



June 28, 2021

**TO:** Finance Advisory Committee  
**FROM:** Adrienne Geidel at Robert Stilts, District Bookkeeper  
Ron Munds, General Manager  
**SUBJECT:** **Agenda Item 4 – 06/28/2021 FAC Meeting**  
Receive Financial Report for the Period Ending May 31, 2021

**President**  
Christine M. Womack

**Vice President**  
Matthew D. Fourcroy

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

**General Manager**  
Ron Munds

**District Accountant**  
Robert Stilts, CPA

**Unit Chief**  
Eddy Moore

**Battalion Chief**  
Paul Provence

**DESCRIPTION**

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

**STAFF RECOMMENDATION**

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

***Motion: I recommend to the Board, that the Board receive and file the financials for the period ending May 31, 2021.***

Attachments

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

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

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

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**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 5/1/2021 Through 5/31/2021

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Revenues</b>					
Service Charges & Fees					
4005	Copying Costs	0.00	0.00	20.00	(20.00) (100.00)%
	Total Service Charges & Fees	0.00	0.00	20.00	(20.00) (100.00)%
Other Revenues					
4002	Transfer In	55,414.04	609,554.44	664,988.42	(55,433.98) (8.34)%
	Total Other Revenues	55,414.04	609,554.44	664,988.42	(55,433.98) (8.34)%
Use of Money & Property					
4513	Other Interest Income	0.00	15.00	0.00	15.00 0.00%
	Total Use of Money & Property	0.00	15.00	0.00	15.00 0.00%
	Total Revenues	55,414.04	609,569.44	665,008.42	(55,438.98) (8.34)%
<b>Expenditures</b>					
Personnel					
Salaries/Wages					
7322	Director's Compensation	1,600.00	12,100.00	15,000.00	2,900.00 19.33%
8018	Holiday Pay	0.00	9,567.06	10,774.00	1,206.94 11.20%
8045	Overtime Pay	0.00	372.24	600.00	227.76 37.96%
8050	Administrative Leave Pay	0.00	5,420.59	4,475.00	(945.59) (21.13)%
8051	Floating Holiday Pay	0.00	2,704.12	3,000.00	295.88 9.86%
8054	Salaries & Wages - Regular	22,708.62	214,494.36	229,255.50	14,761.14 6.44%
8060	Sick Leave Pay	183.86	913.10	4,900.00	3,986.90 81.37%
8066	Comp Time Used	0.00	104.60	100.00	(4.60) (4.60)%
8081	Vacation Pay	0.00	4,821.72	9,795.00	4,973.28 50.77%
	Total Salaries/Wages	24,492.48	250,497.79	277,899.50	27,401.71 9.86%
Payroll Taxes & Benefits					
5020	FICA - ER	99.20	773.76	930.00	156.24 16.80%
5030	Life Insurance - ER	46.92	456.98	525.00	68.02 12.96%
5031	Disability Insurance	27.48	241.11	320.00	78.89 24.65%
5035	AD & D Insurance	10.62	95.68	119.00	23.32 19.60%
5040	LTD Insurance	148.42	1,359.47	1,500.00	140.53 9.37%
5050	Medicare - ER	361.54	3,659.44	4,000.00	340.56 8.51%
5060	Cafeteria Plan - ER	2,388.55	29,490.64	28,500.00	(990.64) (3.48)%
5070	Retirement ER - Regular	705.10	7,826.10	8,462.00	635.90 7.51%
5075	Retirees Medical - ER	144.56	2,274.43	3,336.00	1,061.57 31.82%
5102	CA Training Tax- ER	1.60	26.32	0.00	(26.32) 0.00%
5120	Workers Comp Insurance - ER	0.00	1,482.73	1,879.07	396.34 21.09%
5124	Retirement - ER - Tier 2	1,799.21	19,141.75	20,854.00	1,712.25 8.21%
	Total Payroll Taxes & Benefits	5,733.20	66,828.41	70,425.07	3,596.66 5.11%
Employment Services					
5100	Unemployment Insurance - ER	86.40	1,673.98	2,015.00	341.02 16.92%
6200	Hiring, Advertising & Other Costs	0.00	0.00	200.00	200.00 100.00%
6230	Medical Exam	0.00	0.00	150.00	150.00 100.00%
	Total Employment Services	86.40	1,673.98	2,365.00	691.02 29.22%
	Total Personnel	30,312.08	319,000.18	350,689.57	31,689.39 9.04%
Services & Supplies					
Clothing & Uniform					

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 5/1/2021 Through 5/31/2021

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
7246	Uniform & Gear	0.00	0.00	200.00	200.00	100.00%
	Total Clothing & Uniform	0.00	0.00	200.00	200.00	100.00%
	Contract Services					
6100	Labor & Support-IT Services	97.50	10,381.00	14,500.00	4,119.00	28.41%
6110	IT Purchased Services	2,044.33	21,775.29	24,000.00	2,224.71	9.27%
7100	Copier Contract-Maint & Usage	288.05	3,181.91	3,100.00	(81.91)	(2.64)%
7255	Security Services	0.00	747.28	1,120.00	372.72	33.28%
7321	Janitorial Cleaning & Supplies	236.00	2,796.00	2,900.00	104.00	3.59%
7342	Public Meeting Recordings	1,300.00	6,500.00	8,400.00	1,900.00	22.62%
	Total Contract Services	3,965.88	45,381.48	54,020.00	8,638.52	15.99%
	Financial Services					
7309	Late Fees	0.00	0.00	200.00	200.00	100.00%
7310	Bank Service Charges	334.11	4,099.25	8,400.00	4,300.75	51.20%
	Total Financial Services	334.11	4,099.25	8,600.00	4,500.75	52.33%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	0.00	200.00	200.00	100.00%
6341	LAFCO Fees	0.00	15,596.49	15,596.49	0.00	0.00%
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	45,436.52	45,666.52	230.00	0.50%
	Legal & Professional					
7304	Professional Services - ACCTG	5,000.00	52,500.00	60,000.00	7,500.00	12.50%
7305	Auditing Services	0.00	19,340.00	22,000.00	2,660.00	12.09%
7320	Professional & Consulting Services	0.00	1,787.00	22,168.00	20,381.00	91.94%
7326	Legal Services	0.00	9,795.50	30,000.00	20,204.50	67.35%
7340	Legal Notifications & Mandated Advertising	264.12	264.12	200.00	(64.12)	(32.06)%
7343	Election Expense	0.00	713.83	0.00	(713.83)	0.00%
	Total Legal & Professional	5,264.12	84,400.45	134,368.00	49,967.55	37.19%
	Office/Operations					
6121	IT-Supplies & Miscellaneous	0.00	619.00	1,500.00	881.00	58.73%
6130	Computer Hardware	0.00	2,283.63	3,000.00	716.37	23.88%
7140	General Supplies & Minor Equipment	1,526.66	4,648.99	8,000.00	3,351.01	41.89%
7160	Postage, Shipping & Mail Supplies	10.00	1,879.00	3,000.00	1,121.00	37.37%
7226	Membership & Dues	0.00	7,253.00	7,253.00	0.00	0.00%
7230	Misc Small Parts & Supplies	0.00	0.00	28.65	28.65	100.00%
	Total Office/Operations	1,536.66	16,683.62	22,781.65	6,098.03	26.77%
	Other Expense					
7330	Misc Operating Expenses	0.00	33.54	0.00	(33.54)	0.00%
8735	Misc Department Admin	0.00	0.00	500.00	500.00	100.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 5/1/2021 Through 5/31/2021

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Total Other Expense	<u>0.00</u>	<u>33.54</u>	<u>500.00</u>	<u>466.46</u>	<u>93.29%</u>
Rent & Utilities					
6000 Cell Phones	90.00	936.00	1,080.00	144.00	13.33%
6025 Telephone	231.71	2,506.09	3,000.00	493.91	16.46%
7350 Rent - Meetings	0.00	0.00	200.00	200.00	100.00%
7352 Rent - Offices & Other Structures	3,000.00	33,000.00	36,000.00	3,000.00	8.33%
8610 Electric	278.19	3,345.36	3,800.00	454.64	11.96%
8620 Gas Service	<u>39.73</u>	<u>835.58</u>	<u>600.00</u>	<u>(235.58)</u>	<u>(39.26)%</u>
Total Rent & Utilities	<u>3,639.63</u>	<u>40,623.03</u>	<u>44,680.00</u>	<u>4,056.97</u>	<u>9.08%</u>
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	93.03	100.00	6.97	6.97%
6900 R & M - Buildings & Structures	0.00	0.00	37.68	37.68	100.00%
Total Repairs & Maintenance	<u>0.00</u>	<u>93.03</u>	<u>137.68</u>	<u>44.65</u>	<u>32.43%</u>
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	0.00	225.00	225.00	100.00%
7324 Education & Training Fees	125.00	580.00	1,000.00	420.00	42.00%
8510 Lodging & Meals - Local	0.00	0.00	1,000.00	1,000.00	100.00%
8539 Meals	0.00	0.00	600.00	600.00	100.00%
8550 Mileage Reimbursement & Parking	0.00	0.00	500.00	500.00	100.00%
Total Travel & Training	<u>125.00</u>	<u>580.00</u>	<u>3,325.00</u>	<u>2,745.00</u>	<u>82.56%</u>
Total Services & Supplies	<u>14,865.40</u>	<u>237,330.92</u>	<u>314,278.85</u>	<u>76,947.93</u>	<u>24.48%</u>
Total Expenditures	<u>45,177.48</u>	<u>556,331.10</u>	<u>664,968.42</u>	<u>108,637.32</u>	<u>16.34%</u>
Net Revenues over Expenditures	<u>10,236.56</u>	<u>53,238.34</u>	<u>40.00</u>	<u>53,198.34</u>	<u>...2,995.85%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 5/1/2021 Through 5/31/2021

