



August 2, 2021

TO: Finance Advisory Committee
FROM: Adrienne Geidel at Robert Stilts, District Bookkeeper
Ron Munds, General Manager
SUBJECT: **Agenda Item 4 – 08/02/2021 FAC Meeting**
Receive Financial Report for the Period Ending June 30, 2021

President
Christine M. Womack

Vice President
Matthew D. Fourcroy

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

General Manager
Ron Munds

District Accountant
Robert Stilts, CPA

Unit Chief
Eddy Moore

Battalion Chief
Paul Provence

DESCRIPTION

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

STAFF RECOMMENDATION

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

Motion: I recommend to the Board, that the Board receive and file the financials for the period ending June 30, 2021.

Attachments

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

Offices:
2122 9th Street, Suite 110
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LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 6/1/2021 Through 6/30/2021

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues					
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	664,968.48	664,988.42	(19.94) (0.00)%
4930	Other Revenue	130.00	130.00	0.00	130.00 0.00%
	Total Other Revenues	55,544.04	665,098.48	664,988.42	110.06 0.02%
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	<u>55,544.04</u>	<u>665,113.48</u>	<u>665,008.42</u>	<u>105.06</u> 0.02%
Expenditures					
Personnel					
Salaries/Wages					
7322	Director's Compensation	1,200.00	13,300.00	15,000.00	1,700.00 11.33%
8018	Holiday Pay	1,100.08	10,667.14	10,774.00	106.86 0.99%
8045	Overtime Pay	0.00	372.24	600.00	227.76 37.96%
8050	Administrative Leave Pay	0.00	5,420.59	4,475.00	(945.59) (21.13)%
8051	Floating Holiday Pay	168.96	2,873.08	3,000.00	126.92 4.23%
8054	Salaries & Wages - Regular	20,778.03	235,272.39	229,255.50	(6,016.89) (2.62)%
8060	Sick Leave Pay	0.00	913.10	4,900.00	3,986.90 81.37%
8066	Comp Time Used	0.00	104.60	100.00	(4.60) (4.60)%
8081	Vacation Pay	843.04	5,664.76	9,795.00	4,130.24 42.17%
	Total Salaries/Wages	24,090.11	274,587.90	277,899.50	3,311.60 1.19%
Payroll Taxes & Benefits					
5020	FICA - ER	74.40	848.16	930.00	81.84 8.80%
5030	Life Insurance - ER	47.77	504.75	525.00	20.25 3.86%
5031	Disability Insurance	27.74	268.85	320.00	51.15 15.98%
5035	AD & D Insurance	11.07	106.75	119.00	12.25 10.29%
5040	LTD Insurance	149.93	1,509.40	1,500.00	(9.40) (0.63)%
5050	Medicare - ER	355.74	4,015.18	4,000.00	(15.18) (0.38)%
5060	Cafeteria Plan - ER	1,601.19	31,091.83	28,500.00	(2,591.83) (9.09)%
5070	Retirement ER - Regular	705.10	8,531.20	8,462.00	(69.20) (0.82)%
5075	Retirees Medical - ER	0.00	2,274.43	3,336.00	1,061.57 31.82%
5102	CA Training Tax- ER	1.20	27.52	0.00	(27.52) 0.00%
5120	Workers Comp Insurance - ER	0.00	1,482.73	1,879.07	396.34 21.09%
5124	Retirement - ER - Tier 2	1,799.21	20,940.96	20,854.00	(86.96) (0.42)%
	Total Payroll Taxes & Benefits	4,773.35	71,601.76	70,425.07	(1,176.69) (1.67)%
Employment Services					
5100	Unemployment Insurance - ER	64.80	1,738.78	2,015.00	276.22 13.71%
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	64.80	1,738.78	2,365.00	626.22 26.48%
	Total Personnel	28,928.26	347,928.44	350,689.57	2,761.13 0.79%
Services & Supplies					

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 6/1/2021 Through 6/30/2021

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
Clothing & Uniform						
7246	Uniform & Gear	0.00	0.00	200.00	100.00%	
	Total Clothing & Uniform	0.00	0.00	200.00	100.00%	
Contract Services						
6100	Labor & Support-IT Services	146.25	10,527.25	14,500.00	27.40%	
6110	IT Purchased Services	2,003.99	23,779.28	24,000.00	0.92%	
7100	Copier Contract-Maint & Usage	288.05	3,469.96	3,100.00	(11.93)%	
7255	Security Services	0.00	844.89	1,120.00	24.56%	
7321	Janitorial Cleaning & Supplies	236.00	3,032.00	2,900.00	(4.55)%	
7342	Public Meeting Recordings	1,888.36	8,388.36	8,400.00	0.14%	
	Total Contract Services	4,562.65	50,041.74	54,020.00	3,978.26	7.36%
Financial Services						
7309	Late Fees	0.00	0.00	200.00	100.00%	
7310	Bank Service Charges	396.66	4,495.91	8,400.00	3,904.09	46.48%
	Total Financial Services	396.66	4,495.91	8,600.00	4,104.09	47.72%
Insurance, Licenses & Regulatory Fees						
6340	Misc Fees	0.00	0.00	200.00	100.00%	
6341	LAFCO Fees	0.00	15,596.49	15,596.49	0.00%	
6343	Lien & Notary Fees	0.00	0.00	30.00	100.00%	
7325	Insurance	0.00	29,840.03	29,840.03	0.00%	
	Total Insurance, Licenses & Regulatory Fees	0.00	45,436.52	45,666.52	230.00	0.50%
Legal & Professional						
7304	Professional Services - ACCTG	5,000.00	57,500.00	60,000.00	2,500.00	4.17%
7305	Auditing Services	0.00	19,340.00	22,000.00	2,660.00	12.09%
7320	Professional & Consulting Services	0.00	1,787.00	22,168.00	20,381.00	91.94%
7326	Legal Services	0.00	10,545.50	30,000.00	19,454.50	64.85%
7340	Legal Notifications & Mandated Advertising	0.00	264.12	200.00	(64.12)	(32.06)%
7343	Election Expense	0.00	713.83	0.00	(713.83)	0.00%
	Total Legal & Professional	5,000.00	90,150.45	134,368.00	44,217.55	32.91%
Office/Operations						
6121	IT-Supplies & Miscellaneous	219.99	838.99	1,500.00	661.01	44.07%
6130	Computer Hardware	0.00	2,283.63	3,000.00	716.37	23.88%
7140	General Supplies & Minor Equipment	586.72	5,235.71	8,000.00	2,764.29	34.55%
7160	Postage, Shipping & Mail Supplies	472.66	2,351.66	3,000.00	648.34	21.61%
7226	Membership & Dues	0.00	7,253.00	7,253.00	0.00	0.00%
7230	Misc Small Parts & Supplies	0.00	0.00	28.65	28.65	100.00%
	Total Office/Operations	1,279.37	17,962.99	22,781.65	4,818.66	21.15%
Other Expense						
7330	Misc Operating Expenses	0.00	33.54	0.00	(33.54)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 6/1/2021 Through 6/30/2021

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
8735 Misc Department Admin	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>500.00</u>	<u>100.00%</u>
Total Other Expense	0.00	33.54	500.00	466.46	93.29%
Rent & Utilities					
6000 Cell Phones	90.00	1,026.00	1,080.00	54.00	5.00%
6025 Telephone	237.99	2,744.08	3,000.00	255.92	8.53%
7350 Rent - Meetings	0.00	0.00	200.00	200.00	100.00%
7352 Rent - Offices & Other Structures	3,000.00	36,000.00	36,000.00	0.00	0.00%
8610 Electric	274.88	3,620.24	3,800.00	179.76	4.73%
8620 Gas Service	<u>14.79</u>	<u>850.37</u>	<u>600.00</u>	<u>(250.37)</u>	<u>(41.73)%</u>
Total Rent & Utilities	3,617.66	44,240.69	44,680.00	439.31	0.98%
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	580.00	1,000.00	420.00	42.00%
8510 Lodging & Meals - Local	0.00	0.00	1,000.00	1,000.00	100.00%
8539 Meals	0.00	0.00	600.00	600.00	100.00%
8550 Mileage Reimbursement & Parking	0.00	0.00	500.00	500.00	100.00%
Total Travel & Training	0.00	580.00	3,325.00	2,745.00	82.56%
Total Services & Supplies	<u>14,856.34</u>	<u>253,034.87</u>	<u>314,278.85</u>	<u>61,243.98</u>	<u>19.49%</u>
Total Expenditures	<u>43,784.60</u>	<u>600,963.31</u>	<u>664,968.42</u>	<u>64,005.11</u>	<u>9.63%</u>
Net Revenues over Expenditures	<u>11,759.44</u>	<u>64,150.17</u>	<u>40.00</u>	<u>64,110.17</u>	<u>...0,275.42%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 6/1/2021 Through 6/30/2021

