | 15,665.48 | 114,700.00                 | 99,034.52                              | 86.34%  |
|      | 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          | 136.48                   | 1,050.52  | 6,500.00                   | 5,449.48                               | 83.84%  |
| 7160 | Postage, Shipping & Mail Supplies           | 171.67                   | 1,184.79  | 2,500.00                   | 1,315.21                               | 52.61%  |
| 7226 | Membership & Dues                           | 0.00                     | 100.00    | 7,950.00                   | 7,850.00                               | 98.74%  |
|      | Total Office/Operations                     | 308.15                   | 2,335.31  | 18,950.00                  | 16,614.69                              | 87.68%  |
|      | 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                    | 211.50    | 1,080.00                   | 868.50                                 | 80.42%  |
| 6025 | Telephone                                   | 228.29                   | 686.11    | 3,000.00                   | 2,313.89                               | 77.13%  |
| 7350 | Rent - Meetings                             | 0.00                     | 0.00      | 200.00                     | 200.00                                 | 100.00%   |
| 7352 | Rent - Offices & Other Structures           | 3,000.00                 | 9,000.00  | 36,000.00                  | 27,000.00                              | 75.00%  |
| 8610 | Electric                                    | 253.47                   | 753.41    | 3,800.00                   | 3,046.59                               | 80.17%  |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 9/1/2021 Through 9/30/2021

|   | Current Period<br>Actual | YTD         | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaining -<br>Original |
|---|--------------------------|-------------|----------------------------|--|---|
| 8620 Gas Service                            | 15.29                    | 45.37       | 1,000.00                   | 954.63                                 | 95.46%  |
| Total Rent & Utilities                      | 3,587.05                 | 10,696.39   | 45,080.00                  | 34,383.61                              | 76.27%  |
| 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 &<br>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 &<br>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                   | 18,314.75                | 92,556.24   | 292,245.03                 | 199,688.79                             | 68.33%  |
| Total Expenditures                          | 41,530.64                | 175,521.23  | 661,110.53                 | 485,589.30                             | 73.45%  |
| Net Revenues over Expenditures              | 13,561.91                | (10,243.58) | 0.00                       | (10,243.58)                            | 0.00%   |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 9/1/2021 Through 9/30/2021

|                                       | Current Period<br>Actual | YTD        | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaining -<br>Original |
|---------------------------------------|--------------------------|------------|----------------------------|--|---|
| Revenues                              |                          |            |                            |  |   |
| Property Taxes                        |                          |            |                            |  |   |
| 4035                                  | 322.45                   | 322.45     | 0.00                       | 322.45                                 | 0.00%   |
|                                       | 322.45                   | 322.45     | 0.00                       | 322.45                                 | 0.00%   |
| Special Taxes & Assessments           |                          |            |                            |  |   |
| 4550                                  | 0.00                     | 0.00       | 12,400.00                  | (12,400.00)                            | (100.00)%   |
|                                       | 0.00                     | 0.00       | 12,400.00                  | (12,400.00)                            | (100.00)%   |
| Use of Money & Property               |                          |            |                            |  |   |
| 4510                                  | 0.07                     | 0.07       | 0.00                       | 0.07                                   | 0.00%   |
|                                       | 0.07                     | 0.07       | 0.00                       | 0.07                                   | 0.00%   |
|                                       | 322.52                   | 322.52     | 12,400.00                  | (12,077.48)                            | (97.40)%  |
| Expenditures                          |                          |            |                            |  |   |
| Services & Supplies                   |                          |            |                            |  |   |
| Insurance, Licenses & Regulatory Fees |                          |            |                            |  |   |
| 6345                                  | 0.00                     | 117.60     | 250.00                     | 132.40                                 | 52.96%  |
|                                       | 0.00                     | 117.60     | 250.00                     | 132.40                                 | 52.96%  |
| Rent & Utilities                      |                          |            |                            |  |   |
| 8670                                  | 400.83                   | 1,202.09   | 6,724.16                   | 5,522.07                               | 82.12%  |
|                                       | 400.83                   | 1,202.09   | 6,724.16                   | 5,522.07                               | 82.12%  |
|                                       | 400.83                   | 1,319.69   | 6,974.16                   | 5,654.47                               | 81.08%  |
| Transfers                             |                          |            |                            |  |   |
| 9511                                  | 275.46                   | 826.38     | 3,305.55                   | 2,479.17                               | 75.00%  |
|                                       | 275.46                   | 826.38     | 3,305.55                   | 2,479.17                               | 75.00%  |
|                                       | 676.29                   | 2,146.07   | 10,279.71                  | 8,133.64                               | 79.12%  |
| Net Revenues over Expenditures        | (353.77)                 | (1,823.55) | 2,120.29                   | (3,943.84)                             | (186.00)%   |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 9/1/2021 Through 9/30/2021

|                             | Current Period<br>Actual               | YTD                         | Total Budget -<br>Original  | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaining -<br>Original |
|-----------------------------|--|-----------------------------|-----------------------------|--|---|
|                             | <u>                    </u>            | <u>                    </u> | <u>                    </u> | <u>                    </u>            | <u>                    </u>                           |
| Revenues                    |  |                             |                             |  |   |
| Property Taxes              |  |                             |                             |  |   |
| 4034                        | Property Tax Revenue from<br>Water     | 0.00                        | 0.00                        | 142,797.90                             | (142,797.90) (100.00)%                                |
| 4037                        | Property Tax Zone B Received           | 70,351.53                   | 70,351.53                   | 501,784.70                             | (431,433.17) (85.98)%                                 |
| 4038                        | Property Tax Zone B Pass thru          | <u>0.00</u>                 | <u>0.00</u>                 | <u>1,828,491.00</u>                    | <u>(1,828,491.00)</u> (100.00)%                       |
|                             | Total Property Taxes                   | 70,351.53                   | 70,351.53                   | 2,473,073.60                           | (2,402,722.07) (97.16)%                               |
| Grant Revenue               |  |                             |                             |  |   |
| 4955                        | Govt-Other St Aids &<br>Reimbursements | 0.00                        | 0.00                        | 15,689.00                              | (15,689.00) (100.00)%                                 |
|                             | Total Grant Revenue                    | <u>0.00</u>                 | <u>0.00</u>                 | <u>15,689.00</u>                       | <u>(15,689.00)</u> (100.00)%                          |
| Service Charges & Fees      |  |                             |                             |  |   |
| 4920                        | Service Charge/User Fee Rev            | <u>0.00</u>                 | <u>0.00</u>                 | <u>20,000.00</u>                       | <u>(20,000.00)</u> (100.00)%                          |
|                             | Total Service Charges & Fees           | 0.00                        | 0.00                        | 20,000.00                              | (20,000.00) (100.00)%                                 |
| Special Taxes & Assessments |  |                             |                             |  |   |
| 4015                        | CSA 9-I Assessments (<br>Contract)     | 0.00                        | 0.00                        | 27,508.00                              | (27,508.00) (100.00)%                                 |
| 4050                        | Special Fire Tax                       | <u>0.00</u>                 | <u>0.00</u>                 | <u>609,235.00</u>                      | <u>(609,235.00)</u> (100.00)%                         |
|                             | Total Special Taxes & Assessments      | 0.00                        | 0.00                        | 636,743.00                             | (636,743.00) (100.00)%                                |
| Other Revenues              |  |                             |                             |  |   |
| 4000                        | Ambulance Agreement                    | <u>0.00</u>                 | <u>0.00</u>                 | <u>67,134.00</u>                       | <u>(67,134.00)</u> (100.00)%                          |
|                             | Total Other Revenues                   | 0.00                        | 0.00                        | 67,134.00                              | (67,134.00) (100.00)%                                 |
| Use of Money & Property     |  |                             |                             |  |   |
| 4510                        | Investment Income on funds             | <u>224.69</u>               | <u>780.32</u>               | <u>7,000.00</u>                        | <u>(6,219.68)</u> (88.85)%                            |
|                             | Total Use of Money & Property          | 224.69                      | 780.32                      | 7,000.00                               | (6,219.68) (88.85)%                                   |
|                             | Total Revenues                         | <u>70,576.22</u>            | <u>71,131.85</u>            | <u>3,219,639.60</u>                    | <u>(3,148,507.75)</u> (97.79)%                        |
| Expenditures                |  |                             |                             |  |   |
| Personnel                   |  |                             |                             |  |   |
| Salaries/Wages              |  |                             |                             |  |   |
| 8295                        | Resv FF-Overtime/Shift<br>Coverage     | 5,125.01                    | 11,262.43                   | 30,000.00                              | 18,737.57 62.46%                                      |
| 8340                        | Resv FF-Shift Coverage                 | 7,070.38                    | 23,847.78                   | 144,000.00                             | 120,152.22 83.44%                                     |
| 8345                        | Resv FF-Special Projects               | <u>0.00</u>                 | <u>0.00</u>                 | <u>2,000.00</u>                        | <u>2,000.00</u> 100.00%                               |
|                             | Total Salaries/Wages                   | 12,195.39                   | 35,110.21                   | 176,000.00                             | 140,889.79 80.05%                                     |
| Payroll Taxes & Benefits    |  |                             |                             |  |   |
| 5021                        | FICA - Fire - ER                       | 753.51                      | 2,130.82                    | 9,100.00                               | 6,969.18 76.58%                                       |
| 5030                        | Life Insurance - ER                    | 130.50                      | 500.50                      | 2,500.00                               | 1,999.50 79.98%                                       |
| 5035                        | AD & D Insurance                       | 32.50                       | 127.50                      | 850.00                                 | 722.50 85.00%   |
| 5051                        | Medicare - Reserves - ER               | 176.84                      | 509.09                      | 2,150.00                               | 1,640.91 76.32%                                       |
| 5070                        | Retirement ER - Regular                | 4,542.83                    | 13,978.49                   | 54,514.00                              | 40,535.51 74.36%                                      |
| 5102                        | CA Training Tax- ER                    | 4.00                        | 13.59                       | 175.00                                 | 161.41 92.23%   |
| 5120                        | Workers Comp Insurance - ER            | 0.00                        | 4,355.02                    | 5,000.00                               | 644.98 12.90%   |
| 5124                        | Retirement - ER - Tier 2               | <u>69.37</u>                | <u>644.23</u>               | <u>9,125.00</u>                        | <u>8,480.77</u> 92.94%                                |
|                             | Total Payroll Taxes & Benefits         | 5,709.55                    | 22,259.24                   | 83,414.00                              | 61,154.76 73.31%                                      |
| Employment Services         |  |                             |                             |  |   |
| 5000                        | Medical Exams & Procedures             | 0.00                        | 0.00                        | 4,000.00                               | 4,000.00 100.00%                                      |
| 5101                        | Unemp. Costs - Reserves                | 215.86                      | 734.77                      | 6,000.00                               | 5,265.23 87.75%                                       |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 9/1/2021 Through 9/30/2021