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
<b>Revenues</b>						
Property Taxes						
4035	Property Taxes	<u>2,530.34</u>	<u>10,437.83</u>	<u>10,477.00</u>	<u>(39.17)</u>	<u>(0.37)%</u>
	Total Property Taxes	2,530.34	10,437.83	10,477.00	(39.17)	(0.37)%
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	<u>2,973.00</u>	<u>14,786.00</u>	<u>14,994.00</u>	<u>(208.00)</u>	<u>(1.39)%</u>
	Total Special Taxes & Assessments	2,973.00	14,786.00	14,994.00	(208.00)	(1.39)%
Use of Money & Property						
4510	Investment Income on funds	<u>(0.14)</u>	<u>(0.66)</u>	<u>0.00</u>	<u>(0.66)</u>	<u>0.00%</u>
	Total Use of Money & Property	<u>(0.14)</u>	<u>(0.66)</u>	<u>0.00</u>	<u>(0.66)</u>	<u>0.00%</u>
	Total Revenues	<u>5,503.20</u>	<u>25,223.17</u>	<u>25,471.00</u>	<u>(247.83)</u>	<u>(0.97)%</u>
<b>Expenditures</b>						
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6345	Property Taxes & Assessments Costs	<u>157.12</u>	<u>364.56</u>	<u>250.00</u>	<u>(114.56)</u>	<u>(45.82)%</u>
	Total Insurance, Licenses & Regulatory Fees	157.12	364.56	250.00	(114.56)	(45.82)%
Rent & Utilities						
8670	Street Lighting	<u>400.54</u>	<u>4,402.61</u>	<u>6,724.16</u>	<u>2,321.55</u>	<u>34.53%</u>
	Total Rent & Utilities	<u>400.54</u>	<u>4,402.61</u>	<u>6,724.16</u>	<u>2,321.55</u>	<u>34.53%</u>
	Total Services & Supplies	557.66	4,767.17	6,974.16	2,206.99	31.65%
Debt Service						
9804	Payment on Internal Loans	<u>0.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>10,000.00</u>	<u>100.00%</u>
	Total Debt Service	0.00	0.00	10,000.00	10,000.00	100.00%
Transfers						
9511	Interfund Transfer Out	<u>277.07</u>	<u>3,047.77</u>	<u>3,324.84</u>	<u>277.07</u>	<u>8.33%</u>
	Total Transfers	<u>277.07</u>	<u>3,047.77</u>	<u>3,324.84</u>	<u>277.07</u>	<u>8.33%</u>
	Total Expenditures	<u>834.73</u>	<u>7,814.94</u>	<u>20,299.00</u>	<u>12,484.06</u>	<u>61.50%</u>
	Net Revenues over Expenditures	<u>4,668.47</u>	<u>17,408.23</u>	<u>5,172.00</u>	<u>12,236.23</u>	<u>236.59%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 5/1/2021 Through 5/31/2021

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
<b>Revenues</b>						
<b>Property Taxes</b>						
4034	Property Tax Revenue from Water	0.00	124,791.05	124,791.05	0.00	0.00%
4037	Property Tax Zone B Received	32,995.77	350,613.92	470,477.00	(119,863.08)	(25.48)%
4038	Property Tax Zone B Pass thru	606,293.00	1,838,910.00	1,811,402.00	27,508.00	1.52%
	<b>Total Property Taxes</b>	<b>639,288.77</b>	<b>2,314,314.97</b>	<b>2,406,670.05</b>	<b>(92,355.08)</b>	<b>(3.84)%</b>
<b>Grant Revenue</b>						
4955	Govt-Other St Aids & Reimbursements	0.00	0.00	15,689.00	(15,689.00)	(100.00)%
	<b>Total Grant Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>15,689.00</b>	<b>(15,689.00)</b>	<b>(100.00)%</b>
<b>Special Taxes &amp; Assessments</b>						
4015	CSA 9-I Assessments (Contract)	27,508.00	27,508.00	27,508.00	0.00	0.00%
4050	Special Fire Tax	598,816.00	598,816.00	598,816.00	0.00	0.00%
	<b>Total Special Taxes &amp; Assessments</b>	<b>626,324.00</b>	<b>626,324.00</b>	<b>626,324.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Other Revenues</b>						
4000	Ambulance Agreement	0.00	38,863.64	67,134.00	(28,270.36)	(42.11)%
4040	Refunds	0.00	642.05	0.00	642.05	0.00%
4930	Other Revenue	500.00	500.00	0.00	500.00	0.00%
	<b>Total Other Revenues</b>	<b>500.00</b>	<b>40,005.69</b>	<b>67,134.00</b>	<b>(27,128.31)</b>	<b>(40.41)%</b>
<b>Use of Money &amp; Property</b>						
4510	Investment Income on funds	364.81	5,802.91	10,000.00	(4,197.09)	(41.97)%
4934	Gain on Sale of Fixed Assets	0.00	5,000.00	0.00	5,000.00	0.00%
	<b>Total Use of Money &amp; Property</b>	<b>364.81</b>	<b>10,802.91</b>	<b>10,000.00</b>	<b>802.91</b>	<b>8.03%</b>
	<b>Total Revenues</b>	<b>1,266,477.58</b>	<b>2,991,447.57</b>	<b>3,125,817.05</b>	<b>(134,369.48)</b>	<b>(4.30)%</b>
<b>Expenditures</b>						
<b>Personnel</b>						
<b>Salaries/Wages</b>						
8295	Resv FF-Overtime/Shift Coverage	2,251.20	19,568.35	30,000.00	10,431.65	34.77%
8340	Resv FF-Shift Coverage	10,270.40	105,994.70	144,000.00	38,005.30	26.39%
8345	Resv FF-Special Projects	0.00	0.00	4,000.00	4,000.00	100.00%
	<b>Total Salaries/Wages</b>	<b>12,521.60</b>	<b>125,563.05</b>	<b>178,000.00</b>	<b>52,436.95</b>	<b>29.46%</b>
<b>Payroll Taxes &amp; Benefits</b>						
5021	FICA - Fire - ER	596.52	6,818.26	9,100.00	2,281.74	25.07%
5030	Life Insurance - ER	171.00	1,975.99	2,500.00	524.01	20.96%
5035	AD & D Insurance	45.00	520.01	850.00	329.99	38.82%
5051	Medicare - Reserves - ER	181.48	1,820.57	2,150.00	329.43	15.32%
5070	Retirement ER - Regular	3,678.47	40,463.17	44,142.00	3,678.83	8.33%
5102	CA Training Tax- ER	12.39	56.31	0.00	(56.31)	0.00%
5120	Workers Comp Insurance - ER	0.00	6,586.56	8,350.00	1,763.44	21.12%
5124	Retirement - ER - Tier 2	552.99	4,582.02	9,125.00	4,542.98	49.79%
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>5,237.85</b>	<b>62,822.89</b>	<b>76,217.00</b>	<b>13,394.11</b>	<b>17.57%</b>
<b>Employment Services</b>						
5000	Medical Exams & Procedures	0.00	1,994.00	3,000.00	1,006.00	33.53%
5101	Unemp. Costs - Reserves	669.26	5,142.28	6,000.00	857.72	14.30%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 5/1/2021 Through 5/31/2021

