



September 9, 2021

TO: LOCSD Board of Directors

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

SUBJECT: **Agenda Item 11D – 09/09/2021 Board Meeting**
Receive Financial Report for the Period Ending July 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 July 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 July 31, 2021.

Attachment

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

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

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

www.losososcscsd.org

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 7/1/2021 Through 7/31/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
Revenues						
Other Revenues						
4002	Transfer In	<u>55,092.55</u>	<u>55,092.55</u>	<u>661,110.53</u>	<u>(606,017.98)</u>	<u>(91.67)%</u>
	Total Other Revenues	<u>55,092.55</u>	<u>55,092.55</u>	<u>661,110.53</u>	<u>(606,017.98)</u>	<u>(91.67)%</u>
	Total Revenues	<u>55,092.55</u>	<u>55,092.55</u>	<u>661,110.53</u>	<u>(606,017.98)</u>	<u>(91.67)%</u>
Expenditures						
Personnel						
Salaries/Wages						
7322	Director's Compensation	0.00	0.00	16,500.00	16,500.00	100.00%
8018	Holiday Pay	777.50	777.50	13,166.00	12,388.50	94.09%
8045	Overtime Pay	0.00	0.00	600.00	600.00	100.00%
8050	Administrative Leave Pay	550.54	550.54	4,900.00	4,349.46	88.76%
8051	Floating Holiday Pay	465.42	465.42	3,000.00	2,534.58	84.49%
8054	Salaries & Wages - Regular	18,387.74	18,387.74	249,999.00	231,611.26	92.64%
8060	Sick Leave Pay	276.64	276.64	4,900.00	4,623.36	94.35%
8066	Comp Time Used	0.00	0.00	50.00	50.00	100.00%
8081	Vacation Pay	<u>641.31</u>	<u>641.31</u>	<u>5,000.00</u>	<u>4,358.69</u>	<u>87.17%</u>
	Total Salaries/Wages	21,099.15	21,099.15	298,115.00	277,015.85	92.92%
Payroll Taxes & Benefits						
5020	FICA - ER	60.76	60.76	1,116.00	1,055.24	94.56%
5030	Life Insurance - ER	41.33	41.33	525.00	483.67	92.13%
5031	Disability Insurance	27.79	27.79	320.00	292.21	91.32%
5035	AD & D Insurance	4.03	4.03	119.00	114.97	96.61%
5040	LTD Insurance	53.00	53.00	1,500.00	1,447.00	96.47%
5050	Medicare - ER	303.28	303.28	4,000.00	3,696.72	92.42%
5060	Cafeteria Plan - ER	2,217.08	2,217.08	25,774.00	23,556.92	91.40%
5070	Retirement ER - Regular	832.82	832.82	9,994.00	9,161.18	91.67%
5075	Retirees Medical - ER	289.19	289.19	1,775.00	1,485.81	83.71%
5102	CA Training Tax- ER	0.98	0.98	37.50	36.52	97.39%
5120	Workers Comp Insurance - ER	925.97	925.97	1,000.00	74.03	7.40%
5124	Retirement - ER - Tier 2	<u>1,566.39</u>	<u>1,566.39</u>	<u>22,225.00</u>	<u>20,658.61</u>	<u>92.95%</u>
	Total Payroll Taxes & Benefits	6,322.62	6,322.62	68,385.50	62,062.88	90.75%
Employment Services						
5100	Unemployment Insurance - ER	52.92	52.92	2,015.00	1,962.08	97.37%
6200	Hiring, Advertising & Other Costs	0.00	0.00	200.00	200.00	100.00%
6230	Medical Exam	<u>0.00</u>	<u>0.00</u>	<u>150.00</u>	<u>150.00</u>	<u>100.00%</u>
	Total Employment Services	<u>52.92</u>	<u>52.92</u>	<u>2,365.00</u>	<u>2,312.08</u>	<u>97.76%</u>
	Total Personnel	27,474.69	27,474.69	368,865.50	341,390.81	92.55%
Services & Supplies						
Clothing & Uniform						
7246	Uniform & Gear	<u>0.00</u>	<u>0.00</u>	<u>200.00</u>	<u>200.00</u>	<u>100.00%</u>
	Total Clothing & Uniform	0.00	0.00	200.00	200.00	100.00%
Contract Services						
6100	Labor & Support-IT Services	0.00	0.00	12,500.00	12,500.00	100.00%
6110	IT Purchased Services	2,025.16	2,025.16	24,000.00	21,974.84	91.56%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 7/1/2021 Through 7/31/2021

