



February 04, 2021

**TO:** LOCS D Board of Directors  
**FROM:** Adrienne Geidel at Robert Stilts, District Bookkeeper  
Ron Munds, General Manager  
**SUBJECT:** **Agenda Item 7D – 02/04/2021 Board Meeting**  
Receive Financial Report for the Period Ending December 31, 2020

**President**  
Christine M. Womack

**Vice President**  
Matthew D. Fourcroy

**Directors**  
Charles L. Cesena  
Troy Gatchell  
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 December 2020.

**STAFF RECOMMENDATION**

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

***Motion: I move that the Board receive and file the financials for the period ending December 31, 2020.***

**DISCUSSION**

**GENERAL**

Attachment

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

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

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

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**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 12/1/2020 Through 12/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
<b>Revenues</b>						
Service Charges & Fees						
4005	Copying Costs	0.00	0.00	20.00	(20.00)	(100.00)%
	Total Service Charges & Fees	0.00	0.00	20.00	(20.00)	(100.00)%
Other Revenues						
4002	Transfer In	55,414.04	332,484.24	664,988.42	(332,504.18)	(50.00)%
	Total Other Revenues	55,414.04	332,484.24	664,988.42	(332,504.18)	(50.00)%
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	332,499.24	665,008.42	(332,509.18)	(50.00)%
<b>Expenditures</b>						
Personnel						
Salaries/Wages						
7322	Director's Compensation	1,700.00	6,500.00	15,000.00	8,500.00	56.67%
8018	Holiday Pay	3,833.28	6,628.74	10,774.00	4,145.26	38.47%
8045	Overtime Pay	0.00	158.40	400.00	241.60	60.40%
8050	Administrative Leave Pay	318.00	2,706.73	4,475.00	1,768.27	39.51%
8051	Floating Holiday Pay	0.00	1,393.40	1,323.00	(70.40)	(5.32)%
8054	Salaries & Wages - Regular	21,663.69	115,234.22	222,755.28	107,521.06	48.27%
8060	Sick Leave Pay	190.08	562.77	4,900.00	4,337.23	88.51%
8066	Comp Time Used	0.00	20.12	0.00	(20.12)	0.00%
8081	Vacation Pay	1,344.84	4,175.16	9,795.00	5,619.84	57.37%
	Total Salaries/Wages	29,049.89	137,379.54	269,422.28	132,042.74	49.01%
Payroll Taxes & Benefits						
5020	FICA - ER	124.00	426.56	750.00	323.44	43.13%
5030	Life Insurance - ER	41.40	249.88	525.00	275.12	52.40%
5031	Disability Insurance	28.60	103.71	320.00	216.29	67.59%
5035	AD & D Insurance	6.12	47.86	119.00	71.14	59.78%
5040	LTD Insurance	108.72	666.89	1,800.00	1,133.11	62.95%
5050	Medicare - ER	413.10	2,002.16	4,000.00	1,997.84	49.95%
5060	Cafeteria Plan - ER	2,236.12	17,071.50	33,600.00	16,528.50	49.19%
5070	Retirement ER - Regular	705.10	4,300.60	8,462.00	4,161.40	49.18%
5075	Retirees Medical - ER	144.56	1,551.63	3,336.00	1,784.37	53.49%
5120	Workers Comp Insurance - ER	0.00	1,482.73	1,879.07	396.34	21.09%
5124	Retirement - ER - Tier 2	2,114.35	10,392.17	20,854.00	10,461.83	50.17%
	Total Payroll Taxes & Benefits	5,922.07	38,295.69	75,645.07	37,349.38	49.37%
Employment Services						
5100	Unemployment Insurance - ER	124.00	426.56	2,015.00	1,588.44	78.83%
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	124.00	426.56	2,365.00	1,938.44	81.96%
	Total Personnel	35,095.96	176,101.79	347,432.35	171,330.56	49.31%
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 12/1/2020 Through 12/31/2020

