



October 1, 2020

TO: LOCSD Board of Directors
FROM: Adrienne Geidel at Robert Stilts, District Bookkeeper
Ron Munds, General Manager
SUBJECT: **Agenda Item 9D – 10/01/2020 Board Meeting**
Receive Financial Report for the Period Ending August 31, 2020

President
Charles L. Cesena

Vice President
Christine M. Womack

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

General Manager
Ron Munds

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
Paul Provence

DESCRIPTION

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

STAFF RECOMMENDATION

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

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

DISCUSSION

GENERAL

Attachment

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

Offices:
2122 9th Street, Suite 102
Los Osos, CA 93402

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www.losososcsd.org

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 8/1/2020 Through 8/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Revenues						
Service Charges & Fees						
4005	Copying Costs	0.00	0.00	20.00	(20.00)	(100.00)%
	Total Service Charges & Fees	0.00	0.00	20.00	(20.00)	(100.00)%
Other Revenues						
4002	Transfer In	55,414.04	110,828.08	664,988.42	(554,160.34)	(83.33)%
	Total Other Revenues	55,414.04	110,828.08	664,988.42	(554,160.34)	(83.33)%
	Total Revenues	55,414.04	110,828.08	665,008.42	(554,180.34)	(83.33)%
Expenditures						
Personnel						
Salaries/Wages						
7322	Director's Compensation	0.00	0.00	15,000.00	15,000.00	100.00%
8018	Holiday Pay	0.00	832.58	10,774.00	9,941.42	92.27%
8045	Overtime Pay	0.00	0.00	400.00	400.00	100.00%
8050	Administrative Leave Pay	909.72	1,703.04	4,475.00	2,771.96	61.94%
8051	Floating Holiday Pay	233.08	233.08	1,323.00	1,089.92	82.38%
8054	Salaries & Wages - Regular	21,573.84	39,578.48	222,755.28	183,176.80	82.23%
8060	Sick Leave Pay	0.00	119.25	4,900.00	4,780.75	97.57%
8066	Comp Time Used	40.24	40.24	0.00	(40.24)	0.00%
8081	Vacation Pay	0.00	0.00	9,795.00	9,795.00	100.00%
	Total Salaries/Wages	22,756.88	42,506.67	269,422.28	226,915.61	84.22%
Payroll Taxes & Benefits						
5020	FICA - ER	49.60	54.56	750.00	695.44	92.73%
5030	Life Insurance - ER	46.98	89.23	525.00	435.77	83.00%
5031	Disability Insurance	26.81	26.81	320.00	293.19	91.62%
5035	AD & D Insurance	10.60	14.82	119.00	104.18	87.55%
5040	LTD Insurance	133.14	184.30	1,800.00	1,615.70	89.76%
5050	Medicare - ER	336.85	626.38	4,000.00	3,373.62	84.34%
5060	Cafeteria Plan - ER	3,054.07	6,705.00	33,600.00	26,895.00	80.04%
5070	Retirement ER - Regular	705.10	1,410.20	8,462.00	7,051.80	83.33%
5075	Retirees Medical - ER	281.01	843.67	3,336.00	2,492.33	74.71%
5120	Workers Comp Insurance - ER	0.00	1,482.73	1,879.07	396.34	21.09%
5124	Retirement - ER - Tier 2	1,729.66	3,285.84	20,854.00	17,568.16	84.24%
	Total Payroll Taxes & Benefits	6,373.82	14,723.54	75,645.07	60,921.53	80.54%
Employment Services						
5100	Unemployment Insurance - ER	49.60	54.56	2,015.00	1,960.44	97.29%
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	49.60	54.56	2,365.00	2,310.44	97.69%
	Total Personnel	29,180.30	57,284.77	347,432.35	290,147.58	83.51%
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	48.75	219.21	12,800.00	12,580.79	98.29%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 8/1/2020 Through 8/31/2020

