



November 30, 2020

TO: LOCSD Board of Directors
FROM: Adrienne Geidel at Robert Stilts, District Bookkeeper
Ron Munds, General Manager
SUBJECT: Agenda Item 4 – 11/30/2020 FAC Meeting
Receive Financial Report for the Period Ending October 31, 2020

President
Charles L. Cesena

Vice President
Christine M. Womack

Directors
Matthew D. Fourcroy
Vicki L. Milledge
Marshall E. Ochylski

General Manager
Ron Munds

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
Paul Provence

DESCRIPTION

The attached are the Statement of Revenues and Expenditures and Balance Sheets for October 2020.

For Fund 500, GL 4932 for Penalties and GL 4933 for Door Hangers/Lockout Notices are low as the District had waived late fees during this time for all residents. Late fees have been reinstated during the month of October.

At the November 02, 2020 meeting, the Committee requested the staff provide information on GL 7322 for Director's Compensation. An error in how the export from the payroll program, Criterion, to the Districts accounting software, MIP, was discovered and has now been fixed. The amount had been credited to GL 8054 for regular salaries. A general journal entry has been made, and there has been a total of \$4000 claimed for Directors Compensation paid within 07/01/2020-10/31/2020.

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 October 31, 2020.

DISCUSSION

GENERAL

Attachments

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.losososcsd.org

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 10/1/2020 Through 10/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
Revenues						
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	221,656.16	664,988.42	(443,332.26)	(66.67)%
	Total Other Revenues	55,414.04	221,656.16	664,988.42	(443,332.26)	(66.67)%
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	221,671.16	665,008.42	(443,337.26)	(66.67)%
Expenditures						
Personnel						
Salaries/Wages						
7322	Director's Compensation	1,000.00	4,000.00	15,000.00	11,000.00	73.33%
8018	Holiday Pay	0.00	1,731.54	10,774.00	9,042.46	83.93%
8045	Overtime Pay	63.36	95.04	400.00	304.96	76.24%
8050	Administrative Leave Pay	39.75	1,742.79	4,475.00	2,732.21	61.05%
8051	Floating Holiday Pay	865.44	1,234.40	1,323.00	88.60	6.70%
8054	Salaries & Wages - Regular	18,523.29	73,640.55	222,755.28	149,114.73	66.94%
8060	Sick Leave Pay	168.96	372.69	4,900.00	4,527.31	92.39%
8066	Comp Time Used	0.00	20.12	0.00	(20.12)	0.00%
8081	Vacation Pay	2,019.36	2,512.30	9,795.00	7,282.70	74.35%
	Total Salaries/Wages	22,680.16	85,349.43	269,422.28	184,072.85	68.32%
Payroll Taxes & Benefits						
5020	FICA - ER	31.00	252.96	750.00	497.04	66.27%
5030	Life Insurance - ER	46.95	161.56	525.00	363.44	69.23%
5031	Disability Insurance	26.81	46.51	320.00	273.49	85.47%
5035	AD & D Insurance	10.61	31.13	119.00	87.87	73.84%
5040	LTD Insurance	138.33	419.81	1,800.00	1,380.19	76.68%
5050	Medicare - ER	335.71	1,248.97	4,000.00	2,751.03	68.78%
5060	Cafeteria Plan - ER	3,054.07	11,781.31	33,600.00	21,818.69	64.94%
5070	Retirement ER - Regular	705.10	2,890.40	8,462.00	5,571.60	65.84%
5075	Retirees Medical - ER	140.46	1,265.14	3,336.00	2,070.86	62.08%
5120	Workers Comp Insurance - ER	0.00	1,482.73	1,879.07	396.34	21.09%
5124	Retirement - ER - Tier 2	1,742.26	6,535.56	20,854.00	14,318.44	68.66%
	Total Payroll Taxes & Benefits	6,231.30	26,116.08	75,645.07	49,528.99	65.48%
Employment Services						
5100	Unemployment Insurance - ER	31.00	252.96	2,015.00	1,762.04	87.45%
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	31.00	252.96	2,365.00	2,112.04	89.30%
	Total Personnel	28,942.46	111,718.47	347,432.35	235,713.88	67.84%
Services & Supplies						
Clothing & Uniform						
7246	Uniform & Gear	0.00	0.00	200.00	200.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 10/1/2020 Through 10/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Total Clothing & Uniform	0.00	0.00	200.00	200.00	100.00%
Contract Services					
6100 Labor & Support-IT Services	0.00	4,890.61	12,800.00	7,909.39	61.79%
6110 IT Purchased Services	1,999.99	7,709.02	21,000.00	13,290.98	63.29%
7100 Copier Contract-Maint & Usage	288.05	1,152.20	3,100.00	1,947.80	62.83%
7255 Security Services	93.27	365.52	1,070.00	704.48	65.84%
7321 Janitorial Cleaning & Supplies	236.00	944.00	2,900.00	1,956.00	67.45%
7342 Public Meeting Recordings	650.00	2,600.00	15,900.00	13,300.00	83.65%
Total Contract Services	3,267.31	17,661.35	56,770.00	39,108.65	68.89%
Financial Services					
7309 Late Fees	0.00	0.00	200.00	200.00	100.00%
7310 Bank Service Charges	280.40	1,517.20	8,400.00	6,882.80	81.94%
Total Financial Services	280.40	1,517.20	8,600.00	7,082.80	82.36%
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	19,447.71	3,851.22	19.80%
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	49,517.74	4,081.22	8.24%
Legal & Professional					
7304 Professional Services - ACCTG	5,000.00	17,500.00	60,000.00	42,500.00	70.83%
7305 Auditing Services	1,000.00	9,000.00	22,000.00	13,000.00	59.09%
7320 Professional & Consulting Services	0.00	522.50	1,000.00	477.50	47.75%
7326 Legal Services	0.00	2,600.00	30,000.00	27,400.00	91.33%
7340 Legal Notifications & Mandated Advertising	0.00	0.00	200.00	200.00	100.00%
7343 Election Expense	0.00	0.00	20,000.00	20,000.00	100.00%
Total Legal & Professional	6,000.00	29,622.50	133,200.00	103,577.50	77.76%
Office/Operations					
6121 IT-Supplies & Miscellaneous	0.00	199.00	1,500.00	1,301.00	86.73%
6130 Computer Hardware	0.00	290.13	1,000.00	709.87	70.99%
7140 General Supplies & Minor Equipment	393.52	1,256.56	8,000.00	6,743.44	84.29%
7160 Postage, Shipping & Mail Supplies	178.96	831.50	3,000.00	2,168.50	72.28%
7226 Membership & Dues	0.00	0.00	7,077.00	7,077.00	100.00%
7230 Misc Small Parts & Supplies	0.00	0.00	28.65	28.65	100.00%
Total Office/Operations	572.48	2,577.19	20,605.65	18,028.46	87.49%
Other Expense					
8735 Misc Department Admin	0.00	0.00	500.00	500.00	100.00%
Total Other Expense	0.00	0.00	500.00	500.00	100.00%
Rent & Utilities					