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Property Taxes					
4035	Property Taxes	<u>254.86</u>	<u>10,692.69</u>	<u>10,477.00</u>	<u>215.69</u> <u>2.06%</u>
	Total Property Taxes	254.86	10,692.69	10,477.00	215.69 2.06%
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	<u>104.00</u>	<u>14,890.00</u>	<u>14,994.00</u>	<u>(104.00)</u> <u>(0.69)%</u>
	Total Special Taxes & Assessments	104.00	14,890.00	14,994.00	(104.00) (0.69)%
Use of Money & Property					
4510	Investment Income on funds	<u>0.00</u>	<u>(0.66)</u>	<u>0.00</u>	<u>(0.66)</u> <u>0.00%</u>
	Total Use of Money & Property	<u>0.00</u>	<u>(0.66)</u>	<u>0.00</u>	<u>(0.66)</u> <u>0.00%</u>
	Total Revenues	<u>358.86</u>	<u>25,582.03</u>	<u>25,471.00</u>	<u>111.03</u> <u>0.44%</u>
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	<u>0.00</u>	<u>364.56</u>	<u>250.00</u>	<u>(114.56)</u> <u>(45.82)%</u>
	Total Insurance, Licenses & Regulatory Fees	0.00	364.56	250.00	(114.56) (45.82)%
Legal & Professional					
7340	Legal Notifications & Mandated Advertising	<u>66.03</u>	<u>66.03</u>	<u>0.00</u>	<u>(66.03)</u> <u>0.00%</u>
	Total Legal & Professional	66.03	66.03	0.00	(66.03) 0.00%
Rent & Utilities					
8670	Street Lighting	<u>400.53</u>	<u>4,803.14</u>	<u>6,724.16</u>	<u>1,921.02</u> <u>28.57%</u>
	Total Rent & Utilities	<u>400.53</u>	<u>4,803.14</u>	<u>6,724.16</u>	<u>1,921.02</u> <u>28.57%</u>
	Total Services & Supplies	466.56	5,233.73	6,974.16	1,740.43 24.96%
Debt Service					
9804	Payment on Internal Loans	<u>0.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>10,000.00</u> <u>100.00%</u>
	Total Debt Service	0.00	0.00	10,000.00	10,000.00 100.00%
Transfers					
9511	Interfund Transfer Out	<u>277.07</u>	<u>3,324.84</u>	<u>3,324.84</u>	<u>0.00</u> <u>0.00%</u>
	Total Transfers	<u>277.07</u>	<u>3,324.84</u>	<u>3,324.84</u>	<u>0.00</u> <u>0.00%</u>
	Total Expenditures	<u>743.63</u>	<u>8,558.57</u>	<u>20,299.00</u>	<u>11,740.43</u> <u>57.84%</u>
	Net Revenues over Expenditures	<u>(384.77)</u>	<u>17,023.46</u>	<u>5,172.00</u>	<u>11,851.46</u> <u>229.15%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 6/1/2021 Through 6/30/2021

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
Revenues						
Property Taxes						
4034	Property Tax Revenue from Water	0.00	124,791.05	124,791.05	0.00	0.00%
4037	Property Tax Zone B Received	86,254.85	436,868.77	470,477.00	(33,608.23)	(7.14)%
4038	Property Tax Zone B Pass thru	0.00	1,811,402.00	1,811,402.00	0.00	0.00%
	Total Property Taxes	86,254.85	2,373,061.82	2,406,670.05	(33,608.23)	(1.40)%
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	27,508.00	27,508.00	0.00	0.00%
4050	Special Fire Tax	0.00	598,816.00	598,816.00	0.00	0.00%
	Total Special Taxes & Assessments	0.00	626,324.00	626,324.00	0.00	0.00%
Other Revenues						
4000	Ambulance Agreement	19,431.82	58,295.46	67,134.00	(8,838.54)	(13.17)%
4040	Refunds	0.00	642.05	0.00	642.05	0.00%
4930	Other Revenue	0.00	500.00	0.00	500.00	0.00%
	Total Other Revenues	19,431.82	59,437.51	67,134.00	(7,696.49)	(11.46)%
Use of Money & Property						
4510	Investment Income on funds	338.90	6,141.81	10,000.00	(3,858.19)	(38.58)%
4934	Gain on Sale of Fixed Assets	0.00	5,000.00	0.00	5,000.00	0.00%
	Total Use of Money & Property	338.90	11,141.81	10,000.00	1,141.81	11.42%
	Total Revenues	106,025.57	3,069,965.14	3,125,817.05	(55,851.91)	(1.79)%
Expenditures						
Personnel						
Salaries/Wages						
8295	Resv FF-Overtime/Shift Coverage	1,262.10	20,830.45	30,000.00	9,169.55	30.57%
8340	Resv FF-Shift Coverage	9,461.20	115,455.90	144,000.00	28,544.10	19.82%
8345	Resv FF-Special Projects	0.00	0.00	4,000.00	4,000.00	100.00%
	Total Salaries/Wages	10,723.30	136,286.35	178,000.00	41,713.65	23.43%
Payroll Taxes & Benefits						
5021	FICA - Fire - ER	625.22	7,443.48	9,100.00	1,656.52	18.20%
5030	Life Insurance - ER	161.50	2,137.49	2,500.00	362.51	14.50%
5035	AD & D Insurance	42.50	562.51	850.00	287.49	33.82%
5051	Medicare - Reserves - ER	155.48	1,976.05	2,150.00	173.95	8.09%
5070	Retirement ER - Regular	3,680.26	44,143.43	44,142.00	(1.43)	(0.00)%
5102	CA Training Tax- ER	10.52	66.83	0.00	(66.83)	0.00%
5120	Workers Comp Insurance - ER	0.00	6,586.56	8,350.00	1,763.44	21.12%
5124	Retirement - ER - Tier 2	222.55	4,804.57	9,125.00	4,320.43	47.35%
	Total Payroll Taxes & Benefits	4,898.03	67,720.92	76,217.00	8,496.08	11.15%
Employment Services						
5000	Medical Exams & Procedures	0.00	1,994.00	3,000.00	1,006.00	33.53%
5101	Unemp. Costs - Reserves	568.06	5,710.34	6,000.00	289.66	4.83%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 6/1/2021 Through 6/30/2021

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
6200	Hiring, Advertising & Other Costs	0.00	0.00	100.00	100.00	100.00%
6230	Medical Exam	0.00	3,417.00	4,000.00	583.00	14.57%
	Total Employment Services	568.06	11,121.34	13,100.00	1,978.66	15.10%
	Total Personnel	16,189.39	215,128.61	267,317.00	52,188.39	19.52%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	374.88	2,000.00	1,625.12	81.26%
7248	Uniform Safety Boots	195.74	195.74	2,000.00	1,804.26	90.21%
	Total Clothing & Uniform	195.74	570.62	4,000.00	3,429.38	85.73%
	Contract Services					
6110	IT Purchased Services	119.39	1,395.16	1,500.00	104.84	6.99%
7100	Copier Contract-Maint & Usage	0.00	1,681.91	3,000.00	1,318.09	43.94%
7202	Building Alarms & Security	0.00	405.42	900.00	494.58	54.95%
7204	Cleaning Supplies, Laundry & Towel Service	374.92	2,084.46	4,000.00	1,915.54	47.89%
7222	Hazardous Materials CW JPA Cost	0.00	2,275.00	2,325.00	50.00	2.15%
7500	Schedule A Charges	0.00	2,437,726.00	2,437,726.00	0.00	0.00%
	Total Contract Services	494.31	2,445,567.95	2,449,451.00	3,883.05	0.16%
	Equipment & Tools					
6055	Radios -Non Capital	0.00	151.09	2,000.00	1,848.91	92.45%
6440	Fire Personal Protection Equipment	4,119.18	26,894.80	15,000.00	(11,894.80)	(79.30)%
6460	Self-Contained Breathing Apparatus	0.00	62.02	3,000.00	2,937.98	97.93%
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	329.42	329.42	350.00	20.58	5.88%
7238	Paramedic & EMT Small Tools & Supplies	2,376.68	17,670.55	20,000.00	2,329.45	11.65%
7242	Minor Tools, Accessories & Field Machines	0.00	125.84	500.00	374.16	74.83%
7252	Misc Hardware	0.00	419.46	350.00	(69.46)	(19.85)%
	Total Equipment & Tools	6,825.28	45,653.18	44,700.00	(953.18)	(2.13)%
	Financial Services					
7309	Late Fees	0.00	0.00	10.00	10.00	100.00%
7310	Bank Service Charges	0.00	0.00	20.00	20.00	100.00%
9154	Losses and Damages	0.00	0.00	50.00	50.00	100.00%
	Total Financial Services	0.00	0.00	80.00	80.00	100.00%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	171.03	973.88	802.85	82.44%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 6/1/2021 Through 6/30/2021

