



November 29, 2021

TO: Finance Advisory Committee
FROM: Adrienne Geidel at Robert Stilts, District Bookkeeper
Ron Munds, General Manager
SUBJECT: Agenda Item 5 – 11/29/2021 FAC Meeting
Receive Financial Report for the Period Ending October 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 October 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 October 31, 2021.

Attachments

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

Offices:
2122 9th Street, Suite 110
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LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 10/1/2021 Through 10/31/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues					
Other Revenues					
4002	Transfer In	55,092.55	220,370.20	661,110.53	(440,740.33) (66.67)%
	Total Other Revenues	<u>55,092.55</u>	<u>220,370.20</u>	<u>661,110.53</u>	<u>(440,740.33) (66.67)%</u>
	Total Revenues	<u>55,092.55</u>	<u>220,370.20</u>	<u>661,110.53</u>	<u>(440,740.33) (66.67)%</u>
Expenditures					
Personnel					
Salaries/Wages					
7322	Director's Compensation	2,000.00	3,300.00	16,500.00	13,200.00 80.00%
8018	Holiday Pay	0.00	1,735.42	13,166.00	11,430.58 86.82%
8045	Overtime Pay	0.00	0.00	600.00	600.00 100.00%
8050	Administrative Leave Pay	0.00	1,776.78	4,900.00	3,123.22 63.74%
8051	Floating Holiday Pay	0.00	465.42	3,000.00	2,534.58 84.49%
8054	Salaries & Wages - Regular	19,926.64	76,241.46	249,999.00	173,757.54 69.50%
8060	Sick Leave Pay	266.96	798.96	4,900.00	4,101.04 83.69%
8066	Comp Time Used	0.00	0.00	50.00	50.00 100.00%
8081	Vacation Pay	3,406.08	7,182.84	5,000.00	(2,182.84) (43.66)%
	Total Salaries/Wages	<u>25,599.68</u>	<u>91,500.88</u>	<u>298,115.00</u>	<u>206,614.12 69.31%</u>
Payroll Taxes & Benefits					
5020	FICA - ER	124.00	271.56	1,116.00	844.44 75.67%
5030	Life Insurance - ER	48.62	170.61	525.00	354.39 67.50%
5031	Disability Insurance	35.33	119.66	320.00	200.34 62.61%
5035	AD & D Insurance	11.26	34.19	119.00	84.81 71.27%
5040	LTD Insurance	159.92	493.25	1,500.00	1,006.75 67.12%
5050	Medicare - ER	377.60	1,332.78	4,000.00	2,667.22 66.68%
5060	Cafeteria Plan - ER	2,388.72	8,601.99	25,774.00	17,172.01 66.63%
5070	Retirement ER - Regular	832.82	3,541.28	9,994.00	6,452.72 64.57%
5075	Retirees Medical - ER	144.03	721.89	1,775.00	1,053.11 59.33%
5102	CA Training Tax- ER	2.00	4.38	37.50	33.12 88.32%
5120	Workers Comp Insurance - ER	0.00	925.97	1,000.00	74.03 7.40%
5124	Retirement - ER - Tier 2	1,849.74	6,691.75	22,225.00	15,533.25 69.89%
	Total Payroll Taxes & Benefits	<u>5,974.04</u>	<u>22,909.31</u>	<u>68,385.50</u>	<u>45,476.19 66.50%</u>
Employment Services					
5100	Unemployment Insurance - ER	108.00	236.52	2,015.00	1,778.48 88.26%
6200	Hiring, Advertising & Other Costs	0.00	0.00	200.00	200.00 100.00%
6230	Medical Exam	0.00	0.00	150.00	150.00 100.00%
	Total Employment Services	<u>108.00</u>	<u>236.52</u>	<u>2,365.00</u>	<u>2,128.48 90.00%</u>
	Total Personnel	<u>31,681.72</u>	<u>114,646.71</u>	<u>368,865.50</u>	<u>254,218.79 68.92%</u>
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	0.00	0.00	200.00	200.00 100.00%
	Total Clothing & Uniform	<u>0.00</u>	<u>0.00</u>	<u>200.00</u>	<u>200.00 100.00%</u>
Contract Services					
6100	Labor & Support-IT Services	0.00	4,871.18	12,500.00	7,628.82 61.03%
6110	IT Purchased Services	1,995.99	8,148.52	24,000.00	15,851.48 66.05%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 10/1/2021 Through 10/31/2021

