



March 3, 2022

**TO:** LOCSD Board of Directors

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

**SUBJECT:** **Agenda Item 6D – 03/03/2022 Board Meeting**  
Receive Financial Report for the Period Ending January 31, 2022

**President**  
Matthew D. Fourcroy

**Vice President**  
Charles L. Cesena

**Directors**  
Troy C. Gatchell  
Marshall E. Ochylski  
Christine M. Womack

**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 January 2022.

**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 January 31, 2022.***

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

[www.losososcscsd.org](http://www.losososcscsd.org)

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 1/1/2022 Through 1/31/2022

|                                     | Current Period<br>Actual             | YTD       | Total Budget -<br>Revised | Total Budget<br>Variance -<br>Revised | Percent<br>Total<br>Budget<br>Remain...<br>- Revised |
|-------------------------------------|--------------------------------------|-----------|---------------------------|---------------------------------------|--|
| <b>Revenues</b>                     |                                      |           |                           |                                       |  |
| <b>Other Revenues</b>               |                                      |           |                           |                                       |  |
| 4002                                | Transfer In                          | 55,092.55 | 385,647.85                | 661,110.53                            | (275,462.68) (41.67)%                                |
|                                     | Total Other Revenues                 | 55,092.55 | 385,647.85                | 661,110.53                            | (275,462.68) (41.67)%                                |
|                                     | Total Revenues                       | 55,092.55 | 385,647.85                | 661,110.53                            | (275,462.68) (41.67)%                                |
| <b>Expenditures</b>                 |                                      |           |                           |                                       |  |
| <b>Personnel</b>                    |                                      |           |                           |                                       |  |
| <b>Salaries/Wages</b>               |                                      |           |                           |                                       |  |
| 7322                                | Director's Compensation              | 500.00    | 5,500.00                  | 16,500.00                             | 11,000.00 66.67%                                     |
| 8018                                | Holiday Pay                          | 2,295.36  | 9,314.58                  | 13,166.00                             | 3,851.42 29.25%                                      |
| 8045                                | Overtime Pay                         | 0.00      | 0.00                      | 600.00                                | 600.00 100.00%                                       |
| 8050                                | Administrative Leave Pay             | 340.48    | 2,117.26                  | 4,900.00                              | 2,782.74 56.79%                                      |
| 8051                                | Floating Holiday Pay                 | 0.00      | 465.42                    | 3,000.00                              | 2,534.58 84.49%                                      |
| 8054                                | Salaries & Wages - Regular           | 19,661.38 | 141,148.84                | 249,999.00                            | 108,850.16 43.54%                                    |
| 8060                                | Sick Leave Pay                       | 1,586.32  | 2,540.04                  | 4,900.00                              | 2,359.96 48.16%                                      |
| 8066                                | Comp Time Used                       | 0.00      | 0.00                      | 50.00                                 | 50.00 100.00%  |
| 8081                                | Vacation Pay                         | 0.00      | 9,714.56                  | 5,000.00                              | (4,714.56) (94.29)%                                  |
|                                     | Total Salaries/Wages                 | 24,383.54 | 170,800.70                | 298,115.00                            | 127,314.30 42.71%                                    |
| <b>Payroll Taxes &amp; Benefits</b> |                                      |           |                           |                                       |  |
| 5020                                | FICA - ER                            | 31.00     | 407.96                    | 1,116.00                              | 708.04 63.44%  |
| 5030                                | Life Insurance - ER                  | 48.62     | 317.58                    | 525.00                                | 207.42 39.51%  |
| 5031                                | Disability Insurance                 | 35.33     | 225.65                    | 320.00                                | 94.35 29.48%   |
| 5035                                | AD & D Insurance                     | 11.26     | 63.47                     | 119.00                                | 55.53 46.66%   |
| 5040                                | LTD Insurance                        | 159.92    | 926.48                    | 1,500.00                              | 573.52 38.23%  |
| 5050                                | Medicare - ER                        | 358.05    | 2,478.72                  | 4,000.00                              | 1,521.28 38.03%                                      |
| 5060                                | Cafeteria Plan - ER                  | 2,599.38  | 15,251.97                 | 25,774.00                             | 10,522.03 40.82%                                     |
| 5070                                | Retirement ER - Regular              | 832.82    | 6,039.74                  | 9,994.00                              | 3,954.26 39.57%                                      |
| 5075                                | Retirees Medical - ER                | 150.21    | 1,166.34                  | 1,775.00                              | 608.66 34.29%  |
| 5102                                | CA Training Tax- ER                  | 18.16     | 24.24                     | 37.50                                 | 13.26 35.36%   |
| 5120                                | Workers Comp Insurance - ER          | 0.00      | 925.97                    | 1,000.00                              | 74.03 7.40%  |
| 5124                                | Retirement - ER - Tier 2             | 1,868.66  | 12,313.27                 | 22,225.00                             | 9,911.73 44.60%                                      |
|                                     | Total Payroll Taxes & Benefits       | 6,113.41  | 40,141.39                 | 68,385.50                             | 28,244.11 41.30%                                     |
| <b>Employment Services</b>          |                                      |           |                           |                                       |  |
| 5100                                | Unemployment Insurance - ER          | 726.31    | 1,054.63                  | 2,015.00                              | 960.37 47.66%  |
| 6200                                | Hiring, Advertising & Other<br>Costs | 138.62    | 434.20                    | 200.00                                | (234.20) (117.10)%                                   |
| 6230                                | Medical Exam                         | 0.00      | 0.00                      | 150.00                                | 150.00 100.00%                                       |
|                                     | Total Employment Services            | 864.93    | 1,488.83                  | 2,365.00                              | 876.17 37.05%  |
|                                     | Total Personnel                      | 31,361.88 | 212,430.92                | 368,865.50                            | 156,434.58 42.41%                                    |
| <b>Services &amp; Supplies</b>      |                                      |           |                           |                                       |  |
| <b>Clothing &amp; Uniform</b>       |                                      |           |                           |                                       |  |
| 7246                                | Uniform & Gear                       | 0.00      | 0.00                      | 200.00                                | 200.00 100.00%                                       |
|                                     | Total Clothing & Uniform             | 0.00      | 0.00                      | 200.00                                | 200.00 100.00%                                       |
| <b>Contract Services</b>            |                                      |           |                           |                                       |  |
| 6100                                | Labor & Support-IT Services          | 2,143.01  | 11,862.94                 | 14,500.00                             | 2,637.06 18.19%                                      |
| 6110                                | IT Purchased Services                | 1,871.94  | 14,012.44                 | 24,000.00                             | 9,987.56 41.61%                                      |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 1/1/2022 Through 1/31/2022

|      |   | Current Period<br>Actual | YTD       | Total Budget -<br>Revised | Total Budget<br>Variance -<br>Revised | Percent<br>Total<br>Budget<br>Remaini...<br>- Revised |
|------|---|--------------------------|-----------|---------------------------|---------------------------------------|---|
| 7100 | Copier Contract-Maint & Usage               | 301.41                   | 2,056.43  | 3,100.00                  | 1,043.57                              | 33.66%  |
| 7255 | Security Services                           | 97.61                    | 683.27    | 1,120.00                  | 436.73                                | 38.99%  |
| 7321 | Janitorial Cleaning & Supplies              | 271.00                   | 1,827.00  | 2,900.00                  | 1,073.00                              | 37.00%  |
| 7342 | Public Meeting Recordings                   | 600.00                   | 4,277.79  | 10,000.00                 | 5,722.21                              | 57.22%  |
|      | Total Contract Services                     | 5,284.97                 | 34,719.87 | 55,620.00                 | 20,900.13                             | 37.58%  |
|      | Financial Services                          |                          |           |                           |                                       |   |
| 7309 | Late Fees                                   | 0.00                     | 0.00      | 200.00                    | 200.00                                | 100.00%   |
| 7310 | Bank Service Charges                        | 212.97                   | 2,154.80  | 6,400.00                  | 4,245.20                              | 66.33%  |
|      | Total Financial Services                    | 212.97                   | 2,154.80  | 6,600.00                  | 4,445.20                              | 67.35%  |
|      | Insurance, Licenses & Regulatory Fees       |                          |           |                           |                                       |   |
| 6340 | Misc Fees                                   | 0.00                     | 0.00      | 200.00                    | 200.00                                | 100.00%   |
| 6341 | LAFCO Fees                                  | 0.00                     | 16,432.71 | 17,500.00                 | 1,067.29                              | 6.10%   |
| 6343 | Lien & Notary Fees                          | 0.00                     | 0.00      | 30.00                     | 30.00                                 | 100.00%   |
| 7325 | Insurance                                   | 0.00                     | 29,840.03 | 29,840.03                 | 0.00                                  | 0.00%   |
|      | Total Insurance, Licenses & Regulatory Fees | 0.00                     | 46,272.74 | 47,570.03                 | 1,297.29                              | 2.73%   |
|      | Legal & Professional                        |                          |           |                           |                                       |   |
| 7304 | Professional Services - ACCTG               | 5,000.00                 | 32,500.00 | 60,000.00                 | 27,500.00                             | 45.83%  |
| 7305 | Auditing Services                           | 0.00                     | 22,000.00 | 22,000.00                 | 0.00                                  | 0.00%   |
| 7320 | Professional & Consulting Services          | 2,000.00                 | 29,225.04 | 2,500.00                  | (26,725.04)                           | ...69.00)%  |
| 7326 | Legal Services                              | 0.00                     | 3,816.04  | 30,000.00                 | 26,183.96                             | 87.28%  |
| 7340 | Legal Notifications & Mandated Advertising  | 0.00                     | 0.00      | 200.00                    | 200.00                                | 100.00%   |
|      | Total Legal & Professional                  | 7,000.00                 | 87,541.08 | 114,700.00                | 27,158.92                             | 23.68%  |
|      | Office/Operations                           |                          |           |                           |                                       |   |
| 6121 | IT-Supplies & Miscellaneous                 | 0.00                     | 0.00      | 1,000.00                  | 1,000.00                              | 100.00%   |
| 6130 | Computer Hardware                           | 0.00                     | 0.00      | 1,000.00                  | 1,000.00                              | 100.00%   |
| 7140 | General Supplies & Minor Equipment          | 166.59                   | 2,499.43  | 6,500.00                  | 4,000.57                              | 61.55%  |
| 7160 | Postage, Shipping & Mail Supplies           | 9.05                     | 1,455.82  | 2,500.00                  | 1,044.18                              | 41.77%  |
| 7226 | Membership & Dues                           | 0.00                     | 7,715.00  | 7,950.00                  | 235.00                                | 2.96%   |
|      | Total Office/Operations                     | 175.64                   | 11,670.25 | 18,950.00                 | 7,279.75                              | 38.42%  |
|      | Other Expense                               |                          |           |                           |                                       |   |
| 8735 | Misc Department Admin                       | 0.00                     | 100.00    | 100.00                    | 0.00                                  | 0.00%   |
|      | Total Other Expense                         | 0.00                     | 100.00    | 100.00                    | 0.00                                  | 0.00%   |
|      | Rent & Utilities                            |                          |           |                           |                                       |   |
| 6000 | Cell Phones                                 | 90.00                    | 571.50    | 1,080.00                  | 508.50                                | 47.08%  |
| 6025 | Telephone                                   | 226.03                   | 1,579.08  | 3,000.00                  | 1,420.92                              | 47.36%  |
| 7350 | Rent - Meetings                             | 0.00                     | 0.00      | 200.00                    | 200.00                                | 100.00%   |
| 7352 | Rent - Offices & Other Structures           | 3,000.00                 | 21,000.00 | 36,000.00                 | 15,000.00                             | 41.67%  |
| 8610 | Electric                                    | 281.17                   | 1,786.09  | 3,800.00                  | 2,013.91                              | 53.00%  |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 1/1/2022 Through 1/31/2022

|   | Current Period<br>Actual | YTD         | Total Budget -<br>Revised | Total Budget<br>Variance -<br>Revised | Percent<br>Total<br>Budget<br>Remaini...<br>- Revised |
|---|--------------------------|-------------|---------------------------|---------------------------------------|---|
| 8620 Gas Service                            | 148.37                   | 289.39      | 1,000.00                  | 710.61                                | 71.06%  |
| Total Rent & Utilities                      | 3,745.57                 | 25,226.06   | 45,080.00                 | 19,853.94                             | 44.04%  |
| Repairs & Maintenance                       |                          |             |                           |                                       |   |
| 6405 R & M - Extinguishers                  | 0.00                     | 91.35       | 100.00                    | 8.65                                  | 8.65%   |
| Total Repairs & Maintenance                 | 0.00                     | 91.35       | 100.00                    | 8.65                                  | 8.65%   |
| Travel & Training                           |                          |             |                           |                                       |   |
| 7323 Books, Publications &<br>Subscriptions | 0.00                     | 0.00        | 225.00                    | 225.00                                | 100.00%   |
| 7324 Education & Training Fees              | 0.00                     | 0.00        | 1,000.00                  | 1,000.00                              | 100.00%   |
| 8510 Lodging & Meals - Local                | 0.00                     | 0.00        | 1,000.00                  | 1,000.00                              | 100.00%   |
| 8539 Meals                                  | 0.00                     | 0.00        | 600.00                    | 600.00                                | 100.00%   |
| 8550 Mileage Reimbursement &<br>Parking     | 0.00                     | 0.00        | 500.00                    | 500.00                                | 100.00%   |
| Total Travel & Training                     | 0.00                     | 0.00        | 3,325.00                  | 3,325.00                              | 100.00%   |
| Total Services & Supplies                   | 16,419.15                | 207,776.15  | 292,245.03                | 84,468.88                             | 28.90%  |
| Total Expenditures                          | 47,781.03                | 420,207.07  | 661,110.53                | 240,903.46                            | 36.44%  |
| Net Revenues over Expenditures              | 7,311.52                 | (34,559.22) | 0.00                      | (34,559.22)                           | 0.00%   |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 1/1/2022 Through 1/31/2022