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
7100	Copier Contract-Maint & Usage	288.05	288.05	3,100.00	2,811.95	90.71%
7255	Security Services	0.00	0.00	1,120.00	1,120.00	100.00%
7321	Janitorial Cleaning & Supplies	236.00	236.00	2,900.00	2,664.00	91.86%
7342	Public Meeting Recordings	1,368.56	1,368.56	12,000.00	10,631.44	88.60%
	Total Contract Services	3,917.77	3,917.77	55,620.00	51,702.23	92.96%
	Financial Services					
7309	Late Fees	0.00	0.00	200.00	200.00	100.00%
7310	Bank Service Charges	371.95	371.95	6,400.00	6,028.05	94.19%
	Total Financial Services	371.95	371.95	6,600.00	6,228.05	94.36%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	0.00	200.00	200.00	100.00%
6341	LAFCO Fees	16,432.71	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	29,840.03	29,840.03	29,840.03	0.00	0.00%
	Total Insurance, Licenses & Regulatory Fees	46,272.74	46,272.74	47,570.03	1,297.29	2.73%
	Legal & Professional					
7304	Professional Services - ACCTG	2,500.00	2,500.00	60,000.00	57,500.00	95.83%
7305	Auditing Services	0.00	0.00	22,000.00	22,000.00	100.00%
7320	Professional & Consulting Services	272.64	272.64	2,500.00	2,227.36	89.09%
7326	Legal Services	0.00	0.00	30,000.00	30,000.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	200.00	200.00	100.00%
	Total Legal & Professional	2,772.64	2,772.64	114,700.00	111,927.36	97.58%
	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	213.25	213.25	6,500.00	6,286.75	96.72%
7160	Postage, Shipping & Mail Supplies	1,013.12	1,013.12	2,500.00	1,486.88	59.48%
7226	Membership & Dues	0.00	0.00	7,950.00	7,950.00	100.00%
	Total Office/Operations	1,226.37	1,226.37	18,950.00	17,723.63	93.53%
	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	31.50	31.50	1,080.00	1,048.50	97.08%
6025	Telephone	228.21	228.21	3,000.00	2,771.79	92.39%
7350	Rent - Meetings	0.00	0.00	200.00	200.00	100.00%
7352	Rent - Offices & Other Structures	3,000.00	3,000.00	36,000.00	33,000.00	91.67%
8610	Electric	237.85	237.85	3,800.00	3,562.15	93.74%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 7/1/2021 Through 7/31/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
8620 Gas Service	<u>14.79</u>	<u>14.79</u>	<u>1,000.00</u>	<u>985.21</u>	<u>98.52%</u>
Total Rent & Utilities	3,512.35	3,512.35	45,080.00	41,567.65	92.21%
Repairs & Maintenance					
6405 R & M - Extinguishers	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00%</u>
Total Repairs & Maintenance	0.00	0.00	100.00	100.00	100.00%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	0.00	225.00	225.00	100.00%
7324 Education & Training Fees	0.00	0.00	1,000.00	1,000.00	100.00%
8510 Lodging & Meals - Local	0.00	0.00	1,000.00	1,000.00	100.00%
8539 Meals	0.00	0.00	600.00	600.00	100.00%
8550 Mileage Reimbursement & Parking	0.00	0.00	500.00	500.00	100.00%
Total Travel & Training	<u>0.00</u>	<u>0.00</u>	<u>3,325.00</u>	<u>3,325.00</u>	<u>100.00%</u>
Total Services & Supplies	<u>58,073.82</u>	<u>58,073.82</u>	<u>292,245.03</u>	<u>234,171.21</u>	<u>80.13%</u>
Total Expenditures	<u>85,548.51</u>	<u>85,548.51</u>	<u>661,110.53</u>	<u>575,562.02</u>	<u>87.06%</u>
Net Revenues over Expenditures	<u>(30,455.96)</u>	<u>(30,455.96)</u>	<u>0.00</u>	<u>(30,455.96)</u>	<u>0.00%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 7/1/2021 Through 7/31/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	
Revenues						
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	0.00	0.00	12,400.00	(12,400.00)	(100.00)%
	Total Special Taxes & Assessments	<u>0.00</u>	<u>0.00</u>	<u>12,400.00</u>	<u>(12,400.00)</u>	<u>(100.00)%</u>
	Total Revenues	<u>0.00</u>	<u>0.00</u>	<u>12,400.00</u>	<u>(12,400.00)</u>	<u>(100.00)%</u>
Expenditures						
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6345	Property Taxes & Assessments Costs	0.00	0.00	250.00	250.00	100.00%
	Total Insurance, Licenses & Regulatory Fees	<u>0.00</u>	<u>0.00</u>	<u>250.00</u>	<u>250.00</u>	<u>100.00%</u>
Rent & Utilities						
8670	Street Lighting	400.53	400.53	6,724.16	6,323.63	94.04%
	Total Rent & Utilities	<u>400.53</u>	<u>400.53</u>	<u>6,724.16</u>	<u>6,323.63</u>	<u>94.04%</u>
	Total Services & Supplies	400.53	400.53	6,974.16	6,573.63	94.26%
Transfers						
9511	Interfund Transfer Out	275.46	275.46	3,305.55	3,030.09	91.67%
	Total Transfers	<u>275.46</u>	<u>275.46</u>	<u>3,305.55</u>	<u>3,030.09</u>	<u>91.67%</u>
	Total Expenditures	<u>675.99</u>	<u>675.99</u>	<u>10,279.71</u>	<u>9,603.72</u>	<u>93.42%</u>
	Net Revenues over Expenditures	<u>(675.99)</u>	<u>(675.99)</u>	<u>2,120.29</u>	<u>(2,796.28)</u>	<u>(131.88)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 7/1/2021 Through 7/31/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues					
Property Taxes					
4034	Property Tax Revenue from Water	0.00	0.00	142,797.90	(142,797.90) (100.00)%
4037	Property Tax Zone B Received	0.00	0.00	501,784.70	(501,784.70) (100.00)%
4038	Property Tax Zone B Pass thru	0.00	0.00	1,828,491.00	(1,828,491.00) (100.00)%
	Total Property Taxes	0.00	0.00	2,473,073.60	(2,473,073.60) (100.00)%
Grant Revenue					
4955	Govt-Other St Aids & Reimbursements	0.00	0.00	15,689.00	(15,689.00) (100.00)%
	Total Grant Revenue	0.00	0.00	15,689.00	(15,689.00) (100.00)%
Service Charges & Fees					
4920	Service Charge/User Fee Rev	0.00	0.00	20,000.00	(20,000.00) (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 (Contract)	0.00	0.00	27,508.00	(27,508.00) (100.00)%
4050	Special Fire Tax	0.00	0.00	609,235.00	(609,235.00) (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	636,743.00	(636,743.00) (100.00)%
Other Revenues					
4000	Ambulance Agreement	0.00	0.00	67,134.00	(67,134.00) (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	316.03	316.03	7,000.00	(6,683.97) (95.49)%
	Total Use of Money & Property	316.03	316.03	7,000.00	(6,683.97) (95.49)%
	Total Revenues	316.03	316.03	3,219,639.60	(3,219,323.57) (99.99)%
Expenditures					
Personnel					
Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	3,288.60	3,288.60	30,000.00	26,711.40 89.04%
8340	Resv FF-Shift Coverage	7,448.84	7,448.84	144,000.00	136,551.16 94.83%
8345	Resv FF-Special Projects	0.00	0.00	2,000.00	2,000.00 100.00%
	Total Salaries/Wages	10,737.44	10,737.44	176,000.00	165,262.56 93.90%
Payroll Taxes & Benefits					
5021	FICA - Fire - ER	643.16	643.16	9,100.00	8,456.84 92.93%
5030	Life Insurance - ER	161.50	161.50	2,500.00	2,338.50 93.54%
5035	AD & D Insurance	42.50	42.50	850.00	807.50 95.00%
5051	Medicare - Reserves - ER	155.69	155.69	2,150.00	1,994.31 92.76%
5070	Retirement ER - Regular	4,542.83	4,542.83	54,514.00	49,971.17 91.67%
5102	CA Training Tax- ER	5.15	5.15	175.00	169.85 97.06%
5120	Workers Comp Insurance - ER	4,355.02	4,355.02	5,000.00	644.98 12.90%
5124	Retirement - ER - Tier 2	114.39	114.39	9,125.00	9,010.61 98.75%
	Total Payroll Taxes & Benefits	10,020.24	10,020.24	83,414.00	73,393.76 87.99%
Employment Services					
5000	Medical Exams & Procedures	0.00	0.00	4,000.00	4,000.00 100.00%
5101	Unemp. Costs - Reserves	279.37	279.37	6,000.00	5,720.63 95.34%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 7/1/2021 Through 7/31/2021

