



August 30, 2021

**TO:** Finance Advisory Committee  
**FROM:** Adrienne Geidel at Robert Stilts, District Bookkeeper  
Ron Munds, General Manager  
**SUBJECT:** **Agenda Item 4 – 08/30/2021 FAC Meeting**  
Receive Financial Report for the Period Ending July 31, 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 July 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 July 31, 2021.***

Attachments

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

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

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**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 7/1/2021 Through 7/31/2021

|                                     | Current Period<br>Actual             | YTD              | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaining -<br>Original |                 |
|-------------------------------------|--------------------------------------|------------------|----------------------------|--|---|-----------------|
| <b>Revenues</b>                     |                                      |                  |                            |  |   |                 |
| <b>Other Revenues</b>               |                                      |                  |                            |  |   |                 |
| 4002                                | Transfer In                          | <u>55,092.55</u> | <u>55,092.55</u>           | <u>661,110.53</u>                      | <u>(606,017.98)</u>                                   | <u>(91.67)%</u> |
|                                     | Total Other Revenues                 | <u>55,092.55</u> | <u>55,092.55</u>           | <u>661,110.53</u>                      | <u>(606,017.98)</u>                                   | <u>(91.67)%</u> |
|                                     | Total Revenues                       | <u>55,092.55</u> | <u>55,092.55</u>           | <u>661,110.53</u>                      | <u>(606,017.98)</u>                                   | <u>(91.67)%</u> |
| <b>Expenditures</b>                 |                                      |                  |                            |  |   |                 |
| <b>Personnel</b>                    |                                      |                  |                            |  |   |                 |
| <b>Salaries/Wages</b>               |                                      |                  |                            |  |   |                 |
| 7322                                | Director's Compensation              | 0.00             | 0.00                       | 16,500.00                              | 16,500.00   | 100.00%         |
| 8018                                | Holiday Pay                          | 777.50           | 777.50                     | 13,166.00                              | 12,388.50   | 94.09%          |
| 8045                                | Overtime Pay                         | 0.00             | 0.00                       | 600.00                                 | 600.00  | 100.00%         |
| 8050                                | Administrative Leave Pay             | 550.54           | 550.54                     | 4,900.00                               | 4,349.46  | 88.76%          |
| 8051                                | Floating Holiday Pay                 | 465.42           | 465.42                     | 3,000.00                               | 2,534.58  | 84.49%          |
| 8054                                | Salaries & Wages - Regular           | 18,387.74        | 18,387.74                  | 249,999.00                             | 231,611.26  | 92.64%          |
| 8060                                | Sick Leave Pay                       | 276.64           | 276.64                     | 4,900.00                               | 4,623.36  | 94.35%          |
| 8066                                | Comp Time Used                       | 0.00             | 0.00                       | 50.00                                  | 50.00   | 100.00%         |
| 8081                                | Vacation Pay                         | <u>641.31</u>    | <u>641.31</u>              | <u>5,000.00</u>                        | <u>4,358.69</u>                                       | <u>87.17%</u>   |
|                                     | Total Salaries/Wages                 | 21,099.15        | 21,099.15                  | 298,115.00                             | 277,015.85  | 92.92%          |
| <b>Payroll Taxes &amp; Benefits</b> |                                      |                  |                            |  |   |                 |
| 5020                                | FICA - ER                            | 60.76            | 60.76                      | 1,116.00                               | 1,055.24  | 94.56%          |
| 5030                                | Life Insurance - ER                  | 41.33            | 41.33                      | 525.00                                 | 483.67  | 92.13%          |
| 5031                                | Disability Insurance                 | 27.79            | 27.79                      | 320.00                                 | 292.21  | 91.32%          |
| 5035                                | AD & D Insurance                     | 4.03             | 4.03                       | 119.00                                 | 114.97  | 96.61%          |
| 5040                                | LTD Insurance                        | 53.00            | 53.00                      | 1,500.00                               | 1,447.00  | 96.47%          |
| 5050                                | Medicare - ER                        | 303.28           | 303.28                     | 4,000.00                               | 3,696.72  | 92.42%          |
| 5060                                | Cafeteria Plan - ER                  | 2,217.08         | 2,217.08                   | 25,774.00                              | 23,556.92   | 91.40%          |
| 5070                                | Retirement ER - Regular              | 832.82           | 832.82                     | 9,994.00                               | 9,161.18  | 91.67%          |
| 5075                                | Retirees Medical - ER                | 289.19           | 289.19                     | 1,775.00                               | 1,485.81  | 83.71%          |
| 5102                                | CA Training Tax- ER                  | 0.98             | 0.98                       | 37.50                                  | 36.52   | 97.39%          |
| 5120                                | Workers Comp Insurance - ER          | 925.97           | 925.97                     | 1,000.00                               | 74.03   | 7.40%           |
| 5124                                | Retirement - ER - Tier 2             | <u>1,566.39</u>  | <u>1,566.39</u>            | <u>22,225.00</u>                       | <u>20,658.61</u>                                      | <u>92.95%</u>   |
|                                     | Total Payroll Taxes & Benefits       | 6,322.62         | 6,322.62                   | 68,385.50                              | 62,062.88   | 90.75%          |
| <b>Employment Services</b>          |                                      |                  |                            |  |   |                 |
| 5100                                | Unemployment Insurance - ER          | 52.92            | 52.92                      | 2,015.00                               | 1,962.08  | 97.37%          |
| 6200                                | Hiring, Advertising & Other<br>Costs | 0.00             | 0.00                       | 200.00                                 | 200.00  | 100.00%         |
| 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>52.92</u>     | <u>52.92</u>               | <u>2,365.00</u>                        | <u>2,312.08</u>                                       | <u>97.76%</u>   |
|                                     | Total Personnel                      | 27,474.69        | 27,474.69                  | 368,865.50                             | 341,390.81  | 92.55%          |
| <b>Services &amp; Supplies</b>      |                                      |                  |                            |  |   |                 |
| <b>Clothing &amp; Uniform</b>       |                                      |                  |                            |  |   |                 |
| 7246                                | Uniform & Gear                       | <u>0.00</u>      | <u>0.00</u>                | <u>200.00</u>                          | <u>200.00</u>   | <u>100.00%</u>  |
|                                     | Total Clothing & Uniform             | 0.00             | 0.00                       | 200.00                                 | 200.00  | 100.00%         |
| <b>Contract Services</b>            |                                      |                  |                            |  |   |                 |
| 6100                                | Labor & Support-IT Services          | 0.00             | 0.00                       | 12,500.00                              | 12,500.00   | 100.00%         |
| 6110                                | IT Purchased Services                | 2,025.16         | 2,025.16                   | 24,000.00                              | 21,974.84   | 91.56%          |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 7/1/2021 Through 7/31/2021

|      |   | Current Period<br>Actual | YTD       | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaining -<br>Original |
|------|---|--------------------------|-----------|----------------------------|--|---|
| 7100 | Copier Contract-Maint & Usage               | 288.05                   | 288.05    | 3,100.00                   | 2,811.95                               | 90.71%  |
| 7255 | Security Services                           | 0.00                     | 0.00      | 1,120.00                   | 1,120.00                               | 100.00%   |
| 7321 | Janitorial Cleaning & Supplies              | 236.00                   | 236.00    | 2,900.00                   | 2,664.00                               | 91.86%  |
| 7342 | Public Meeting Recordings                   | 1,368.56                 | 1,368.56  | 12,000.00                  | 10,631.44                              | 88.60%  |
|      | Total Contract Services                     | 3,917.77                 | 3,917.77  | 55,620.00                  | 51,702.23                              | 92.96%  |
|      | Financial Services                          |                          |           |                            |  |   |
| 7309 | Late Fees                                   | 0.00                     | 0.00      | 200.00                     | 200.00                                 | 100.00%   |
| 7310 | Bank Service Charges                        | 371.95                   | 371.95    | 6,400.00                   | 6,028.05                               | 94.19%  |
|      | Total Financial Services                    | 371.95                   | 371.95    | 6,600.00                   | 6,228.05                               | 94.36%  |
|      | Insurance, Licenses & Regulatory Fees       |                          |           |                            |  |   |
| 6340 | Misc Fees                                   | 0.00                     | 0.00      | 200.00                     | 200.00                                 | 100.00%   |
| 6341 | LAFCO Fees                                  | 16,432.71                | 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                                   | 29,840.03                | 29,840.03 | 29,840.03                  | 0.00                                   | 0.00%   |
|      | Total Insurance, Licenses & Regulatory Fees | 46,272.74                | 46,272.74 | 47,570.03                  | 1,297.29                               | 2.73%   |
|      | Legal & Professional                        |                          |           |                            |  |   |
| 7304 | Professional Services - ACCTG               | 2,500.00                 | 2,500.00  | 60,000.00                  | 57,500.00                              | 95.83%  |
| 7305 | Auditing Services                           | 0.00                     | 0.00      | 22,000.00                  | 22,000.00                              | 100.00%   |
| 7320 | Professional & Consulting Services          | 272.64                   | 272.64    | 2,500.00                   | 2,227.36                               | 89.09%  |
| 7326 | Legal Services                              | 0.00                     | 0.00      | 30,000.00                  | 30,000.00                              | 100.00%   |
| 7340 | Legal Notifications & Mandated Advertising  | 0.00                     | 0.00      | 200.00                     | 200.00                                 | 100.00%   |
|      | Total Legal & Professional                  | 2,772.64                 | 2,772.64  | 114,700.00                 | 111,927.36                             | 97.58%  |
|      | 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          | 213.25                   | 213.25    | 6,500.00                   | 6,286.75                               | 96.72%  |
| 7160 | Postage, Shipping & Mail Supplies           | 1,013.12                 | 1,013.12  | 2,500.00                   | 1,486.88                               | 59.48%  |
| 7226 | Membership & Dues                           | 0.00                     | 0.00      | 7,950.00                   | 7,950.00                               | 100.00%   |
|      | Total Office/Operations                     | 1,226.37                 | 1,226.37  | 18,950.00                  | 17,723.63                              | 93.53%  |
|      | 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                                 | 31.50                    | 31.50     | 1,080.00                   | 1,048.50                               | 97.08%  |
| 6025 | Telephone                                   | 228.21                   | 228.21    | 3,000.00                   | 2,771.79                               | 92.39%  |
| 7350 | Rent - Meetings                             | 0.00                     | 0.00      | 200.00                     | 200.00                                 | 100.00%   |
| 7352 | Rent - Offices & Other Structures           | 3,000.00                 | 3,000.00  | 36,000.00                  | 33,000.00                              | 91.67%  |
| 8610 | Electric                                    | 237.85                   | 237.85    | 3,800.00                   | 3,562.15                               | 93.74%  |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 7/1/2021 Through 7/31/2021