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
7100	Copier Contract-Maint & Usage	301.41	1,165.56	3,100.00	1,934.44	62.40%
7255	Security Services	97.61	390.44	1,120.00	729.56	65.14%
7321	Janitorial Cleaning & Supplies	271.00	1,014.00	2,900.00	1,886.00	65.03%
7342	Public Meeting Recordings	200.00	3,677.79	12,000.00	8,322.21	69.35%
	Total Contract Services	2,866.01	19,267.49	55,620.00	36,352.51	65.36%
	Financial Services					
7309	Late Fees	0.00	0.00	200.00	200.00	100.00%
7310	Bank Service Charges	395.42	1,488.91	6,400.00	4,911.09	76.74%
	Total Financial Services	395.42	1,488.91	6,600.00	5,111.09	77.44%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	0.00	200.00	200.00	100.00%
6341	LAFCO Fees	0.00	16,432.71	17,500.00	1,067.29	6.10%
6343	Lien & Notary Fees	0.00	0.00	30.00	30.00	100.00%
7325	Insurance	0.00	29,840.03	29,840.03	0.00	0.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	46,272.74	47,570.03	1,297.29	2.73%
	Legal & Professional					
7304	Professional Services - ACCTG	5,000.00	17,500.00	60,000.00	42,500.00	70.83%
7305	Auditing Services	18,700.00	18,700.00	22,000.00	3,300.00	15.00%
7320	Professional & Consulting Services	15,217.20	16,684.68	2,500.00	(14,184.68)	(567.39)%
7326	Legal Services	0.00	2,753.50	30,000.00	27,246.50	90.82%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	200.00	200.00	100.00%
	Total Legal & Professional	38,917.20	55,638.18	114,700.00	59,061.82	51.49%
	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	384.39	1,434.91	6,500.00	5,065.09	77.92%
7160	Postage, Shipping & Mail Supplies	3.42	1,188.21	2,500.00	1,311.79	52.47%
7226	Membership & Dues	7,615.00	7,715.00	7,950.00	235.00	2.96%
	Total Office/Operations	8,002.81	10,338.12	18,950.00	8,611.88	45.45%
	Other Expense					
8735	Misc Department Admin	0.00	0.00	100.00	100.00	100.00%
	Total Other Expense	0.00	0.00	100.00	100.00	100.00%
	Rent & Utilities					
6000	Cell Phones	90.00	301.50	1,080.00	778.50	72.08%
6025	Telephone	216.21	902.32	3,000.00	2,097.68	69.92%
7350	Rent - Meetings	0.00	0.00	200.00	200.00	100.00%
7352	Rent - Offices & Other Structures	3,000.00	12,000.00	36,000.00	24,000.00	66.67%
8610	Electric	237.23	990.64	3,800.00	2,809.36	73.93%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 10/1/2021 Through 10/31/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
8620 Gas Service	15.78	61.15	1,000.00	938.85	93.89%
Total Rent & Utilities	3,559.22	14,255.61	45,080.00	30,824.39	68.38%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	91.35	100.00	8.65	8.65%
Total Repairs & Maintenance	0.00	91.35	100.00	8.65	8.65%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	0.00	225.00	225.00	100.00%
7324 Education & Training Fees	0.00	0.00	1,000.00	1,000.00	100.00%
8510 Lodging & Meals - Local	0.00	0.00	1,000.00	1,000.00	100.00%
8539 Meals	0.00	0.00	600.00	600.00	100.00%
8550 Mileage Reimbursement & Parking	0.00	0.00	500.00	500.00	100.00%
Total Travel & Training	0.00	0.00	3,325.00	3,325.00	100.00%
Total Services & Supplies	53,740.66	147,352.40	292,245.03	144,892.63	49.58%
Total Expenditures	85,422.38	261,999.11	661,110.53	399,111.42	60.37%
Net Revenues over Expenditures	(30,329.83)	(41,628.91)	0.00	(41,628.91)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 10/1/2021 Through 10/31/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
Revenues						
Property Taxes						
4035	Property Taxes	0.00	322.45	0.00	322.45	0.00%
	Total Property Taxes	0.00	322.45	0.00	322.45	0.00%
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	0.00	0.00	12,400.00	(12,400.00)	(100.00)%
	Total Special Taxes & Assessments	0.00	0.00	12,400.00	(12,400.00)	(100.00)%
Use of Money & Property						
4510	Investment Income on funds	0.00	0.07	0.00	0.07	0.00%
	Total Use of Money & Property	0.00	0.07	0.00	0.07	0.00%
	Total Revenues	0.00	322.52	12,400.00	(12,077.48)	(97.40)%
Expenditures						
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6345	Property Taxes & Assessments Costs	173.00	555.20	250.00	(305.20)	(122.08)%
	Total Insurance, Licenses & Regulatory Fees	173.00	555.20	250.00	(305.20)	(122.08)%
Rent & Utilities						
8670	Street Lighting	400.81	1,602.90	6,724.16	5,121.26	76.16%
	Total Rent & Utilities	400.81	1,602.90	6,724.16	5,121.26	76.16%
	Total Services & Supplies	573.81	2,158.10	6,974.16	4,816.06	69.06%
Transfers						
9511	Interfund Transfer Out	275.46	1,101.84	3,305.55	2,203.71	66.67%
	Total Transfers	275.46	1,101.84	3,305.55	2,203.71	66.67%
	Total Expenditures	849.27	3,259.94	10,279.71	7,019.77	68.29%
	Net Revenues over Expenditures	(849.27)	(2,937.42)	2,120.29	(5,057.71)	(238.54)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 10/1/2021 Through 10/31/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues					
Property Taxes					
4034	Property Tax Revenue from Water	0.00	0.00	142,797.90	(142,797.90) (100.00)%
4037	Property Tax Zone B Received	0.00	70,351.53	501,784.70	(431,433.17) (85.98)%
4038	Property Tax Zone B Pass thru	0.00	0.00	1,828,491.00	(1,828,491.00) (100.00)%
	Total Property Taxes	0.00	70,351.53	2,473,073.60	(2,402,722.07) (97.16)%
Grant Revenue					
4955	Govt-Other St Aids & Reimbursements	0.00	0.00	15,689.00	(15,689.00) (100.00)%
	Total Grant Revenue	0.00	0.00	15,689.00	(15,689.00) (100.00)%
Service Charges & Fees					
4920	Service Charge/User Fee Rev	0.00	0.00	20,000.00	(20,000.00) (100.00)%
	Total Service Charges & Fees	0.00	0.00	20,000.00	(20,000.00) (100.00)%
Special Taxes & Assessments					
4015	CSA 9-I Assessments (Contract)	0.00	0.00	27,508.00	(27,508.00) (100.00)%
4050	Special Fire Tax	0.00	0.00	609,235.00	(609,235.00) (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	636,743.00	(636,743.00) (100.00)%
Other Revenues					
4000	Ambulance Agreement	0.00	0.00	67,134.00	(67,134.00) (100.00)%
	Total Other Revenues	0.00	0.00	67,134.00	(67,134.00) (100.00)%
Use of Money & Property					
4510	Investment Income on funds	205.49	985.81	7,000.00	(6,014.19) (85.92)%
	Total Use of Money & Property	205.49	985.81	7,000.00	(6,014.19) (85.92)%
	Total Revenues	205.49	71,337.34	3,219,639.60	(3,148,302.26) (97.78)%
Expenditures					
Personnel					
Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	3,499.30	14,761.73	30,000.00	15,238.27 50.79%
8340	Resv FF-Shift Coverage	9,339.95	33,187.73	144,000.00	110,812.27 76.95%
8345	Resv FF-Special Projects	137.63	137.63	2,000.00	1,862.37 93.12%
	Total Salaries/Wages	12,976.88	48,087.09	176,000.00	127,912.91 72.68%
Payroll Taxes & Benefits					
5021	FICA - Fire - ER	783.74	2,914.56	9,100.00	6,185.44 67.97%
5030	Life Insurance - ER	160.00	660.50	2,500.00	1,839.50 73.58%
5035	AD & D Insurance	40.00	167.50	850.00	682.50 80.29%
5051	Medicare - Reserves - ER	188.17	697.26	2,150.00	1,452.74 67.57%
5070	Retirement ER - Regular	4,542.83	18,521.32	54,514.00	35,992.68 66.02%
5102	CA Training Tax- ER	2.40	15.99	175.00	159.01 90.86%
5120	Workers Comp Insurance - ER	0.00	4,355.02	5,000.00	644.98 12.90%
5124	Retirement - ER - Tier 2	110.47	754.70	9,125.00	8,370.30 91.73%
	Total Payroll Taxes & Benefits	5,827.61	28,086.85	83,414.00	55,327.15 66.33%
Employment Services					
5000	Medical Exams & Procedures	0.00	0.00	4,000.00	4,000.00 100.00%
5101	Unemp. Costs - Reserves	128.93	863.70	6,000.00	5,136.30 85.61%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 10/1/2021 Through 10/31/2021