|                                       | Current Period<br>Actual | YTD       | Total Budget -<br>Revised | Total Budget<br>Variance -<br>Revised | Percent<br>Total<br>Budget<br>Remaini...<br>- Revised |
|---------------------------------------|--------------------------|-----------|---------------------------|---------------------------------------|---|
| <b>Revenues</b>                       |                          |           |                           |                                       |   |
| Property Taxes                        |                          |           |                           |                                       |   |
| 4035                                  | 3,254.04                 | 6,371.45  | 0.00                      | 6,371.45                              | 0.00%   |
|                                       | 3,254.04                 | 6,371.45  | 0.00                      | 6,371.45                              | 0.00%   |
| Special Taxes & Assessments           |                          |           |                           |                                       |   |
| 4550                                  | 3,264.22                 | 7,366.32  | 12,400.00                 | (5,033.68)                            | (40.59)%  |
|                                       | 3,264.22                 | 7,366.32  | 12,400.00                 | (5,033.68)                            | (40.59)%  |
| Use of Money & Property               |                          |           |                           |                                       |   |
| 4510                                  | (0.46)                   | (0.78)    | 0.00                      | (0.78)                                | 0.00%   |
|                                       | (0.46)                   | (0.78)    | 0.00                      | (0.78)                                | 0.00%   |
|                                       | 6,517.80                 | 13,736.99 | 12,400.00                 | 1,336.99                              | 10.78%  |
| <b>Expenditures</b>                   |                          |           |                           |                                       |   |
| Services & Supplies                   |                          |           |                           |                                       |   |
| Insurance, Licenses & Regulatory Fees |                          |           |                           |                                       |   |
| 6345                                  | 0.00                     | 555.20    | 250.00                    | (305.20)                              | (122.08)%   |
|                                       | 0.00                     | 555.20    | 250.00                    | (305.20)                              | (122.08)%   |
| Legal & Professional                  |                          |           |                           |                                       |   |
| 7320                                  | 0.00                     | 0.00      | 275.00                    | 275.00                                | 100.00%   |
| 7340                                  | 0.00                     | 0.00      | 70.00                     | 70.00                                 | 100.00%   |
|                                       | 0.00                     | 0.00      | 345.00                    | 345.00                                | 100.00%   |
| Rent & Utilities                      |                          |           |                           |                                       |   |
| 8670                                  | 404.12                   | 2,808.91  | 6,724.16                  | 3,915.25                              | 58.23%  |
|                                       | 404.12                   | 2,808.91  | 6,724.16                  | 3,915.25                              | 58.23%  |
|                                       | 404.12                   | 3,364.11  | 7,319.16                  | 3,955.05                              | 54.04%  |
| Transfers                             |                          |           |                           |                                       |   |
| 9511                                  | 275.46                   | 1,928.22  | 3,305.55                  | 1,377.33                              | 41.67%  |
|                                       | 275.46                   | 1,928.22  | 3,305.55                  | 1,377.33                              | 41.67%  |
|                                       | 679.58                   | 5,292.33  | 10,624.71                 | 5,332.38                              | 50.19%  |
| Net Revenues over Expenditures        | 5,838.22                 | 8,444.66  | 1,775.29                  | 6,669.37                              | 375.68%   |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 1/1/2022 Through 1/31/2022

|                             | Current Period<br>Actual               | YTD                         | Total Budget -<br>Revised   | Total Budget<br>Variance -<br>Revised | Percent<br>Total<br>Budget<br>Remaini...<br>- Revised |
|-----------------------------|--|-----------------------------|-----------------------------|---------------------------------------|---|
|                             | <u>                    </u>            | <u>                    </u> | <u>                    </u> | <u>                    </u>           | <u>                    </u>                           |
| Revenues                    |  |                             |                             |                                       |   |
| Property Taxes              |  |                             |                             |                                       |   |
| 4034                        | Property Tax Revenue from<br>Water     | 0.00                        | 0.00                        | 142,797.90                            | (142,797.90) (100.00)%                                |
| 4037                        | Property Tax Zone B Received           | 160,873.59                  | 316,940.20                  | 501,784.70                            | (184,844.50) (36.84)%                                 |
| 4038                        | Property Tax Zone B Pass thru          | <u>1,218,863.00</u>         | <u>1,218,863.00</u>         | <u>1,828,491.00</u>                   | <u>(609,628.00)</u> (33.34)%                          |
|                             | Total Property Taxes                   | 1,379,736.59                | 1,535,803.20                | 2,473,073.60                          | (937,270.40) (37.90)%                                 |
| Grant Revenue               |  |                             |                             |                                       |   |
| 4955                        | Govt-Other St Aids &<br>Reimbursements | 0.00                        | 0.00                        | 15,689.00                             | (15,689.00) (100.00)%                                 |
|                             | Total Grant Revenue                    | <u>0.00</u>                 | <u>0.00</u>                 | <u>15,689.00</u>                      | <u>(15,689.00)</u> (100.00)%                          |
| Service Charges & Fees      |  |                             |                             |                                       |   |
| 4920                        | Service Charge/User Fee Rev            | <u>0.00</u>                 | <u>0.00</u>                 | <u>20,000.00</u>                      | <u>(20,000.00)</u> (100.00)%                          |
|                             | Total Service Charges & Fees           | 0.00                        | 0.00                        | 20,000.00                             | (20,000.00) (100.00)%                                 |
| Special Taxes & Assessments |  |                             |                             |                                       |   |
| 4015                        | CSA 9-I Assessments (<br>Contract)     | 0.00                        | 0.00                        | 27,508.00                             | (27,508.00) (100.00)%                                 |
| 4050                        | Special Fire Tax                       | <u>0.00</u>                 | <u>0.00</u>                 | <u>609,235.00</u>                     | <u>(609,235.00)</u> (100.00)%                         |
|                             | Total Special Taxes & Assessments      | 0.00                        | 0.00                        | 636,743.00                            | (636,743.00) (100.00)%                                |
| Other Revenues              |  |                             |                             |                                       |   |
| 4000                        | Ambulance Agreement                    | <u>0.00</u>                 | <u>19,813.21</u>            | <u>67,134.00</u>                      | <u>(47,320.79)</u> (70.49)%                           |
|                             | Total Other Revenues                   | 0.00                        | 19,813.21                   | 67,134.00                             | (47,320.79) (70.49)%                                  |
| Use of Money & Property     |  |                             |                             |                                       |   |
| 4510                        | Investment Income on funds             | <u>104.01</u>               | <u>1,396.79</u>             | <u>7,000.00</u>                       | <u>(5,603.21)</u> (80.05)%                            |
|                             | Total Use of Money & Property          | 104.01                      | 1,396.79                    | 7,000.00                              | (5,603.21) (80.05)%                                   |
|                             | Total Revenues                         | <u>1,379,840.60</u>         | <u>1,557,013.20</u>         | <u>3,219,639.60</u>                   | <u>(1,662,626.40)</u> (51.64)%                        |
| Expenditures                |  |                             |                             |                                       |   |
| Personnel                   |  |                             |                             |                                       |   |
| Salaries/Wages              |  |                             |                             |                                       |   |
| 8295                        | Resv FF-Overtime/Shift<br>Coverage     | 1,276.88                    | 25,905.01                   | 30,000.00                             | 4,094.99 13.65%                                       |
| 8340                        | Resv FF-Shift Coverage                 | 13,433.57                   | 72,717.66                   | 144,000.00                            | 71,282.34 49.50%                                      |
| 8345                        | Resv FF-Special Projects               | <u>0.00</u>                 | <u>137.63</u>               | <u>2,000.00</u>                       | <u>1,862.37</u> 93.12%                                |
|                             | Total Salaries/Wages                   | 14,710.45                   | 98,760.30                   | 176,000.00                            | 77,239.70 43.89%                                      |
| Payroll Taxes & Benefits    |  |                             |                             |                                       |   |
| 5021                        | FICA - Fire - ER                       | 753.10                      | 5,802.07                    | 9,100.00                              | 3,297.93 36.24%                                       |
| 5030                        | Life Insurance - ER                    | 250.00                      | 1,460.50                    | 2,500.00                              | 1,039.50 41.58%                                       |
| 5035                        | AD & D Insurance                       | 62.50                       | 355.00                      | 850.00                                | 495.00 58.24%   |
| 5051                        | Medicare - Reserves - ER               | 213.19                      | 1,438.41                    | 2,150.00                              | 711.59 33.10%   |
| 5070                        | Retirement ER - Regular                | 4,618.66                    | 32,242.34                   | 54,514.00                             | 22,271.66 40.85%                                      |
| 5102                        | CA Training Tax- ER                    | 14.73                       | 43.14                       | 175.00                                | 131.86 75.35%   |
| 5120                        | Workers Comp Insurance - ER            | 0.00                        | 4,355.02                    | 5,000.00                              | 644.98 12.90%   |
| 5124                        | Retirement - ER - Tier 2               | <u>536.92</u>               | <u>1,685.67</u>             | <u>9,125.00</u>                       | <u>7,439.33</u> 81.53%                                |
|                             | Total Payroll Taxes & Benefits         | 6,449.10                    | 47,382.15                   | 83,414.00                             | 36,031.85 43.20%                                      |
| Employment Services         |  |                             |                             |                                       |   |
| 5000                        | Medical Exams & Procedures             | 0.00                        | 3,855.66                    | 4,000.00                              | 144.34 3.61%  |
| 5101                        | Unemp. Costs - Reserves                | 588.11                      | 2,123.42                    | 6,000.00                              | 3,876.58 64.61%                                       |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 1/1/2022 Through 1/31/2022

|      |   | Current Period<br>Actual | YTD                 | Total Budget -<br>Revised | Total Budget<br>Variance -<br>Revised | Percent<br>Total<br>Budget<br>Remaini...<br>- Revised |
|------|---|--------------------------|---------------------|---------------------------|---------------------------------------|---|
| 6200 | Hiring, Advertising & Other<br>Costs          | 0.00                     | 25.00               | 100.00                    | 75.00                                 | 75.00%  |
| 6230 | Medical Exam                                  | <u>0.00</u>              | <u>3,752.00</u>     | <u>4,000.00</u>           | <u>248.00</u>                         | <u>6.20%</u>  |
|      | Total Employment Services                     | <u>588.11</u>            | <u>9,756.08</u>     | <u>14,100.00</u>          | <u>4,343.92</u>                       | <u>30.81%</u>   |
|      | Total Personnel                               | 21,747.66                | 155,898.53          | 273,514.00                | 117,615.47                            | 43.00%  |
|      | Services & Supplies                           |                          |                     |                           |                                       |   |
|      | Clothing & Uniform                            |                          |                     |                           |                                       |   |
| 7246 | Uniform & Gear                                | 0.00                     | 96.31               | 3,000.00                  | 2,903.69                              | 96.79%  |
| 7248 | Uniform Safety Boots                          | <u>0.00</u>              | <u>0.00</u>         | <u>2,000.00</u>           | <u>2,000.00</u>                       | <u>100.00%</u>  |
|      | Total Clothing & Uniform                      | 0.00                     | 96.31               | 5,000.00                  | 4,903.69                              | 98.07%  |
|      | Contract Services                             |                          |                     |                           |                                       |   |
| 6110 | IT Purchased Services                         | 19.39                    | 616.34              | 1,500.00                  | 883.66                                | 58.91%  |
| 7100 | Copier Contract-Maint &<br>Usage              | 99.74                    | 931.66              | 2,500.00                  | 1,568.34                              | 62.73%  |
| 7202 | Building Alarms & Security                    | 145.98                   | 283.71              | 900.00                    | 616.29                                | 68.48%  |
| 7204 | Cleaning Supplies, Laundry &<br>Towel Service | 0.00                     | 535.08              | 3,500.00                  | 2,964.92                              | 84.71%  |
| 7222 | Hazardous Materials CW JPA<br>Cost            | 0.00                     | 2,000.00            | 2,325.00                  | 325.00                                | 13.98%  |
| 7500 | Schedule A Charges                            | <u>1,218,863.00</u>      | <u>1,218,863.00</u> | <u>2,465,234.00</u>       | <u>1,246,371.00</u>                   | <u>50.56%</u>   |
|      | Total Contract Services                       | 1,219,128.11             | 1,223,229.79        | 2,475,959.00              | 1,252,729.21                          | 50.60%  |
|      | Equipment & Tools                             |                          |                     |                           |                                       |   |
| 6055 | Radios -Non Capital                           | 0.00                     | 1,640.81            | 2,000.00                  | 359.19                                | 17.96%  |
| 6440 | Fire Personal Protection<br>Equipment         | 2,509.90                 | 3,052.08            | 23,000.00                 | 19,947.92                             | 86.73%  |
| 6460 | Self-Contained Breathing<br>Apparatus         | 0.00                     | 0.00                | 3,000.00                  | 3,000.00                              | 100.00%   |
| 6610 | Rescue - Extrication<br>Equipment             | 0.00                     | 2,452.80            | 2,000.00                  | (452.80)                              | (22.64)%  |
| 6611 | Water Rescue Equipment                        | 0.00                     | 0.00                | 2,000.00                  | 2,000.00                              | 100.00%   |
| 6630 | Rope & Climbing Equipment                     | 0.00                     | 0.00                | 2,000.00                  | 2,000.00                              | 100.00%   |
| 7234 | Oxygen Supplies & Cylinder<br>Rent            | 0.00                     | 0.00                | 350.00                    | 350.00                                | 100.00%   |
| 7238 | Paramedic & EMT Small<br>Tools & Supplies     | 1,975.12                 | 12,777.13           | 20,000.00                 | 7,222.87                              | 36.11%  |
| 7242 | Minor Tools, Accessories &<br>Field Machines  | 0.00                     | 468.16              | 1,200.00                  | 731.84                                | 60.99%  |
| 7252 | Misc Hardware                                 | <u>0.00</u>              | <u>443.01</u>       | <u>1,200.00</u>           | <u>756.99</u>                         | <u>63.08%</u>   |
|      | Total Equipment & Tools                       | 4,485.02                 | 20,833.99           | 56,750.00                 | 35,916.01                             | 63.29%  |
|      | Financial Services                            |                          |                     |                           |                                       |   |
| 7309 | Late Fees                                     | 0.00                     | 0.00                | 10.00                     | 10.00                                 | 100.00%   |
| 7310 | Bank Service Charges                          | 2.00                     | 20.00               | 20.00                     | 0.00                                  | 0.00%   |
| 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                      | 2.00                     | 20.00               | 80.00                     | 60.00                                 | 75.00%  |
|      | Insurance, Licenses &<br>Regulatory Fees      |                          |                     |                           |                                       |   |
| 6120 | Computer Licenses                             | 0.00                     | 0.00                | 2,000.00                  | 2,000.00                              | 100.00%   |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 1/1/2022 Through 1/31/2022