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
6345	Property Taxes & Assessments Costs	0.00	3,894.62	5,420.66	1,526.04	28.15%
7325	Insurance	<u>0.00</u>	<u>30,515.31</u>	<u>30,515.31</u>	<u>0.00</u>	<u>0.00%</u>
	Total Insurance, Licenses & Regulatory Fees	0.00	34,580.96	36,909.85	2,328.89	6.31%
	Legal & Professional					
7320	Professional & Consulting Services	137.73	3,973.54	2,500.00	(1,473.54)	(58.94)%
7326	Legal Services	0.00	925.00	350.00	(575.00)	(164.29)%
7340	Legal Notifications & Mandated Advertising	66.03	453.23	1,500.00	1,046.77	69.78%
	Total Legal & Professional	<u>203.76</u>	<u>5,351.77</u>	<u>4,350.00</u>	<u>(1,001.77)</u>	<u>(23.03)%</u>
	Office/Operations					
7140	General Supplies & Minor Equipment	0.00	589.12	700.00	110.88	15.84%
7160	Postage, Shipping & Mail Supplies	3.03	48.20	3,000.00	2,951.80	98.39%
7226	Membership & Dues	0.00	0.00	300.00	300.00	100.00%
7230	Misc Small Parts & Supplies	49.28	191.79	600.00	408.21	68.03%
7240	Propane	<u>0.00</u>	<u>95.00</u>	<u>100.00</u>	<u>5.00</u>	<u>5.00%</u>
	Total Office/Operations	52.31	924.11	4,700.00	3,775.89	80.34%
	Other Expense					
7201	White Goods & Accessories - bedding, towels	377.05	505.71	1,000.00	494.29	49.43%
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	107.74	129.18	800.00	670.82	83.85%
7330	Misc Operating Expenses	<u>0.00</u>	<u>145.73</u>	<u>800.00</u>	<u>654.27</u>	<u>81.78%</u>
	Total Other Expense	484.79	940.19	3,600.00	2,659.81	73.88%
	Rent & Utilities					
6000	Cell Phones	68.82	797.39	900.00	102.61	11.40%
6025	Telephone	775.42	7,829.19	6,700.00	(1,129.19)	(16.85)%
8610	Electric	0.00	926.12	926.12	0.00	0.00%
8620	Gas Service	55.99	1,661.34	800.00	(861.34)	(107.67)%
8630	Trash Services	130.14	1,639.20	1,600.00	(39.20)	(2.45)%
8640	Water and Water Services	620.22	4,284.33	4,500.00	215.67	4.79%
8659	Utility Cable Charges	139.76	1,302.77	1,200.00	(102.77)	(8.56)%
8670	Street Lighting	<u>8.93</u>	<u>107.06</u>	<u>135.00</u>	<u>27.94</u>	<u>20.70%</u>
	Total Rent & Utilities	1,799.28	18,547.40	16,761.12	(1,786.28)	(10.66)%
	Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405	R & M - Extinguishers	0.00	361.06	400.00	38.94	9.73%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	2,628.11	2,500.00	(128.11)	(5.12)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 6/1/2021 Through 6/30/2021

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
6750	R & M - Minor Tools & Equipment	0.00	1,153.02	1,000.00	(153.02)	(15.30)%
6775	R & M -Operation/Field Equipment	0.00	491.55	1,000.00	508.45	50.84%
6800	R & M - Grounds & Collection Systems	0.00	723.25	500.00	(223.25)	(44.65)%
6900	R & M - Buildings & Structures	1,247.60	4,874.75	3,000.00	(1,874.75)	(62.49)%
	Total Repairs & Maintenance	<u>1,247.60</u>	<u>10,231.74</u>	<u>8,900.00</u>	<u>(1,331.74)</u>	<u>(14.96)%</u>
	Travel & Training					
7141	CERT Training Supplies	0.00	192.07	200.00	7.93	3.96%
7323	Books, Publications & Subscriptions	0.00	25.00	200.00	175.00	87.50%
7324	Education & Training Fees	0.00	278.85	1,000.00	721.15	72.11%
8405	Reserve FF Training Costs	359.00	679.00	500.00	(179.00)	(35.80)%
	Total Travel & Training	<u>359.00</u>	<u>1,174.92</u>	<u>1,900.00</u>	<u>725.08</u>	<u>38.16%</u>
	Total Services & Supplies	11,662.07	2,563,542.84	2,575,351.97	11,809.13	0.46%
	Capital Outlay					
9006	Infrastructure CIP	0.00	4,334.39	25,609.00	21,274.61	83.07%
9085	Vehicle Purchase	33,000.63	49,262.08	780,000.00	730,737.92	93.68%
	Total Capital Outlay	<u>33,000.63</u>	<u>53,596.47</u>	<u>805,609.00</u>	<u>752,012.53</u>	<u>93.35%</u>
	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	<u>0.00</u>	<u>0.00</u>	<u>192,549.24</u>	<u>192,549.24</u>	<u>100.00%</u>
	Transfers					
9511	Interfund Transfer Out	5,541.40	66,496.80	66,496.84	0.04	0.00%
	Total Transfers	<u>5,541.40</u>	<u>66,496.80</u>	<u>66,496.84</u>	<u>0.04</u>	<u>0.00%</u>
	Total Expenditures	<u>66,393.49</u>	<u>2,898,764.72</u>	<u>3,907,324.05</u>	<u>1,008,559.33</u>	<u>25.81%</u>
	Net Revenues over Expenditures	<u>39,632.08</u>	<u>171,200.42</u>	<u>(781,507.00)</u>	<u>952,707.42</u>	<u>(121.91)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 6/1/2021 Through 6/30/2021

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	
Revenues						
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	218.00	15,550.00	15,768.00	(218.00)	(1.38)%
	Total Special Taxes & Assessments	<u>218.00</u>	<u>15,550.00</u>	<u>15,768.00</u>	<u>(218.00)</u>	<u>(1.38)%</u>
	Total Revenues	<u>218.00</u>	<u>15,550.00</u>	<u>15,768.00</u>	<u>(218.00)</u>	<u>(1.38)%</u>
Expenditures						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	0.00	36.04	500.00	463.96	92.79%
7340	Legal Notifications & Mandated Advertising	66.03	66.03	0.00	(66.03)	0.00%
	Total Legal & Professional	<u>66.03</u>	<u>102.07</u>	<u>500.00</u>	<u>397.93</u>	<u>79.59%</u>
Rent & Utilities						
8670	Street Lighting	158.51	1,900.72	2,460.00	559.28	22.73%
	Total Rent & Utilities	<u>158.51</u>	<u>1,900.72</u>	<u>2,460.00</u>	<u>559.28</u>	<u>22.73%</u>
	Total Services & Supplies	224.54	2,002.79	2,960.00	957.21	32.34%
Debt Service						
9023	Debt Service - Interest & Annual Fee	448.50	448.50	0.00	(448.50)	0.00%
9804	Payment on Internal Loans	0.00	0.00	6,711.49	6,711.49	100.00%
	Total Debt Service	<u>448.50</u>	<u>448.50</u>	<u>6,711.49</u>	<u>6,262.99</u>	<u>93.32%</u>
Transfers						
9511	Interfund Transfer Out	277.07	3,324.84	3,324.84	0.00	0.00%
	Total Transfers	<u>277.07</u>	<u>3,324.84</u>	<u>3,324.84</u>	<u>0.00</u>	<u>0.00%</u>
	Total Expenditures	<u>950.11</u>	<u>5,776.13</u>	<u>12,996.33</u>	<u>7,220.20</u>	<u>55.56%</u>
	Net Revenues over Expenditures	<u>(732.11)</u>	<u>9,773.87</u>	<u>2,771.67</u>	<u>7,002.20</u>	<u>252.63%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 6/1/2021 Through 6/30/2021

