



November 1, 2021

TO: Finance Advisory Committee

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

SUBJECT: Agenda Item 4 – 11/01/2021 FAC Meeting
Receive Financial Report for the Period Ending September 30, 2021

President
Christine M. Womack

Vice President
Matthew D. Fourcroy

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

General Manager
Ron Munds

District Accountant
Robert Stilts, CPA

Unit Chief
Eddy Moore

Battalion Chief
Paul Provence

DESCRIPTION

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

STAFF RECOMMENDATION

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

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

Attachments

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

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

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

www.losososcsd.org

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 9/1/2021 Through 9/30/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
Revenues						
Other Revenues						
4002	Transfer In	55,092.55	165,277.65	661,110.53	(495,832.88)	(75.00)%
	Total Other Revenues	55,092.55	165,277.65	661,110.53	(495,832.88)	(75.00)%
	Total Revenues	55,092.55	165,277.65	661,110.53	(495,832.88)	(75.00)%
Expenditures						
Personnel						
Salaries/Wages						
7322	Director's Compensation	400.00	1,300.00	16,500.00	15,200.00	92.12%
8018	Holiday Pay	957.92	1,735.42	13,166.00	11,430.58	86.82%
8045	Overtime Pay	0.00	0.00	600.00	600.00	100.00%
8050	Administrative Leave Pay	613.12	1,776.78	4,900.00	3,123.22	63.74%
8051	Floating Holiday Pay	0.00	465.42	3,000.00	2,534.58	84.49%
8054	Salaries & Wages - Regular	16,052.04	56,314.82	249,999.00	193,684.18	77.47%
8060	Sick Leave Pay	170.24	532.00	4,900.00	4,368.00	89.14%
8066	Comp Time Used	0.00	0.00	50.00	50.00	100.00%
8081	Vacation Pay	495.77	3,776.76	5,000.00	1,223.24	24.46%
	Total Salaries/Wages	18,689.09	65,901.20	298,115.00	232,213.80	77.89%
Payroll Taxes & Benefits						
5020	FICA - ER	24.80	147.56	1,116.00	968.44	86.78%
5030	Life Insurance - ER	32.04	121.99	525.00	403.01	76.76%
5031	Disability Insurance	28.27	84.33	320.00	235.67	73.65%
5035	AD & D Insurance	7.38	22.93	119.00	96.07	80.73%
5040	LTD Insurance	121.89	333.33	1,500.00	1,166.67	77.78%
5050	Medicare - ER	266.85	955.18	4,000.00	3,044.82	76.12%
5060	Cafeteria Plan - ER	1,607.47	6,213.27	25,774.00	19,560.73	75.89%
5070	Retirement ER - Regular	832.82	2,708.46	9,994.00	7,285.54	72.90%
5075	Retirees Medical - ER	144.04	577.86	1,775.00	1,197.14	67.44%
5102	CA Training Tax- ER	0.40	2.38	37.50	35.12	93.65%
5120	Workers Comp Insurance - ER	0.00	925.97	1,000.00	74.03	7.40%
5124	Retirement - ER - Tier 2	1,439.24	4,842.01	22,225.00	17,382.99	78.21%
	Total Payroll Taxes & Benefits	4,505.20	16,935.27	68,385.50	51,450.23	75.24%
Employment Services						
5100	Unemployment Insurance - ER	21.60	128.52	2,015.00	1,886.48	93.62%
6200	Hiring, Advertising & Other Costs	0.00	0.00	200.00	200.00	100.00%
6230	Medical Exam	0.00	0.00	150.00	150.00	100.00%
	Total Employment Services	21.60	128.52	2,365.00	2,236.48	94.57%
	Total Personnel	23,215.89	82,964.99	368,865.50	285,900.51	77.51%
Services & Supplies						
Clothing & Uniform						
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%
Contract Services						
6100	Labor & Support-IT Services	4,871.18	4,871.18	12,500.00	7,628.82	61.03%
6110	IT Purchased Services	2,123.38	6,152.53	24,000.00	17,847.47	74.36%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 9/1/2021 Through 9/30/2021