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 10/1/2020 Through 10/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
6000 Cell Phones	90.00	351.00	1,080.00	729.00	67.50%
6025 Telephone	218.89	884.91	3,000.00	2,115.09	70.50%
7350 Rent - Meetings	0.00	0.00	200.00	200.00	100.00%
7352 Rent - Offices & Other Structures	3,000.00	12,000.00	36,000.00	24,000.00	66.67%
8610 Electric	326.90	1,223.60	3,800.00	2,576.40	67.80%
8620 Gas Service	14.30	59.17	600.00	540.83	90.14%
Total Rent & Utilities	3,650.09	14,518.68	44,680.00	30,161.32	67.51%
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	0.00	93.03	137.68	44.65	32.43%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	0.00	225.00	225.00	100.00%
7324 Education & Training Fees	0.00	80.00	1,000.00	920.00	92.00%
8510 Lodging & Meals - Local	0.00	0.00	1,000.00	1,000.00	100.00%
8539 Meals	0.00	0.00	600.00	600.00	100.00%
8550 Mileage Reimbursement & Parking	0.00	0.00	500.00	500.00	100.00%
Total Travel & Training	0.00	80.00	3,325.00	3,245.00	97.59%
Total Services & Supplies	13,770.28	111,506.47	317,536.07	206,029.60	64.88%
Total Expenditures	42,712.74	223,224.94	664,968.42	441,743.48	66.43%
Net Revenues over Expenditures	12,701.30	(1,553.78)	40.00	(1,593.78)	(3,984.45)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 10/1/2020 Through 10/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues					
Property Taxes					
4035	568.10	644.36	10,477.00	(9,832.64)	(93.85)%
	568.10	644.36	10,477.00	(9,832.64)	(93.85)%
Special Taxes & Assessments					
4550	572.00	572.00	14,994.00	(14,422.00)	(96.19)%
	572.00	572.00	14,994.00	(14,422.00)	(96.19)%
Use of Money & Property					
4510	0.01	0.08	0.00	0.08	0.00%
	0.01	0.08	0.00	0.08	0.00%
	1,140.11	1,216.44	25,471.00	(24,254.56)	(95.22)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	0.00	36.04	250.00	213.96	85.58%
	0.00	36.04	250.00	213.96	85.58%
Rent & Utilities					
8670	400.45	1,601.38	6,724.16	5,122.78	76.18%
	400.45	1,601.38	6,724.16	5,122.78	76.18%
	400.45	1,637.42	6,974.16	5,336.74	76.52%
Debt Service					
9804	0.00	0.00	10,000.00	10,000.00	100.00%
	0.00	0.00	10,000.00	10,000.00	100.00%
Transfers					
9511	277.07	1,108.28	3,324.84	2,216.56	66.67%
	277.07	1,108.28	3,324.84	2,216.56	66.67%
	677.52	2,745.70	20,299.00	17,553.30	86.47%
Net Revenues over Expenditures	462.59	(1,529.26)	5,172.00	(6,701.26)	(129.57)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 10/1/2020 Through 10/31/2020