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
6200	Hiring, Advertising & Other Costs	0.00	0.00	100.00	100.00
6230	Medical Exam	0.00	3,417.00	4,000.00	14.57%
	Total Employment Services	669.26	10,553.28	13,100.00	19.44%
	Total Personnel	18,428.71	198,939.22	267,317.00	25.58%
	Services & Supplies				
	Clothing & Uniform				
7246	Uniform & Gear	0.00	374.88	2,000.00	81.26%
7248	Uniform Safety Boots	0.00	0.00	2,000.00	100.00%
	Total Clothing & Uniform	0.00	374.88	4,000.00	90.63%
	Contract Services				
6110	IT Purchased Services	119.39	1,275.77	1,500.00	14.95%
7100	Copier Contract-Maint & Usage	99.74	1,681.91	3,000.00	43.94%
7202	Building Alarms & Security	0.00	405.42	900.00	54.95%
7204	Cleaning Supplies, Laundry & Towel Service	0.00	1,709.54	4,000.00	57.26%
7222	Hazardous Materials CW JPA Cost	0.00	2,275.00	2,325.00	2.15%
7500	Schedule A Charges	1,232,617.00	2,465,234.00	2,437,726.00	(1.13)%
	Total Contract Services	1,232,836.13	2,472,581.64	2,449,451.00	(0.94)%
	Equipment & Tools				
6055	Radios -Non Capital	0.00	151.09	2,000.00	92.45%
6440	Fire Personal Protection Equipment	767.18	22,775.62	15,000.00	(51.84)%
6460	Self-Contained Breathing Apparatus	0.00	62.02	3,000.00	97.93%
6610	Rescue - Extrication Equipment	0.00	0.00	1,500.00	100.00%
6611	Water Rescue Equipment	0.00	0.00	1,000.00	100.00%
6630	Rope & Climbing Equipment	0.00	0.00	1,000.00	100.00%
7234	Oxygen Supplies & Cylinder Rent	0.00	0.00	350.00	100.00%
7238	Paramedic & EMT Small Tools & Supplies	2,081.65	15,293.87	20,000.00	23.53%
7242	Minor Tools, Accessories & Field Machines	0.00	125.84	500.00	74.83%
7252	Misc Hardware	0.00	419.46	350.00	(19.85)%
	Total Equipment & Tools	2,848.83	38,827.90	44,700.00	13.14%
	Financial Services				
7309	Late Fees	0.00	0.00	10.00	100.00%
7310	Bank Service Charges	0.00	0.00	20.00	100.00%
9154	Losses and Damages	0.00	0.00	50.00	100.00%
	Total Financial Services	0.00	0.00	80.00	100.00%
	Insurance, Licenses & Regulatory Fees				
6120	Computer Licenses	75.06	171.03	973.88	82.44%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 5/1/2021 Through 5/31/2021

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
6345	Property Taxes & Assessments Costs	0.00	3,894.62	5,420.66	1,526.04	28.15%
7325	Insurance	<u>0.00</u>	<u>30,515.31</u>	<u>30,515.31</u>	<u>0.00</u>	<u>0.00%</u>
	Total Insurance, Licenses & Regulatory Fees	75.06	34,580.96	36,909.85	2,328.89	6.31%
	Legal & Professional					
7320	Professional & Consulting Services	0.00	3,835.81	2,500.00	(1,335.81)	(53.43)%
7326	Legal Services	0.00	225.00	350.00	125.00	35.71%
7340	Legal Notifications & Mandated Advertising	0.00	387.20	1,500.00	1,112.80	74.19%
	Total Legal & Professional	<u>0.00</u>	<u>4,448.01</u>	<u>4,350.00</u>	<u>(98.01)</u>	<u>(2.25)%</u>
	Office/Operations					
7140	General Supplies & Minor Equipment	0.00	589.12	700.00	110.88	15.84%
7160	Postage, Shipping & Mail Supplies	0.00	45.17	3,000.00	2,954.83	98.49%
7226	Membership & Dues	0.00	0.00	300.00	300.00	100.00%
7230	Misc Small Parts & Supplies	0.00	142.51	600.00	457.49	76.25%
7240	Propane	<u>0.00</u>	<u>95.00</u>	<u>100.00</u>	<u>5.00</u>	<u>5.00%</u>
	Total Office/Operations	0.00	871.80	4,700.00	3,828.20	81.45%
	Other Expense					
7201	White Goods & Accessories - bedding, towels	128.66	128.66	1,000.00	871.34	87.13%
7209	District Operating Center Expense	0.00	0.00	500.00	500.00	100.00%
7218	Cooking Products - Food, Drinks & Staples	0.00	159.57	500.00	340.43	68.09%
7224	Kitchen Cookware & Utensils	0.00	21.44	800.00	778.56	97.32%
7330	Misc Operating Expenses	<u>0.00</u>	<u>145.73</u>	<u>800.00</u>	<u>654.27</u>	<u>81.78%</u>
	Total Other Expense	128.66	455.40	3,600.00	3,144.60	87.35%
	Rent & Utilities					
6000	Cell Phones	68.82	728.57	900.00	171.43	19.05%
6025	Telephone	774.19	7,053.77	6,700.00	(353.77)	(5.28)%
8610	Electric	0.00	926.12	926.12	0.00	0.00%
8620	Gas Service	94.11	1,605.35	800.00	(805.35)	(100.67)%
8630	Trash Services	130.14	1,509.06	1,600.00	90.94	5.68%
8640	Water and Water Services	89.50	3,664.11	4,500.00	835.89	18.58%
8659	Utility Cable Charges	139.76	1,163.01	1,200.00	36.99	3.08%
8670	Street Lighting	<u>8.93</u>	<u>98.13</u>	<u>135.00</u>	<u>36.87</u>	<u>27.31%</u>
	Total Rent & Utilities	1,305.45	16,748.12	16,761.12	13.00	0.08%
	Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405	R & M - Extinguishers	0.00	361.06	400.00	38.94	9.73%
6640	R & M - Equip & Other Non-Structural Fixed Assets	203.25	2,628.11	2,500.00	(128.11)	(5.12)%



**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 5/1/2021 Through 5/31/2021

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
6750	R & M - Minor Tools & Equipment	0.00	1,153.02	1,000.00	(153.02)	(15.30)%
6775	R & M -Operation/Field Equipment	76.73	491.55	1,000.00	508.45	50.84%
6800	R & M - Grounds & Collection Systems	32.10	723.25	500.00	(223.25)	(44.65)%
6900	R & M - Buildings & Structures	(1,067.38)	1,971.34	3,000.00	1,028.66	34.29%
	Total Repairs & Maintenance	<u>(755.30)</u>	<u>7,328.33</u>	<u>8,900.00</u>	<u>1,571.67</u>	<u>17.66%</u>
	Travel & Training					
7141	CERT Training Supplies	0.00	192.07	200.00	7.93	3.96%
7323	Books, Publications & Subscriptions	0.00	25.00	200.00	175.00	87.50%
7324	Education & Training Fees	0.00	278.85	1,000.00	721.15	72.11%
8405	Reserve FF Training Costs	0.00	320.00	500.00	180.00	36.00%
	Total Travel & Training	<u>0.00</u>	<u>815.92</u>	<u>1,900.00</u>	<u>1,084.08</u>	<u>57.06%</u>
	Total Services & Supplies	1,236,438.83	2,577,032.96	2,575,351.97	(1,680.99)	(0.07)%
	Capital Outlay					
9006	Infrastructure CIP	0.00	4,334.39	25,609.00	21,274.61	83.07%
9085	Vehicle Purchase	0.00	16,261.45	780,000.00	763,738.55	97.92%
	Total Capital Outlay	0.00	20,595.84	805,609.00	785,013.16	97.44%
	Reserves					
9504	*Vehicle Replacement Reserve	0.00	0.00	89,250.00	89,250.00	100.00%
9572	*General Contingency (Operations) Reserve	0.00	0.00	103,299.24	103,299.24	100.00%
	Total Reserves	0.00	0.00	192,549.24	192,549.24	100.00%
	Transfers					
9511	Interfund Transfer Out	5,541.40	60,955.40	66,496.84	5,541.44	8.33%
	Total Transfers	<u>5,541.40</u>	<u>60,955.40</u>	<u>66,496.84</u>	<u>5,541.44</u>	<u>8.33%</u>
	Total Expenditures	<u>1,260,408.94</u>	<u>2,857,523.42</u>	<u>3,907,324.05</u>	<u>1,049,800.63</u>	<u>26.87%</u>
	Net Revenues over Expenditures	6,068.64	133,924.15	(781,507.00)	915,431.15	(117.14)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 5/1/2021 Through 5/31/2021