|      |  | Current Period<br>Actual | YTD             | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaining -<br>Original |
|------|--|--------------------------|-----------------|----------------------------|--|---|
| 6200 | Hiring, Advertising & Other Costs          | 0.00                     | 25.00           | 100.00                     | 75.00                                  | 75.00%  |
| 6230 | Medical Exam                               | <u>0.00</u>              | <u>1,072.00</u> | <u>4,000.00</u>            | <u>2,928.00</u>                        | <u>73.20%</u>   |
|      | Total Employment Services                  | <u>215.86</u>            | <u>1,831.77</u> | <u>14,100.00</u>           | <u>12,268.23</u>                       | <u>87.01%</u>   |
|      | Total Personnel                            | 18,120.80                | 59,201.22       | 273,514.00                 | 214,312.78                             | 78.36%  |
|      | Services & Supplies                        |                          |                 |                            |  |   |
|      | Clothing & Uniform                         |                          |                 |                            |  |   |
| 7246 | Uniform & Gear                             | 0.00                     | 0.00            | 3,000.00                   | 3,000.00                               | 100.00%   |
| 7248 | Uniform Safety Boots                       | <u>0.00</u>              | <u>0.00</u>     | <u>2,000.00</u>            | <u>2,000.00</u>                        | <u>100.00%</u>  |
|      | Total Clothing & Uniform                   | 0.00                     | 0.00            | 5,000.00                   | 5,000.00                               | 100.00%   |
|      | Contract Services                          |                          |                 |                            |  |   |
| 6110 | IT Purchased Services                      | 0.00                     | 238.78          | 1,500.00                   | 1,261.22                               | 84.08%  |
| 7100 | Copier Contract-Maint & Usage              | 0.00                     | 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                     | 493.28          | 3,500.00                   | 3,006.72                               | 85.91%  |
| 7222 | Hazardous Materials CW JPA Cost            | 0.00                     | 2,000.00        | 2,325.00                   | 325.00                                 | 13.98%  |
| 7500 | Schedule A Charges                         | <u>0.00</u>              | <u>0.00</u>     | <u>2,465,234.00</u>        | <u>2,465,234.00</u>                    | <u>100.00%</u>  |
|      | Total Contract Services                    | 0.00                     | 3,051.04        | 2,475,959.00               | 2,472,907.96                           | 99.88%  |
|      | Equipment & Tools                          |                          |                 |                            |  |   |
| 6055 | Radios -Non Capital                        | 0.00                     | 0.00            | 2,000.00                   | 2,000.00                               | 100.00%   |
| 6440 | Fire Personal Protection Equipment         | 228.86                   | 228.86          | 15,000.00                  | 14,771.14                              | 98.47%  |
| 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     | 1,735.33                 | 3,261.83        | 20,000.00                  | 16,738.17                              | 83.69%  |
| 7242 | Minor Tools, Accessories & Field Machines  | 0.00                     | 0.00            | 1,200.00                   | 1,200.00                               | 100.00%   |
| 7252 | Misc Hardware                              | <u>0.00</u>              | <u>93.22</u>    | <u>1,200.00</u>            | <u>1,106.78</u>                        | <u>92.23%</u>   |
|      | Total Equipment & Tools                    | 1,964.19                 | 3,583.91        | 48,750.00                  | 45,166.09                              | 92.65%  |
|      | Financial Services                         |                          |                 |                            |  |   |
| 7309 | Late Fees                                  | 0.00                     | 0.00            | 10.00                      | 10.00                                  | 100.00%   |
| 7310 | Bank Service Charges                       | 2.00                     | 2.00            | 20.00                      | 18.00                                  | 90.00%  |
| 9154 | Losses and Damages                         | <u>0.00</u>              | <u>0.00</u>     | <u>50.00</u>               | <u>50.00</u>                           | <u>100.00%</u>  |
|      | Total Financial Services                   | 2.00                     | 2.00            | 80.00                      | 78.00                                  | 97.50%  |
|      | 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 9/1/2021 Through 9/30/2021

|      |  | Current Period<br>Actual | YTD              | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaining -<br>Original |
|------|--|--------------------------|------------------|----------------------------|--|---|
| 6345 | Property Taxes & Assessments<br>Costs          | 0.00                     | 117.60           | 5,420.66                   | 5,303.06                               | 97.83%  |
| 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 &<br>Regulatory Fees | 0.00                     | 26,135.21        | 40,935.66                  | 14,800.45                              | 36.16%  |
|      | Legal & Professional                           |                          |                  |                            |  |   |
| 7320 | Professional & Consulting<br>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 &<br>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<br>Equipment          | 156.82                   | 227.97           | 1,000.00                   | 772.03                                 | 77.20%  |
| 7160 | Postage, Shipping & Mail<br>Supplies           | 60.80                    | 93.80            | 2,500.00                   | 2,406.20                               | 96.25%  |
| 7216 | Fire Prevention Education<br>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                    | 34.45                    | 261.55           | 1,000.00                   | 738.45                                 | 73.84%  |
| 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                        | 252.07                   | 583.32           | 6,700.00                   | 6,116.68                               | 91.29%  |
|      | Other Expense                                  |                          |                  |                            |  |   |
| 7201 | White Goods & Accessories -<br>bedding, towels | 0.00                     | 0.00             | 500.00                     | 500.00                                 | 100.00%   |
| 7209 | District Operating Center<br>Expense           | 0.00                     | 0.00             | 200.00                     | 200.00                                 | 100.00%   |
| 7218 | Cooking Products - Food,<br>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                                    | 68.52                    | 205.76           | 900.00                     | 694.24                                 | 77.14%  |
| 6025 | Telephone                                      | 2,926.27                 | 2,926.27         | 6,700.00                   | 3,773.73                               | 56.32%  |
| 8610 | Electric                                       | 844.02                   | 844.02           | 1,200.00                   | 355.98                                 | 29.66%  |
| 8620 | Gas Service                                    | 2.13                     | 150.10           | 1,600.00                   | 1,449.90                               | 90.62%  |
| 8630 | Trash Services                                 | 130.14                   | 390.42           | 1,600.00                   | 1,209.58                               | 75.60%  |
| 8640 | Water and Water Services                       | 89.50                    | 787.24           | 4,500.00                   | 3,712.76                               | 82.51%  |
| 8659 | Utility Cable Charges                          | 139.76                   | 119.28           | 1,200.00                   | 1,080.72                               | 90.06%  |
| 8670 | Street Lighting                                | <u>8.94</u>              | <u>26.81</u>     | <u>135.00</u>              | <u>108.19</u>                          | <u>80.14%</u>   |
|      | Total Rent & Utilities                         | 4,209.28                 | 5,449.90         | 17,835.00                  | 12,385.10                              | 69.44%  |
|      | 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 9/1/2021 Through 9/30/2021