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
7100	Copier Contract-Maint & Usage	288.05	864.15	3,100.00	2,235.85	72.12%
7255	Security Services	97.61	292.83	1,120.00	827.17	73.85%
7321	Janitorial Cleaning & Supplies	271.00	743.00	2,900.00	2,157.00	74.38%
7342	Public Meeting Recordings	400.00	3,477.79	12,000.00	8,522.21	71.02%
	Total Contract Services	8,051.22	16,401.48	55,620.00	39,218.52	70.51%
	Financial Services					
7309	Late Fees	0.00	0.00	200.00	200.00	100.00%
7310	Bank Service Charges	318.33	1,093.49	6,400.00	5,306.51	82.91%
	Total Financial Services	318.33	1,093.49	6,600.00	5,506.51	83.43%
	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	12,500.00	60,000.00	47,500.00	79.17%
7305	Auditing Services	0.00	0.00	22,000.00	22,000.00	100.00%
7320	Professional & Consulting Services	1,050.00	1,467.48	2,500.00	1,032.52	41.30%
7326	Legal Services	0.00	1,698.00	30,000.00	28,302.00	94.34%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	200.00	200.00	100.00%
	Total Legal & Professional	6,050.00	15,665.48	114,700.00	99,034.52	86.34%
	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	136.48	1,050.52	6,500.00	5,449.48	83.84%
7160	Postage, Shipping & Mail Supplies	171.67	1,184.79	2,500.00	1,315.21	52.61%
7226	Membership & Dues	0.00	100.00	7,950.00	7,850.00	98.74%
	Total Office/Operations	308.15	2,335.31	18,950.00	16,614.69	87.68%
	Other Expense					
8735	Misc Department Admin	0.00	0.00	100.00	100.00	100.00%
	Total Other Expense	0.00	0.00	100.00	100.00	100.00%
	Rent & Utilities					
6000	Cell Phones	90.00	211.50	1,080.00	868.50	80.42%
6025	Telephone	228.29	686.11	3,000.00	2,313.89	77.13%
7350	Rent - Meetings	0.00	0.00	200.00	200.00	100.00%
7352	Rent - Offices & Other Structures	3,000.00	9,000.00	36,000.00	27,000.00	75.00%
8610	Electric	253.47	753.41	3,800.00	3,046.59	80.17%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 9/1/2021 Through 9/30/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
8620 Gas Service	15.29	45.37	1,000.00	954.63	95.46%
Total Rent & Utilities	3,587.05	10,696.39	45,080.00	34,383.61	76.27%
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 & Subscriptions	0.00	0.00	225.00	225.00	100.00%
7324 Education & Training Fees	0.00	0.00	1,000.00	1,000.00	100.00%
8510 Lodging & Meals - Local	0.00	0.00	1,000.00	1,000.00	100.00%
8539 Meals	0.00	0.00	600.00	600.00	100.00%
8550 Mileage Reimbursement & Parking	0.00	0.00	500.00	500.00	100.00%
Total Travel & Training	0.00	0.00	3,325.00	3,325.00	100.00%
Total Services & Supplies	18,314.75	92,556.24	292,245.03	199,688.79	68.33%
Total Expenditures	41,530.64	175,521.23	661,110.53	485,589.30	73.45%
Net Revenues over Expenditures	13,561.91	(10,243.58)	0.00	(10,243.58)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 9/1/2021 Through 9/30/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues					
Property Taxes					
4035	322.45	322.45	0.00	322.45	0.00%
	322.45	322.45	0.00	322.45	0.00%
Special Taxes & Assessments					
4550	0.00	0.00	12,400.00	(12,400.00)	(100.00)%
	0.00	0.00	12,400.00	(12,400.00)	(100.00)%
Use of Money & Property					
4510	0.07	0.07	0.00	0.07	0.00%
	0.07	0.07	0.00	0.07	0.00%
	322.52	322.52	12,400.00	(12,077.48)	(97.40)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	0.00	117.60	250.00	132.40	52.96%
	0.00	117.60	250.00	132.40	52.96%
Rent & Utilities					
8670	400.83	1,202.09	6,724.16	5,522.07	82.12%
	400.83	1,202.09	6,724.16	5,522.07	82.12%
	400.83	1,319.69	6,974.16	5,654.47	81.08%
Transfers					
9511	275.46	826.38	3,305.55	2,479.17	75.00%
	275.46	826.38	3,305.55	2,479.17	75.00%
	676.29	2,146.07	10,279.71	8,133.64	79.12%
Net Revenues over Expenditures	(353.77)	(1,823.55)	2,120.29	(3,943.84)	(186.00)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 9/1/2021 Through 9/30/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues					
Property Taxes					
4034	Property Tax Revenue from Water	0.00	0.00	142,797.90	(142,797.90) (100.00)%
4037	Property Tax Zone B Received	70,351.53	70,351.53	501,784.70	(431,433.17) (85.98)%
4038	Property Tax Zone B Pass thru	0.00	0.00	1,828,491.00	(1,828,491.00) (100.00)%
	Total Property Taxes	70,351.53	70,351.53	2,473,073.60	(2,402,722.07) (97.16)%
Grant Revenue					
4955	Govt-Other St Aids & Reimbursements	0.00	0.00	15,689.00	(15,689.00) (100.00)%
	Total Grant Revenue	0.00	0.00	15,689.00	(15,689.00) (100.00)%
Service Charges & Fees					
4920	Service Charge/User Fee Rev	0.00	0.00	20,000.00	(20,000.00) (100.00)%
	Total Service Charges & Fees	0.00	0.00	20,000.00	(20,000.00) (100.00)%
Special Taxes & Assessments					
4015	CSA 9-I Assessments (Contract)	0.00	0.00	27,508.00	(27,508.00) (100.00)%
4050	Special Fire Tax	0.00	0.00	609,235.00	(609,235.00) (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	636,743.00	(636,743.00) (100.00)%
Other Revenues					
4000	Ambulance Agreement	0.00	0.00	67,134.00	(67,134.00) (100.00)%
	Total Other Revenues	0.00	0.00	67,134.00	(67,134.00) (100.00)%
Use of Money & Property					
4510	Investment Income on funds	224.69	780.32	7,000.00	(6,219.68) (88.85)%
	Total Use of Money & Property	224.69	780.32	7,000.00	(6,219.68) (88.85)%
	Total Revenues	70,576.22	71,131.85	3,219,639.60	(3,148,507.75) (97.79)%
Expenditures					
Personnel					
Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	5,125.01	11,262.43	30,000.00	18,737.57 62.46%
8340	Resv FF-Shift Coverage	7,070.38	23,847.78	144,000.00	120,152.22 83.44%
8345	Resv FF-Special Projects	0.00	0.00	2,000.00	2,000.00 100.00%
	Total Salaries/Wages	12,195.39	35,110.21	176,000.00	140,889.79 80.05%
Payroll Taxes & Benefits					
5021	FICA - Fire - ER	753.51	2,130.82	9,100.00	6,969.18 76.58%
5030	Life Insurance - ER	130.50	500.50	2,500.00	1,999.50 79.98%
5035	AD & D Insurance	32.50	127.50	850.00	722.50 85.00%
5051	Medicare - Reserves - ER	176.84	509.09	2,150.00	1,640.91 76.32%
5070	Retirement ER - Regular	4,542.83	13,978.49	54,514.00	40,535.51 74.36%
5102	CA Training Tax- ER	4.00	13.59	175.00	161.41 92.23%
5120	Workers Comp Insurance - ER	0.00	4,355.02	5,000.00	644.98 12.90%
5124	Retirement - ER - Tier 2	69.37	644.23	9,125.00	8,480.77 92.94%
	Total Payroll Taxes & Benefits	5,709.55	22,259.24	83,414.00	61,154.76 73.31%
Employment Services					
5000	Medical Exams & Procedures	0.00	0.00	4,000.00	4,000.00 100.00%
5101	Unemp. Costs - Reserves	215.86	734.77	6,000.00	5,265.23 87.75%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 9/1/2021 Through 9/30/2021

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
6200	Hiring, Advertising & Other Costs	0.00	25.00	100.00	75.00	75.00%
6230	Medical Exam	<u>0.00</u>	<u>1,072.00</u>	<u>4,000.00</u>	<u>2,928.00</u>	<u>73.20%</u>
	Total Employment Services	<u>215.86</u>	<u>1,831.77</u>	<u>14,100.00</u>	<u>12,268.23</u>	<u>87.01%</u>
	Total Personnel	18,120.80	59,201.22	273,514.00	214,312.78	78.36%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	0.00	3,000.00	3,000.00	100.00%
7248	Uniform Safety Boots	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>2,000.00</u>	<u>100.00%</u>
	Total Clothing & Uniform	0.00	0.00	5,000.00	5,000.00	100.00%
	Contract Services					
6110	IT Purchased Services	0.00	238.78	1,500.00	1,261.22	84.08%
7100	Copier Contract-Maint & Usage	0.00	318.98	2,500.00	2,181.02	87.24%
7202	Building Alarms & Security	0.00	0.00	900.00	900.00	100.00%
7204	Cleaning Supplies, Laundry & Towel Service	0.00	493.28	3,500.00	3,006.72	85.91%
7222	Hazardous Materials CW JPA Cost	0.00	2,000.00	2,325.00	325.00	13.98%
7500	Schedule A Charges	<u>0.00</u>	<u>0.00</u>	<u>2,465,234.00</u>	<u>2,465,234.00</u>	<u>100.00%</u>
	Total Contract Services	0.00	3,051.04	2,475,959.00	2,472,907.96	99.88%
	Equipment & Tools					
6055	Radios -Non Capital	0.00	0.00	2,000.00	2,000.00	100.00%
6440	Fire Personal Protection Equipment	228.86	228.86	15,000.00	14,771.14	98.47%
6460	Self-Contained Breathing Apparatus	0.00	0.00	3,000.00	3,000.00	100.00%
6610	Rescue - Extrication Equipment	0.00	0.00	2,000.00	2,000.00	100.00%
6611	Water Rescue Equipment	0.00	0.00	2,000.00	2,000.00	100.00%
6630	Rope & Climbing Equipment	0.00	0.00	2,000.00	2,000.00	100.00%
7234	Oxygen Supplies & Cylinder Rent	0.00	0.00	350.00	350.00	100.00%
7238	Paramedic & EMT Small Tools & Supplies	1,735.33	3,261.83	20,000.00	16,738.17	83.69%
7242	Minor Tools, Accessories & Field Machines	0.00	0.00	1,200.00	1,200.00	100.00%
7252	Misc Hardware	<u>0.00</u>	<u>93.22</u>	<u>1,200.00</u>	<u>1,106.78</u>	<u>92.23%</u>
	Total Equipment & Tools	1,964.19	3,583.91	48,750.00	45,166.09	92.65%
	Financial Services					
7309	Late Fees	0.00	0.00	10.00	10.00	100.00%
7310	Bank Service Charges	2.00	2.00	20.00	18.00	90.00%
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	2.00	80.00	78.00	97.50%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	0.00	2,000.00	2,000.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 9/1/2021 Through 9/30/2021