	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	9,690.61	12,800.00	3,109.39	24.29%
6110 IT Purchased Services	1,747.00	11,460.01	21,000.00	9,539.99	45.43%
7100 Copier Contract-Maint & Usage	288.05	1,728.30	3,100.00	1,371.70	44.25%
7255 Security Services	93.27	552.06	1,070.00	517.94	48.41%
7321 Janitorial Cleaning & Supplies	236.00	1,416.00	2,900.00	1,484.00	51.17%
7342 Public Meeting Recordings	0.00	3,250.00	15,900.00	12,650.00	79.56%
Total Contract Services	2,364.32	28,096.98	56,770.00	28,673.02	50.51%
Financial Services					
7309 Late Fees	0.00	0.00	200.00	200.00	100.00%
7310 Bank Service Charges	379.45	2,231.16	8,400.00	6,168.84	73.44%
Total Financial Services	379.45	2,231.16	8,600.00	6,368.84	74.06%
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	27,500.00	60,000.00	32,500.00	54.17%
7305 Auditing Services	0.00	11,000.00	22,000.00	11,000.00	50.00%
7320 Professional & Consulting Services	38.00	622.75	1,000.00	377.25	37.73%
7326 Legal Services	0.00	4,650.00	30,000.00	25,350.00	84.50%
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	5,038.00	43,772.75	133,200.00	89,427.25	67.14%
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	56.94	1,721.33	8,000.00	6,278.67	78.48%
7160 Postage, Shipping & Mail Supplies	0.00	981.50	3,000.00	2,018.50	67.28%
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	56.94	3,191.96	20,605.65	17,413.69	84.51%
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 12/1/2020 Through 12/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
6000 Cell Phones	135.00	576.00	1,080.00	504.00	46.67%
6025 Telephone	233.54	1,353.10	3,000.00	1,646.90	54.90%
7350 Rent - Meetings	0.00	0.00	200.00	200.00	100.00%
7352 Rent - Offices & Other Structures	3,000.00	18,000.00	36,000.00	18,000.00	50.00%
8610 Electric	0.00	1,521.62	3,800.00	2,278.38	59.96%
8620 Gas Service	147.03	244.26	600.00	355.74	59.29%
Total Rent & Utilities	3,515.57	21,694.98	44,680.00	22,985.02	51.44%
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	100.00	280.00	1,000.00	720.00	72.00%
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	100.00	280.00	3,325.00	3,045.00	91.58%
Total Services & Supplies	11,454.28	144,797.38	317,536.07	172,738.69	54.40%
Total Expenditures	46,550.24	320,899.17	664,968.42	344,069.25	51.74%
Net Revenues over Expenditures	8,863.80	11,600.07	40.00	11,560.07	28,900.17%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 12/1/2020 Through 12/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Revenues					
Property Taxes					
4035	Property Taxes	<u>1,155.35</u>	<u>2,919.98</u>	<u>10,477.00</u>	<u>(7,557.02)</u> (72.13)%
	Total Property Taxes	<u>1,155.35</u>	<u>2,919.98</u>	<u>10,477.00</u>	<u>(7,557.02)</u> (72.13)%
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	<u>1,829.00</u>	<u>4,741.00</u>	<u>14,994.00</u>	<u>(10,253.00)</u> (68.38)%
	Total Special Taxes & Assessments	<u>1,829.00</u>	<u>4,741.00</u>	<u>14,994.00</u>	<u>(10,253.00)</u> (68.38)%
Use of Money & Property					
4510	Investment Income on funds	<u>0.00</u>	<u>0.07</u>	<u>0.00</u>	<u>0.07</u> 0.00%
	Total Use of Money & Property	<u>0.00</u>	<u>0.07</u>	<u>0.00</u>	<u>0.07</u> 0.00%
	Total Revenues	<u>2,984.35</u>	<u>7,661.05</u>	<u>25,471.00</u>	<u>(17,809.95)</u> (69.92)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	<u>0.00</u>	<u>207.44</u>	<u>250.00</u>	<u>42.56</u> 17.02%
	Total Insurance, Licenses & Regulatory Fees	<u>0.00</u>	<u>207.44</u>	<u>250.00</u>	<u>42.56</u> 17.02%
Rent & Utilities					
8670	Street Lighting	<u>0.00</u>	<u>2,001.90</u>	<u>6,724.16</u>	<u>4,722.26</u> 70.23%
	Total Rent & Utilities	<u>0.00</u>	<u>2,001.90</u>	<u>6,724.16</u>	<u>4,722.26</u> 70.23%
	Total Services & Supplies	<u>0.00</u>	<u>2,209.34</u>	<u>6,974.16</u>	<u>4,764.82</u> 68.32%
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> 100.00%
	Total Debt Service	<u>0.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>10,000.00</u> 100.00%
Transfers					
9511	Interfund Transfer Out	<u>277.07</u>	<u>1,662.42</u>	<u>3,324.84</u>	<u>1,662.42</u> 50.00%
	Total Transfers	<u>277.07</u>	<u>1,662.42</u>	<u>3,324.84</u>	<u>1,662.42</u> 50.00%
	Total Expenditures	<u>277.07</u>	<u>3,871.76</u>	<u>20,299.00</u>	<u>16,427.24</u> 80.93%
	Net Revenues over Expenditures	<u>2,707.28</u>	<u>3,789.29</u>	<u>5,172.00</u>	<u>(1,382.71)</u> (26.73)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 12/1/2020 Through 12/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>					
<b>Property Taxes</b>					
4034	Property Tax Revenue from Water	0.00	0.00	124,791.05	(124,791.05) (100.00)%
4037	Property Tax Zone B Received	45,290.38	124,619.45	470,477.00	(345,857.55) (73.51)%
4038	Property Tax Zone B Pass thru	0.00	0.00	1,811,402.00	(1,811,402.00) (100.00)%
	<b>Total Property Taxes</b>	<b>45,290.38</b>	<b>124,619.45</b>	<b>2,406,670.05</b>	<b>(2,282,050.60) (94.82)%</b>
<b>Grant Revenue</b>					
4955	Govt-Other St Aids & Reimbursements	0.00	0.00	15,689.00	(15,689.00) (100.00)%