|      |  | Current Period<br>Actual | YTD                | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaining -<br>Original |
|------|--|--------------------------|--------------------|----------------------------|--|---|
| 6640 | R & M - Equip & Other<br>Non-Structural Fixed Assets | 388.56                   | 420.45             | 3,500.00                   | 3,079.55                               | 87.99%  |
| 6750 | R & M - Minor Tools &<br>Equipment                   | 0.00                     | 0.00               | 1,600.00                   | 1,600.00                               | 100.00%   |
| 6775 | R & M - Operation/Field<br>Equipment                 | 0.00                     | 107.20             | 1,600.00                   | 1,492.80                               | 93.30%  |
| 6800 | R & M - Grounds &<br>Collection Systems              | 0.00                     | 0.00               | 1,600.00                   | 1,600.00                               | 100.00%   |
| 6900 | R & M - Buildings &<br>Structures                    | 0.00                     | 631.07             | 8,000.00                   | 7,368.93                               | 92.11%  |
|      | Total Repairs & Maintenance                          | <u>388.56</u>            | <u>1,158.72</u>    | <u>17,300.00</u>           | <u>16,141.28</u>                       | <u>93.30%</u>   |
|      | Travel & Training                                    |                          |                    |                            |  |   |
| 7141 | CERT Training Supplies                               | 0.00                     | 0.00               | 100.00                     | 100.00                                 | 100.00%   |
| 7323 | Books, Publications &<br>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                            | 6,816.10                 | 40,459.53          | 2,621,509.66               | 2,581,050.13                           | 98.46%  |
|      | 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<br>(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                 | 16,527.78          | 66,111.05                  | 49,583.27                              | 75.00%  |
|      | Total Transfers                                      | <u>5,509.26</u>          | <u>16,527.78</u>   | <u>66,111.05</u>           | <u>49,583.27</u>                       | <u>75.00%</u>   |
|      | Total Expenditures                                   | <u>30,446.16</u>         | <u>116,188.53</u>  | <u>3,225,210.75</u>        | <u>3,109,022.22</u>                    | <u>96.40%</u>   |
|      | Net Revenues over Expenditures                       | <u>40,130.06</u>         | <u>(45,056.68)</u> | <u>(5,571.15)</u>          | <u>(39,485.53)</u>                     | <u>708.75%</u>  |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 9/1/2021 Through 9/30/2021

|                                       | Current Period<br>Actual                       | YTD      | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaining -<br>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<br>Costs          | 0.00     | 117.60                     | 40.00                                  | (77.60)   | (194.00)% |
|                                       | Total Insurance, Licenses &<br>Regulatory Fees | 0.00     | 117.60                     | 40.00                                  | (77.60)   | (194.00)% |
| Legal & Professional                  |  |          |                            |  |   |           |
| 7320                                  | Professional & Consulting<br>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                                | 158.62   | 475.70                     | 2,460.00                               | 1,984.30  | 80.66%    |
|                                       | Total Rent & Utilities                         | 158.62   | 475.70                     | 2,460.00                               | 1,984.30  | 80.66%    |
|                                       | Total Services & Supplies                      | 158.62   | 593.30                     | 3,000.00                               | 2,406.70  | 80.22%    |
| 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   | 826.38                     | 3,305.55                               | 2,479.17  | 75.00%    |
|                                       | Total Transfers                                | 275.46   | 826.38                     | 3,305.55                               | 2,479.17  | 75.00%    |
|                                       | Total Expenditures                             | 434.08   | 1,419.68                   | 13,017.04                              | 11,597.36   | 89.09%    |
|                                       | Net Revenues over Expenditures                 | (434.08) | (1,419.68)                 | 2,750.96                               | (4,170.64)  | (151.61)% |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 9/1/2021 Through 9/30/2021

|                                     | Current Period<br>Actual                     | YTD        | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaining -<br>Original |
|-------------------------------------|--|------------|----------------------------|--|---|
| <b>Revenues</b>                     |  |            |                            |  |   |
| <b>Property Taxes</b>               |  |            |                            |  |   |
| 4035                                | Property Taxes                               | 8,115.39   | 8,115.39                   | 108,798.40                             | (100,683.01) (92.54)%                                 |
|                                     | <b>Total Property Taxes</b>                  | 8,115.39   | 8,115.39                   | 108,798.40                             | (100,683.01) (92.54)%                                 |
| <b>Service Charges &amp; Fees</b>   |  |            |                            |  |   |
| 4030                                | Residential Single Family                    | 169,388.08 | 568,207.76                 | 2,214,930.00                           | (1,646,722.24) (74.35)%                               |
| 4102                                | Residential- Multi<br>-Family-Water Sales    | 26,931.25  | 64,365.75                  | 228,159.00                             | (163,793.25) (71.79)%                                 |
| 4103                                | Commercial, Home Care,<br>Retail-Water Sales | 21,672.42  | 93,163.34                  | 306,030.00                             | (212,866.66) (69.56)%                                 |
| 4104                                | Irrigation- Water Sales                      | 10,356.25  | 18,062.50                  | 33,330.00                              | (15,267.50) (45.81)%                                  |
| 4114                                | Water Other Service Revenues                 | 0.00       | (50.00)                    | 1,000.00                               | (1,050.00) (105.00)%                                  |
| 4931                                | Water Activation Fees                        | 650.00     | 2,450.00                   | 5,000.00                               | (2,550.00) (51.00)%                                   |
| 4932                                | Penalties                                    | 2,356.26   | 6,954.77                   | 20,000.00                              | (13,045.23) (65.23)%                                  |
| 4933                                | Door Hangers/Lockout Notices                 | 0.00       | 0.00                       | 12,000.00                              | (12,000.00) (100.00)%                                 |
| 4937                                | NSF Fees                                     | 25.00      | 105.00                     | 400.00                                 | (295.00) (73.75)%                                     |
|                                     | <b>Total Service Charges &amp; Fees</b>      | 231,379.26 | 753,259.12                 | 2,820,849.00                           | (2,067,589.88) (73.30)%                               |
| <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>                  | 0.00       | 2,200.00                   | 1,000.00                               | 1,200.00 120.00%                                      |
| <b>Use of Money &amp; Property</b>  |  |            |                            |  |   |
| 4510                                | Investment Income on funds                   | 397.25     | 1,440.06                   | 12,000.00                              | (10,559.94) (88.00)%                                  |
|                                     | <b>Total Use of Money &amp; Property</b>     | 397.25     | 1,440.06                   | 12,000.00                              | (10,559.94) (88.00)%                                  |
|                                     | <b>Total Revenues</b>                        | 239,891.90 | 765,014.57                 | 2,942,647.40                           | (2,177,632.83) (74.00)%                               |
| <b>Expenditures</b>                 |  |            |                            |  |   |
| <b>Personnel</b>                    |  |            |                            |  |   |
| <b>Salaries/Wages</b>               |  |            |                            |  |   |
| 8018                                | Holiday Pay                                  | 2,153.92   | 3,537.40                   | 27,567.00                              | 24,029.60 87.17%                                      |
| 8045                                | Overtime Pay                                 | 120.99     | 710.65                     | 3,000.00                               | 2,289.35 76.31%                                       |
| 8050                                | Administrative Leave Pay                     | 0.00       | 359.28                     | 2,550.00                               | 2,190.72 85.91%                                       |
| 8051                                | Floating Holiday Pay                         | 359.28     | 359.28                     | 6,330.00                               | 5,970.72 94.32%                                       |
| 8054                                | Salaries & Wages - Regular                   | 38,410.38  | 97,071.71                  | 442,650.00                             | 345,578.29 78.07%                                     |
| 8056                                | Retroactive Pay                              | 0.00       | 0.00                       | 1,000.00                               | 1,000.00 100.00%                                      |
| 8060                                | Sick Leave Pay                               | 1,449.82   | 4,403.55                   | 10,000.00                              | 5,596.45 55.96%                                       |
| 8063                                | Standby Pay                                  | 1,574.63   | 4,515.55                   | 20,830.00                              | 16,314.45 78.32%                                      |
| 8066                                | Comp Time Used                               | 969.27     | 4,128.22                   | 18,000.00                              | 13,871.78 77.07%                                      |
| 8081                                | Vacation Pay                                 | 1,163.06   | 5,362.49                   | 20,000.00                              | 14,637.51 73.19%                                      |
|                                     | <b>Total Salaries/Wages</b>                  | 46,201.35  | 120,448.13                 | 551,927.00                             | 431,478.87 78.18%                                     |
| <b>Payroll Taxes &amp; Benefits</b> |  |            |                            |  |   |
| 5030                                | Life Insurance - ER                          | 164.48     | 438.09                     | 1,950.00                               | 1,511.91 77.53%                                       |
| 5031                                | Disability Insurance                         | 57.98      | 173.94                     | 725.00                                 | 551.06 76.01%   |
| 5035                                | AD & D Insurance                             | 37.49      | 82.69                      | 440.00                                 | 357.31 81.21%   |
| 5040                                | LTD Insurance                                | 367.49     | 813.26                     | 4,050.00                               | 3,236.74 79.92%                                       |
| 5050                                | Medicare - ER                                | 697.36     | 1,827.41                   | 9,000.00                               | 7,172.59 79.70%                                       |
| 5060                                | Cafeteria Plan - ER                          | 6,051.43   | 13,180.08                  | 70,020.00                              | 56,839.92 81.18%                                      |
| 5070                                | Retirement ER - Regular                      | 8,516.65   | 25,180.97                  | 109,533.50                             | 84,352.53 77.01%                                      |
| 5075                                | Retirees Medical - ER                        | 144.04     | 577.87                     | 1,776.00                               | 1,198.13 67.46%                                       |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 9/1/2021 Through 9/30/2021