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
6200	Hiring, Advertising & Other Costs	0.00	25.00	100.00	75.00	75.00%
6230	Medical Exam	<u>0.00</u>	<u>1,072.00</u>	<u>4,000.00</u>	<u>2,928.00</u>	<u>73.20%</u>
	Total Employment Services	<u>128.93</u>	<u>1,960.70</u>	<u>14,100.00</u>	<u>12,139.30</u>	<u>86.09%</u>
	Total Personnel	18,933.42	78,134.64	273,514.00	195,379.36	71.43%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	0.00	3,000.00	3,000.00	100.00%
7248	Uniform Safety Boots	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>2,000.00</u>	<u>100.00%</u>
	Total Clothing & Uniform	0.00	0.00	5,000.00	5,000.00	100.00%
	Contract Services					
6110	IT Purchased Services	119.39	358.17	1,500.00	1,141.83	76.12%
7100	Copier Contract-Maint & Usage	199.48	518.46	2,500.00	1,981.54	79.26%
7202	Building Alarms & Security	0.00	0.00	900.00	900.00	100.00%
7204	Cleaning Supplies, Laundry & Towel Service	0.00	493.28	3,500.00	3,006.72	85.91%
7222	Hazardous Materials CW JPA Cost	0.00	2,000.00	2,325.00	325.00	13.98%
7500	Schedule A Charges	<u>0.00</u>	<u>0.00</u>	<u>2,465,234.00</u>	<u>2,465,234.00</u>	<u>100.00%</u>
	Total Contract Services	318.87	3,369.91	2,475,959.00	2,472,589.09	99.86%
	Equipment & Tools					
6055	Radios -Non Capital	0.00	0.00	2,000.00	2,000.00	100.00%
6440	Fire Personal Protection Equipment	246.66	475.52	15,000.00	14,524.48	96.83%
6460	Self-Contained Breathing Apparatus	0.00	0.00	3,000.00	3,000.00	100.00%
6610	Rescue - Extrication Equipment	0.00	0.00	2,000.00	2,000.00	100.00%
6611	Water Rescue Equipment	0.00	0.00	2,000.00	2,000.00	100.00%
6630	Rope & Climbing Equipment	0.00	0.00	2,000.00	2,000.00	100.00%
7234	Oxygen Supplies & Cylinder Rent	0.00	0.00	350.00	350.00	100.00%
7238	Paramedic & EMT Small Tools & Supplies	1,746.57	5,008.40	20,000.00	14,991.60	74.96%
7242	Minor Tools, Accessories & Field Machines	254.81	254.81	1,200.00	945.19	78.77%
7252	Misc Hardware	<u>0.00</u>	<u>93.22</u>	<u>1,200.00</u>	<u>1,106.78</u>	<u>92.23%</u>
	Total Equipment & Tools	2,248.04	5,831.95	48,750.00	42,918.05	88.04%
	Financial Services					
7309	Late Fees	0.00	0.00	10.00	10.00	100.00%
7310	Bank Service Charges	12.00	14.00	20.00	6.00	30.00%
9154	Losses and Damages	<u>0.00</u>	<u>0.00</u>	<u>50.00</u>	<u>50.00</u>	<u>100.00%</u>
	Total Financial Services	12.00	14.00	80.00	66.00	82.50%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	0.00	2,000.00	2,000.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 10/1/2021 Through 10/31/2021

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
6345	Property Taxes & Assessments Costs	6,257.00	6,639.20	5,420.66	(1,218.54)	(22.48)%
7325	Insurance	<u>0.00</u>	<u>26,017.61</u>	<u>33,515.00</u>	<u>7,497.39</u>	<u>22.37%</u>
	Total Insurance, Licenses & Regulatory Fees	6,257.00	32,656.81	40,935.66	8,278.85	20.22%
	Legal & Professional					
7320	Professional & Consulting Services	137.73	137.73	3,000.00	2,862.27	95.41%
7326	Legal Services	0.00	0.00	350.00	350.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,500.00	1,500.00	100.00%
	Total Legal & Professional	<u>137.73</u>	<u>137.73</u>	<u>4,850.00</u>	<u>4,712.27</u>	<u>97.16%</u>
	Office/Operations					
7140	General Supplies & Minor Equipment	66.58	294.55	1,000.00	705.45	70.55%
7160	Postage, Shipping & Mail Supplies	0.00	93.80	2,500.00	2,406.20	96.25%
7216	Fire Prevention Education Materials	0.00	0.00	1,800.00	1,800.00	100.00%
7226	Membership & Dues	0.00	0.00	300.00	300.00	100.00%
7230	Misc Small Parts & Supplies	84.99	346.54	1,000.00	653.46	65.35%
7240	Propane	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00%</u>
	Total Office/Operations	151.57	734.89	6,700.00	5,965.11	89.03%
	Other Expense					
7201	White Goods & Accessories - bedding, towels	0.00	0.00	500.00	500.00	100.00%
7209	District Operating Center Expense	0.00	0.00	200.00	200.00	100.00%
7218	Cooking Products - Food, Drinks & Staples	0.00	93.23	500.00	406.77	81.35%
7224	Kitchen Cookware & Utensils	0.00	339.20	800.00	460.80	57.60%
7330	Misc Operating Expenses	<u>0.00</u>	<u>0.00</u>	<u>800.00</u>	<u>800.00</u>	<u>100.00%</u>
	Total Other Expense	0.00	432.43	2,800.00	2,367.57	84.56%
	Rent & Utilities					
6000	Cell Phones	67.84	273.60	900.00	626.40	69.60%
6025	Telephone	1,853.96	4,780.23	6,700.00	1,919.77	28.65%
8610	Electric	0.00	844.02	1,200.00	355.98	29.66%
8620	Gas Service	53.83	203.93	1,600.00	1,396.07	87.25%
8630	Trash Services	130.14	520.56	1,600.00	1,079.44	67.47%
8640	Water and Water Services	620.22	1,407.46	4,500.00	3,092.54	68.72%
8659	Utility Cable Charges	139.76	259.04	1,200.00	940.96	78.41%
8670	Street Lighting	<u>8.94</u>	<u>35.75</u>	<u>135.00</u>	<u>99.25</u>	<u>73.52%</u>
	Total Rent & Utilities	2,874.69	8,324.59	17,835.00	9,510.41	53.32%
	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 10/1/2021 Through 10/31/2021