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	
Revenues						
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	2,761.00	15,332.00	15,768.00	(436.00)	(2.77)%
	Total Special Taxes & Assessments	<u>2,761.00</u>	<u>15,332.00</u>	<u>15,768.00</u>	<u>(436.00)</u>	<u>(2.77)%</u>
	Total Revenues	<u>2,761.00</u>	<u>15,332.00</u>	<u>15,768.00</u>	<u>(436.00)</u>	<u>(2.77)%</u>
Expenditures						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	0.00	36.04	500.00	463.96	92.79%
	Total Legal & Professional	<u>0.00</u>	<u>36.04</u>	<u>500.00</u>	<u>463.96</u>	<u>92.79%</u>
Rent & Utilities						
8670	Street Lighting	158.50	1,742.21	2,460.00	717.79	29.18%
	Total Rent & Utilities	<u>158.50</u>	<u>1,742.21</u>	<u>2,460.00</u>	<u>717.79</u>	<u>29.18%</u>
	Total Services & Supplies	<u>158.50</u>	<u>1,778.25</u>	<u>2,960.00</u>	<u>1,181.75</u>	<u>39.92%</u>
Debt Service						
9804	Payment on Internal Loans	0.00	0.00	6,711.49	6,711.49	100.00%
	Total Debt Service	<u>0.00</u>	<u>0.00</u>	<u>6,711.49</u>	<u>6,711.49</u>	<u>100.00%</u>
Transfers						
9511	Interfund Transfer Out	277.07	3,047.77	3,324.84	277.07	8.33%
	Total Transfers	<u>277.07</u>	<u>3,047.77</u>	<u>3,324.84</u>	<u>277.07</u>	<u>8.33%</u>
	Total Expenditures	<u>435.57</u>	<u>4,826.02</u>	<u>12,996.33</u>	<u>8,170.31</u>	<u>62.87%</u>
	Net Revenues over Expenditures	<u>2,325.43</u>	<u>10,505.98</u>	<u>2,771.67</u>	<u>7,734.31</u>	<u>279.05%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 5/1/2021 Through 5/31/2021

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
<b>Revenues</b>					
<b>Property Taxes</b>					
4035	Property Taxes	<u>63,358.92</u>	<u>90,102.42</u>	<u>91,951.30</u>	<u>(1,848.88)</u> (2.01)%
	Total Property Taxes	63,358.92	90,102.42	91,951.30	(1,848.88) (2.01)%
<b>Grant Revenue</b>					
4957	Govtl Aid- Other Federal Aid & Reimbursements	0.00	3,294.12	0.00	3,294.12 0.00%
	Total Grant Revenue	0.00	3,294.12	0.00	3,294.12 0.00%
<b>Service Charges &amp; Fees</b>					
4030	Residential Single Family	159,557.33	2,093,000.45	2,193,000.00	(99,999.55) (4.56)%
4102	Residential- Multi -Family-Water Sales	23,682.14	216,251.66	225,900.00	(9,648.34) (4.27)%
4103	Commercial, Home Care, Retail-Water Sales	21,029.42	271,355.49	303,000.00	(31,644.51) (10.44)%
4104	Irrigation- Water Sales	9,979.25	59,062.25	33,000.00	26,062.25 78.98%
4114	Water Other Service Revenues	0.00	80.00	1,000.00	(920.00) (92.00)%
4931	Water Activation Fees	450.00	7,750.00	5,000.00	2,750.00 55.00%
4932	Penalties	3,008.90	21,881.24	20,000.00	1,881.24 9.41%
4933	Door Hangers/Lockout Notices	0.00	295.00	12,000.00	(11,705.00) (97.54)%
4937	NSF Fees	<u>25.00</u>	<u>280.00</u>	<u>400.00</u>	<u>(120.00)</u> (30.00)%
	Total Service Charges & Fees	217,732.04	2,669,956.09	2,793,300.00	(123,343.91) (4.42)%
<b>Other Revenues</b>					
4040	Refunds	0.00	919.38	0.00	919.38 0.00%
4930	Other Revenue	1,500.00	12,236.20	1,000.00	11,236.20 1,123.62%
4936	Water Delinquencies via Tax roll	(1.00)	(2.00)	0.00	(2.00) 0.00%
	Total Other Revenues	1,499.00	13,153.58	1,000.00	12,153.58 1,215.36%
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	905.66	11,615.79	20,000.00	(8,384.21) (41.92)%
4934	Gain on Sale of Fixed Assets	<u>0.00</u>	<u>2,000.00</u>	<u>0.00</u>	<u>2,000.00</u> 0.00%
	Total Use of Money & Property	905.66	13,615.79	20,000.00	(6,384.21) (31.92)%
	Total Revenues	<u>283,495.62</u>	<u>2,790,122.00</u>	<u>2,906,251.30</u>	<u>(116,129.30)</u> (4.00)%
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8018	Holiday Pay	0.00	19,600.77	22,750.00	3,149.23 13.84%
8045	Overtime Pay	347.67	2,820.53	2,000.00	(820.53) (41.03)%
8050	Administrative Leave Pay	132.09	1,618.11	2,900.00	1,281.89 44.20%
8051	Floating Holiday Pay	0.00	4,141.26	5,000.00	858.74 17.17%
8054	Salaries & Wages - Regular	34,589.53	354,240.27	415,000.00	60,759.73 14.64%
8056	Retroactive Pay	0.00	0.00	1,000.00	1,000.00 100.00%
8060	Sick Leave Pay	1,101.73	7,959.18	15,000.00	7,040.82 46.94%
8063	Standby Pay	1,579.50	17,952.04	20,618.00	2,665.96 12.93%
8066	Comp Time Used	1,205.00	15,812.36	15,752.00	(60.36) (0.38)%
8081	Vacation Pay	<u>1,574.00</u>	<u>24,529.70</u>	<u>25,000.00</u>	<u>470.30</u> 1.88%
	Total Salaries/Wages	40,529.52	448,674.22	525,020.00	76,345.78 14.54%
<b>Payroll Taxes &amp; Benefits</b>					

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 5/1/2021 Through 5/31/2021

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
5030	Life Insurance - ER	144.50	1,615.20	1,950.00	334.80	17.17%
5031	Disability Insurance	57.26	498.68	725.00	226.32	31.22%
5035	AD & D Insurance	32.72	334.53	440.00	105.47	23.97%
5040	LTD Insurance	322.48	3,151.05	4,050.00	898.95	22.20%
5050	Medicare - ER	600.73	6,767.74	9,000.00	2,232.26	24.80%
5060	Cafeteria Plan - ER	5,269.83	54,185.23	70,020.00	15,834.77	22.61%
5070	Retirement ER - Regular	7,712.17	82,561.08	104,912.26	22,351.18	21.30%
5075	Retirees Medical - ER	144.57	1,710.25	1,700.00	(10.25)	(0.60)%
5102	CA Training Tax- ER	0.00	48.97	0.00	(48.97)	0.00%
5120	Workers Comp Insurance - ER	0.00	21,708.13	27,510.87	5,802.74	21.09%
5124	Retirement - ER - Tier 2	<u>906.05</u>	<u>11,362.32</u>	<u>13,106.00</u>	<u>1,743.68</u>	<u>13.30%</u>
	Total Payroll Taxes & Benefits	15,190.31	183,943.18	233,414.13	49,470.95	21.19%
	Employment Services					
5100	Unemployment Insurance - ER	0.00	3,268.98	4,000.00	731.02	18.28%
6200	Hiring, Advertising & Other Costs	0.00	587.00	587.00	0.00	0.00%
6230	Medical Exam	<u>0.00</u>	<u>160.00</u>	<u>160.00</u>	<u>0.00</u>	<u>0.00%</u>
	Total Employment Services	<u>0.00</u>	<u>4,015.98</u>	<u>4,747.00</u>	<u>731.02</u>	<u>15.40%</u>
	Total Personnel	55,719.83	636,633.38	763,181.13	126,547.75	16.58%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	(61.10)	784.76	2,600.00	1,815.24	69.82%
7248	Uniform Safety Boots	<u>174.99</u>	<u>997.70</u>	<u>1,000.00</u>	<u>2.30</u>	<u>0.23%</u>
	Total Clothing & Uniform	113.89	1,782.46	3,600.00	1,817.54	50.49%
	Contract Services					
6100	Labor & Support-IT Services	0.00	3,465.30	5,300.00	1,834.70	34.62%
6110	IT Purchased Services	277.43	4,521.17	5,400.00	878.83	16.27%
7250	Water Quality Testing	0.00	23,140.00	28,000.00	4,860.00	17.36%
7255	Security Services	0.00	7,593.44	8,000.00	406.56	5.08%
7321	Janitorial Cleaning & Supplies	<u>58.42</u>	<u>716.98</u>	<u>850.00</u>	<u>133.02</u>	<u>15.65%</u>
	Total Contract Services	335.85	39,436.89	47,550.00	8,113.11	17.06%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	1,319.87	2,700.00	1,380.13	51.12%
7242	Minor Tools, Accessories & Field Machines	0.00	10,963.70	16,400.00	5,436.30	33.15%
7253	Rent - Equipment	0.00	0.00	500.00	500.00	100.00%
7256	Meter Purchases & Replacements	0.00	808.68	1,000.00	191.32	19.13%
	Total Equipment & Tools	<u>0.00</u>	<u>13,092.25</u>	<u>20,600.00</u>	<u>7,507.75</u>	<u>36.45%</u>
	Financial Services					
7309	Late Fees	0.00	0.00	50.00	50.00	100.00%
7310	Bank Service Charges	0.00	75.00	200.00	125.00	62.50%
9153	Bad Debt Expense	<u>0.00</u>	<u>132.76</u>	<u>0.00</u>	<u>(132.76)</u>	<u>0.00%</u>
	Total Financial Services	0.00	207.76	250.00	42.24	16.90%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	0.00	200.00	200.00	100.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 5/1/2021 Through 5/31/2021