|      | Current Period<br>Actual                       | YTD             | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaining -<br>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                       | <u>1,303.92</u> | <u>3,343.17</u>            | <u>13,550.00</u>                       | <u>10,206.83</u>                                      | <u>75.33%</u>   |
|      | Total Payroll Taxes & Benefits                 | 17,340.84       | 56,691.08                  | 224,094.50                             | 167,403.42  | 74.70%          |
|      | Employment Services                            |                 |                            |  |   |                 |
| 5100 | Unemployment Insurance - ER                    | 0.00            | 0.00                       | 4,000.00                               | 4,000.00  | 100.00%         |
| 6230 | Medical Exam                                   | <u>0.00</u>     | <u>0.00</u>                | <u>160.00</u>                          | <u>160.00</u>   | <u>100.00%</u>  |
|      | Total Employment Services                      | 0.00            | 0.00                       | 4,160.00                               | 4,160.00  | 100.00%         |
|      | Total Personnel                                | 63,542.19       | 177,139.21                 | 780,181.50                             | 603,042.29  | 77.30%          |
|      | Services & Supplies                            |                 |                            |  |   |                 |
|      | Clothing & Uniform                             |                 |                            |  |   |                 |
| 7246 | Uniform & Gear                                 | 0.00            | 286.61                     | 2,600.00                               | 2,313.39  | 88.98%          |
| 7248 | Uniform Safety Boots                           | <u>147.87</u>   | <u>322.87</u>              | <u>1,000.00</u>                        | <u>677.13</u>   | <u>67.71%</u>   |
|      | Total Clothing & Uniform                       | 147.87          | 609.48                     | 3,600.00                               | 2,990.52  | 83.07%          |
|      | Contract Services                              |                 |                            |  |   |                 |
| 6100 | Labor & Support-IT Services                    | 0.00            | 720.00                     | 5,000.00                               | 4,280.00  | 85.60%          |
| 6110 | IT Purchased Services                          | 276.87          | 1,775.70                   | 5,400.00                               | 3,624.30  | 67.12%          |
| 7250 | Water Quality Testing                          | 0.00            | 4,201.00                   | 28,000.00                              | 23,799.00   | 85.00%          |
| 7255 | Security Services                              | 0.00            | 0.00                       | 8,000.00                               | 8,000.00  | 100.00%         |
| 7321 | Janitorial Cleaning & Supplies                 | <u>58.42</u>    | <u>175.26</u>              | <u>850.00</u>                          | <u>674.74</u>   | <u>79.38%</u>   |
|      | Total Contract Services                        | 335.29          | 6,871.96                   | 47,250.00                              | 40,378.04   | 85.46%          |
|      | Equipment & Tools                              |                 |                            |  |   |                 |
| 6438 | Disinfection Feed Pumps                        | 0.00            | 388.93                     | 2,700.00                               | 2,311.07  | 85.60%          |
| 7242 | Minor Tools, Accessories &<br>Field Machines   | 101.34          | 788.29                     | 16,400.00                              | 15,611.71   | 95.19%          |
| 7253 | Rent - Equipment                               | 0.00            | 0.00                       | 500.00                                 | 500.00  | 100.00%         |
| 7256 | Meter Purchases &<br>Replacements              | 0.00            | 0.00                       | 1,000.00                               | 1,000.00  | 100.00%         |
|      | Total Equipment & Tools                        | 101.34          | 1,177.22                   | 20,600.00                              | 19,422.78   | 94.29%          |
|      | Financial Services                             |                 |                            |  |   |                 |
| 7309 | Late Fees                                      | 0.00            | 0.00                       | 50.00                                  | 50.00   | 100.00%         |
| 7310 | Bank Service Charges                           | <u>2.00</u>     | <u>2.00</u>                | <u>300.00</u>                          | <u>298.00</u>   | <u>99.33%</u>   |
|      | Total Financial Services                       | 2.00            | 2.00                       | 350.00                                 | 348.00  | 99.43%          |
|      | Insurance, Licenses &<br>Regulatory Fees       |                 |                            |  |   |                 |
| 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<br>Costs          | 0.00            | 117.60                     | 7,000.00                               | 6,882.40  | 98.32%          |
| 7325 | Insurance                                      | <u>0.00</u>     | <u>61,771.98</u>           | <u>56,085.81</u>                       | <u>(5,686.17)</u>                                     | <u>(10.14)%</u> |
|      | Total Insurance, Licenses &<br>Regulatory Fees | 0.00            | 64,637.39                  | 85,985.81                              | 21,348.42   | 24.83%          |
|      | Legal & Professional                           |                 |                            |  |   |                 |
| 7318 | Professional & Consulting<br>BMC               | 0.00            | 8,755.68                   | 120,000.00                             | 111,244.32  | 92.70%          |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 9/1/2021 Through 9/30/2021