|   | Current Period<br>Actual | YTD         | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaining -<br>Original |
|---|--------------------------|-------------|----------------------------|--|---|
| 8620 Gas Service                            | 14.79                    | 14.79       | 1,000.00                   | 985.21                                 | 98.52%  |
| Total Rent & Utilities                      | 3,512.35                 | 3,512.35    | 45,080.00                  | 41,567.65                              | 92.21%  |
| Repairs & Maintenance                       |                          |             |                            |  |   |
| 6405 R & M - Extinguishers                  | 0.00                     | 0.00        | 100.00                     | 100.00                                 | 100.00%   |
| Total Repairs & Maintenance                 | 0.00                     | 0.00        | 100.00                     | 100.00                                 | 100.00%   |
| Travel & Training                           |                          |             |                            |  |   |
| 7323 Books, Publications &<br>Subscriptions | 0.00                     | 0.00        | 225.00                     | 225.00                                 | 100.00%   |
| 7324 Education & Training Fees              | 0.00                     | 0.00        | 1,000.00                   | 1,000.00                               | 100.00%   |
| 8510 Lodging & Meals - Local                | 0.00                     | 0.00        | 1,000.00                   | 1,000.00                               | 100.00%   |
| 8539 Meals                                  | 0.00                     | 0.00        | 600.00                     | 600.00                                 | 100.00%   |
| 8550 Mileage Reimbursement &<br>Parking     | 0.00                     | 0.00        | 500.00                     | 500.00                                 | 100.00%   |
| Total Travel & Training                     | 0.00                     | 0.00        | 3,325.00                   | 3,325.00                               | 100.00%   |
| Total Services & Supplies                   | 58,073.82                | 58,073.82   | 292,245.03                 | 234,171.21                             | 80.13%  |
| Total Expenditures                          | 85,548.51                | 85,548.51   | 661,110.53                 | 575,562.02                             | 87.06%  |
| Net Revenues over Expenditures              | (30,455.96)              | (30,455.96) | 0.00                       | (30,455.96)                            | 0.00%   |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 7/1/2021 Through 7/31/2021

|  | Current Period<br>Actual                       | YTD                         | Total Budget -<br>Original  | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaining -<br>Original |                  |
|--|--|-----------------------------|-----------------------------|--|---|------------------|
|  | <u>                    </u>                    | <u>                    </u> | <u>                    </u> | <u>                    </u>            | <u>                    </u>                           |                  |
| Revenues                                 |  |                             |                             |  |   |                  |
| Special Taxes & Assessments              |  |                             |                             |  |   |                  |
| 4550                                     | Lighting & Septic Assessments                  | 0.00                        | 0.00                        | 12,400.00                              | (12,400.00)   | (100.00)%        |
|  | Total Special Taxes & Assessments              | <u>0.00</u>                 | <u>0.00</u>                 | <u>12,400.00</u>                       | <u>(12,400.00)</u>                                    | <u>(100.00)%</u> |
|  | Total Revenues                                 | <u>0.00</u>                 | <u>0.00</u>                 | <u>12,400.00</u>                       | <u>(12,400.00)</u>                                    | <u>(100.00)%</u> |
| Expenditures                             |  |                             |                             |  |   |                  |
| Services & Supplies                      |  |                             |                             |  |   |                  |
| Insurance, Licenses &<br>Regulatory Fees |  |                             |                             |  |   |                  |
| 6345                                     | Property Taxes & Assessments<br>Costs          | 0.00                        | 0.00                        | 250.00                                 | 250.00  | 100.00%          |
|  | Total Insurance, Licenses &<br>Regulatory Fees | <u>0.00</u>                 | <u>0.00</u>                 | <u>250.00</u>                          | <u>250.00</u>   | <u>100.00%</u>   |
| Rent & Utilities                         |  |                             |                             |  |   |                  |
| 8670                                     | Street Lighting                                | 400.53                      | 400.53                      | 6,724.16                               | 6,323.63  | 94.04%           |
|  | Total Rent & Utilities                         | <u>400.53</u>               | <u>400.53</u>               | <u>6,724.16</u>                        | <u>6,323.63</u>                                       | <u>94.04%</u>    |
|  | Total Services & Supplies                      | 400.53                      | 400.53                      | 6,974.16                               | 6,573.63  | 94.26%           |
| Transfers                                |  |                             |                             |  |   |                  |
| 9511                                     | Interfund Transfer Out                         | 275.46                      | 275.46                      | 3,305.55                               | 3,030.09  | 91.67%           |
|  | Total Transfers                                | <u>275.46</u>               | <u>275.46</u>               | <u>3,305.55</u>                        | <u>3,030.09</u>                                       | <u>91.67%</u>    |
|  | Total Expenditures                             | <u>675.99</u>               | <u>675.99</u>               | <u>10,279.71</u>                       | <u>9,603.72</u>                                       | <u>93.42%</u>    |
|  | Net Revenues over Expenditures                 | <u>(675.99)</u>             | <u>(675.99)</u>             | <u>2,120.29</u>                        | <u>(2,796.28)</u>                                     | <u>(131.88)%</u> |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 7/1/2021 Through 7/31/2021

|  | Current Period<br>Actual                     | YTD              | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaining -<br>Original |
|--|--|------------------|----------------------------|--|---|
| <b>Revenues</b>                        |  |                  |                            |  |   |
| <b>Property Taxes</b>                  |  |                  |                            |  |   |
| 4034                                   | Property Tax Revenue from Water              | 0.00             | 0.00                       | 142,797.90                             | (142,797.90) (100.00)%                                |
| 4037                                   | Property Tax Zone B Received                 | 0.00             | 0.00                       | 501,784.70                             | (501,784.70) (100.00)%                                |
| 4038                                   | Property Tax Zone B Pass thru                | 0.00             | 0.00                       | 1,828,491.00                           | (1,828,491.00) (100.00)%                              |
|  | <b>Total Property Taxes</b>                  | <b>0.00</b>      | <b>0.00</b>                | <b>2,473,073.60</b>                    | <b>(2,473,073.60) (100.00)%</b>                       |
| <b>Grant Revenue</b>                   |  |                  |                            |  |   |
| 4955                                   | Govt-Other St Aids & Reimbursements          | 0.00             | 0.00                       | 15,689.00                              | (15,689.00) (100.00)%                                 |
|  | <b>Total Grant Revenue</b>                   | <b>0.00</b>      | <b>0.00</b>                | <b>15,689.00</b>                       | <b>(15,689.00) (100.00)%</b>                          |
| <b>Service Charges &amp; Fees</b>      |  |                  |                            |  |   |
| 4920                                   | Service Charge/User Fee Rev                  | 0.00             | 0.00                       | 20,000.00                              | (20,000.00) (100.00)%                                 |
|  | <b>Total Service Charges &amp; Fees</b>      | <b>0.00</b>      | <b>0.00</b>                | <b>20,000.00</b>                       | <b>(20,000.00) (100.00)%</b>                          |
| <b>Special Taxes &amp; Assessments</b> |  |                  |                            |  |   |
| 4015                                   | CSA 9-I Assessments ( Contract)              | 0.00             | 0.00                       | 27,508.00                              | (27,508.00) (100.00)%                                 |
| 4050                                   | Special Fire Tax                             | 0.00             | 0.00                       | 609,235.00                             | (609,235.00) (100.00)%                                |
|  | <b>Total Special Taxes &amp; Assessments</b> | <b>0.00</b>      | <b>0.00</b>                | <b>636,743.00</b>                      | <b>(636,743.00) (100.00)%</b>                         |
| <b>Other Revenues</b>                  |  |                  |                            |  |   |
| 4000                                   | Ambulance Agreement                          | 0.00             | 0.00                       | 67,134.00                              | (67,134.00) (100.00)%                                 |
|  | <b>Total Other Revenues</b>                  | <b>0.00</b>      | <b>0.00</b>                | <b>67,134.00</b>                       | <b>(67,134.00) (100.00)%</b>                          |
| <b>Use of Money &amp; Property</b>     |  |                  |                            |  |   |
| 4510                                   | Investment Income on funds                   | 316.03           | 316.03                     | 7,000.00                               | (6,683.97) (95.49)%                                   |
|  | <b>Total Use of Money &amp; Property</b>     | <b>316.03</b>    | <b>316.03</b>              | <b>7,000.00</b>                        | <b>(6,683.97) (95.49)%</b>                            |
|  | <b>Total Revenues</b>                        | <b>316.03</b>    | <b>316.03</b>              | <b>3,219,639.60</b>                    | <b>(3,219,323.57) (99.99)%</b>                        |
| <b>Expenditures</b>                    |  |                  |                            |  |   |
| <b>Personnel</b>                       |  |                  |                            |  |   |
| <b>Salaries/Wages</b>                  |  |                  |                            |  |   |
| 8295                                   | Resv FF-Overtime/Shift Coverage              | 3,288.60         | 3,288.60                   | 30,000.00                              | 26,711.40 89.04%                                      |
| 8340                                   | Resv FF-Shift Coverage                       | 7,448.84         | 7,448.84                   | 144,000.00                             | 136,551.16 94.83%                                     |
| 8345                                   | Resv FF-Special Projects                     | 0.00             | 0.00                       | 2,000.00                               | 2,000.00 100.00%                                      |
|  | <b>Total Salaries/Wages</b>                  | <b>10,737.44</b> | <b>10,737.44</b>           | <b>176,000.00</b>                      | <b>165,262.56 93.90%</b>                              |
| <b>Payroll Taxes &amp; Benefits</b>    |  |                  |                            |  |   |
| 5021                                   | FICA - Fire - ER                             | 643.16           | 643.16                     | 9,100.00                               | 8,456.84 92.93%                                       |
| 5030                                   | Life Insurance - ER                          | 161.50           | 161.50                     | 2,500.00                               | 2,338.50 93.54%                                       |
| 5035                                   | AD & D Insurance                             | 42.50            | 42.50                      | 850.00                                 | 807.50 95.00%   |
| 5051                                   | Medicare - Reserves - ER                     | 155.69           | 155.69                     | 2,150.00                               | 1,994.31 92.76%                                       |
| 5070                                   | Retirement ER - Regular                      | 4,542.83         | 4,542.83                   | 54,514.00                              | 49,971.17 91.67%                                      |
| 5102                                   | CA Training Tax- ER                          | 5.15             | 5.15                       | 175.00                                 | 169.85 97.06%   |
| 5120                                   | Workers Comp Insurance - ER                  | 4,355.02         | 4,355.02                   | 5,000.00                               | 644.98 12.90%   |
| 5124                                   | Retirement - ER - Tier 2                     | 114.39           | 114.39                     | 9,125.00                               | 9,010.61 98.75%                                       |
|  | <b>Total Payroll Taxes &amp; Benefits</b>    | <b>10,020.24</b> | <b>10,020.24</b>           | <b>83,414.00</b>                       | <b>73,393.76 87.99%</b>                               |
| <b>Employment Services</b>             |  |                  |                            |  |   |
| 5000                                   | Medical Exams & Procedures                   | 0.00             | 0.00                       | 4,000.00                               | 4,000.00 100.00%                                      |
| 5101                                   | Unemp. Costs - Reserves                      | 279.37           | 279.37                     | 6,000.00                               | 5,720.63 95.34%                                       |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 7/1/2021 Through 7/31/2021