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
6200	Hiring, Advertising & Other Costs	0.00	0.00	100.00	100.00	100.00%
6230	Medical Exam	<u>1,072.00</u>	<u>1,072.00</u>	<u>4,000.00</u>	<u>2,928.00</u>	73.20%
	Total Employment Services	<u>1,351.37</u>	<u>1,351.37</u>	<u>14,100.00</u>	<u>12,748.63</u>	90.42%
	Total Personnel	22,109.05	22,109.05	273,514.00	251,404.95	91.92%
	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>	100.00%
	Total Clothing & Uniform	0.00	0.00	5,000.00	5,000.00	100.00%
	Contract Services					
6110	IT Purchased Services	119.39	119.39	1,500.00	1,380.61	92.04%
7100	Copier Contract-Maint & Usage	99.74	99.74	2,500.00	2,400.26	96.01%
7202	Building Alarms & Security	0.00	0.00	900.00	900.00	100.00%
7204	Cleaning Supplies, Laundry & Towel Service	0.00	0.00	3,500.00	3,500.00	100.00%
7222	Hazardous Materials CW JPA Cost	0.00	0.00	2,325.00	2,325.00	100.00%
7500	Schedule A Charges	<u>0.00</u>	<u>0.00</u>	<u>2,465,234.00</u>	<u>2,465,234.00</u>	100.00%
	Total Contract Services	219.13	219.13	2,475,959.00	2,475,739.87	99.99%
	Equipment & Tools					
6055	Radios -Non Capital	0.00	0.00	2,000.00	2,000.00	100.00%
6440	Fire Personal Protection Equipment	0.00	0.00	15,000.00	15,000.00	100.00%
6460	Self-Contained Breathing Apparatus	0.00	0.00	3,000.00	3,000.00	100.00%
6610	Rescue - Extrication Equipment	0.00	0.00	2,000.00	2,000.00	100.00%
6611	Water Rescue Equipment	0.00	0.00	2,000.00	2,000.00	100.00%
6630	Rope & Climbing Equipment	0.00	0.00	2,000.00	2,000.00	100.00%
7234	Oxygen Supplies & Cylinder Rent	0.00	0.00	350.00	350.00	100.00%
7238	Paramedic & EMT Small Tools & Supplies	370.18	370.18	20,000.00	19,629.82	98.15%
7242	Minor Tools, Accessories & Field Machines	0.00	0.00	1,200.00	1,200.00	100.00%
7252	Misc Hardware	<u>93.22</u>	<u>93.22</u>	<u>1,200.00</u>	<u>1,106.78</u>	92.23%
	Total Equipment & Tools	463.40	463.40	48,750.00	48,286.60	99.05%
	Financial Services					
7309	Late Fees	0.00	0.00	10.00	10.00	100.00%
7310	Bank Service Charges	0.00	0.00	20.00	20.00	100.00%
9154	Losses and Damages	<u>0.00</u>	<u>0.00</u>	<u>50.00</u>	<u>50.00</u>	100.00%
	Total Financial Services	0.00	0.00	80.00	80.00	100.00%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	0.00	2,000.00	2,000.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 7/1/2021 Through 7/31/2021

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
6345	Property Taxes & Assessments Costs	0.00	0.00	5,420.66	5,420.66	100.00%
7325	Insurance	<u>26,017.61</u>	<u>26,017.61</u>	<u>33,515.00</u>	<u>7,497.39</u>	<u>22.37%</u>
	Total Insurance, Licenses & Regulatory Fees	26,017.61	26,017.61	40,935.66	14,918.05	36.44%
	Legal & Professional					
7320	Professional & Consulting Services	0.00	0.00	3,000.00	3,000.00	100.00%
7326	Legal Services	0.00	0.00	350.00	350.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,500.00	1,500.00	100.00%
	Total Legal & Professional	<u>0.00</u>	<u>0.00</u>	<u>4,850.00</u>	<u>4,850.00</u>	<u>100.00%</u>
	Office/Operations					
7140	General Supplies & Minor Equipment	71.15	71.15	1,000.00	928.85	92.89%
7160	Postage, Shipping & Mail Supplies	0.00	0.00	2,500.00	2,500.00	100.00%
7216	Fire Prevention Education Materials	0.00	0.00	1,800.00	1,800.00	100.00%
7226	Membership & Dues	0.00	0.00	300.00	300.00	100.00%
7230	Misc Small Parts & Supplies	17.14	17.14	1,000.00	982.86	98.29%
7240	Propane	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00%</u>
	Total Office/Operations	88.29	88.29	6,700.00	6,611.71	98.68%
	Other Expense					
7201	White Goods & Accessories - bedding, towels	0.00	0.00	500.00	500.00	100.00%
7209	District Operating Center Expense	0.00	0.00	200.00	200.00	100.00%
7218	Cooking Products - Food, Drinks & Staples	93.23	93.23	500.00	406.77	81.35%
7224	Kitchen Cookware & Utensils	339.20	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	432.43	432.43	2,800.00	2,367.57	84.56%
	Rent & Utilities					
6000	Cell Phones	68.62	68.62	900.00	831.38	92.38%
6025	Telephone	0.00	0.00	6,700.00	6,700.00	100.00%
8610	Electric	0.00	0.00	1,200.00	1,200.00	100.00%
8620	Gas Service	51.37	51.37	1,600.00	1,548.63	96.79%
8630	Trash Services	130.14	130.14	1,600.00	1,469.86	91.87%
8640	Water and Water Services	89.50	89.50	4,500.00	4,410.50	98.01%
8659	Utility Cable Charges	(160.24)	(160.24)	1,200.00	1,360.24	113.35%
8670	Street Lighting	<u>8.93</u>	<u>8.93</u>	<u>135.00</u>	<u>126.07</u>	<u>93.39%</u>
	Total Rent & Utilities	188.32	188.32	17,835.00	17,646.68	98.94%
	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 7/1/2021 Through 7/31/2021