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6110	IT Purchased Services	1,939.99	3,769.04	21,000.00	17,230.96	82.05%
7100	Copier Contract-Maint & Usage	288.05	576.10	3,100.00	2,523.90	81.42%
7255	Security Services	89.49	178.98	1,070.00	891.02	83.27%
7321	Janitorial Cleaning & Supplies	236.00	472.00	2,900.00	2,428.00	83.72%
7342	Public Meeting Recordings	1,300.00	1,300.00	15,900.00	14,600.00	91.82%
	Total Contract Services	3,902.28	6,515.33	56,770.00	50,254.67	88.52%
	Financial Services					
7309	Late Fees	0.00	0.00	200.00	200.00	100.00%
7310	Bank Service Charges	545.79	992.36	8,400.00	7,407.64	88.19%
	Total Financial Services	545.79	992.36	8,600.00	7,607.64	88.46%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	0.00	200.00	200.00	100.00%
6341	LAFCO Fees	0.00	15,596.49	19,447.71	3,851.22	19.80%
6343	Lien & Notary Fees	0.00	0.00	30.00	30.00	100.00%
7325	Insurance	0.00	29,840.03	29,840.03	0.00	0.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	45,436.52	49,517.74	4,081.22	8.24%
	Legal & Professional					
7304	Professional Services - ACCTG	5,000.00	7,500.00	60,000.00	52,500.00	87.50%
7305	Auditing Services	3,000.00	3,000.00	22,000.00	19,000.00	86.36%
7320	Professional & Consulting Services	40.00	522.50	1,000.00	477.50	47.75%
7326	Legal Services	0.00	525.00	30,000.00	29,475.00	98.25%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	200.00	200.00	100.00%
7343	Election Expense	0.00	0.00	20,000.00	20,000.00	100.00%
	Total Legal & Professional	8,040.00	11,547.50	133,200.00	121,652.50	91.33%
	Office/Operations					
6121	IT-Supplies & Miscellaneous	0.00	199.00	1,500.00	1,301.00	86.73%
6130	Computer Hardware	0.00	0.00	1,000.00	1,000.00	100.00%
7140	General Supplies & Minor Equipment	212.59	575.45	8,000.00	7,424.55	92.81%
7160	Postage, Shipping & Mail Supplies	0.00	499.36	3,000.00	2,500.64	83.35%
7226	Membership & Dues	0.00	0.00	7,077.00	7,077.00	100.00%
7230	Misc Small Parts & Supplies	0.00	0.00	28.65	28.65	100.00%
	Total Office/Operations	212.59	1,273.81	20,605.65	19,331.84	93.82%
	Other Expense					
8735	Misc Department Admin	0.00	0.00	500.00	500.00	100.00%
	Total Other Expense	0.00	0.00	500.00	500.00	100.00%
	Rent & Utilities					
6000	Cell Phones	90.00	171.00	1,080.00	909.00	84.17%
6025	Telephone	223.81	445.13	3,000.00	2,554.87	85.16%
7350	Rent - Meetings	0.00	0.00	200.00	200.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 8/1/2020 Through 8/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7352 Rent - Offices & Other Structures	3,000.00	6,000.00	36,000.00	30,000.00	83.33%
8610 Electric	293.87	596.58	3,800.00	3,203.42	84.30%
8620 Gas Service	14.30	29.09	600.00	570.91	95.15%
Total Rent & Utilities	3,621.98	7,241.80	44,680.00	37,438.20	83.79%
Repairs & Maintenance					
6405 R & M - Extinguishers	93.03	93.03	100.00	6.97	6.97%
6900 R & M - Buildings & Structures	0.00	0.00	37.68	37.68	100.00%
Total Repairs & Maintenance	93.03	93.03	137.68	44.65	32.43%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	0.00	225.00	225.00	100.00%
7324 Education & Training Fees	25.00	80.00	1,000.00	920.00	92.00%
8510 Lodging & Meals - Local	0.00	0.00	1,000.00	1,000.00	100.00%
8539 Meals	0.00	0.00	600.00	600.00	100.00%
8550 Mileage Reimbursement & Parking	0.00	0.00	500.00	500.00	100.00%
Total Travel & Training	25.00	80.00	3,325.00	3,245.00	97.59%
Total Services & Supplies	16,440.67	73,180.35	317,536.07	244,355.72	76.95%
Total Expenditures	45,620.97	130,465.12	664,968.42	534,503.30	80.38%
Net Revenues over Expenditures	9,793.07	(19,637.04)	40.00	(19,677.04)	...92.60)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 8/1/2020 Through 8/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues					
Property Taxes					
4035	Property Taxes	74.98	74.98	10,477.00	(10,402.02) (99.28)%
	Total Property Taxes	74.98	74.98	10,477.00	(10,402.02) (99.28)%
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	0.00	0.00	14,994.00	(14,994.00) (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	14,994.00	(14,994.00) (100.00)%
	Total Revenues	74.98	74.98	25,471.00	(25,396.02) (99.71)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	0.00	0.00	250.00	250.00 100.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	0.00	250.00	250.00 100.00%
Rent & Utilities					
8670	Street Lighting	400.31	800.62	6,724.16	5,923.54 88.09%
	Total Rent & Utilities	400.31	800.62	6,724.16	5,923.54 88.09%
	Total Services & Supplies	400.31	800.62	6,974.16	6,173.54 88.52%
Debt Service					
9804	Payment on Internal Loans	0.00	0.00	10,000.00	10,000.00 100.00%
	Total Debt Service	0.00	0.00	10,000.00	10,000.00 100.00%
Transfers					
9511	Interfund Transfer Out	277.07	554.14	3,324.84	2,770.70 83.33%
	Total Transfers	277.07	554.14	3,324.84	2,770.70 83.33%
	Total Expenditures	677.38	1,354.76	20,299.00	18,944.24 93.33%
	Net Revenues over Expenditures	(602.40)	(1,279.78)	5,172.00	(6,451.78) (124.74)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 8/1/2020 Through 8/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4034	Property Tax Revenue from Water	0.00	0.00	124,791.05	(124,791.05) (100.00)%
4037	Property Tax Zone B Received	13,082.99	13,082.99	470,477.00	(457,394.01) (97.22)%
4038	Property Tax Zone B Pass thru	0.00	0.00	1,811,402.00	(1,811,402.00) (100.00)%
	Total Property Taxes	13,082.99	13,082.99	2,406,670.05	(2,393,587.06) (99.46)%
Grant Revenue					
4955	Govt-Other St Aids & Reimbursements	0.00	0.00	15,689.00	(15,689.00) (100.00)%
	Total Grant Revenue	0.00	0.00	15,689.00	(15,689.00) (100.00)%
Special Taxes & Assessments					
4015	CSA 9-I Assessments (Contract)	0.00	0.00	27,508.00	(27,508.00) (100.00)%
4050	Special Fire Tax	0.00	0.00	598,816.00	(598,816.00) (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	626,324.00	(626,324.00) (100.00)%
Other Revenues					
4000	Ambulance Agreement	0.00	0.00	67,134.00	(67,134.00) (100.00)%
	Total Other Revenues	0.00	0.00	67,134.00	(67,134.00) (100.00)%
Use of Money & Property					
4510	Investment Income on funds	471.55	2,010.60	10,000.00	(7,989.40) (79.89)%
	Total Use of Money & Property	471.55	2,010.60	10,000.00	(7,989.40) (79.89)%