|      |  | Current Period<br>Actual | YTD              | Total Budget -<br>Revised | Total Budget<br>Variance -<br>Revised | Percent<br>Total<br>Budget<br>Remaini...<br>- Revised |
|------|--|--------------------------|------------------|---------------------------|---------------------------------------|---|
| 6345 | Property Taxes & Assessments<br>Costs          | 0.00                     | 6,639.20         | 6,374.60                  | (264.60)                              | (4.15)%   |
| 7325 | Insurance                                      | <u>0.00</u>              | <u>26,017.61</u> | <u>33,515.00</u>          | <u>7,497.39</u>                       | <u>22.37%</u>   |
|      | Total Insurance, Licenses &<br>Regulatory Fees | 0.00                     | 32,656.81        | 41,889.60                 | 9,232.79                              | 22.04%  |
|      | Legal & Professional                           |                          |                  |                           |                                       |   |
| 7320 | Professional & Consulting<br>Services          | 0.00                     | 0.00             | 3,000.00                  | 3,000.00                              | 100.00%   |
| 7326 | Legal Services                                 | 0.00                     | 0.00             | 350.00                    | 350.00                                | 100.00%   |
| 7340 | Legal Notifications &<br>Mandated Advertising  | 0.00                     | 0.00             | 1,500.00                  | 1,500.00                              | 100.00%   |
|      | Total Legal & Professional                     | <u>0.00</u>              | <u>0.00</u>      | <u>4,850.00</u>           | <u>4,850.00</u>                       | <u>100.00%</u>  |
|      | Office/Operations                              |                          |                  |                           |                                       |   |
| 7140 | General Supplies & Minor<br>Equipment          | 150.76                   | 889.49           | 1,000.00                  | 110.51                                | 11.05%  |
| 7160 | Postage, Shipping & Mail<br>Supplies           | 0.00                     | 127.85           | 2,500.00                  | 2,372.15                              | 94.89%  |
| 7216 | Fire Prevention Education<br>Materials         | 0.00                     | 0.00             | 1,800.00                  | 1,800.00                              | 100.00%   |
| 7226 | Membership & Dues                              | 0.00                     | 0.00             | 300.00                    | 300.00                                | 100.00%   |
| 7230 | Misc Small Parts & Supplies                    | 0.00                     | 346.54           | 1,000.00                  | 653.46                                | 65.35%  |
| 7240 | Propane  | <u>0.00</u>              | <u>0.00</u>      | <u>100.00</u>             | <u>100.00</u>                         | <u>100.00%</u>  |
|      | Total Office/Operations                        | 150.76                   | 1,363.88         | 6,700.00                  | 5,336.12                              | 79.64%  |
|      | Other Expense                                  |                          |                  |                           |                                       |   |
| 7201 | White Goods & Accessories -<br>bedding, towels | 0.00                     | 0.00             | 500.00                    | 500.00                                | 100.00%   |
| 7209 | District Operating Center<br>Expense           | 0.00                     | 0.00             | 200.00                    | 200.00                                | 100.00%   |
| 7218 | Cooking Products - Food,<br>Drinks & Staples   | 0.00                     | 93.23            | 500.00                    | 406.77                                | 81.35%  |
| 7224 | Kitchen Cookware & Utensils                    | 144.42                   | 535.54           | 800.00                    | 264.46                                | 33.06%  |
| 7330 | Misc Operating Expenses                        | <u>547.98</u>            | <u>635.56</u>    | <u>800.00</u>             | <u>164.44</u>                         | <u>20.55%</u>   |
|      | Total Other Expense                            | 692.40                   | 1,264.33         | 2,800.00                  | 1,535.67                              | 54.85%  |
|      | Rent & Utilities                               |                          |                  |                           |                                       |   |
| 6000 | Cell Phones                                    | 67.84                    | 477.12           | 840.00                    | 362.88                                | 43.20%  |
| 6025 | Telephone                                      | 1,067.17                 | 7,964.02         | 14,000.00                 | 6,035.98                              | 43.11%  |
| 8610 | Electric                                       | 0.00                     | 844.02           | 844.00                    | (0.02)                                | (0.00)%   |
| 8620 | Gas Service                                    | 450.11                   | 1,051.31         | 1,600.00                  | 548.69                                | 34.29%  |
| 8630 | Trash Services                                 | 130.14                   | 910.98           | 1,600.00                  | 689.02                                | 43.06%  |
| 8640 | Water and Water Services                       | 94.00                    | 2,328.24         | 4,500.00                  | 2,171.76                              | 48.26%  |
| 8659 | Utility Cable Charges                          | 139.76                   | 678.32           | 1,350.00                  | 671.68                                | 49.75%  |
| 8670 | Street Lighting                                | <u>9.05</u>              | <u>62.69</u>     | <u>135.00</u>             | <u>72.31</u>                          | <u>53.56%</u>   |
|      | Total Rent & Utilities                         | 1,958.07                 | 14,316.70        | 24,869.00                 | 10,552.30                             | 42.43%  |
|      | Repairs & Maintenance                          |                          |                  |                           |                                       |   |
| 6400 | R & M - Air Compressors                        | 0.00                     | 0.00             | 500.00                    | 500.00                                | 100.00%   |
| 6405 | R & M - Extinguishers                          | 0.00                     | 437.50           | 500.00                    | 62.50                                 | 12.50%  |



**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 1/1/2022 Through 1/31/2022

|      |  | Current Period<br>Actual | YTD                 | Total Budget -<br>Revised | Total Budget<br>Variance -<br>Revised | Percent<br>Total<br>Budget<br>Remaini...<br>- Revised |
|------|--|--------------------------|---------------------|---------------------------|---------------------------------------|---|
| 6640 | R & M - Equip & Other<br>Non-Structural Fixed Assets | 0.00                     | 1,838.36            | 3,500.00                  | 1,661.64                              | 47.48%  |
| 6750 | R & M - Minor Tools &<br>Equipment                   | 0.00                     | 721.03              | 1,600.00                  | 878.97                                | 54.94%  |
| 6775 | R & M -Operation/Field<br>Equipment                  | 0.00                     | 107.20              | 1,600.00                  | 1,492.80                              | 93.30%  |
| 6800 | R & M - Grounds &<br>Collection Systems              | 0.00                     | 0.00                | 1,600.00                  | 1,600.00                              | 100.00%   |
| 6900 | R & M - Buildings &<br>Structures                    | 344.06                   | 1,196.20            | 8,000.00                  | 6,803.80                              | 85.05%  |
|      | Total Repairs & Maintenance                          | <u>344.06</u>            | <u>4,300.29</u>     | <u>17,300.00</u>          | <u>12,999.71</u>                      | <u>75.14%</u>   |
|      | Travel & Training                                    |                          |                     |                           |                                       |   |
| 7141 | CERT Training Supplies                               | 0.00                     | 0.00                | 100.00                    | 100.00                                | 100.00%   |
| 7323 | Books, Publications &<br>Subscriptions               | 903.05                   | 1,296.96            | 200.00                    | (1,096.96)                            | (548.48)%   |
| 7324 | Education & Training Fees                            | 0.00                     | 0.00                | 500.00                    | 500.00                                | 100.00%   |
| 8405 | Reserve FF Training Costs                            | 0.00                     | 63.00               | 500.00                    | 437.00                                | 87.40%  |
|      | Total Travel & Training                              | <u>903.05</u>            | <u>1,359.96</u>     | <u>1,300.00</u>           | <u>(59.96)</u>                        | <u>(4.61)%</u>  |
|      | Total Services & Supplies                            | <u>1,227,663.47</u>      | <u>1,299,442.06</u> | <u>2,637,497.60</u>       | <u>1,338,055.54</u>                   | <u>50.73%</u>   |
|      | Capital Outlay                                       |                          |                     |                           |                                       |   |
| 9006 | Infrastructure CIP                                   | 0.00                     | 0.00                | 9,363.04                  | 9,363.04                              | 100.00%   |
| 9085 | Vehicle Purchase                                     | <u>16,566.03</u>         | <u>16,566.03</u>    | <u>71,000.00</u>          | <u>54,433.97</u>                      | <u>76.67%</u>   |
|      | Total Capital Outlay                                 | <u>16,566.03</u>         | <u>16,566.03</u>    | <u>80,363.04</u>          | <u>63,797.01</u>                      | <u>79.39%</u>   |
|      | Reserves   |                          |                     |                           |                                       |   |
| 9504 | *Vehicle Replacement Reserve                         | 0.00                     | 0.00                | 93,713.00                 | 93,713.00                             | 100.00%   |
| 9572 | *General Contingency<br>(Operations) Reserve         | 0.00                     | 0.00                | 90,000.00                 | 90,000.00                             | 100.00%   |
|      | Total Reserves                                       | <u>0.00</u>              | <u>0.00</u>         | <u>183,713.00</u>         | <u>183,713.00</u>                     | <u>100.00%</u>  |
|      | Transfers  |                          |                     |                           |                                       |   |
| 9511 | Interfund Transfer Out                               | <u>5,509.26</u>          | <u>38,564.82</u>    | <u>66,111.05</u>          | <u>27,546.23</u>                      | <u>41.67%</u>   |
|      | Total Transfers                                      | <u>5,509.26</u>          | <u>38,564.82</u>    | <u>66,111.05</u>          | <u>27,546.23</u>                      | <u>41.67%</u>   |
|      | Total Expenditures                                   | <u>1,271,486.42</u>      | <u>1,510,471.44</u> | <u>3,241,198.69</u>       | <u>1,730,727.25</u>                   | <u>53.40%</u>   |
|      | Net Revenues over Expenditures                       | <u>108,354.18</u>        | <u>46,541.76</u>    | <u>(21,559.09)</u>        | <u>68,100.85</u>                      | <u>(315.88)%</u>                                      |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 1/1/2022 Through 1/31/2022