|      |   | Current Period<br>Actual | YTD       | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaining -<br>Original |
|------|---|--------------------------|-----------|----------------------------|--|---|
| 7320 | Professional & Consulting Services                | 0.00                     | 6,832.70  | 25,000.00                  | 18,167.30                              | 72.67%  |
| 7326 | Legal Services                                    | 0.00                     | 225.00    | 15,000.00                  | 14,775.00                              | 98.50%  |
| 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      | 0.00                     | 15,813.38 | 162,000.00                 | 146,186.62                             | 90.24%  |
| 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                | (70.29)                  | 226.89    | 1,000.00                   | 773.11                                 | 77.31%  |
| 7160 | Postage, Shipping & Mail Supplies                 | 562.45                   | 1,746.49  | 18,000.00                  | 16,253.51                              | 90.30%  |
| 7180 | Billing Supplies, Forms & Printing                | 1,252.42                 | 5,420.48  | 2,200.00                   | (3,220.48)                             | (146.39)%   |
| 7226 | Membership & Dues                                 | 0.00                     | 461.94    | 5,000.00                   | 4,538.06                               | 90.76%  |
| 7230 | Misc Small Parts & Supplies                       | 49.31                    | 410.49    | 5,000.00                   | 4,589.51                               | 91.79%  |
| 7237 | Process Control & Treatment Supplies              | 579.72                   | 579.72    | 12,500.00                  | 11,920.28                              | 95.36%  |
| 7239 | Water Treatment Chemicals                         | 917.56                   | 1,322.11  | 13,000.00                  | 11,677.89                              | 89.83%  |
| 7249 | Safety Supplies                                   | (647.44)                 | 109.93    | 1,000.00                   | 890.07                                 | 89.01%  |
|      | Total Office/Operations                           | 2,643.73                 | 15,890.88 | 65,700.00                  | 49,809.12                              | 75.81%  |
|      | Other Expense                                     |                          |           |                            |  |   |
| 7330 | Misc Operating Expenses                           | 0.00                     | 194.37    | 250.00                     | 55.63                                  | 22.25%  |
| 7348 | Water Conservation Program                        | 1,299.50                 | 2,299.50  | 10,000.00                  | 7,700.50                               | 77.00%  |
|      | Total Other Expense                               | 1,299.50                 | 2,493.87  | 10,250.00                  | 7,756.13                               | 75.67%  |
|      | Rent & Utilities                                  |                          |           |                            |  |   |
| 6000 | Cell Phones                                       | 40.00                    | 502.42    | 3,500.00                   | 2,997.58                               | 85.65%  |
| 6025 | Telephone   | 749.07                   | 2,247.50  | 10,000.00                  | 7,752.50                               | 77.53%  |
| 8610 | Electric  | 9,487.08                 | 28,302.24 | 100,000.00                 | 71,697.76                              | 71.70%  |
| 8620 | Gas Service                                       | 0.00                     | 0.00      | 250.00                     | 250.00                                 | 100.00%   |
| 8630 | Trash Services                                    | 149.72                   | 449.16    | 1,800.00                   | 1,350.84                               | 75.05%  |
| 8644 | Disposal Services                                 | 679.00                   | 1,424.00  | 18,000.00                  | 16,576.00                              | 92.09%  |
| 8670 | Street Lighting                                   | 36.13                    | 108.19    | 432.00                     | 323.81                                 | 74.96%  |
|      | Total Rent & Utilities                            | 11,141.00                | 33,033.51 | 133,982.00                 | 100,948.49                             | 75.34%  |
|      | Repairs & Maintenance                             |                          |           |                            |  |   |
| 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 | 21.43                    | 156.34    | 2,000.00                   | 1,843.66                               | 92.18%  |
| 6641 | R & M - Wells                                     | 0.00                     | 2,241.31  | 18,000.00                  | 15,758.69                              | 87.55%  |
| 6750 | R & M - Minor Tools & Equipment                   | 43.46                    | 130.64    | 2,400.00                   | 2,269.36                               | 94.56%  |
| 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 9/1/2021 Through 9/30/2021

|      |  | Current Period<br>Actual | YTD               | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaining -<br>Original |
|------|--|--------------------------|-------------------|----------------------------|--|---|
| 6900 | R & M - Buildings &<br>Structures                  | 22.93                    | 12,338.70         | 15,000.00                  | 2,661.30                               | 17.74%  |
| 7241 | R & M - Water Distribution<br>System               | 2,118.85                 | 2,159.13          | 10,000.00                  | 7,840.87                               | 78.41%  |
|      | <b>Total Repairs &amp; Maintenance</b>             | <b>2,206.67</b>          | <b>17,956.95</b>  | <b>60,700.00</b>           | <b>42,743.05</b>                       | <b>70.42%</b>   |
|      | <b>Travel &amp; Training</b>                       |                          |                   |                            |  |   |
| 7323 | Books, Publications &<br>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 &<br>Parking                 | 0.00                     | 0.00              | 370.00                     | 370.00                                 | 100.00%   |
|      | <b>Total Travel &amp; Training</b>                 | <b>0.00</b>              | <b>90.00</b>      | <b>4,120.00</b>            | <b>4,030.00</b>                        | <b>97.82%</b>   |
|      | <b>Vehicle Maintenance &amp; Repairs</b>           |                          |                   |                            |  |   |
| 7006 | Tuneup/Oil/Maintenance                             | 0.00                     | 37.37             | 1,600.00                   | 1,562.63                               | 97.66%  |
| 7211 | Misc Fuel & Diesel                                 | 631.24                   | 1,193.25          | 2,400.00                   | 1,206.75                               | 50.28%  |
| 7220 | Gasoline   | 64.80                    | 1,154.75          | 6,000.00                   | 4,845.25                               | 80.75%  |
| 7228 | Markings & Other Misc<br>Services                  | 0.00                     | 0.00              | 200.00                     | 200.00                                 | 100.00%   |
| 7232 | Vehicle Repairs - Parts, Tires<br>& Lubricants     | 7.50                     | 942.33            | 6,000.00                   | 5,057.67                               | 84.29%  |
|      | <b>Total Vehicle Maintenance &amp;<br/>Repairs</b> | <b>703.54</b>            | <b>3,327.70</b>   | <b>16,200.00</b>           | <b>12,872.30</b>                       | <b>79.46%</b>   |
|      | <b>Total Services &amp; Supplies</b>               | <b>18,580.94</b>         | <b>161,904.34</b> | <b>610,737.81</b>          | <b>448,833.47</b>                      | <b>73.49%</b>   |
|      | <b>Capital Outlay</b>                              |                          |                   |                            |  |   |
| 9006 | Infrastructure CIP                                 | 402.08                   | 11,604.99         | 1,468,591.00               | 1,456,986.01                           | 99.21%  |
| 9059 | Vehicles, Equipment, &<br>Fixtures                 | 0.00                     | 33,716.15         | 50,000.00                  | 16,283.85                              | 32.57%  |
|      | <b>Total Capital Outlay</b>                        | <b>402.08</b>            | <b>45,321.14</b>  | <b>1,518,591.00</b>        | <b>1,473,269.86</b>                    | <b>97.02%</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 &<br>Annual Fee            | 0.00                     | 46,026.86         | 94,658.94                  | 48,632.08                              | 51.38%  |
| 9024 | Loan Administration Fee                            | 14,210.55                | 23,265.02         | 10,064.00                  | (13,201.02)                            | (131.17)%   |
|      | <b>Total Debt Service</b>                          | <b>14,210.55</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<br>(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                | 141,312.39        | 565,249.50                 | 423,937.11                             | 75.00%  |
|      | <b>Total Transfers</b>                             | <b>47,104.13</b>         | <b>141,312.39</b> | <b>565,249.50</b>          | <b>423,937.11</b>                      | <b>75.00%</b>   |
|      | <b>Total Expenditures</b>                          | <b>143,839.89</b>        | <b>771,012.94</b> | <b>3,807,316.31</b>        | <b>3,036,303.37</b>                    | <b>79.75%</b>   |
|      | <b>Net Revenues over Expenditures</b>              | <b>96,052.01</b>         | <b>(5,998.37)</b> | <b>(864,668.91)</b>        | <b>858,670.54</b>                      | <b>(99.31)%</b>                                       |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 9/1/2021 Through 9/30/2021