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
6345	Property Taxes & Assessments Costs	0.00	117.60	5,420.66	5,303.06	97.83%
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 & Regulatory Fees	0.00	26,135.21	40,935.66	14,800.45	36.16%
	Legal & Professional					
7320	Professional & Consulting Services	0.00	0.00	3,000.00	3,000.00	100.00%
7326	Legal Services	0.00	0.00	350.00	350.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,500.00	1,500.00	100.00%
	Total Legal & Professional	<u>0.00</u>	<u>0.00</u>	<u>4,850.00</u>	<u>4,850.00</u>	<u>100.00%</u>
	Office/Operations					
7140	General Supplies & Minor Equipment	156.82	227.97	1,000.00	772.03	77.20%
7160	Postage, Shipping & Mail Supplies	60.80	93.80	2,500.00	2,406.20	96.25%
7216	Fire Prevention Education Materials	0.00	0.00	1,800.00	1,800.00	100.00%
7226	Membership & Dues	0.00	0.00	300.00	300.00	100.00%
7230	Misc Small Parts & Supplies	34.45	261.55	1,000.00	738.45	73.84%
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	252.07	583.32	6,700.00	6,116.68	91.29%
	Other Expense					
7201	White Goods & Accessories - bedding, towels	0.00	0.00	500.00	500.00	100.00%
7209	District Operating Center Expense	0.00	0.00	200.00	200.00	100.00%
7218	Cooking Products - Food, Drinks & Staples	0.00	93.23	500.00	406.77	81.35%
7224	Kitchen Cookware & Utensils	0.00	339.20	800.00	460.80	57.60%
7330	Misc Operating Expenses	<u>0.00</u>	<u>0.00</u>	<u>800.00</u>	<u>800.00</u>	<u>100.00%</u>
	Total Other Expense	0.00	432.43	2,800.00	2,367.57	84.56%
	Rent & Utilities					
6000	Cell Phones	68.52	205.76	900.00	694.24	77.14%
6025	Telephone	2,926.27	2,926.27	6,700.00	3,773.73	56.32%
8610	Electric	844.02	844.02	1,200.00	355.98	29.66%
8620	Gas Service	2.13	150.10	1,600.00	1,449.90	90.62%
8630	Trash Services	130.14	390.42	1,600.00	1,209.58	75.60%
8640	Water and Water Services	89.50	787.24	4,500.00	3,712.76	82.51%
8659	Utility Cable Charges	139.76	119.28	1,200.00	1,080.72	90.06%
8670	Street Lighting	<u>8.94</u>	<u>26.81</u>	<u>135.00</u>	<u>108.19</u>	<u>80.14%</u>
	Total Rent & Utilities	4,209.28	5,449.90	17,835.00	12,385.10	69.44%
	Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405	R & M - Extinguishers	0.00	0.00	500.00	500.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 9/1/2021 Through 9/30/2021