|  | Current Period<br>Actual                       | YTD                         | Total Budget -<br>Revised   | Total Budget<br>Variance -<br>Revised | Percent<br>Total<br>Budget<br>Remaini...<br>- Revised |                 |
|--|--|-----------------------------|-----------------------------|---------------------------------------|---|-----------------|
|  | <u>                    </u>                    | <u>                    </u> | <u>                    </u> | <u>                    </u>           | <u>                    </u>                           |                 |
| Revenues                                 |  |                             |                             |                                       |   |                 |
| Special Taxes & Assessments              |  |                             |                             |                                       |   |                 |
| 4550                                     | Lighting & Septic Assessments                  | 4,723.00                    | 8,865.00                    | 15,768.00                             | (6,903.00)  | (43.78)%        |
|  | Total Special Taxes & Assessments              | <u>4,723.00</u>             | <u>8,865.00</u>             | <u>15,768.00</u>                      | <u>(6,903.00)</u>                                     | <u>(43.78)%</u> |
|  | Total Revenues                                 | <u>4,723.00</u>             | <u>8,865.00</u>             | <u>15,768.00</u>                      | <u>(6,903.00)</u>                                     | <u>(43.78)%</u> |
| Expenditures                             |  |                             |                             |                                       |   |                 |
| Services & Supplies                      |  |                             |                             |                                       |   |                 |
| Insurance, Licenses &<br>Regulatory Fees |  |                             |                             |                                       |   |                 |
| 6345                                     | Property Taxes & Assessments<br>Costs          | 0.00                        | 382.20                      | 382.20                                | 0.00  | 0.00%           |
|  | Total Insurance, Licenses &<br>Regulatory Fees | <u>0.00</u>                 | <u>382.20</u>               | <u>382.20</u>                         | <u>0.00</u>   | <u>0.00%</u>    |
| Legal & Professional                     |  |                             |                             |                                       |   |                 |
| 7320                                     | Professional & Consulting<br>Services          | 0.00                        | 0.00                        | 430.00                                | 430.00  | 100.00%         |
| 7340                                     | Legal Notifications &<br>Mandated Advertising  | 0.00                        | 0.00                        | 70.00                                 | 70.00   | 100.00%         |
|  | Total Legal & Professional                     | <u>0.00</u>                 | <u>0.00</u>                 | <u>500.00</u>                         | <u>500.00</u>   | <u>100.00%</u>  |
| Rent & Utilities                         |  |                             |                             |                                       |   |                 |
| 8670                                     | Street Lighting                                | 159.90                      | 1,111.55                    | 2,460.00                              | 1,348.45  | 54.82%          |
|  | Total Rent & Utilities                         | <u>159.90</u>               | <u>1,111.55</u>             | <u>2,460.00</u>                       | <u>1,348.45</u>                                       | <u>54.82%</u>   |
|  | Total Services & Supplies                      | <u>159.90</u>               | <u>1,493.75</u>             | <u>3,342.20</u>                       | <u>1,848.45</u>                                       | <u>55.31%</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                         | 275.46                      | 1,928.22                    | 3,305.55                              | 1,377.33  | 41.67%          |
|  | Total Transfers                                | <u>275.46</u>               | <u>1,928.22</u>             | <u>3,305.55</u>                       | <u>1,377.33</u>                                       | <u>41.67%</u>   |
|  | Total Expenditures                             | <u>435.36</u>               | <u>3,421.97</u>             | <u>13,359.24</u>                      | <u>9,937.27</u>                                       | <u>74.38%</u>   |
|  | Net Revenues over Expenditures                 | <u>4,287.64</u>             | <u>5,443.03</u>             | <u>2,408.76</u>                       | <u>3,034.27</u>                                       | <u>125.97%</u>  |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 1/1/2022 Through 1/31/2022

|                                     | Current Period<br>Actual                         | YTD               | Total Budget -<br>Revised | Total Budget<br>Variance -<br>Revised | Percent<br>Total<br>Budget<br>Remaini...<br>- Revised |                 |
|-------------------------------------|--|-------------------|---------------------------|---------------------------------------|---|-----------------|
| <b>Revenues</b>                     |  |                   |                           |                                       |   |                 |
| <b>Property Taxes</b>               |  |                   |                           |                                       |   |                 |
| 4035                                | Property Taxes                                   | 82,091.32         | 160,545.23                | 108,798.40                            | 51,746.83   | 47.56%          |
|                                     | Total Property Taxes                             | 82,091.32         | 160,545.23                | 108,798.40                            | 51,746.83   | 47.56%          |
| <b>Grant Revenue</b>                |  |                   |                           |                                       |   |                 |
| 4957                                | Govtl Aid- Other Federal Aid<br>& Reimbursements | 0.00              | 853.40                    | 0.00                                  | 853.40  | 0.00%           |
|                                     | Total Grant Revenue                              | 0.00              | 853.40                    | 0.00                                  | 853.40  | 0.00%           |
| <b>Service Charges &amp; Fees</b>   |  |                   |                           |                                       |   |                 |
| 4030                                | Residential Single Family                        | 141,564.25        | 1,285,220.45              | 2,214,930.00                          | (929,709.55)  | (41.97)%        |
| 4102                                | Residential- Multi<br>-Family-Water Sales        | 24,786.58         | 141,016.49                | 228,159.00                            | (87,142.51)   | (38.19)%        |
| 4103                                | Commercial, Home Care,<br>Retail-Water Sales     | 16,747.66         | 203,267.50                | 306,030.00                            | (102,762.50)  | (33.58)%        |
| 4104                                | Irrigation- Water Sales                          | 2,802.50          | 28,575.00                 | 33,330.00                             | (4,755.00)  | (14.27)%        |
| 4114                                | Water Other Service Revenues                     | 135.00            | 55.00                     | 1,000.00                              | (945.00)  | (94.50)%        |
| 4931                                | Water Activation Fees                            | 1,100.00          | 5,450.00                  | 5,000.00                              | 450.00  | 9.00%           |
| 4932                                | Penalties  | 1,848.64          | 15,729.95                 | 20,000.00                             | (4,270.05)  | (21.35)%        |
| 4933                                | Door Hangers/Lockout Notices                     | 0.00              | 0.00                      | 12,000.00                             | (12,000.00)   | (100.00)%       |
| 4937                                | NSF Fees   | 0.00              | 305.00                    | 400.00                                | (95.00)   | (23.75)%        |
|                                     | Total Service Charges & Fees                     | 188,984.63        | 1,679,619.39              | 2,820,849.00                          | (1,141,229.61)  | (40.46)%        |
| <b>Other Revenues</b>               |  |                   |                           |                                       |   |                 |
| 4930                                | Other Revenue                                    | (50.00)           | 4,940.98                  | 11,736.00                             | (6,795.02)  | (57.90)%        |
|                                     | Total Other Revenues                             | (50.00)           | 4,940.98                  | 11,736.00                             | (6,795.02)  | (57.90)%        |
| <b>Use of Money &amp; Property</b>  |  |                   |                           |                                       |   |                 |
| 4510                                | Investment Income on funds                       | 518.09            | 3,310.30                  | 12,000.00                             | (8,689.70)  | (72.41)%        |
|                                     | Total Use of Money & Property                    | 518.09            | 3,310.30                  | 12,000.00                             | (8,689.70)  | (72.41)%        |
|                                     | <b>Total Revenues</b>                            | <b>271,544.04</b> | <b>1,849,269.30</b>       | <b>2,953,383.40</b>                   | <b>(1,104,114.10)</b>                                 | <b>(37.38)%</b> |
| <b>Expenditures</b>                 |  |                   |                           |                                       |   |                 |
| <b>Personnel</b>                    |  |                   |                           |                                       |   |                 |
| <b>Salaries/Wages</b>               |  |                   |                           |                                       |   |                 |
| 8018                                | Holiday Pay                                      | 4,068.72          | 18,227.92                 | 27,567.00                             | 9,339.08  | 33.88%          |
| 8045                                | Overtime Pay                                     | 190.88            | 3,012.68                  | 3,000.00                              | (12.68)   | (0.42)%         |
| 8050                                | Administrative Leave Pay                         | 0.00              | 737.52                    | 2,550.00                              | 1,812.48  | 71.08%          |
| 8051                                | Floating Holiday Pay                             | 0.00              | 1,705.10                  | 6,330.00                              | 4,624.90  | 73.06%          |
| 8054                                | Salaries & Wages - Regular                       | 27,629.87         | 240,441.69                | 442,650.00                            | 202,208.31  | 45.68%          |
| 8056                                | Retroactive Pay                                  | 0.00              | 0.00                      | 1,000.00                              | 1,000.00  | 100.00%         |
| 8060                                | Sick Leave Pay                                   | 4,553.07          | 13,787.97                 | 10,000.00                             | (3,787.97)  | (37.88)%        |
| 8063                                | Standby Pay                                      | 1,553.50          | 11,648.49                 | 20,830.00                             | 9,181.51  | 44.08%          |
| 8066                                | Comp Time Used                                   | 192.82            | 9,643.22                  | 18,000.00                             | 8,356.78  | 46.43%          |
| 8081                                | Vacation Pay                                     | 4,336.08          | 14,983.43                 | 20,000.00                             | 5,016.57  | 25.08%          |
|                                     | Total Salaries/Wages                             | 42,524.94         | 314,188.02                | 551,927.00                            | 237,738.98  | 43.07%          |
| <b>Payroll Taxes &amp; Benefits</b> |  |                   |                           |                                       |   |                 |
| 5030                                | Life Insurance - ER                              | 147.90            | 1,126.84                  | 1,950.00                              | 823.16  | 42.21%          |
| 5031                                | Disability Insurance                             | 73.90             | 467.62                    | 725.00                                | 257.38  | 35.50%          |
| 5035                                | AD & D Insurance                                 | 33.48             | 221.11                    | 440.00                                | 218.89  | 49.75%          |
| 5040                                | LTD Insurance                                    | 339.94            | 2,214.96                  | 4,050.00                              | 1,835.04  | 45.31%          |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 1/1/2022 Through 1/31/2022

|      |  | Current Period<br>Actual | YTD        | Total Budget -<br>Revised | Total Budget<br>Variance -<br>Revised | Percent<br>Total<br>Budget<br>Remaini...<br>- Revised |
|------|--|--------------------------|------------|---------------------------|---------------------------------------|---|
| 5050 | Medicare - ER                                  | 624.78                   | 4,753.86   | 9,000.00                  | 4,246.14                              | 47.18%  |
| 5060 | Cafeteria Plan - ER                            | 5,631.89                 | 35,921.72  | 70,020.00                 | 34,098.28                             | 48.70%  |
| 5070 | Retirement ER - Regular                        | 8,597.13                 | 61,295.67  | 109,533.50                | 48,237.83                             | 44.04%  |
| 5075 | Retirees Medical - ER                          | 150.21                   | 1,166.37   | 1,776.00                  | 609.63                                | 34.33%  |
| 5102 | CA Training Tax- ER                            | 41.70                    | 41.70      | 50.00                     | 8.30                                  | 16.60%  |
| 5120 | Workers Comp Insurance - ER                    | 0.00                     | 11,073.60  | 13,000.00                 | 1,926.40                              | 14.82%  |
| 5124 | Retirement - ER - Tier 2                       | 938.93                   | 7,923.59   | 13,550.00                 | 5,626.41                              | 41.52%  |
|      | Total Payroll Taxes & Benefits                 | 16,579.86                | 126,207.04 | 224,094.50                | 97,887.46                             | 43.68%  |
|      | Employment Services                            |                          |            |                           |                                       |   |
| 5100 | Unemployment Insurance - ER                    | 1,667.57                 | 1,667.57   | 4,000.00                  | 2,332.43                              | 58.31%  |
| 6230 | Medical Exam                                   | 0.00                     | 0.00       | 160.00                    | 160.00                                | 100.00%   |
|      | Total Employment Services                      | 1,667.57                 | 1,667.57   | 4,160.00                  | 2,492.43                              | 59.91%  |
|      | Total Personnel                                | 60,772.37                | 442,062.63 | 780,181.50                | 338,118.87                            | 43.34%  |
|      | Services & Supplies                            |                          |            |                           |                                       |   |
|      | Clothing & Uniform                             |                          |            |                           |                                       |   |
| 7246 | Uniform & Gear                                 | 0.00                     | 665.78     | 2,600.00                  | 1,934.22                              | 74.39%  |
| 7248 | Uniform Safety Boots                           | 175.00                   | 839.88     | 1,000.00                  | 160.12                                | 16.01%  |
|      | Total Clothing & Uniform                       | 175.00                   | 1,505.66   | 3,600.00                  | 2,094.34                              | 58.18%  |
|      | Contract Services                              |                          |            |                           |                                       |   |
| 6100 | Labor & Support-IT Services                    | 0.00                     | 2,280.39   | 5,000.00                  | 2,719.61                              | 54.39%  |
| 6110 | IT Purchased Services                          | (115.96)                 | 3,722.59   | 5,400.00                  | 1,677.41                              | 31.06%  |
| 7250 | Water Quality Testing                          | 2,888.00                 | 15,290.40  | 28,000.00                 | 12,709.60                             | 45.39%  |
| 7255 | Security Services                              | 0.00                     | 510.00     | 8,000.00                  | 7,490.00                              | 93.63%  |
| 7321 | Janitorial Cleaning & Supplies                 | 69.00                    | 467.56     | 850.00                    | 382.44                                | 44.99%  |
|      | Total Contract Services                        | 2,841.04                 | 22,270.94  | 47,250.00                 | 24,979.06                             | 52.87%  |
|      | Equipment & Tools                              |                          |            |                           |                                       |   |
| 6438 | Disinfection Feed Pumps                        | 0.00                     | 1,034.30   | 2,700.00                  | 1,665.70                              | 61.69%  |
| 7242 | Minor Tools, Accessories &<br>Field Machines   | 42.00                    | 3,504.58   | 8,400.00                  | 4,895.42                              | 58.28%  |
| 7253 | Rent - Equipment                               | 0.00                     | 0.00       | 500.00                    | 500.00                                | 100.00%   |
| 7256 | Meter Purchases &<br>Replacements              | 0.00                     | 2,381.99   | 9,000.00                  | 6,618.01                              | 73.53%  |
|      | Total Equipment & Tools                        | 42.00                    | 6,920.87   | 20,600.00                 | 13,679.13                             | 66.40%  |
|      | Financial Services                             |                          |            |                           |                                       |   |
| 7309 | Late Fees                                      | 0.00                     | 76.44      | 50.00                     | (26.44)                               | (52.88)%  |
| 7310 | Bank Service Charges                           | 2.00                     | 20.00      | 300.00                    | 280.00                                | 93.33%  |
| 9153 | Bad Debt Expense                               | 0.00                     | (107.61)   | 0.00                      | 107.61                                | 0.00%   |
|      | Total Financial Services                       | 2.00                     | (11.17)    | 350.00                    | 361.17                                | 103.19%   |
|      | Insurance, Licenses &<br>Regulatory Fees       |                          |            |                           |                                       |   |
| 6340 | Misc Fees                                      | 0.00                     | 873.81     | 900.00                    | 26.19                                 | 2.91%   |
| 6342 | Fees - Regulatory                              | 2,048.00                 | 21,517.64  | 19,470.00                 | (2,047.64)                            | (10.52)%  |
| 6345 | Property Taxes & Assessments<br>Costs          | 0.00                     | 3,792.12   | 7,000.00                  | 3,207.88                              | 45.83%  |
| 7325 | Insurance                                      | 0.00                     | 62,524.85  | 62,686.00                 | 161.15                                | 0.26%   |
|      | Total Insurance, Licenses &<br>Regulatory Fees | 2,048.00                 | 88,708.42  | 90,056.00                 | 1,347.58                              | 1.50%   |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 1/1/2022 Through 1/31/2022