|  | Current Period<br>Actual                       | YTD                         | Total Budget -<br>Original  | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaining -<br>Original |
|--|--|-----------------------------|-----------------------------|--|---|
|  | <u>                    </u>                    | <u>                    </u> | <u>                    </u> | <u>                    </u>            | <u>                    </u>                           |
| Revenues                                 |  |                             |                             |  |   |
| Service Charges & Fees                   |  |                             |                             |  |   |
| 4062                                     | Wastewater Admin Charge                        | 0.00                        | 0.00                        | 20,110.55                              | (20,110.55) (100.00)%                                 |
|  | Total Service Charges & Fees                   | <u>0.00</u>                 | <u>0.00</u>                 | <u>20,110.55</u>                       | <u>(20,110.55) (100.00)%</u>                          |
|  | Total Revenues                                 | <u>0.00</u>                 | <u>0.00</u>                 | <u>20,110.55</u>                       | <u>(20,110.55) (100.00)%</u>                          |
| Expenditures                             |  |                             |                             |  |   |
| Services & Supplies                      |  |                             |                             |  |   |
| Financial Services                       |  |                             |                             |  |   |
| 7310                                     | Bank Service Charges                           | 1,650.00                    | 1,650.00                    | 0.00                                   | (1,650.00) 0.00%                                      |
|  | Total Financial Services                       | <u>1,650.00</u>             | <u>1,650.00</u>             | <u>0.00</u>                            | <u>(1,650.00) 0.00%</u>                               |
| Insurance, Licenses &<br>Regulatory Fees |  |                             |                             |  |   |
| 6343                                     | Lien & Notary Fees                             | 0.00                        | 0.00                        | 35.00                                  | 35.00 100.00%   |
| 6345                                     | Property Taxes & Assessments<br>Costs          | 0.00                        | 0.00                        | 270.00                                 | 270.00 100.00%  |
|  | Total Insurance, Licenses &<br>Regulatory Fees | <u>0.00</u>                 | <u>0.00</u>                 | <u>305.00</u>                          | <u>305.00 100.00%</u>                                 |
| Legal & Professional                     |  |                             |                             |  |   |
| 7320                                     | Professional & Consulting<br>Services          | 0.00                        | 2,669.49                    | 16,500.00                              | 13,830.51 83.82%                                      |
|  | Total Legal & Professional                     | <u>0.00</u>                 | <u>2,669.49</u>             | <u>16,500.00</u>                       | <u>13,830.51 83.82%</u>                               |
|  | Total Services & Supplies                      | <u>1,650.00</u>             | <u>4,319.49</u>             | <u>16,805.00</u>                       | <u>12,485.51 74.30%</u>                               |
| Transfers                                |  |                             |                             |  |   |
| 9511                                     | Interfund Transfer Out                         | 275.46                      | 826.38                      | 3,305.55                               | 2,479.17 75.00%                                       |
|  | Total Transfers                                | <u>275.46</u>               | <u>826.38</u>               | <u>3,305.55</u>                        | <u>2,479.17 75.00%</u>                                |
|  | Total Expenditures                             | <u>1,925.46</u>             | <u>5,145.87</u>             | <u>20,110.55</u>                       | <u>14,964.68 74.41%</u>                               |
|  | Net Revenues over Expenditures                 | <u>(1,925.46)</u>           | <u>(5,145.87)</u>           | <u>0.00</u>                            | <u>(5,145.87) 0.00%</u>                               |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 9/1/2021 Through 9/30/2021

|                             | Current Period<br>Actual          | YTD          | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaining -<br>Original |       |
|-----------------------------|-----------------------------------|--------------|----------------------------|--|---|-------|
| Revenues                    |                                   |              |                            |  |   |       |
| Special Taxes & Assessments |                                   |              |                            |  |   |       |
| 4061                        | Debt Service                      | (810,812.50) | (810,812.50)               | 0.00                                   | (810,812.50)  | 0.00% |
|                             | Assessments-2002 WW Bond          |              |                            |  |   |       |
|                             | Total Special Taxes & Assessments | (810,812.50) | (810,812.50)               | 0.00                                   | (810,812.50)  | 0.00% |
| Use of Money & Property     |                                   |              |                            |  |   |       |
| 4510                        | Investment Income on funds        | 5,479.53     | 5,486.65                   | 0.00                                   | 5,486.65  | 0.00% |
|                             | Total Use of Money & Property     | 5,479.53     | 5,486.65                   | 0.00                                   | 5,486.65  | 0.00% |
|                             | Total Revenues                    | (805,332.97) | (805,325.85)               | 0.00                                   | (805,325.85)  | 0.00% |
|                             | Net Revenues over Expenditures    | (805,332.97) | (805,325.85)               | 0.00                                   | (805,325.85)  | 0.00% |



**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 9/1/2021 Through 9/30/2021

|  | Current Period<br>Actual | YTD             | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaining -<br>Original |
|--|--------------------------|-----------------|----------------------------|--|---|
| <b>Revenues</b>                                  |                          |                 |                            |  |   |
| <b>Property Taxes</b>                            |                          |                 |                            |  |   |
| 4035   | 810.04                   | 810.04          | 37,575.00                  | (36,764.96)                            | (97.84)%  |
|  | <u>810.04</u>            | <u>810.04</u>   | <u>37,575.00</u>           | <u>(36,764.96)</u>                     | <u>(97.84)%</u>                                       |
| <b>Special Taxes &amp; Assessments</b>           |                          |                 |                            |  |   |
| 4400   | 0.00                     | 0.00            | 95,264.00                  | (95,264.00)                            | (100.00)%   |
|  | <u>0.00</u>              | <u>0.00</u>     | <u>95,264.00</u>           | <u>(95,264.00)</u>                     | <u>(100.00)%</u>                                      |
| <b>Use of Money &amp; Property</b>               |                          |                 |                            |  |   |
| 4510   | 0.19                     | 195.39          | 2,500.00                   | (2,304.61)                             | (92.18)%  |
|  | <u>0.19</u>              | <u>195.39</u>   | <u>2,500.00</u>            | <u>(2,304.61)</u>                      | <u>(92.18)%</u>                                       |
|  | <u>810.23</u>            | <u>1,005.43</u> | <u>135,339.00</u>          | <u>(134,333.57)</u>                    | <u>(99.26)%</u>                                       |
| <b>Expenditures</b>                              |                          |                 |                            |  |   |
| <b>Personnel</b>                                 |                          |                 |                            |  |   |
| <b>Salaries/Wages</b>                            |                          |                 |                            |  |   |
| 8045   | 0.00                     | 0.00            | 200.00                     | 200.00                                 | 100.00%   |
| 8054   | 263.74                   | 2,496.51        | 9,000.00                   | 6,503.49                               | 72.26%  |
|  | <u>263.74</u>            | <u>2,496.51</u> | <u>9,200.00</u>            | <u>6,703.49</u>                        | <u>72.86%</u>   |
|  | 263.74                   | 2,496.51        | 9,200.00                   | 6,703.49                               | 72.86%  |
| <b>Services &amp; Supplies</b>                   |                          |                 |                            |  |   |
| <b>Equipment &amp; Tools</b>                     |                          |                 |                            |  |   |
| 6390   | 0.00                     | 0.00            | 300.00                     | 300.00                                 | 100.00%   |
| 7242   | 0.00                     | 0.00            | 300.00                     | 300.00                                 | 100.00%   |
|  | <u>0.00</u>              | <u>0.00</u>     | <u>600.00</u>              | <u>600.00</u>                          | <u>100.00%</u>  |
| <b>Insurance, Licenses &amp; Regulatory Fees</b> |                          |                 |                            |  |   |
| 6342   | 0.00                     | 0.00            | 7,200.00                   | 7,200.00                               | 100.00%   |
| 6345   | 0.00                     | 117.60          | 250.00                     | 132.40                                 | 52.96%  |
| 7325   | 0.00                     | 470.25          | 391.24                     | (79.01)                                | (20.19)%  |
|  | <u>0.00</u>              | <u>587.85</u>   | <u>7,841.24</u>            | <u>7,253.39</u>                        | <u>92.50%</u>   |
| <b>Legal &amp; Professional</b>                  |                          |                 |                            |  |   |
| 7320   | 0.00                     | 0.00            | 3,000.00                   | 3,000.00                               | 100.00%   |
| 7326   | 0.00                     | 0.00            | 500.00                     | 500.00                                 | 100.00%   |
|  | <u>0.00</u>              | <u>0.00</u>     | <u>3,500.00</u>            | <u>3,500.00</u>                        | <u>100.00%</u>  |
| <b>Office/Operations</b>                         |                          |                 |                            |  |   |
| 7230   | 0.00                     | 0.00            | 550.00                     | 550.00                                 | 100.00%   |
| 7249   | 0.00                     | 0.00            | 100.00                     | 100.00                                 | 100.00%   |
|  | <u>0.00</u>              | <u>0.00</u>     | <u>650.00</u>              | <u>650.00</u>                          | <u>100.00%</u>  |
| <b>Other Expense</b>                             |                          |                 |                            |  |   |
| 7346   | 0.00                     | 250.00          | 300.00                     | 50.00                                  | 16.67%  |
|  | <u>0.00</u>              | <u>250.00</u>   | <u>300.00</u>              | <u>50.00</u>                           | <u>16.67%</u>   |
| <b>Rent &amp; Utilities</b>                      |                          |                 |                            |  |   |
| 6000   | 0.00                     | 258.94          | 1,700.00                   | 1,441.06                               | 84.77%  |
| 6025   | 23.53                    | 70.30           | 250.00                     | 179.70                                 | 71.88%  |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 9/1/2021 Through 9/30/2021