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	420.45	3,500.00	3,079.55	87.99%
6750	R & M - Minor Tools & Equipment	169.95	169.95	1,600.00	1,430.05	89.38%
6775	R & M -Operation/Field Equipment	0.00	107.20	1,600.00	1,492.80	93.30%
6800	R & M - Grounds & Collection Systems	0.00	0.00	1,600.00	1,600.00	100.00%
6900	R & M - Buildings & Structures	75.00	706.07	8,000.00	7,293.93	91.17%
	Total Repairs & Maintenance	<u>244.95</u>	<u>1,403.67</u>	<u>17,300.00</u>	<u>15,896.33</u>	<u>91.89%</u>
	Travel & Training					
7141	CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323	Books, Publications & Subscriptions	106.50	106.50	200.00	93.50	46.75%
7324	Education & Training Fees	0.00	0.00	500.00	500.00	100.00%
8405	Reserve FF Training Costs	0.00	63.00	500.00	437.00	87.40%
	Total Travel & Training	<u>106.50</u>	<u>169.50</u>	<u>1,300.00</u>	<u>1,130.50</u>	<u>86.96%</u>
	Total Services & Supplies	<u>12,351.35</u>	<u>53,075.48</u>	<u>2,621,509.66</u>	<u>2,568,434.18</u>	<u>97.98%</u>
	Capital Outlay					
9006	Infrastructure CIP	0.00	0.00	9,363.04	9,363.04	100.00%
9085	Vehicle Purchase	0.00	0.00	71,000.00	71,000.00	100.00%
	Total Capital Outlay	<u>0.00</u>	<u>0.00</u>	<u>80,363.04</u>	<u>80,363.04</u>	<u>100.00%</u>
	Reserves					
9504	*Vehicle Replacement Reserve	0.00	0.00	93,713.00	93,713.00	100.00%
9572	*General Contingency (Operations) Reserve	0.00	0.00	90,000.00	90,000.00	100.00%
	Total Reserves	<u>0.00</u>	<u>0.00</u>	<u>183,713.00</u>	<u>183,713.00</u>	<u>100.00%</u>
	Transfers					
9511	Interfund Transfer Out	5,509.26	22,037.04	66,111.05	44,074.01	66.67%
	Total Transfers	<u>5,509.26</u>	<u>22,037.04</u>	<u>66,111.05</u>	<u>44,074.01</u>	<u>66.67%</u>
	Total Expenditures	<u>36,794.03</u>	<u>153,247.16</u>	<u>3,225,210.75</u>	<u>3,071,963.59</u>	<u>95.25%</u>
	Net Revenues over Expenditures	<u>(36,588.54)</u>	<u>(81,909.82)</u>	<u>(5,571.15)</u>	<u>(76,338.67)</u>	<u>1,370.25%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 10/1/2021 Through 10/31/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
Revenues						
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	0.00	0.00	15,768.00	(15,768.00)	(100.00)%
	Total Special Taxes & Assessments	0.00	0.00	15,768.00	(15,768.00)	(100.00)%
	Total Revenues	0.00	0.00	15,768.00	(15,768.00)	(100.00)%
Expenditures						
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6345	Property Taxes & Assessments Costs	0.00	382.20	40.00	(342.20)	(855.50)%
	Total Insurance, Licenses & Regulatory Fees	0.00	382.20	40.00	(342.20)	(855.50)%
Legal & Professional						
7320	Professional & Consulting Services	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	0.00	0.00	500.00	500.00	100.00%
Rent & Utilities						
8670	Street Lighting	158.62	634.32	2,460.00	1,825.68	74.21%
	Total Rent & Utilities	158.62	634.32	2,460.00	1,825.68	74.21%
	Total Services & Supplies	158.62	1,016.52	3,000.00	1,983.48	66.12%
Debt Service						
9804	Payment on Internal Loans	0.00	0.00	6,711.49	6,711.49	100.00%
	Total Debt Service	0.00	0.00	6,711.49	6,711.49	100.00%
Transfers						
9511	Interfund Transfer Out	275.46	1,101.84	3,305.55	2,203.71	66.67%
	Total Transfers	275.46	1,101.84	3,305.55	2,203.71	66.67%
	Total Expenditures	434.08	2,118.36	13,017.04	10,898.68	83.73%
	Net Revenues over Expenditures	(434.08)	(2,118.36)	2,750.96	(4,869.32)	(177.00)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 10/1/2021 Through 10/31/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
Revenues						
Property Taxes						
4035	Property Taxes	0.00	8,115.39	108,798.40	(100,683.01)	(92.54)%
	Total Property Taxes	0.00	8,115.39	108,798.40	(100,683.01)	(92.54)%
Grant Revenue						
4957	Govtl Aid- Other Federal Aid & Reimbursements	853.40	853.40	0.00	853.40	0.00%
	Total Grant Revenue	853.40	853.40	0.00	853.40	0.00%
Service Charges & Fees						
4030	Residential Single Family	223,859.58	792,067.34	2,214,930.00	(1,422,862.66)	(64.24)%
4102	Residential- Multi -Family-Water Sales	13,855.00	78,220.75	228,159.00	(149,938.25)	(65.72)%
4103	Commercial, Home Care, Retail-Water Sales	39,992.00	133,155.34	306,030.00	(172,874.66)	(56.49)%
4104	Irrigation- Water Sales	349.50	18,412.00	33,330.00	(14,918.00)	(44.76)%
4114	Water Other Service Revenues	0.00	(50.00)	1,000.00	(1,050.00)	(105.00)%
4931	Water Activation Fees	400.00	2,850.00	5,000.00	(2,150.00)	(43.00)%
4932	Penalties	2,087.15	9,041.92	20,000.00	(10,958.08)	(54.79)%
4933	Door Hangers/Lockout Notices	0.00	0.00	12,000.00	(12,000.00)	(100.00)%
4937	NSF Fees	50.00	155.00	400.00	(245.00)	(61.25)%
	Total Service Charges & Fees	280,593.23	1,033,852.35	2,820,849.00	(1,786,996.65)	(63.35)%
Other Revenues						
4930	Other Revenue	2,740.98	4,940.98	1,000.00	3,940.98	394.10%
	Total Other Revenues	2,740.98	4,940.98	1,000.00	3,940.98	394.10%
Use of Money & Property						
4510	Investment Income on funds	537.35	1,977.41	12,000.00	(10,022.59)	(83.52)%
	Total Use of Money & Property	537.35	1,977.41	12,000.00	(10,022.59)	(83.52)%
	Total Revenues	284,724.96	1,049,739.53	2,942,647.40	(1,892,907.87)	(64.33)%
Expenditures						
Personnel						
Salaries/Wages						
8018	Holiday Pay	0.00	3,537.40	27,567.00	24,029.60	87.17%
8045	Overtime Pay	470.79	1,181.44	3,000.00	1,818.56	60.62%
8050	Administrative Leave Pay	0.00	359.28	2,550.00	2,190.72	85.91%
8051	Floating Holiday Pay	747.79	1,107.07	6,330.00	5,222.93	82.51%
8054	Salaries & Wages - Regular	36,330.62	133,402.33	442,650.00	309,247.67	69.86%
8056	Retroactive Pay	0.00	0.00	1,000.00	1,000.00	100.00%
8060	Sick Leave Pay	898.47	5,302.02	10,000.00	4,697.98	46.98%
8063	Standby Pay	1,586.00	6,101.55	20,830.00	14,728.45	70.71%
8066	Comp Time Used	1,071.78	5,200.00	18,000.00	12,800.00	71.11%
8081	Vacation Pay	841.12	6,203.61	20,000.00	13,796.39	68.98%
	Total Salaries/Wages	41,946.57	162,394.70	551,927.00	389,532.30	70.58%
Payroll Taxes & Benefits						
5030	Life Insurance - ER	147.90	585.99	1,950.00	1,364.01	69.95%
5031	Disability Insurance	71.83	245.77	725.00	479.23	66.10%
5035	AD & D Insurance	33.48	116.17	440.00	323.83	73.60%
5040	LTD Insurance	336.61	1,149.87	4,050.00	2,900.13	71.61%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 10/1/2021 Through 10/31/2021