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
6340	Misc Fees	0.00	822.91	1,155.09	332.18	28.76%
6342	Fees - Regulatory	1,491.10	21,752.88	20,000.00	(1,752.88)	(8.76)%
6345	Property Taxes & Assessments Costs	3,918.37	7,130.36	7,000.00	(130.36)	(1.86)%
7325	Insurance	0.00	56,085.81	56,085.81	0.00	0.00%
	Total Insurance, Licenses & Regulatory Fees	5,409.47	85,791.96	84,440.90	(1,351.06)	(1.60)%
	Legal & Professional					
7318	Professional & Consulting BMC	0.00	58,772.77	125,000.00	66,227.23	52.98%
7320	Professional & Consulting Services	0.00	6,567.55	10,000.00	3,432.45	34.32%
7326	Legal Services	0.00	2,230.50	20,000.00	17,769.50	88.85%
7336	Legal Services- ISJ	0.00	0.00	1,000.00	1,000.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	272.64	1,000.00	727.36	72.74%
	Total Legal & Professional	0.00	67,843.46	157,000.00	89,156.54	56.79%
	Office/Operations					
6130	Computer Hardware	0.00	2,731.46	3,000.00	268.54	8.95%
6140	Computer Software	0.00	5,213.99	5,500.00	286.01	5.20%
7140	General Supplies & Minor Equipment	34.30	678.10	1,000.00	321.90	32.19%
7160	Postage, Shipping & Mail Supplies	1,047.88	15,923.56	18,000.00	2,076.44	11.54%
7180	Billing Supplies, Forms & Printing	0.00	0.00	2,200.00	2,200.00	100.00%
7226	Membership & Dues	459.00	2,685.21	3,000.00	314.79	10.49%
7230	Misc Small Parts & Supplies	0.00	4,852.21	3,600.00	(1,252.21)	(34.78)%
7237	Process Control & Treatment Supplies	481.58	6,197.06	25,000.00	18,802.94	75.21%
7239	Water Treatment Chemicals	0.00	8,999.24	13,000.00	4,000.76	30.78%
7249	Safety Supplies	0.00	87.19	1,000.00	912.81	91.28%
	Total Office/Operations	2,022.76	47,368.02	75,300.00	27,931.98	37.09%
	Other Expense					
7330	Misc Operating Expenses	0.00	39.73	250.00	210.27	84.11%
7348	Water Conservation Program	0.00	3,966.71	10,000.00	6,033.29	60.33%
	Total Other Expense	0.00	4,006.44	10,250.00	6,243.56	60.91%
	Rent & Utilities					
6000	Cell Phones	40.00	2,705.80	3,500.00	794.20	22.69%
6025	Telephone	753.40	7,639.10	10,000.00	2,360.90	23.61%
8610	Electric	7,130.96	88,144.69	112,000.00	23,855.31	21.30%
8620	Gas Service	0.00	180.01	250.00	69.99	28.00%
8630	Trash Services	149.72	1,641.52	3,000.00	1,358.48	45.28%
8644	Disposal Services	1,160.00	29,852.00	35,000.00	5,148.00	14.71%
8670	Street Lighting	35.98	393.98	400.00	6.02	1.50%
	Total Rent & Utilities	9,270.06	130,557.10	164,150.00	33,592.90	20.46%
	Repairs & Maintenance					

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 5/1/2021 Through 5/31/2021

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
6405	R & M - Extinguishers	0.00	390.74	450.00	59.26	13.17%
6422	R & M - Hydrants	70.51	482.23	3,300.00	2,817.77	85.39%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	593.71	2,000.00	1,406.29	70.31%
6641	R & M - Wells	3,620.00	8,600.82	32,000.00	23,399.18	73.12%
6750	R & M - Minor Tools & Equipment	0.00	381.29	2,400.00	2,018.71	84.11%
6800	R & M - Grounds & Collection Systems	0.00	86.08	600.00	513.92	85.65%
6830	Paving & Concrete	0.00	5,124.97	9,000.00	3,875.03	43.06%
6900	R & M - Buildings & Structures	550.00	19,616.17	15,000.00	(4,616.17)	(30.77)%
7241	R & M - Water Distribution System	302.12	3,077.70	40,000.00	36,922.30	92.31%
	<b>Total Repairs &amp; Maintenance</b>	<b>4,542.63</b>	<b>38,353.71</b>	<b>104,750.00</b>	<b>66,396.29</b>	<b>63.39%</b>
	<b>Travel &amp; Training</b>					
7323	Books, Publications & Subscriptions	0.00	206.03	250.00	43.97	17.59%
7324	Education & Training Fees	0.00	796.00	3,000.00	2,204.00	73.47%
8410	Certifications	0.00	370.00	500.00	130.00	26.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	370.00	370.00	100.00%
	<b>Total Travel &amp; Training</b>	<b>0.00</b>	<b>1,372.03</b>	<b>4,120.00</b>	<b>2,747.97</b>	<b>66.70%</b>
	<b>Vehicle Maintenance &amp; Repairs</b>					
7006	Tuneup/Oil/Maintenance	0.00	988.43	1,000.00	11.57	1.16%
7211	Misc Fuel & Diesel	117.41	1,785.00	2,100.00	315.00	15.00%
7220	Gasoline	560.95	4,857.17	6,000.00	1,142.83	19.05%
7228	Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232	Vehicle Repairs - Parts, Tires & Lubricants	476.48	5,402.72	6,000.00	597.28	9.95%
	<b>Total Vehicle Maintenance &amp; Repairs</b>	<b>1,154.84</b>	<b>13,033.32</b>	<b>15,300.00</b>	<b>2,266.68</b>	<b>14.81%</b>
	<b>Total Services &amp; Supplies</b>	<b>22,849.50</b>	<b>442,845.40</b>	<b>687,310.90</b>	<b>244,465.50</b>	<b>35.57%</b>
	<b>Capital Outlay</b>					
9006	Infrastructure CIP	379.14	754,965.94	1,196,553.40	441,587.46	36.90%
9059	Vehicles, Equipment, & Fixtures	0.00	106,170.90	105,208.88	(962.02)	(0.91)%
	<b>Total Capital Outlay</b>	<b>379.14</b>	<b>861,136.84</b>	<b>1,301,762.28</b>	<b>440,625.44</b>	<b>33.85%</b>
	<b>Debt Service</b>					
9022	Debt Service - Principal	0.00	170,833.56	170,833.56	0.00	0.00%
9023	Debt Service - Interest & Annual Fee	0.00	94,658.94	94,658.94	0.00	0.00%
9024	Loan Administration Fee	0.00	9,566.97	10,064.00	497.03	4.94%
	<b>Total Debt Service</b>	<b>0.00</b>	<b>275,059.47</b>	<b>275,556.50</b>	<b>497.03</b>	<b>0.18%</b>
	<b>Reserves</b>					

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 5/1/2021 Through 5/31/2021

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
9572      *General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
Total Reserves	0.00	0.00	57,000.00	57,000.00	100.00%
Transfers					
9511      Interfund Transfer Out	47,379.00	521,169.00	568,548.00	47,379.00	8.33%
Total Transfers	47,379.00	521,169.00	568,548.00	47,379.00	8.33%
Total Expenditures	126,327.47	2,736,844.09	3,653,358.81	916,514.72	25.09%
Net Revenues over Expenditures	157,168.15	53,277.91	(747,107.51)	800,385.42	(107.13)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 5/1/2021 Through 5/31/2021

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
<b>Revenues</b>						
Service Charges & Fees						
4062	Wastewater Admin Charge	0.00	21,517.84	21,517.84	0.00	0.00%
	Total Service Charges & Fees	0.00	21,517.84	21,517.84	0.00	0.00%
	Total Revenues	0.00	21,517.84	21,517.84	0.00	0.00%
<b>Expenditures</b>						
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6343	Lien & Notary Fees	0.00	0.00	35.00	35.00	100.00%
6345	Property Taxes & Assessments Costs	0.00	241.06	270.00	28.94	10.72%
	Total Insurance, Licenses & Regulatory Fees	0.00	241.06	305.00	63.94	20.96%
Legal & Professional						
7320	Professional & Consulting Services	0.00	15,882.43	17,888.00	2,005.57	11.21%
	Total Legal & Professional	0.00	15,882.43	17,888.00	2,005.57	11.21%
	Total Services & Supplies	0.00	16,123.49	18,193.00	2,069.51	11.38%
Transfers						
9511	Interfund Transfer Out	277.07	3,047.77	3,324.84	277.07	8.33%
	Total Transfers	277.07	3,047.77	3,324.84	277.07	8.33%
	Total Expenditures	277.07	19,171.26	21,517.84	2,346.58	10.91%
	Net Revenues over Expenditures	(277.07)	2,346.58	0.00	2,346.58	0.00%