|                                  | Current Period<br>Actual                             | YTD             | Total Budget -<br>Revised | Total Budget<br>Variance -<br>Revised | Percent<br>Total<br>Budget<br>Remaini...<br>- Revised |
|----------------------------------|--|-----------------|---------------------------|---------------------------------------|---|
| <b>Legal &amp; Professional</b>  |  |                 |                           |                                       |   |
| 7318                             | Professional & Consulting<br>BMC                     | 0.00            | 51,383.11                 | 120,000.00                            | 68,616.89 57.18%                                      |
| 7320                             | Professional & Consulting<br>Services                | 0.00            | 10,490.27                 | 25,000.00                             | 14,509.73 58.04%                                      |
| 7326                             | Legal Services                                       | 0.00            | 750.00                    | 16,000.00                             | 15,250.00 95.31%                                      |
| 7340                             | Legal Notifications &<br>Mandated Advertising        | 0.00            | 0.00                      | 1,000.00                              | 1,000.00 100.00%                                      |
|                                  | <b>Total Legal &amp; Professional</b>                | <b>0.00</b>     | <b>62,623.38</b>          | <b>162,000.00</b>                     | <b>99,376.62 61.34%</b>                               |
| <b>Office/Operations</b>         |  |                 |                           |                                       |   |
| 6130                             | Computer Hardware                                    | 0.00            | 787.18                    | 3,000.00                              | 2,212.82 73.76%                                       |
| 6140                             | Computer Software                                    | 0.00            | 4,889.99                  | 5,000.00                              | 110.01 2.20%  |
| 7140                             | General Supplies & Minor<br>Equipment                | 59.48           | 347.33                    | 1,000.00                              | 652.67 65.27%   |
| 7160                             | Postage, Shipping & Mail<br>Supplies                 | 507.90          | 4,176.08                  | 8,000.00                              | 3,823.92 47.80%                                       |
| 7180                             | Billing Supplies, Forms &<br>Printing                | 1,068.66        | 10,941.41                 | 18,750.00                             | 7,808.59 41.65%                                       |
| 7226                             | Membership & Dues                                    | 1,839.00        | 2,300.94                  | 3,000.00                              | 699.06 23.30%   |
| 7230                             | Misc Small Parts & Supplies                          | 152.75          | 834.86                    | 5,000.00                              | 4,165.14 83.30%                                       |
| 7237                             | Process Control & Treatment<br>Supplies              | 236.11          | 6,396.64                  | 12,500.00                             | 6,103.36 48.83%                                       |
| 7239                             | Water Treatment Chemicals                            | 0.00            | 4,413.83                  | 13,000.00                             | 8,586.17 66.05%                                       |
| 7249                             | Safety Supplies                                      | 0.00            | 392.25                    | 1,000.00                              | 607.75 60.77%   |
|                                  | <b>Total Office/Operations</b>                       | <b>3,863.90</b> | <b>35,480.51</b>          | <b>70,250.00</b>                      | <b>34,769.49 49.49%</b>                               |
| <b>Other Expense</b>             |  |                 |                           |                                       |   |
| 7330                             | Misc Operating Expenses                              | 0.00            | 194.37                    | 250.00                                | 55.63 22.25%  |
| 7348                             | Water Conservation Program                           | 0.00            | 2,526.80                  | 10,000.00                             | 7,473.20 74.73%                                       |
|                                  | <b>Total Other Expense</b>                           | <b>0.00</b>     | <b>2,721.17</b>           | <b>10,250.00</b>                      | <b>7,528.83 73.45%</b>                                |
| <b>Rent &amp; Utilities</b>      |  |                 |                           |                                       |   |
| 6000                             | Cell Phones  | 40.00           | 1,439.26                  | 3,500.00                              | 2,060.74 58.88%                                       |
| 6025                             | Telephone  | 925.80          | 4,778.57                  | 10,000.00                             | 5,221.43 52.21%                                       |
| 8610                             | Electric   | 6,208.77        | 55,843.49                 | 100,000.00                            | 44,156.51 44.16%                                      |
| 8620                             | Gas Service  | 124.07          | 174.37                    | 250.00                                | 75.63 30.25%  |
| 8630                             | Trash Services                                       | 149.72          | 1,048.04                  | 2,000.00                              | 951.96 47.60%   |
| 8644                             | Disposal Services                                    | 513.00          | 2,352.00                  | 18,000.00                             | 15,648.00 86.93%                                      |
| 8670                             | Street Lighting                                      | 37.96           | 254.66                    | 432.00                                | 177.34 41.05%   |
|                                  | <b>Total Rent &amp; Utilities</b>                    | <b>7,999.32</b> | <b>65,890.39</b>          | <b>134,182.00</b>                     | <b>68,291.61 50.89%</b>                               |
| <b>Repairs &amp; Maintenance</b> |  |                 |                           |                                       |   |
| 6405                             | R & M - Extinguishers                                | 0.00            | 383.61                    | 400.00                                | 16.39 4.10%   |
| 6422                             | R & M - Hydrants                                     | 0.00            | 277.95                    | 1,300.00                              | 1,022.05 78.62%                                       |
| 6640                             | R & M - Equip & Other<br>Non-Structural Fixed Assets | 0.00            | 3,664.29                  | 16,700.00                             | 13,035.71 78.06%                                      |
| 6641                             | R & M - Wells  | 0.00            | 2,244.52                  | 22,300.00                             | 20,055.48 89.93%                                      |
| 6750                             | R & M - Minor Tools &<br>Equipment                   | 0.00            | 156.84                    | 2,400.00                              | 2,243.16 93.47%                                       |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 1/1/2022 Through 1/31/2022

|      |  | Current Period<br>Actual | YTD          | Total Budget -<br>Revised | Total Budget<br>Variance -<br>Revised | Percent<br>Total<br>Budget<br>Remaini...<br>- Revised |
|------|--|--------------------------|--------------|---------------------------|---------------------------------------|---|
| 6800 | R & M - Grounds &<br>Collection Systems        | 10.70                    | 279.97       | 600.00                    | 320.03                                | 53.34%  |
| 6830 | Paving & Concrete                              | 0.00                     | 1,650.00     | 5,000.00                  | 3,350.00                              | 67.00%  |
| 6900 | R & M - Buildings &<br>Structures              | 12.23                    | 12,350.93    | 15,000.00                 | 2,649.07                              | 17.66%  |
| 7241 | R & M - Water Distribution<br>System           | 0.00                     | 4,054.81     | 8,000.00                  | 3,945.19                              | 49.31%  |
|      | Total Repairs & Maintenance                    | 22.93                    | 25,062.92    | 71,700.00                 | 46,637.08                             | 65.04%  |
|      | Travel & Training                              |                          |              |                           |                                       |   |
| 7323 | Books, Publications &<br>Subscriptions         | 0.00                     | 0.00         | 250.00                    | 250.00                                | 100.00%   |
| 7324 | Education & Training Fees                      | 0.00                     | 0.00         | 3,000.00                  | 3,000.00                              | 100.00%   |
| 8410 | Certifications                                 | 0.00                     | 320.00       | 500.00                    | 180.00                                | 36.00%  |
| 8550 | Mileage Reimbursement &<br>Parking             | 0.00                     | 0.00         | 370.00                    | 370.00                                | 100.00%   |
|      | Total Travel & Training                        | 0.00                     | 320.00       | 4,120.00                  | 3,800.00                              | 92.23%  |
|      | Vehicle Maintenance & Repairs                  |                          |              |                           |                                       |   |
| 7006 | Tuneup/Oil/Maintenance                         | 0.00                     | 374.82       | 1,600.00                  | 1,225.18                              | 76.57%  |
| 7211 | Misc Fuel & Diesel                             | 211.14                   | 2,130.43     | 2,400.00                  | 269.57                                | 11.23%  |
| 7220 | Gasoline                                       | 546.06                   | 3,598.41     | 6,000.00                  | 2,401.59                              | 40.03%  |
| 7228 | Markings & Other Misc<br>Services              | 0.00                     | 0.00         | 200.00                    | 200.00                                | 100.00%   |
| 7232 | Vehicle Repairs - Parts, Tires<br>& Lubricants | 0.00                     | 1,222.05     | 6,000.00                  | 4,777.95                              | 79.63%  |
|      | Total Vehicle Maintenance &<br>Repairs         | 757.20                   | 7,325.71     | 16,200.00                 | 8,874.29                              | 54.78%  |
|      | Total Services & Supplies                      | 17,751.39                | 318,818.80   | 630,558.00                | 311,739.20                            | 49.44%  |
|      | Capital Outlay                                 |                          |              |                           |                                       |   |
| 9006 | Infrastructure CIP                             | 627.00                   | 44,296.34    | 1,573,519.00              | 1,529,222.66                          | 97.18%  |
| 9059 | Vehicles, Equipment, &<br>Fixtures             | 0.00                     | 33,716.15    | 33,706.00                 | (10.15)                               | (0.03)%   |
|      | Total Capital Outlay                           | 627.00                   | 78,012.49    | 1,607,225.00              | 1,529,212.51                          | 95.15%  |
|      | Debt Service                                   |                          |              |                           |                                       |   |
| 9022 | Debt Service - Principal                       | 0.00                     | 176,043.98   | 170,833.56                | (5,210.42)                            | (3.05)%   |
| 9023 | Debt Service - Interest &<br>Annual Fee        | 38,131.67                | 84,158.53    | 94,658.94                 | 10,500.41                             | 11.09%  |
| 9024 | Loan Administration Fee                        | 0.00                     | 23,265.02    | 10,064.00                 | (13,201.02)                           | (131.17)%   |
|      | Total Debt Service                             | 38,131.67                | 283,467.53   | 275,556.50                | (7,911.03)                            | (2.87)%   |
|      | Reserves                                       |                          |              |                           |                                       |   |
| 9572 | *General Contingency<br>(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                         | 47,104.13                | 329,728.91   | 565,249.50                | 235,520.59                            | 41.67%  |
|      | Total Transfers                                | 47,104.13                | 329,728.91   | 565,249.50                | 235,520.59                            | 41.67%  |
|      | Total Expenditures                             | 164,386.56               | 1,452,090.36 | 3,915,770.50              | 2,463,680.14                          | 62.92%  |
|      | Net Revenues over Expenditures                 | 107,157.48               | 397,178.94   | (962,387.10)              | 1,359,566.04                          | (141.27)%   |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 1/1/2022 Through 1/31/2022

|  | Current Period<br>Actual                       | YTD       | Total Budget -<br>Revised | Total Budget<br>Variance -<br>Revised | Percent<br>Total<br>Budget<br>Remaini...<br>- Revised |         |
|--|--|-----------|---------------------------|---------------------------------------|---|---------|
| <b>Revenues</b>                          |  |           |                           |                                       |   |         |
| Service Charges & Fees                   |  |           |                           |                                       |   |         |
| 4062                                     | Wastewater Admin Charge                        | 20,084.49 | 20,110.55                 | 20,110.55                             | 0.00  | 0.00%   |
|  | Total Service Charges & Fees                   | 20,084.49 | 20,110.55                 | 20,110.55                             | 0.00  | 0.00%   |
|  | Total Revenues                                 | 20,084.49 | 20,110.55                 | 20,110.55                             | 0.00  | 0.00%   |
| <b>Expenditures</b>                      |  |           |                           |                                       |   |         |
| Services & Supplies                      |  |           |                           |                                       |   |         |
| Financial Services                       |  |           |                           |                                       |   |         |
| 7310                                     | Bank Service Charges                           | 0.00      | 1,650.00                  | 1,650.00                              | 0.00  | 0.00%   |
|  | Total Financial Services                       | 0.00      | 1,650.00                  | 1,650.00                              | 0.00  | 0.00%   |
| Insurance, Licenses &<br>Regulatory Fees |  |           |                           |                                       |   |         |
| 6343                                     | Lien & Notary Fees                             | 0.00      | 0.00                      | 35.00                                 | 35.00   | 100.00% |
| 6345                                     | Property Taxes & Assessments<br>Costs          | 0.00      | 241.54                    | 270.00                                | 28.46   | 10.54%  |
|  | Total Insurance, Licenses &<br>Regulatory Fees | 0.00      | 241.54                    | 305.00                                | 63.46   | 20.81%  |
| Legal & Professional                     |  |           |                           |                                       |   |         |
| 7320                                     | Professional & Consulting<br>Services          | 3,295.68  | 10,777.67                 | 14,850.00                             | 4,072.33  | 27.42%  |
|  | Total Legal & Professional                     | 3,295.68  | 10,777.67                 | 14,850.00                             | 4,072.33  | 27.42%  |
|  | Total Services & Supplies                      | 3,295.68  | 12,669.21                 | 16,805.00                             | 4,135.79  | 24.61%  |
| Transfers                                |  |           |                           |                                       |   |         |
| 9511                                     | Interfund Transfer Out                         | 275.46    | 1,928.22                  | 3,305.55                              | 1,377.33  | 41.67%  |
|  | Total Transfers                                | 275.46    | 1,928.22                  | 3,305.55                              | 1,377.33  | 41.67%  |
|  | Total Expenditures                             | 3,571.14  | 14,597.43                 | 20,110.55                             | 5,513.12  | 27.41%  |
|  | Net Revenues over Expenditures                 | 16,513.35 | 5,513.12                  | 0.00                                  | 5,513.12  | 0.00%   |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 1/1/2022 Through 1/31/2022