	<b>Total Grant Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>15,689.00</b>	<b>(15,689.00) (100.00)%</b>
<b>Special Taxes &amp; Assessments</b>					
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)%
	<b>Total Special Taxes &amp; Assessments</b>	<b>0.00</b>	<b>0.00</b>	<b>626,324.00</b>	<b>(626,324.00) (100.00)%</b>
<b>Other Revenues</b>					
4000	Ambulance Agreement	19,431.82	19,431.82	67,134.00	(47,702.18) (71.06)%
	<b>Total Other Revenues</b>	<b>19,431.82</b>	<b>19,431.82</b>	<b>67,134.00</b>	<b>(47,702.18) (71.06)%</b>
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	472.03	3,867.78	10,000.00	(6,132.22) (61.32)%
	<b>Total Use of Money &amp; Property</b>	<b>472.03</b>	<b>3,867.78</b>	<b>10,000.00</b>	<b>(6,132.22) (61.32)%</b>
	<b>Total Revenues</b>	<b>65,194.23</b>	<b>147,919.05</b>	<b>3,125,817.05</b>	<b>(2,977,898.00) (95.27)%</b>
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8295	Resv FF-Overtime/Shift Coverage	975.00	11,772.55	30,000.00	18,227.45 60.76%
8340	Resv FF-Shift Coverage	13,255.45	57,491.65	144,000.00	86,508.35 60.08%
8345	Resv FF-Special Projects	0.00	0.00	4,000.00	4,000.00 100.00%
	<b>Total Salaries/Wages</b>	<b>14,230.45</b>	<b>69,264.20</b>	<b>178,000.00</b>	<b>108,735.80 61.09%</b>
<b>Payroll Taxes &amp; Benefits</b>					
5021	FICA - Fire - ER	754.64	3,764.09	9,100.00	5,335.91 58.64%
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	206.37	1,004.39	2,150.00	1,145.61 53.28%
5070	Retirement ER - Regular	3,678.47	22,070.82	44,142.00	22,071.18 50.00%
5120	Workers Comp Insurance - ER	0.00	6,586.56	8,350.00	1,763.44 21.12%
5124	Retirement - ER - Tier 2	414.15	2,785.84	9,125.00	6,339.16 69.47%
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>5,053.63</b>	<b>36,211.70</b>	<b>76,217.00</b>	<b>40,005.30 52.49%</b>
<b>Employment Services</b>					
5000	Medical Exams & Procedures	0.00	0.00	3,000.00	3,000.00 100.00%
5101	Unemp. Costs - Reserves	417.79	2,109.44	6,000.00	3,890.56 64.84%
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%
	<b>Total Employment Services</b>	<b>417.79</b>	<b>4,754.44</b>	<b>12,100.00</b>	<b>7,345.56 60.71%</b>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 12/1/2020 Through 12/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Total Personnel	<u>19,701.87</u>	<u>110,230.34</u>	<u>266,317.00</u>	<u>156,086.66</u>	<u>58.61%</u>
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	58.75	248.73	2,000.00	1,751.27	87.56%
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	58.75	248.73	4,000.00	3,751.27	93.78%
Contract Services					
6110 IT Purchased Services	0.00	584.41	1,500.00	915.59	61.04%
7100 Copier Contract-Maint & Usage	99.74	929.44	3,000.00	2,070.56	69.02%
7202 Building Alarms & Security	0.00	267.69	900.00	632.31	70.26%
7204 Cleaning Supplies, Laundry & Towel Service	0.00	626.53	4,000.00	3,373.47	84.34%
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	99.74	4,683.07	2,449,451.00	2,444,767.93	99.81%
Equipment & Tools					
6055 Radios -Non Capital	0.00	129.49	2,000.00	1,870.51	93.53%
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	755.36	7,090.93	20,000.00	12,909.07	64.55%
7242 Minor Tools, Accessories & Field Machines	0.00	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	755.36	7,453.01	44,700.00	37,246.99	83.33%
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	3,894.62	5,420.66	1,526.04	28.15%
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 12/1/2020 Through 12/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Total Insurance, Licenses & Regulatory Fees	0.00	34,470.34	37,635.97	3,165.63	8.41%
<b>Legal &amp; Professional</b>					
7320 Professional & Consulting Services	0.00	2,233.76	1,400.00	(833.76)	(59.55)%
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	2,845.96	3,250.00	404.04	12.43%
<b>Office/Operations</b>					
7140 General Supplies & Minor Equipment	0.00	379.63	700.00	320.37	45.77%
7160 Postage, Shipping & Mail Supplies	0.00	13.66	3,000.00	2,986.34	99.54%
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	0.00	423.06	5,900.00	5,476.94	92.83%
<b>Other Expense</b>					
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	21.44	800.00	778.56	97.32%
7330 Misc Operating Expenses	0.00	0.00	800.00	800.00	100.00%
Total Other Expense	0.00	181.01	3,600.00	3,418.99	94.97%
<b>Rent &amp; Utilities</b>					
6000 Cell Phones	68.56	409.34	1,300.00	890.66	68.51%
6025 Telephone	577.60	3,362.85	5,700.00	2,337.15	41.00%
8610 Electric	0.00	926.12	1,500.00	573.88	38.26%
8620 Gas Service	0.00	284.52	1,600.00	1,315.48	82.22%
8630 Trash Services	129.37	776.22	1,600.00	823.78	51.49%
8640 Water and Water Services	0.00	1,571.21	4,500.00	2,928.79	65.08%
8659 Utility Cable Charges	0.00	350.70	1,200.00	849.30	70.78%
8670 Street Lighting	0.00	44.62	135.00	90.38	66.95%
Total Rent & Utilities	775.53	7,725.58	17,535.00	9,809.42	55.94%
<b>Repairs &amp; Maintenance</b>					
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	0.00	1,914.49	2,500.00	585.51	23.42%
6750 R & M - Minor Tools & Equipment	0.00	686.72	1,000.00	313.28	31.33%