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
6640	R & M - Equip & Other Non-Structural Fixed Assets	388.56	420.45	3,500.00	3,079.55	87.99%
6750	R & M - Minor Tools & Equipment	0.00	0.00	1,600.00	1,600.00	100.00%
6775	R & M - Operation/Field Equipment	0.00	107.20	1,600.00	1,492.80	93.30%
6800	R & M - Grounds & Collection Systems	0.00	0.00	1,600.00	1,600.00	100.00%
6900	R & M - Buildings & Structures	0.00	631.07	8,000.00	7,368.93	92.11%
	Total Repairs & Maintenance	<u>388.56</u>	<u>1,158.72</u>	<u>17,300.00</u>	<u>16,141.28</u>	<u>93.30%</u>
	Travel & Training					
7141	CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323	Books, Publications & Subscriptions	0.00	0.00	200.00	200.00	100.00%
7324	Education & Training Fees	0.00	0.00	500.00	500.00	100.00%
8405	Reserve FF Training Costs	0.00	63.00	500.00	437.00	87.40%
	Total Travel & Training	<u>0.00</u>	<u>63.00</u>	<u>1,300.00</u>	<u>1,237.00</u>	<u>95.15%</u>
	Total Services & Supplies	6,816.10	40,459.53	2,621,509.66	2,581,050.13	98.46%
	Capital Outlay					
9006	Infrastructure CIP	0.00	0.00	9,363.04	9,363.04	100.00%
9085	Vehicle Purchase	0.00	0.00	71,000.00	71,000.00	100.00%
	Total Capital Outlay	<u>0.00</u>	<u>0.00</u>	<u>80,363.04</u>	<u>80,363.04</u>	<u>100.00%</u>
	Reserves					
9504	*Vehicle Replacement Reserve	0.00	0.00	93,713.00	93,713.00	100.00%
9572	*General Contingency (Operations) Reserve	0.00	0.00	90,000.00	90,000.00	100.00%
	Total Reserves	<u>0.00</u>	<u>0.00</u>	<u>183,713.00</u>	<u>183,713.00</u>	<u>100.00%</u>
	Transfers					
9511	Interfund Transfer Out	5,509.26	16,527.78	66,111.05	49,583.27	75.00%
	Total Transfers	<u>5,509.26</u>	<u>16,527.78</u>	<u>66,111.05</u>	<u>49,583.27</u>	<u>75.00%</u>
	Total Expenditures	<u>30,446.16</u>	<u>116,188.53</u>	<u>3,225,210.75</u>	<u>3,109,022.22</u>	<u>96.40%</u>
	Net Revenues over Expenditures	40,130.06	(45,056.68)	(5,571.15)	(39,485.53)	708.75%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 9/1/2021 Through 9/30/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
Revenues						
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	0.00	0.00	15,768.00	(15,768.00)	(100.00)%
	Total Special Taxes & Assessments	0.00	0.00	15,768.00	(15,768.00)	(100.00)%
	Total Revenues	0.00	0.00	15,768.00	(15,768.00)	(100.00)%
Expenditures						
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6345	Property Taxes & Assessments Costs	0.00	117.60	40.00	(77.60)	(194.00)%
	Total Insurance, Licenses & Regulatory Fees	0.00	117.60	40.00	(77.60)	(194.00)%
Legal & Professional						
7320	Professional & Consulting Services	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	0.00	0.00	500.00	500.00	100.00%
Rent & Utilities						
8670	Street Lighting	158.62	475.70	2,460.00	1,984.30	80.66%
	Total Rent & Utilities	158.62	475.70	2,460.00	1,984.30	80.66%
	Total Services & Supplies	158.62	593.30	3,000.00	2,406.70	80.22%
Debt Service						
9804	Payment on Internal Loans	0.00	0.00	6,711.49	6,711.49	100.00%
	Total Debt Service	0.00	0.00	6,711.49	6,711.49	100.00%
Transfers						
9511	Interfund Transfer Out	275.46	826.38	3,305.55	2,479.17	75.00%
	Total Transfers	275.46	826.38	3,305.55	2,479.17	75.00%
	Total Expenditures	434.08	1,419.68	13,017.04	11,597.36	89.09%
	Net Revenues over Expenditures	(434.08)	(1,419.68)	2,750.96	(4,170.64)	(151.61)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 9/1/2021 Through 9/30/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues					
Property Taxes					
4035	Property Taxes	8,115.39	8,115.39	108,798.40	(100,683.01) (92.54)%
	Total Property Taxes	8,115.39	8,115.39	108,798.40	(100,683.01) (92.54)%
Service Charges & Fees					
4030	Residential Single Family	169,388.08	568,207.76	2,214,930.00	(1,646,722.24) (74.35)%
4102	Residential- Multi -Family-Water Sales	26,931.25	64,365.75	228,159.00	(163,793.25) (71.79)%
4103	Commercial, Home Care, Retail-Water Sales	21,672.42	93,163.34	306,030.00	(212,866.66) (69.56)%
4104	Irrigation- Water Sales	10,356.25	18,062.50	33,330.00	(15,267.50) (45.81)%
4114	Water Other Service Revenues	0.00	(50.00)	1,000.00	(1,050.00) (105.00)%
4931	Water Activation Fees	650.00	2,450.00	5,000.00	(2,550.00) (51.00)%
4932	Penalties	2,356.26	6,954.77	20,000.00	(13,045.23) (65.23)%
4933	Door Hangers/Lockout Notices	0.00	0.00	12,000.00	(12,000.00) (100.00)%
4937	NSF Fees	25.00	105.00	400.00	(295.00) (73.75)%
	Total Service Charges & Fees	231,379.26	753,259.12	2,820,849.00	(2,067,589.88) (73.30)%
Other Revenues					
4930	Other Revenue	0.00	2,200.00	1,000.00	1,200.00 120.00%
	Total Other Revenues	0.00	2,200.00	1,000.00	1,200.00 120.00%
Use of Money & Property					
4510	Investment Income on funds	397.25	1,440.06	12,000.00	(10,559.94) (88.00)%
	Total Use of Money & Property	397.25	1,440.06	12,000.00	(10,559.94) (88.00)%
	Total Revenues	239,891.90	765,014.57	2,942,647.40	(2,177,632.83) (74.00)%
Expenditures					
Personnel					
Salaries/Wages					
8018	Holiday Pay	2,153.92	3,537.40	27,567.00	24,029.60 87.17%
8045	Overtime Pay	120.99	710.65	3,000.00	2,289.35 76.31%
8050	Administrative Leave Pay	0.00	359.28	2,550.00	2,190.72 85.91%
8051	Floating Holiday Pay	359.28	359.28	6,330.00	5,970.72 94.32%
8054	Salaries & Wages - Regular	38,410.38	97,071.71	442,650.00	345,578.29 78.07%
8056	Retroactive Pay	0.00	0.00	1,000.00	1,000.00 100.00%
8060	Sick Leave Pay	1,449.82	4,403.55	10,000.00	5,596.45 55.96%
8063	Standby Pay	1,574.63	4,515.55	20,830.00	16,314.45 78.32%
8066	Comp Time Used	969.27	4,128.22	18,000.00	13,871.78 77.07%
8081	Vacation Pay	1,163.06	5,362.49	20,000.00	14,637.51 73.19%
	Total Salaries/Wages	46,201.35	120,448.13	551,927.00	431,478.87 78.18%
Payroll Taxes & Benefits					
5030	Life Insurance - ER	164.48	438.09	1,950.00	1,511.91 77.53%
5031	Disability Insurance	57.98	173.94	725.00	551.06 76.01%
5035	AD & D Insurance	37.49	82.69	440.00	357.31 81.21%
5040	LTD Insurance	367.49	813.26	4,050.00	3,236.74 79.92%
5050	Medicare - ER	697.36	1,827.41	9,000.00	7,172.59 79.70%
5060	Cafeteria Plan - ER	6,051.43	13,180.08	70,020.00	56,839.92 81.18%
5070	Retirement ER - Regular	8,516.65	25,180.97	109,533.50	84,352.53 77.01%
5075	Retirees Medical - ER	144.04	577.87	1,776.00	1,198.13 67.46%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 9/1/2021 Through 9/30/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
5102	CA Training Tax- ER	0.00	0.00	50.00	50.00	100.00%
5120	Workers Comp Insurance - ER	0.00	11,073.60	13,000.00	1,926.40	14.82%
5124	Retirement - ER - Tier 2	<u>1,303.92</u>	<u>3,343.17</u>	<u>13,550.00</u>	<u>10,206.83</u>	<u>75.33%</u>
	Total Payroll Taxes & Benefits	17,340.84	56,691.08	224,094.50	167,403.42	74.70%
	Employment Services					
5100	Unemployment Insurance - ER	0.00	0.00	4,000.00	4,000.00	100.00%
6230	Medical Exam	<u>0.00</u>	<u>0.00</u>	<u>160.00</u>	<u>160.00</u>	<u>100.00%</u>
	Total Employment Services	0.00	0.00	4,160.00	4,160.00	100.00%
	Total Personnel	63,542.19	177,139.21	780,181.50	603,042.29	77.30%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	286.61	2,600.00	2,313.39	88.98%
7248	Uniform Safety Boots	<u>147.87</u>	<u>322.87</u>	<u>1,000.00</u>	<u>677.13</u>	<u>67.71%</u>
	Total Clothing & Uniform	147.87	609.48	3,600.00	2,990.52	83.07%
	Contract Services					
6100	Labor & Support-IT Services	0.00	720.00	5,000.00	4,280.00	85.60%
6110	IT Purchased Services	276.87	1,775.70	5,400.00	3,624.30	67.12%
7250	Water Quality Testing	0.00	4,201.00	28,000.00	23,799.00	85.00%
7255	Security Services	0.00	0.00	8,000.00	8,000.00	100.00%
7321	Janitorial Cleaning & Supplies	<u>58.42</u>	<u>175.26</u>	<u>850.00</u>	<u>674.74</u>	<u>79.38%</u>
	Total Contract Services	335.29	6,871.96	47,250.00	40,378.04	85.46%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	388.93	2,700.00	2,311.07	85.60%
7242	Minor Tools, Accessories & Field Machines	101.34	788.29	16,400.00	15,611.71	95.19%
7253	Rent - Equipment	0.00	0.00	500.00	500.00	100.00%
7256	Meter Purchases & Replacements	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Equipment & Tools	101.34	1,177.22	20,600.00	19,422.78	94.29%
	Financial Services					
7309	Late Fees	0.00	0.00	50.00	50.00	100.00%
7310	Bank Service Charges	<u>2.00</u>	<u>2.00</u>	<u>300.00</u>	<u>298.00</u>	<u>99.33%</u>
	Total Financial Services	2.00	2.00	350.00	348.00	99.43%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	0.00	200.00	200.00	100.00%
6340	Misc Fees	0.00	247.81	700.00	452.19	64.60%
6342	Fees - Regulatory	0.00	2,500.00	22,000.00	19,500.00	88.64%
6345	Property Taxes & Assessments Costs	0.00	117.60	7,000.00	6,882.40	98.32%
7325	Insurance	<u>0.00</u>	<u>61,771.98</u>	<u>56,085.81</u>	<u>(5,686.17)</u>	<u>(10.14)%</u>
	Total Insurance, Licenses & Regulatory Fees	0.00	64,637.39	85,985.81	21,348.42	24.83%
	Legal & Professional					
7318	Professional & Consulting BMC	0.00	8,755.68	120,000.00	111,244.32	92.70%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 9/1/2021 Through 9/30/2021