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
5050	Medicare - ER	621.29	2,448.70	9,000.00	6,551.30	72.79%
5060	Cafeteria Plan - ER	5,270.18	18,450.26	70,020.00	51,569.74	73.65%
5070	Retirement ER - Regular	8,547.45	33,728.42	109,533.50	75,805.08	69.21%
5075	Retirees Medical - ER	144.04	721.91	1,776.00	1,054.09	59.35%
5102	CA Training Tax- ER	0.00	0.00	50.00	50.00	100.00%
5120	Workers Comp Insurance - ER	0.00	11,073.60	13,000.00	1,926.40	14.82%
5124	Retirement - ER - Tier 2	906.20	4,249.37	13,550.00	9,300.63	68.64%
	Total Payroll Taxes & Benefits	16,078.98	72,770.06	224,094.50	151,324.44	67.53%
	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	58,025.55	235,164.76	780,181.50	545,016.74	69.86%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	379.17	665.78	2,600.00	1,934.22	74.39%
7248	Uniform Safety Boots	175.00	497.87	1,000.00	502.13	50.21%
	Total Clothing & Uniform	554.17	1,163.65	3,600.00	2,436.35	67.68%
	Contract Services					
6100	Labor & Support-IT Services	0.00	720.00	5,000.00	4,280.00	85.60%
6110	IT Purchased Services	275.95	2,051.65	5,400.00	3,348.35	62.01%
7250	Water Quality Testing	0.00	6,473.00	28,000.00	21,527.00	76.88%
7255	Security Services	0.00	0.00	8,000.00	8,000.00	100.00%
7321	Janitorial Cleaning & Supplies	63.80	239.06	850.00	610.94	71.88%
	Total Contract Services	339.75	9,483.71	47,250.00	37,766.29	79.93%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	388.93	2,700.00	2,311.07	85.60%
7242	Minor Tools, Accessories & Field Machines	49.74	838.03	16,400.00	15,561.97	94.89%
7253	Rent - Equipment	0.00	0.00	500.00	500.00	100.00%
7256	Meter Purchases & Replacements	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Equipment & Tools	49.74	1,226.96	20,600.00	19,373.04	94.04%
	Financial Services					
7309	Late Fees	0.00	0.00	50.00	50.00	100.00%
7310	Bank Service Charges	12.00	14.00	300.00	286.00	95.33%
	Total Financial Services	12.00	14.00	350.00	336.00	96.00%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	0.00	200.00	200.00	100.00%
6340	Misc Fees	126.00	373.81	700.00	326.19	46.60%
6342	Fees - Regulatory	0.00	2,500.00	22,000.00	19,500.00	88.64%
6345	Property Taxes & Assessments Costs	3,409.92	3,792.12	7,000.00	3,207.88	45.83%
7325	Insurance	0.00	61,771.98	56,085.81	(5,686.17)	(10.14)%
	Total Insurance, Licenses & Regulatory Fees	3,535.92	68,437.91	85,985.81	17,547.90	20.41%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 10/1/2021 Through 10/31/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
Legal & Professional						
7318	Professional & Consulting BMC	0.00	8,755.68	120,000.00	111,244.32	92.70%
7320	Professional & Consulting Services	0.00	7,047.20	25,000.00	17,952.80	71.81%
7326	Legal Services	0.00	350.00	15,000.00	14,650.00	97.67%
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	<u>0.00</u>	<u>16,152.88</u>	<u>162,000.00</u>	<u>145,847.12</u>	<u>90.03%</u>
Office/Operations						
6130	Computer Hardware	0.00	722.84	3,000.00	2,277.16	75.91%
6140	Computer Software	0.00	4,889.99	5,000.00	110.01	2.20%
7140	General Supplies & Minor Equipment	4.28	231.17	1,000.00	768.83	76.88%
7160	Postage, Shipping & Mail Supplies	743.00	2,489.49	18,000.00	15,510.51	86.17%
7180	Billing Supplies, Forms & Printing	1,462.54	6,883.02	2,200.00	(4,683.02)	(212.86)%
7226	Membership & Dues	0.00	461.94	5,000.00	4,538.06	90.76%
7230	Misc Small Parts & Supplies	53.12	463.61	5,000.00	4,536.39	90.73%
7237	Process Control & Treatment Supplies	1,411.96	1,991.68	12,500.00	10,508.32	84.07%
7239	Water Treatment Chemicals	2,127.84	3,449.95	13,000.00	9,550.05	73.46%
7249	Safety Supplies	<u>334.54</u>	<u>444.47</u>	<u>1,000.00</u>	<u>555.53</u>	<u>55.55%</u>
	Total Office/Operations	<u>6,137.28</u>	<u>22,028.16</u>	<u>65,700.00</u>	<u>43,671.84</u>	<u>66.47%</u>
Other Expense						
7330	Misc Operating Expenses	0.00	194.37	250.00	55.63	22.25%
7348	Water Conservation Program	<u>0.00</u>	<u>2,299.50</u>	<u>10,000.00</u>	<u>7,700.50</u>	<u>77.00%</u>
	Total Other Expense	<u>0.00</u>	<u>2,493.87</u>	<u>10,250.00</u>	<u>7,756.13</u>	<u>75.67%</u>
Rent & Utilities						
6000	Cell Phones	40.00	736.63	3,500.00	2,763.37	78.95%
6025	Telephone	23.03	2,270.53	10,000.00	7,729.47	77.29%
8610	Electric	7,568.06	35,870.30	100,000.00	64,129.70	64.13%
8620	Gas Service	0.00	0.00	250.00	250.00	100.00%
8630	Trash Services	149.72	598.88	1,800.00	1,201.12	66.73%
8644	Disposal Services	415.00	1,839.00	18,000.00	16,161.00	89.78%
8670	Street Lighting	<u>36.12</u>	<u>144.31</u>	<u>432.00</u>	<u>287.69</u>	<u>66.59%</u>
	Total Rent & Utilities	<u>8,231.93</u>	<u>41,459.65</u>	<u>133,982.00</u>	<u>92,522.35</u>	<u>69.06%</u>
Repairs & Maintenance						
6405	R & M - Extinguishers	0.00	383.61	400.00	16.39	4.10%
6422	R & M - Hydrants	0.00	277.95	3,300.00	3,022.05	91.58%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	156.34	2,000.00	1,843.66	92.18%
6641	R & M - Wells	0.00	2,241.31	18,000.00	15,758.69	87.55%
6750	R & M - Minor Tools & Equipment	0.00	130.64	2,400.00	2,269.36	94.56%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 10/1/2021 Through 10/31/2021