|                             | Current Period<br>Actual          | YTD         | Total Budget -<br>Revised | Total Budget<br>Variance -<br>Revised | Percent<br>Total<br>Budget<br>Remaini...<br>- Revised |       |
|-----------------------------|-----------------------------------|-------------|---------------------------|---------------------------------------|---|-------|
| Revenues                    |                                   |             |                           |                                       |   |       |
| Special Taxes & Assessments |                                   |             |                           |                                       |   |       |
| 4061                        | Debt Service                      | (12,281.76) | (231,437.32)              | 0.00                                  | (231,437.32)  | 0.00% |
|                             | Assessments-2002 WW Bond          |             |                           |                                       |   |       |
|                             | Total Special Taxes & Assessments | (12,281.76) | (231,437.32)              | 0.00                                  | (231,437.32)  | 0.00% |
| Use of Money & Property     |                                   |             |                           |                                       |   |       |
| 4510                        | Investment Income on funds        | 11.48       | 5,526.49                  | 0.00                                  | 5,526.49  | 0.00% |
|                             | Total Use of Money & Property     | 11.48       | 5,526.49                  | 0.00                                  | 5,526.49  | 0.00% |
|                             | Total Revenues                    | (12,270.28) | (225,910.83)              | 0.00                                  | (225,910.83)  | 0.00% |
|                             | Net Revenues over Expenditures    | (12,270.28) | (225,910.83)              | 0.00                                  | (225,910.83)  | 0.00% |



**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 1/1/2022 Through 1/31/2022

|  | Current Period<br>Actual                       | YTD              | Total Budget -<br>Revised | Total Budget<br>Variance -<br>Revised | Percent<br>Total<br>Budget<br>Remaini...<br>- Revised |
|--|--|------------------|---------------------------|---------------------------------------|---|
| <b>Revenues</b>                                      |  |                  |                           |                                       |   |
| <b>Property Taxes</b>                                |  |                  |                           |                                       |   |
| 4035   | Property Taxes                                 | 8,149.50         | 15,985.87                 | 37,575.00                             | (21,589.13) (57.46)%                                  |
|  | Total Property Taxes                           | 8,149.50         | 15,985.87                 | 37,575.00                             | (21,589.13) (57.46)%                                  |
| <b>Special Taxes &amp; Assessments</b>               |  |                  |                           |                                       |   |
| 4400   | Drainage Assessments                           | 24,589.00        | 56,089.00                 | 95,264.00                             | (39,175.00) (41.12)%                                  |
|  | Total Special Taxes & Assessments              | 24,589.00        | 56,089.00                 | 95,264.00                             | (39,175.00) (41.12)%                                  |
| <b>Other Revenues</b>                                |  |                  |                           |                                       |   |
| 4935   | Sale-Specs/Plans &<br>Non_Capital Items        | 0.00             | 45.00                     | 0.00                                  | 45.00 0.00%   |
|  | Total Other Revenues                           | 0.00             | 45.00                     | 0.00                                  | 45.00 0.00%   |
| <b>Use of Money &amp; Property</b>                   |  |                  |                           |                                       |   |
| 4510   | Investment Income on funds                     | 136.71           | 476.84                    | 700.00                                | (223.16) (31.88)%                                     |
|  | Total Use of Money & Property                  | 136.71           | 476.84                    | 700.00                                | (223.16) (31.88)%                                     |
|  | <b>Total Revenues</b>                          | <b>32,875.21</b> | <b>72,596.71</b>          | <b>133,539.00</b>                     | <b>(60,942.29) (45.64)%</b>                           |
| <b>Expenditures</b>                                  |  |                  |                           |                                       |   |
| <b>Personnel</b>                                     |  |                  |                           |                                       |   |
| <b>Salaries/Wages</b>                                |  |                  |                           |                                       |   |
| 8045   | Overtime Pay                                   | 0.00             | 0.00                      | 200.00                                | 200.00 100.00%  |
| 8054   | Salaries & Wages - Regular                     | 0.00             | 6,745.87                  | 9,000.00                              | 2,254.13 25.05%                                       |
|  | Total Salaries/Wages                           | 0.00             | 6,745.87                  | 9,200.00                              | 2,454.13 26.68%                                       |
|  | Total Personnel                                | 0.00             | 6,745.87                  | 9,200.00                              | 2,454.13 26.68%                                       |
| <b>Services &amp; Supplies</b>                       |  |                  |                           |                                       |   |
| <b>Equipment &amp; Tools</b>                         |  |                  |                           |                                       |   |
| 6390   | Equipment                                      | 0.00             | 0.00                      | 300.00                                | 300.00 100.00%  |
| 7242   | Minor Tools, Accessories &<br>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%  |
| <b>Insurance, Licenses &amp;<br/>Regulatory Fees</b> |  |                  |                           |                                       |   |
| 6342   | Fees - Regulatory                              | 0.00             | 7,067.00                  | 7,200.00                              | 133.00 1.85%  |
| 6345   | Property Taxes & Assessments<br>Costs          | 0.00             | 589.80                    | 600.00                                | 10.20 1.70%   |
| 7325   | Insurance                                      | 0.00             | 470.25                    | 391.24                                | (79.01) (20.19)%                                      |
|  | Total Insurance, Licenses &<br>Regulatory Fees | 0.00             | 8,127.05                  | 8,191.24                              | 64.19 0.78%   |
| <b>Legal &amp; Professional</b>                      |  |                  |                           |                                       |   |
| 7320   | Professional & Consulting<br>Services          | 0.00             | 0.00                      | 3,000.00                              | 3,000.00 100.00%                                      |
| 7326   | Legal Services                                 | 0.00             | 0.00                      | 500.00                                | 500.00 100.00%  |
|  | Total Legal & Professional                     | 0.00             | 0.00                      | 3,500.00                              | 3,500.00 100.00%                                      |
| <b>Office/Operations</b>                             |  |                  |                           |                                       |   |
| 7230   | Misc Small Parts & Supplies                    | 0.00             | 239.66                    | 550.00                                | 310.34 56.43%   |
| 7249   | Safety Supplies                                | 0.00             | 0.00                      | 100.00                                | 100.00 100.00%  |
|  | Total Office/Operations                        | 0.00             | 239.66                    | 650.00                                | 410.34 63.13%   |
| <b>Other Expense</b>                                 |  |                  |                           |                                       |   |
| 7346   | Promotional Expenses - Event                   | 0.00             | 250.00                    | 300.00                                | 50.00 16.67%  |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 1/1/2022 Through 1/31/2022

|   | Current Period<br>Actual | YTD       | Total Budget -<br>Revised | Total Budget<br>Variance -<br>Revised | Percent<br>Total<br>Budget<br>Remaini...<br>- Revised |
|---|--------------------------|-----------|---------------------------|---------------------------------------|---|
| Total Other Expense                                       | 0.00                     | 250.00    | 300.00                    | 50.00                                 | 16.67%  |
| Rent & Utilities  |                          |           |                           |                                       |   |
| 6000 Cell Phones  | 0.00                     | 776.82    | 1,700.00                  | 923.18                                | 54.30%  |
| 6025 Telephone  | 22.60                    | 138.61    | 250.00                    | 111.39                                | 44.56%  |
| 8610 Electric   | 179.08                   | 940.05    | 2,200.00                  | 1,259.95                              | 57.27%  |
| 8670 Street Lighting                                      | 75.50                    | 512.50    | 1,000.00                  | 487.50                                | 48.75%  |
| Total Rent & Utilities                                    | 277.18                   | 2,367.98  | 5,150.00                  | 2,782.02                              | 54.02%  |
| Repairs & Maintenance                                     |                          |           |                           |                                       |   |
| 6405 R & M - Extinguishers                                | 0.00                     | 36.54     | 50.00                     | 13.46                                 | 26.92%  |
| 6640 R & M - Equip & Other<br>Non-Structural Fixed Assets | 0.00                     | 0.00      | 1,000.00                  | 1,000.00                              | 100.00%   |
| 6750 R & M - Minor Tools &<br>Equipment                   | 0.00                     | 46.75     | 500.00                    | 453.25                                | 90.65%  |
| 6800 R & M - Grounds &<br>Collection Systems              | 24.66                    | 2,919.11  | 5,500.00                  | 2,580.89                              | 46.93%  |
| 6900 R & M - Buildings &<br>Structures                    | 0.00                     | 0.00      | 1,500.00                  | 1,500.00                              | 100.00%   |
| Total Repairs & Maintenance                               | 24.66                    | 3,002.40  | 8,550.00                  | 5,547.60                              | 64.88%  |
| Travel & Training   |                          |           |                           |                                       |   |
| 7324 Education & Training Fees                            | 0.00                     | 0.00      | 500.00                    | 500.00                                | 100.00%   |
| 8475 Training Materials                                   | 0.00                     | 0.00      | 250.00                    | 250.00                                | 100.00%   |
| Total Travel & Training                                   | 0.00                     | 0.00      | 750.00                    | 750.00                                | 100.00%   |
| Vehicle Maintenance & Repairs                             |                          |           |                           |                                       |   |
| 7211 Misc Fuel & Diesel                                   | 52.79                    | 601.76    | 967.00                    | 365.24                                | 37.77%  |
| 7220 Gasoline   | 136.51                   | 899.60    | 1,276.00                  | 376.40                                | 29.50%  |
| Total Vehicle Maintenance &<br>Repairs                    | 189.30                   | 1,501.36  | 2,243.00                  | 741.64                                | 33.06%  |
| Total Services & Supplies                                 | 491.14                   | 15,488.45 | 29,934.24                 | 14,445.79                             | 48.26%  |
| Capital Outlay  |                          |           |                           |                                       |   |
| 9006 Infrastructure CIP                                   | 0.00                     | 0.00      | 15,000.00                 | 15,000.00                             | 100.00%   |
| Total Capital Outlay                                      | 0.00                     | 0.00      | 15,000.00                 | 15,000.00                             | 100.00%   |
| Transfers   |                          |           |                           |                                       |   |
| 9511 Interfund Transfer Out                               | 1,101.85                 | 7,712.95  | 13,222.21                 | 5,509.26                              | 41.67%  |
| Total Transfers   | 1,101.85                 | 7,712.95  | 13,222.21                 | 5,509.26                              | 41.67%  |
| Total Expenditures  | 1,592.99                 | 29,947.27 | 67,356.45                 | 37,409.18                             | 55.54%  |
| Net Revenues over Expenditures                            | 31,282.22                | 42,649.44 | 66,182.55                 | (23,533.11)                           | (35.56)%  |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 1/1/2022 Through 1/31/2022

|                         | Current Period<br>Actual              | YTD                         | Total Budget -<br>Revised   | Total Budget<br>Variance -<br>Revised | Percent<br>Total<br>Budget<br>Remaini...<br>- Revised |
|-------------------------|---------------------------------------|-----------------------------|-----------------------------|---------------------------------------|---|
|                         | <u>                    </u>           | <u>                    </u> | <u>                    </u> | <u>                    </u>           | <u>                    </u>                           |
| Revenues                |                                       |                             |                             |                                       |   |
| Property Taxes          |                                       |                             |                             |                                       |   |
| 4034                    | Property Tax Revenue from<br>Water    | 0.00                        | 0.00                        | 20,399.70                             | (20,399.70) (100.00)%                                 |
|                         | Total Property Taxes                  | <u>0.00</u>                 | <u>0.00</u>                 | <u>20,399.70</u>                      | <u>(20,399.70) (100.00)%</u>                          |
| Use of Money & Property |                                       |                             |                             |                                       |   |
| 4510                    | Investment Income on funds            | 114.70                      | 468.25                      | 2,700.00                              | (2,231.75) (82.66)%                                   |
|                         | Total Use of Money & Property         | <u>114.70</u>               | <u>468.25</u>               | <u>2,700.00</u>                       | <u>(2,231.75) (82.66)%</u>                            |
|                         | Total Revenues                        | <u>114.70</u>               | <u>468.25</u>               | <u>23,099.70</u>                      | <u>(22,631.45) (97.97)%</u>                           |
| Expenditures            |                                       |                             |                             |                                       |   |
| Services & Supplies     |                                       |                             |                             |                                       |   |
| Legal & Professional    |                                       |                             |                             |                                       |   |
| 7320                    | Professional & Consulting<br>Services | 0.00                        | 3.75                        | 1,000.00                              | 996.25 99.63%   |
| 7326                    | Legal Services                        | 0.00                        | 0.00                        | 500.00                                | 500.00 100.00%  |
|                         | Total Legal & Professional            | <u>0.00</u>                 | <u>3.75</u>                 | <u>1,500.00</u>                       | <u>1,496.25 99.75%</u>                                |
| Office/Operations       |                                       |                             |                             |                                       |   |
| 7140                    | General Supplies & Minor<br>Equipment | 0.00                        | 0.00                        | 100.00                                | 100.00 100.00%  |
|                         | Total Office/Operations               | <u>0.00</u>                 | <u>0.00</u>                 | <u>100.00</u>                         | <u>100.00 100.00%</u>                                 |
|                         | Total Services & Supplies             | <u>0.00</u>                 | <u>3.75</u>                 | <u>1,600.00</u>                       | <u>1,596.25 99.77%</u>                                |
| Capital Outlay          |                                       |                             |                             |                                       |   |
| 9006                    | Infrastructure CIP                    | 0.00                        | 0.00                        | 60,000.00                             | 60,000.00 100.00%                                     |
|                         | Total Capital Outlay                  | <u>0.00</u>                 | <u>0.00</u>                 | <u>60,000.00</u>                      | <u>60,000.00 100.00%</u>                              |
| Transfers               |                                       |                             |                             |                                       |   |
| 9511                    | Interfund Transfer Out                | 550.93                      | 3,856.51                    | 6,611.11                              | 2,754.60 41.67%                                       |
|                         | Total Transfers                       | <u>550.93</u>               | <u>3,856.51</u>             | <u>6,611.11</u>                       | <u>2,754.60 41.67%</u>                                |
|                         | Total Expenditures                    | <u>550.93</u>               | <u>3,860.26</u>             | <u>68,211.11</u>                      | <u>64,350.85 94.34%</u>                               |
|                         | Net Revenues over Expenditures        | <u>(436.23)</u>             | <u>(3,392.01)</u>           | <u>(45,111.41)</u>                    | <u>41,719.40 (92.48)%</u>                             |