	Total Revenues	13,554.54	15,093.59	3,125,817.05	(3,110,723.46) (99.52)%
Expenditures					
Personnel					
Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	2,499.90	5,167.89	30,000.00	24,832.11 82.77%
8340	Resv FF-Shift Coverage	11,602.50	18,579.39	144,000.00	125,420.61 87.10%
8345	Resv FF-Special Projects	0.00	0.00	4,000.00	4,000.00 100.00%
	Total Salaries/Wages	14,102.40	23,747.28	178,000.00	154,252.72 86.66%
Payroll Taxes & Benefits					
5021	FICA - Fire - ER	839.80	1,333.38	9,100.00	7,766.62 85.35%
5030	Life Insurance - ER	0.00	0.00	2,500.00	2,500.00 100.00%
5035	AD & D Insurance	0.00	0.00	850.00	850.00 100.00%
5051	Medicare - Reserves - ER	204.52	344.37	2,150.00	1,805.63 83.98%
5070	Retirement ER - Regular	3,678.47	7,356.94	44,142.00	36,785.06 83.33%
5120	Workers Comp Insurance - ER	0.00	6,586.56	8,350.00	1,763.44 21.12%
5124	Retirement - ER - Tier 2	253.33	636.81	9,125.00	8,488.19 93.02%
	Total Payroll Taxes & Benefits	4,976.12	16,258.06	76,217.00	59,958.94 78.67%
Employment Services					
5000	Medical Exams & Procedures	0.00	0.00	3,000.00	3,000.00 100.00%
5101	Unemp. Costs - Reserves	476.43	895.46	6,000.00	5,104.54 85.08%
6200	Hiring, Advertising & Other Costs	0.00	0.00	100.00	100.00 100.00%
6230	Medical Exam	0.00	2,645.00	3,000.00	355.00 11.83%
	Total Employment Services	476.43	3,540.46	12,100.00	8,559.54 70.74%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 8/1/2020 Through 8/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remain... - Original
Total Personnel	<u>19,554.95</u>	<u>43,545.80</u>	<u>266,317.00</u>	<u>222,771.20</u>	<u>83.65%</u>
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	161.61	189.98	2,000.00	1,810.02	90.50%
7248 Uniform Safety Boots	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>2,000.00</u>	<u>100.00%</u>
Total Clothing & Uniform	161.61	189.98	4,000.00	3,810.02	95.25%
Contract Services					
6110 IT Purchased Services	115.61	231.22	1,500.00	1,268.78	84.59%
7100 Copier Contract-Maint & Usage	99.74	363.45	3,000.00	2,636.55	87.89%
7202 Building Alarms & Security	0.00	129.96	900.00	770.04	85.56%
7204 Cleaning Supplies, Laundry & Towel Service	0.00	0.00	4,000.00	4,000.00	100.00%
7222 Hazardous Materials CW JPA Cost	0.00	2,275.00	2,325.00	50.00	2.15%
7500 Schedule A Charges	<u>0.00</u>	<u>0.00</u>	<u>2,437,726.00</u>	<u>2,437,726.00</u>	<u>100.00%</u>
Total Contract Services	215.35	2,999.63	2,449,451.00	2,446,451.37	99.88%
Equipment & Tools					
6055 Radios -Non Capital	0.00	39.82	2,000.00	1,960.18	98.01%
6440 Fire Personal Protection Equipment	0.00	0.00	15,000.00	15,000.00	100.00%
6460 Self-Contained Breathing Apparatus	0.00	0.00	3,000.00	3,000.00	100.00%
6610 Rescue - Extrication Equipment	0.00	0.00	1,500.00	1,500.00	100.00%
6611 Water Rescue Equipment	0.00	0.00	1,000.00	1,000.00	100.00%
6630 Rope & Climbing Equipment	0.00	0.00	1,000.00	1,000.00	100.00%
7234 Oxygen Supplies & Cylinder Rent	0.00	0.00	350.00	350.00	100.00%
7238 Paramedic & EMT Small Tools & Supplies	944.24	3,058.44	20,000.00	16,941.56	84.71%
7242 Minor Tools, Accessories & Field Machines	37.49	37.49	500.00	462.51	92.50%
7252 Misc Hardware	<u>0.00</u>	<u>106.75</u>	<u>350.00</u>	<u>243.25</u>	<u>69.50%</u>
Total Equipment & Tools	981.73	3,242.50	44,700.00	41,457.50	92.75%
Financial Services					
7309 Late Fees	0.00	0.00	10.00	10.00	100.00%
7310 Bank Service Charges	0.00	0.00	20.00	20.00	100.00%
9154 Losses and Damages	<u>0.00</u>	<u>0.00</u>	<u>50.00</u>	<u>50.00</u>	<u>100.00%</u>
Total Financial Services	0.00	0.00	80.00	80.00	100.00%
Insurance, Licenses & Regulatory Fees					
6120 Computer Licenses	0.00	60.41	1,700.00	1,639.59	96.45%
6345 Property Taxes & Assessments Costs	0.00	0.00	5,420.66	5,420.66	100.00%
7325 Insurance	0.00	30,515.31	30,515.31	0.00	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 8/1/2020 Through 8/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Total Insurance, Licenses & Regulatory Fees	0.00	30,575.72	37,635.97	7,060.25	18.76%
Legal & Professional					
7320 Professional & Consulting Services	0.00	398.75	1,400.00	1,001.25	71.52%
7326 Legal Services	0.00	225.00	350.00	125.00	35.71%
7340 Legal Notifications & Mandated Advertising	290.40	290.40	1,500.00	1,209.60	80.64%
Total Legal & Professional	290.40	914.15	3,250.00	2,335.85	71.87%
Office/Operations					
7140 General Supplies & Minor Equipment	0.00	0.00	700.00	700.00	100.00%
7160 Postage, Shipping & Mail Supplies	0.00	0.00	3,000.00	3,000.00	100.00%
7216 Fire Prevention Education Materials	0.00	0.00	1,200.00	1,200.00	100.00%
7226 Membership & Dues	0.00	0.00	300.00	300.00	100.00%
7230 Misc Small Parts & Supplies	19.27	29.77	600.00	570.23	95.04%
7240 Propane	0.00	0.00	100.00	100.00	100.00%
Total Office/Operations	19.27	29.77	5,900.00	5,870.23	99.50%
Other Expense					
7201 White Goods & Accessories - bedding, towels	0.00	0.00	1,000.00	1,000.00	100.00%
7209 District Operating Center Expense	0.00	0.00	500.00	500.00	100.00%
7218 Cooking Products - Food, Drinks & Staples	109.26	159.57	500.00	340.43	68.09%
7224 Kitchen Cookware & Utensils	0.00	0.00	800.00	800.00	100.00%
7330 Misc Operating Expenses	0.00	0.00	800.00	800.00	100.00%
Total Other Expense	109.26	159.57	3,600.00	3,440.43	95.57%
Rent & Utilities					
6000 Cell Phones	68.08	136.26	1,300.00	1,163.74	89.52%
6025 Telephone	573.12	1,073.88	5,700.00	4,626.12	81.16%
8610 Electric	0.00	0.00	1,500.00	1,500.00	100.00%
8620 Gas Service	42.48	92.27	1,600.00	1,507.73	94.23%
8630 Trash Services	129.37	258.74	1,600.00	1,341.26	83.83%
8640 Water and Water Services	671.57	759.57	4,500.00	3,740.43	83.12%
8659 Utility Cable Charges	129.54	(40.92)	1,200.00	1,240.92	103.41%
8670 Street Lighting	8.92	17.84	135.00	117.16	86.79%
Total Rent & Utilities	1,623.08	2,297.64	17,535.00	15,237.36	86.90%
Repairs & Maintenance					
6400 R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405 R & M - Extinguishers	0.00	361.06	600.00	238.94	39.82%
6640 R & M - Equip & Other Non-Structural Fixed Assets	270.00	270.00	2,500.00	2,230.00	89.20%
6750 R & M - Minor Tools & Equipment	40.54	40.54	1,000.00	959.46	95.95%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 8/1/2020 Through 8/31/2020