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
7320	Professional & Consulting Services	0.00	6,832.70	25,000.00	18,167.30	72.67%
7326	Legal Services	0.00	225.00	15,000.00	14,775.00	98.50%
7336	Legal Services- ISJ	0.00	0.00	1,000.00	1,000.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Legal & Professional Office/Operations	0.00	15,813.38	162,000.00	146,186.62	90.24%
6130	Computer Hardware	0.00	722.84	3,000.00	2,277.16	75.91%
6140	Computer Software	0.00	4,889.99	5,000.00	110.01	2.20%
7140	General Supplies & Minor Equipment	(70.29)	226.89	1,000.00	773.11	77.31%
7160	Postage, Shipping & Mail Supplies	562.45	1,746.49	18,000.00	16,253.51	90.30%
7180	Billing Supplies, Forms & Printing	1,252.42	5,420.48	2,200.00	(3,220.48)	(146.39)%
7226	Membership & Dues	0.00	461.94	5,000.00	4,538.06	90.76%
7230	Misc Small Parts & Supplies	49.31	410.49	5,000.00	4,589.51	91.79%
7237	Process Control & Treatment Supplies	579.72	579.72	12,500.00	11,920.28	95.36%
7239	Water Treatment Chemicals	917.56	1,322.11	13,000.00	11,677.89	89.83%
7249	Safety Supplies	(647.44)	109.93	1,000.00	890.07	89.01%
	Total Office/Operations	2,643.73	15,890.88	65,700.00	49,809.12	75.81%
	Other Expense					
7330	Misc Operating Expenses	0.00	194.37	250.00	55.63	22.25%
7348	Water Conservation Program	1,299.50	2,299.50	10,000.00	7,700.50	77.00%
	Total Other Expense	1,299.50	2,493.87	10,250.00	7,756.13	75.67%
	Rent & Utilities					
6000	Cell Phones	40.00	502.42	3,500.00	2,997.58	85.65%
6025	Telephone	749.07	2,247.50	10,000.00	7,752.50	77.53%
8610	Electric	9,487.08	28,302.24	100,000.00	71,697.76	71.70%
8620	Gas Service	0.00	0.00	250.00	250.00	100.00%
8630	Trash Services	149.72	449.16	1,800.00	1,350.84	75.05%
8644	Disposal Services	679.00	1,424.00	18,000.00	16,576.00	92.09%
8670	Street Lighting	36.13	108.19	432.00	323.81	74.96%
	Total Rent & Utilities	11,141.00	33,033.51	133,982.00	100,948.49	75.34%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	383.61	400.00	16.39	4.10%
6422	R & M - Hydrants	0.00	277.95	3,300.00	3,022.05	91.58%
6640	R & M - Equip & Other Non-Structural Fixed Assets	21.43	156.34	2,000.00	1,843.66	92.18%
6641	R & M - Wells	0.00	2,241.31	18,000.00	15,758.69	87.55%
6750	R & M - Minor Tools & Equipment	43.46	130.64	2,400.00	2,269.36	94.56%
6800	R & M - Grounds & Collection Systems	0.00	269.27	600.00	330.73	55.12%
6830	Paving & Concrete	0.00	0.00	9,000.00	9,000.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 9/1/2021 Through 9/30/2021