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
6800	R & M - Grounds & Collection Systems	0.00	269.27	600.00	330.73	55.12%
6830	Paving & Concrete	1,650.00	1,650.00	9,000.00	7,350.00	81.67%
6900	R & M - Buildings & Structures	0.00	12,338.70	15,000.00	2,661.30	17.74%
7241	R & M - Water Distribution System	918.63	3,077.76	10,000.00	6,922.24	69.22%
	Total Repairs & Maintenance	2,568.63	20,525.58	60,700.00	40,174.42	66.19%
	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	150.00	240.00	500.00	260.00	52.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	370.00	370.00	100.00%
	Total Travel & Training	150.00	240.00	4,120.00	3,880.00	94.17%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	120.92	158.29	1,600.00	1,441.71	90.11%
7211	Misc Fuel & Diesel	412.95	1,606.20	2,400.00	793.80	33.08%
7220	Gasoline	692.54	1,847.29	6,000.00	4,152.71	69.21%
7228	Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232	Vehicle Repairs - Parts, Tires & Lubricants	0.00	942.33	6,000.00	5,057.67	84.29%
	Total Vehicle Maintenance & Repairs	1,226.41	4,554.11	16,200.00	11,645.89	71.89%
	Total Services & Supplies	22,805.83	187,780.48	610,737.81	422,957.33	69.25%
	Capital Outlay					
9006	Infrastructure CIP	5,546.57	33,086.46	1,468,591.00	1,435,504.54	97.75%
9059	Vehicles, Equipment, & Fixtures	0.00	33,716.15	50,000.00	16,283.85	32.57%
	Total Capital Outlay	5,546.57	66,802.61	1,518,591.00	1,451,788.39	95.60%
	Debt Service					
9022	Debt Service - Principal	0.00	176,043.98	170,833.56	(5,210.42)	(3.05)%
9023	Debt Service - Interest & Annual Fee	0.00	46,026.86	94,658.94	48,632.08	51.38%
9024	Loan Administration Fee	0.00	23,265.02	10,064.00	(13,201.02)	(131.17)%
	Total Debt Service	0.00	245,335.86	275,556.50	30,220.64	10.97%
	Reserves					
9572	*General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
	Total Reserves	0.00	0.00	57,000.00	57,000.00	100.00%
	Transfers					
9511	Interfund Transfer Out	47,104.13	188,416.52	565,249.50	376,832.98	66.67%
	Total Transfers	47,104.13	188,416.52	565,249.50	376,832.98	66.67%
	Total Expenditures	133,482.08	923,500.23	3,807,316.31	2,883,816.08	75.74%
	Net Revenues over Expenditures	151,242.88	126,239.30	(864,668.91)	990,908.21	(114.60)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 10/1/2021 Through 10/31/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues					
Service Charges & Fees					
4062	Wastewater Admin Charge	0.00	0.00	20,110.55	(20,110.55) (100.00)%
	Total Service Charges & Fees	<u>0.00</u>	<u>0.00</u>	<u>20,110.55</u>	<u>(20,110.55) (100.00)%</u>
	Total Revenues	<u>0.00</u>	<u>0.00</u>	<u>20,110.55</u>	<u>(20,110.55) (100.00)%</u>
Expenditures					
Services & Supplies					
Financial Services					
7310	Bank Service Charges	0.00	1,650.00	0.00	(1,650.00) 0.00%
	Total Financial Services	<u>0.00</u>	<u>1,650.00</u>	<u>0.00</u>	<u>(1,650.00) 0.00%</u>
Insurance, Licenses & Regulatory Fees					
6343	Lien & Notary Fees	0.00	0.00	35.00	35.00 100.00%
6345	Property Taxes & Assessments Costs	241.54	241.54	270.00	28.46 10.54%
	Total Insurance, Licenses & Regulatory Fees	<u>241.54</u>	<u>241.54</u>	<u>305.00</u>	<u>63.46 20.81%</u>
Legal & Professional					
7320	Professional & Consulting Services	2,769.23	5,438.72	16,500.00	11,061.28 67.04%
	Total Legal & Professional	<u>2,769.23</u>	<u>5,438.72</u>	<u>16,500.00</u>	<u>11,061.28 67.04%</u>
	Total Services & Supplies	<u>3,010.77</u>	<u>7,330.26</u>	<u>16,805.00</u>	<u>9,474.74 56.38%</u>
Transfers					
9511	Interfund Transfer Out	275.46	1,101.84	3,305.55	2,203.71 66.67%
	Total Transfers	<u>275.46</u>	<u>1,101.84</u>	<u>3,305.55</u>	<u>2,203.71 66.67%</u>
	Total Expenditures	<u>3,286.23</u>	<u>8,432.10</u>	<u>20,110.55</u>	<u>11,678.45 58.07%</u>
	Net Revenues over Expenditures	<u>(3,286.23)</u>	<u>(8,432.10)</u>	<u>0.00</u>	<u>(8,432.10) 0.00%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 10/1/2021 Through 10/31/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues					
Special Taxes & Assessments					
4061 Debt Service	0.00	(810,812.50)	0.00	(810,812.50)	0.00%
Assessments-2002 WW Bond					
Total Special Taxes & Assessments	0.00	(810,812.50)	0.00	(810,812.50)	0.00%
Use of Money & Property					
4510 Investment Income on funds	9.11	5,495.76	0.00	5,495.76	0.00%
Total Use of Money & Property	9.11	5,495.76	0.00	5,495.76	0.00%
Total Revenues	9.11	(805,316.74)	0.00	(805,316.74)	0.00%
Net Revenues over Expenditures	9.11	(805,316.74)	0.00	(805,316.74)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 10/1/2021 Through 10/31/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues					
Property Taxes					
4035	Property Taxes	0.00	810.04	37,575.00	(36,764.96) (97.84)%
	Total Property Taxes	0.00	810.04	37,575.00	(36,764.96) (97.84)%
Special Taxes & Assessments					
4400	Drainage Assessments	0.00	0.00	95,264.00	(95,264.00) (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	95,264.00	(95,264.00) (100.00)%
Other Revenues					
4935	Sale-Specs/Plans & Non_Capital Items	22.50	22.50	0.00	22.50 0.00%