**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 5/1/2021 Through 5/31/2021

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
Revenues						
Special Taxes & Assessments						
4061	Debt Service	248,900.80	(9,732.32)	0.00	(9,732.32)	0.00%
	Assessments-2002 WW Bond					
	Total Special Taxes & Assessments	248,900.80	(9,732.32)	0.00	(9,732.32)	0.00%
Use of Money & Property						
4510	Investment Income on funds	4.54	99.87	0.00	99.87	0.00%
	Total Use of Money & Property	4.54	99.87	0.00	99.87	0.00%
	Total Revenues	248,905.34	(9,632.45)	0.00	(9,632.45)	0.00%
	Net Revenues over Expenditures	248,905.34	(9,632.45)	0.00	(9,632.45)	0.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 5/1/2021 Through 5/31/2021

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
<b>Revenues</b>					
Property Taxes					
4035	Property Taxes	<u>6,149.63</u>	<u>25,439.91</u>	<u>26,074.00</u>	<u>(634.09)</u> (2.43)%
	Total Property Taxes	6,149.63	25,439.91	26,074.00	(634.09) (2.43)%
Special Taxes & Assessments					
4400	Drainage Assessments	<u>18,076.00</u>	<u>92,996.00</u>	<u>95,264.00</u>	<u>(2,268.00)</u> (2.38)%
	Total Special Taxes & Assessments	18,076.00	92,996.00	95,264.00	(2,268.00) (2.38)%
Use of Money & Property					
4510	Investment Income on funds	<u>(0.34)</u>	<u>2,006.50</u>	<u>5,400.00</u>	<u>(3,393.50)</u> (62.84)%
	Total Use of Money & Property	<u>(0.34)</u>	<u>2,006.50</u>	<u>5,400.00</u>	<u>(3,393.50)</u> (62.84)%
	Total Revenues	<u>24,225.29</u>	<u>120,442.41</u>	<u>126,738.00</u>	<u>(6,295.59)</u> (4.97)%
<b>Expenditures</b>					
Personnel					
Salaries/Wages					
8045	Overtime Pay	0.00	0.00	200.00	200.00 100.00%
8054	Salaries & Wages - Regular	<u>0.00</u>	<u>3,731.81</u>	<u>9,000.00</u>	<u>5,268.19</u> 58.54%
	Total Salaries/Wages	<u>0.00</u>	<u>3,731.81</u>	<u>9,200.00</u>	<u>5,468.19</u> 59.44%
	Total Personnel	0.00	3,731.81	9,200.00	5,468.19 59.44%
Services & Supplies					
Equipment & Tools					
6390	Equipment	0.00	0.00	300.00	300.00 100.00%
7242	Minor Tools, Accessories & Field Machines	0.00	0.00	300.00	300.00 100.00%
	Total Equipment & Tools	0.00	0.00	600.00	600.00 100.00%
Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	1,491.09	7,860.09	6,369.00	(1,491.09) (23.41)%
6345	Property Taxes & Assessments Costs	382.90	624.62	241.72	(382.90) (158.41)%
7325	Insurance	<u>0.00</u>	<u>391.24</u>	<u>391.24</u>	<u>0.00</u> 0.00%
	Total Insurance, Licenses & Regulatory Fees	1,873.99	8,875.95	7,001.96	(1,873.99) (26.76)%
Legal & Professional					
7320	Professional & Consulting Services	0.00	430.00	2,000.00	1,570.00 78.50%
7326	Legal Services	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>500.00</u> 100.00%
	Total Legal & Professional	0.00	430.00	2,500.00	2,070.00 82.80%
Office/Operations					
7230	Misc Small Parts & Supplies	0.00	0.00	550.00	550.00 100.00%
7249	Safety Supplies	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>100.00</u> 100.00%
	Total Office/Operations	0.00	0.00	650.00	650.00 100.00%
Other Expense					
7346	Promotional Expenses - Event	<u>0.00</u>	<u>0.00</u>	<u>300.00</u>	<u>300.00</u> 100.00%
	Total Other Expense	0.00	0.00	300.00	300.00 100.00%
Rent & Utilities					
6000	Cell Phones	0.00	1,566.52	1,700.00	133.48 7.85%
6025	Telephone	23.67	252.50	250.00	(2.50) (1.00)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 5/1/2021 Through 5/31/2021

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
8610	Electric	103.83	1,445.18	2,200.00	754.82	34.31%
8670	Street Lighting	<u>72.62</u>	<u>796.31</u>	<u>1,000.00</u>	<u>203.69</u>	<u>20.37%</u>
	Total Rent & Utilities	200.12	4,060.51	5,150.00	1,089.49	21.16%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	37.21	50.00	12.79	25.58%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	0.00	1,000.00	1,000.00	100.00%
6750	R & M - Minor Tools & Equipment	0.00	1,176.43	500.00	(676.43)	(135.29)%
6800	R & M - Grounds & Collection Systems	0.00	199.34	4,000.00	3,800.66	95.02%
6900	R & M - Buildings & Structures	0.00	0.00	1,500.00	1,500.00	100.00%
	Total Repairs & Maintenance	<u>0.00</u>	<u>1,412.98</u>	<u>7,050.00</u>	<u>5,637.02</u>	<u>79.96%</u>
	Travel & Training					
7324	Education & Training Fees	0.00	0.00	500.00	500.00	100.00%
8410	Certifications	0.00	0.00	100.00	100.00	100.00%
8475	Training Materials	0.00	0.00	250.00	250.00	100.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	300.00	300.00	100.00%
	Total Travel & Training	<u>0.00</u>	<u>0.00</u>	<u>1,150.00</u>	<u>1,150.00</u>	<u>100.00%</u>
	Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	29.35	642.40	550.00	(92.40)	(16.80)%
7220	Gasoline	<u>140.24</u>	<u>1,214.30</u>	<u>1,300.00</u>	<u>85.70</u>	<u>6.59%</u>
	Total Vehicle Maintenance & Repairs	<u>169.59</u>	<u>1,856.70</u>	<u>1,850.00</u>	<u>(6.70)</u>	<u>(0.36)%</u>
	Total Services & Supplies	2,243.70	16,636.14	26,251.96	9,615.82	36.63%
	Capital Outlay					
9006	Infrastructure CIP	<u>0.00</u>	<u>7,542.32</u>	<u>43,000.00</u>	<u>35,457.68</u>	<u>82.46%</u>
	Total Capital Outlay	0.00	7,542.32	43,000.00	35,457.68	82.46%
	Transfers					
9511	Interfund Transfer Out	<u>1,108.28</u>	<u>12,191.08</u>	<u>13,299.37</u>	<u>1,108.29</u>	<u>8.33%</u>
	Total Transfers	<u>1,108.28</u>	<u>12,191.08</u>	<u>13,299.37</u>	<u>1,108.29</u>	<u>8.33%</u>
	Total Expenditures	<u>3,351.98</u>	<u>40,101.35</u>	<u>91,751.33</u>	<u>51,649.98</u>	<u>56.29%</u>
	Net Revenues over Expenditures	<u>20,873.31</u>	<u>80,341.06</u>	<u>34,986.67</u>	<u>45,354.39</u>	<u>129.63%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 5/1/2021 Through 5/31/2021

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
<b>Revenues</b>						
Property Taxes						
4034	Property Tax Revenue from Water	0.00	45,975.65	45,975.65	0.00	0.00%
	Total Property Taxes	0.00	45,975.65	45,975.65	0.00	0.00%
Use of Money & Property						
4510	Investment Income on funds	0.00	2,390.01	6,400.00	(4,009.99)	(62.66)%
	Total Use of Money & Property	0.00	2,390.01	6,400.00	(4,009.99)	(62.66)%
	<b>Total Revenues</b>	<b>0.00</b>	<b>48,365.66</b>	<b>52,375.65</b>	<b>(4,009.99)</b>	<b>(7.66)%</b>
<b>Expenditures</b>						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	0.00	2,363.29	2,000.00	(363.29)	(18.16)%
7326	Legal Services	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Legal & Professional	0.00	2,363.29	3,000.00	636.71	21.22%
Office/Operations						
7140	General Supplies & Minor Equipment	0.00	40.00	100.00	60.00	60.00%
	Total Office/Operations	0.00	40.00	100.00	60.00	60.00%
Other Expense						
7330	Misc Operating Expenses	0.00	0.00	100.00	100.00	100.00%
	Total Other Expense	0.00	0.00	100.00	100.00	100.00%
	Total Services & Supplies	0.00	2,403.29	3,200.00	796.71	24.90%
Capital Outlay						
9006	Infrastructure CIP	1,078.00	22,522.57	60,000.00	37,477.43	62.46%
	Total Capital Outlay	1,078.00	22,522.57	60,000.00	37,477.43	62.46%
Transfers						
9511	Interfund Transfer Out	554.15	6,095.65	6,649.68	554.03	8.33%
	Total Transfers	554.15	6,095.65	6,649.68	554.03	8.33%
	Total Expenditures	1,632.15	31,021.51	69,849.68	38,828.17	55.59%
	<b>Net Revenues over Expenditures</b>	<b>(1,632.15)</b>	<b>17,344.15</b>	<b>(17,474.03)</b>	<b>34,818.18</b>	<b>(199.26)%</b>