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
6900	R & M - Buildings & Structures	22.93	12,338.70	15,000.00	2,661.30	17.74%
7241	R & M - Water Distribution System	2,118.85	2,159.13	10,000.00	7,840.87	78.41%
	Total Repairs & Maintenance	2,206.67	17,956.95	60,700.00	42,743.05	70.42%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324	Education & Training Fees	0.00	0.00	3,000.00	3,000.00	100.00%
8410	Certifications	0.00	90.00	500.00	410.00	82.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	370.00	370.00	100.00%
	Total Travel & Training	0.00	90.00	4,120.00	4,030.00	97.82%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	0.00	37.37	1,600.00	1,562.63	97.66%
7211	Misc Fuel & Diesel	631.24	1,193.25	2,400.00	1,206.75	50.28%
7220	Gasoline	64.80	1,154.75	6,000.00	4,845.25	80.75%
7228	Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232	Vehicle Repairs - Parts, Tires & Lubricants	7.50	942.33	6,000.00	5,057.67	84.29%
	Total Vehicle Maintenance & Repairs	703.54	3,327.70	16,200.00	12,872.30	79.46%
	Total Services & Supplies	18,580.94	161,904.34	610,737.81	448,833.47	73.49%
	Capital Outlay					
9006	Infrastructure CIP	402.08	11,604.99	1,468,591.00	1,456,986.01	99.21%
9059	Vehicles, Equipment, & Fixtures	0.00	33,716.15	50,000.00	16,283.85	32.57%
	Total Capital Outlay	402.08	45,321.14	1,518,591.00	1,473,269.86	97.02%
	Debt Service					
9022	Debt Service - Principal	0.00	176,043.98	170,833.56	(5,210.42)	(3.05)%
9023	Debt Service - Interest & Annual Fee	0.00	46,026.86	94,658.94	48,632.08	51.38%
9024	Loan Administration Fee	14,210.55	23,265.02	10,064.00	(13,201.02)	(131.17)%
	Total Debt Service	14,210.55	245,335.86	275,556.50	30,220.64	10.97%
	Reserves					
9572	*General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
	Total Reserves	0.00	0.00	57,000.00	57,000.00	100.00%
	Transfers					
9511	Interfund Transfer Out	47,104.13	141,312.39	565,249.50	423,937.11	75.00%
	Total Transfers	47,104.13	141,312.39	565,249.50	423,937.11	75.00%
	Total Expenditures	143,839.89	771,012.94	3,807,316.31	3,036,303.37	79.75%
	Net Revenues over Expenditures	96,052.01	(5,998.37)	(864,668.91)	858,670.54	(99.31)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 9/1/2021 Through 9/30/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues					
Service Charges & Fees					
4062	0.00	0.00	20,110.55	(20,110.55)	(100.00)%
	0.00	0.00	20,110.55	(20,110.55)	(100.00)%
	0.00	0.00	20,110.55	(20,110.55)	(100.00)%
Expenditures					
Services & Supplies					
Financial Services					
7310	1,650.00	1,650.00	0.00	(1,650.00)	0.00%
	1,650.00	1,650.00	0.00	(1,650.00)	0.00%
Insurance, Licenses & Regulatory Fees					
6343	0.00	0.00	35.00	35.00	100.00%
6345	0.00	0.00	270.00	270.00	100.00%
	0.00	0.00	305.00	305.00	100.00%
Legal & Professional					
7320	0.00	2,669.49	16,500.00	13,830.51	83.82%
	0.00	2,669.49	16,500.00	13,830.51	83.82%
	1,650.00	4,319.49	16,805.00	12,485.51	74.30%
Transfers					
9511	275.46	826.38	3,305.55	2,479.17	75.00%
	275.46	826.38	3,305.55	2,479.17	75.00%
	1,925.46	5,145.87	20,110.55	14,964.68	74.41%
Net Revenues over Expenditures	(1,925.46)	(5,145.87)	0.00	(5,145.87)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 9/1/2021 Through 9/30/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
Revenues						
Special Taxes & Assessments						
4061	Debt Service	(810,812.50)	(810,812.50)	0.00	(810,812.50)	0.00%
	Assessments-2002 WW Bond					
	Total Special Taxes & Assessments	(810,812.50)	(810,812.50)	0.00	(810,812.50)	0.00%
Use of Money & Property						
4510	Investment Income on funds	5,479.53	5,486.65	0.00	5,486.65	0.00%
	Total Use of Money & Property	5,479.53	5,486.65	0.00	5,486.65	0.00%
	Total Revenues	(805,332.97)	(805,325.85)	0.00	(805,325.85)	0.00%
	Net Revenues over Expenditures	(805,332.97)	(805,325.85)	0.00	(805,325.85)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 9/1/2021 Through 9/30/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues					
Property Taxes					
4035	Property Taxes	810.04	810.04	37,575.00	(36,764.96) (97.84)%
	Total Property Taxes	810.04	810.04	37,575.00	(36,764.96) (97.84)%
Special Taxes & Assessments					
4400	Drainage Assessments	0.00	0.00	95,264.00	(95,264.00) (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	95,264.00	(95,264.00) (100.00)%
Use of Money & Property					
4510	Investment Income on funds	0.19	195.39	2,500.00	(2,304.61) (92.18)%
	Total Use of Money & Property	0.19	195.39	2,500.00	(2,304.61) (92.18)%
	Total Revenues	810.23	1,005.43	135,339.00	(134,333.57) (99.26)%
Expenditures					
Personnel					
Salaries/Wages					
8045	Overtime Pay	0.00	0.00	200.00	200.00 100.00%
8054	Salaries & Wages - Regular	263.74	2,496.51	9,000.00	6,503.49 72.26%
	Total Salaries/Wages	263.74	2,496.51	9,200.00	6,703.49 72.86%
	Total Personnel	263.74	2,496.51	9,200.00	6,703.49 72.86%
Services & Supplies					
Equipment & Tools					
6390	Equipment	0.00	0.00	300.00	300.00 100.00%
7242	Minor Tools, Accessories & Field Machines	0.00	0.00	300.00	300.00 100.00%
	Total Equipment & Tools	0.00	0.00	600.00	600.00 100.00%
Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	0.00	0.00	7,200.00	7,200.00 100.00%
6345	Property Taxes & Assessments Costs	0.00	117.60	250.00	132.40 52.96%
7325	Insurance	0.00	470.25	391.24	(79.01) (20.19)%
	Total Insurance, Licenses & Regulatory Fees	0.00	587.85	7,841.24	7,253.39 92.50%
Legal & Professional					
7320	Professional & Consulting Services	0.00	0.00	3,000.00	3,000.00 100.00%
7326	Legal Services	0.00	0.00	500.00	500.00 100.00%
	Total Legal & Professional	0.00	0.00	3,500.00	3,500.00 100.00%
Office/Operations					
7230	Misc Small Parts & Supplies	0.00	0.00	550.00	550.00 100.00%
7249	Safety Supplies	0.00	0.00	100.00	100.00 100.00%
	Total Office/Operations	0.00	0.00	650.00	650.00 100.00%
Other Expense					
7346	Promotional Expenses - Event	0.00	250.00	300.00	50.00 16.67%
	Total Other Expense	0.00	250.00	300.00	50.00 16.67%
Rent & Utilities					
6000	Cell Phones	0.00	258.94	1,700.00	1,441.06 84.77%
6025	Telephone	23.53	70.30	250.00	179.70 71.88%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 9/1/2021 Through 9/30/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
8610	Electric	115.92	332.98	2,200.00	1,867.02	84.86%
8670	Street Lighting	<u>72.86</u>	<u>218.25</u>	<u>1,000.00</u>	<u>781.75</u>	<u>78.17%</u>
	Total Rent & Utilities	212.31	880.47	5,150.00	4,269.53	82.90%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	36.54	50.00	13.46	26.92%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	0.00	1,000.00	1,000.00	100.00%
6750	R & M - Minor Tools & Equipment	0.00	46.75	500.00	453.25	90.65%
6800	R & M - Grounds & Collection Systems	0.00	2,894.45	5,500.00	2,605.55	47.37%
6900	R & M - Buildings & Structures	0.00	0.00	1,500.00	1,500.00	100.00%
	Total Repairs & Maintenance	<u>0.00</u>	<u>2,977.74</u>	<u>8,550.00</u>	<u>5,572.26</u>	<u>65.17%</u>
	Travel & Training					
7324	Education & Training Fees	0.00	0.00	500.00	500.00	100.00%
8475	Training Materials	<u>0.00</u>	<u>0.00</u>	<u>250.00</u>	<u>250.00</u>	<u>100.00%</u>
	Total Travel & Training	0.00	0.00	750.00	750.00	100.00%
	Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	157.81	367.46	967.00	599.54	62.00%
7220	Gasoline	<u>16.20</u>	<u>288.69</u>	<u>1,276.00</u>	<u>987.31</u>	<u>77.38%</u>
	Total Vehicle Maintenance & Repairs	<u>174.01</u>	<u>656.15</u>	<u>2,243.00</u>	<u>1,586.85</u>	<u>70.75%</u>
	Total Services & Supplies	386.32	5,352.21	29,584.24	24,232.03	81.91%
	Capital Outlay					
9006	Infrastructure CIP	<u>0.00</u>	<u>0.00</u>	<u>15,000.00</u>	<u>15,000.00</u>	<u>100.00%</u>
	Total Capital Outlay	0.00	0.00	15,000.00	15,000.00	100.00%
	Transfers					
9511	Interfund Transfer Out	<u>1,101.85</u>	<u>3,305.55</u>	<u>13,222.21</u>	<u>9,916.66</u>	<u>75.00%</u>
	Total Transfers	<u>1,101.85</u>	<u>3,305.55</u>	<u>13,222.21</u>	<u>9,916.66</u>	<u>75.00%</u>
	Total Expenditures	<u>1,751.91</u>	<u>11,154.27</u>	<u>67,006.45</u>	<u>55,852.18</u>	<u>83.35%</u>
	Net Revenues over Expenditures	<u>(941.68)</u>	<u>(10,148.84)</u>	<u>68,332.55</u>	<u>(78,481.39)</u>	<u>(114.85)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 9/1/2021 Through 9/30/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues					
Property Taxes					
4034	Property Tax Revenue from Water	0.00	0.00	20,399.70	(20,399.70) (100.00)%
	Total Property Taxes	0.00	0.00	20,399.70	(20,399.70) (100.00)%
Use of Money & Property					
4510	Investment Income on funds	0.00	232.31	2,700.00	(2,467.69) (91.40)%
	Total Use of Money & Property	0.00	232.31	2,700.00	(2,467.69) (91.40)%
	Total Revenues	0.00	232.31	23,099.70	(22,867.39) (98.99)%
Expenditures					
Services & Supplies					
Legal & Professional					
7320	Professional & Consulting 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	0.00	3.75	1,500.00	1,496.25 99.75%
Office/Operations					
7140	General Supplies & Minor Equipment	0.00	0.00	100.00	100.00 100.00%
	Total Office/Operations	0.00	0.00	100.00	100.00 100.00%
	Total Services & Supplies	0.00	3.75	1,600.00	1,596.25 99.77%
Capital Outlay					
9006	Infrastructure CIP	0.00	0.00	60,000.00	60,000.00 100.00%
	Total Capital Outlay	0.00	0.00	60,000.00	60,000.00 100.00%
Transfers					
9511	Interfund Transfer Out	550.93	1,652.79	6,611.11	4,958.32 75.00%
	Total Transfers	550.93	1,652.79	6,611.11	4,958.32 75.00%
	Total Expenditures	550.93	1,656.54	68,211.11	66,554.57 97.57%
	Net Revenues over Expenditures	(550.93)	(1,424.23)	(45,111.41)	43,687.18 (96.84)%