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	0.00	3,500.00	3,500.00	100.00%
6750	R & M - Minor Tools & Equipment	0.00	0.00	1,600.00	1,600.00	100.00%
6775	R & M -Operation/Field Equipment	0.00	0.00	1,600.00	1,600.00	100.00%
6800	R & M - Grounds & Collection Systems	0.00	0.00	1,600.00	1,600.00	100.00%
6900	R & M - Buildings & Structures	379.65	379.65	8,000.00	7,620.35	95.25%
	Total Repairs & Maintenance	<u>379.65</u>	<u>379.65</u>	<u>17,300.00</u>	<u>16,920.35</u>	<u>97.81%</u>
	Travel & Training					
7141	CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323	Books, Publications & Subscriptions	0.00	0.00	200.00	200.00	100.00%
7324	Education & Training Fees	0.00	0.00	500.00	500.00	100.00%
8405	Reserve FF Training Costs	63.00	63.00	500.00	437.00	87.40%
	Total Travel & Training	<u>63.00</u>	<u>63.00</u>	<u>1,300.00</u>	<u>1,237.00</u>	<u>95.15%</u>
	Total Services & Supplies	27,851.83	27,851.83	2,621,509.66	2,593,657.83	98.94%
	Capital Outlay					
9006	Infrastructure CIP	0.00	0.00	9,363.04	9,363.04	100.00%
9085	Vehicle Purchase	0.00	0.00	71,000.00	71,000.00	100.00%
	Total Capital Outlay	<u>0.00</u>	<u>0.00</u>	<u>80,363.04</u>	<u>80,363.04</u>	<u>100.00%</u>
	Reserves					
9504	*Vehicle Replacement Reserve	0.00	0.00	93,713.00	93,713.00	100.00%
9572	*General Contingency (Operations) Reserve	0.00	0.00	90,000.00	90,000.00	100.00%
	Total Reserves	<u>0.00</u>	<u>0.00</u>	<u>183,713.00</u>	<u>183,713.00</u>	<u>100.00%</u>
	Transfers					
9511	Interfund Transfer Out	5,509.26	5,509.26	66,111.05	60,601.79	91.67%
	Total Transfers	<u>5,509.26</u>	<u>5,509.26</u>	<u>66,111.05</u>	<u>60,601.79</u>	<u>91.67%</u>
	Total Expenditures	<u>55,470.14</u>	<u>55,470.14</u>	<u>3,225,210.75</u>	<u>3,169,740.61</u>	<u>98.28%</u>
	Net Revenues over Expenditures	<u>(55,154.11)</u>	<u>(55,154.11)</u>	<u>(5,571.15)</u>	<u>(49,582.96)</u>	<u>890.00%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 7/1/2021 Through 7/31/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
Revenues						
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	0.00	0.00	15,768.00	(15,768.00)	(100.00)%
	Total Special Taxes & Assessments	0.00	0.00	15,768.00	(15,768.00)	(100.00)%
	Total Revenues	0.00	0.00	15,768.00	(15,768.00)	(100.00)%
Expenditures						
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6345	Property Taxes & Assessments Costs	0.00	0.00	40.00	40.00	100.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	0.00	40.00	40.00	100.00%
Legal & Professional						
7320	Professional & Consulting Services	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	0.00	0.00	500.00	500.00	100.00%
Rent & Utilities						
8670	Street Lighting	158.50	158.50	2,460.00	2,301.50	93.56%
	Total Rent & Utilities	158.50	158.50	2,460.00	2,301.50	93.56%
	Total Services & Supplies	158.50	158.50	3,000.00	2,841.50	94.72%
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	275.46	3,305.55	3,030.09	91.67%
	Total Transfers	275.46	275.46	3,305.55	3,030.09	91.67%
	Total Expenditures	433.96	433.96	13,017.04	12,583.08	96.67%
	Net Revenues over Expenditures	(433.96)	(433.96)	2,750.96	(3,184.92)	(115.77)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 7/1/2021 Through 7/31/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
Revenues						
Property Taxes						
4035	Property Taxes	0.00	0.00	108,798.40	(108,798.40)	(100.00)%
	Total Property Taxes	0.00	0.00	108,798.40	(108,798.40)	(100.00)%
Service Charges & Fees						
4030	Residential Single Family	163,442.11	163,442.11	2,214,930.00	(2,051,487.89)	(92.62)%
4102	Residential- Multi -Family-Water Sales	22,934.50	22,934.50	228,159.00	(205,224.50)	(89.95)%
4103	Commercial, Home Care, Retail-Water Sales	21,472.25	21,472.25	306,030.00	(284,557.75)	(92.98)%
4104	Irrigation- Water Sales	7,341.25	7,341.25	33,330.00	(25,988.75)	(77.97)%
4114	Water Other Service Revenues	(50.00)	(50.00)	1,000.00	(1,050.00)	(105.00)%
4931	Water Activation Fees	1,200.00	1,200.00	5,000.00	(3,800.00)	(76.00)%
4932	Penalties	2,204.55	2,204.55	20,000.00	(17,795.45)	(88.98)%
4933	Door Hangers/Lockout Notices	0.00	0.00	12,000.00	(12,000.00)	(100.00)%
4937	NSF Fees	55.00	55.00	400.00	(345.00)	(86.25)%
	Total Service Charges & Fees	218,599.66	218,599.66	2,820,849.00	(2,602,249.34)	(92.25)%
Other Revenues						
4930	Other Revenue	2,200.00	2,200.00	1,000.00	1,200.00	120.00%
	Total Other Revenues	2,200.00	2,200.00	1,000.00	1,200.00	120.00%
Use of Money & Property						
4510	Investment Income on funds	586.47	586.47	12,000.00	(11,413.53)	(95.11)%
	Total Use of Money & Property	586.47	586.47	12,000.00	(11,413.53)	(95.11)%
	Total Revenues	221,386.13	221,386.13	2,942,647.40	(2,721,261.27)	(92.48)%
Expenditures						
Personnel						
Salaries/Wages						
8018	Holiday Pay	1,383.48	1,383.48	27,567.00	26,183.52	94.98%
8045	Overtime Pay	332.56	332.56	3,000.00	2,667.44	88.91%
8050	Administrative Leave Pay	0.00	0.00	2,550.00	2,550.00	100.00%
8051	Floating Holiday Pay	0.00	0.00	6,330.00	6,330.00	100.00%
8054	Salaries & Wages - Regular	26,963.28	26,963.28	442,650.00	415,686.72	93.91%
8056	Retroactive Pay	0.00	0.00	1,000.00	1,000.00	100.00%
8060	Sick Leave Pay	1,737.79	1,737.79	10,000.00	8,262.21	82.62%
8063	Standby Pay	1,335.42	1,335.42	20,830.00	19,494.58	93.59%
8066	Comp Time Used	962.68	962.68	18,000.00	17,037.32	94.65%
8081	Vacation Pay	2,373.74	2,373.74	20,000.00	17,626.26	88.13%
	Total Salaries/Wages	35,088.95	35,088.95	551,927.00	516,838.05	93.64%
Payroll Taxes & Benefits						
5030	Life Insurance - ER	125.71	125.71	1,950.00	1,824.29	93.55%
5031	Disability Insurance	57.98	57.98	725.00	667.02	92.00%
5035	AD & D Insurance	11.72	11.72	440.00	428.28	97.34%
5040	LTD Insurance	115.57	115.57	4,050.00	3,934.43	97.15%
5050	Medicare - ER	516.83	516.83	9,000.00	8,483.17	94.26%
5060	Cafeteria Plan - ER	1,858.47	1,858.47	70,020.00	68,161.53	97.35%
5070	Retirement ER - Regular	8,007.67	8,007.67	109,533.50	101,525.83	92.69%
5075	Retirees Medical - ER	289.20	289.20	1,776.00	1,486.80	83.72%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 7/1/2021 Through 7/31/2021