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
Revenues						
Property Taxes						
4035	Property Taxes	6,684.94	96,787.36	91,951.30	4,836.06	5.26%
	Total Property Taxes	6,684.94	96,787.36	91,951.30	4,836.06	5.26%
Grant Revenue						
4957	Govtl Aid- Other Federal Aid & Reimbursements	0.00	3,294.12	0.00	3,294.12	0.00%
	Total Grant Revenue	0.00	3,294.12	0.00	3,294.12	0.00%
Service Charges & Fees						
4030	Residential Single Family	219,218.26	2,312,218.71	2,193,000.00	119,218.71	5.44%
4102	Residential- Multi -Family-Water Sales	13,429.76	229,681.42	225,900.00	3,781.42	1.67%
4103	Commercial, Home Care, Retail-Water Sales	38,950.00	310,305.49	303,000.00	7,305.49	2.41%
4104	Irrigation- Water Sales	329.75	59,392.00	33,000.00	26,392.00	79.98%
4114	Water Other Service Revenues	0.00	80.00	1,000.00	(920.00)	(92.00)%
4931	Water Activation Fees	600.00	8,350.00	5,000.00	3,350.00	67.00%
4932	Penalties	2,255.09	24,136.33	20,000.00	4,136.33	20.68%
4933	Door Hangers/Lockout Notices	0.00	295.00	12,000.00	(11,705.00)	(97.54)%
4937	NSF Fees	25.00	305.00	400.00	(95.00)	(23.75)%
	Total Service Charges & Fees	274,807.86	2,944,763.95	2,793,300.00	151,463.95	5.42%
Other Revenues						
4040	Refunds	0.00	919.38	0.00	919.38	0.00%
4930	Other Revenue	49.83	12,286.03	1,000.00	11,286.03	1,128.60%
4936	Water Delinquencies via Tax roll	0.00	(2.00)	0.00	(2.00)	0.00%
	Total Other Revenues	49.83	13,203.41	1,000.00	12,203.41	1,220.34%
Use of Money & Property						
4504	Interest Income	448.50	448.50	0.00	448.50	0.00%
4510	Investment Income on funds	489.30	12,105.09	20,000.00	(7,894.91)	(39.47)%
4934	Gain on Sale of Fixed Assets	0.00	2,000.00	0.00	2,000.00	0.00%
	Total Use of Money & Property	937.80	14,553.59	20,000.00	(5,446.41)	(27.23)%
	Total Revenues	282,480.43	3,072,602.43	2,906,251.30	166,351.13	5.72%
Expenditures						
Personnel						
Salaries/Wages						
8018	Holiday Pay	1,930.08	21,530.85	22,750.00	1,219.15	5.36%
8045	Overtime Pay	347.67	3,168.20	2,000.00	(1,168.20)	(58.41)%
8050	Administrative Leave Pay	176.12	1,794.23	2,900.00	1,105.77	38.13%
8051	Floating Holiday Pay	0.00	4,141.26	5,000.00	858.74	17.17%
8054	Salaries & Wages - Regular	34,024.15	386,855.00	415,000.00	28,145.00	6.78%
8056	Retroactive Pay	0.00	0.00	1,000.00	1,000.00	100.00%
8060	Sick Leave Pay	815.82	8,775.00	15,000.00	6,225.00	41.50%
8063	Standby Pay	1,589.25	19,541.29	20,618.00	1,076.71	5.22%
8066	Comp Time Used	1,314.99	17,127.35	15,752.00	(1,375.35)	(8.73)%
8081	Vacation Pay	1,525.01	26,054.71	25,000.00	(1,054.71)	(4.22)%
	Total Salaries/Wages	41,723.09	488,987.89	525,020.00	36,032.11	6.86%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 6/1/2021 Through 6/30/2021

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
Payroll Taxes & Benefits						
5030	Life Insurance - ER	146.20	1,761.40	1,950.00	188.60	9.67%
5031	Disability Insurance	57.42	556.10	725.00	168.90	23.30%
5035	AD & D Insurance	33.10	367.63	440.00	72.37	16.45%
5040	LTD Insurance	326.34	3,477.39	4,050.00	572.61	14.14%
5050	Medicare - ER	629.99	7,397.73	9,000.00	1,602.27	17.80%
5060	Cafeteria Plan - ER	5,261.54	59,446.77	70,020.00	10,573.23	15.10%
5070	Retirement ER - Regular	7,712.17	90,273.25	104,912.26	14,639.01	13.95%
5075	Retirees Medical - ER	0.00	1,710.25	1,700.00	(10.25)	(0.60)%
5102	CA Training Tax- ER	0.00	48.97	0.00	(48.97)	0.00%
5120	Workers Comp Insurance - ER	0.00	21,708.13	27,510.87	5,802.74	21.09%
5124	Retirement - ER - Tier 2	906.05	12,268.37	13,106.00	837.63	6.39%
	Total Payroll Taxes & Benefits	15,072.81	199,015.99	233,414.13	34,398.14	14.74%
Employment Services						
5100	Unemployment Insurance - ER	0.00	3,268.98	4,000.00	731.02	18.28%
6200	Hiring, Advertising & Other Costs	0.00	587.00	587.00	0.00	0.00%
6230	Medical Exam	0.00	160.00	160.00	0.00	0.00%
	Total Employment Services	0.00	4,015.98	4,747.00	731.02	15.40%
	Total Personnel	56,795.90	692,019.86	763,181.13	71,161.27	9.32%
Services & Supplies						
Clothing & Uniform						
7246	Uniform & Gear	150.33	935.09	2,600.00	1,664.91	64.03%
7248	Uniform Safety Boots	0.00	997.70	1,000.00	2.30	0.23%
	Total Clothing & Uniform	150.33	1,932.79	3,600.00	1,667.21	46.31%
Contract Services						
6100	Labor & Support-IT Services	0.00	4,365.35	5,300.00	934.65	17.63%
6110	IT Purchased Services	277.43	4,798.60	5,400.00	601.40	11.14%
7250	Water Quality Testing	0.00	23,140.00	28,000.00	4,860.00	17.36%
7255	Security Services	510.00	8,103.44	8,000.00	(103.44)	(1.29)%
7321	Janitorial Cleaning & Supplies	87.63	804.61	850.00	45.39	5.34%
	Total Contract Services	875.06	41,212.00	47,550.00	6,338.00	13.33%
Equipment & Tools						
6438	Disinfection Feed Pumps	0.00	1,319.87	2,700.00	1,380.13	51.12%
7242	Minor Tools, Accessories & Field Machines	274.55	11,238.25	16,400.00	5,161.75	31.47%
7253	Rent - Equipment	0.00	0.00	500.00	500.00	100.00%
7256	Meter Purchases & Replacements	0.00	808.68	1,000.00	191.32	19.13%
	Total Equipment & Tools	274.55	13,366.80	20,600.00	7,233.20	35.11%
Financial Services						
7309	Late Fees	0.00	0.00	50.00	50.00	100.00%
7310	Bank Service Charges	0.00	75.00	200.00	125.00	62.50%
9153	Bad Debt Expense	0.00	132.76	0.00	(132.76)	0.00%
	Total Financial Services	0.00	207.76	250.00	42.24	16.90%
Insurance, Licenses & Regulatory Fees						