	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	124,791.05	(124,791.05) (100.00)%
4037	Property Tax Zone B Received	22,283.24	35,417.16	470,477.00	(435,059.84) (92.47)%
4038	Property Tax Zone B Pass thru	0.00	0.00	1,811,402.00	(1,811,402.00) (100.00)%
	Total Property Taxes	22,283.24	35,417.16	2,406,670.05	(2,371,252.89) (98.53)%
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)%
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	598,816.00	(598,816.00) (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	626,324.00	(626,324.00) (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	472.11	2,941.79	10,000.00	(7,058.21) (70.58)%
	Total Use of Money & Property	472.11	2,941.79	10,000.00	(7,058.21) (70.58)%
	Total Revenues	22,755.35	38,358.95	3,125,817.05	(3,087,458.10) (98.77)%
Expenditures					
Personnel					
Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	1,160.25	8,420.49	30,000.00	21,579.51 71.93%
8340	Resv FF-Shift Coverage	8,684.00	35,792.05	144,000.00	108,207.95 75.14%
8345	Resv FF-Special Projects	0.00	0.00	4,000.00	4,000.00 100.00%
	Total Salaries/Wages	9,844.25	44,212.54	178,000.00	133,787.46 75.16%
Payroll Taxes & Benefits					
5021	FICA - Fire - ER	454.80	2,338.51	9,100.00	6,761.49 74.30%
5030	Life Insurance - ER	0.00	0.00	2,500.00	2,500.00 100.00%
5035	AD & D Insurance	0.00	0.00	850.00	850.00 100.00%
5051	Medicare - Reserves - ER	142.74	641.08	2,150.00	1,508.92 70.18%
5070	Retirement ER - Regular	3,678.47	14,713.88	44,142.00	29,428.12 66.67%
5120	Workers Comp Insurance - ER	0.00	6,586.56	8,350.00	1,763.44 21.12%
5124	Retirement - ER - Tier 2	524.25	2,195.79	9,125.00	6,929.21 75.94%
	Total Payroll Taxes & Benefits	4,800.26	26,475.82	76,217.00	49,741.18 65.26%
Employment Services					
5000	Medical Exams & Procedures	0.00	0.00	3,000.00	3,000.00 100.00%
5101	Unemp. Costs - Reserves	251.14	1,425.91	6,000.00	4,574.09 76.23%
6200	Hiring, Advertising & Other Costs	0.00	0.00	100.00	100.00 100.00%
6230	Medical Exam	0.00	2,645.00	3,000.00	355.00 11.83%
	Total Employment Services	251.14	4,070.91	12,100.00	8,029.09 66.36%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 10/1/2020 Through 10/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Total Personnel	<u>14,895.65</u>	<u>74,759.27</u>	<u>266,317.00</u>	<u>191,557.73</u>	<u>71.93%</u>
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	0.00	189.98	2,000.00	1,810.02	90.50%
7248 Uniform Safety Boots	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>2,000.00</u>	<u>100.00%</u>
Total Clothing & Uniform	0.00	189.98	4,000.00	3,810.02	95.25%
Contract Services					
6110 IT Purchased Services	117.73	466.68	1,500.00	1,033.32	68.89%
7100 Copier Contract-Maint & Usage	266.77	729.96	3,000.00	2,270.04	75.67%
7202 Building Alarms & Security	0.00	267.69	900.00	632.31	70.26%
7204 Cleaning Supplies, Laundry & Towel Service	0.00	39.63	4,000.00	3,960.37	99.01%
7222 Hazardous Materials CW JPA Cost	0.00	2,275.00	2,325.00	50.00	2.15%
7500 Schedule A Charges	<u>0.00</u>	<u>0.00</u>	<u>2,437,726.00</u>	<u>2,437,726.00</u>	<u>100.00%</u>
Total Contract Services	384.50	3,778.96	2,449,451.00	2,445,672.04	99.85%
Equipment & Tools					
6055 Radios -Non Capital	44.14	105.10	2,000.00	1,894.90	94.75%
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	1,500.00	1,500.00	100.00%
6611 Water Rescue Equipment	0.00	0.00	1,000.00	1,000.00	100.00%
6630 Rope & Climbing Equipment	0.00	0.00	1,000.00	1,000.00	100.00%
7234 Oxygen Supplies & Cylinder Rent	0.00	0.00	350.00	350.00	100.00%
7238 Paramedic & EMT Small Tools & Supplies	2,082.06	5,992.96	20,000.00	14,007.04	70.04%
7242 Minor Tools, Accessories & Field Machines	88.35	125.84	500.00	374.16	74.83%
7252 Misc Hardware	<u>0.00</u>	<u>106.75</u>	<u>350.00</u>	<u>243.25</u>	<u>69.50%</u>
Total Equipment & Tools	2,214.55	6,330.65	44,700.00	38,369.35	85.84%
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>	<u>100.00%</u>
Total Financial Services	0.00	0.00	80.00	80.00	100.00%
Insurance, Licenses & Regulatory Fees					
6120 Computer Licenses	0.00	60.41	1,700.00	1,639.59	96.45%
6345 Property Taxes & Assessments Costs	0.00	36.04	5,420.66	5,384.62	99.34%
7325 Insurance	0.00	30,515.31	30,515.31	0.00	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 10/1/2020 Through 10/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Total Insurance, Licenses & Regulatory Fees	0.00	30,611.76	37,635.97	7,024.21	18.66%
Legal & Professional					
7320 Professional & Consulting Services	0.00	543.75	1,400.00	856.25	61.16%
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	0.00	1,155.95	3,250.00	2,094.05	64.43%
Office/Operations					
7140 General Supplies & Minor Equipment	129.94	338.06	700.00	361.94	51.71%
7160 Postage, Shipping & Mail Supplies	0.00	1.00	3,000.00	2,999.00	99.97%
7216 Fire Prevention Education Materials	0.00	0.00	1,200.00	1,200.00	100.00%
7226 Membership & Dues	0.00	0.00	300.00	300.00	100.00%
7230 Misc Small Parts & Supplies	0.00	29.77	600.00	570.23	95.04%
7240 Propane	0.00	0.00	100.00	100.00	100.00%
Total Office/Operations	129.94	368.83	5,900.00	5,531.17	93.75%
Other Expense					
7201 White Goods & Accessories - bedding, towels	0.00	0.00	1,000.00	1,000.00	100.00%
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	0.00	800.00	800.00	100.00%
7330 Misc Operating Expenses	0.00	0.00	800.00	800.00	100.00%
Total Other Expense	0.00	159.57	3,600.00	3,440.43	95.57%
Rent & Utilities					
6000 Cell Phones	68.28	272.50	1,300.00	1,027.50	79.04%
6025 Telephone	568.95	2,207.67	5,700.00	3,492.33	61.27%
8610 Electric	0.00	926.12	1,500.00	573.88	38.26%
8620 Gas Service	48.25	186.69	1,600.00	1,413.31	88.33%
8630 Trash Services	129.37	517.48	1,600.00	1,082.52	67.66%
8640 Water and Water Services	635.64	1,483.21	4,500.00	3,016.79	67.04%
8659 Utility Cable Charges	130.54	220.16	1,200.00	979.84	81.65%
8670 Street Lighting	8.93	35.69	135.00	99.31	73.56%
Total Rent & Utilities	1,589.96	5,849.52	17,535.00	11,685.48	66.64%
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	600.00	238.94	39.82%
6640 R & M - Equip & Other Non-Structural Fixed Assets	155.77	1,784.74	2,500.00	715.26	28.61%
6750 R & M - Minor Tools & Equipment	196.80	396.07	1,000.00	603.93	60.39%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 10/1/2020 Through 10/31/2020