|      | Current Period<br>Actual                             | YTD             | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaining -<br>Original |                  |
|------|--|-----------------|----------------------------|--|---|------------------|
| 8610 | Electric   | 115.92          | 332.98                     | 2,200.00                               | 1,867.02  | 84.86%           |
| 8670 | Street Lighting                                      | <u>72.86</u>    | <u>218.25</u>              | <u>1,000.00</u>                        | <u>781.75</u>   | <u>78.17%</u>    |
|      | Total Rent & Utilities                               | 212.31          | 880.47                     | 5,150.00                               | 4,269.53  | 82.90%           |
|      | Repairs & Maintenance                                |                 |                            |  |   |                  |
| 6405 | R & M - Extinguishers                                | 0.00            | 36.54                      | 50.00                                  | 13.46   | 26.92%           |
| 6640 | R & M - Equip & Other<br>Non-Structural Fixed Assets | 0.00            | 0.00                       | 1,000.00                               | 1,000.00  | 100.00%          |
| 6750 | R & M - Minor Tools &<br>Equipment                   | 0.00            | 46.75                      | 500.00                                 | 453.25  | 90.65%           |
| 6800 | R & M - Grounds &<br>Collection Systems              | 0.00            | 2,894.45                   | 5,500.00                               | 2,605.55  | 47.37%           |
| 6900 | R & M - Buildings &<br>Structures                    | 0.00            | 0.00                       | 1,500.00                               | 1,500.00  | 100.00%          |
|      | Total Repairs & Maintenance                          | <u>0.00</u>     | <u>2,977.74</u>            | <u>8,550.00</u>                        | <u>5,572.26</u>                                       | <u>65.17%</u>    |
|      | Travel & Training                                    |                 |                            |  |   |                  |
| 7324 | Education & Training Fees                            | 0.00            | 0.00                       | 500.00                                 | 500.00  | 100.00%          |
| 8475 | Training Materials                                   | <u>0.00</u>     | <u>0.00</u>                | <u>250.00</u>                          | <u>250.00</u>   | <u>100.00%</u>   |
|      | Total Travel & Training                              | 0.00            | 0.00                       | 750.00                                 | 750.00  | 100.00%          |
|      | Vehicle Maintenance & Repairs                        |                 |                            |  |   |                  |
| 7211 | Misc Fuel & Diesel                                   | 157.81          | 367.46                     | 967.00                                 | 599.54  | 62.00%           |
| 7220 | Gasoline   | <u>16.20</u>    | <u>288.69</u>              | <u>1,276.00</u>                        | <u>987.31</u>   | <u>77.38%</u>    |
|      | Total Vehicle Maintenance &<br>Repairs               | <u>174.01</u>   | <u>656.15</u>              | <u>2,243.00</u>                        | <u>1,586.85</u>                                       | <u>70.75%</u>    |
|      | Total Services & Supplies                            | 386.32          | 5,352.21                   | 29,584.24                              | 24,232.03   | 81.91%           |
|      | Capital Outlay                                       |                 |                            |  |   |                  |
| 9006 | Infrastructure CIP                                   | <u>0.00</u>     | <u>0.00</u>                | <u>15,000.00</u>                       | <u>15,000.00</u>                                      | <u>100.00%</u>   |
|      | Total Capital Outlay                                 | 0.00            | 0.00                       | 15,000.00                              | 15,000.00   | 100.00%          |
|      | Transfers  |                 |                            |  |   |                  |
| 9511 | Interfund Transfer Out                               | <u>1,101.85</u> | <u>3,305.55</u>            | <u>13,222.21</u>                       | <u>9,916.66</u>                                       | <u>75.00%</u>    |
|      | Total Transfers                                      | <u>1,101.85</u> | <u>3,305.55</u>            | <u>13,222.21</u>                       | <u>9,916.66</u>                                       | <u>75.00%</u>    |
|      | Total Expenditures                                   | <u>1,751.91</u> | <u>11,154.27</u>           | <u>67,006.45</u>                       | <u>55,852.18</u>                                      | <u>83.35%</u>    |
|      | Net Revenues over Expenditures                       | <u>(941.68)</u> | <u>(10,148.84)</u>         | <u>68,332.55</u>                       | <u>(78,481.39)</u>                                    | <u>(114.85)%</u> |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 9/1/2021 Through 9/30/2021

|                                    | Current Period<br>Actual              | YTD             | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaining -<br>Original |                 |
|------------------------------------|---------------------------------------|-----------------|----------------------------|--|---|-----------------|
| <b>Revenues</b>                    |                                       |                 |                            |  |   |                 |
| <b>Property Taxes</b>              |                                       |                 |                            |  |   |                 |
| 4034                               | Property Tax Revenue from<br>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)%       |
| <b>Use of Money &amp; Property</b> |                                       |                 |                            |  |   |                 |
| 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>                |                                       |                 |                            |  |   |                 |
| <b>Services &amp; Supplies</b>     |                                       |                 |                            |  |   |                 |
| <b>Legal &amp; Professional</b>    |                                       |                 |                            |  |   |                 |
| 7320                               | Professional & Consulting<br>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%          |
| <b>Office/Operations</b>           |                                       |                 |                            |  |   |                 |
| 7140                               | General Supplies & Minor<br>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%          |
| <b>Capital Outlay</b>              |                                       |                 |                            |  |   |                 |
| 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%         |
| <b>Transfers</b>                   |                                       |                 |                            |  |   |                 |
| 9511                               | Interfund Transfer Out                | 550.93          | 1,652.79                   | 6,611.11                               | 4,958.32  | 75.00%          |
|                                    | Total Transfers                       | 550.93          | 1,652.79                   | 6,611.11                               | 4,958.32  | 75.00%          |
|                                    | Total Expenditures                    | 550.93          | 1,656.54                   | 68,211.11                              | 66,554.57   | 97.57%          |
|                                    | <b>Net Revenues over Expenditures</b> | <b>(550.93)</b> | <b>(1,424.23)</b>          | <b>(45,111.41)</b>                     | <b>43,687.18</b>                                      | <b>(96.84)%</b> |

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  | 117,998.05   |
| 200 - Bayridge                   | 200  | 29,745.42    |
| 301 - Fire                       | 301  | 846,487.38   |
| 400 - Vista de Oro               | 400  | (4,198.31)   |
| 500 - Water                      | 500  | 1,372,861.36 |
| 600 - Wastewater                 | 600  | (77,859.48)  |
| 800 - Drainage                   | 800  | 283,094.82   |
| 900 - Parks & Recreation         | 900  | 64,731.35    |
| Payroll Account (contra to 2998) | 1013 |              |
| 100 - Administration             | 100  | 7,510.98     |
| 301 - Fire                       | 301  | 755.53       |
| 500 - Water                      | 500  | 1,723.21     |
| Rabobank-Bankruptcy Disbursement | 1017 |              |

Reserve

|                                    |      |                     |
|------------------------------------|------|---------------------|
| 600 - Wastewater                   | 600  | 102,793.69          |
| Fire Reserves Account              | 1031 |                     |
| 301 - Fire                         | 301  | 1,861,090.00        |
| US Bank - WW Bond Prepayment       | 1070 |                     |
| Wastewater Fiduciary Fund          | 602  | 4,199.82            |
| US Bank - WW Bond Redemption (New) | 1072 |                     |
| Wastewater Fiduciary Fund          | 602  | 86,499.45           |
| US Bank - WW Bond Reserve (New)    | 1073 |                     |
| Wastewater Fiduciary Fund          | 602  | <u>1,027,809.71</u> |
| Total Cash in Bank                 |      | 6,409,779.21        |

Investments

|                        |      |                     |
|------------------------|------|---------------------|
| Water Reserves Account | 0335 |                     |
| 500 - Water            | 500  | <u>2,687,167.96</u> |
| Total Investments      |      | 2,687,167.96        |