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
5102	CA Training Tax- ER	0.00	0.00	50.00	50.00	100.00%
5120	Workers Comp Insurance - ER	11,073.60	11,073.60	13,000.00	1,926.40	14.82%
5124	Retirement - ER - Tier 2	<u>790.49</u>	<u>790.49</u>	<u>13,550.00</u>	<u>12,759.51</u>	<u>94.17%</u>
	Total Payroll Taxes & Benefits	22,847.24	22,847.24	224,094.50	201,247.26	89.80%
	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	57,936.19	57,936.19	780,181.50	722,245.31	92.57%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	158.12	158.12	2,600.00	2,441.88	93.92%
7248	Uniform Safety Boots	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>1,000.00</u>	<u>100.00%</u>
	Total Clothing & Uniform	158.12	158.12	3,600.00	3,441.88	95.61%
	Contract Services					
6100	Labor & Support-IT Services	0.00	0.00	5,000.00	5,000.00	100.00%
6110	IT Purchased Services	276.87	276.87	5,400.00	5,123.13	94.87%
7250	Water Quality Testing	0.00	0.00	28,000.00	28,000.00	100.00%
7255	Security Services	0.00	0.00	8,000.00	8,000.00	100.00%
7321	Janitorial Cleaning & Supplies	<u>58.42</u>	<u>58.42</u>	<u>850.00</u>	<u>791.58</u>	<u>93.13%</u>
	Total Contract Services	335.29	335.29	47,250.00	46,914.71	99.29%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	0.00	2,700.00	2,700.00	100.00%
7242	Minor Tools, Accessories & Field Machines	504.67	504.67	16,400.00	15,895.33	96.92%
7253	Rent - Equipment	0.00	0.00	500.00	500.00	100.00%
7256	Meter Purchases & Replacements	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>1,000.00</u>	<u>100.00%</u>
	Total Equipment & Tools	504.67	504.67	20,600.00	20,095.33	97.55%
	Financial Services					
7309	Late Fees	0.00	0.00	50.00	50.00	100.00%
7310	Bank Service Charges	<u>0.00</u>	<u>0.00</u>	<u>300.00</u>	<u>300.00</u>	<u>100.00%</u>
	Total Financial Services	0.00	0.00	350.00	350.00	100.00%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	0.00	200.00	200.00	100.00%
6340	Misc Fees	247.81	247.81	700.00	452.19	64.60%
6342	Fees - Regulatory	2,500.00	2,500.00	22,000.00	19,500.00	88.64%
6345	Property Taxes & Assessments Costs	0.00	0.00	7,000.00	7,000.00	100.00%
7325	Insurance	<u>61,771.98</u>	<u>61,771.98</u>	<u>56,085.81</u>	<u>(5,686.17)</u>	<u>(10.14)%</u>
	Total Insurance, Licenses & Regulatory Fees	64,519.79	64,519.79	85,985.81	21,466.02	24.96%
	Legal & Professional					
7318	Professional & Consulting BMC	0.00	0.00	120,000.00	120,000.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 7/1/2021 Through 7/31/2021

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
7320	Professional & Consulting Services	0.00	0.00	25,000.00	25,000.00	100.00%
7326	Legal Services	0.00	0.00	15,000.00	15,000.00	100.00%
7336	Legal Services- ISJ	0.00	0.00	1,000.00	1,000.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Legal & Professional Office/Operations	0.00	0.00	162,000.00	162,000.00	100.00%
6130	Computer Hardware	722.84	722.84	3,000.00	2,277.16	75.91%
6140	Computer Software	4,750.00	4,750.00	5,000.00	250.00	5.00%
7140	General Supplies & Minor Equipment	0.00	0.00	1,000.00	1,000.00	100.00%
7160	Postage, Shipping & Mail Supplies	511.98	511.98	18,000.00	17,488.02	97.16%
7180	Billing Supplies, Forms & Printing	1,393.09	1,393.09	2,200.00	806.91	36.68%
7226	Membership & Dues	461.94	461.94	5,000.00	4,538.06	90.76%
7230	Misc Small Parts & Supplies	326.98	326.98	5,000.00	4,673.02	93.46%
7237	Process Control & Treatment Supplies	0.00	0.00	12,500.00	12,500.00	100.00%
7239	Water Treatment Chemicals	0.00	0.00	13,000.00	13,000.00	100.00%
7249	Safety Supplies	35.99	35.99	1,000.00	964.01	96.40%
	Total Office/Operations	8,202.82	8,202.82	65,700.00	57,497.18	87.51%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	250.00	250.00	100.00%
7348	Water Conservation Program	0.00	0.00	10,000.00	10,000.00	100.00%
	Total Other Expense	0.00	0.00	10,250.00	10,250.00	100.00%
	Rent & Utilities					
6000	Cell Phones	34.00	34.00	3,500.00	3,466.00	99.03%
6025	Telephone	749.95	749.95	10,000.00	9,250.05	92.50%
8610	Electric	9,352.98	9,352.98	100,000.00	90,647.02	90.65%
8620	Gas Service	0.00	0.00	250.00	250.00	100.00%
8630	Trash Services	149.72	149.72	1,800.00	1,650.28	91.68%
8644	Disposal Services	0.00	0.00	18,000.00	18,000.00	100.00%
8670	Street Lighting	35.98	35.98	432.00	396.02	91.67%
	Total Rent & Utilities	10,322.63	10,322.63	133,982.00	123,659.37	92.30%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	0.00	400.00	400.00	100.00%
6422	R & M - Hydrants	252.27	252.27	3,300.00	3,047.73	92.36%
6640	R & M - Equip & Other Non-Structural Fixed Assets	7.43	7.43	2,000.00	1,992.57	99.63%
6641	R & M - Wells	0.00	0.00	18,000.00	18,000.00	100.00%
6750	R & M - Minor Tools & Equipment	87.18	87.18	2,400.00	2,312.82	96.37%
6800	R & M - Grounds & Collection Systems	269.27	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 7/1/2021 Through 7/31/2021