**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 12/1/2020 Through 12/31/2020

		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	75.00	2,231.05	2,000.00	(231.05)	(11.55)%
	Total Repairs & Maintenance	75.00	5,963.07	7,900.00	1,936.93	24.52%
	Travel & Training					
7141	CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323	Books, Publications & Subscriptions	0.00	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	0.00	320.00	1,000.00	680.00	68.00%
	Total Travel & Training	0.00	345.00	2,300.00	1,955.00	85.00%
	Total Services & Supplies	1,764.38	64,338.83	2,576,351.97	2,512,013.14	97.50%
	Capital Outlay					
9006	Infrastructure CIP	0.00	4,334.39	25,609.00	21,274.61	83.07%
9085	Vehicle Purchase	0.00	11,387.28	780,000.00	768,612.72	98.54%
	Total Capital Outlay	0.00	15,721.67	805,609.00	789,887.33	98.05%
	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	33,248.40	66,496.84	33,248.44	50.00%
	Total Transfers	5,541.40	33,248.40	66,496.84	33,248.44	50.00%
	Total Expenditures	27,007.65	223,539.24	3,907,324.05	3,683,784.81	94.28%
	Net Revenues over Expenditures	38,186.58	(75,620.19)	(781,507.00)	705,886.81	(90.32)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 12/1/2020 Through 12/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	
Revenues						
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	1,780.00	3,851.00	15,768.00	(11,917.00)	(75.58)%
	Total Special Taxes & Assessments	<u>1,780.00</u>	<u>3,851.00</u>	<u>15,768.00</u>	<u>(11,917.00)</u>	<u>(75.58)%</u>
	Total Revenues	<u>1,780.00</u>	<u>3,851.00</u>	<u>15,768.00</u>	<u>(11,917.00)</u>	<u>(75.58)%</u>
Expenditures						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	0.00	36.04	500.00	463.96	92.79%
	Total Legal & Professional	<u>0.00</u>	<u>36.04</u>	<u>500.00</u>	<u>463.96</u>	<u>92.79%</u>
Rent & Utilities						
8670	Street Lighting	0.00	792.19	2,460.00	1,667.81	67.80%
	Total Rent & Utilities	<u>0.00</u>	<u>792.19</u>	<u>2,460.00</u>	<u>1,667.81</u>	<u>67.80%</u>
	Total Services & Supplies	<u>0.00</u>	<u>828.23</u>	<u>2,960.00</u>	<u>2,131.77</u>	<u>72.02%</u>
Debt Service						
9804	Payment on Internal Loans	0.00	0.00	6,711.49	6,711.49	100.00%
	Total Debt Service	<u>0.00</u>	<u>0.00</u>	<u>6,711.49</u>	<u>6,711.49</u>	<u>100.00%</u>
Transfers						
9511	Interfund Transfer Out	277.07	1,662.42	3,589.07	1,926.65	53.68%
	Total Transfers	<u>277.07</u>	<u>1,662.42</u>	<u>3,589.07</u>	<u>1,926.65</u>	<u>53.68%</u>
	Total Expenditures	<u>277.07</u>	<u>2,490.65</u>	<u>13,260.56</u>	<u>10,769.91</u>	<u>81.22%</u>
	Net Revenues over Expenditures	<u>1,502.93</u>	<u>1,360.35</u>	<u>2,507.44</u>	<u>(1,147.09)</u>	<u>(45.75)%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 12/1/2020 Through 12/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>					
<b>Property Taxes</b>					
4035	Property Taxes	28,742.05	73,064.51	91,951.30	(18,886.79) (20.54)%
	<b>Total Property Taxes</b>	<b>28,742.05</b>	<b>73,064.51</b>	<b>91,951.30</b>	<b>(18,886.79) (20.54)%</b>
<b>Service Charges &amp; Fees</b>					
4030	Residential Single Family	228,083.30	1,205,760.89	2,193,000.00	(987,239.11) (45.02)%
4102	Residential- Multi -Family-Water Sales	13,708.00	117,342.51	225,900.00	(108,557.49) (48.06)%
4103	Commercial, Home Care, Retail-Water Sales	27,758.25	173,338.01	303,000.00	(129,661.99) (42.79)%
4104	Irrigation- Water Sales	329.75	34,773.50	33,000.00	1,773.50 5.37%
4114	Water Other Service Revenues	0.00	0.00	1,000.00	(1,000.00) (100.00)%
4931	Water Activation Fees	750.00	5,150.00	5,000.00	150.00 3.00%
4932	Penalties	3,142.49	8,761.39	20,000.00	(11,238.61) (56.19)%
4933	Door Hangers/Lockout Notices	0.00	185.00	12,000.00	(11,815.00) (98.46)%
4937	NSF Fees	25.00	130.00	400.00	(270.00) (67.50)%
	<b>Total Service Charges &amp; Fees</b>	<b>273,796.79</b>	<b>1,545,441.30</b>	<b>2,793,300.00</b>	<b>(1,247,858.70) (44.67)%</b>
<b>Other Revenues</b>					
4930	Other Revenue	942.25	6,941.54	1,000.00	5,941.54 594.15%
4936	Water Delinquencies via Tax roll	(1.00)	(1.00)	0.00	(1.00) 0.00%
	<b>Total Other Revenues</b>	<b>941.25</b>	<b>6,940.54</b>	<b>1,000.00</b>	<b>5,940.54 594.05%</b>
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	681.50	6,660.87	20,000.00	(13,339.13) (66.70)%
	<b>Total Use of Money &amp; Property</b>	<b>681.50</b>	<b>6,660.87</b>	<b>20,000.00</b>	<b>(13,339.13) (66.70)%</b>
	<b>Total Revenues</b>	<b>304,161.59</b>	<b>1,632,107.22</b>	<b>2,906,251.30</b>	<b>(1,274,144.08) (43.84)%</b>
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8018	Holiday Pay	8,048.96	13,627.41	22,750.00	9,122.59 40.10%
8045	Overtime Pay	1,234.54	1,546.80	2,000.00	453.20 22.66%
8050	Administrative Leave Pay	396.27	748.51	2,900.00	2,151.49 74.19%
8051	Floating Holiday Pay	1,080.48	2,169.02	5,000.00	2,830.98 56.62%
8054	Salaries & Wages - Regular	46,548.94	184,884.40	429,102.65	244,218.25 56.91%
8056	Retroactive Pay	0.00	0.00	1,000.00	1,000.00 100.00%
8060	Sick Leave Pay	1,528.42	3,850.35	15,000.00	11,149.65 74.33%
8063	Standby Pay	2,401.75	10,101.66	20,618.00	10,516.34 51.01%
8066	Comp Time Used	2,400.78	8,964.15	14,000.00	5,035.85 35.97%
8081	Vacation Pay	2,793.04	17,991.09	25,000.00	7,008.91 28.04%
	<b>Total Salaries/Wages</b>	<b>66,433.18</b>	<b>243,883.39</b>	<b>537,370.65</b>	<b>293,487.26 54.62%</b>
<b>Payroll Taxes &amp; Benefits</b>					
5030	Life Insurance - ER	245.76	865.05	1,950.00	1,084.95 55.64%
5031	Disability Insurance	55.17	217.74	725.00	507.26 69.97%
5035	AD & D Insurance	37.18	165.73	440.00	274.27 62.33%
5040	LTD Insurance	364.84	1,481.12	4,050.00	2,568.88 63.43%
5050	Medicare - ER	993.56	3,694.31	9,000.00	5,305.69 58.95%
5060	Cafeteria Plan - ER	6,207.33	26,742.33	70,020.00	43,277.67 61.81%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 12/1/2020 Through 12/31/2020