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6775	R & M -Operation/Field Equipment	414.82	414.82	800.00	385.18	48.15%
6800	R & M - Grounds & Collection Systems	186.61	186.61	500.00	313.39	62.68%
6900	R & M - Buildings & Structures	401.85	697.31	2,000.00	1,302.69	65.13%
	Total Repairs & Maintenance	<u>1,313.82</u>	<u>1,970.34</u>	<u>7,900.00</u>	<u>5,929.66</u>	<u>75.06%</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	1,000.00	1,000.00	100.00%
8405	Reserve FF Training Costs	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Travel & Training	<u>0.00</u>	<u>0.00</u>	<u>2,300.00</u>	<u>2,300.00</u>	<u>100.00%</u>
	Total Services & Supplies	4,714.52	42,379.30	2,576,351.97	2,533,972.67	98.36%
	Capital Outlay					
9006	Infrastructure CIP	0.00	0.00	25,609.00	25,609.00	100.00%
9085	Vehicle Purchase	440.02	11,387.28	780,000.00	768,612.72	98.54%
	Total Capital Outlay	<u>440.02</u>	<u>11,387.28</u>	<u>805,609.00</u>	<u>794,221.72</u>	<u>98.59%</u>
	Reserves					
9504	*Vehicle Replacement Reserve	0.00	0.00	89,250.00	89,250.00	100.00%
9572	*General Contingency (Operations) Reserve	0.00	0.00	103,299.24	103,299.24	100.00%
	Total Reserves	<u>0.00</u>	<u>0.00</u>	<u>192,549.24</u>	<u>192,549.24</u>	<u>100.00%</u>
	Transfers					
9511	Interfund Transfer Out	5,541.40	11,082.80	66,496.84	55,414.04	83.33%
	Total Transfers	<u>5,541.40</u>	<u>11,082.80</u>	<u>66,496.84</u>	<u>55,414.04</u>	<u>83.33%</u>
	Total Expenditures	<u>30,250.89</u>	<u>108,395.18</u>	<u>3,907,324.05</u>	<u>3,798,928.87</u>	<u>97.23%</u>
	Net Revenues over Expenditures	<u>(16,696.35)</u>	<u>(93,301.59)</u>	<u>(781,507.00)</u>	<u>688,205.41</u>	<u>(88.06)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 8/1/2020 Through 8/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - 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						
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	158.42	316.84	2,460.00	2,143.16	87.12%
	Total Rent & Utilities	158.42	316.84	2,460.00	2,143.16	87.12%
	Total Services & Supplies	158.42	316.84	2,960.00	2,643.16	89.30%
Debt Service						
9804	Payment on Internal Loans	0.00	0.00	6,711.49	6,711.49	100.00%
	Total Debt Service	0.00	0.00	6,711.49	6,711.49	100.00%
Transfers						
9511	Interfund Transfer Out	277.07	554.14	3,589.07	3,034.93	84.56%
	Total Transfers	277.07	554.14	3,589.07	3,034.93	84.56%
	Total Expenditures	435.49	870.98	13,260.56	12,389.58	93.43%
	Net Revenues over Expenditures	(435.49)	(870.98)	2,507.44	(3,378.42)	(134.74)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 8/1/2020 Through 8/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Revenues						
Property Taxes						
4035	Property Taxes	2,275.30	2,275.30	91,951.30	(89,676.00)	(97.53)%
	Total Property Taxes	2,275.30	2,275.30	91,951.30	(89,676.00)	(97.53)%
Service Charges & Fees						
4030	Residential Single Family	247,446.04	413,759.56	2,193,000.00	(1,779,240.44)	(81.13)%
4102	Residential- Multi -Family-Water Sales	17,041.16	39,461.99	225,900.00	(186,438.01)	(82.53)%
4103	Commercial, Home Care, Retail-Water Sales	47,457.67	66,614.75	303,000.00	(236,385.25)	(78.01)%
4104	Irrigation- Water Sales	357.25	9,604.25	33,000.00	(23,395.75)	(70.90)%
4114	Water Other Service Revenues	0.00	0.00	1,000.00	(1,000.00)	(100.00)%
4931	Water Activation Fees	950.00	1,850.00	5,000.00	(3,150.00)	(63.00)%
4932	Penalties	0.00	0.00	20,000.00	(20,000.00)	(100.00)%
4933	Door Hangers/Lockout Notices	0.00	0.00	12,000.00	(12,000.00)	(100.00)%
4937	NSF Fees	0.00	25.00	400.00	(375.00)	(93.75)%
	Total Service Charges & Fees	313,252.12	531,315.55	2,793,300.00	(2,261,984.45)	(80.98)%
Other Revenues						
4930	Other Revenue	1,479.34	2,253.92	1,000.00	1,253.92	125.39%
	Total Other Revenues	1,479.34	2,253.92	1,000.00	1,253.92	125.39%
Use of Money & Property						
4510	Investment Income on funds	680.83	3,479.88	20,000.00	(16,520.12)	(82.60)%
	Total Use of Money & Property	680.83	3,479.88	20,000.00	(16,520.12)	(82.60)%
	Total Revenues	317,687.59	539,324.65	2,906,251.30	(2,366,926.65)	(81.44)%
Expenditures						
Personnel						
Salaries/Wages						
8018	Holiday Pay	0.00	2,288.45	22,750.00	20,461.55	89.94%
8045	Overtime Pay	0.00	28.06	2,000.00	1,971.94	98.60%
8050	Administrative Leave Pay	0.00	0.00	2,900.00	2,900.00	100.00%
8051	Floating Holiday Pay	0.00	1,008.06	5,000.00	3,991.94	79.84%
8054	Salaries & Wages - Regular	21,276.38	42,488.17	429,102.65	386,614.48	90.10%
8056	Retroactive Pay	0.00	0.00	1,000.00	1,000.00	100.00%
8060	Sick Leave Pay	(930.65)	2,202.20	15,000.00	12,797.80	85.32%
8063	Standby Pay	1,586.00	3,005.28	20,618.00	17,612.72	85.42%
8066	Comp Time Used	1,498.98	3,531.68	14,000.00	10,468.32	74.77%
8081	Vacation Pay	146.80	12,543.19	25,000.00	12,456.81	49.83%
	Total Salaries/Wages	23,577.51	67,095.09	537,370.65	470,275.56	87.51%
Payroll Taxes & Benefits						
5030	Life Insurance - ER	102.01	210.13	1,950.00	1,739.87	89.22%
5031	Disability Insurance	44.79	44.79	725.00	680.21	93.82%
5035	AD & D Insurance	23.10	36.01	440.00	403.99	91.82%
5040	LTD Insurance	182.20	298.51	4,050.00	3,751.49	92.63%
5050	Medicare - ER	375.30	1,004.66	9,000.00	7,995.34	88.84%
5060	Cafeteria Plan - ER	3,580.02	5,791.25	70,020.00	64,228.75	91.73%
5070	Retirement ER - Regular	6,067.15	12,710.75	104,912.26	92,201.51	87.88%
5075	Retirees Medical - ER	140.85	422.51	1,668.00	1,245.49	74.67%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 8/1/2020 Through 8/31/2020