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 6/1/2021 Through 6/30/2021

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
6120	Computer Licenses	0.00	0.00	200.00	200.00	100.00%
6340	Misc Fees	10.00	5,008.44	1,155.09	(3,853.35)	(333.60)%
6342	Fees - Regulatory	0.00	17,577.35	20,000.00	2,422.65	12.11%
6345	Property Taxes & Assessments Costs	0.00	7,130.36	7,000.00	(130.36)	(1.86)%
7325	Insurance	0.00	56,085.81	56,085.81	0.00	0.00%
	Total Insurance, Licenses & Regulatory Fees	10.00	85,801.96	84,440.90	(1,361.06)	(1.61)%
	Legal & Professional					
7318	Professional & Consulting BMC	0.00	82,716.90	125,000.00	42,283.10	33.83%
7320	Professional & Consulting Services	392.40	7,243.15	10,000.00	2,756.85	27.57%
7326	Legal Services	0.00	2,230.50	20,000.00	17,769.50	88.85%
7336	Legal Services- ISJ	0.00	0.00	1,000.00	1,000.00	100.00%
7340	Legal Notifications & Mandated Advertising	66.03	338.67	1,000.00	661.33	66.13%
	Total Legal & Professional	458.43	92,529.22	157,000.00	64,470.78	41.06%
	Office/Operations					
6130	Computer Hardware	0.00	2,731.46	3,000.00	268.54	8.95%
6140	Computer Software	0.00	5,213.99	5,500.00	286.01	5.20%
7140	General Supplies & Minor Equipment	30.01	708.11	1,000.00	291.89	29.19%
7160	Postage, Shipping & Mail Supplies	801.59	16,725.15	18,000.00	1,274.85	7.08%
7180	Billing Supplies, Forms & Printing	1,848.81	1,848.81	2,200.00	351.19	15.96%
7226	Membership & Dues	0.00	2,685.21	3,000.00	314.79	10.49%
7230	Misc Small Parts & Supplies	807.10	5,659.31	3,600.00	(2,059.31)	(57.20)%
7237	Process Control & Treatment Supplies	1.90	6,198.96	25,000.00	18,801.04	75.20%
7239	Water Treatment Chemicals	1,029.42	10,028.66	13,000.00	2,971.34	22.86%
7249	Safety Supplies	38.58	125.77	1,000.00	874.23	87.42%
	Total Office/Operations	4,557.41	51,925.43	75,300.00	23,374.57	31.04%
	Other Expense					
7330	Misc Operating Expenses	0.00	39.73	250.00	210.27	84.11%
7348	Water Conservation Program	0.00	3,966.71	10,000.00	6,033.29	60.33%
	Total Other Expense	0.00	4,006.44	10,250.00	6,243.56	60.91%
	Rent & Utilities					
6000	Cell Phones	40.00	2,940.01	3,500.00	559.99	16.00%
6025	Telephone	753.11	8,392.21	10,000.00	1,607.79	16.08%
8610	Electric	9,556.43	97,701.12	112,000.00	14,298.88	12.77%
8620	Gas Service	0.00	180.01	250.00	69.99	28.00%
8630	Trash Services	149.72	2,812.88	3,000.00	187.12	6.24%
8644	Disposal Services	668.00	30,520.00	35,000.00	4,480.00	12.80%
8670	Street Lighting	35.97	429.95	400.00	(29.95)	(7.49)%
	Total Rent & Utilities	11,203.23	142,976.18	164,150.00	21,173.82	12.90%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 6/1/2021 Through 6/30/2021

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
Repairs & Maintenance						
6405	R & M - Extinguishers	0.00	390.74	450.00	59.26	13.17%
6422	R & M - Hydrants	54.42	536.65	3,300.00	2,763.35	83.74%
6640	R & M - Equip & Other Non-Structural Fixed Assets	81.45	675.16	2,000.00	1,324.84	66.24%
6641	R & M - Wells	5,420.68	14,021.50	32,000.00	17,978.50	56.18%
6750	R & M - Minor Tools & Equipment	0.00	381.29	2,400.00	2,018.71	84.11%
6800	R & M - Grounds & Collection Systems	(151.22)	(65.14)	600.00	665.14	110.86%
6830	Paving & Concrete	0.00	5,124.97	9,000.00	3,875.03	43.06%
6900	R & M - Buildings & Structures	9,017.81	28,633.98	15,000.00	(13,633.98)	(90.89)%
7241	R & M - Water Distribution System	76.52	3,154.22	40,000.00	36,845.78	92.11%
	Total Repairs & Maintenance	14,499.66	52,853.37	104,750.00	51,896.63	49.54%
Travel & Training						
7323	Books, Publications & Subscriptions	102.50	308.53	250.00	(58.53)	(23.41)%
7324	Education & Training Fees	0.00	796.00	3,000.00	2,204.00	73.47%
8410	Certifications	0.00	370.00	500.00	130.00	26.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	370.00	370.00	100.00%
	Total Travel & Training	102.50	1,474.53	4,120.00	2,645.47	64.21%
Vehicle Maintenance & Repairs						
7006	Tuneup/Oil/Maintenance	0.00	988.43	1,000.00	11.57	1.16%
7211	Misc Fuel & Diesel	138.18	1,923.18	2,100.00	176.82	8.42%
7220	Gasoline	726.72	5,583.89	6,000.00	416.11	6.94%
7228	Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232	Vehicle Repairs - Parts, Tires & Lubricants	15.29	5,418.01	6,000.00	581.99	9.70%
	Total Vehicle Maintenance & Repairs	880.19	13,913.51	15,300.00	1,386.49	9.06%
	Total Services & Supplies	33,011.36	502,199.99	687,310.90	185,110.91	26.93%
Capital Outlay						
9006	Infrastructure CIP	1,732.52	761,590.21	1,196,553.40	434,963.19	36.35%
9059	Vehicles, Equipment, & Fixtures	0.00	106,170.90	105,208.88	(962.02)	(0.91)%
	Total Capital Outlay	1,732.52	867,761.11	1,301,762.28	434,001.17	33.34%
Debt Service						
9022	Debt Service - Principal	0.00	170,833.56	170,833.56	0.00	0.00%
9023	Debt Service - Interest & Annual Fee	0.00	94,658.94	94,658.94	0.00	0.00%
9024	Loan Administration Fee	0.00	9,566.97	10,064.00	497.03	4.94%
	Total Debt Service	0.00	275,059.47	275,556.50	497.03	0.18%
Reserves						

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 6/1/2021 Through 6/30/2021

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
9572 *General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
Total Reserves	0.00	0.00	57,000.00	57,000.00	100.00%
Transfers					
9511 Interfund Transfer Out	47,379.00	568,548.00	568,548.00	0.00	0.00%
Total Transfers	47,379.00	568,548.00	568,548.00	0.00	0.00%
Total Expenditures	138,918.78	2,905,588.43	3,653,358.81	747,770.38	20.47%
Net Revenues over Expenditures	143,561.65	167,014.00	(747,107.51)	914,121.51	(122.35)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 6/1/2021 Through 6/30/2021

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
Revenues						
Service Charges & Fees						
4062	Wastewater Admin Charge	0.00	21,517.84	21,517.84	0.00	0.00%
	Total Service Charges & Fees	0.00	21,517.84	21,517.84	0.00	0.00%
	Total Revenues	0.00	21,517.84	21,517.84	0.00	0.00%
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	241.06	270.00	28.94	10.72%
	Total Insurance, Licenses & Regulatory Fees	0.00	241.06	305.00	63.94	20.96%
Legal & Professional						
7320	Professional & Consulting Services	0.00	15,882.43	17,888.00	2,005.57	11.21%
7340	Legal Notifications & Mandated Advertising	66.03	66.03	0.00	(66.03)	0.00%
	Total Legal & Professional	66.03	15,948.46	17,888.00	1,939.54	10.84%
	Total Services & Supplies	66.03	16,189.52	18,193.00	2,003.48	11.01%
Transfers						
9511	Interfund Transfer Out	277.07	3,324.84	3,324.84	0.00	0.00%
	Total Transfers	277.07	3,324.84	3,324.84	0.00	0.00%
	Total Expenditures	343.10	19,514.36	21,517.84	2,003.48	9.31%
	Net Revenues over Expenditures	(343.10)	2,003.48	0.00	2,003.48	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 6/1/2021 Through 6/30/2021

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
Revenues						
Special Taxes & Assessments						
4061	Debt Service	5,444.35	(4,287.97)	0.00	(4,287.97)	0.00%
	Assessments-2002 WW Bond					
	Total Special Taxes & Assessments	5,444.35	(4,287.97)	0.00	(4,287.97)	0.00%
Use of Money & Property						
4510	Investment Income on funds	5.85	105.72	0.00	105.72	0.00%
	Total Use of Money & Property	5.85	105.72	0.00	105.72	0.00%
	Total Revenues	5,450.20	(4,182.25)	0.00	(4,182.25)	0.00%
	Net Revenues over Expenditures	5,450.20	(4,182.25)	0.00	(4,182.25)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 6/1/2021 Through 6/30/2021