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
6775	R & M -Operation/Field Equipment	0.00	414.82	800.00	385.18	48.15%
6800	R & M - Grounds & Collection Systems	0.00	354.93	500.00	145.07	29.01%
6900	R & M - Buildings & Structures	1,142.38	2,156.05	2,000.00	(156.05)	(7.80)%
	Total Repairs & Maintenance	<u>1,494.95</u>	<u>5,467.67</u>	<u>7,900.00</u>	<u>2,432.33</u>	<u>30.79%</u>
	Travel & Training					
7141	CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323	Books, Publications & Subscriptions	25.00	25.00	200.00	175.00	87.50%
7324	Education & Training Fees	0.00	0.00	1,000.00	1,000.00	100.00%
8405	Reserve FF Training Costs	320.00	320.00	1,000.00	680.00	68.00%
	Total Travel & Training	<u>345.00</u>	<u>345.00</u>	<u>2,300.00</u>	<u>1,955.00</u>	<u>85.00%</u>
	Total Services & Supplies	6,158.90	54,257.89	2,576,351.97	2,522,094.08	97.89%
	Capital Outlay					
9006	Infrastructure CIP	0.00	0.00	25,609.00	25,609.00	100.00%
9085	Vehicle Purchase	0.00	11,387.28	780,000.00	768,612.72	98.54%
	Total Capital Outlay	0.00	11,387.28	805,609.00	794,221.72	98.59%
	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	22,165.60	66,496.84	44,331.24	66.67%
	Total Transfers	5,541.40	22,165.60	66,496.84	44,331.24	66.67%
	Total Expenditures	<u>26,595.95</u>	<u>162,570.04</u>	<u>3,907,324.05</u>	<u>3,744,754.01</u>	<u>95.84%</u>
	Net Revenues over Expenditures	<u>(3,840.60)</u>	<u>(124,211.09)</u>	<u>(781,507.00)</u>	<u>657,295.91</u>	<u>(84.11)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 10/1/2020 Through 10/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
Revenues						
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	327.00	327.00	15,768.00	(15,441.00)	(97.93)%
	Total Special Taxes & Assessments	327.00	327.00	15,768.00	(15,441.00)	(97.93)%
	Total Revenues	327.00	327.00	15,768.00	(15,441.00)	(97.93)%
Expenditures						
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6345	Property Taxes & Assessments Costs	0.00	36.04	0.00	(36.04)	0.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	36.04	0.00	(36.04)	0.00%
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	158.44	633.70	2,460.00	1,826.30	74.24%
	Total Rent & Utilities	158.44	633.70	2,460.00	1,826.30	74.24%
	Total Services & Supplies	158.44	669.74	2,960.00	2,290.26	77.37%
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	277.07	1,108.28	3,589.07	2,480.79	69.12%
	Total Transfers	277.07	1,108.28	3,589.07	2,480.79	69.12%
	Total Expenditures	435.51	1,778.02	13,260.56	11,482.54	86.59%
	Net Revenues over Expenditures	(108.51)	(1,451.02)	2,507.44	(3,958.46)	(157.87)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 10/1/2020 Through 10/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
Revenues						
Property Taxes						
4035	Property Taxes	14,143.35	16,451.07	91,951.30	(75,500.23)	(82.11)%
	Total Property Taxes	14,143.35	16,451.07	91,951.30	(75,500.23)	(82.11)%
Service Charges & Fees						
4030	Residential Single Family	225,927.39	813,438.20	2,193,000.00	(1,379,561.80)	(62.91)%
4102	Residential- Multi -Family-Water Sales	14,245.87	79,714.86	225,900.00	(146,185.14)	(64.71)%
4103	Commercial, Home Care, Retail-Water Sales	36,544.00	124,984.84	303,000.00	(178,015.16)	(58.75)%
4104	Irrigation- Water Sales	355.50	22,183.50	33,000.00	(10,816.50)	(32.78)%
4114	Water Other Service Revenues	(30.00)	50.00	1,000.00	(950.00)	(95.00)%
4931	Water Activation Fees	550.00	3,450.00	5,000.00	(1,550.00)	(31.00)%
4932	Penalties	2,324.45	2,324.45	20,000.00	(17,675.55)	(88.38)%
4933	Door Hangers/Lockout Notices	0.00	185.00	12,000.00	(11,815.00)	(98.46)%
4937	NSF Fees	0.00	55.00	400.00	(345.00)	(86.25)%
	Total Service Charges & Fees	279,917.21	1,046,385.85	2,793,300.00	(1,746,914.15)	(62.54)%
Other Revenues						
4930	Other Revenue	3,593.90	6,138.04	1,000.00	5,138.04	513.80%
	Total Other Revenues	3,593.90	6,138.04	1,000.00	5,138.04	513.80%
Use of Money & Property						
4510	Investment Income on funds	1,018.37	5,158.94	20,000.00	(14,841.06)	(74.21)%
	Total Use of Money & Property	1,018.37	5,158.94	20,000.00	(14,841.06)	(74.21)%
	Total Revenues	298,672.83	1,074,133.90	2,906,251.30	(1,832,117.40)	(63.04)%
Expenditures						
Personnel						
Salaries/Wages						
8018	Holiday Pay	0.00	3,651.89	22,750.00	19,098.11	83.95%
8045	Overtime Pay	252.52	312.26	2,000.00	1,687.74	84.39%
8050	Administrative Leave Pay	352.24	352.24	2,900.00	2,547.76	87.85%
8051	Floating Holiday Pay	0.00	1,088.54	5,000.00	3,911.46	78.23%
8054	Salaries & Wages - Regular	34,749.21	104,156.48	429,102.65	324,946.17	75.73%
8056	Retroactive Pay	0.00	0.00	1,000.00	1,000.00	100.00%
8060	Sick Leave Pay	0.00	2,321.93	15,000.00	12,678.07	84.52%
8063	Standby Pay	1,566.50	6,154.53	20,618.00	14,463.47	70.15%
8066	Comp Time Used	381.35	5,323.36	14,000.00	8,676.64	61.98%
8081	Vacation Pay	824.06	13,836.77	25,000.00	11,163.23	44.65%
	Total Salaries/Wages	38,125.88	137,198.00	537,370.65	400,172.65	74.47%
Payroll Taxes & Benefits						
5030	Life Insurance - ER	132.63	476.52	1,950.00	1,473.48	75.56%
5031	Disability Insurance	44.79	96.69	725.00	628.31	86.66%
5035	AD & D Insurance	29.99	96.26	440.00	343.74	78.12%
5040	LTD Insurance	267.98	820.53	4,050.00	3,229.47	79.74%
5050	Medicare - ER	569.84	2,094.03	9,000.00	6,905.97	76.73%
5060	Cafeteria Plan - ER	4,955.02	15,576.29	70,020.00	54,443.71	77.75%
5070	Retirement ER - Regular	7,509.99	27,079.54	104,912.26	77,832.72	74.19%
5075	Retirees Medical - ER	140.47	703.83	1,668.00	964.17	57.80%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 10/1/2020 Through 10/31/2020