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
6900	R & M - Buildings & Structures	12,315.77	12,315.77	15,000.00	2,684.23	17.89%
7241	R & M - Water Distribution System	0.00	0.00	10,000.00	10,000.00	100.00%
	Total Repairs & Maintenance	<u>12,931.92</u>	<u>12,931.92</u>	<u>60,700.00</u>	<u>47,768.08</u>	<u>78.70%</u>
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324	Education & Training Fees	0.00	0.00	3,000.00	3,000.00	100.00%
8410	Certifications	0.00	0.00	500.00	500.00	100.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	370.00	370.00	100.00%
	Total Travel & Training	<u>0.00</u>	<u>0.00</u>	<u>4,120.00</u>	<u>4,120.00</u>	<u>100.00%</u>
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	37.37	37.37	1,600.00	1,562.63	97.66%
7211	Misc Fuel & Diesel	337.56	337.56	2,400.00	2,062.44	85.94%
7220	Gasoline	440.04	440.04	6,000.00	5,559.96	92.67%
7228	Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232	Vehicle Repairs - Parts, Tires & Lubricants	0.00	0.00	6,000.00	6,000.00	100.00%
	Total Vehicle Maintenance & Repairs	<u>814.97</u>	<u>814.97</u>	<u>16,200.00</u>	<u>15,385.03</u>	<u>94.97%</u>
	Total Services & Supplies	<u>97,790.21</u>	<u>97,790.21</u>	<u>610,737.81</u>	<u>512,947.60</u>	<u>83.99%</u>
	Capital Outlay					
9006	Infrastructure CIP	1,402.96	1,402.96	1,468,591.00	1,467,188.04	99.90%
9059	Vehicles, Equipment, & Fixtures	33,716.15	33,716.15	50,000.00	16,283.85	32.57%
	Total Capital Outlay	<u>35,119.11</u>	<u>35,119.11</u>	<u>1,518,591.00</u>	<u>1,483,471.89</u>	<u>97.69%</u>
	Debt Service					
9022	Debt Service - Principal	176,043.98	176,043.98	170,833.56	(5,210.42)	(3.05)%
9023	Debt Service - Interest & Annual Fee	46,026.86	46,026.86	94,658.94	48,632.08	51.38%
9024	Loan Administration Fee	9,054.47	9,054.47	10,064.00	1,009.53	10.03%
	Total Debt Service	<u>231,125.31</u>	<u>231,125.31</u>	<u>275,556.50</u>	<u>44,431.19</u>	<u>16.12%</u>
	Reserves					
9572	*General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
	Total Reserves	<u>0.00</u>	<u>0.00</u>	<u>57,000.00</u>	<u>57,000.00</u>	<u>100.00%</u>
	Transfers					
9511	Interfund Transfer Out	47,104.13	47,104.13	565,249.50	518,145.37	91.67%
	Total Transfers	<u>47,104.13</u>	<u>47,104.13</u>	<u>565,249.50</u>	<u>518,145.37</u>	<u>91.67%</u>
	Total Expenditures	<u>469,074.95</u>	<u>469,074.95</u>	<u>3,807,316.31</u>	<u>3,338,241.36</u>	<u>87.68%</u>
	Net Revenues over Expenditures	<u>(247,688.82)</u>	<u>(247,688.82)</u>	<u>(864,668.91)</u>	<u>616,980.09</u>	<u>(71.35)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 7/1/2021 Through 7/31/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
Revenues						
Service Charges & Fees						
4062	Wastewater Admin Charge	0.00	0.00	20,110.55	(20,110.55)	(100.00)%
	Total Service Charges & Fees	0.00	0.00	20,110.55	(20,110.55)	(100.00)%
	Total Revenues	0.00	0.00	20,110.55	(20,110.55)	(100.00)%
Expenditures						
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6343	Lien & Notary Fees	0.00	0.00	35.00	35.00	100.00%
6345	Property Taxes & Assessments Costs	0.00	0.00	270.00	270.00	100.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	0.00	305.00	305.00	100.00%
Legal & Professional						
7320	Professional & Consulting Services	2,669.49	2,669.49	16,500.00	13,830.51	83.82%
	Total Legal & Professional	2,669.49	2,669.49	16,500.00	13,830.51	83.82%
	Total Services & Supplies	2,669.49	2,669.49	16,805.00	14,135.51	84.11%
Transfers						
9511	Interfund Transfer Out	275.46	275.46	3,305.55	3,030.09	91.67%
	Total Transfers	275.46	275.46	3,305.55	3,030.09	91.67%
	Total Expenditures	2,944.95	2,944.95	20,110.55	17,165.60	85.36%
	Net Revenues over Expenditures	(2,944.95)	(2,944.95)	0.00	(2,944.95)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 7/1/2021 Through 7/31/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues					
Use of Money & Property					
4510 Investment Income on funds	<u>0.03</u>	<u>0.03</u>	<u>0.00</u>	<u>0.03</u>	<u>0.00%</u>
Total Use of Money & Property	<u>0.03</u>	<u>0.03</u>	<u>0.00</u>	<u>0.03</u>	<u>0.00%</u>
Total Revenues	<u>0.03</u>	<u>0.03</u>	<u>0.00</u>	<u>0.03</u>	<u>0.00%</u>
Net Revenues over Expenditures	<u>0.03</u>	<u>0.03</u>	<u>0.00</u>	<u>0.03</u>	<u>0.00%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 7/1/2021 Through 7/31/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues					
Property Taxes					
4035	0.00	0.00	37,575.00	(37,575.00)	(100.00)%
	0.00	0.00	37,575.00	(37,575.00)	(100.00)%
Special Taxes & Assessments					
4400	0.00	0.00	95,264.00	(95,264.00)	(100.00)%
	0.00	0.00	95,264.00	(95,264.00)	(100.00)%
Use of Money & Property					
4510	195.20	195.20	2,500.00	(2,304.80)	(92.19)%
	195.20	195.20	2,500.00	(2,304.80)	(92.19)%
	195.20	195.20	135,339.00	(135,143.80)	(99.86)%
Expenditures					
Personnel					
Salaries/Wages					
8045	0.00	0.00	200.00	200.00	100.00%
8054	0.00	0.00	9,000.00	9,000.00	100.00%
	0.00	0.00	9,200.00	9,200.00	100.00%
	0.00	0.00	9,200.00	9,200.00	100.00%
Services & Supplies					
Equipment & Tools					
6390	0.00	0.00	300.00	300.00	100.00%
7242	0.00	0.00	300.00	300.00	100.00%
	0.00	0.00	600.00	600.00	100.00%
Insurance, Licenses & Regulatory Fees					
6342	0.00	0.00	7,200.00	7,200.00	100.00%
6345	0.00	0.00	250.00	250.00	100.00%
	470.25	470.25	391.24	(79.01)	(20.19)%
	470.25	470.25	7,841.24	7,370.99	94.00%
Legal & Professional					
7320	0.00	0.00	3,000.00	3,000.00	100.00%
7326	0.00	0.00	500.00	500.00	100.00%
	0.00	0.00	3,500.00	3,500.00	100.00%
Office/Operations					
7230	0.00	0.00	550.00	550.00	100.00%
7249	0.00	0.00	100.00	100.00	100.00%
	0.00	0.00	650.00	650.00	100.00%
Other Expense					
7346	250.00	250.00	300.00	50.00	16.67%
	250.00	250.00	300.00	50.00	16.67%
Rent & Utilities					
6000	0.00	0.00	1,700.00	1,700.00	100.00%
6025	23.46	23.46	250.00	226.54	90.62%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 7/1/2021 Through 7/31/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
8610	Electric	108.65	108.65	2,200.00	2,091.35	95.06%
8670	Street Lighting	<u>72.62</u>	<u>72.62</u>	<u>1,000.00</u>	<u>927.38</u>	<u>92.74%</u>
	Total Rent & Utilities	204.73	204.73	5,150.00	4,945.27	96.02%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	0.00	50.00	50.00	100.00%
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	0.00	500.00	500.00	100.00%
6800	R & M - Grounds & Collection Systems	0.00	0.00	5,500.00	5,500.00	100.00%
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>0.00</u>	<u>8,550.00</u>	<u>8,550.00</u>	<u>100.00%</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	84.39	84.39	967.00	882.61	91.27%
7220	Gasoline	<u>110.01</u>	<u>110.01</u>	<u>1,276.00</u>	<u>1,165.99</u>	<u>91.38%</u>
	Total Vehicle Maintenance & Repairs	194.40	194.40	2,243.00	2,048.60	91.33%
	Total Services & Supplies	1,119.38	1,119.38	29,584.24	28,464.86	96.22%
	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>1,101.85</u>	<u>13,222.21</u>	<u>12,120.36</u>	<u>91.67%</u>
	Total Transfers	<u>1,101.85</u>	<u>1,101.85</u>	<u>13,222.21</u>	<u>12,120.36</u>	<u>91.67%</u>
	Total Expenditures	<u>2,221.23</u>	<u>2,221.23</u>	<u>67,006.45</u>	<u>64,785.22</u>	<u>96.69%</u>
	Net Revenues over Expenditures	<u>(2,026.03)</u>	<u>(2,026.03)</u>	<u>68,332.55</u>	<u>(70,358.58)</u>	<u>(102.96)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 7/1/2021 Through 7/31/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
Revenues						
Property Taxes						
4034	Property Tax Revenue from Water	0.00	0.00	20,399.70	(20,399.70)	(100.00)%
	Total Property Taxes	0.00	0.00	20,399.70	(20,399.70)	(100.00)%
Use of Money & Property						
4510	Investment Income on funds	232.31	232.31	2,700.00	(2,467.69)	(91.40)%
	Total Use of Money & Property	232.31	232.31	2,700.00	(2,467.69)	(91.40)%
	Total Revenues	232.31	232.31	23,099.70	(22,867.39)	(98.99)%
Expenditures						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	0.00	0.00	1,000.00	1,000.00	100.00%
7326	Legal Services	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	0.00	0.00	1,500.00	1,500.00	100.00%
Office/Operations						
7140	General Supplies & Minor Equipment	0.00	0.00	100.00	100.00	100.00%
	Total Office/Operations	0.00	0.00	100.00	100.00	100.00%
	Total Services & Supplies	0.00	0.00	1,600.00	1,600.00	100.00%
Capital Outlay						
9006	Infrastructure CIP	0.00	0.00	60,000.00	60,000.00	100.00%
	Total Capital Outlay	0.00	0.00	60,000.00	60,000.00	100.00%
Transfers						
9511	Interfund Transfer Out	550.93	550.93	6,611.11	6,060.18	91.67%
	Total Transfers	550.93	550.93	6,611.11	6,060.18	91.67%
	Total Expenditures	550.93	550.93	68,211.11	67,660.18	99.19%
	Net Revenues over Expenditures	(318.62)	(318.62)	(45,111.41)	44,792.79	(99.29)%