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
5120	Workers Comp Insurance - ER	0.00	21,708.13	27,510.87	5,802.74	21.09%
5124	Retirement - ER - Tier 2	<u>833.61</u>	<u>1,602.68</u>	<u>13,106.00</u>	<u>11,503.32</u>	<u>87.77%</u>
	Total Payroll Taxes & Benefits	11,349.03	43,829.42	233,382.13	189,552.71	81.22%
	Employment Services					
5100	Unemployment Insurance - ER	0.00	0.00	3,000.00	3,000.00	100.00%
6200	Hiring, Advertising & Other Costs	195.32	587.00	0.00	(587.00)	0.00%
6230	Medical Exam	<u>0.00</u>	<u>0.00</u>	<u>150.00</u>	<u>150.00</u>	<u>100.00%</u>
	Total Employment Services	<u>195.32</u>	<u>587.00</u>	<u>3,150.00</u>	<u>2,563.00</u>	<u>81.37%</u>
	Total Personnel	35,121.86	111,511.51	773,902.78	662,391.27	85.59%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	0.00	2,600.00	2,600.00	100.00%
7248	Uniform Safety Boots	<u>175.00</u>	<u>175.00</u>	<u>1,000.00</u>	<u>825.00</u>	<u>82.50%</u>
	Total Clothing & Uniform	175.00	175.00	3,600.00	3,425.00	95.14%
	Contract Services					
6100	Labor & Support-IT Services	720.00	720.00	5,300.00	4,580.00	86.42%
6110	IT Purchased Services	274.90	547.42	5,400.00	4,852.58	89.86%
7250	Water Quality Testing	3,262.00	5,936.00	30,000.00	24,064.00	80.21%
7255	Security Services	0.00	0.00	8,000.00	8,000.00	100.00%
7321	Janitorial Cleaning & Supplies	<u>53.80</u>	<u>134.50</u>	<u>850.00</u>	<u>715.50</u>	<u>84.18%</u>
	Total Contract Services	4,310.70	7,337.92	49,550.00	42,212.08	85.19%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	9.64	1,800.00	1,790.36	99.46%
7242	Minor Tools, Accessories & Field Machines	204.13	979.95	18,000.00	17,020.05	94.56%
7253	Rent - Equipment	0.00	0.00	500.00	500.00	100.00%
7256	Meter Purchases & Replacements	0.00	808.68	20,000.00	19,191.32	95.96%
	Total Equipment & Tools	<u>204.13</u>	<u>1,798.27</u>	<u>40,300.00</u>	<u>38,501.73</u>	<u>95.54%</u>
	Financial Services					
7309	Late Fees	<u>0.00</u>	<u>0.00</u>	<u>50.00</u>	<u>50.00</u>	<u>100.00%</u>
	Total Financial Services	0.00	0.00	50.00	50.00	100.00%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	0.00	200.00	200.00	100.00%
6340	Misc Fees	0.00	0.00	3,000.00	3,000.00	100.00%
6342	Fees - Regulatory	0.00	0.00	20,000.00	20,000.00	100.00%
6345	Property Taxes & Assessments Costs	0.00	0.00	7,000.00	7,000.00	100.00%
7325	Insurance	<u>0.00</u>	<u>54,240.90</u>	<u>54,240.90</u>	<u>0.00</u>	<u>0.00%</u>
	Total Insurance, Licenses & Regulatory Fees	0.00	54,240.90	84,440.90	30,200.00	35.76%
	Legal & Professional					
7318	Professional & Consulting BMC	0.00	26,171.71	125,000.00	98,828.29	79.06%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 8/1/2020 Through 8/31/2020