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
5120	Workers Comp Insurance - ER	0.00	21,708.13	27,510.87	5,802.74	21.09%
5124	Retirement - ER - Tier 2	<u>864.68</u>	<u>3,765.21</u>	<u>13,106.00</u>	<u>9,340.79</u>	<u>71.27%</u>
	Total Payroll Taxes & Benefits	14,515.39	72,417.03	233,382.13	160,965.10	68.97%
	Employment Services					
5100	Unemployment Insurance - ER	326.33	326.33	3,000.00	2,673.67	89.12%
6200	Hiring, Advertising & Other Costs	0.00	587.00	0.00	(587.00)	0.00%
6230	Medical Exam	<u>0.00</u>	<u>160.00</u>	<u>150.00</u>	<u>(10.00)</u>	<u>(6.67)%</u>
	Total Employment Services	<u>326.33</u>	<u>1,073.33</u>	<u>3,150.00</u>	<u>2,076.67</u>	<u>65.93%</u>
	Total Personnel	52,967.60	210,688.36	773,902.78	563,214.42	72.78%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	0.00	2,600.00	2,600.00	100.00%
7248	Uniform Safety Boots	<u>0.00</u>	<u>496.86</u>	<u>1,000.00</u>	<u>503.14</u>	<u>50.31%</u>
	Total Clothing & Uniform	0.00	496.86	3,600.00	3,103.14	86.20%
	Contract Services					
6100	Labor & Support-IT Services	945.10	2,565.20	5,300.00	2,734.80	51.60%
6110	IT Purchased Services	274.90	1,097.22	5,400.00	4,302.78	79.68%
7250	Water Quality Testing	0.00	7,342.00	30,000.00	22,658.00	75.53%
7255	Security Services	0.00	0.00	8,000.00	8,000.00	100.00%
7321	Janitorial Cleaning & Supplies	<u>53.80</u>	<u>288.07</u>	<u>850.00</u>	<u>561.93</u>	<u>66.11%</u>
	Total Contract Services	1,273.80	11,292.49	49,550.00	38,257.51	77.21%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	641.34	1,800.00	1,158.66	64.37%
7242	Minor Tools, Accessories & Field Machines	114.25	1,453.90	18,000.00	16,546.10	91.92%
7253	Rent - Equipment	0.00	0.00	500.00	500.00	100.00%
7256	Meter Purchases & Replacements	0.00	808.68	20,000.00	19,191.32	95.96%
	Total Equipment & Tools	114.25	2,903.92	40,300.00	37,396.08	92.79%
	Financial Services					
7309	Late Fees	<u>0.00</u>	<u>0.00</u>	<u>50.00</u>	<u>50.00</u>	<u>100.00%</u>
	Total Financial Services	0.00	0.00	50.00	50.00	100.00%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	0.00	200.00	200.00	100.00%
6340	Misc Fees	0.00	333.00	3,000.00	2,667.00	88.90%
6342	Fees - Regulatory	0.00	375.00	20,000.00	19,625.00	98.13%
6345	Property Taxes & Assessments Costs	0.00	36.05	7,000.00	6,963.95	99.48%
7325	Insurance	<u>1,844.91</u>	<u>56,085.81</u>	<u>54,240.90</u>	<u>(1,844.91)</u>	<u>(3.40)%</u>
	Total Insurance, Licenses & Regulatory Fees	1,844.91	56,829.86	84,440.90	27,611.04	32.70%
	Legal & Professional					
7318	Professional & Consulting BMC	0.00	31,324.52	125,000.00	93,675.48	74.94%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 10/1/2020 Through 10/31/2020

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
7320	Professional & Consulting Services	0.00	494.00	10,000.00	9,506.00	95.06%
7326	Legal Services	0.00	1,880.50	20,000.00	18,119.50	90.60%
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	33,699.02	157,000.00	123,300.98	78.54%
6130	Computer Hardware	0.00	492.47	3,000.00	2,507.53	83.58%
6140	Computer Software	0.00	4,913.99	2,500.00	(2,413.99)	(96.56)%
7140	General Supplies & Minor Equipment	52.29	405.61	1,000.00	594.39	59.44%
7160	Postage, Shipping & Mail Supplies	1,594.12	5,843.49	15,000.00	9,156.51	61.04%
7180	Billing Supplies, Forms & Printing	0.00	0.00	2,200.00	2,200.00	100.00%
7226	Membership & Dues	0.00	445.00	3,000.00	2,555.00	85.17%
7230	Misc Small Parts & Supplies	1,917.89	3,231.98	2,000.00	(1,231.98)	(61.60)%
7237	Process Control & Treatment Supplies	1,041.74	4,401.90	25,000.00	20,598.10	82.39%
7239	Water Treatment Chemicals	769.92	1,124.57	8,000.00	6,875.43	85.94%
7249	Safety Supplies	(353.24)	18.22	1,000.00	981.78	98.18%
	Total Office/Operations	5,022.72	20,877.23	62,700.00	41,822.77	66.70%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	250.00	250.00	100.00%
7348	Water Conservation Program	0.00	2,780.44	10,000.00	7,219.56	72.20%
	Total Other Expense	0.00	2,780.44	10,250.00	7,469.56	72.87%
	Rent & Utilities					
6000	Cell Phones	101.73	972.42	3,500.00	2,527.58	72.22%
6025	Telephone	680.12	2,706.68	10,000.00	7,293.32	72.93%
8610	Electric	9,696.98	39,180.53	100,000.00	60,819.47	60.82%
8620	Gas Service	0.00	0.00	250.00	250.00	100.00%
8630	Trash Services	148.82	595.28	3,000.00	2,404.72	80.16%
8644	Disposal Services	4,493.00	14,831.00	30,000.00	15,169.00	50.56%
8670	Street Lighting	35.93	143.51	400.00	256.49	64.12%
	Total Rent & Utilities	15,156.58	58,429.42	147,150.00	88,720.58	60.29%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	390.74	450.00	59.26	13.17%
6422	R & M - Hydrants	0.00	177.69	3,300.00	3,122.31	94.62%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	50.62	1,000.00	949.38	94.94%
6641	R & M - Wells	21,946.07	24,124.97	18,000.00	(6,124.97)	(34.03)%
6750	R & M - Minor Tools & Equipment	0.00	338.42	2,400.00	2,061.58	85.90%
6800	R & M - Grounds & Collection Systems	0.00	0.00	600.00	600.00	100.00%
6830	Paving & Concrete	639.97	3,129.97	4,000.00	870.03	21.75%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 10/1/2020 Through 10/31/2020