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
Revenues						
Property Taxes						
4035	Property Taxes	584.60	26,024.51	26,074.00	(49.49)	(0.19)%
	Total Property Taxes	584.60	26,024.51	26,074.00	(49.49)	(0.19)%
Special Taxes & Assessments						
4400	Drainage Assessments	1,161.00	94,157.00	95,264.00	(1,107.00)	(1.16)%
	Total Special Taxes & Assessments	1,161.00	94,157.00	95,264.00	(1,107.00)	(1.16)%
Use of Money & Property						
4510	Investment Income on funds	0.00	2,006.50	5,400.00	(3,393.50)	(62.84)%
	Total Use of Money & Property	0.00	2,006.50	5,400.00	(3,393.50)	(62.84)%
	Total Revenues	1,745.60	122,188.01	126,738.00	(4,549.99)	(3.59)%
Expenditures						
Personnel						
Salaries/Wages						
8045	Overtime Pay	0.00	0.00	200.00	200.00	100.00%
8054	Salaries & Wages - Regular	514.68	5,655.91	9,000.00	3,344.09	37.16%
	Total Salaries/Wages	514.68	5,655.91	9,200.00	3,544.09	38.52%
	Total Personnel	514.68	5,655.91	9,200.00	3,544.09	38.52%
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	7,860.09	6,369.00	(1,491.09)	(23.41)%
6345	Property Taxes & Assessments Costs	0.00	624.62	241.72	(382.90)	(158.41)%
7325	Insurance	0.00	391.24	391.24	0.00	0.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	8,875.95	7,001.96	(1,873.99)	(26.76)%
Legal & Professional						
7320	Professional & Consulting Services	0.00	430.00	2,000.00	1,570.00	78.50%
7326	Legal Services	0.00	0.00	500.00	500.00	100.00%
7340	Legal Notifications & Mandated Advertising	66.03	66.03	0.00	(66.03)	0.00%
	Total Legal & Professional	66.03	496.03	2,500.00	2,003.97	80.16%
Office/Operations						
7230	Misc Small Parts & Supplies	0.00	0.00	550.00	550.00	100.00%
7249	Safety Supplies	0.00	0.00	100.00	100.00	100.00%
	Total Office/Operations	0.00	0.00	650.00	650.00	100.00%
Other Expense						
7346	Promotional Expenses - Event	0.00	0.00	300.00	300.00	100.00%
	Total Other Expense	0.00	0.00	300.00	300.00	100.00%
Rent & Utilities						

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 6/1/2021 Through 6/30/2021

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
6000	Cell Phones	0.00	1,695.99	1,700.00	4.01	0.24%
6025	Telephone	23.70	276.20	250.00	(26.20)	(10.48)%
8610	Electric	114.90	1,560.08	2,200.00	639.92	29.09%
8670	Street Lighting	<u>72.62</u>	<u>868.93</u>	<u>1,000.00</u>	<u>131.07</u>	<u>13.11%</u>
	Total Rent & Utilities	211.22	4,401.20	5,150.00	748.80	14.54%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	37.21	50.00	12.79	25.58%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	0.00	1,000.00	1,000.00	100.00%
6750	R & M - Minor Tools & Equipment	0.00	1,176.43	500.00	(676.43)	(135.29)%
6800	R & M - Grounds & Collection Systems	0.00	199.34	4,000.00	3,800.66	95.02%
6900	R & M - Buildings & Structures	0.00	0.00	1,500.00	1,500.00	100.00%
	Total Repairs & Maintenance	<u>0.00</u>	<u>1,412.98</u>	<u>7,050.00</u>	<u>5,637.02</u>	<u>79.96%</u>
	Travel & Training					
7324	Education & Training Fees	0.00	0.00	500.00	500.00	100.00%
8410	Certifications	0.00	0.00	100.00	100.00	100.00%
8475	Training Materials	0.00	0.00	250.00	250.00	100.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	300.00	300.00	100.00%
	Total Travel & Training	<u>0.00</u>	<u>0.00</u>	<u>1,150.00</u>	<u>1,150.00</u>	<u>100.00%</u>
	Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	34.55	676.95	550.00	(126.95)	(23.08)%
7220	Gasoline	<u>181.68</u>	<u>1,395.98</u>	<u>1,300.00</u>	<u>(95.98)</u>	<u>(7.38)%</u>
	Total Vehicle Maintenance & Repairs	<u>216.23</u>	<u>2,072.93</u>	<u>1,850.00</u>	<u>(222.93)</u>	<u>(12.05)%</u>
	Total Services & Supplies	493.48	17,259.09	26,251.96	8,992.87	34.26%
	Capital Outlay					
9006	Infrastructure CIP	<u>0.00</u>	<u>7,542.32</u>	<u>43,000.00</u>	<u>35,457.68</u>	<u>82.46%</u>
	Total Capital Outlay	<u>0.00</u>	<u>7,542.32</u>	<u>43,000.00</u>	<u>35,457.68</u>	<u>82.46%</u>
	Transfers					
9511	Interfund Transfer Out	<u>1,108.28</u>	<u>13,299.36</u>	<u>13,299.37</u>	<u>0.01</u>	<u>0.00%</u>
	Total Transfers	<u>1,108.28</u>	<u>13,299.36</u>	<u>13,299.37</u>	<u>0.01</u>	<u>0.00%</u>
	Total Expenditures	<u>2,116.44</u>	<u>43,756.68</u>	<u>91,751.33</u>	<u>47,994.65</u>	<u>52.31%</u>
	Net Revenues over Expenditures	<u>(370.84)</u>	<u>78,431.33</u>	<u>34,986.67</u>	<u>43,444.66</u>	<u>124.17%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 6/1/2021 Through 6/30/2021

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
Revenues						
Property Taxes						
4034	Property Tax Revenue from Water	0.00	45,975.65	45,975.65	0.00	0.00%
	Total Property Taxes	0.00	45,975.65	45,975.65	0.00	0.00%
Use of Money & Property						
4510	Investment Income on funds	0.00	2,390.01	6,400.00	(4,009.99)	(62.66)%
	Total Use of Money & Property	0.00	2,390.01	6,400.00	(4,009.99)	(62.66)%
	Total Revenues	0.00	48,365.66	52,375.65	(4,009.99)	(7.66)%
Expenditures						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	0.00	3,147.04	2,000.00	(1,147.04)	(57.35)%
7326	Legal Services	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Legal & Professional	0.00	3,147.04	3,000.00	(147.04)	(4.90)%
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	3,187.04	3,200.00	12.96	0.41%
Capital Outlay						
9006	Infrastructure CIP	51,746.10	74,268.67	60,000.00	(14,268.67)	(23.78)%
	Total Capital Outlay	51,746.10	74,268.67	60,000.00	(14,268.67)	(23.78)%
Transfers						
9511	Interfund Transfer Out	554.15	6,649.80	6,649.68	(0.12)	(0.00)%
	Total Transfers	554.15	6,649.80	6,649.68	(0.12)	(0.00)%
	Total Expenditures	52,300.25	84,105.51	69,849.68	(14,255.83)	(20.41)%
	Net Revenues over Expenditures	(52,300.25)	(35,739.85)	(17,474.03)	(18,265.82)	104.53%

FIRE RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 6/30/2021

Current Period
Balance

LIABILITIES & EQUITY

Other Liabilities

Other Liabilities

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

Total Other Liabilities 1,802,483.71

Total Other Liabilities 1,802,483.71

Equity

Equity

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

Total Equity 135,448.89

Total LIABILITIES & EQUITY 1,937,932.60

WATER RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 6/30/2021

		<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	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 RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 6/30/2021

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

PARKS RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 6/30/2021

		<u>Current Period Balance</u>
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>

Balance Sheet 6.30.21

Current Period
Balance

ASSETS

CURRENT ASSETS

Cash in Bank

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

LAIF Investments	1011	
500 - Water	500	159,465.45
800 - Drainage	800	239,077.48
900 - Parks & Recreation	900	284,535.59

General Checking Account	1012	
100 - Administration	100	100,201.83
200 - Bayridge	200	31,507.76
301 - Fire	301	753,508.96
400 - Vista de Oro	400	(2,782.46)
500 - Water	500	1,399,112.20
600 - Wastewater	600	(72,547.84)
800 - Drainage	800	291,210.08
900 - Parks & Recreation	900	40,320.72