Balance Sheet 5.31.21

Current Period  
Balance

ASSETS

CURRENT ASSETS

Cash in Bank

Change Fund	0999	
100 - Administration	100	200.00
500 - Water	500	200.00
Petty Cash	1000	
100 - Administration	100	300.00
301 - Fire	301	200.00

LAIF Investments	1011	
500 - Water	500	159,465.45
800 - Drainage	800	239,077.48
900 - Parks & Recreation	900	284,535.59
General Checking Account	1012	
100 - Administration	100	129,106.55
200 - Bayridge	200	31,945.93
301 - Fire	301	793,639.91
400 - Vista de Oro	400	4,255.60
500 - Water	500	1,398,427.30
600 - Wastewater	600	(69,601.28)
800 - Drainage	800	294,217.05
900 - Parks & Recreation	900	42,057.37

Payroll Account (contra to 2998)	1013	
100 - Administration	100	6,916.22
301 - Fire	301	425.29
500 - Water	500	1,312.24

Rabobank-Bankruptcy Disbursement	1017	
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Reserve

600 - Wastewater	600	102,793.69
Fire Reserves Account	1031	
301 - Fire	301	1,859,989.45
US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	4,199.67
US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	877,057.88
US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	<u>1,022,625.00</u>

Total Cash in Bank		<u>7,183,346.39</u>
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Investments

Water Reserves Account	0335	
500 - Water	500	<u>2,685,372.73</u>
Total Investments		2,685,372.73

Due From Others

Due From Vista De Oro	1440	
100 - Administration	100	1,517.00
500 - Water	500	<u>12,813.71</u>
Total Due From Others		14,330.71

Held Deposits

Held Deposits	1030	
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Fund	Cash Summary
100	\$ 136,522.77
200	\$ 31,945.93
301	\$ 2,654,254.65
400	\$ 4,255.60
500	\$ 4,244,777.72
600	\$ 33,192.41
602	\$ 1,903,882.55
800	\$ 533,294.53
900	\$ 326,592.96
<b>Total</b>	<b>\$ 9,868,719.12</b>

Prior Month -Apr. 2021	
Fund	Cash Summary
100	\$ 126,689.79
200	\$ 27,277.45
301	\$ 2,668,739.86
400	\$ 1,930.17
500	\$ 4,078,615.08
600	\$ 33,469.48
602	\$ 1,654,977.21
800	\$ 511,698.93
900	\$ 327,577.11
<b>Total</b>	<b>\$ 9,430,975.08</b>

500 - Water	500	<u>10,000.00</u>
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	
500 - Water	500	189,746.10
Unbilled A/R	1085	
500 - Water	500	<u>282,051.20</u>
Total Accounts Receivable		471,797.30
Accrued Inventory On Hand		
Inventory	1100	
500 - Water	500	<u>47,213.45</u>
Total Accrued Inventory On Hand		<u>47,213.45</u>
Total CURRENT ASSETS		10,412,060.58
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	<u>(5,000.00)</u>
Total Building		587,410.70
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	
100 - Administration	100	100,737.49
200 - Bayridge	200	0.12
301 - Fire	301	1,338,476.86
500 - Water	500	816,630.22
800 - Drainage	800	27,000.00
Acc Depreciation-Equipment,Vehicles & Systems	1853	
500 - Water	500	<u>(688,988.15)</u>
Total Plant & Equipment		1,593,856.54
Construction in Progress		
Construction In Progress	1850	
500 - Water	500	<u>239,587.28</u>
Total Construction in Progress		239,587.28
Infrastructure		
Infrastructures	1730	
200 - Bayridge	200	93,040.00
400 - Vista de Oro	400	7,000.00
500 - Water	500	9,461,450.24
800 - Drainage	800	133,391.01
Accum Depeciation-Infrastructures	1852	
500 - Water	500	<u>(4,854,841.23)</u>

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>16,595.23</u>
Total Other Assets		<u>171,345.23</u>
Total ASSETS		<u>18,401,003.44</u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	
100 - Administration	100	(2,345.46)
200 - Bayridge	200	400.54
301 - Fire	301	4,661.04
400 - Vista de Oro	400	158.50
500 - Water	500	10,483.71
800 - Drainage	800	475.51
900 - Parks & Recreation	900	<u>2,260.50</u>
Total Accounts Payable		16,094.34
Current Payroll Liabilities		
Fed Income Tax Withholding	2001	
100 - Administration	100	(0.03)
500 - Water	500	2,260.38
FICA Employee Payable	2002	
100 - Administration	100	(0.01)
301 - Fire	301	55.84
FICA Employer Payable	2003	
100 - Administration	100	(0.01)
301 - Fire	301	55.83
Wage Garnishment	2005	
100 - Administration	100	0.01
CA Income Tax Withholding	2011	
100 - Administration	100	(17.16)
301 - Fire	301	(0.01)
500 - Water	500	(1,021.90)
SDI Payable Employee (EE Only)	2012	
100 - Administration	100	0.12
301 - Fire	301	1.06
500 - Water	500	30.04

Retirement-ER-Regular Contrib	2014	
500 - Water	500	0.72
SLOCEA Dues Payable	2016	
100 - Administration	100	0.04
500 - Water	500	(0.11)
Employee Contributions to 457 PLAN	2021	
100 - Administration	100	0.06
500 - Water	500	0.03
AFLAC Voluntary Insurance-Employee	2022	
100 - Administration	100	(0.02)
500 - Water	500	0.06
Unemployment Ins Liab-Employer (ER	2028	
100 - Administration	100	0.01
301 - Fire	301	21.78
500 - Water	500	(0.03)
Medicare Liab- Employer	2029	
100 - Administration	100	0.17
301 - Fire	301	1.34
500 - Water	500	43.38
Accrued Compensated Absences	2040	
100 - Administration	100	4,148.82
500 - Water	500	19,003.01
Long-term Compensated Absences	2041	
100 - Administration	100	12,446.41
500 - Water	500	57,009.04
CALPERS Retirement Tier 2- EE- Liab	2042	
100 - Administration	100	(1.08)
301 - Fire	301	(0.01)
500 - Water	500	(0.01)
CALPERS Retirement Tier 2- ER- Liab	2044	
100 - Administration	100	332.98
500 - Water	500	(0.08)
Other Pension Oblig Liab (OPEB) ARC	2045	
500 - Water	500	285,537.00
Life Insurance Liab-Employer	2201	
100 - Administration	100	4.05
500 - Water	500	(34.73)
Medicare Tax Liab-Employee	2202	
100 - Administration	100	2.17
301 - Fire	301	1.34
500 - Water	500	43.38
Medical Plan Liab- Employee	2203	
100 - Administration	100	(915.25)
500 - Water	500	(4,479.40)
Vision Plan Liab- Employee	2204	
100 - Administration	100	0.17
500 - Water	500	(149.66)
Dental Plan Ins Payable- Employee	2205	
100 - Administration	100	0.19
500 - Water	500	(98.43)
Retirement Contrib Liab-Employee	2206	
500 - Water	500	(0.12)



CA Training Tax Liability- ER only	2208	
100 - Administration	100	(0.28)
301 - Fire	301	0.09
500 - Water	500	(0.02)
Insurance- AD & D	2211	
100 - Administration	100	(9.39)
500 - Water	500	(34.39)
Insurance-Work Injury (WI)	2212	
100 - Administration	100	(53.49)
500 - Water	500	(100.83)
Insurance- LT Disability	2213	
100 - Administration	100	(117.08)
500 - Water	500	(236.56)
Survivor Premiums-PERS	2214	
100 - Administration	100	(0.13)
301 - Fire	301	(0.01)
500 - Water	500	4.54
Payroll Clearing Account	2999	
100 - Administration	100	<u>2,061.20</u>
Total Current Payroll Liabilities		375,795.03
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>170,833.58</u>
Total Current Portion Long Term Debt		170,833.58
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		656,926.54
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	279,129.18
Replacement Reserve - Vehicle, Equip &	3110	
Fire Engines		
301 - Fire	301	1,011,661.02
500 - Water	500	144,644.25
General Contingency Reserve	3111	
100 - Administration	100	20,918.48