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	245,252.06
800 - Drainage	800	239,272.68
900 - Parks & Recreation	900	199,111.49
General Checking Account	1012	
100 - Administration	100	117,998.05
200 - Bayridge	200	29,745.42
301 - Fire	301	846,487.38
400 - Vista de Oro	400	(4,198.31)
500 - Water	500	1,372,861.36
600 - Wastewater	600	(77,859.48)
800 - Drainage	800	283,094.82
900 - Parks & Recreation	900	64,731.35
Payroll Account (contra to 2998)	1013	
100 - Administration	100	7,510.98
301 - Fire	301	755.53
500 - Water	500	1,723.21
Rabobank-Bankruptcy Disbursement	1017	

Reserve

600 - Wastewater	600	102,793.69
Fire Reserves Account	1031	
301 - Fire	301	1,861,090.00
US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	4,199.82
US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	86,499.45
US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	<u>1,027,809.71</u>
Total Cash in Bank		6,409,779.21

Investments

Water Reserves Account	0335	
500 - Water	500	<u>2,687,167.96</u>
Total Investments		2,687,167.96

Due From Others

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

Held Deposits

Held Deposits	1030	
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Fund	Cash Summary
100	\$ 126,009.03
200	\$ 29,745.42
301	\$ 2,708,532.91
400	\$ (4,198.31)
500	\$ 4,307,204.59
600	\$ 24,934.21
602	\$ 1,118,508.98
800	\$ 522,367.50
900	\$ 263,842.84
Total	\$ 9,096,947.17

Prior Month - Aug 2021	
Fund	Cash Summary
100	\$ 107,699.91
200	\$ 30,216.69
301	\$ 2,642,444.05
400	\$ (3,646.67)
500	\$ 4,185,198.24
600	\$ 29,628.90
602	\$ 1,923,841.95
800	\$ 524,303.58
900	\$ 264,397.52
Total	\$ 9,704,084.17

500 - Water	500	<u>10,000.00</u>
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	
500 - Water	500	192,062.75
Unbilled A/R	1085	
500 - Water	500	<u>288,561.30</u>
Total Accounts Receivable		480,624.05
Accrued Inventory On Hand		
Inventory	1100	
500 - Water	500	<u>47,213.45</u>
Total Accrued Inventory On Hand		<u>47,213.45</u>
Total CURRENT ASSETS		9,642,852.39
FIXED ASSETS		
Land		
Land and Land Rights	1720	
200 - Bayridge	200	30,000.00
301 - Fire	301	10,000.00
500 - Water	500	339,838.19
600 - Wastewater	600	158,590.00
800 - Drainage	800	<u>17,374.90</u>
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	
301 - Fire	301	587,410.70
500 - Water	500	5,000.00
Accum Depreciation-Building, Structures &	1851	
Improvements		
500 - Water	500	(5,000.00)
Total Building		587,410.70
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	
100 - Administration	100	100,737.49
200 - Bayridge	200	0.12
301 - Fire	301	1,338,476.86
500 - Water	500	816,630.22
800 - Drainage	800	27,000.00
Acc Depreciation-Equipment,Vehicles &	1853	
Systems		
500 - Water	500	(688,988.15)
Total Plant & Equipment		1,593,856.54
Construction in Progress		
Construction In Progress	1850	
500 - Water	500	<u>239,587.28</u>
Total Construction in Progress		239,587.28
Infrastructure		
Infrastructures	1730	
200 - Bayridge	200	93,040.00
400 - Vista de Oro	400	7,000.00
500 - Water	500	9,461,450.24
800 - Drainage	800	133,391.01
Accum Depeciation-Infrastructures	1852	
500 - Water	500	(4,854,841.23)

Total Infrastructure		<u>4,840,040.02</u>
Total FIXED ASSETS		7,816,697.63
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	
500 - Water	500	<u>900.00</u>
Total Cash Suspense		<u>900.00</u>
Total OTHER ASSETS		900.00
Other Assets		
Def Outflow	1991	
500 - Water	500	145,830.00
Deferred Outflow - OPEB	1992	
500 - Water	500	7,403.00
Amount to be Provided for Internal Loans	1997	
400 - Vista de Oro	400	1,517.00
Amount to be Provided - Other LT Oblig-	1998	
Comp Leave		
100 - Administration	100	<u>27,448.17</u>
Total Other Assets		<u>182,198.17</u>
Total ASSETS		<u>17,642,648.19</u>