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
5070	Retirement ER - Regular	9,370.27	44,179.29	104,912.26	60,732.97	57.89%
5075	Retirees Medical - ER	144.57	987.40	1,668.00	680.60	40.80%
5120	Workers Comp Insurance - ER	0.00	21,708.13	27,510.87	5,802.74	21.09%
5124	Retirement - ER - Tier 2	<u>1,724.50</u>	<u>6,366.42</u>	<u>13,106.00</u>	<u>6,739.58</u>	<u>51.42%</u>
	Total Payroll Taxes & Benefits	19,143.18	106,407.52	233,382.13	126,974.61	54.41%
	Employment Services					
5100	Unemployment Insurance - ER	0.00	434.01	3,000.00	2,565.99	85.53%
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>0.00</u>	<u>1,181.01</u>	<u>3,150.00</u>	<u>1,968.99</u>	<u>62.51%</u>
	Total Personnel	85,576.36	351,471.92	773,902.78	422,430.86	54.58%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	0.00	2,600.00	2,600.00	100.00%
7248	Uniform Safety Boots	<u>150.85</u>	<u>822.71</u>	<u>1,000.00</u>	<u>177.29</u>	<u>17.73%</u>
	Total Clothing & Uniform	150.85	822.71	3,600.00	2,777.29	77.15%
	Contract Services					
6100	Labor & Support-IT Services	0.00	2,565.20	5,300.00	2,734.80	51.60%
6110	IT Purchased Services	140.12	2,700.45	5,400.00	2,699.55	49.99%
7250	Water Quality Testing	0.00	7,342.00	30,000.00	22,658.00	75.53%
7255	Security Services	510.00	680.00	8,000.00	7,320.00	91.50%
7321	Janitorial Cleaning & Supplies	<u>83.01</u>	<u>424.88</u>	<u>850.00</u>	<u>425.12</u>	<u>50.01%</u>
	Total Contract Services	733.13	13,712.53	49,550.00	35,837.47	72.33%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	1,319.87	1,800.00	480.13	26.67%
7242	Minor Tools, Accessories & Field Machines	448.45	1,955.49	18,000.00	16,044.51	89.14%
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	448.45	4,084.04	40,300.00	36,215.96	89.87%
	Financial Services					
7309	Late Fees	0.00	0.00	50.00	50.00	100.00%
7310	Bank Service Charges	<u>25.00</u>	<u>50.00</u>	<u>0.00</u>	<u>(50.00)</u>	<u>0.00%</u>
	Total Financial Services	25.00	50.00	50.00	0.00	0.00%
	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	500.00	18,445.78	20,000.00	1,554.22	7.77%
6345	Property Taxes & Assessments Costs	0.00	3,211.99	7,000.00	3,788.01	54.11%
7325	Insurance	<u>0.00</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	500.00	78,076.58	84,440.90	6,364.32	7.54%
	Legal & Professional					

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 12/1/2020 Through 12/31/2020

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
7318	Professional & Consulting BMC	0.00	40,510.69	125,000.00	84,489.31	67.59%
7320	Professional & Consulting Services	0.00	967.30	10,000.00	9,032.70	90.33%
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	0.00	43,358.49	157,000.00	113,641.51	72.38%
	Office/Operations					
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	0.00	583.15	1,000.00	416.85	41.69%
7160	Postage, Shipping & Mail Supplies	1,670.23	8,790.16	15,000.00	6,209.84	41.40%
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	44.41	3,592.22	2,000.00	(1,592.22)	(79.61)%
7237	Process Control & Treatment Supplies	376.19	5,154.28	25,000.00	19,845.72	79.38%
7239	Water Treatment Chemicals	0.00	3,494.72	8,000.00	4,505.28	56.32%
7249	Safety Supplies	68.97	87.19	1,000.00	912.81	91.28%
	Total Office/Operations	2,159.80	27,553.18	62,700.00	35,146.82	56.06%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	250.00	250.00	100.00%
7348	Water Conservation Program	669.31	3,449.75	10,000.00	6,550.25	65.50%
	Total Other Expense	669.31	3,449.75	10,250.00	6,800.25	66.34%
	Rent & Utilities					
6000	Cell Phones	121.74	1,357.10	3,500.00	2,142.90	61.23%
6025	Telephone	693.83	4,101.90	10,000.00	5,898.10	58.98%
8610	Electric	0.00	47,001.46	100,000.00	52,998.54	53.00%
8620	Gas Service	38.68	38.68	250.00	211.32	84.53%
8630	Trash Services	148.82	892.92	3,000.00	2,107.08	70.24%
8644	Disposal Services	3,156.00	21,987.00	30,000.00	8,013.00	26.71%
8670	Street Lighting	0.00	179.48	400.00	220.52	55.13%
	Total Rent & Utilities	4,159.07	75,558.54	147,150.00	71,591.46	48.65%
	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	187.42	590.19	1,000.00	409.81	40.98%
6641	R & M - Wells	94.95	3,755.63	18,000.00	14,244.37	79.14%
6750	R & M - Minor Tools & Equipment	42.87	381.29	2,400.00	2,018.71	84.11%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 12/1/2020 Through 12/31/2020