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 |  |
|---------------|------|--|

| Fund         | Cash Summary           |
|--------------|------------------------|
| 100          | \$ 126,009.03          |
| 200          | \$ 29,745.42           |
| 301          | \$ 2,708,532.91        |
| 400          | \$ (4,198.31)          |
| 500          | \$ 4,307,204.59        |
| 600          | \$ 24,934.21           |
| 602          | \$ 1,118,508.98        |
| 800          | \$ 522,367.50          |
| 900          | \$ 263,842.84          |
| <b>Total</b> | <b>\$ 9,096,947.17</b> |

| Prior Month - Aug 2021 |                        |
|------------------------|------------------------|
| 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> |

|  |      |                   |
|--|------|-------------------|
| 500 - Water  | 500  | <u>10,000.00</u>  |
| Total Held Deposits                                    |      | 10,000.00         |
| Accounts Receivable                                    |      |                   |
| Accounts Receivable                                    | 1080 |                   |
| 500 - Water  | 500  | 192,062.75        |
| Unbilled A/R   | 1085 |                   |
| 500 - Water  | 500  | <u>288,561.30</u> |
| Total Accounts Receivable                              |      | 480,624.05        |
| Accrued Inventory On Hand                              |      |                   |
| Inventory  | 1100 |                   |
| 500 - Water  | 500  | <u>47,213.45</u>  |
| Total Accrued Inventory On Hand                        |      | <u>47,213.45</u>  |
| Total CURRENT ASSETS                                   |      | 9,642,852.39      |
| 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 & Improvements | 1851 |                   |
| 500 - Water  | 500  | (5,000.00)        |
| 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 & Systems          | 1853 |                   |
| 500 - Water  | 500  | (688,988.15)      |
| 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>17,642,648.19</u> |
| LIABILITIES & EQUITY                     |      |                      |
| CURRENT LIABILITIES                      |      |                      |
| Accounts Payable                         |      |                      |
| Vendor Payable (Control Account)         | 2000 |                      |
| 100 - Administration                     | 100  | (1,179.71)           |
| 200 - Bayridge                           | 200  | 400.83               |
| 301 - Fire                               | 301  | 5,553.83             |
| 400 - Vista de Oro                       | 400  | 158.62               |
| 500 - Water                              | 500  | 4,505.34             |
| 600 - Wastewater                         | 600  | (2,769.23)           |
| 800 - Drainage                           | 800  | 492.26               |
| Vendor Payable - Manual                  | 2032 |                      |
| 500 - Water                              | 500  | <u>3,294.12</u>      |
| Total Accounts Payable                   |      | 10,456.06            |
| 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  | 17.65             |
| 500 - Water                          | 500  | 53.55             |
| Medical Plan Liab- Employee          | 2203 |                   |
| 100 - Administration                 | 100  | (953.84)          |
| 500 - Water                          | 500  | (4,479.40)        |
| Vision Plan Liab- Employee           | 2204 |                   |
| 100 - Administration                 | 100  | (0.03)            |
| 500 - Water                          | 500  | 19.03             |
| Dental Plan Ins Payable- Employee    | 2205 |                   |
| 100 - Administration                 | 100  | 0.03              |
| 500 - Water                          | 500  | 0.12              |
| Insurance- AD & D                    | 2211 |                   |
| 100 - Administration                 | 100  | (0.07)            |
| 500 - Water                          | 500  | (4.56)            |
| Insurance- LT Disability             | 2213 |                   |
| 100 - Administration                 | 100  | (3.49)            |
| 500 - Water                          | 500  | (20.37)           |
| Payroll Clearing Account             | 2999 |                   |
| 100 - Administration                 | 100  | <u>3,111.26</u>   |
| Total Current Payroll Liabilities    |      | 397,064.21        |
| 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            |      | 677,767.84        |
| 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 &<br>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>6,097,679.29</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  | 165,277.65          |
| 200 - Bayridge   | 200  | 322.52              |
| 301 - Fire   | 301  | 71,131.85           |
| 500 - Water  | 500  | 765,014.57          |
| Wastewater Fiduciary Fund                              | 602  | <u>(805,325.85)</u> |
| 800 - Drainage   | 800  | 1,005.43            |
| 900 - Parks & Recreation                               | 900  | <u>232.31</u>       |
| Total Revenues   |      | 197,658.48          |
| Expenditures   |      |                     |
| 100 - Administration                                   | 100  | <u>(175,521.23)</u> |
| 200 - Bayridge   | 200  | <u>(2,146.07)</u>   |



|                                    |      |                      |
|------------------------------------|------|----------------------|
| 301 - Fire                         | 301  | (116,188.53)         |
| 400 - Vista de Oro                 | 400  | (1,419.68)           |
| 500 - Water                        | 500  | (771,012.94)         |
| 600 - Wastewater                   | 600  | (5,145.87)           |
| 800 - Drainage                     | 800  | (11,154.27)          |
| 900 - Parks & Recreation           | 900  | (1,656.54)           |
| Total Expenditures                 |      | (1,084,245.13)       |
| 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  | 612,200.43           |
| 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                       |      | <u>8,866,770.08</u>  |
| Total Equity                       |      | <u>7,980,183.43</u>  |
| Total LIABILITIES & EQUITY         |      | <u>17,642,648.19</u> |

Cash Flow Summary

|       | September 2021  | August 2021     | July 2021       | June 2021       |
|-------|-----------------|-----------------|-----------------|-----------------|
| Fund  | Cash Summary    | Cash Summary    | Cash Summary    | Cash Summary    |
| 100   | \$ 126,009.03   | \$ 107,699.91   | \$ 104,629.14   | \$ 119,951.16   |
| 200   | \$ 29,745.42    | \$ 30,216.69    | \$ 31,149.93    | \$ 31,507.76    |
| 301   | \$ 2,708,532.91 | \$ 2,642,444.05 | \$ 2,664,834.66 | \$ 2,620,800.85 |
| 400   | \$ (4,198.31)   | \$ (3,646.67)   | \$ (2,955.46)   | \$ (2,782.46)   |
| 500   | \$ 4,307,204.59 | \$ 4,185,198.24 | \$ 4,073,861.81 | \$ 4,269,036.07 |
| 600   | \$ 24,934.21    | \$ 29,628.90    | \$ 29,904.36    | \$ 30,245.85    |
| 602   | \$ 1,118,508.98 | \$ 1,923,841.95 | \$ 1,923,834.86 | \$ 1,909,332.75 |
| 800   | \$ 522,367.50   | \$ 524,303.58   | \$ 530,760.44   | \$ 530,287.56   |
| 900   | \$ 263,842.84   | \$ 264,397.52   | \$ 270,929.84   | \$ 324,856.31   |
| Total | \$ 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 |
|------|---------------------------|---------------------------|---------------------------|
| Fund | %                         | %                         | %                         |
| 100  | 17.00%                    | 2.93%                     | -12.77%                   |
| 200  | -1.56%                    | -3.00%                    | -1.14%                    |
| 301  | 2.50%                     | -0.84%                    | 1.68%                     |
| 400  | 15.13%                    | 23.39%                    | 6.22%                     |
| 500  | 2.92%                     | 2.73%                     | -4.57%                    |
| 600  | -15.84%                   | -0.92%                    | -1.13%                    |
| 602  | -41.86%                   | 0.00%                     | 0.76%                     |
| 800  | -0.37%                    | -1.22%                    | 0.09%                     |
| 900  | -0.21%                    | -2.41%                    | -16.60%                   |

| Average Cash Flow Summary |                 |
|---------------------------|-----------------|
| 100                       | \$ 114,572.31   |
| 200                       | \$ 30,654.95    |
| 301                       | \$ 2,659,153.12 |
| 400                       | \$ (3,395.73)   |
| 500                       | \$ 4,208,825.18 |
| 600                       | \$ 28,678.33    |
| 602                       | \$ 1,718,879.64 |
| 800                       | \$ 526,929.77   |
| 900                       | \$ 281,006.63   |

| 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 9/30/2021

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> |
|----------------------|------|-------------------|

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 9/30/2021

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 9/30/2021

|                             |      | <u>Current Period<br/>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 9/30/2021

|                            |      | Current Period<br>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 09/30/2021

EM

EXECUTIVE 50 CHECKING

Acct 3317181190

Summary of Activity Since Your Last Statement

|                           |         |             |
|---------------------------|---------|-------------|
| Beginning Balance         | 9/01/21 | 9,409.02    |
| Deposits / Misc Credits   | 0       | .00         |
| Withdrawals / Misc Debits | 1       | 2.00        |
| ** Ending Balance         | 9/30/21 | 9,407.02 ** |
| Service Charge            |         | 2.00        |
| Average Collected Balance |         | 9,409       |

Withdrawals and Debits

| Date | Deposits | Withdrawals | Activity Description |
|------|----------|-------------|----------------------|
| 9/30 |          | 2.00        | PAPER STATEMENT FEE  |

Daily Balance Summary

| Date | Balance  | Date | Balance | Date | Balance |
|------|----------|------|---------|------|---------|
| 9/30 | 9,407.02 |      |         |      |         |