Balance Sheet 1.31.22

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  | 245,542.68 |
| 800 - Drainage           | 800  | 239,556.21 |
| 900 - Parks & Recreation | 900  | 199,347.43 |

|                          |      |              |
|--------------------------|------|--------------|
| General Checking Account | 1012 |              |
| 100 - Administration     | 100  | 96,908.04    |
| 200 - Bayridge           | 200  | 39,612.80    |
| 301 - Fire               | 301  | 947,290.59   |
| 400 - Vista de Oro       | 400  | 2,505.78     |
| 500 - Water              | 500  | 1,772,741.87 |
| 600 - Wastewater         | 600  | (63,907.08)  |
| 800 - Drainage           | 800  | 335,460.74   |
| 900 - Parks & Recreation | 900  | 62,527.63    |

|                                  |      |          |
|----------------------------------|------|----------|
| Payroll Account (contra to 2998) | 1013 |          |
| 100 - Administration             | 100  | 5,501.00 |
| 301 - Fire                       | 301  | 1,213.33 |
| 500 - Water                      | 500  | 3,154.76 |

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

Reserve

|                       |      |              |
|-----------------------|------|--------------|
| Fire Reserves Account | 1031 |              |
| 301 - Fire            | 301  | 1,861,887.48 |

|                              |      |          |
|------------------------------|------|----------|
| US Bank - WW Bond Prepayment | 1070 |          |
| Wastewater Fiduciary Fund    | 602  | 4,199.96 |

|                                    |      |            |
|------------------------------------|------|------------|
| US Bank - WW Bond Redemption (New) | 1072 |            |
| Wastewater Fiduciary Fund          | 602  | 665,880.26 |

|                                 |      |                     |
|---------------------------------|------|---------------------|
| US Bank - WW Bond Reserve (New) | 1073 |                     |
| Wastewater Fiduciary Fund       | 602  | <u>1,027,843.78</u> |

|                    |  |              |
|--------------------|--|--------------|
| Total Cash in Bank |  | 7,550,960.95 |
|--------------------|--|--------------|

Investments

|                        |      |                     |
|------------------------|------|---------------------|
| Water Reserves Account | 0335 |                     |
| 500 - Water            | 500  | <u>2,688,689.81</u> |
| Total Investments      |      | 2,688,689.81        |

Due From Others

|                       |      |                 |
|-----------------------|------|-----------------|
| Due From Vista De Oro | 1440 |                 |
| 100 - Administration  | 100  | 1,517.00        |
| 500 - Water           | 500  | <u>6,550.72</u> |
| Total Due From Others |      | 8,067.72        |

Held Deposits

|               |      |  |
|---------------|------|--|
| Held Deposits | 1030 |  |
|---------------|------|--|

| Fund         | Cash Summary            |
|--------------|-------------------------|
| 100          | \$ 102,909.04           |
| 200          | \$ 39,612.80            |
| 301          | \$ 2,810,591.40         |
| 400          | \$ 2,505.78             |
| 500          | \$ 4,710,329.12         |
| 600          | \$ 38,886.61            |
| 602          | \$ 1,697,924.00         |
| 800          | \$ 575,016.95           |
| 900          | \$ 261,875.06           |
| <b>Total</b> | <b>\$ 10,239,650.76</b> |

| Prior Month - Dec 2021 |                        |
|------------------------|------------------------|
| Fund                   | Cash Summary           |
| 100                    | \$ 95,500.68           |
| 200                    | \$ 34,175.66           |
| 301                    | \$ 2,692,030.29        |
| 400                    | \$ (1,623.14)          |
| 500                    | \$ 4,567,873.75        |
| 600                    | \$ 19,077.58           |
| 602                    | \$ 1,710,194.28        |
| 800                    | \$ 544,031.12          |
| 900                    | \$ 262,311.29          |
| <b>Total</b>           | <b>\$ 9,923,571.51</b> |

|   |      |                       |
|---|------|-----------------------|
| 500 - Water                               | 500  | <u>10,000.00</u>      |
| Total Held Deposits                       |      | 10,000.00             |
| Accounts Receivable                       |      |                       |
| Accounts Receivable                       | 1080 |                       |
| 500 - Water                               | 500  | 208,106.93            |
| Unbilled A/R                              | 1085 |                       |
| 500 - Water                               | 500  | <u>288,561.30</u>     |
| Total Accounts Receivable                 |      | 496,668.23            |
| Accrued Inventory On Hand                 |      |                       |
| Inventory                                 | 1100 |                       |
| 500 - Water                               | 500  | <u>68,241.45</u>      |
| Total Accrued Inventory On Hand           |      | <u>68,241.45</u>      |
| Total CURRENT ASSETS                      |      | 10,822,628.16         |
| 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  | 268,178.00            |
| Accum Depreciation-Building, Structures & | 1851 |                       |
| Improvements                              |      |                       |
| 500 - Water                               | 500  | <u>(5,000.00)</u>     |
| Total Building                            |      | 850,588.70            |
| 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  | 553,406.22            |
| 800 - Drainage                            | 800  | 27,000.00             |
| Acc Depreciation-Equipment,Vehicles &     | 1853 |                       |
| Systems                                   |      |                       |
| 500 - Water                               | 500  | <u>(632,364.15)</u>   |
| Total Plant & Equipment                   |      | 1,387,256.54          |
| Construction in Progress                  |      |                       |
| Construction In Progress                  | 1850 |                       |
| 500 - Water                               | 500  | <u>410,521.28</u>     |
| Total Construction in Progress            |      | 410,521.28            |
| Infrastructure                            |      |                       |
| Infrastructures                           | 1730 |                       |
| 200 - Bayridge                            | 200  | 93,040.00             |
| 400 - Vista de Oro                        | 400  | 7,000.00              |
| 500 - Water                               | 500  | 10,091,860.24         |
| 800 - Drainage                            | 800  | 133,391.01            |
| Accum Depeciation-Infrastructures         | 1852 |                       |
| 500 - Water                               | 500  | <u>(5,082,963.23)</u> |

|  |      |                      |
|--|------|----------------------|
| Total Infrastructure                     |      | <u>5,242,328.02</u>  |
| Total FIXED ASSETS                       |      | 8,446,497.63         |
| 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  | 208,054.00           |
| Deferred Outflow - OPEB                  | 1992 |                      |
| 500 - Water                              | 500  | 41,234.00            |
| Amount to be Provided for Internal Loans | 1997 |                      |
| 400 - Vista de Oro                       | 400  | 1,517.00             |
| Amount to be Provided - Other LT Oblig-  | 1998 |                      |
| Comp Leave                               |      |                      |
| 100 - Administration                     | 100  | <u>27,448.17</u>     |
| Total Other Assets                       |      | <u>278,253.17</u>    |
| Total ASSETS                             |      | <u>19,548,278.96</u> |
| LIABILITIES & EQUITY                     |      |                      |
| CURRENT LIABILITIES                      |      |                      |
| Accounts Payable                         |      |                      |
| Vendor Payable (Control Account)         | 2000 |                      |
| 100 - Administration                     | 100  | 1,573.58             |
| 301 - Fire                               | 301  | 16,032.99            |
| 500 - Water                              | 500  | 22,041.74            |
| 600 - Wastewater                         | 600  | 524.18               |
| 800 - Drainage                           | 800  | <u>343.43</u>        |
| Total Accounts Payable                   |      | 40,515.92            |
| Current Payroll Liabilities              |      |                      |
| Fed Income Tax Withholding               | 2001 |                      |
| 100 - Administration                     | 100  | (0.01)               |
| FICA Employee Payable                    | 2002 |                      |
| 301 - Fire                               | 301  | 344.36               |
| 500 - Water                              | 500  | (353.36)             |
| FICA Employer Payable                    | 2003 |                      |
| 301 - Fire                               | 301  | (9.00)               |
| SDI Payable Employee (EE Only)           | 2012 |                      |
| 301 - Fire                               | 301  | 0.13                 |
| Retirement-ER-Regular Contrib            | 2014 |                      |
| 301 - Fire                               | 301  | (0.21)               |
| 500 - Water                              | 500  | 0.01                 |
| Employee Contributions to 457 PLAN       | 2021 |                      |
| 100 - Administration                     | 100  | (1,731.00)           |
| 500 - Water                              | 500  | 1,731.00             |
| AFLAC Voluntary Insurance-Employee       | 2022 |                      |
| 100 - Administration                     | 100  | (0.02)               |
| 500 - Water                              | 500  | 0.05                 |
| Medicare Liab- Employer                  | 2029 |                      |
| 301 - Fire                               | 301  | 0.03                 |
| Accrued Compensated Absences             | 2040 |                      |

|                                      |      |                   |
|--------------------------------------|------|-------------------|
| 100 - Administration                 | 100  | 6,862.05          |
| 500 - Water                          | 500  | 21,584.75         |
| Long-term Compensated Absences       | 2041 |                   |
| 100 - Administration                 | 100  | 20,586.12         |
| 500 - Water                          | 500  | 64,754.26         |
| CALPERS Retirement Tier 2- EE- Liab  | 2042 |                   |
| 500 - Water                          | 500  | (0.03)            |
| CALPERS Retirement Tier 2- ER- Liab  | 2044 |                   |
| 500 - Water                          | 500  | (0.01)            |
| Other Pension Oblig Liab (OPEB) ARC  | 2045 |                   |
| 500 - Water                          | 500  | 352,434.00        |
| Life Insurance Liab-Employer         | 2201 |                   |
| 100 - Administration                 | 100  | 33.08             |
| 500 - Water                          | 500  | 100.30            |
| Medical Plan Liab- Employee          | 2203 |                   |
| 100 - Administration                 | 100  | (953.84)          |
| 500 - Water                          | 500  | (4,479.38)        |
| Vision Plan Liab- Employee           | 2204 |                   |
| 100 - Administration                 | 100  | (0.07)            |
| 500 - Water                          | 500  | 18.99             |
| Dental Plan Ins Payable- Employee    | 2205 |                   |
| 100 - Administration                 | 100  | 0.07              |
| 500 - Water                          | 500  | 0.28              |
| Retirement Contrib Liab-Employee     | 2206 |                   |
| 301 - Fire                           | 301  | (0.93)            |
| Insurance- AD & D                    | 2211 |                   |
| 100 - Administration                 | 100  | (1.03)            |
| 500 - Water                          | 500  | (10.64)           |
| Insurance- LT Disability             | 2213 |                   |
| 100 - Administration                 | 100  | (3.41)            |
| 500 - Water                          | 500  | (43.03)           |
| Payroll Clearing Account             | 2999 |                   |
| 100 - Administration                 | 100  | <u>3,290.07</u>   |
| Total Current Payroll Liabilities    |      | 464,153.58        |
| Due to Others                        |      |                   |
| Due To Administration                | 2410 |                   |
| 400 - Vista de Oro                   | 400  | <u>1,517.00</u>   |
| Total Due to Others                  |      | 1,517.00          |
| Current Portion Long Term Debt       |      |                   |
| Current portion-Long Term Debt       | 2102 |                   |
| 500 - Water                          | 500  | <u>176,043.98</u> |
| Total Current Portion Long Term Debt |      | 176,043.98        |
| Trust Liability                      |      |                   |
| Trust Funds- Low Income Savings      | 2513 |                   |
| 100 - Administration                 | 100  | 1,169.32          |
| Water Quality Trust Reserve          | 3050 |                   |
| 500 - Water                          | 500  | <u>91,517.27</u>  |
| Total Trust Liability                |      | <u>92,686.59</u>  |
| Total CURRENT LIABILITIES            |      | 774,917.07        |
| Other Liabilities                    |      |                   |
| Other Liabilities                    |      |                   |
| Net Pension Liability                | 2215 |                   |