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
6800	R & M - Grounds & Collection Systems	0.00	0.00	600.00	600.00	100.00%
6830	Paving & Concrete	0.00	3,129.97	4,000.00	870.03	21.75%
6900	R & M - Buildings & Structures	8,513.26	10,263.43	10,000.00	(263.43)	(2.63)%
7241	R & M - Water Distribution System	450.18	2,272.53	65,000.00	62,727.47	96.50%
	<b>Total Repairs &amp; Maintenance</b>	<b>9,288.68</b>	<b>20,961.47</b>	<b>104,750.00</b>	<b>83,788.53</b>	<b>79.99%</b>
	<b>Travel &amp; Training</b>					
7323	Books, Publications & Subscriptions	0.00	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	60.00	370.00	500.00	130.00	26.00%
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%
	<b>Total Travel &amp; Training</b>	<b>60.00</b>	<b>482.53</b>	<b>9,150.00</b>	<b>8,667.47</b>	<b>94.73%</b>
	<b>Vehicle Maintenance &amp; Repairs</b>					
7006	Tuneup/Oil/Maintenance	34.40	301.29	1,600.00	1,298.71	81.17%
7211	Misc Fuel & Diesel	265.22	932.89	3,500.00	2,567.11	73.35%
7220	Gasoline	373.67	2,551.55	5,000.00	2,448.45	48.97%
7228	Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232	Vehicle Repairs - Parts, Tires & Lubricants	753.06	4,797.48	5,000.00	202.52	4.05%
	<b>Total Vehicle Maintenance &amp; Repairs</b>	<b>1,426.35</b>	<b>8,583.21</b>	<b>15,300.00</b>	<b>6,716.79</b>	<b>43.90%</b>
	<b>Total Services &amp; Supplies</b>	<b>19,620.64</b>	<b>276,693.03</b>	<b>684,240.90</b>	<b>407,547.87</b>	<b>59.56%</b>
	<b>Capital Outlay</b>					
9006	Infrastructure CIP	60,325.19	690,061.39	1,204,032.98	513,971.59	42.69%
9059	Vehicles, Equipment, & Fixtures	0.00	106,170.90	100,000.00	(6,170.90)	(6.17)%
	<b>Total Capital Outlay</b>	<b>60,325.19</b>	<b>796,232.29</b>	<b>1,304,032.98</b>	<b>507,800.69</b>	<b>38.94%</b>
	<b>Debt Service</b>					
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%
	<b>Total Debt Service</b>	<b>0.00</b>	<b>229,032.61</b>	<b>275,633.00</b>	<b>46,600.39</b>	<b>16.91%</b>
	<b>Reserves</b>					
9572	*General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
	<b>Total Reserves</b>	<b>0.00</b>	<b>0.00</b>	<b>57,000.00</b>	<b>57,000.00</b>	<b>100.00%</b>
	<b>Transfers</b>					
9511	Interfund Transfer Out	47,379.00	284,274.00	551,448.00	267,174.00	48.45%
	<b>Total Transfers</b>	<b>47,379.00</b>	<b>284,274.00</b>	<b>551,448.00</b>	<b>267,174.00</b>	<b>48.45%</b>
	<b>Total Expenditures</b>	<b>212,901.19</b>	<b>1,937,703.85</b>	<b>3,646,257.66</b>	<b>1,708,553.81</b>	<b>46.86%</b>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 12/1/2020 Through 12/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Net Revenues over Expenditures	<u>91,260.40</u>	<u>(305,596.63)</u>	<u>(740,006.36)</u>	<u>434,409.73</u>	<u>(58.70)%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 12/1/2020 Through 12/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
<b>Revenues</b>						
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)%
<b>Expenditures</b>						
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6343	Lien & Notary Fees	0.00	0.00	35.00	35.00	100.00%
6345	Property Taxes & Assessments Costs	0.00	241.06	270.00	28.94	10.72%
	Total Insurance, Licenses & Regulatory Fees	0.00	241.06	305.00	63.94	20.96%
Legal & Professional						
7320	Professional & Consulting Services	1,967.51	7,269.88	17,888.00	10,618.12	59.36%
	Total Legal & Professional	1,967.51	7,269.88	17,888.00	10,618.12	59.36%
	Total Services & Supplies	1,967.51	7,510.94	18,193.00	10,682.06	58.72%
Transfers						
9511	Interfund Transfer Out	277.07	1,662.42	3,324.84	1,662.42	50.00%
	Total Transfers	277.07	1,662.42	3,324.84	1,662.42	50.00%
	Total Expenditures	2,244.58	9,173.36	21,517.84	12,344.48	57.37%
	Net Revenues over Expenditures	(2,244.58)	(9,173.36)	0.00	(9,173.36)	0.00%



**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 12/1/2020 Through 12/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	
Revenues						
Special Taxes & Assessments						
4061	Debt Service	103,118.13	(543,858.91)	0.00	(543,858.91)	0.00%
	Assessments-2002 WW Bond					
	Total Special Taxes & Assessments	<u>103,118.13</u>	<u>(543,858.91)</u>	<u>0.00</u>	<u>(543,858.91)</u>	<u>0.00%</u>
Use of Money & Property						
4510	Investment Income on funds	2.58	71.02	0.00	71.02	0.00%
	Total Use of Money & Property	<u>2.58</u>	<u>71.02</u>	<u>0.00</u>	<u>71.02</u>	<u>0.00%</u>
	Total Revenues	<u>103,120.71</u>	<u>(543,787.89)</u>	<u>0.00</u>	<u>(543,787.89)</u>	<u>0.00%</u>
Expenditures						
Services & Supplies						
Financial Services						
7310	Bank Service Charges	0.00	1,650.00	0.00	(1,650.00)	0.00%
	Total Financial Services	<u>0.00</u>	<u>1,650.00</u>	<u>0.00</u>	<u>(1,650.00)</u>	<u>0.00%</u>
	Total Services & Supplies	<u>0.00</u>	<u>1,650.00</u>	<u>0.00</u>	<u>(1,650.00)</u>	<u>0.00%</u>
	Total Expenditures	<u>0.00</u>	<u>1,650.00</u>	<u>0.00</u>	<u>(1,650.00)</u>	<u>0.00%</u>
	Net Revenues over Expenditures	<u>103,120.71</u>	<u>(545,437.89)</u>	<u>0.00</u>	<u>(545,437.89)</u>	<u>0.00%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 12/1/2020 Through 12/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>					
Property Taxes					
4035	Property Taxes	<u>2,832.08</u>	<u>7,106.48</u>	<u>26,074.00</u>	<u>(18,967.52)</u> (72.74)%
	Total Property Taxes	2,832.08	7,106.48	26,074.00	(18,967.52) (72.74)%
Special Taxes & Assessments					
4400	Drainage Assessments	<u>6,880.00</u>	<u>24,790.00</u>	<u>95,264.00</u>	<u>(70,474.00)</u> (73.98)%
	Total Special Taxes & Assessments	6,880.00	24,790.00	95,264.00	(70,474.00) (73.98)%
Use of Money & Property					
4510	Investment Income on funds	<u>0.00</u>	<u>1,370.43</u>	<u>5,400.00</u>	<u>(4,029.57)</u> (74.62)%
	Total Use of Money & Property	0.00	1,370.43	5,400.00	(4,029.57) (74.62)%
	Total Revenues	<u>9,712.08</u>	<u>33,266.91</u>	<u>126,738.00</u>	<u>(93,471.09)</u> (73.75)%
<b>Expenditures</b>					
Personnel					
Salaries/Wages					
8045	Overtime Pay	0.00	0.00	200.00	200.00 100.00%
8054	Salaries & Wages - Regular	<u>220.86</u>	<u>1,999.68</u>	<u>16,000.00</u>	<u>14,000.32</u> 87.50%
	Total Salaries/Wages	220.86	1,999.68	16,200.00	14,200.32 87.66%
	Total Personnel	220.86	1,999.68	16,200.00	14,200.32 87.66%
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	6,369.00	6,000.00	(369.00) (6.15)%
6345	Property Taxes & Assessments Costs	0.00	241.72	200.00	(41.72) (20.86)%
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	7,001.96	6,591.24	(410.72) (6.23)%
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	800.74	1,700.00	899.26 52.90%
6025	Telephone	22.98	134.46	250.00	115.54 46.22%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 12/1/2020 Through 12/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
8610	Electric	0.00	551.91	2,200.00	1,648.09	74.91%
8670	Street Lighting	0.00	362.56	1,000.00	637.44	63.74%
	Total Rent & Utilities	64.14	1,849.67	5,150.00	3,300.33	64.08%
	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	0.00	236.55	7,050.00	6,813.45	96.64%
	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	0.00	0.00	3,150.00	3,150.00	100.00%
	Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	66.31	233.22	550.00	316.78	57.60%
7220	Gasoline	93.42	637.88	1,000.00	362.12	36.21%
	Total Vehicle Maintenance & Repairs	159.73	871.10	1,550.00	678.90	43.80%
	Total Services & Supplies	223.87	9,959.28	27,541.24	17,581.96	63.84%
	Capital Outlay					
9006	Infrastructure CIP	0.00	6,712.32	100,000.00	93,287.68	93.29%
	Total Capital Outlay	0.00	6,712.32	100,000.00	93,287.68	93.29%
	Transfers					
9511	Interfund Transfer Out	1,108.28	6,649.68	13,299.37	6,649.69	50.00%
	Total Transfers	1,108.28	6,649.68	13,299.37	6,649.69	50.00%
	Total Expenditures	1,553.01	25,320.96	157,040.61	131,719.65	83.88%
	Net Revenues over Expenditures	8,159.07	7,945.95	(30,302.61)	38,248.56	(126.22)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 12/1/2020 Through 12/31/2020