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
6900	R & M - Buildings & Structures	466.42	538.59	10,000.00	9,461.41	94.61%
7241	R & M - Water Distribution System	16.70	1,037.53	65,000.00	63,962.47	98.40%
	Total Repairs & Maintenance	23,069.16	29,788.53	104,750.00	74,961.47	71.56%
	Travel & Training					
7323	Books, Publications & Subscriptions	112.53	112.53	250.00	137.47	54.99%
7324	Education & Training Fees	0.00	0.00	5,900.00	5,900.00	100.00%
8410	Certifications	0.00	60.00	500.00	440.00	88.00%
8510	Lodging & Meals - Local	0.00	0.00	2,000.00	2,000.00	100.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	500.00	500.00	100.00%
	Total Travel & Training	112.53	172.53	9,150.00	8,977.47	98.11%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	0.00	123.66	1,600.00	1,476.34	92.27%
7211	Misc Fuel & Diesel	218.60	622.37	3,500.00	2,877.63	82.22%
7220	Gasoline	434.08	1,724.18	5,000.00	3,275.82	65.52%
7228	Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232	Vehicle Repairs - Parts, Tires & Lubricants	2,880.22	4,044.42	5,000.00	955.58	19.11%
	Total Vehicle Maintenance & Repairs	3,532.90	6,514.63	15,300.00	8,785.37	57.42%
	Total Services & Supplies	50,126.85	223,784.93	684,240.90	460,455.97	67.29%
	Capital Outlay					
9006	Infrastructure CIP	20,048.08	187,316.26	1,204,032.98	1,016,716.72	84.44%
9059	Vehicles, Equipment, & Fixtures	0.00	106,170.90	100,000.00	(6,170.90)	(6.17)%
	Total Capital Outlay	20,048.08	293,487.16	1,304,032.98	1,010,545.82	77.49%
	Debt Service					
9022	Debt Service - Principal	0.00	170,833.56	165,777.00	(5,056.56)	(3.05)%
9023	Debt Service - Interest & Annual Fee	0.00	48,632.08	99,792.00	51,159.92	51.27%
9024	Loan Administration Fee	0.00	9,566.97	10,064.00	497.03	4.94%
	Total Debt Service	0.00	229,032.61	275,633.00	46,600.39	16.91%
	Reserves					
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	189,516.00	551,448.00	361,932.00	65.63%
	Total Transfers	47,379.00	189,516.00	551,448.00	361,932.00	65.63%
	Total Expenditures	170,521.53	1,146,509.06	3,646,257.66	2,499,748.60	68.56%
	Net Revenues over Expenditures	128,151.30	(72,375.16)	(740,006.36)	667,631.20	(90.22)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 10/1/2020 Through 10/31/2020

	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	21,517.84	(21,517.84)	(100.00)%
	Total Service Charges & Fees	0.00	0.00	21,517.84	(21,517.84)	(100.00)%
	Total Revenues	0.00	0.00	21,517.84	(21,517.84)	(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	2,669.44	5,302.37	17,888.00	12,585.63	70.36%
	Total Legal & Professional	2,669.44	5,302.37	17,888.00	12,585.63	70.36%
	Total Services & Supplies	2,669.44	5,302.37	18,193.00	12,890.63	70.85%
Transfers						
9511	Interfund Transfer Out	277.07	1,108.28	3,324.84	2,216.56	66.67%
	Total Transfers	277.07	1,108.28	3,324.84	2,216.56	66.67%
	Total Expenditures	2,946.51	6,410.65	21,517.84	15,107.19	70.21%
	Net Revenues over Expenditures	(2,946.51)	(6,410.65)	0.00	(6,410.65)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 10/1/2020 Through 10/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
Revenues						
Special Taxes & Assessments						
4061	Debt Service	19,400.56	(780,111.94)	0.00	(780,111.94)	0.00%
	Assessments-2002 WW Bond					
	Total Special Taxes & Assessments	19,400.56	(780,111.94)	0.00	(780,111.94)	0.00%
Use of Money & Property						
4510	Investment Income on funds	2.01	67.16	0.00	67.16	0.00%
	Total Use of Money & Property	2.01	67.16	0.00	67.16	0.00%
	Total Revenues	19,402.57	(780,044.78)	0.00	(780,044.78)	0.00%
Expenditures						
Services & Supplies						
Financial Services						
7310	Bank Service Charges	0.00	1,650.00	0.00	(1,650.00)	0.00%
	Total Financial Services	0.00	1,650.00	0.00	(1,650.00)	0.00%
	Total Services & Supplies	0.00	1,650.00	0.00	(1,650.00)	0.00%
	Total Expenditures	0.00	1,650.00	0.00	(1,650.00)	0.00%
	Net Revenues over Expenditures	19,402.57	(781,694.78)	0.00	(781,694.78)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 10/1/2020 Through 10/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues					
Property Taxes					
4035	Property Taxes	<u>1,394.08</u>	<u>1,527.88</u>	<u>26,074.00</u>	<u>(24,546.12)</u> (94.14)%
	Total Property Taxes	1,394.08	1,527.88	26,074.00	(24,546.12) (94.14)%
Special Taxes & Assessments					
4400	Drainage Assessments	<u>3,195.00</u>	<u>3,195.00</u>	<u>95,264.00</u>	<u>(92,069.00)</u> (96.65)%
	Total Special Taxes & Assessments	3,195.00	3,195.00	95,264.00	(92,069.00) (96.65)%
Use of Money & Property					
4510	Investment Income on funds	<u>505.27</u>	<u>1,370.46</u>	<u>5,400.00</u>	<u>(4,029.54)</u> (74.62)%
	Total Use of Money & Property	<u>505.27</u>	<u>1,370.46</u>	<u>5,400.00</u>	<u>(4,029.54)</u> (74.62)%
	Total Revenues	<u>5,094.35</u>	<u>6,093.34</u>	<u>126,738.00</u>	<u>(120,644.66)</u> (95.19)%
Expenditures					
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>1,410.72</u>	<u>16,000.00</u>	<u>14,589.28</u> 91.18%
	Total Salaries/Wages	<u>0.00</u>	<u>1,410.72</u>	<u>16,200.00</u>	<u>14,789.28</u> 91.29%
	Total Personnel	0.00	1,410.72	16,200.00	14,789.28 91.29%
Services & Supplies					
Equipment & Tools					
6390	Equipment	0.00	0.00	300.00	300.00 100.00%
7242	Minor Tools, Accessories & Field Machines	0.00	0.00	300.00	300.00 100.00%
	Total Equipment & Tools	0.00	0.00	600.00	600.00 100.00%
Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	0.00	375.00	6,000.00	5,625.00 93.75%
6345	Property Taxes & Assessments Costs	0.00	36.04	200.00	163.96 81.98%
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	0.00	802.28	6,591.24	5,788.96 87.83%
Legal & Professional					
7320	Professional & Consulting Services	0.00	0.00	2,000.00	2,000.00 100.00%
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	0.00	2,500.00	2,500.00 100.00%
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	41.16	610.95	1,700.00	1,089.05 64.06%
6025	Telephone	22.18	87.77	250.00	162.23 64.89%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 10/1/2020 Through 10/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
8610	Electric	114.79	445.30	2,200.00	1,754.70	79.76%
8670	Street Lighting	<u>72.57</u>	<u>289.93</u>	<u>1,000.00</u>	<u>710.07</u>	<u>71.01%</u>
	Total Rent & Utilities	250.70	1,433.95	5,150.00	3,716.05	72.16%
	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	0.00	500.00	500.00	100.00%
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>236.55</u>	<u>7,050.00</u>	<u>6,813.45</u>	<u>96.64%</u>
	Travel & Training					
7324	Education & Training Fees	0.00	0.00	2,000.00	2,000.00	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%
8510	Lodging & Meals - Local	0.00	0.00	500.00	500.00	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>3,150.00</u>	<u>3,150.00</u>	<u>100.00%</u>
	Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	54.65	155.59	550.00	394.41	71.71%
7220	Gasoline	<u>108.52</u>	<u>431.04</u>	<u>1,000.00</u>	<u>568.96</u>	<u>56.90%</u>
	Total Vehicle Maintenance & Repairs	<u>163.17</u>	<u>586.63</u>	<u>1,550.00</u>	<u>963.37</u>	<u>62.15%</u>
	Total Services & Supplies	413.87	3,059.41	27,541.24	24,481.83	88.89%
	Capital Outlay					
9006	Infrastructure CIP	<u>2,332.50</u>	<u>5,842.32</u>	<u>100,000.00</u>	<u>94,157.68</u>	<u>94.16%</u>
	Total Capital Outlay	2,332.50	5,842.32	100,000.00	94,157.68	94.16%
	Transfers					
9511	Interfund Transfer Out	<u>1,108.28</u>	<u>4,433.12</u>	<u>13,299.37</u>	<u>8,866.25</u>	<u>66.67%</u>
	Total Transfers	<u>1,108.28</u>	<u>4,433.12</u>	<u>13,299.37</u>	<u>8,866.25</u>	<u>66.67%</u>
	Total Expenditures	<u>3,854.65</u>	<u>14,745.57</u>	<u>157,040.61</u>	<u>142,295.04</u>	<u>90.61%</u>
	Net Revenues over Expenditures	<u>1,239.70</u>	<u>(8,652.23)</u>	<u>(30,302.61)</u>	<u>21,650.38</u>	<u>(71.45)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 10/1/2020 Through 10/31/2020