Balance Sheet 7.31.21

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	159,595.65
800 - Drainage	800	239,272.68
900 - Parks & Recreation	900	284,767.90

General Checking Account	1012	
100 - Administration	100	96,772.89
200 - Bayridge	200	31,149.93
301 - Fire	301	803,234.75
400 - Vista de Oro	400	(2,955.46)
500 - Water	500	1,226,024.64
600 - Wastewater	600	(72,889.33)
800 - Drainage	800	291,487.76
900 - Parks & Recreation	900	(13,838.06)

Payroll Account (contra to 2998)	1013	
100 - Administration	100	7,356.25
301 - Fire	301	755.53
500 - Water	500	1,723.22

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

Reserve

Fire Reserves Account	1031	
301 - Fire	301	1,860,644.38

US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	4,199.74

US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	897,010.12

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

Total Cash in Bank		6,940,631.28
--------------------	--	--------------

Investments

Water Reserves Account	0335	
500 - Water	500	<u>2,686,318.30</u>
Total Investments		2,686,318.30

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	\$ 104,629.14
200	\$ 31,149.93
301	\$ 2,664,834.66
400	\$ (2,955.46)
500	\$ 4,073,861.81
600	\$ 29,904.36
602	\$ 1,923,834.86
800	\$ 530,760.44
900	\$ 270,929.84
Total	\$ 9,626,949.58

Prior Month - June 2021	
Fund	Cash Summary
100	\$ 119,951.16
200	\$ 31,507.76
301	\$ 2,620,800.85
400	\$ (2,782.46)
500	\$ 4,269,036.07
600	\$ 30,245.85
602	\$ 1,909,332.75
800	\$ 530,287.56
900	\$ 324,856.31
Total	\$ 9,833,235.85

500 - Water	500	<u>10,000.00</u>
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	
301 - Fire	301	3,910.68
500 - Water	500	190,940.23
Unbilled A/R	1085	
500 - Water	500	<u>282,051.20</u>
Total Accounts Receivable		476,902.11
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		10,169,132.86
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 Depreciation-Infrastructures	1852	