|      |  | Current Period<br>Actual | YTD             | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaining -<br>Original |
|------|--|--------------------------|-----------------|----------------------------|--|---|
| 6200 | Hiring, Advertising & Other Costs          | 0.00                     | 0.00            | 100.00                     | 100.00                                 | 100.00%   |
| 6230 | Medical Exam                               | <u>1,072.00</u>          | <u>1,072.00</u> | <u>4,000.00</u>            | <u>2,928.00</u>                        | 73.20%  |
|      | Total Employment Services                  | <u>1,351.37</u>          | <u>1,351.37</u> | <u>14,100.00</u>           | <u>12,748.63</u>                       | 90.42%  |
|      | Total Personnel                            | 22,109.05                | 22,109.05       | 273,514.00                 | 251,404.95                             | 91.92%  |
|      | 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>                        | 100.00%   |
|      | Total Clothing & Uniform                   | 0.00                     | 0.00            | 5,000.00                   | 5,000.00                               | 100.00%   |
|      | Contract Services                          |                          |                 |                            |  |   |
| 6110 | IT Purchased Services                      | 119.39                   | 119.39          | 1,500.00                   | 1,380.61                               | 92.04%  |
| 7100 | Copier Contract-Maint & Usage              | 99.74                    | 99.74           | 2,500.00                   | 2,400.26                               | 96.01%  |
| 7202 | Building Alarms & Security                 | 0.00                     | 0.00            | 900.00                     | 900.00                                 | 100.00%   |
| 7204 | Cleaning Supplies, Laundry & Towel Service | 0.00                     | 0.00            | 3,500.00                   | 3,500.00                               | 100.00%   |
| 7222 | Hazardous Materials CW JPA Cost            | 0.00                     | 0.00            | 2,325.00                   | 2,325.00                               | 100.00%   |
| 7500 | Schedule A Charges                         | <u>0.00</u>              | <u>0.00</u>     | <u>2,465,234.00</u>        | <u>2,465,234.00</u>                    | 100.00%   |
|      | Total Contract Services                    | 219.13                   | 219.13          | 2,475,959.00               | 2,475,739.87                           | 99.99%  |
|      | Equipment & Tools                          |                          |                 |                            |  |   |
| 6055 | Radios -Non Capital                        | 0.00                     | 0.00            | 2,000.00                   | 2,000.00                               | 100.00%   |
| 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            | 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     | 370.18                   | 370.18          | 20,000.00                  | 19,629.82                              | 98.15%  |
| 7242 | Minor Tools, Accessories & Field Machines  | 0.00                     | 0.00            | 1,200.00                   | 1,200.00                               | 100.00%   |
| 7252 | Misc Hardware                              | <u>93.22</u>             | <u>93.22</u>    | <u>1,200.00</u>            | <u>1,106.78</u>                        | 92.23%  |
|      | Total Equipment & Tools                    | 463.40                   | 463.40          | 48,750.00                  | 48,286.60                              | 99.05%  |
|      | 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>                           | 100.00%   |
|      | Total Financial Services                   | 0.00                     | 0.00            | 80.00                      | 80.00                                  | 100.00%   |
|      | 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 7/1/2021 Through 7/31/2021

|      |  | Current Period<br>Actual | YTD              | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaining -<br>Original |
|------|--|--------------------------|------------------|----------------------------|--|---|
| 6345 | Property Taxes & Assessments<br>Costs          | 0.00                     | 0.00             | 5,420.66                   | 5,420.66                               | 100.00%   |
| 7325 | Insurance                                      | <u>26,017.61</u>         | <u>26,017.61</u> | <u>33,515.00</u>           | <u>7,497.39</u>                        | <u>22.37%</u>   |
|      | Total Insurance, Licenses &<br>Regulatory Fees | 26,017.61                | 26,017.61        | 40,935.66                  | 14,918.05                              | 36.44%  |
|      | Legal & Professional                           |                          |                  |                            |  |   |
| 7320 | Professional & Consulting<br>Services          | 0.00                     | 0.00             | 3,000.00                   | 3,000.00                               | 100.00%   |
| 7326 | Legal Services                                 | 0.00                     | 0.00             | 350.00                     | 350.00                                 | 100.00%   |
| 7340 | Legal Notifications &<br>Mandated Advertising  | 0.00                     | 0.00             | 1,500.00                   | 1,500.00                               | 100.00%   |
|      | Total Legal & Professional                     | <u>0.00</u>              | <u>0.00</u>      | <u>4,850.00</u>            | <u>4,850.00</u>                        | <u>100.00%</u>  |
|      | Office/Operations                              |                          |                  |                            |  |   |
| 7140 | General Supplies & Minor<br>Equipment          | 71.15                    | 71.15            | 1,000.00                   | 928.85                                 | 92.89%  |
| 7160 | Postage, Shipping & Mail<br>Supplies           | 0.00                     | 0.00             | 2,500.00                   | 2,500.00                               | 100.00%   |
| 7216 | Fire Prevention Education<br>Materials         | 0.00                     | 0.00             | 1,800.00                   | 1,800.00                               | 100.00%   |
| 7226 | Membership & Dues                              | 0.00                     | 0.00             | 300.00                     | 300.00                                 | 100.00%   |
| 7230 | Misc Small Parts & Supplies                    | 17.14                    | 17.14            | 1,000.00                   | 982.86                                 | 98.29%  |
| 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                        | 88.29                    | 88.29            | 6,700.00                   | 6,611.71                               | 98.68%  |
|      | Other Expense                                  |                          |                  |                            |  |   |
| 7201 | White Goods & Accessories -<br>bedding, towels | 0.00                     | 0.00             | 500.00                     | 500.00                                 | 100.00%   |
| 7209 | District Operating Center<br>Expense           | 0.00                     | 0.00             | 200.00                     | 200.00                                 | 100.00%   |
| 7218 | Cooking Products - Food,<br>Drinks & Staples   | 93.23                    | 93.23            | 500.00                     | 406.77                                 | 81.35%  |
| 7224 | Kitchen Cookware & Utensils                    | 339.20                   | 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                            | 432.43                   | 432.43           | 2,800.00                   | 2,367.57                               | 84.56%  |
|      | Rent & Utilities                               |                          |                  |                            |  |   |
| 6000 | Cell Phones                                    | 68.62                    | 68.62            | 900.00                     | 831.38                                 | 92.38%  |
| 6025 | Telephone                                      | 0.00                     | 0.00             | 6,700.00                   | 6,700.00                               | 100.00%   |
| 8610 | Electric                                       | 0.00                     | 0.00             | 1,200.00                   | 1,200.00                               | 100.00%   |
| 8620 | Gas Service                                    | 51.37                    | 51.37            | 1,600.00                   | 1,548.63                               | 96.79%  |
| 8630 | Trash Services                                 | 130.14                   | 130.14           | 1,600.00                   | 1,469.86                               | 91.87%  |
| 8640 | Water and Water Services                       | 89.50                    | 89.50            | 4,500.00                   | 4,410.50                               | 98.01%  |
| 8659 | Utility Cable Charges                          | (160.24)                 | (160.24)         | 1,200.00                   | 1,360.24                               | 113.35%   |
| 8670 | Street Lighting                                | <u>8.93</u>              | <u>8.93</u>      | <u>135.00</u>              | <u>126.07</u>                          | <u>93.39%</u>   |
|      | Total Rent & Utilities                         | 188.32                   | 188.32           | 17,835.00                  | 17,646.68                              | 98.94%  |
|      | 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 7/1/2021 Through 7/31/2021

|      |  | Current Period<br>Actual | YTD                | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaining -<br>Original |
|------|--|--------------------------|--------------------|----------------------------|--|---|
| 6640 | R & M - Equip & Other<br>Non-Structural Fixed Assets | 0.00                     | 0.00               | 3,500.00                   | 3,500.00                               | 100.00%   |
| 6750 | R & M - Minor Tools &<br>Equipment                   | 0.00                     | 0.00               | 1,600.00                   | 1,600.00                               | 100.00%   |
| 6775 | R & M -Operation/Field<br>Equipment                  | 0.00                     | 0.00               | 1,600.00                   | 1,600.00                               | 100.00%   |
| 6800 | R & M - Grounds &<br>Collection Systems              | 0.00                     | 0.00               | 1,600.00                   | 1,600.00                               | 100.00%   |
| 6900 | R & M - Buildings &<br>Structures                    | 379.65                   | 379.65             | 8,000.00                   | 7,620.35                               | 95.25%  |
|      | Total Repairs & Maintenance                          | <u>379.65</u>            | <u>379.65</u>      | <u>17,300.00</u>           | <u>16,920.35</u>                       | <u>97.81%</u>   |
|      | Travel & Training                                    |                          |                    |                            |  |   |
| 7141 | CERT Training Supplies                               | 0.00                     | 0.00               | 100.00                     | 100.00                                 | 100.00%   |
| 7323 | Books, Publications &<br>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                            | 63.00                    | 63.00              | 500.00                     | 437.00                                 | 87.40%  |
|      | Total Travel & Training                              | <u>63.00</u>             | <u>63.00</u>       | <u>1,300.00</u>            | <u>1,237.00</u>                        | <u>95.15%</u>   |
|      | Total Services & Supplies                            | 27,851.83                | 27,851.83          | 2,621,509.66               | 2,593,657.83                           | 98.94%  |
|      | 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<br>(Operations) Reserve         | 0.00                     | 0.00               | 90,000.00                  | 90,000.00                              | 100.00%   |
|      | Total Reserves                                       | <u>0.00</u>              | <u>0.00</u>        | <u>183,713.00</u>          | <u>183,713.00</u>                      | <u>100.00%</u>  |
|      | Transfers  |                          |                    |                            |  |   |
| 9511 | Interfund Transfer Out                               | 5,509.26                 | 5,509.26           | 66,111.05                  | 60,601.79                              | 91.67%  |
|      | Total Transfers                                      | <u>5,509.26</u>          | <u>5,509.26</u>    | <u>66,111.05</u>           | <u>60,601.79</u>                       | <u>91.67%</u>   |
|      | Total Expenditures                                   | <u>55,470.14</u>         | <u>55,470.14</u>   | <u>3,225,210.75</u>        | <u>3,169,740.61</u>                    | <u>98.28%</u>   |
|      | Net Revenues over Expenditures                       | <u>(55,154.11)</u>       | <u>(55,154.11)</u> | <u>(5,571.15)</u>          | <u>(49,582.96)</u>                     | <u>890.00%</u>  |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 7/1/2021 Through 7/31/2021