	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	45,975.65	(45,975.65)	(100.00)%
	Total Property Taxes	0.00	0.00	45,975.65	(45,975.65)	(100.00)%
Use of Money & Property						
4510	Investment Income on funds	601.32	1,630.81	6,400.00	(4,769.19)	(74.52)%
	Total Use of Money & Property	601.32	1,630.81	6,400.00	(4,769.19)	(74.52)%
	Total Revenues	601.32	1,630.81	52,375.65	(50,744.84)	(96.89)%
Expenditures						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	0.00	14,505.79	9,000.00	(5,505.79)	(61.18)%
7326	Legal Services	0.00	0.00	2,000.00	2,000.00	100.00%
	Total Legal & Professional	0.00	14,505.79	11,000.00	(3,505.79)	(31.87)%
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	14,545.79	11,200.00	(3,345.79)	(29.87)%
Capital Outlay						
9006	Infrastructure CIP	1,348.48	1,348.48	0.00	(1,348.48)	0.00%
	Total Capital Outlay	1,348.48	1,348.48	0.00	(1,348.48)	0.00%
Transfers						
9511	Interfund Transfer Out	554.15	2,216.60	6,649.68	4,433.08	66.67%
	Total Transfers	554.15	2,216.60	6,649.68	4,433.08	66.67%
	Total Expenditures	1,902.63	18,110.87	17,849.68	(261.19)	(1.46)%
	Net Revenues over Expenditures	(1,301.31)	(16,480.06)	34,525.97	(51,006.03)	(147.73)%

Balance Sheet 10.31.20

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	159,039.96
800 - Drainage	800	238,439.58
900 - Parks & Recreation	900	283,776.39

General Checking Account	1012	
100 - Administration	100	67,808.13
200 - Bayridge	200	12,836.95
301 - Fire	301	531,899.41
400 - Vista de Oro	400	(7,701.46)
500 - Water	500	1,273,364.55
600 - Wastewater	600	(78,599.57)
Wastewater Fiduciary Fund	602	(1,650.00)
800 - Drainage	800	211,042.39
900 - Parks & Recreation	900	14,108.34

Payroll Account (contra to 2998)	1013	
100 - Administration	100	6,540.38
301 - Fire	301	603.28
500 - Water	500	1,570.46

Rabobank-Bankruptcy Disbursement 1017

Reserve

100 - Administration	100	(16.69)
600 - Wastewater	600	102,793.69

Fire Reserves Account	1031	
301 - Fire	301	1,856,964.98

US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	4,199.14

US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	106,620.04

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

Total Cash in Bank 5,807,164.95

Investments

Water Reserves Account	0335	
500 - Water	500	<u>2,681,081.12</u>

Total Investments 2,681,081.12

Due From Others

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

Fund	Cash Summary
100	\$ 74,831.82
200	\$ 12,836.95
301	\$ 2,389,667.67
400	\$ (7,701.46)
500	\$ 4,115,256.09
600	\$ 24,194.12
602	\$ 1,131,794.18
800	\$ 449,481.97
900	\$ 297,884.73
Total	\$ 8,488,246.07

Total Due From Others		14,330.71
Held Deposits		
Held Deposits	1030	
500 - Water	500	<u>10,000.00</u>
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	
500 - Water	500	256,515.93
Unbilled A/R	1085	
500 - Water	500	<u>282,051.20</u>
Total Accounts Receivable		538,567.13
Accrued Inventory On Hand		
Inventory	1100	
500 - Water	500	<u>47,213.45</u>
Total Accrued Inventory On Hand		<u>47,213.45</u>
Total CURRENT ASSETS		9,098,357.36
FIXED ASSETS		
Land		
Land and Land Rights	1720	
200 - Bayridge	200	30,000.00
301 - Fire	301	10,000.00
500 - Water	500	339,838.19
600 - Wastewater	600	158,590.00
800 - Drainage	800	<u>17,374.90</u>
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	
301 - Fire	301	587,410.70
500 - Water	500	5,000.00
Accum Depreciation-Building, Structures &	1851	
Improvements		
500 - Water	500	<u>(5,000.00)</u>
Total Building		587,410.70
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	
100 - Administration	100	100,737.49
200 - Bayridge	200	0.12
301 - Fire	301	1,338,476.86
500 - Water	500	547,462.32
800 - Drainage	800	27,000.00
Acc Depreciation-Equipment, Vehicles &	1853	
Systems		
500 - Water	500	<u>(451,346.15)</u>
Total Plant & Equipment		1,562,330.64
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 Depeiciation-Infrastructures	1852	
500 - Water	500	(4,854,841.23)
Total Infrastructure		<u>4,840,040.02</u>
Total FIXED ASSETS		7,785,171.73
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	178,554.00
Deferred Outflow - OPEB	1992	
500 - Water	500	1,659.00
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>198,325.23</u>
Total ASSETS		<u>17,082,754.32</u>