	Total Other Revenues	22.50	22.50	0.00	22.50 0.00%
Use of Money & Property					
4510	Investment Income on funds	145.70	341.09	2,500.00	(2,158.91) (86.36)%
	Total Use of Money & Property	145.70	341.09	2,500.00	(2,158.91) (86.36)%
	Total Revenues	168.20	1,173.63	135,339.00	(134,165.37) (99.13)%
Expenditures					
Personnel					
Salaries/Wages					
8045	Overtime Pay	0.00	0.00	200.00	200.00 100.00%
8054	Salaries & Wages - Regular	0.00	2,496.51	9,000.00	6,503.49 72.26%
	Total Salaries/Wages	0.00	2,496.51	9,200.00	6,703.49 72.86%
	Total Personnel	0.00	2,496.51	9,200.00	6,703.49 72.86%
Services & Supplies					
Equipment & Tools					
6390	Equipment	0.00	0.00	300.00	300.00 100.00%
7242	Minor Tools, Accessories & Field Machines	0.00	0.00	300.00	300.00 100.00%
	Total Equipment & Tools	0.00	0.00	600.00	600.00 100.00%
Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	0.00	0.00	7,200.00	7,200.00 100.00%
6345	Property Taxes & Assessments Costs	207.60	589.80	250.00	(339.80) (135.92)%
7325	Insurance	0.00	470.25	391.24	(79.01) (20.19)%
	Total Insurance, Licenses & Regulatory Fees	207.60	1,060.05	7,841.24	6,781.19 86.48%
Legal & Professional					
7320	Professional & Consulting Services	0.00	0.00	3,000.00	3,000.00 100.00%
7326	Legal Services	0.00	0.00	500.00	500.00 100.00%
	Total Legal & Professional	0.00	0.00	3,500.00	3,500.00 100.00%
Office/Operations					
7230	Misc Small Parts & Supplies	239.66	239.66	550.00	310.34 56.43%
7249	Safety Supplies	0.00	0.00	100.00	100.00 100.00%
	Total Office/Operations	239.66	239.66	650.00	410.34 63.13%
Other Expense					
7346	Promotional Expenses - Event	0.00	250.00	300.00	50.00 16.67%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 10/1/2021 Through 10/31/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Total Other Expense	0.00	250.00	300.00	50.00	16.67%
Rent & Utilities					
6000 Cell Phones	0.00	388.41	1,700.00	1,311.59	77.15%
6025 Telephone	0.00	70.30	250.00	179.70	71.88%
8610 Electric	104.32	437.30	2,200.00	1,762.70	80.12%
8670 Street Lighting	72.85	291.10	1,000.00	708.90	70.89%
Total Rent & Utilities	177.17	1,187.11	5,150.00	3,962.89	76.95%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	36.54	50.00	13.46	26.92%
6640 R & M - Equip & Other Non-Structural Fixed Assets	0.00	0.00	1,000.00	1,000.00	100.00%
6750 R & M - Minor Tools & Equipment	0.00	46.75	500.00	453.25	90.65%
6800 R & M - Grounds & Collection Systems	0.00	2,894.45	5,500.00	2,605.55	47.37%
6900 R & M - Buildings & Structures	0.00	0.00	1,500.00	1,500.00	100.00%
Total Repairs & Maintenance	0.00	2,977.74	8,550.00	5,572.26	65.17%
Travel & Training					
7324 Education & Training Fees	0.00	0.00	500.00	500.00	100.00%
8475 Training Materials	0.00	0.00	250.00	250.00	100.00%
Total Travel & Training	0.00	0.00	750.00	750.00	100.00%
Vehicle Maintenance & Repairs					
7211 Misc Fuel & Diesel	103.24	470.70	967.00	496.30	51.32%
7220 Gasoline	173.14	461.83	1,276.00	814.17	63.81%
Total Vehicle Maintenance & Repairs	276.38	932.53	2,243.00	1,310.47	58.42%
Total Services & Supplies	900.81	6,647.09	29,584.24	22,937.15	77.53%
Capital Outlay					
9006 Infrastructure CIP	0.00	0.00	15,000.00	15,000.00	100.00%
Total Capital Outlay	0.00	0.00	15,000.00	15,000.00	100.00%
Transfers					
9511 Interfund Transfer Out	1,101.85	4,407.40	13,222.21	8,814.81	66.67%
Total Transfers	1,101.85	4,407.40	13,222.21	8,814.81	66.67%
Total Expenditures	2,002.66	13,551.00	67,006.45	53,455.45	79.78%
Net Revenues over Expenditures	(1,834.46)	(12,377.37)	68,332.55	(80,709.92)	(118.11)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 10/1/2021 Through 10/31/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues					
Property Taxes					
4034	Property Tax Revenue from Water	0.00	0.00	20,399.70	(20,399.70) (100.00)%
	Total Property Taxes	0.00	0.00	20,399.70	(20,399.70) (100.00)%
Use of Money & Property					
4510	Investment Income on funds	121.24	353.55	2,700.00	(2,346.45) (86.91)%
	Total Use of Money & Property	121.24	353.55	2,700.00	(2,346.45) (86.91)%
	Total Revenues	121.24	353.55	23,099.70	(22,746.15) (98.47)%
Expenditures					
Services & Supplies					
Legal & Professional					
7320	Professional & Consulting Services	0.00	3.75	1,000.00	996.25 99.63%
7326	Legal Services	0.00	0.00	500.00	500.00 100.00%
	Total Legal & Professional	0.00	3.75	1,500.00	1,496.25 99.75%
Office/Operations					
7140	General Supplies & Minor Equipment	0.00	0.00	100.00	100.00 100.00%
	Total Office/Operations	0.00	0.00	100.00	100.00 100.00%
	Total Services & Supplies	0.00	3.75	1,600.00	1,596.25 99.77%
Capital Outlay					
9006	Infrastructure CIP	0.00	0.00	60,000.00	60,000.00 100.00%
	Total Capital Outlay	0.00	0.00	60,000.00	60,000.00 100.00%
Transfers					
9511	Interfund Transfer Out	550.93	2,203.72	6,611.11	4,407.39 66.67%
	Total Transfers	550.93	2,203.72	6,611.11	4,407.39 66.67%
	Total Expenditures	550.93	2,207.47	68,211.11	66,003.64 96.76%
	Net Revenues over Expenditures	(429.69)	(1,853.92)	(45,111.41)	43,257.49 (95.89)%