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7320	Professional & Consulting Services	0.00	0.00	10,000.00	10,000.00	100.00%
7326	Legal Services	0.00	525.00	20,000.00	19,475.00	97.38%
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	26,696.71	157,000.00	130,303.29	83.00%
6130	Computer Hardware	0.00	165.95	3,000.00	2,834.05	94.47%
6140	Computer Software	900.10	5,814.09	2,500.00	(3,314.09)	(132.56)%
7140	General Supplies & Minor Equipment	50.58	324.39	1,000.00	675.61	67.56%
7160	Postage, Shipping & Mail Supplies	1,567.98	2,778.36	15,000.00	12,221.64	81.48%
7180	Billing Supplies, Forms & Printing	0.00	0.00	2,200.00	2,200.00	100.00%
7226	Membership & Dues	0.00	445.00	3,000.00	2,555.00	85.17%
7230	Misc Small Parts & Supplies	238.08	371.84	2,000.00	1,628.16	81.41%
7237	Process Control & Treatment Supplies	1,146.11	2,508.99	25,000.00	22,491.01	89.96%
7239	Water Treatment Chemicals	0.00	354.65	8,000.00	7,645.35	95.57%
7249	Safety Supplies	0.00	18.22	1,000.00	981.78	98.18%
	Total Office/Operations	3,902.85	12,781.49	62,700.00	49,918.51	79.61%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	250.00	250.00	100.00%
7348	Water Conservation Program	200.00	2,539.42	10,000.00	7,460.58	74.61%
	Total Other Expense	200.00	2,539.42	10,250.00	7,710.58	75.23%
	Rent & Utilities					
6000	Cell Phones	(10.93)	486.55	3,500.00	3,013.45	86.10%
6025	Telephone	678.12	1,350.77	10,000.00	8,649.23	86.49%
8610	Electric	10,291.15	19,994.50	100,000.00	80,005.50	80.01%
8620	Gas Service	0.00	0.00	250.00	250.00	100.00%
8630	Trash Services	148.82	297.64	3,000.00	2,702.36	90.08%
8644	Disposal Services	2,482.00	6,525.00	30,000.00	23,475.00	78.25%
8670	Street Lighting	35.86	71.72	400.00	328.28	82.07%
	Total Rent & Utilities	13,625.02	28,726.18	147,150.00	118,423.82	80.48%
	Repairs & Maintenance					
6405	R & M - Extinguishers	390.74	390.74	450.00	59.26	13.17%
6422	R & M - Hydrants	0.00	54.42	3,300.00	3,245.58	98.35%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	0.00	1,000.00	1,000.00	100.00%
6641	R & M - Wells	0.00	384.96	18,000.00	17,615.04	97.86%
6750	R & M - Minor Tools & Equipment	17.15	326.00	2,400.00	2,074.00	86.42%
6800	R & M - Grounds & Collection Systems	0.00	0.00	600.00	600.00	100.00%
6830	Paving & Concrete	4,990.00	4,990.00	4,000.00	(990.00)	(24.75)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 8/1/2020 Through 8/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6900 R & M - Buildings & Structures	0.00	39.88	10,000.00	9,960.12	99.60%
7241 R & M - Water Distribution System	471.87	471.87	65,000.00	64,528.13	99.27%
Total Repairs & Maintenance	5,869.76	6,657.87	104,750.00	98,092.13	93.64%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324 Education & Training Fees	0.00	0.00	5,900.00	5,900.00	100.00%
8410 Certifications	0.00	0.00	500.00	500.00	100.00%
8510 Lodging & Meals - Local	0.00	0.00	2,000.00	2,000.00	100.00%
8550 Mileage Reimbursement & Parking	0.00	0.00	500.00	500.00	100.00%
Total Travel & Training	0.00	0.00	9,150.00	9,150.00	100.00%
Vehicle Maintenance & Repairs					
7006 Tuneup/Oil/Maintenance	0.00	123.66	1,600.00	1,476.34	92.27%
7211 Misc Fuel & Diesel	157.50	282.90	3,500.00	3,217.10	91.92%
7220 Gasoline	358.64	831.17	5,000.00	4,168.83	83.38%
7228 Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232 Vehicle Repairs - Parts, Tires & Lubricants	0.00	1,020.28	5,000.00	3,979.72	79.59%
Total Vehicle Maintenance & Repairs	516.14	2,258.01	15,300.00	13,041.99	85.24%
Total Services & Supplies	28,803.60	143,211.77	684,240.90	541,029.13	79.07%
Capital Outlay					
9006 Infrastructure CIP	33,054.74	98,836.62	1,204,032.98	1,105,196.36	91.79%
9059 Vehicles, Equipment, & Fixtures	(34.00)	42,881.68	100,000.00	57,118.32	57.12%
Total Capital Outlay	33,020.74	141,718.30	1,304,032.98	1,162,314.68	89.13%
Debt Service					
9022 Debt Service - Principal	0.00	170,833.56	165,777.00	(5,056.56)	(3.05)%
9023 Debt Service - Interest & Annual Fee	0.00	48,632.08	99,792.00	51,159.92	51.27%
9024 Loan Administration Fee	0.00	9,566.97	10,064.00	497.03	4.94%
Total Debt Service	0.00	229,032.61	275,633.00	46,600.39	16.91%
Reserves					
9572 *General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
Total Reserves	0.00	0.00	57,000.00	57,000.00	100.00%
Transfers					
9511 Interfund Transfer Out	47,379.00	94,758.00	551,448.00	456,690.00	82.82%
Total Transfers	47,379.00	94,758.00	551,448.00	456,690.00	82.82%
Total Expenditures	144,325.20	720,232.19	3,646,257.66	2,926,025.47	80.25%
Net Revenues over Expenditures	173,362.39	(180,907.54)	(740,006.36)	559,098.82	(75.55)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 8/1/2020 Through 8/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Service Charges & Fees					
4062	Wastewater Admin Charge	0.00	0.00	21,517.84	(21,517.84) (100.00)%
	Total Service Charges & Fees	0.00	0.00	21,517.84	(21,517.84) (100.00)%
	Total Revenues	0.00	0.00	21,517.84	(21,517.84) (100.00)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6343	Lien & Notary Fees	0.00	0.00	35.00	35.00 100.00%
6345	Property Taxes & Assessments Costs	0.00	0.00	270.00	270.00 100.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	0.00	305.00	305.00 100.00%
Legal & Professional					
7320	Professional & Consulting Services	0.00	2,632.93	17,888.00	15,255.07 85.28%
	Total Legal & Professional	0.00	2,632.93	17,888.00	15,255.07 85.28%
	Total Services & Supplies	0.00	2,632.93	18,193.00	15,560.07 85.53%
Transfers					
9511	Interfund Transfer Out	277.07	554.14	3,324.84	2,770.70 83.33%
	Total Transfers	277.07	554.14	3,324.84	2,770.70 83.33%
	Total Expenditures	277.07	3,187.07	21,517.84	18,330.77 85.19%
	Net Revenues over Expenditures	(277.07)	(3,187.07)	0.00	(3,187.07) 0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 8/1/2020 Through 8/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Use of Money & Property					
4510 Investment Income on funds	<u>34.65</u>	<u>34.84</u>	<u>0.00</u>	<u>34.84</u>	<u>0.00%</u>
Total Use of Money & Property	<u>34.65</u>	<u>34.84</u>	<u>0.00</u>	<u>34.84</u>	<u>0.00%</u>
Total Revenues	<u>34.65</u>	<u>34.84</u>	<u>0.00</u>	<u>34.84</u>	<u>0.00%</u>
Net Revenues over Expenditures	<u>34.65</u>	<u>34.84</u>	<u>0.00</u>	<u>34.84</u>	<u>0.00%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 8/1/2020 Through 8/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
	_____	_____	_____	_____	_____
Revenues					
Property Taxes					
4035	Property Taxes	130.57	130.57	26,074.00	(25,943.43) (99.50)%
	Total Property Taxes	130.57	130.57	26,074.00	(25,943.43) (99.50)%
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	0.00	865.02	5,400.00	(4,534.98) (83.98)%
	Total Use of Money & Property	0.00	865.02	5,400.00	(4,534.98) (83.98)%
	Total Revenues	130.57	995.59	126,738.00	(125,742.41) (99.21)%
Expenditures					
Personnel					
Salaries/Wages					
8045	Overtime Pay	0.00	0.00	200.00	200.00 100.00%
8054	Salaries & Wages - Regular	0.00	0.00	16,000.00	16,000.00 100.00%
	Total Salaries/Wages	0.00	0.00	16,200.00	16,200.00 100.00%
	Total Personnel	0.00	0.00	16,200.00	16,200.00 100.00%
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	6,000.00	6,000.00 100.00%
6345	Property Taxes & Assessments Costs	0.00	0.00	200.00	200.00 100.00%
7325	Insurance	0.00	391.24	391.24	0.00 0.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	391.24	6,591.24	6,200.00 94.06%
Legal & Professional					
7320	Professional & Consulting Services	0.00	0.00	2,000.00	2,000.00 100.00%
7326	Legal Services	0.00	0.00	500.00	500.00 100.00%
	Total Legal & Professional	0.00	0.00	2,500.00	2,500.00 100.00%
Office/Operations					
7230	Misc Small Parts & Supplies	0.00	0.00	550.00	550.00 100.00%
7249	Safety Supplies	0.00	0.00	100.00	100.00 100.00%
	Total Office/Operations	0.00	0.00	650.00	650.00 100.00%
Other Expense					
7346	Promotional Expenses - Event	0.00	0.00	300.00	300.00 100.00%
	Total Other Expense	0.00	0.00	300.00	300.00 100.00%
Rent & Utilities					
6000	Cell Phones	(7.28)	313.70	1,700.00	1,386.30 81.55%
6025	Telephone	22.04	43.73	250.00	206.27 82.51%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 8/1/2020 Through 8/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
8610 Electric	108.71	219.95	2,200.00	1,980.05	90.00%
8670 Street Lighting	<u>72.45</u>	<u>144.91</u>	<u>1,000.00</u>	<u>855.09</u>	<u>85.51%</u>
Total Rent & Utilities	195.92	722.29	5,150.00	4,427.71	85.97%
Repairs & Maintenance					
6405 R & M - Extinguishers	37.21	37.21	50.00	12.79	25.58%
6640 R & M - Equip & Other Non-Structural Fixed Assets	0.00	0.00	1,000.00	1,000.00	100.00%
6750 R & M - Minor Tools & Equipment	0.00	0.00	500.00	500.00	100.00%
6800 R & M - Grounds & Collection Systems	0.00	199.34	4,000.00	3,800.66	95.02%
6900 R & M - Buildings & Structures	0.00	0.00	1,500.00	1,500.00	100.00%
Total Repairs & Maintenance	<u>37.21</u>	<u>236.55</u>	<u>7,050.00</u>	<u>6,813.45</u>	<u>96.64%</u>
Travel & Training					
7324 Education & Training Fees	0.00	0.00	2,000.00	2,000.00	100.00%
8410 Certifications	0.00	0.00	100.00	100.00	100.00%
8475 Training Materials	0.00	0.00	250.00	250.00	100.00%
8510 Lodging & Meals - Local	0.00	0.00	500.00	500.00	100.00%
8550 Mileage Reimbursement & Parking	0.00	0.00	300.00	300.00	100.00%
Total Travel & Training	<u>0.00</u>	<u>0.00</u>	<u>3,150.00</u>	<u>3,150.00</u>	<u>100.00%</u>
Vehicle Maintenance & Repairs					
7211 Misc Fuel & Diesel	39.37	70.72	550.00	479.28	87.14%
7220 Gasoline	<u>89.66</u>	<u>207.79</u>	<u>1,000.00</u>	<u>792.21</u>	<u>79.22%</u>
Total Vehicle Maintenance & Repairs	<u>129.03</u>	<u>278.51</u>	<u>1,550.00</u>	<u>1,271.49</u>	<u>82.03%</u>
Total Services & Supplies	<u>362.16</u>	<u>1,628.59</u>	<u>27,541.24</u>	<u>25,912.65</u>	<u>94.09%</u>
Capital Outlay					
9006 Infrastructure CIP	<u>0.00</u>	<u>0.00</u>	<u>100,000.00</u>	<u>100,000.00</u>	<u>100.00%</u>
Total Capital Outlay	<u>0.00</u>	<u>0.00</u>	<u>100,000.00</u>	<u>100,000.00</u>	<u>100.00%</u>
Transfers					
9511 Interfund Transfer Out	<u>1,108.28</u>	<u>2,216.56</u>	<u>13,299.37</u>	<u>11,082.81</u>	<u>83.33%</u>
Total Transfers	<u>1,108.28</u>	<u>2,216.56</u>	<u>13,299.37</u>	<u>11,082.81</u>	<u>83.33%</u>
Total Expenditures	<u>1,470.44</u>	<u>3,845.15</u>	<u>157,040.61</u>	<u>153,195.46</u>	<u>97.55%</u>
Net Revenues over Expenditures	<u>(1,339.87)</u>	<u>(2,849.56)</u>	<u>(30,302.61)</u>	<u>27,453.05</u>	<u>(90.60)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 8/1/2020 Through 8/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Revenues						
Property Taxes						
4034	Property Tax Revenue from Water	0.00	0.00	45,975.65	(45,975.65)	(100.00)%
	Total Property Taxes	0.00	0.00	45,975.65	(45,975.65)	(100.00)%
Use of Money & Property						
4510	Investment Income on funds	0.00	1,029.49	6,400.00	(5,370.51)	(83.91)%
	Total Use of Money & Property	0.00	1,029.49	6,400.00	(5,370.51)	(83.91)%
	Total Revenues	0.00	1,029.49	52,375.65	(51,346.16)	(98.03)%
Expenditures						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	0.00	5,324.75	9,000.00	3,675.25	40.84%
7326	Legal Services	0.00	0.00	2,000.00	2,000.00	100.00%
	Total Legal & Professional	0.00	5,324.75	11,000.00	5,675.25	51.59%
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%
Other Expense						
7330	Misc Operating Expenses	0.00	0.00	100.00	100.00	100.00%
	Total Other Expense	0.00	0.00	100.00	100.00	100.00%
	Total Services & Supplies	0.00	5,324.75	11,200.00	5,875.25	52.46%
Transfers						
9511	Interfund Transfer Out	554.15	1,108.30	6,649.68	5,541.38	83.33%
	Total Transfers	554.15	1,108.30	6,649.68	5,541.38	83.33%
	Total Expenditures	554.15	6,433.05	17,849.68	11,416.63	63.96%
	Net Revenues over Expenditures	(554.15)	(5,403.56)	34,525.97	(39,929.53)	(115.65)%