|  | Current Period<br>Actual                       | YTD                         | Total Budget -<br>Original  | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaining -<br>Original |
|--|--|-----------------------------|-----------------------------|--|---|
|  | <u>                    </u>                    | <u>                    </u> | <u>                    </u> | <u>                    </u>            | <u>                    </u>                           |
| Revenues                                 |  |                             |                             |  |   |
| Special Taxes & Assessments              |  |                             |                             |  |   |
| 4550                                     | Lighting & Septic Assessments                  | 0.00                        | 0.00                        | 15,768.00                              | (15,768.00) (100.00)%                                 |
|  | Total Special Taxes & Assessments              | <u>0.00</u>                 | <u>0.00</u>                 | <u>15,768.00</u>                       | <u>(15,768.00) (100.00)%</u>                          |
|  | Total Revenues                                 | <u>0.00</u>                 | <u>0.00</u>                 | <u>15,768.00</u>                       | <u>(15,768.00) (100.00)%</u>                          |
| Expenditures                             |  |                             |                             |  |   |
| Services & Supplies                      |  |                             |                             |  |   |
| Insurance, Licenses &<br>Regulatory Fees |  |                             |                             |  |   |
| 6345                                     | Property Taxes & Assessments<br>Costs          | 0.00                        | 0.00                        | 40.00                                  | 40.00 100.00%   |
|  | Total Insurance, Licenses &<br>Regulatory Fees | <u>0.00</u>                 | <u>0.00</u>                 | <u>40.00</u>                           | <u>40.00 100.00%</u>                                  |
| Legal & Professional                     |  |                             |                             |  |   |
| 7320                                     | Professional & Consulting<br>Services          | 0.00                        | 0.00                        | 500.00                                 | 500.00 100.00%  |
|  | Total Legal & Professional                     | <u>0.00</u>                 | <u>0.00</u>                 | <u>500.00</u>                          | <u>500.00 100.00%</u>                                 |
| Rent & Utilities                         |  |                             |                             |  |   |
| 8670                                     | Street Lighting                                | 158.50                      | 158.50                      | 2,460.00                               | 2,301.50 93.56%                                       |
|  | Total Rent & Utilities                         | <u>158.50</u>               | <u>158.50</u>               | <u>2,460.00</u>                        | <u>2,301.50 93.56%</u>                                |
|  | Total Services & Supplies                      | 158.50                      | 158.50                      | 3,000.00                               | 2,841.50 94.72%                                       |
| Debt Service                             |  |                             |                             |  |   |
| 9804                                     | Payment on Internal Loans                      | 0.00                        | 0.00                        | 6,711.49                               | 6,711.49 100.00%                                      |
|  | Total Debt Service                             | <u>0.00</u>                 | <u>0.00</u>                 | <u>6,711.49</u>                        | <u>6,711.49 100.00%</u>                               |
| Transfers                                |  |                             |                             |  |   |
| 9511                                     | Interfund Transfer Out                         | 275.46                      | 275.46                      | 3,305.55                               | 3,030.09 91.67%                                       |
|  | Total Transfers                                | <u>275.46</u>               | <u>275.46</u>               | <u>3,305.55</u>                        | <u>3,030.09 91.67%</u>                                |
|  | Total Expenditures                             | <u>433.96</u>               | <u>433.96</u>               | <u>13,017.04</u>                       | <u>12,583.08 96.67%</u>                               |
|  | Net Revenues over Expenditures                 | <u>(433.96)</u>             | <u>(433.96)</u>             | <u>2,750.96</u>                        | <u>(3,184.92) (115.77)%</u>                           |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 7/1/2021 Through 7/31/2021

|                                     | Current Period<br>Actual                     | YTD        | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaining -<br>Original |           |
|-------------------------------------|--|------------|----------------------------|--|---|-----------|
| <b>Revenues</b>                     |  |            |                            |  |   |           |
| <b>Property Taxes</b>               |  |            |                            |  |   |           |
| 4035                                | Property Taxes                               | 0.00       | 0.00                       | 108,798.40                             | (108,798.40)  | (100.00)% |
|                                     | <b>Total Property Taxes</b>                  | 0.00       | 0.00                       | 108,798.40                             | (108,798.40)  | (100.00)% |
| <b>Service Charges &amp; Fees</b>   |  |            |                            |  |   |           |
| 4030                                | Residential Single Family                    | 163,442.11 | 163,442.11                 | 2,214,930.00                           | (2,051,487.89)  | (92.62)%  |
| 4102                                | Residential- Multi<br>-Family-Water Sales    | 22,934.50  | 22,934.50                  | 228,159.00                             | (205,224.50)  | (89.95)%  |
| 4103                                | Commercial, Home Care,<br>Retail-Water Sales | 21,472.25  | 21,472.25                  | 306,030.00                             | (284,557.75)  | (92.98)%  |
| 4104                                | Irrigation- Water Sales                      | 7,341.25   | 7,341.25                   | 33,330.00                              | (25,988.75)   | (77.97)%  |
| 4114                                | Water Other Service Revenues                 | (50.00)    | (50.00)                    | 1,000.00                               | (1,050.00)  | (105.00)% |
| 4931                                | Water Activation Fees                        | 1,200.00   | 1,200.00                   | 5,000.00                               | (3,800.00)  | (76.00)%  |
| 4932                                | Penalties                                    | 2,204.55   | 2,204.55                   | 20,000.00                              | (17,795.45)   | (88.98)%  |
| 4933                                | Door Hangers/Lockout Notices                 | 0.00       | 0.00                       | 12,000.00                              | (12,000.00)   | (100.00)% |
| 4937                                | NSF Fees                                     | 55.00      | 55.00                      | 400.00                                 | (345.00)  | (86.25)%  |
|                                     | <b>Total Service Charges &amp; Fees</b>      | 218,599.66 | 218,599.66                 | 2,820,849.00                           | (2,602,249.34)  | (92.25)%  |
| <b>Other Revenues</b>               |  |            |                            |  |   |           |
| 4930                                | Other Revenue                                | 2,200.00   | 2,200.00                   | 1,000.00                               | 1,200.00  | 120.00%   |
|                                     | <b>Total Other Revenues</b>                  | 2,200.00   | 2,200.00                   | 1,000.00                               | 1,200.00  | 120.00%   |
| <b>Use of Money &amp; Property</b>  |  |            |                            |  |   |           |
| 4510                                | Investment Income on funds                   | 586.47     | 586.47                     | 12,000.00                              | (11,413.53)   | (95.11)%  |
|                                     | <b>Total Use of Money &amp; Property</b>     | 586.47     | 586.47                     | 12,000.00                              | (11,413.53)   | (95.11)%  |
|                                     | <b>Total Revenues</b>                        | 221,386.13 | 221,386.13                 | 2,942,647.40                           | (2,721,261.27)  | (92.48)%  |
| <b>Expenditures</b>                 |  |            |                            |  |   |           |
| <b>Personnel</b>                    |  |            |                            |  |   |           |
| <b>Salaries/Wages</b>               |  |            |                            |  |   |           |
| 8018                                | Holiday Pay                                  | 1,383.48   | 1,383.48                   | 27,567.00                              | 26,183.52   | 94.98%    |
| 8045                                | Overtime Pay                                 | 332.56     | 332.56                     | 3,000.00                               | 2,667.44  | 88.91%    |
| 8050                                | Administrative Leave Pay                     | 0.00       | 0.00                       | 2,550.00                               | 2,550.00  | 100.00%   |
| 8051                                | Floating Holiday Pay                         | 0.00       | 0.00                       | 6,330.00                               | 6,330.00  | 100.00%   |
| 8054                                | Salaries & Wages - Regular                   | 26,963.28  | 26,963.28                  | 442,650.00                             | 415,686.72  | 93.91%    |
| 8056                                | Retroactive Pay                              | 0.00       | 0.00                       | 1,000.00                               | 1,000.00  | 100.00%   |
| 8060                                | Sick Leave Pay                               | 1,737.79   | 1,737.79                   | 10,000.00                              | 8,262.21  | 82.62%    |
| 8063                                | Standby Pay                                  | 1,335.42   | 1,335.42                   | 20,830.00                              | 19,494.58   | 93.59%    |
| 8066                                | Comp Time Used                               | 962.68     | 962.68                     | 18,000.00                              | 17,037.32   | 94.65%    |
| 8081                                | Vacation Pay                                 | 2,373.74   | 2,373.74                   | 20,000.00                              | 17,626.26   | 88.13%    |
|                                     | <b>Total Salaries/Wages</b>                  | 35,088.95  | 35,088.95                  | 551,927.00                             | 516,838.05  | 93.64%    |
| <b>Payroll Taxes &amp; Benefits</b> |  |            |                            |  |   |           |
| 5030                                | Life Insurance - ER                          | 125.71     | 125.71                     | 1,950.00                               | 1,824.29  | 93.55%    |
| 5031                                | Disability Insurance                         | 57.98      | 57.98                      | 725.00                                 | 667.02  | 92.00%    |
| 5035                                | AD & D Insurance                             | 11.72      | 11.72                      | 440.00                                 | 428.28  | 97.34%    |
| 5040                                | LTD Insurance                                | 115.57     | 115.57                     | 4,050.00                               | 3,934.43  | 97.15%    |
| 5050                                | Medicare - ER                                | 516.83     | 516.83                     | 9,000.00                               | 8,483.17  | 94.26%    |
| 5060                                | Cafeteria Plan - ER                          | 1,858.47   | 1,858.47                   | 70,020.00                              | 68,161.53   | 97.35%    |
| 5070                                | Retirement ER - Regular                      | 8,007.67   | 8,007.67                   | 109,533.50                             | 101,525.83  | 92.69%    |
| 5075                                | Retirees Medical - ER                        | 289.20     | 289.20                     | 1,776.00                               | 1,486.80  | 83.72%    |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 7/1/2021 Through 7/31/2021