Payroll Account (contra to 2998)	1013	
100 - Administration	100	19,249.33
301 - Fire	301	6,763.54
500 - Water	500	24,396.39

Rabobank-Bankruptcy Disbursement	1017	
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Reserve

600 - Wastewater	600	102,793.69
Fire Reserves Account	1031	
301 - Fire	301	1,860,328.35
US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	4,199.71
US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	882,508.04
US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	<u>1,022,625.00</u>
Total Cash in Bank		7,147,373.82

Investments

Water Reserves Account	0335	
500 - Water	500	<u>2,685,862.03</u>
Total Investments		2,685,862.03

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	
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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

Prior Month - May 2021	
Fund	Cash Summary
100	\$ 136,522.77
200	\$ 31,945.93
301	\$ 2,654,254.65
400	\$ 4,255.60
500	\$ 4,244,777.72
600	\$ 33,192.41
602	\$ 1,903,882.55
800	\$ 533,294.53
900	\$ 326,592.96
Total	\$ 9,868,719.12

500 - Water	500	<u>10,000.00</u>
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	
500 - Water	500	247,488.64
Unbilled A/R	1085	
500 - Water	500	282,051.20
Accounts Receivable-Propety Tax	1091	
200 - Bayridge	200	119.42
301 - Fire	301	44,867.76
400 - Vista de Oro	400	109.00
500 - Water	500	1,682.81
800 - Drainage	800	<u>750.73</u>
Total Accounts Receivable		577,069.56
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		10,475,586.58
FIXED ASSETS		
Land		
Land and Land Rights	1720	
200 - Bayridge	200	30,000.00
301 - Fire	301	10,000.00
500 - Water	500	339,838.19
600 - Wastewater	600	158,590.00
800 - Drainage	800	<u>17,374.90</u>
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	
301 - Fire	301	587,410.70
500 - Water	500	5,000.00
Accum Depreciation-Building, Structures &	1851	
Improvements		
500 - Water	500	<u>(5,000.00)</u>
Total Building		587,410.70
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	
100 - Administration	100	100,737.49
200 - Bayridge	200	0.12
301 - Fire	301	1,338,476.86
500 - Water	500	816,630.22
800 - Drainage	800	27,000.00
Acc Depreciation-Equipment,Vehicles &	1853	
Systems		
500 - Water	500	<u>(688,988.15)</u>
Total Plant & Equipment		1,593,856.54
Construction in Progress		
Construction In Progress	1850	
500 - Water	500	<u>239,587.28</u>
Total Construction in Progress		239,587.28
Infrastructure		
Infrastructures	1730	

200 - Bayridge	200	93,040.00
400 - Vista de Oro	400	7,000.00
500 - Water	500	9,461,450.24
800 - Drainage	800	133,391.01
Accum Depeciation-Infrastructures	1852	
500 - Water	500	(4,854,841.23)
Total Infrastructure		<u>4,840,040.02</u>
Total FIXED ASSETS		7,816,697.63
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	
500 - Water	500	<u>900.00</u>
Total Cash Suspense		<u>900.00</u>
Total OTHER ASSETS		900.00
Other Assets		
Def Outflow	1991	
500 - Water	500	145,830.00
Deferred Outflow - OPEB	1992	
500 - Water	500	7,403.00
Amount to be Provided for Internal Loans	1997	
400 - Vista de Oro	400	1,517.00
Amount to be Provided - Other LT Oblig-	1998	
Comp Leave		
100 - Administration	100	<u>16,595.23</u>
Total Other Assets		<u>171,345.23</u>
Total ASSETS		<u>18,464,529.44</u>

LIABILITIES & EQUITY

CURRENT LIABILITIES

Accounts Payable

Vendor Payable (Control Account)	2000	
100 - Administration	100	(30,454.48)
200 - Bayridge	200	466.56
301 - Fire	301	(20,920.42)
400 - Vista de Oro	400	224.54
500 - Water	500	(29,159.99)
600 - Wastewater	600	(2,603.46)
800 - Drainage	800	129.00
900 - Parks & Recreation	900	<u>53,607.85</u>
Total Accounts Payable		(28,710.40)

Current Payroll Liabilities

Fed Income Tax Withholding	2001	
500 - Water	500	3,906.03
FICA Employee Payable	2002	
301 - Fire	301	50.28
FICA Employer Payable	2003	
301 - Fire	301	50.29
Wage Garnishment	2005	
500 - Water	500	(1,645.65)
CA Income Tax Withholding	2011	
100 - Administration	100	(17.16)
500 - Water	500	(1,021.90)
SDI Payable Employee (EE Only)	2012	

301 - Fire	301	29.98
500 - Water	500	30.04
AFLAC Voluntary Insurance-Employee	2022	
100 - Administration	100	(16.58)
500 - Water	500	(93.33)
Unemployment Ins Liab-Employer (ER)	2028	
301 - Fire	301	16.94
Medicare Liab- Employer	2029	
500 - Water	500	43.38
Accrued Compensated Absences	2040	
100 - Administration	100	4,148.82
500 - Water	500	19,003.01
Long-term Compensated Absences	2041	
100 - Administration	100	12,446.41
500 - Water	500	57,009.04
CALPERS Retirement Tier 2- EE- Liab	2042	
301 - Fire	301	(145.31)
CALPERS Retirement Tier 2- ER- Liab	2044	
100 - Administration	100	332.98
301 - Fire	301	(145.78)
Other Pension Oblig Liab (OPEB) ARC	2045	
500 - Water	500	285,537.00
Life Insurance Liab-Employer	2201	
500 - Water	500	(43.23)
Medicare Tax Liab-Employee	2202	
500 - Water	500	43.38
Medical Plan Liab- Employee	2203	
100 - Administration	100	38.59
500 - Water	500	(1,025.46)
Vision Plan Liab- Employee	2204	
500 - Water	500	(168.37)
Dental Plan Ins Payable- Employee	2205	
500 - Water	500	(98.39)
Insurance- AD & D	2211	
100 - Administration	100	(9.82)
500 - Water	500	(36.29)
Insurance-Work Injury (WI)	2212	
100 - Administration	100	(53.49)
500 - Water	500	(100.83)
Insurance- LT Disability	2213	
100 - Administration	100	(121.01)
500 - Water	500	(239.34)
Survivor Premiums-PERS	2214	
500 - Water	500	4.54
Payroll Clearing Account	2999	
100 - Administration	100	<u>1,759.31</u>
Total Current Payroll Liabilities		379,468.08
Due to Others		
Due To Administration	2410	
400 - Vista de Oro	400	1,517.00
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		615,794.85
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	
500 - Water	500	540,661.00
Def Inflow	2216	
500 - Water	500	83,183.00
Suspense Account	2997	
100 - Administration	100	9.00
500 - Water	500	37.36
Restricted Park and Rec	3090	
900 - Parks & Recreation	900	279,129.18
Replacement Reserve - Vehicle, Equip &	3110	
Fire Engines		
301 - Fire	301	1,011,661.02
500 - Water	500	144,644.25
General Contingency Reserve	3111	
100 - Administration	100	20,918.48
301 - Fire	301	209,926.27
500 - Water	500	528,183.00
800 - Drainage	800	32,238.22
Public Facilities Fees Reserve	3115	
301 - Fire	301	40,334.00
Capital Outlay Reserve	3160	
301 - Fire	301	540,562.42
500 - Water	500	1,999,562.85
800 - Drainage	800	202,296.60
Water Stabilization Reserve	3163	
500 - Water	500	158,456.00
Info Tech Reserve	3164	
100 - Administration	100	20,741.40
Basin Management Reserve	3165	
500 - Water	500	50,031.00
Water Conservation Reserve	3167	
500 - Water	500	59,288.00
Reserve - Internal Loans	3193	
100 - Administration	100	<u>1,517.00</u>
Total Other Liabilities		<u>5,923,380.05</u>
Total Other Liabilities		5,923,380.05
Long Term Debt		
Note Payable - Long Term		
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	3,018,155.17