Balance Sheet 8.31.20

Current Period
Balance

ASSETS

CURRENT ASSETS

Cash in Bank

Change Fund	0999		
100 - Administration	100	200.00	
500 - Water	500	200.00	
Petty Cash	1000		
100 - Administration	100	300.00	
301 - Fire	301	200.00	
LAIF Investments	1011		
500 - Water	500	158,702.96	
800 - Drainage	800	237,934.33	
900 - Parks & Recreation	900	283,175.07	
General Checking Account	1012		
100 - Administration	100	61,823.81	
200 - Bayridge	200	13,257.69	
301 - Fire	301	561,403.05	
400 - Vista de Oro	400	(7,121.44)	
500 - Water	500	1,182,063.58	
600 - Wastewater	600	(75,134.93)	
800 - Drainage	800	211,212.90	
900 - Parks & Recreation	900	23,734.43	
Payroll Account (contra to 2998)	1013		
100 - Administration	100	6,966.58	
301 - Fire	301	620.04	
500 - Water	500	1,570.68	
Rabobank-Bankruptcy Disbursement Reserve	1017		
600 - Wastewater	600	102,793.69	
Fire Reserves Account	1031		
301 - Fire	301	1,856,036.73	
US Bank - WW Bond Prepayment	1070		
Wastewater Fiduciary Fund	602	4,198.85	
US Bank - WW Bond Redemption (New)	1072		
Wastewater Fiduciary Fund	602	886,172.30	
US Bank - WW Bond Reserve (New)	1073		
Wastewater Fiduciary Fund	602	<u>1,023,152.65</u>	
Total Cash in Bank		6,533,462.97	
Investments			
Water Reserves Account	0335		
500 - Water	500	<u>2,679,740.92</u>	
Total Investments		2,679,740.92	

Fund	Cash Summary
100	\$ 69,290.39
200	\$ 13,257.69
301	\$ 2,418,259.82
400	\$ (7,121.44)
500	\$ 4,022,278.14
600	\$ 27,658.76
602	\$ 1,913,523.80
800	\$ 449,147.23
900	\$ 306,909.50
Total	\$ 9,213,203.89

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 8/31/2020

		Current Period Balance
ASSETS		
CURRENT ASSETS		
Cash in Bank		
Change Fund	0999	400.00
Petty Cash	1000	500.00
LAIF Investments	1011	679,812.36
General Checking Account	1012	1,971,239.09
Payroll Account (contra to 2998)	1013	9,157.30
Rabobank-Bankruptcy Disbursement Reserve	1017	102,793.69
Fire Reserves Account	1031	1,856,036.73
US Bank - WW Bond Prepayment	1070	4,198.85
US Bank - WW Bond Redemption (New)	1072	886,172.30
US Bank - WW Bond Reserve (New)	1073	<u>1,023,152.65</u>
Total Cash in Bank		6,533,462.97
Investments		
Water Reserves Account	0335	<u>2,679,740.92</u>
Total Investments		2,679,740.92
Due From Others		
Due From Vista De Oro	1440	<u>14,330.71</u>
Total Due From Others		14,330.71
Held Deposits		
Held Deposits	1030	<u>10,000.00</u>
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	275,589.44
Unbilled A/R	1085	<u>282,051.20</u>
Total Accounts Receivable		557,640.64
Accrued Inventory On Hand		
Inventory	1100	<u>47,213.45</u>
Total Accrued Inventory On Hand		<u>47,213.45</u>
Total CURRENT ASSETS		9,842,388.69
FIXED ASSETS		
Land		
Land and Land Rights	1720	<u>555,803.09</u>
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	592,410.70
Accum Depreciation-Building, Structures & Improvements	1851	(5,000.00)
Total Building		<u>587,410.70</u>
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	2,013,676.79
Acc Depreciation-Equipment, Vehicles & Systems	1853	(451,346.15)
Total Plant & Equipment		<u>1,562,330.64</u>
Construction in Progress		
Construction In Progress	1850	<u>239,587.28</u>
Total Construction in Progress		239,587.28
Infrastructure		
Infrastructures	1730	9,694,881.25