301 - Fire	301	209,926.27
500 - Water	500	528,183.00
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>5,923,380.05</u>
Total Other Liabilities		5,923,380.05
Long Term Debt		
Note Payable - Long Term		
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	3,018,155.17
Internal Loan Due Water-500	2491	
400 - Vista de Oro	400	<u>12,813.71</u>
Total Note Payable - Long Term		3,030,968.88
Accrued Interest Payable		
Accrued Interest Payable	2110	
500 - Water	500	<u>40,526.73</u>
Total Accrued Interest Payable		<u>40,526.73</u>
Total Long Term Debt		3,071,495.61
Equity		
Revenues		
Property Tax Revenue from Water	4034	
301 - Fire	301	124,791.05
900 - Parks & Recreation	900	45,975.65
Other		
100 - Administration	100	609,569.44
200 - Bayridge	200	25,223.17
301 - Fire	301	2,866,656.52
400 - Vista de Oro	400	15,332.00
500 - Water	500	2,790,122.00
600 - Wastewater	600	21,517.84
Wastewater Fiduciary Fund	602	(9,632.45)
800 - Drainage	800	120,442.41
900 - Parks & Recreation	900	2,390.01
Total Revenues		6,612,387.64
Expenditures		
100 - Administration	100	(556,331.10)
200 - Bayridge	200	(7,814.94)

301 - Fire	301	(2,857,523.42)
400 - Vista de Oro	400	(4,826.02)
500 - Water	500	(2,736,844.09)
600 - Wastewater	600	(19,171.26)
800 - Drainage	800	(40,101.35)
900 - Parks & Recreation	900	(31,021.51)
Total Expenditures		(6,253,633.69)
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	41,504.45
200 - Bayridge	200	6,137.16
301 - Fire	301	577,599.61
400 - Vista de Oro	400	(19,222.59)
500 - Water	500	2,947,795.59
600 - Wastewater	600	1,354,122.21
Wastewater Fiduciary Fund	602	1,911,597.08
800 - Drainage	800	217,943.14
900 - Parks & Recreation	900	27,859.13
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>8,390,447.29</u>
Total Equity		<u>8,749,201.24</u>
Total LIABILITIES & EQUITY		<u>18,401,003.44</u>

# Fire Reserve

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 5/31/2021

Current Period  
Balance

### LIABILITIES & EQUITY

#### Other Liabilities

##### Other Liabilities

Replacement Reserve - Vehicle, Equip & Fire Engines	3110	1,011,661.02
General Contingency Reserve	3111	209,926.27
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	<u>540,562.42</u>

Total Other Liabilities 1,802,483.71

Total Other Liabilities 1,802,483.71

#### Equity

##### Equity

Fire Mitigation Fund 3161 135,448.89

Total Equity 135,448.89

Total Equity 135,448.89

Total LIABILITIES & EQUITY 1,937,932.60

# Water Reserve

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 5/31/2021

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	528,183.00
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>2,940,165.10</u>
Total Other Liabilities		<u>2,940,165.10</u>
Total LIABILITIES & EQUITY		<u><u>3,031,682.37</u></u>

# Drainage Reserve

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 5/31/2021

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

# Parks & Recreation Reserve

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 5/31/2021

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

## Cash Flow Summary

	May 2021	April 2021	March 2021	February 2021	January 2021	December 2020	November 2020	October 2020	September 2020	August 2020	July 2020
Fund	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary
100	\$ 136,522.77	\$ 126,689.79	\$ 116,521.71	\$ 100,412.75	\$ 93,061.38	\$ 89,279.37	\$ 80,782.20	\$ 74,831.82	\$ 74,817.27	\$ 69,290.39	\$ 56,325.81
200	\$ 31,945.93	\$ 27,277.45	\$ 25,212.08	\$ 24,030.59	\$ 24,444.61	\$ 17,926.45	\$ 15,619.69	\$ 12,836.95	\$ 12,581.66	\$ 13,257.69	\$ 13,459.78
301	\$ 2,654,254.65	\$ 2,668,739.86	\$ 2,540,065.91	\$ 2,522,960.55	\$ 2,542,142.67	\$ 2,438,385.54	\$ 2,405,246.47	\$ 2,389,667.67	\$ 2,399,628.07	\$ 2,418,259.82	\$ 2,419,661.42
400	\$ 4,255.60	\$ 1,930.17	\$ 76.59	\$ (687.35)	\$ (470.09)	\$ (5,048.53)	\$ (6,392.97)	\$ (7,701.46)	\$ (7,556.93)	\$ (7,121.44)	\$ (6,844.37)
500	\$ 4,244,777.72	\$ 4,078,615.08	\$ 4,150,683.91	\$ 4,010,963.55	\$ 3,963,528.49	\$ 3,840,019.99	\$ 3,823,286.86	\$ 4,115,256.09	\$ 4,038,157.94	\$ 4,022,278.14	\$ 3,834,646.16
600	\$ 33,192.41	\$ 33,469.48	\$ 33,746.55	\$ 39,461.07	\$ 40,242.64	\$ 19,001.87	\$ 23,917.05	\$ 24,194.12	\$ 27,381.69	\$ 27,658.76	\$ 27,935.83
602	\$ 1,903,882.55	\$ 1,654,977.21	\$ 1,570,741.21	\$ 1,720,819.69	\$ 1,700,568.83	\$ 1,368,077.11	\$ 1,264,930.36	\$ 1,131,794.18	\$ 1,114,041.61	\$ 1,913,523.80	\$ 1,913,489.15
800	\$ 533,294.53	\$ 511,698.93	\$ 501,740.20	\$ 497,981.57	\$ 498,197.31	\$ 459,770.24	\$ 453,124.70	\$ 449,481.97	\$ 446,258.25	\$ 449,147.23	\$ 450,683.13
900	\$ 326,592.96	\$ 327,577.11	\$ 283,343.60	\$ 284,062.26	\$ 284,616.41	\$ 284,721.87	\$ 288,742.52	\$ 297,884.73	\$ 300,990.60	\$ 306,909.50	\$ 307,463.65
Total	\$ 9,868,719.12	\$ 9,430,975.08	\$ 9,222,131.76	\$ 9,200,004.68	\$ 9,146,332.25	\$ 8,512,133.91	\$ 8,349,256.88	\$ 8,488,246.07	\$ 8,406,300.16	\$ 9,213,203.89	\$ 9,016,820.56

	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month
Fund	%	%	%	%	%	%	%	%	%	%
100	7.76%	8.73%	16.04%	7.90%	4.24%	10.52%	7.95%	0.02%	7.98%	23.02%
200	17.11%	8.19%	4.92%	-1.69%	36.36%	14.77%	21.68%	2.03%	-5.10%	-1.50%
301	-0.54%	5.07%	0.68%	-0.75%	4.26%	1.38%	0.65%	-0.42%	-0.77%	-0.06%
400	120.48%	2420.13%	-111.14%	46.22%	-90.69%	-21.03%	-16.99%	1.91%	6.12%	4.05%
500	4.07%	-1.74%	3.48%	1.20%	3.22%	0.44%	-7.09%	1.91%	0.39%	4.89%
600	-0.83%	-0.82%	-14.48%	-1.94%	111.78%	-20.55%	-1.15%	-11.64%	-1.00%	-0.99%
602	15.04%	5.36%	-8.72%	1.19%	24.30%	8.15%	11.76%	1.59%	-41.78%	0.00%
800	4.22%	1.98%	0.75%	-0.04%	8.36%	1.47%	0.81%	0.72%	-0.64%	-0.34%
900	-0.30%	15.61%	-0.25%	-0.19%	-0.04%	-1.39%	-3.07%	-1.03%	-1.93%	-0.18%

Average Cash Flow Summary	
100	\$ 92,594.11
200	\$ 19,872.08
301	\$ 2,490,819.33
400	\$ (3,232.80)
500	\$ 4,011,110.36
600	\$ 30,018.32
602	\$ 1,568,804.15
800	\$ 477,398.01
900	\$ 299,355.02





PACIFIC PREMIER BANK

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

STATEMENT OF ACCOUNT ACTIVITY

866-353-1476

STATEMENT OF ACCOUNT ACTIVITY

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00014665-0029329-0001-0001-TIMR8006410528219300

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 05/28/2021

EM

EXECUTIVE 50 CHECKING

Acct 3317181190

Summary of Activity Since Your Last Statement

Table with 3 columns: Description, Date, Amount. Rows include Beginning Balance (5/01/21, 9,409.02), Deposits / Misc Credits (0, .00), Withdrawals / Misc Debits (0, .00), Ending Balance (5/31/21, 9,409.02), Service Charge (.00), and Average Collected Balance (9,409).

00014665-0029329-0001-0001-TIMR8006410528219300(00014665)-000029331