|      |  | Current Period<br>Actual | YTD       | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaining -<br>Original |
|------|--|--------------------------|-----------|----------------------------|--|---|
| 5102 | CA Training Tax- ER                            | 0.00                     | 0.00      | 50.00                      | 50.00                                  | 100.00%   |
| 5120 | Workers Comp Insurance - ER                    | 11,073.60                | 11,073.60 | 13,000.00                  | 1,926.40                               | 14.82%  |
| 5124 | Retirement - ER - Tier 2                       | 790.49                   | 790.49    | 13,550.00                  | 12,759.51                              | 94.17%  |
|      | Total Payroll Taxes & Benefits                 | 22,847.24                | 22,847.24 | 224,094.50                 | 201,247.26                             | 89.80%  |
|      | Employment Services                            |                          |           |                            |  |   |
| 5100 | Unemployment Insurance - ER                    | 0.00                     | 0.00      | 4,000.00                   | 4,000.00                               | 100.00%   |
| 6230 | Medical Exam                                   | 0.00                     | 0.00      | 160.00                     | 160.00                                 | 100.00%   |
|      | Total Employment Services                      | 0.00                     | 0.00      | 4,160.00                   | 4,160.00                               | 100.00%   |
|      | Total Personnel                                | 57,936.19                | 57,936.19 | 780,181.50                 | 722,245.31                             | 92.57%  |
|      | Services & Supplies                            |                          |           |                            |  |   |
|      | Clothing & Uniform                             |                          |           |                            |  |   |
| 7246 | Uniform & Gear                                 | 158.12                   | 158.12    | 2,600.00                   | 2,441.88                               | 93.92%  |
| 7248 | Uniform Safety Boots                           | 0.00                     | 0.00      | 1,000.00                   | 1,000.00                               | 100.00%   |
|      | Total Clothing & Uniform                       | 158.12                   | 158.12    | 3,600.00                   | 3,441.88                               | 95.61%  |
|      | Contract Services                              |                          |           |                            |  |   |
| 6100 | Labor & Support-IT Services                    | 0.00                     | 0.00      | 5,000.00                   | 5,000.00                               | 100.00%   |
| 6110 | IT Purchased Services                          | 276.87                   | 276.87    | 5,400.00                   | 5,123.13                               | 94.87%  |
| 7250 | Water Quality Testing                          | 0.00                     | 0.00      | 28,000.00                  | 28,000.00                              | 100.00%   |
| 7255 | Security Services                              | 0.00                     | 0.00      | 8,000.00                   | 8,000.00                               | 100.00%   |
| 7321 | Janitorial Cleaning & Supplies                 | 58.42                    | 58.42     | 850.00                     | 791.58                                 | 93.13%  |
|      | Total Contract Services                        | 335.29                   | 335.29    | 47,250.00                  | 46,914.71                              | 99.29%  |
|      | Equipment & Tools                              |                          |           |                            |  |   |
| 6438 | Disinfection Feed Pumps                        | 0.00                     | 0.00      | 2,700.00                   | 2,700.00                               | 100.00%   |
| 7242 | Minor Tools, Accessories &<br>Field Machines   | 504.67                   | 504.67    | 16,400.00                  | 15,895.33                              | 96.92%  |
| 7253 | Rent - Equipment                               | 0.00                     | 0.00      | 500.00                     | 500.00                                 | 100.00%   |
| 7256 | Meter Purchases &<br>Replacements              | 0.00                     | 0.00      | 1,000.00                   | 1,000.00                               | 100.00%   |
|      | Total Equipment & Tools                        | 504.67                   | 504.67    | 20,600.00                  | 20,095.33                              | 97.55%  |
|      | Financial Services                             |                          |           |                            |  |   |
| 7309 | Late Fees                                      | 0.00                     | 0.00      | 50.00                      | 50.00                                  | 100.00%   |
| 7310 | Bank Service Charges                           | 0.00                     | 0.00      | 300.00                     | 300.00                                 | 100.00%   |
|      | Total Financial Services                       | 0.00                     | 0.00      | 350.00                     | 350.00                                 | 100.00%   |
|      | Insurance, Licenses &<br>Regulatory Fees       |                          |           |                            |  |   |
| 6120 | Computer Licenses                              | 0.00                     | 0.00      | 200.00                     | 200.00                                 | 100.00%   |
| 6340 | Misc Fees                                      | 247.81                   | 247.81    | 700.00                     | 452.19                                 | 64.60%  |
| 6342 | Fees - Regulatory                              | 2,500.00                 | 2,500.00  | 22,000.00                  | 19,500.00                              | 88.64%  |
| 6345 | Property Taxes & Assessments<br>Costs          | 0.00                     | 0.00      | 7,000.00                   | 7,000.00                               | 100.00%   |
| 7325 | Insurance                                      | 61,771.98                | 61,771.98 | 56,085.81                  | (5,686.17)                             | (10.14)%  |
|      | Total Insurance, Licenses &<br>Regulatory Fees | 64,519.79                | 64,519.79 | 85,985.81                  | 21,466.02                              | 24.96%  |
|      | Legal & Professional                           |                          |           |                            |  |   |
| 7318 | Professional & Consulting<br>BMC               | 0.00                     | 0.00      | 120,000.00                 | 120,000.00                             | 100.00%   |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 7/1/2021 Through 7/31/2021

|      |   | Current Period<br>Actual | YTD              | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaining -<br>Original |
|------|---|--------------------------|------------------|----------------------------|--|---|
| 7320 | Professional & Consulting Services                | 0.00                     | 0.00             | 25,000.00                  | 25,000.00                              | 100.00%   |
| 7326 | Legal Services                                    | 0.00                     | 0.00             | 15,000.00                  | 15,000.00                              | 100.00%   |
| 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      | <u>0.00</u>              | <u>0.00</u>      | <u>162,000.00</u>          | <u>162,000.00</u>                      | <u>100.00%</u>  |
| 6130 | Computer Hardware                                 | 722.84                   | 722.84           | 3,000.00                   | 2,277.16                               | 75.91%  |
| 6140 | Computer Software                                 | 4,750.00                 | 4,750.00         | 5,000.00                   | 250.00                                 | 5.00%   |
| 7140 | General Supplies & Minor Equipment                | 0.00                     | 0.00             | 1,000.00                   | 1,000.00                               | 100.00%   |
| 7160 | Postage, Shipping & Mail Supplies                 | 511.98                   | 511.98           | 18,000.00                  | 17,488.02                              | 97.16%  |
| 7180 | Billing Supplies, Forms & Printing                | 1,393.09                 | 1,393.09         | 2,200.00                   | 806.91                                 | 36.68%  |
| 7226 | Membership & Dues                                 | 461.94                   | 461.94           | 5,000.00                   | 4,538.06                               | 90.76%  |
| 7230 | Misc Small Parts & Supplies                       | 326.98                   | 326.98           | 5,000.00                   | 4,673.02                               | 93.46%  |
| 7237 | Process Control & Treatment Supplies              | 0.00                     | 0.00             | 12,500.00                  | 12,500.00                              | 100.00%   |
| 7239 | Water Treatment Chemicals                         | 0.00                     | 0.00             | 13,000.00                  | 13,000.00                              | 100.00%   |
| 7249 | Safety Supplies                                   | 35.99                    | 35.99            | 1,000.00                   | 964.01                                 | 96.40%  |
|      | Total Office/Operations                           | <u>8,202.82</u>          | <u>8,202.82</u>  | <u>65,700.00</u>           | <u>57,497.18</u>                       | <u>87.51%</u>   |
|      | Other Expense                                     |                          |                  |                            |  |   |
| 7330 | Misc Operating Expenses                           | 0.00                     | 0.00             | 250.00                     | 250.00                                 | 100.00%   |
| 7348 | Water Conservation Program                        | 0.00                     | 0.00             | 10,000.00                  | 10,000.00                              | 100.00%   |
|      | Total Other Expense                               | <u>0.00</u>              | <u>0.00</u>      | <u>10,250.00</u>           | <u>10,250.00</u>                       | <u>100.00%</u>  |
|      | Rent & Utilities                                  |                          |                  |                            |  |   |
| 6000 | Cell Phones                                       | 34.00                    | 34.00            | 3,500.00                   | 3,466.00                               | 99.03%  |
| 6025 | Telephone   | 749.95                   | 749.95           | 10,000.00                  | 9,250.05                               | 92.50%  |
| 8610 | Electric  | 9,352.98                 | 9,352.98         | 100,000.00                 | 90,647.02                              | 90.65%  |
| 8620 | Gas Service                                       | 0.00                     | 0.00             | 250.00                     | 250.00                                 | 100.00%   |
| 8630 | Trash Services                                    | 149.72                   | 149.72           | 1,800.00                   | 1,650.28                               | 91.68%  |
| 8644 | Disposal Services                                 | 0.00                     | 0.00             | 18,000.00                  | 18,000.00                              | 100.00%   |
| 8670 | Street Lighting                                   | 35.98                    | 35.98            | 432.00                     | 396.02                                 | 91.67%  |
|      | Total Rent & Utilities                            | <u>10,322.63</u>         | <u>10,322.63</u> | <u>133,982.00</u>          | <u>123,659.37</u>                      | <u>92.30%</u>   |
|      | Repairs & Maintenance                             |                          |                  |                            |  |   |
| 6405 | R & M - Extinguishers                             | 0.00                     | 0.00             | 400.00                     | 400.00                                 | 100.00%   |
| 6422 | R & M - Hydrants                                  | 252.27                   | 252.27           | 3,300.00                   | 3,047.73                               | 92.36%  |
| 6640 | R & M - Equip & Other Non-Structural Fixed Assets | 7.43                     | 7.43             | 2,000.00                   | 1,992.57                               | 99.63%  |
| 6641 | R & M - Wells                                     | 0.00                     | 0.00             | 18,000.00                  | 18,000.00                              | 100.00%   |
| 6750 | R & M - Minor Tools & Equipment                   | 87.18                    | 87.18            | 2,400.00                   | 2,312.82                               | 96.37%  |
| 6800 | R & M - Grounds & Collection Systems              | 269.27                   | 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 7/1/2021 Through 7/31/2021