500 - Water	500	(4,854,841.23)
Total Infrastructure		<u>4,840,040.02</u>
Total FIXED ASSETS		7,816,697.63
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	
500 - Water	500	<u>900.00</u>
Total Cash Suspense		<u>900.00</u>
Total OTHER ASSETS		900.00
Other Assets		
Def Outflow	1991	
500 - Water	500	145,830.00
Deferred Outflow - OPEB	1992	
500 - Water	500	7,403.00
Amount to be Provided for Internal Loans	1997	
400 - Vista de Oro	400	1,517.00
Amount to be Provided - Other LT Oblig-	1998	
Comp Leave		
100 - Administration	100	<u>27,448.17</u>
Total Other Assets		<u>182,198.17</u>
Total ASSETS		<u>18,168,928.66</u>

LIABILITIES & EQUITY

CURRENT LIABILITIES

Accounts Payable

Vendor Payable (Control Account)	2000	
100 - Administration	100	(1,993.79)
200 - Bayridge	200	657.78
301 - Fire	301	1,823.30
400 - Vista de Oro	400	415.75
500 - Water	500	12,548.00
800 - Drainage	800	762.39
900 - Parks & Recreation	900	<u>5,981.39</u>
Total Accounts Payable		20,194.82

Current Payroll Liabilities

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	22.09
500 - Water	500	67.15
Medical Plan Liab- Employee	2203	
100 - Administration	100	(953.84)
500 - Water	500	(4,479.40)
Vision Plan Liab- Employee	2204	
100 - Administration	100	(0.01)
500 - Water	500	(18.35)
Dental Plan Ins Payable- Employee	2205	
100 - Administration	100	0.01
500 - Water	500	0.04
Insurance- AD & D	2211	
100 - Administration	100	0.02
500 - Water	500	(1.52)
Insurance- LT Disability	2213	
100 - Administration	100	(4.25)
500 - Water	500	(6.79)
Payroll Clearing Account	2999	
100 - Administration	100	<u>2,956.52</u>
Total Current Payroll Liabilities		396,906.01
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		687,348.40
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	1,105,911.02

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>6,177,929.29</u>
Total Other Liabilities		6,177,929.29
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	55,092.55
301 - Fire	301	316.03
500 - Water	500	221,386.13
Wastewater Fiduciary Fund	602	0.03
800 - Drainage	800	195.20
900 - Parks & Recreation	900	<u>232.31</u>
Total Revenues		277,222.25
Expenditures		
100 - Administration	100	(85,548.51)
200 - Bayridge	200	(675.99)
301 - Fire	301	(55,470.14)
400 - Vista de Oro	400	(433.96)
500 - Water	500	(469,074.95)
600 - Wastewater	600	(2,944.95)

800 - Drainage	800	(2,221.23)
900 - Parks & Recreation	900	(550.93)
Total Expenditures		(616,920.66)
Equity		
Septic System Decommision Reserve	3109	
200 - Bayridge	200	8,000.00
Prepaid Assessment Reserve	3159	
Wastewater Fiduciary Fund	602	1,917.92
Fire Mitigation Fund	3161	
301 - Fire	301	135,448.89
600 - Wastewater	600	102,948.71
Fund Balance	3200	
100 - Administration	100	92,220.17
200 - Bayridge	200	23,168.14
301 - Fire	301	586,240.82
400 - Vista de Oro	400	(9,487.97)
500 - Water	500	3,177,409.33
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	(13,862.11)
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>8,756,331.75</u>
Total Equity		<u>8,416,633.34</u>
Total LIABILITIES & EQUITY		<u>18,168,928.66</u>

Cash Flow Summary

	July 2021	June 2021
Fund	Cash Summary	Cash Summary
100	\$ 104,629.14	\$ 119,951.16
200	\$ 31,149.93	\$ 31,507.76
301	\$ 2,664,834.66	\$ 2,620,800.85
400	\$ (2,955.46)	\$ (2,782.46)
500	\$ 4,073,861.81	\$ 4,269,036.07
600	\$ 29,904.36	\$ 30,245.85
602	\$ 1,923,834.86	\$ 1,909,332.75
800	\$ 530,760.44	\$ 530,287.56
900	\$ 270,929.84	\$ 324,856.31
Total	\$ 9,626,949.58	\$ 9,833,235.85

	% Change from Prior Month
Fund	%
100	-12.77%
200	-1.14%
301	1.68%
400	6.22%
500	-4.57%
600	-1.13%
602	0.76%
800	0.09%
900	-16.60%

Average Cash Flow Summary	
100	\$ 112,290.15
200	\$ 31,328.85
301	\$ 2,642,817.76
400	\$ (2,868.96)
500	\$ 4,171,448.94
600	\$ 30,075.11
602	\$ 1,916,583.81
800	\$ 530,524.00
900	\$ 297,893.08

FIRE RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 7/31/2021

Current Period
Balance

LIABILITIES & EQUITY

Other Liabilities

Other Liabilities

Replacement Reserve - Vehicle, Equip & Fire Engines	3110	1,100,911.02
General Contingency Reserve	3111	313,225.51
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	<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 135,448.89

Total Equity 135,448.89

Total Equity 135,448.89

Total LIABILITIES & EQUITY 2,130,481.84

WATER RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 7/31/2021

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Trust Liability		
Water Quality Trust Reserve	3050	<u>91,517.27</u>
Total Trust Liability		<u>91,517.27</u>
Total CURRENT LIABILITIES		91,517.27
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	144,644.25
General Contingency Reserve	3111	585,183.00
Capital Outlay Reserve	3160	1,999,562.85
Water Stabilization Reserve	3163	158,456.00
Basin Management Reserve	3165	50,031.00
Water Conservation Reserve	3167	<u>59,288.00</u>
Total Other Liabilities		<u>2,997,165.10</u>
Total Other Liabilities		<u>2,997,165.10</u>
Total LIABILITIES & EQUITY		<u><u>3,088,682.37</u></u>

DRAINAGE RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 7/31/2021

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

PARKS RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 7/31/2021

		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>



PACIFIC PREMIER BANK®

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

STATEMENT OF ACCOUNT ACTIVITY

866-353-1476
www.ppbi.com

STATEMENT OF ACCOUNT ACTIVITY

866-353-1476
www.ppbi.com

00014190-0028379-0001-0001-TIMR8006410730219963

**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 07/30/2021

EM

EXECUTIVE 50 CHECKING Acct 3317181190

Summary of Activity Since Your Last Statement

Beginning Balance	7/01/21	9,409.02
Deposits / Misc Credits	0	.00
Withdrawals / Misc Debits	0	.00
** Ending Balance	7/31/21	9,409.02 **
Service Charge		.00
Average Collected Balance		9,409

RECEIVED
AUG 10 2021
BY: *ey*