Internal Loan Due Water-500	2491	
400 - Vista de Oro	400	<u>6,550.72</u>
Total Note Payable - Long Term		3,024,705.89
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		3,065,232.62
Equity		
Revenues		
Property Tax Revenue from Water	4034	
301 - Fire	301	124,791.05
900 - Parks & Recreation	900	45,975.65
Other		
100 - Administration	100	665,113.48
200 - Bayridge	200	25,582.03
301 - Fire	301	2,945,174.09
400 - Vista de Oro	400	15,550.00
500 - Water	500	3,072,602.43
600 - Wastewater	600	21,517.84
Wastewater Fiduciary Fund	602	(4,182.25)
800 - Drainage	800	122,188.01
900 - Parks & Recreation	900	<u>2,390.01</u>
Total Revenues		7,036,702.34
Expenditures		
100 - Administration	100	(600,963.31)
200 - Bayridge	200	(8,558.57)
301 - Fire	301	(2,898,764.72)
400 - Vista de Oro	400	(5,776.13)
500 - Water	500	(2,905,588.43)
600 - Wastewater	600	(19,514.36)
800 - Drainage	800	(43,756.68)
900 - Parks & Recreation	900	(84,105.51)
Total Expenditures		(6,567,027.71)
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	2,947,795.59
600 - Wastewater	600	1,354,122.21
Wastewater Fiduciary Fund	602	1,911,597.08
800 - Drainage	800	217,943.14
900 - Parks & Recreation	900	27,859.13

Bankruptcy Fund Balance	3203	
600 - Wastewater	600	58,710.96
GFAG- Net Investment in Assets	3300	
100 - Administration	100	24,226.08
200 - Bayridge	200	30,000.12
301 - Fire	301	596,541.18
800 - Drainage	800	20,388.71
GFAG- Accumulated Depreciation	3301	
100 - Administration	100	84,879.33
200 - Bayridge	200	93,040.00
301 - Fire	301	1,411,311.46
400 - Vista de Oro	400	7,000.00
800 - Drainage	800	160,647.22
GFAG- Governmental Depreciation	3302	
100 - Administration	100	(8,367.92)
301 - Fire	301	(71,965.08)
800 - Drainage	800	(3,270.02)
Investment in N/A-Costs	3310	
600 - Wastewater	600	(1,326,346.05)
Total Equity		<u>8,390,447.29</u>
Total Equity		<u>8,860,121.92</u>
Total LIABILITIES & EQUITY		<u>18,464,529.44</u>

	June 2021	May 2021	April 2021	March 2021	February 2021	January 2021	December 2020	November 2020	October 2020	September 2020	August 2020	July 2020
Fund	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary
100	\$ 119,951.16	\$ 136,522.77	\$ 126,689.79	\$ 116,521.71	\$ 100,412.75	\$ 93,061.38	\$ 89,279.37	\$ 80,782.20	\$ 74,831.82	\$ 74,817.27	\$ 69,290.39	\$ 56,325.81
200	\$ 31,507.76	\$ 31,945.93	\$ 27,277.45	\$ 25,212.08	\$ 24,030.59	\$ 24,444.61	\$ 17,926.45	\$ 15,619.69	\$ 12,836.95	\$ 12,581.66	\$ 13,257.69	\$ 13,459.78
301	\$ 2,620,800.85	\$ 2,654,254.65	\$ 2,668,739.86	\$ 2,540,065.91	\$ 2,522,960.55	\$ 2,542,142.67	\$ 2,438,385.54	\$ 2,405,246.47	\$ 2,389,667.67	\$ 2,399,628.07	\$ 2,418,259.82	\$ 2,419,661.42
400	\$ (2,782.46)	\$ 4,255.60	\$ 1,930.17	\$ 76.59	\$ (687.35)	\$ (470.09)	\$ (5,048.53)	\$ (6,392.97)	\$ (7,701.46)	\$ (7,556.93)	\$ (7,121.44)	\$ (6,844.37)
500	\$ 4,269,036.07	\$ 4,244,777.72	\$ 4,078,615.08	\$ 4,150,683.91	\$ 4,010,963.55	\$ 3,963,528.49	\$ 3,840,019.99	\$ 3,823,286.86	\$ 4,115,256.09	\$ 4,038,157.94	\$ 4,022,278.14	\$ 3,834,646.16
600	\$ 30,245.85	\$ 33,192.41	\$ 33,469.48	\$ 33,746.55	\$ 39,461.07	\$ 40,242.64	\$ 19,001.87	\$ 23,917.05	\$ 24,194.12	\$ 27,381.69	\$ 27,658.76	\$ 27,935.83
602	\$ 1,909,332.75	\$ 1,903,882.55	\$ 1,654,977.21	\$ 1,570,741.21	\$ 1,720,819.69	\$ 1,700,568.83	\$ 1,368,077.11	\$ 1,264,930.36	\$ 1,131,794.18	\$ 1,114,041.61	\$ 1,913,523.80	\$ 1,913,489.15
800	\$ 530,287.56	\$ 533,294.53	\$ 511,698.93	\$ 501,740.20	\$ 497,981.57	\$ 498,197.31	\$ 459,770.24	\$ 453,124.70	\$ 449,481.97	\$ 446,258.25	\$ 449,147.23	\$ 450,683.13
900	\$ 324,856.31	\$ 326,592.96	\$ 327,577.11	\$ 283,343.60	\$ 284,062.26	\$ 284,616.41	\$ 284,721.87	\$ 288,742.52	\$ 297,884.73	\$ 300,990.60	\$ 306,909.50	\$ 307,463.65
Total	\$ 9,833,235.85	\$ 9,868,719.12	\$ 9,430,975.08	\$ 9,222,131.76	\$ 9,200,004.68	\$ 9,146,332.25	\$ 8,512,133.91	\$ 8,349,256.88	\$ 8,488,246.07	\$ 8,406,300.16	\$ 9,213,203.89	\$ 9,016,820.56

Fund	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month
100	-12.14%	7.76%	8.73%	16.04%	7.90%	4.24%	10.52%	7.95%	0.02%	7.98%	23.02%
200	-1.37%	17.11%	8.19%	4.92%	-1.69%	36.36%	14.77%	21.68%	2.03%	-5.10%	-1.50%
301	-1.26%	-0.54%	5.07%	0.68%	-0.75%	4.26%	1.38%	0.65%	-0.42%	-0.77%	-0.06%
400	-165.38%	120.48%	2420.13%	-111.14%	46.22%	-90.69%	-21.03%	-16.99%	1.91%	6.12%	4.05%
500	0.57%	4.07%	-1.74%	3.48%	1.20%	3.22%	0.44%	-7.09%	1.91%	0.39%	4.89%
600	-8.88%	-0.83%	-0.82%	-14.48%	-1.94%	111.78%	-20.55%	-1.15%	-11.64%	-1.00%	-0.99%
602	0.29%	15.04%	5.36%	-8.72%	1.19%	24.30%	8.15%	11.76%	1.59%	-41.78%	0.00%
800	-0.56%	4.22%	1.98%	0.75%	-0.04%	8.36%	1.47%	0.81%	0.72%	-0.64%	-0.34%
900	-0.53%	-0.30%	15.61%	-0.25%	-0.19%	-0.04%	-1.39%	-3.07%	-1.03%	-1.93%	-0.18%

Average Cash Flow Summary	
100	\$ 94,873.87
200	\$ 20,841.72
301	\$ 2,501,651.12
400	\$ (3,195.27)
500	\$ 4,032,604.17
600	\$ 30,037.28
602	\$ 1,597,181.54
800	\$ 481,805.47
900	\$ 301,480.13



PACIFIC PREMIER BANK

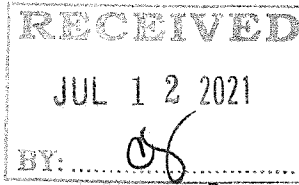
P.O. Box 25171
Santa Ana, CA 92799-9810

STATEMENT OF ACCOUNT ACTIVITY

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STATEMENT OF ACCOUNT ACTIVITY

00014112-0028223-0001-0001-TIMR8006410630215671



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 06/30/2021

EM

EXECUTIVE 50 CHECKING Acct 3317181190

Summary of Activity Since Your Last Statement

Table with 3 columns: Description, Date, Amount. Rows include Beginning Balance (6/01/21, 9,409.02), Deposits / Misc Credits (0, .00), Withdrawals / Misc Debits (0, .00), Ending Balance (6/30/21, 9,409.02), Service Charge (.00), and Average Collected Balance (9,409).