|      |   | Current Period<br>Actual | YTD                 | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaining -<br>Original |
|------|---|--------------------------|---------------------|----------------------------|--|---|
| 6900 | R & M - Buildings & Structures              | 12,315.77                | 12,315.77           | 15,000.00                  | 2,684.23                               | 17.89%  |
| 7241 | R & M - Water Distribution System           | 0.00                     | 0.00                | 10,000.00                  | 10,000.00                              | 100.00%   |
|      | Total Repairs & Maintenance                 | <u>12,931.92</u>         | <u>12,931.92</u>    | <u>60,700.00</u>           | <u>47,768.08</u>                       | <u>78.70%</u>   |
|      | 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                     | 0.00                | 500.00                     | 500.00                                 | 100.00%   |
| 8550 | Mileage Reimbursement & Parking             | 0.00                     | 0.00                | 370.00                     | 370.00                                 | 100.00%   |
|      | Total Travel & Training                     | <u>0.00</u>              | <u>0.00</u>         | <u>4,120.00</u>            | <u>4,120.00</u>                        | <u>100.00%</u>  |
|      | Vehicle Maintenance & Repairs               |                          |                     |                            |  |   |
| 7006 | Tuneup/Oil/Maintenance                      | 37.37                    | 37.37               | 1,600.00                   | 1,562.63                               | 97.66%  |
| 7211 | Misc Fuel & Diesel                          | 337.56                   | 337.56              | 2,400.00                   | 2,062.44                               | 85.94%  |
| 7220 | Gasoline                                    | 440.04                   | 440.04              | 6,000.00                   | 5,559.96                               | 92.67%  |
| 7228 | Markings & Other Misc Services              | 0.00                     | 0.00                | 200.00                     | 200.00                                 | 100.00%   |
| 7232 | Vehicle Repairs - Parts, Tires & Lubricants | 0.00                     | 0.00                | 6,000.00                   | 6,000.00                               | 100.00%   |
|      | Total Vehicle Maintenance & Repairs         | <u>814.97</u>            | <u>814.97</u>       | <u>16,200.00</u>           | <u>15,385.03</u>                       | <u>94.97%</u>   |
|      | Total Services & Supplies                   | <u>97,790.21</u>         | <u>97,790.21</u>    | <u>610,737.81</u>          | <u>512,947.60</u>                      | <u>83.99%</u>   |
|      | Capital Outlay                              |                          |                     |                            |  |   |
| 9006 | Infrastructure CIP                          | 1,402.96                 | 1,402.96            | 1,468,591.00               | 1,467,188.04                           | 99.90%  |
| 9059 | Vehicles, Equipment, & Fixtures             | 33,716.15                | 33,716.15           | 50,000.00                  | 16,283.85                              | 32.57%  |
|      | Total Capital Outlay                        | <u>35,119.11</u>         | <u>35,119.11</u>    | <u>1,518,591.00</u>        | <u>1,483,471.89</u>                    | <u>97.69%</u>   |
|      | Debt Service                                |                          |                     |                            |  |   |
| 9022 | Debt Service - Principal                    | 176,043.98               | 176,043.98          | 170,833.56                 | (5,210.42)                             | (3.05)%   |
| 9023 | Debt Service - Interest & Annual Fee        | 46,026.86                | 46,026.86           | 94,658.94                  | 48,632.08                              | 51.38%  |
| 9024 | Loan Administration Fee                     | 9,054.47                 | 9,054.47            | 10,064.00                  | 1,009.53                               | 10.03%  |
|      | Total Debt Service                          | <u>231,125.31</u>        | <u>231,125.31</u>   | <u>275,556.50</u>          | <u>44,431.19</u>                       | <u>16.12%</u>   |
|      | Reserves                                    |                          |                     |                            |  |   |
| 9572 | *General Contingency (Operations) Reserve   | 0.00                     | 0.00                | 57,000.00                  | 57,000.00                              | 100.00%   |
|      | Total Reserves                              | <u>0.00</u>              | <u>0.00</u>         | <u>57,000.00</u>           | <u>57,000.00</u>                       | <u>100.00%</u>  |
|      | Transfers                                   |                          |                     |                            |  |   |
| 9511 | Interfund Transfer Out                      | 47,104.13                | 47,104.13           | 565,249.50                 | 518,145.37                             | 91.67%  |
|      | Total Transfers                             | <u>47,104.13</u>         | <u>47,104.13</u>    | <u>565,249.50</u>          | <u>518,145.37</u>                      | <u>91.67%</u>   |
|      | Total Expenditures                          | <u>469,074.95</u>        | <u>469,074.95</u>   | <u>3,807,316.31</u>        | <u>3,338,241.36</u>                    | <u>87.68%</u>   |
|      | Net Revenues over Expenditures              | <u>(247,688.82)</u>      | <u>(247,688.82)</u> | <u>(864,668.91)</u>        | <u>616,980.09</u>                      | <u>(71.35)%</u>                                       |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 7/1/2021 Through 7/31/2021

|                                       | Current Period<br>Actual                    | YTD        | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaining -<br>Original |           |
|---------------------------------------|---|------------|----------------------------|--|---|-----------|
| <b>Revenues</b>                       |   |            |                            |  |   |           |
| Service Charges & Fees                |   |            |                            |  |   |           |
| 4062                                  | Wastewater Admin Charge                     | 0.00       | 0.00                       | 20,110.55                              | (20,110.55)   | (100.00)% |
|                                       | Total Service Charges & Fees                | 0.00       | 0.00                       | 20,110.55                              | (20,110.55)   | (100.00)% |
|                                       | Total Revenues                              | 0.00       | 0.00                       | 20,110.55                              | (20,110.55)   | (100.00)% |
| <b>Expenditures</b>                   |   |            |                            |  |   |           |
| Services & Supplies                   |   |            |                            |  |   |           |
| Insurance, Licenses & Regulatory Fees |   |            |                            |  |   |           |
| 6343                                  | Lien & Notary Fees                          | 0.00       | 0.00                       | 35.00                                  | 35.00   | 100.00%   |
| 6345                                  | Property Taxes & Assessments Costs          | 0.00       | 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          | 2,669.49   | 2,669.49                   | 16,500.00                              | 13,830.51   | 83.82%    |
|                                       | Total Legal & Professional                  | 2,669.49   | 2,669.49                   | 16,500.00                              | 13,830.51   | 83.82%    |
|                                       | Total Services & Supplies                   | 2,669.49   | 2,669.49                   | 16,805.00                              | 14,135.51   | 84.11%    |
| Transfers                             |   |            |                            |  |   |           |
| 9511                                  | Interfund Transfer Out                      | 275.46     | 275.46                     | 3,305.55                               | 3,030.09  | 91.67%    |
|                                       | Total Transfers                             | 275.46     | 275.46                     | 3,305.55                               | 3,030.09  | 91.67%    |
|                                       | Total Expenditures                          | 2,944.95   | 2,944.95                   | 20,110.55                              | 17,165.60   | 85.36%    |
|                                       | Net Revenues over Expenditures              | (2,944.95) | (2,944.95)                 | 0.00                                   | (2,944.95)  | 0.00%     |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 7/1/2021 Through 7/31/2021

|                                    | Current Period<br>Actual | YTD         | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaining -<br>Original |
|------------------------------------|--------------------------|-------------|----------------------------|--|---|
| Revenues                           |                          |             |                            |  |   |
| Use of Money & Property            |                          |             |                            |  |   |
| 4510    Investment Income on funds | <u>0.03</u>              | <u>0.03</u> | <u>0.00</u>                | <u>0.03</u>                            | <u>0.00%</u>  |
| Total Use of Money & Property      | <u>0.03</u>              | <u>0.03</u> | <u>0.00</u>                | <u>0.03</u>                            | <u>0.00%</u>  |
| Total Revenues                     | <u>0.03</u>              | <u>0.03</u> | <u>0.00</u>                | <u>0.03</u>                            | <u>0.00%</u>  |
| Net Revenues over Expenditures     | <u>0.03</u>              | <u>0.03</u> | <u>0.00</u>                | <u>0.03</u>                            | <u>0.00%</u>  |



**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 7/1/2021 Through 7/31/2021

|                                       | Current Period<br>Actual | YTD    | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaining -<br>Original |
|---------------------------------------|--------------------------|--------|----------------------------|--|---|
| <b>Revenues</b>                       |                          |        |                            |  |   |
| Property Taxes                        |                          |        |                            |  |   |
| 4035                                  | 0.00                     | 0.00   | 37,575.00                  | (37,575.00)                            | (100.00)%   |
|                                       | 0.00                     | 0.00   | 37,575.00                  | (37,575.00)                            | (100.00)%   |
| Special Taxes & Assessments           |                          |        |                            |  |   |
| 4400                                  | 0.00                     | 0.00   | 95,264.00                  | (95,264.00)                            | (100.00)%   |
|                                       | 0.00                     | 0.00   | 95,264.00                  | (95,264.00)                            | (100.00)%   |
| Use of Money & Property               |                          |        |                            |  |   |
| 4510                                  | 195.20                   | 195.20 | 2,500.00                   | (2,304.80)                             | (92.19)%  |
|                                       | 195.20                   | 195.20 | 2,500.00                   | (2,304.80)                             | (92.19)%  |
|                                       | 195.20                   | 195.20 | 135,339.00                 | (135,143.80)                           | (99.86)%  |
| <b>Expenditures</b>                   |                          |        |                            |  |   |
| Personnel                             |                          |        |                            |  |   |
| Salaries/Wages                        |                          |        |                            |  |   |
| 8045                                  | 0.00                     | 0.00   | 200.00                     | 200.00                                 | 100.00%   |
| 8054                                  | 0.00                     | 0.00   | 9,000.00                   | 9,000.00                               | 100.00%   |
|                                       | 0.00                     | 0.00   | 9,200.00                   | 9,200.00                               | 100.00%   |
|                                       | 0.00                     | 0.00   | 9,200.00                   | 9,200.00                               | 100.00%   |
| Services & Supplies                   |                          |        |                            |  |   |
| Equipment & Tools                     |                          |        |                            |  |   |
| 6390                                  | 0.00                     | 0.00   | 300.00                     | 300.00                                 | 100.00%   |
| 7242                                  | 0.00                     | 0.00   | 300.00                     | 300.00                                 | 100.00%   |
|                                       | 0.00                     | 0.00   | 600.00                     | 600.00                                 | 100.00%   |
| Insurance, Licenses & Regulatory Fees |                          |        |                            |  |   |
| 6342                                  | 0.00                     | 0.00   | 7,200.00                   | 7,200.00                               | 100.00%   |
| 6345                                  | 0.00                     | 0.00   | 250.00                     | 250.00                                 | 100.00%   |
|                                       | 470.25                   | 470.25 | 391.24                     | (79.01)                                | (20.19)%  |
|                                       | 470.25                   | 470.25 | 7,841.24                   | 7,370.99                               | 94.00%  |
| Legal & Professional                  |                          |        |                            |  |   |
| 7320                                  | 0.00                     | 0.00   | 3,000.00                   | 3,000.00                               | 100.00%   |
| 7326                                  | 0.00                     | 0.00   | 500.00                     | 500.00                                 | 100.00%   |
|                                       | 0.00                     | 0.00   | 3,500.00                   | 3,500.00                               | 100.00%   |
| Office/Operations                     |                          |        |                            |  |   |
| 7230                                  | 0.00                     | 0.00   | 550.00                     | 550.00                                 | 100.00%   |
| 7249                                  | 0.00                     | 0.00   | 100.00                     | 100.00                                 | 100.00%   |
|                                       | 0.00                     | 0.00   | 650.00                     | 650.00                                 | 100.00%   |
| Other Expense                         |                          |        |                            |  |   |
| 7346                                  | 250.00                   | 250.00 | 300.00                     | 50.00                                  | 16.67%  |
|                                       | 250.00                   | 250.00 | 300.00                     | 50.00                                  | 16.67%  |
| Rent & Utilities                      |                          |        |                            |  |   |
| 6000                                  | 0.00                     | 0.00   | 1,700.00                   | 1,700.00                               | 100.00%   |
| 6025                                  | 23.46                    | 23.46  | 250.00                     | 226.54                                 | 90.62%  |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 7/1/2021 Through 7/31/2021