|  |      |                     |
|--|------|---------------------|
| 500 - Water                            | 500  | 771,025.00          |
| Def Inflow                             | 2216 |                     |
| 500 - Water                            | 500  | 22,658.00           |
| Deferred Inflow - Pension              | 2217 |                     |
| 500 - Water                            | 500  | 56,078.00           |
| Suspense Account                       | 2997 |                     |
| 100 - Administration                   | 100  | 9.00                |
| 500 - Water                            | 500  | 37.36               |
| Restricted Park and Rec                | 3090 |                     |
| 900 - Parks & Recreation               | 900  | 198,879.18          |
| Replacement Reserve - Vehicle, Equip & | 3110 |                     |
| Fire Engines                           |      |                     |
| 301 - Fire                             | 301  | 1,105,911.02        |
| 500 - Water                            | 500  | 144,644.25          |
| General Contingency Reserve            | 3111 |                     |
| 100 - Administration                   | 100  | 20,918.48           |
| 301 - Fire                             | 301  | 313,225.51          |
| 500 - Water                            | 500  | 585,183.00          |
| 800 - Drainage                         | 800  | 32,238.22           |
| Public Facilities Fees Reserve         | 3115 |                     |
| 301 - Fire                             | 301  | 40,334.00           |
| Capital Outlay Reserve                 | 3160 |                     |
| 301 - Fire                             | 301  | 540,562.42          |
| 500 - Water                            | 500  | 1,999,562.85        |
| 800 - Drainage                         | 800  | 202,296.60          |
| Water Stabilization Reserve            | 3163 |                     |
| 500 - Water                            | 500  | 158,456.00          |
| Info Tech Reserve                      | 3164 |                     |
| 100 - Administration                   | 100  | 20,741.40           |
| Basin Management Reserve               | 3165 |                     |
| 500 - Water                            | 500  | 50,031.00           |
| Water Conservation Reserve             | 3167 |                     |
| 500 - Water                            | 500  | 59,288.00           |
| Reserve - Internal Loans               | 3193 |                     |
| 100 - Administration                   | 100  | <u>1,517.00</u>     |
| Total Other Liabilities                |      | <u>6,323,596.29</u> |
| Total Other Liabilities                |      | 6,323,596.29        |
| Long Term Debt                         |      |                     |
| Note Payable - Long Term               |      |                     |
| Note Payable - State CIEDB-LTD         | 2101 |                     |
| 500 - Water                            | 500  | 2,842,111.19        |
| Internal Loan Due Water-500            | 2491 |                     |
| 400 - Vista de Oro                     | 400  | <u>6,550.72</u>     |
| Total Note Payable - Long Term         |      | 2,848,661.91        |
| Accrued Interest Payable               |      |                     |
| Accrued Interest Payable               | 2110 |                     |
| 500 - Water                            | 500  | <u>38,355.72</u>    |
| Total Accrued Interest Payable         |      | <u>38,355.72</u>    |
| Total Long Term Debt                   |      | 2,887,017.63        |
| Equity                                 |      |                     |
| Revenues                               |      |                     |
| 100 - Administration                   | 100  | 385,647.85          |



|                                    |      |                |
|------------------------------------|------|----------------|
| 200 - Bayridge                     | 200  | 13,736.99      |
| 301 - Fire                         | 301  | 1,557,013.20   |
| 400 - Vista de Oro                 | 400  | 8,865.00       |
| 500 - Water                        | 500  | 1,849,269.30   |
| 600 - Wastewater                   | 600  | 20,110.55      |
| Wastewater Fiduciary Fund          | 602  | (225,910.83)   |
| 800 - Drainage                     | 800  | 72,596.71      |
| 900 - Parks & Recreation           | 900  | 468.25         |
| Total Revenues                     |      | 3,681,797.02   |
| Expenditures                       |      |                |
| 100 - Administration               | 100  | (420,207.07)   |
| 200 - Bayridge                     | 200  | (5,292.33)     |
| 301 - Fire                         | 301  | (1,510,471.44) |
| 400 - Vista de Oro                 | 400  | (3,421.97)     |
| 500 - Water                        | 500  | (1,452,090.36) |
| 600 - Wastewater                   | 600  | (14,597.43)    |
| 800 - Drainage                     | 800  | (29,947.27)    |
| 900 - Parks & Recreation           | 900  | (3,860.26)     |
| Total Expenditures                 |      | (3,439,888.13) |
| 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  | 92,422.64      |
| 200 - Bayridge                     | 200  | 23,168.14      |
| 301 - Fire                         | 301  | 612,200.43     |
| 400 - Vista de Oro                 | 400  | (9,487.97)     |
| 500 - Water                        | 500  | 3,604,505.58   |
| 600 - Wastewater                   | 600  | 1,356,125.69   |
| Wastewater Fiduciary Fund          | 602  | 1,921,916.91   |
| 800 - Drainage                     | 800  | 297,489.26     |
| 900 - Parks & Recreation           | 900  | 66,387.89      |
| 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)       |
| Prior Years Adjustment     | 3400 |                      |
| 500 - Water                | 500  | <u>30,999.00</u>     |
| Total Equity               |      | <u>9,320,839.08</u>  |
| Total Equity               |      | <u>9,562,747.97</u>  |
| Total LIABILITIES & EQUITY |      | <u>19,548,278.96</u> |

## CASH FLOW SUMMARY

|       | January 2022     | December 2021   | November 2021   | October 2021    | September 2021  | August 2021     | July 2021       | June 2021       |
|-------|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Fund  | Cash Summary     | Cash Summary    | Cash Summary    | Cash Summary    | Cash Summary    | Cash Summary    | Cash Summary    | Cash Summary    |
| 100   | \$ 102,909.04    | \$ 95,500.68    | \$ 98,442.41    | \$ 123,340.20   | \$ 126,009.03   | \$ 107,699.91   | \$ 104,629.14   | \$ 119,951.16   |
| 200   | \$ 39,612.80     | \$ 34,175.66    | \$ 31,409.73    | \$ 28,631.53    | \$ 29,745.42    | \$ 30,216.69    | \$ 31,149.93    | \$ 31,507.76    |
| 301   | \$ 2,810,591.40  | \$ 2,692,030.29 | \$ 2,648,502.77 | \$ 2,667,828.40 | \$ 2,708,532.91 | \$ 2,642,444.05 | \$ 2,664,834.66 | \$ 2,620,800.85 |
| 400   | \$ 2,505.78      | \$ (1,623.14)   | \$ (2,933.07)   | \$ (4,896.99)   | \$ (4,198.31)   | \$ (3,646.67)   | \$ (2,955.46)   | \$ (2,782.46)   |
| 500   | \$ 4,710,329.12  | \$ 4,567,873.75 | \$ 4,517,503.04 | \$ 4,376,452.86 | \$ 4,307,204.59 | \$ 4,185,198.24 | \$ 4,073,861.81 | \$ 4,269,036.07 |
| 600   | \$ 38,886.61     | \$ 19,077.58    | \$ 24,167.81    | \$ 24,417.21    | \$ 24,934.21    | \$ 29,628.90    | \$ 29,904.36    | \$ 30,245.85    |
| 602   | \$ 1,697,924.00  | \$ 1,710,194.28 | \$ 1,245,195.18 | \$ 1,118,518.09 | \$ 1,118,508.98 | \$ 1,923,841.95 | \$ 1,923,834.86 | \$ 1,909,332.75 |
| 800   | \$ 575,016.95    | \$ 544,031.12   | \$ 538,019.75   | \$ 520,469.39   | \$ 522,367.50   | \$ 524,303.58   | \$ 530,760.44   | \$ 530,287.56   |
| 900   | \$ 261,875.06    | \$ 262,311.29   | \$ 262,862.22   | \$ 263,413.15   | \$ 263,842.84   | \$ 264,397.52   | \$ 270,929.84   | \$ 324,856.31   |
| Total | \$ 10,239,650.76 | \$ 9,923,571.51 | \$ 9,363,169.84 | \$ 9,118,173.84 | \$ 9,096,947.17 | \$ 9,704,084.17 | \$ 9,626,949.58 | \$ 9,833,235.85 |

|      | % Change from Prior Month | % Change from Prior Month | % Change from Prior Month | % Change from Prior Month | % Change from Prior Month | % Change from Prior Month | % Change from Prior Month |
|------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Fund | %                         | %                         | %                         | %                         | %                         | %                         | %                         |
| 100  | 7.76%                     | -2.99%                    | -20.19%                   | -2.12%                    | 17.00%                    | 2.93%                     | -12.77%                   |
| 200  | 15.91%                    | 8.81%                     | 9.70%                     | -3.74%                    | -1.56%                    | -3.00%                    | -1.14%                    |
| 301  | 4.40%                     | 1.64%                     | -0.72%                    | -1.50%                    | 2.50%                     | -0.84%                    | 1.68%                     |
| 400  | -254.38%                  | -44.66%                   | -40.10%                   | 16.64%                    | 15.13%                    | 23.39%                    | 6.22%                     |
| 500  | 3.12%                     | 1.12%                     | 3.22%                     | 1.61%                     | 2.92%                     | 2.73%                     | -4.57%                    |
| 600  | 103.83%                   | -21.06%                   | -1.02%                    | -2.07%                    | -15.84%                   | -0.92%                    | -1.13%                    |
| 602  | -0.72%                    | 37.34%                    | 11.33%                    | 0.00%                     | -41.86%                   | 0.00%                     | 0.76%                     |
| 800  | 5.70%                     | 1.12%                     | 3.37%                     | -0.36%                    | -0.37%                    | -1.22%                    | 0.09%                     |
| 900  | -0.17%                    | -0.21%                    | -0.21%                    | -0.16%                    | -0.21%                    | -2.41%                    | -16.60%                   |

| Average Cash Flow Summary 2021/2022 |                 |
|-------------------------------------|-----------------|
| 100                                 | \$ 108,361.49   |
| 200                                 | \$ 32,134.54    |
| 301                                 | \$ 2,690,680.64 |
| 400                                 | \$ (2,535.41)   |
| 500                                 | \$ 4,391,203.34 |
| 600                                 | \$ 27,288.10    |
| 602                                 | \$ 1,534,002.48 |
| 800                                 | \$ 536,424.10   |
| 900                                 | \$ 264,233.13   |

| Average Cash Flow Summary 2020/2021 |                 |
|-------------------------------------|-----------------|
| 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   |

# FIRE RESERVES

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 1/31/2022

Current Period  
Balance

### LIABILITIES & EQUITY

#### Other Liabilities

##### Other Liabilities

Replacement Reserve - Vehicle, Equip & Fire Engines 3110 1,105,911.02

General Contingency Reserve 3111 313,225.51

Public Facilities Fees Reserve 3115 40,334.00

Capital Outlay Reserve 3160 540,562.42

Total Other Liabilities 2,000,032.95

Total Other Liabilities 2,000,032.95

#### Equity

##### Equity

Fire Mitigation Fund 3161 135,448.89

Total Equity 135,448.89

Total Equity 135,448.89

Total LIABILITIES & EQUITY 2,135,481.84

# WATER RESERVES

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 1/31/2022

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 | 585,183.00                 |
| Capital Outlay Reserve                              | 3160 | 1,999,562.85               |
| Water Stabilization Reserve                         | 3163 | 158,456.00                 |
| Basin Management Reserve                            | 3165 | 50,031.00                  |
| Water Conservation Reserve                          | 3167 | <u>59,288.00</u>           |
| Total Other Liabilities                             |      | <u>2,997,165.10</u>        |
| Total Other Liabilities                             |      | <u>2,997,165.10</u>        |
| Total LIABILITIES & EQUITY                          |      | <u><u>3,088,682.37</u></u> |

# DRAINAGE RESERVES

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 1/31/2022

|                             |      | <u>Current Period<br/>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 RESERVES

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 1/31/2022

|                            |      | <u>Current Period<br/>Balance</u> |
|----------------------------|------|-----------------------------------|
| LIABILITIES & EQUITY       |      |                                   |
| Other Liabilities          |      |                                   |
| Other Liabilities          |      |                                   |
| Restricted Park and Rec    | 3090 | <u>198,879.18</u>                 |
| Total Other Liabilities    |      | <u>198,879.18</u>                 |
| Total Other Liabilities    |      | <u>198,879.18</u>                 |
| Total LIABILITIES & EQUITY |      | <u><u>198,879.18</u></u>          |



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 01/31/2022

EM

**EXECUTIVE 50 CHECKING** **Acct 3317181190**

**Summary of Activity Since Your Last Statement**

|                           |         |             |
|---------------------------|---------|-------------|
| Beginning Balance         | 1/01/22 | 9,391.02    |
| Deposits / Misc Credits   | 0       | .00         |
| Withdrawals / Misc Debits | 1       | 2.00        |
| ** Ending Balance         | 1/31/22 | 9,389.02 ** |
| Service Charge            |         | 2.00        |
| Average Collected Balance |         | 9,391       |

**Withdrawals and Debits**

| Date | Deposits | Withdrawals | Activity Description |
|------|----------|-------------|----------------------|
| 1/31 |          | 2.00        | PAPER STATEMENT FEE  |

**Daily Balance Summary**

| Date | Balance  | Date | Balance | Date | Balance |
|------|----------|------|---------|------|---------|
| 1/31 | 9,389.02 |      |         |      |         |