	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	0.00	1,630.81	6,400.00	(4,769.19) (74.52)%
	Total Use of Money & Property	0.00	1,630.81	6,400.00	(4,769.19) (74.52)%
	Total Revenues	0.00	1,630.81	52,375.65	(50,744.84) (96.89)%
Expenditures					
Services & Supplies					
Legal & Professional					
7320	Professional & Consulting Services	0.00	381.04	9,000.00	8,618.96 95.77%
7326	Legal Services	0.00	0.00	2,000.00	2,000.00 100.00%
	Total Legal & Professional	0.00	381.04	11,000.00	10,618.96 96.54%
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	421.04	11,200.00	10,778.96 96.24%
Capital Outlay					
9006	Infrastructure CIP	1,249.25	20,151.31	0.00	(20,151.31) 0.00%
	Total Capital Outlay	1,249.25	20,151.31	0.00	(20,151.31) 0.00%
Transfers					
9511	Interfund Transfer Out	554.15	3,324.90	6,649.68	3,324.78 50.00%
	Total Transfers	554.15	3,324.90	6,649.68	3,324.78 50.00%
	Total Expenditures	1,803.40	23,897.25	17,849.68	(6,047.57) (33.88)%
	Net Revenues over Expenditures	(1,803.40)	(22,266.44)	34,525.97	(56,792.41) (164.49)%

# FIRE RESERVE

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 12/31/2020

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 135,448.89

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 12/31/2020

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 12/31/2020

		<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 12/31/2020

		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>



Balance Sheet 12.31.20

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	77,979.94
200 - Bayridge	200	17,926.45
301 - Fire	301	579,688.54
400 - Vista de Oro	400	(5,048.53)
500 - Water	500	997,045.24
600 - Wastewater	600	(83,791.82)
Wastewater Fiduciary Fund	602	(1,650.00)
800 - Drainage	800	221,330.66
900 - Parks & Recreation	900	945.48

Payroll Account (contra to 2998)	1013	
100 - Administration	100	10,799.43
301 - Fire	301	603.30
500 - Water	500	1,362.81

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

Reserve

Fire Reserves Account	1031	
301 - Fire	301	1,857,893.70
US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	4,199.39
US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	342,902.72
US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	<u>1,022,625.00</u>

Total Cash in Bank 5,829,761.93

Investments

Water Reserves Account	0335	
500 - Water	500	<u>2,682,371.98</u>
Total Investments		2,682,371.98

Due From Others

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

Held Deposits

Fund	Cash Summary
100	\$ 89,279.37
200	\$ 17,926.45
301	\$ 2,438,385.54
400	\$ (5,048.53)
500	\$ 3,840,019.99
600	\$ 19,001.87
602	\$ 1,368,077.11
800	\$ 459,770.24
900	\$ 284,721.87
<b>Total</b>	<b>\$ 8,512,133.91</b>

11/30/2020	
Fund	Cash Summary
100	\$ 80,782.20
200	\$ 15,619.69
301	\$ 2,405,246.47
400	\$ (6,392.97)
500	\$ 3,823,286.86
600	\$ 23,917.05
602	\$ 1,264,930.36
800	\$ 453,124.70
900	\$ 288,742.52
<b>Total</b>	<b>\$ 8,349,256.88</b>

Held Deposits	1030	
500 - Water	500	10,000.00
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	
500 - Water	500	265,247.96
Unbilled A/R	1085	
500 - Water	500	<u>282,051.20</u>
Total Accounts Receivable		547,299.16
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		9,130,977.23
FIXED ASSETS		
Land		
Land and Land Rights	1720	
200 - Bayridge	200	30,000.00
301 - Fire	301	10,000.00
500 - Water	500	339,838.19
600 - Wastewater	600	158,590.00
800 - Drainage	800	<u>17,374.90</u>
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	
301 - Fire	301	587,410.70
500 - Water	500	5,000.00
Accum Depreciation-Building, Structures & Improvements	1851	
500 - Water	500	<u>(5,000.00)</u>
Total Building		587,410.70
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	
100 - Administration	100	100,737.49
200 - Bayridge	200	0.12
301 - Fire	301	1,338,476.86
500 - Water	500	547,462.32
800 - Drainage	800	27,000.00
Acc Depreciation-Equipment,Vehicles & Systems	1853	
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 Depecciation-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>17,115,374.19</u>