|   | Current Period<br>Actual | YTD               | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaining -<br>Original |
|---|--------------------------|-------------------|----------------------------|--|---|
| 8610 Electric   | 108.65                   | 108.65            | 2,200.00                   | 2,091.35                               | 95.06%  |
| 8670 Street Lighting                                      | <u>72.62</u>             | <u>72.62</u>      | <u>1,000.00</u>            | <u>927.38</u>                          | <u>92.74%</u>   |
| Total Rent & Utilities                                    | 204.73                   | 204.73            | 5,150.00                   | 4,945.27                               | 96.02%  |
| Repairs & Maintenance                                     |                          |                   |                            |  |   |
| 6405 R & M - Extinguishers                                | 0.00                     | 0.00              | 50.00                      | 50.00                                  | 100.00%   |
| 6640 R & M - Equip & Other<br>Non-Structural Fixed Assets | 0.00                     | 0.00              | 1,000.00                   | 1,000.00                               | 100.00%   |
| 6750 R & M - Minor Tools &<br>Equipment                   | 0.00                     | 0.00              | 500.00                     | 500.00                                 | 100.00%   |
| 6800 R & M - Grounds &<br>Collection Systems              | 0.00                     | 0.00              | 5,500.00                   | 5,500.00                               | 100.00%   |
| 6900 R & M - Buildings &<br>Structures                    | 0.00                     | 0.00              | 1,500.00                   | 1,500.00                               | 100.00%   |
| Total Repairs & Maintenance                               | <u>0.00</u>              | <u>0.00</u>       | <u>8,550.00</u>            | <u>8,550.00</u>                        | <u>100.00%</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                                   | 84.39                    | 84.39             | 967.00                     | 882.61                                 | 91.27%  |
| 7220 Gasoline   | <u>110.01</u>            | <u>110.01</u>     | <u>1,276.00</u>            | <u>1,165.99</u>                        | <u>91.38%</u>   |
| Total Vehicle Maintenance &<br>Repairs                    | <u>194.40</u>            | <u>194.40</u>     | <u>2,243.00</u>            | <u>2,048.60</u>                        | <u>91.33%</u>   |
| Total Services & Supplies                                 | 1,119.38                 | 1,119.38          | 29,584.24                  | 28,464.86                              | 96.22%  |
| 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>1,101.85</u>   | <u>13,222.21</u>           | <u>12,120.36</u>                       | <u>91.67%</u>   |
| Total Transfers   | <u>1,101.85</u>          | <u>1,101.85</u>   | <u>13,222.21</u>           | <u>12,120.36</u>                       | <u>91.67%</u>   |
| Total Expenditures  | <u>2,221.23</u>          | <u>2,221.23</u>   | <u>67,006.45</u>           | <u>64,785.22</u>                       | <u>96.69%</u>   |
| Net Revenues over Expenditures                            | <u>(2,026.03)</u>        | <u>(2,026.03)</u> | <u>68,332.55</u>           | <u>(70,358.58)</u>                     | <u>(102.96)%</u>                                      |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 7/1/2021 Through 7/31/2021

|                         | Current Period<br>Actual              | YTD             | Total Budget -<br>Original | Total Budget<br>Variance -<br>Original | Percent<br>Total<br>Budget<br>Remaining -<br>Original |                 |
|-------------------------|---------------------------------------|-----------------|----------------------------|--|---|-----------------|
| <b>Revenues</b>         |                                       |                 |                            |  |   |                 |
| Property Taxes          |                                       |                 |                            |  |   |                 |
| 4034                    | Property Tax Revenue from<br>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            | 232.31          | 232.31                     | 2,700.00                               | (2,467.69)  | (91.40)%        |
|                         | Total Use of Money & Property         | 232.31          | 232.31                     | 2,700.00                               | (2,467.69)  | (91.40)%        |
|                         | <b>Total Revenues</b>                 | <b>232.31</b>   | <b>232.31</b>              | <b>23,099.70</b>                       | <b>(22,867.39)</b>                                    | <b>(98.99)%</b> |
| <b>Expenditures</b>     |                                       |                 |                            |  |   |                 |
| Services & Supplies     |                                       |                 |                            |  |   |                 |
| Legal & Professional    |                                       |                 |                            |  |   |                 |
| 7320                    | Professional & Consulting<br>Services | 0.00            | 0.00                       | 1,000.00                               | 1,000.00  | 100.00%         |
| 7326                    | Legal Services                        | 0.00            | 0.00                       | 500.00                                 | 500.00  | 100.00%         |
|                         | Total Legal & Professional            | 0.00            | 0.00                       | 1,500.00                               | 1,500.00  | 100.00%         |
| Office/Operations       |                                       |                 |                            |  |   |                 |
| 7140                    | General Supplies & Minor<br>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            | 0.00                       | 1,600.00                               | 1,600.00  | 100.00%         |
| 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          | 550.93                     | 6,611.11                               | 6,060.18  | 91.67%          |
|                         | Total Transfers                       | 550.93          | 550.93                     | 6,611.11                               | 6,060.18  | 91.67%          |
|                         | <b>Total Expenditures</b>             | <b>550.93</b>   | <b>550.93</b>              | <b>68,211.11</b>                       | <b>67,660.18</b>                                      | <b>99.19%</b>   |
|                         | <b>Net Revenues over Expenditures</b> | <b>(318.62)</b> | <b>(318.62)</b>            | <b>(45,111.41)</b>                     | <b>44,792.79</b>                                      | <b>(99.29)%</b> |

Balance Sheet 7.31.21

Current Period  
Balance

ASSETS

CURRENT ASSETS

Cash in Bank

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

|                          |      |            |
|--------------------------|------|------------|
| LAIF Investments         | 1011 |            |
| 500 - Water              | 500  | 159,595.65 |
| 800 - Drainage           | 800  | 239,272.68 |
| 900 - Parks & Recreation | 900  | 284,767.90 |

|                          |      |              |
|--------------------------|------|--------------|
| General Checking Account | 1012 |              |
| 100 - Administration     | 100  | 96,772.89    |
| 200 - Bayridge           | 200  | 31,149.93    |
| 301 - Fire               | 301  | 803,234.75   |
| 400 - Vista de Oro       | 400  | (2,955.46)   |
| 500 - Water              | 500  | 1,226,024.64 |
| 600 - Wastewater         | 600  | (72,889.33)  |
| 800 - Drainage           | 800  | 291,487.76   |
| 900 - Parks & Recreation | 900  | (13,838.06)  |

|                                  |      |          |
|----------------------------------|------|----------|
| Payroll Account (contra to 2998) | 1013 |          |
| 100 - Administration             | 100  | 7,356.25 |
| 301 - Fire                       | 301  | 755.53   |
| 500 - Water                      | 500  | 1,723.22 |

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

Reserve

|                       |      |              |
|-----------------------|------|--------------|
| Fire Reserves Account | 1031 |              |
| 301 - Fire            | 301  | 1,860,644.38 |

|                              |      |          |
|------------------------------|------|----------|
| US Bank - WW Bond Prepayment | 1070 |          |
| Wastewater Fiduciary Fund    | 602  | 4,199.74 |

|                                    |      |            |
|------------------------------------|------|------------|
| US Bank - WW Bond Redemption (New) | 1072 |            |
| Wastewater Fiduciary Fund          | 602  | 897,010.12 |

|                                 |      |                     |
|---------------------------------|------|---------------------|
| US Bank - WW Bond Reserve (New) | 1073 |                     |
| Wastewater Fiduciary Fund       | 602  | <u>1,022,625.00</u> |

|                    |  |              |
|--------------------|--|--------------|
| Total Cash in Bank |  | 6,940,631.28 |
|--------------------|--|--------------|

Investments

|                        |      |                     |
|------------------------|------|---------------------|
| Water Reserves Account | 0335 |                     |
| 500 - Water            | 500  | <u>2,686,318.30</u> |
| Total Investments      |      | 2,686,318.30        |

Due From Others

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

Held Deposits

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

| Fund         | Cash Summary           |
|--------------|------------------------|
| 100          | \$ 104,629.14          |
| 200          | \$ 31,149.93           |
| 301          | \$ 2,664,834.66        |
| 400          | \$ (2,955.46)          |
| 500          | \$ 4,073,861.81        |
| 600          | \$ 29,904.36           |
| 602          | \$ 1,923,834.86        |
| 800          | \$ 530,760.44          |
| 900          | \$ 270,929.84          |
| <b>Total</b> | <b>\$ 9,626,949.58</b> |

| Prior Month - June 2021 |                        |
|-------------------------|------------------------|
| Fund                    | Cash Summary           |
| 100                     | \$ 119,951.16          |
| 200                     | \$ 31,507.76           |
| 301                     | \$ 2,620,800.85        |
| 400                     | \$ (2,782.46)          |
| 500                     | \$ 4,269,036.07        |
| 600                     | \$ 30,245.85           |
| 602                     | \$ 1,909,332.75        |
| 800                     | \$ 530,287.56          |
| 900                     | \$ 324,856.31          |
| <b>Total</b>            | <b>\$ 9,833,235.85</b> |