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 8/31/2020

		Current Period Balance
Accum Depeciation-Infrastructures	1852	<u>(4,854,841.23)</u>
Total Infrastructure		<u>4,840,040.02</u>
Total FIXED ASSETS		7,785,171.73
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	<u>900.00</u>
Total Cash Suspense		<u>900.00</u>
Total OTHER ASSETS		900.00
Other Assets		
Def Outflow	1991	178,554.00
Deferred Outflow - OPEB	1992	1,659.00
Amount to be Provided for Internal Loans	1997	1,517.00
Amount to be Provided - Other LT	1998	16,595.23
Oblig-Comp Leave		
Total Other Assets		<u>198,325.23</u>
Total ASSETS		<u><u>17,826,785.65</u></u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	113,693.88
AP Other- Adjment to 2000, AP Control Acct	2010	<u>(413.88)</u>
Total Accounts Payable		113,280.00
Current Payroll Liabilities		
Fed Income Tax Withholding	2001	1,807.50
FICA Employee Payable	2002	(5.55)
FICA Employer Payable	2003	305.00
CA Income Tax Withholding	2011	1,450.74
SDI Payable Employee (EE Only)	2012	25.82
Retirement-ER-Regular Contrib	2014	(31.66)
SLOCEA Dues Payable	2016	(157.55)
Employee Contributions to 457 PLAN	2021	(6.43)
AFLAC Voluntary Insurance-Employee	2022	(320.26)
Workers Comp Ins Liab-Employer	2023	138.17
Accrued Life/Disability Medical Exp	2026	(228.58)
Retirement Addl Pick-up Liab-Employer	2027	(1.03)
Unemployment Ins Liab-Employer (ER only)	2028	(496.84)
Medicare Liab- Employer	2029	242.05
Other Deposits	2038	(152.64)
Accrued Compensated Absences	2040	23,151.83
Long-term Compensated Absences	2041	69,455.45
CALPERS Retirement Tier 2- EE- Liab	2042	8.82
CALPERS Retirement Tier 2- ER- Liab	2044	22.17
Other Pension Oblig Liab (OPEB) ARC	2045	265,257.00
Retirement Conbtribution Safety-Fire-EE	2046	(3.53)
Life Insurance Liab-Employer	2201	(501.17)
Medicare Tax Liab-Employee	2202	469.59
Medical Plan Liab- Employee	2203	(6,411.60)
Vision Plan Liab- Employee	2204	18.67
Dental Plan Ins Payable- Employee	2205	538.66
Retirement Contrib Liab-Employee	2206	28.73
Insurance- AD & D	2211	(141.17)

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 8/31/2020

		Current Period Balance
Insurance-Work Injury (WI)	2212	(154.32)
Insurance- LT Disability	2213	(543.82)
Survivor Premiums-PERS	2214	23.18
Payroll Clearing Account	2999	<u>2,061.37</u>
Total Current Payroll Liabilities		355,848.60
Due to Others		
Due To Administration	2410	<u>1,517.00</u>
Total Due to Others		1,517.00
Current Portion Long Term Debt		
Current portion-Long Term Debt	2102	<u>170,833.58</u>
Total Current Portion Long Term Debt		170,833.58
Trust Liability		
Trust Funds- Low Income Savings	2513	1,169.32
Water Quality Trust Reserve	3050	<u>91,517.27</u>
Total Trust Liability		<u>92,686.59</u>
Total CURRENT LIABILITIES		734,165.77
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	489,666.00
Def Inflow	2216	46,319.00
Suspense Account	2997	46.36
Restricted Park and Rec	3090	279,129.18
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	1,156,305.27
General Contingency Reserve	3111	791,265.97
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	2,742,421.87
Water Stabilization Reserve	3163	158,456.00
Info Tech Reserve	3164	20,741.40
Basin Management Reserve	3165	50,031.00
Water Conservation Reserve	3167	59,288.00
Reserve - Internal Loans	3193	<u>1,517.00</u>
Total Other Liabilities		<u>5,835,521.05</u>
Total Other Liabilities		5,835,521.05
Long Term Debt		
Note Payable - Long Term		
Note Payable - State CIEDB-LTD	2101	3,018,155.17
Internal Loan Due Water-500	2491	<u>12,813.71</u>
Total Note Payable - Long Term		3,030,968.88
Accrued Interest Payable		
Accrued Interest Payable	2110	<u>40,526.73</u>
Total Accrued Interest Payable		<u>40,526.73</u>
Total Long Term Debt		3,071,495.61
Equity		
Revenues		667,381.22
Expenditures		(974,783.50)
Equity		
Septic System Decommission Reserve	3109	8,000.00
Prepaid Assessment Reserve	3159	1,917.92
Fire Mitigation Fund	3161	238,397.60
Fund Balance	3200	7,167,893.99

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 8/31/2020

		Current Period Balance
Bankruptcy Fund Balance	3203	58,710.96
GFAG- Net Investment in Assets	3300	671,156.09
GFAG- Accumulated Depreciation	3301	1,756,878.01
GFAG- Governmental Depreciation Expense	3302	(83,603.02)
Investment in N/A-Costs	3310	<u>(1,326,346.05)</u>
Total Equity		<u>8,493,005.50</u>
Total Equity		<u>8,185,603.22</u>
Total LIABILITIES & EQUITY		<u><u>17,826,785.65</u></u>

Fire Reserves

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 8/31/2020

Current Period
Balance

LIABILITIES & EQUITY

Other Liabilities

Other Liabilities

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

General Contingency Reserve 3111 209,926.27

Public Facilities Fees Reserve 3115 40,334.00

Capital Outlay Reserve 3160 540,562.42

Total Other Liabilities 1,800,047.71

Total Other Liabilities 1,800,047.71

Equity

Equity

Fire Mitigation Fund 3161 135,448.89

Total Equity 135,448.89

Total Equity 135,448.89

Total LIABILITIES & EQUITY 1,935,496.60

Water Reserves

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 8/31/2020

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Trust Liability		
Water Quality Trust Reserve	3050	<u>91,517.27</u>
Total Trust Liability		<u>91,517.27</u>
Total CURRENT LIABILITIES		91,517.27
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	144,644.25
General Contingency Reserve	3111	528,183.00
Capital Outlay Reserve	3160	1,999,562.85
Water Stabilization Reserve	3163	158,456.00
Basin Management Reserve	3165	50,031.00
Water Conservation Reserve	3167	<u>59,288.00</u>
Total Other Liabilities		<u>2,940,165.10</u>
Total Other Liabilities		<u>2,940,165.10</u>
Total LIABILITIES & EQUITY		<u><u>3,031,682.37</u></u>

Drainage Reserves

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 8/31/2020

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

Parks and Recreation Reserves

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 8/31/2020

		Current Period Balance
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Restricted Park and Rec	3090	<u>279,129.18</u>
Total Other Liabilities		<u>279,129.18</u>
Total Other Liabilities		<u>279,129.18</u>
Total LIABILITIES & EQUITY		<u><u>279,129.18</u></u>



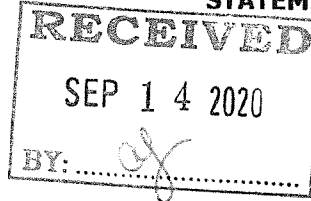
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STATEMENT OF ACCOUNT ACTIVITY

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STATEMENT OF ACCOUNT ACTIVITY



00008796-0017591-0001-0001-TIMR8006410831207264

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

Page 1 of 1
Branch 033
Account Number: 3317181190
Date 08/31/2020

EM

EXECUTIVE 50 CHECKING Acct 3317181190

Summary of Activity Since Your Last Statement

Beginning Balance	8/01/20	9,409.02	
Deposits / Misc Credits	0	.00	
Withdrawals / Misc Debits	0	.00	
** Ending Balance	8/31/20	9,409.02	**
Service Charge		.00	
Average Collected Balance		9,409	