LIABILITIES & EQUITY

CURRENT LIABILITIES

Accounts Payable

Vendor Payable (Control Account)	2000	
100 - Administration	100	(1,179.71)
200 - Bayridge	200	400.83
301 - Fire	301	5,553.83
400 - Vista de Oro	400	158.62
500 - Water	500	4,505.34
600 - Wastewater	600	(2,769.23)
800 - Drainage	800	492.26
Vendor Payable - Manual	2032	
500 - Water	500	<u>3,294.12</u>
Total Accounts Payable		10,456.06

Current Payroll Liabilities

Fed Income Tax Withholding	2001	
100 - Administration	100	(0.01)
FICA Employee Payable	2002	
301 - Fire	301	353.36
500 - Water	500	(353.36)
SDI Payable Employee (EE Only)	2012	
301 - Fire	301	0.13
Retirement-ER-Regular Contrib	2014	
500 - Water	500	0.02
AFLAC Voluntary Insurance-Employee	2022	
100 - Administration	100	(0.02)
500 - Water	500	0.06
Accrued Compensated Absences	2040	
100 - Administration	100	6,862.05
500 - Water	500	21,584.75
Long-term Compensated Absences	2041	
100 - Administration	100	20,586.12

500 - Water	500	64,754.26
CALPERS Retirement Tier 2- EE- Liab	2042	
500 - Water	500	(0.03)
Other Pension Oblig Liab (OPEB) ARC	2045	
500 - Water	500	285,537.00
Life Insurance Liab-Employer	2201	
100 - Administration	100	17.65
500 - Water	500	53.55
Medical Plan Liab- Employee	2203	
100 - Administration	100	(953.84)
500 - Water	500	(4,479.40)
Vision Plan Liab- Employee	2204	
100 - Administration	100	(0.03)
500 - Water	500	19.03
Dental Plan Ins Payable- Employee	2205	
100 - Administration	100	0.03
500 - Water	500	0.12
Insurance- AD & D	2211	
100 - Administration	100	(0.07)
500 - Water	500	(4.56)
Insurance- LT Disability	2213	
100 - Administration	100	(3.49)
500 - Water	500	(20.37)
Payroll Clearing Account	2999	
100 - Administration	100	<u>3,111.26</u>
Total Current Payroll Liabilities		397,064.21
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		677,767.84
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	
500 - Water	500	540,661.00
Def Inflow	2216	
500 - Water	500	83,183.00
Suspense Account	2997	
100 - Administration	100	9.00
500 - Water	500	37.36
Restricted Park and Rec	3090	
900 - Parks & Recreation	900	198,879.18

Replacement Reserve - Vehicle, Equip & Fire Engines	3110	
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>6,097,679.29</u>
Total Other Liabilities		6,097,679.29
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	165,277.65
200 - Bayridge	200	322.52
301 - Fire	301	71,131.85
500 - Water	500	765,014.57
Wastewater Fiduciary Fund	602	(805,325.85)
800 - Drainage	800	1,005.43
900 - Parks & Recreation	900	<u>232.31</u>
Total Revenues		197,658.48
Expenditures		
100 - Administration	100	(175,521.23)
200 - Bayridge	200	(2,146.07)

301 - Fire	301	(116,188.53)
400 - Vista de Oro	400	(1,419.68)
500 - Water	500	(771,012.94)
600 - Wastewater	600	(5,145.87)
800 - Drainage	800	(11,154.27)
900 - Parks & Recreation	900	(1,656.54)
Total Expenditures		(1,084,245.13)
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	3,181,435.58
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)
Total Equity		<u>8,866,770.08</u>
Total Equity		<u>7,980,183.43</u>
Total LIABILITIES & EQUITY		<u>17,642,648.19</u>

Cash Flow Summary

	September 2021	August 2021	July 2021	June 2021
Fund	Cash Summary	Cash Summary	Cash Summary	Cash Summary
100	\$ 126,009.03	\$ 107,699.91	\$ 104,629.14	\$ 119,951.16
200	\$ 29,745.42	\$ 30,216.69	\$ 31,149.93	\$ 31,507.76
301	\$ 2,708,532.91	\$ 2,642,444.05	\$ 2,664,834.66	\$ 2,620,800.85
400	\$ (4,198.31)	\$ (3,646.67)	\$ (2,955.46)	\$ (2,782.46)
500	\$ 4,307,204.59	\$ 4,185,198.24	\$ 4,073,861.81	\$ 4,269,036.07
600	\$ 24,934.21	\$ 29,628.90	\$ 29,904.36	\$ 30,245.85
602	\$ 1,118,508.98	\$ 1,923,841.95	\$ 1,923,834.86	\$ 1,909,332.75
800	\$ 522,367.50	\$ 524,303.58	\$ 530,760.44	\$ 530,287.56
900	\$ 263,842.84	\$ 264,397.52	\$ 270,929.84	\$ 324,856.31
Total	\$ 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
Fund	%	%	%
100	17.00%	2.93%	-12.77%
200	-1.56%	-3.00%	-1.14%
301	2.50%	-0.84%	1.68%
400	15.13%	23.39%	6.22%
500	2.92%	2.73%	-4.57%
600	-15.84%	-0.92%	-1.13%
602	-41.86%	0.00%	0.76%
800	-0.37%	-1.22%	0.09%
900	-0.21%	-2.41%	-16.60%

Average Cash Flow Summary	
100	\$ 114,572.31
200	\$ 30,654.95
301	\$ 2,659,153.12
400	\$ (3,395.73)
500	\$ 4,208,825.18
600	\$ 28,678.33
602	\$ 1,718,879.64
800	\$ 526,929.77
900	\$ 281,006.63

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 RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 9/30/2021

Current Period
Balance

LIABILITIES & EQUITY

Other Liabilities

Other Liabilities

Replacement Reserve - Vehicle, Equip & Fire Engines	3110	1,100,911.02
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General Contingency Reserve	3111	313,225.51
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Public Facilities Fees Reserve	3115	40,334.00
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Capital Outlay Reserve	3160	<u>540,562.42</u>
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Total Other Liabilities		<u>1,995,032.95</u>
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Total Other Liabilities		1,995,032.95
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Equity

Equity

Fire Mitigation Fund	3161	<u>135,448.89</u>
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Total Equity		<u>135,448.89</u>
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Total Equity		<u>135,448.89</u>
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Total LIABILITIES & EQUITY		<u><u>2,130,481.84</u></u>
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WATER RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 9/30/2021

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 RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 9/30/2021

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

PARKS RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 9/30/2021

		Current Period Balance
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 09/30/2021

EM

EXECUTIVE 50 CHECKING

Acct 3317181190

Summary of Activity Since Your Last Statement

Beginning Balance	9/01/21	9,409.02
Deposits / Misc Credits	0	.00
Withdrawals / Misc Debits	1	2.00
** Ending Balance	9/30/21	9,407.02 **
Service Charge		2.00
Average Collected Balance		9,409

Withdrawals and Debits

Date	Deposits	Withdrawals	Activity Description
9/30		2.00	PAPER STATEMENT FEE

Daily Balance Summary

Date	Balance	Date	Balance	Date	Balance
9/30	9,407.02				