|  |      |                     |
|--|------|---------------------|
| 500 - Water  | 500  | <u>10,000.00</u>    |
| Total Held Deposits                                    |      | 10,000.00           |
| Accounts Receivable                                    |      |                     |
| Accounts Receivable                                    | 1080 |                     |
| 301 - Fire   | 301  | 3,910.68            |
| 500 - Water  | 500  | 190,940.23          |
| Unbilled A/R   | 1085 |                     |
| 500 - Water  | 500  | <u>282,051.20</u>   |
| Total Accounts Receivable                              |      | 476,902.11          |
| Accrued Inventory On Hand                              |      |                     |
| Inventory  | 1100 |                     |
| 500 - Water  | 500  | <u>47,213.45</u>    |
| Total Accrued Inventory On Hand                        |      | <u>47,213.45</u>    |
| Total CURRENT ASSETS                                   |      | 10,169,132.86       |
| FIXED ASSETS   |      |                     |
| Land   |      |                     |
| Land and Land Rights                                   | 1720 |                     |
| 200 - Bayridge   | 200  | 30,000.00           |
| 301 - Fire   | 301  | 10,000.00           |
| 500 - Water  | 500  | 339,838.19          |
| 600 - Wastewater                                       | 600  | 158,590.00          |
| 800 - Drainage   | 800  | <u>17,374.90</u>    |
| Total Land   |      | 555,803.09          |
| Building   |      |                     |
| Building, Structures & Improvements                    | 1750 |                     |
| 301 - Fire   | 301  | 587,410.70          |
| 500 - Water  | 500  | 5,000.00            |
| Accum Depreciation-Building, Structures & Improvements | 1851 |                     |
| 500 - Water  | 500  | <u>(5,000.00)</u>   |
| Total Building   |      | 587,410.70          |
| Plant & Equipment                                      |      |                     |
| Equipment, Vehicles, Fixtures & Systems                | 1800 |                     |
| 100 - Administration                                   | 100  | 100,737.49          |
| 200 - Bayridge   | 200  | 0.12                |
| 301 - Fire   | 301  | 1,338,476.86        |
| 500 - Water  | 500  | 816,630.22          |
| 800 - Drainage   | 800  | 27,000.00           |
| Acc Depreciation-Equipment, Vehicles & Systems         | 1853 |                     |
| 500 - Water  | 500  | <u>(688,988.15)</u> |
| Total Plant & Equipment                                |      | 1,593,856.54        |
| Construction in Progress                               |      |                     |
| Construction In Progress                               | 1850 |                     |
| 500 - Water  | 500  | <u>239,587.28</u>   |
| Total Construction in Progress                         |      | 239,587.28          |
| Infrastructure   |      |                     |
| Infrastructures  | 1730 |                     |
| 200 - Bayridge   | 200  | 93,040.00           |
| 400 - Vista de Oro                                     | 400  | 7,000.00            |
| 500 - Water  | 500  | 9,461,450.24        |
| 800 - Drainage   | 800  | 133,391.01          |
| Accum Depreciation-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>18,168,928.66</u> |

#### LIABILITIES & EQUITY

##### CURRENT LIABILITIES

###### Accounts Payable

|                                  |      |                 |
|----------------------------------|------|-----------------|
| Vendor Payable (Control Account) | 2000 |                 |
| 100 - Administration             | 100  | (1,993.79)      |
| 200 - Bayridge                   | 200  | 657.78          |
| 301 - Fire                       | 301  | 1,823.30        |
| 400 - Vista de Oro               | 400  | 415.75          |
| 500 - Water                      | 500  | 12,548.00       |
| 800 - Drainage                   | 800  | 762.39          |
| 900 - Parks & Recreation         | 900  | <u>5,981.39</u> |
| Total Accounts Payable           |      | 20,194.82       |

###### Current Payroll Liabilities

|                                     |      |           |
|-------------------------------------|------|-----------|
| 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  | 22.09             |
| 500 - Water                            | 500  | 67.15             |
| Medical Plan Liab- Employee            | 2203 |                   |
| 100 - Administration                   | 100  | (953.84)          |
| 500 - Water                            | 500  | (4,479.40)        |
| Vision Plan Liab- Employee             | 2204 |                   |
| 100 - Administration                   | 100  | (0.01)            |
| 500 - Water                            | 500  | (18.35)           |
| Dental Plan Ins Payable- Employee      | 2205 |                   |
| 100 - Administration                   | 100  | 0.01              |
| 500 - Water                            | 500  | 0.04              |
| Insurance- AD & D                      | 2211 |                   |
| 100 - Administration                   | 100  | 0.02              |
| 500 - Water                            | 500  | (1.52)            |
| Insurance- LT Disability               | 2213 |                   |
| 100 - Administration                   | 100  | (4.25)            |
| 500 - Water                            | 500  | (6.79)            |
| Payroll Clearing Account               | 2999 |                   |
| 100 - Administration                   | 100  | <u>2,956.52</u>   |
| Total Current Payroll Liabilities      |      | 396,906.01        |
| 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              |      | 687,348.40        |
| Other Liabilities                      |      |                   |
| Other Liabilities                      |      |                   |
| Net Pension Liability                  | 2215 |                   |
| 500 - Water                            | 500  | 540,661.00        |
| Def Inflow                             | 2216 |                   |
| 500 - Water                            | 500  | 83,183.00         |
| Suspense Account                       | 2997 |                   |
| 100 - Administration                   | 100  | 9.00              |
| 500 - Water                            | 500  | 37.36             |
| Restricted Park and Rec                | 3090 |                   |
| 900 - Parks & Recreation               | 900  | 279,129.18        |
| Replacement Reserve - Vehicle, Equip & | 3110 |                   |
| Fire Engines                           |      |                   |
| 301 - Fire                             | 301  | 1,105,911.02      |

|                                |      |                     |
|--------------------------------|------|---------------------|
| 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>6,177,929.29</u> |
| Total Other Liabilities        |      | 6,177,929.29        |
| 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  | 55,092.55           |
| 301 - Fire                     | 301  | 316.03              |
| 500 - Water                    | 500  | 221,386.13          |
| Wastewater Fiduciary Fund      | 602  | 0.03                |
| 800 - Drainage                 | 800  | 195.20              |
| 900 - Parks & Recreation       | 900  | <u>232.31</u>       |
| Total Revenues                 |      | 277,222.25          |
| Expenditures                   |      |                     |
| 100 - Administration           | 100  | (85,548.51)         |
| 200 - Bayridge                 | 200  | (675.99)            |
| 301 - Fire                     | 301  | (55,470.14)         |
| 400 - Vista de Oro             | 400  | (433.96)            |
| 500 - Water                    | 500  | (469,074.95)        |
| 600 - Wastewater               | 600  | (2,944.95)          |



|                                   |      |                      |
|-----------------------------------|------|----------------------|
| 800 - Drainage                    | 800  | (2,221.23)           |
| 900 - Parks & Recreation          | 900  | (550.93)             |
| Total Expenditures                |      | (616,920.66)         |
| Equity                            |      |                      |
| Septic System Decommision Reserve | 3109 |                      |
| 200 - Bayridge                    | 200  | 8,000.00             |
| Prepaid Assessment Reserve        | 3159 |                      |
| Wastewater Fiduciary Fund         | 602  | 1,917.92             |
| Fire Mitigation Fund              | 3161 |                      |
| 301 - Fire                        | 301  | 135,448.89           |
| 600 - Wastewater                  | 600  | 102,948.71           |
| Fund Balance                      | 3200 |                      |
| 100 - Administration              | 100  | 92,220.17            |
| 200 - Bayridge                    | 200  | 23,168.14            |
| 301 - Fire                        | 301  | 586,240.82           |
| 400 - Vista de Oro                | 400  | (9,487.97)           |
| 500 - Water                       | 500  | 3,177,409.33         |
| 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  | (13,862.11)          |
| 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>8,756,331.75</u>  |
| Total Equity                      |      | <u>8,416,633.34</u>  |
| Total LIABILITIES & EQUITY        |      | <u>18,168,928.66</u> |

## Cash Flow Summary

|       | July 2021       | June 2021       |
|-------|-----------------|-----------------|
| Fund  | Cash Summary    | Cash Summary    |
| 100   | \$ 104,629.14   | \$ 119,951.16   |
| 200   | \$ 31,149.93    | \$ 31,507.76    |
| 301   | \$ 2,664,834.66 | \$ 2,620,800.85 |
| 400   | \$ (2,955.46)   | \$ (2,782.46)   |
| 500   | \$ 4,073,861.81 | \$ 4,269,036.07 |
| 600   | \$ 29,904.36    | \$ 30,245.85    |
| 602   | \$ 1,923,834.86 | \$ 1,909,332.75 |
| 800   | \$ 530,760.44   | \$ 530,287.56   |
| 900   | \$ 270,929.84   | \$ 324,856.31   |
| Total | \$ 9,626,949.58 | \$ 9,833,235.85 |

|      | % Change from Prior Month |
|------|---------------------------|
| Fund | %                         |
| 100  | -12.77%                   |
| 200  | -1.14%                    |
| 301  | 1.68%                     |
| 400  | 6.22%                     |
| 500  | -4.57%                    |
| 600  | -1.13%                    |
| 602  | 0.76%                     |
| 800  | 0.09%                     |
| 900  | -16.60%                   |

| Average Cash Flow Summary |                 |
|---------------------------|-----------------|
| 100                       | \$ 112,290.15   |
| 200                       | \$ 31,328.85    |
| 301                       | \$ 2,642,817.76 |
| 400                       | \$ (2,868.96)   |
| 500                       | \$ 4,171,448.94 |
| 600                       | \$ 30,075.11    |
| 602                       | \$ 1,916,583.81 |
| 800                       | \$ 530,524.00   |
| 900                       | \$ 297,893.08   |

# FIRE RESERVE

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 7/31/2021

Current Period  
Balance

### LIABILITIES & EQUITY

#### Other Liabilities

##### Other Liabilities

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

Total Other Liabilities 1,995,032.95

Total Other Liabilities 1,995,032.95

#### Equity

##### Equity

Fire Mitigation Fund 3161 135,448.89

Total Equity 135,448.89

Total Equity 135,448.89

Total LIABILITIES & EQUITY 2,130,481.84

# WATER RESERVE

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 7/31/2021

|   |      | <u>Current Period<br/>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 | 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 7/31/2021

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

# PARKS RESERVE

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 7/31/2021

|                            |      | Current Period<br>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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00014190-0028379-0001-0001-TIMR8006410730219963

**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 07/30/2021

EM

**EXECUTIVE 50 CHECKING Acct 3317181190**

**Summary of Activity Since Your Last Statement**

|                           |         |             |
|---------------------------|---------|-------------|
| Beginning Balance         | 7/01/21 | 9,409.02    |
| Deposits / Misc Credits   | 0       | .00         |
| Withdrawals / Misc Debits | 0       | .00         |
| ** Ending Balance         | 7/31/21 | 9,409.02 ** |
| Service Charge            |         | .00         |
| Average Collected Balance |         | 9,409       |

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AUG 10 2021  
BY: *ey*