#### LIABILITIES & EQUITY

##### CURRENT LIABILITIES

###### Accounts Payable

Vendor Payable (Control Account)	2000	
100 - Administration	100	(11,854.27)
301 - Fire	301	(228.00)
500 - Water	500	39,933.34
600 - Wastewater	600	(2,670.60)
800 - Drainage	800	(653.67)
Total Accounts Payable		24,526.80

###### Current Payroll Liabilities

Fed Income Tax Withholding	2001	
100 - Administration	100	(0.05)
500 - Water	500	2,260.31
FICA Employee Payable	2002	
100 - Administration	100	(0.01)
301 - Fire	301	50.29
FICA Employer Payable	2003	
100 - Administration	100	(0.01)
301 - Fire	301	50.28
CA Income Tax Withholding	2011	
100 - Administration	100	(17.12)
301 - Fire	301	(0.01)
500 - Water	500	(1,021.90)
SDI Payable Employee (EE Only)	2012	
100 - Administration	100	0.14
301 - Fire	301	(0.01)
500 - Water	500	30.09
Retirement-ER-Regular Contrib	2014	
500 - Water	500	5.42
SLOCEA Dues Payable	2016	

100 - Administration	100	0.01
500 - Water	500	(0.09)
Employee Contributions to 457 PLAN	2021	
100 - Administration	100	0.04
500 - Water	500	(0.03)
AFLAC Voluntary Insurance-Employee	2022	
100 - Administration	100	(0.02)
500 - Water	500	0.02
Unemployment Ins Liab-Employer (ER	2028	
301 - Fire	301	16.93
500 - Water	500	0.01
Medicare Liab- Employer	2029	
100 - Administration	100	0.12
301 - Fire	301	0.03
500 - Water	500	43.42
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	(0.03)
301 - Fire	301	(0.01)
500 - Water	500	0.01
CALPERS Retirement Tier 2- ER- Liab	2044	
100 - Administration	100	333.02
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	23.60
301 - Fire	301	(1,120.99)
500 - Water	500	16.17
Medicare Tax Liab-Employee	2202	
100 - Administration	100	2.12
301 - Fire	301	0.03
500 - Water	500	43.42
Medical Plan Liab- Employee	2203	
100 - Administration	100	(915.25)
500 - Water	500	(4,479.43)
Vision Plan Liab- Employee	2204	
100 - Administration	100	0.20
500 - Water	500	(56.13)
Dental Plan Ins Payable- Employee	2205	
100 - Administration	100	0.12
500 - Water	500	(98.64)
Retirement Contrib Liab-Employee	2206	
500 - Water	500	(0.09)
Insurance- AD & D	2211	
100 - Administration	100	(4.96)
301 - Fire	301	(295.01)

500 - Water	500	(22.94)
Insurance-Work Injury (WI)	2212	
100 - Administration	100	(53.49)
500 - Water	500	(100.83)
Insurance- LT Disability	2213	
100 - Administration	100	(89.92)
500 - Water	500	(223.28)
Survivor Premiums-PERS	2214	
100 - Administration	100	(0.11)
301 - Fire	301	(0.01)
500 - Water	500	(0.12)
Payroll Clearing Account	2999	
100 - Administration	100	<u>5,912.52</u>
Total Current Payroll Liabilities		358,152.02
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		647,715.99
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	332,499.24
200 - Bayridge	200	7,661.05
301 - Fire	301	147,919.05
400 - Vista de Oro	400	3,851.00
500 - Water	500	1,632,107.22
Wastewater Fiduciary Fund	602	(543,787.89)
800 - Drainage	800	33,266.91
900 - Parks & Recreation	900	<u>1,630.81</u>
Total Revenues		1,615,147.39
Expenditures		
100 - Administration	100	(320,899.17)
200 - Bayridge	200	(3,871.76)
301 - Fire	301	(223,539.24)
400 - Vista de Oro	400	(2,490.65)
500 - Water	500	(1,937,703.85)
600 - Wastewater	600	(9,173.36)
Wastewater Fiduciary Fund	602	(1,650.00)
800 - Drainage	800	(25,320.96)
900 - Parks & Recreation	900	(23,897.25)
Total Expenditures		(2,548,546.24)
Equity		
Septic System Decommission Reserve	3109	
200 - Bayridge	200	8,000.00

Prepaid Assessment Reserve	3159	
Wastewater Fiduciary Fund	602	1,917.92
Fire Mitigation Fund	3161	
301 - Fire	301	135,448.89
600 - Wastewater	600	102,948.71
Fund Balance	3200	
100 - Administration	100	41,504.45
200 - Bayridge	200	6,137.16
301 - Fire	301	577,599.61
400 - Vista de Oro	400	(19,222.59)
500 - Water	500	3,051,388.69
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>8,494,040.39</u>
Total Equity		<u>7,560,641.54</u>
Total LIABILITIES & EQUITY		<u>17,115,374.19</u>



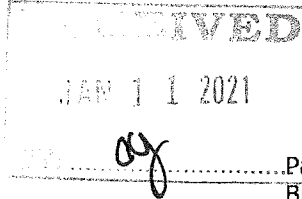
**PACIFIC PREMIER BANK**

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

**STATEMENT OF ACCOUNT ACTIVITY**

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**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 12/31/2020

EM

**EXECUTIVE 50 CHECKING**

**Acct 3317181190**

**Summary of Activity Since Your Last Statement**

Beginning Balance	12/01/20	9,409.02	
Deposits / Misc Credits	0	.00	
Withdrawals / Misc Debits	0	.00	
** Ending Balance	12/31/20	9,409.02	**
Service Charge		.00	
Average Collected Balance		9,409	

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