LIABILITIES & EQUITY

CURRENT LIABILITIES

Accounts Payable

Vendor Payable (Control Account)	2000	
100 - Administration	100	(8,572.50)
200 - Bayridge	200	229.05
301 - Fire	301	(818.16)
400 - Vista de Oro	400	158.44
500 - Water	500	66,863.65
600 - Wastewater	600	(241.06)
800 - Drainage	800	5,656.24
900 - Parks & Recreation	900	<u>7,376.48</u>
Total Accounts Payable		70,652.14

Current Payroll Liabilities

Fed Income Tax Withholding	2001	
301 - Fire	301	0.01
500 - Water	500	2,260.29
FICA Employee Payable	2002	
100 - Administration	100	(0.01)
301 - Fire	301	50.28
FICA Employer Payable	2003	
100 - Administration	100	(0.01)
301 - Fire	301	50.27
CA Income Tax Withholding	2011	
100 - Administration	100	(16.99)
301 - Fire	301	(0.01)
500 - Water	500	(1,021.86)
SDI Payable Employee (EE Only)	2012	

100 - Administration	100	0.12
301 - Fire	301	(0.02)
500 - Water	500	29.99
Retirement-ER-Regular Contrib	2014	
500 - Water	500	5.42
SLOCEA Dues Payable	2016	
500 - Water	500	(0.06)
Employee Contributions to 457 PLAN	2021	
100 - Administration	100	0.03
500 - Water	500	(0.06)
AFLAC Voluntary Insurance-Employee	2022	
100 - Administration	100	(0.02)
500 - Water	500	0.01
Unemployment Ins Liab-Employer (ER	2028	
301 - Fire	301	16.94
500 - Water	500	0.01
Medicare Liab- Employer	2029	
100 - Administration	100	0.10
500 - Water	500	43.45
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	(0.07)
301 - Fire	301	(7.88)
500 - Water	500	0.02
CALPERS Retirement Tier 2- ER- Liab	2044	
100 - Administration	100	(0.05)
301 - Fire	301	(7.94)
500 - Water	500	(0.09)
Other Pension Oblig Liab (OPEB) ARC	2045	
500 - Water	500	265,257.00
Life Insurance Liab-Employer	2201	
100 - Administration	100	7.97
301 - Fire	301	(740.99)
500 - Water	500	(11.87)
Medicare Tax Liab-Employee	2202	
100 - Administration	100	0.10
500 - Water	500	43.45
Medical Plan Liab- Employee	2203	
100 - Administration	100	(915.23)
500 - Water	500	(3,743.11)
Vision Plan Liab- Employee	2204	
100 - Administration	100	0.15
500 - Water	500	(18.77)
Dental Plan Ins Payable- Employee	2205	
100 - Administration	100	0.09
500 - Water	500	(51.73)
Retirement Contrib Liab-Employee	2206	
500 - Water	500	(0.04)

Insurance- AD & D	2211	
100 - Administration	100	(3.19)
301 - Fire	301	(195.01)
500 - Water	500	(12.91)
Insurance-Work Injury (WI)	2212	
100 - Administration	100	(53.49)
500 - Water	500	(100.83)
Insurance- LT Disability	2213	
100 - Administration	100	(55.95)
500 - Water	500	(140.55)
Survivor Premiums-PERS	2214	
100 - Administration	100	(0.06)
301 - Fire	301	(0.94)
500 - Water	500	(0.08)
Payroll Clearing Account	2999	
100 - Administration	100	<u>1,651.96</u>
Total Current Payroll Liabilities		354,925.12
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		690,614.43
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	
500 - Water	500	489,666.00
Def Inflow	2216	
500 - Water	500	46,319.00
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>5,835,521.05</u>
Total Other Liabilities		5,835,521.05
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		
100 - Administration	100	221,671.16
200 - Bayridge	200	1,216.44
301 - Fire	301	38,358.95
400 - Vista de Oro	400	327.00
500 - Water	500	1,074,133.90
Wastewater Fiduciary Fund	602	(780,044.78)
800 - Drainage	800	6,093.34
900 - Parks & Recreation	900	<u>1,630.81</u>
Total Revenues		563,386.82
Expenditures		
100 - Administration	100	(223,224.94)
200 - Bayridge	200	(2,745.70)
301 - Fire	301	(162,570.04)
400 - Vista de Oro	400	(1,778.02)
500 - Water	500	(1,141,042.15)
600 - Wastewater	600	(6,410.65)
Wastewater Fiduciary Fund	602	(1,650.00)
800 - Drainage	800	(14,745.57)
900 - Parks & Recreation	900	(18,110.87)
Total Expenditures		(1,572,277.94)

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	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	3,051,388.69
600 - Wastewater	600	1,354,122.21
Wastewater Fiduciary Fund	602	1,911,571.04
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>8,494,014.35</u>
Total Equity		<u>7,485,123.23</u>
Total LIABILITIES & EQUITY		<u>17,082,754.32</u>

FIRE RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 10/31/2020

Current Period
Balance

LIABILITIES & EQUITY

Other Liabilities

Other Liabilities

Replacement Reserve - Vehicle, Equip & Fire Engines	3110	1,009,225.02
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 1,800,047.71

Total Other Liabilities 1,800,047.71

Equity

Equity

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

Total Equity 135,448.89

Total LIABILITIES & EQUITY 1,935,496.60

WATER RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 10/31/2020

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 10/31/2020

		<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 10/31/2020

		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

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STATEMENT OF ACCOUNT ACTIVITY
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00016309-0032617-0001-0001-TIMR8006411030206447



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

Page 1 of 1
Branch 033
Account Number: 3317181190
Date 10/30/2020

EM

EXECUTIVE 50 CHECKING

Acct 3317181190

Summary of Activity Since Your Last Statement

Table with 3 columns: Description, Date, Amount. Rows include Beginning Balance (10/01/20, 9,409.02), Deposits / Misc Credits (0, .00), Withdrawals / Misc Debits (0, .00), Ending Balance (10/31/20, 9,409.02), Service Charge (.00), and Average Collected Balance (9,409).

00016309-0032617-0001-0001-TIMR8006411030206447(00016309)-000032619