Balance Sheet 10.31.21

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

500 - Water	500	245,401.40
800 - Drainage	800	239,418.38
900 - Parks & Recreation	900	199,232.73
General Checking Account	1012	
100 - Administration	100	118,379.42
200 - Bayridge	200	28,631.53
301 - Fire	301	805,589.38
400 - Vista de Oro	400	(4,896.99)
500 - Water	500	1,441,883.73
600 - Wastewater	600	(78,376.48)
800 - Drainage	800	281,051.01
900 - Parks & Recreation	900	64,180.42

Payroll Account (contra to 2998)

100 - Administration	100	4,460.78
301 - Fire	301	755.53
500 - Water	500	1,423.76

Rabobank-Bankruptcy Disbursement

600 - Wastewater	600	102,793.69
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Reserve

Fire Reserves Account	1031	
301 - Fire	301	1,861,283.49
US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	4,199.85
US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	86,500.37
US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	<u>1,027,817.87</u>
Total Cash in Bank		6,430,629.87

Investments

Water Reserves Account	0335	
500 - Water	500	<u>2,687,543.97</u>
Total Investments		2,687,543.97

Due From Others

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

Held Deposits

Held Deposits	1030	
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Fund	Cash Summary
100	\$ 123,340.20
200	\$ 28,631.53
301	\$ 2,667,828.40
400	\$ (4,896.99)
500	\$ 4,376,452.86
600	\$ 24,417.21
602	\$ 1,118,518.09
800	\$ 520,469.39
900	\$ 263,413.15
Total	\$ 9,118,173.84

Prior Month - Sep 2021	
Fund	Cash Summary
100	\$ 126,009.03
200	\$ 29,745.42
301	\$ 2,708,532.91
400	\$ (4,198.31)
500	\$ 4,307,204.59
600	\$ 24,934.21
602	\$ 1,118,508.98
800	\$ 522,367.50
900	\$ 263,842.84
Total	\$ 9,096,947.17

500 - Water	500	<u>10,000.00</u>
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	
500 - Water	500	266,757.27
Unbilled A/R	1085	
500 - Water	500	<u>288,561.30</u>
Total Accounts Receivable		555,318.57
Accrued Inventory On Hand		
Inventory	1100	
500 - Water	500	<u>68,241.45</u>
Total Accrued Inventory On Hand		<u>68,241.45</u>
Total CURRENT ASSETS		9,759,801.58
FIXED ASSETS		
Land		
Land and Land Rights	1720	
200 - Bayridge	200	30,000.00
301 - Fire	301	10,000.00
500 - Water	500	339,838.19
600 - Wastewater	600	158,590.00
800 - Drainage	800	<u>17,374.90</u>
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	
301 - Fire	301	587,410.70
500 - Water	500	268,178.00
Accum Depreciation-Building, Structures &	1851	
Improvements		
500 - Water	500	<u>(5,000.00)</u>
Total Building		850,588.70
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	
100 - Administration	100	100,737.49
200 - Bayridge	200	0.12
301 - Fire	301	1,338,476.86
500 - Water	500	553,406.22
800 - Drainage	800	27,000.00
Acc Depreciation-Equipment,Vehicles &	1853	
Systems		
500 - Water	500	<u>(632,364.15)</u>
Total Plant & Equipment		1,387,256.54
Construction in Progress		
Construction In Progress	1850	
500 - Water	500	<u>410,521.28</u>
Total Construction in Progress		410,521.28
Infrastructure		
Infrastructures	1730	
200 - Bayridge	200	93,040.00
400 - Vista de Oro	400	7,000.00
500 - Water	500	10,091,860.24
800 - Drainage	800	133,391.01
Accum Depeciation-Infrastructures	1852	
500 - Water	500	<u>(5,082,963.23)</u>

Total Infrastructure		<u>5,242,328.02</u>
Total FIXED ASSETS		8,446,497.63
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	
500 - Water	500	<u>900.00</u>
Total Cash Suspense		<u>900.00</u>
Total OTHER ASSETS		900.00
Other Assets		
Def Outflow	1991	
500 - Water	500	208,054.00
Deferred Outflow - OPEB	1992	
500 - Water	500	41,234.00
Amount to be Provided for Internal Loans	1997	
400 - Vista de Oro	400	1,517.00
Amount to be Provided - Other LT Oblig-	1998	
Comp Leave		
100 - Administration	100	<u>27,448.17</u>
Total Other Assets		<u>278,253.17</u>
Total ASSETS		<u>18,485,452.38</u>

LIABILITIES & EQUITY

CURRENT LIABILITIES

Accounts Payable

Vendor Payable (Control Account)	2000	
100 - Administration	100	30,589.44
200 - Bayridge	200	400.81
301 - Fire	301	1,702.43
400 - Vista de Oro	400	158.62
500 - Water	500	16,518.58
800 - Drainage	800	822.68
Vendor Payable - Manual	2032	
500 - Water	500	<u>2,994.68</u>
Total Accounts Payable		53,187.24

Current Payroll Liabilities

Fed Income Tax Withholding	2001	
100 - Administration	100	(0.01)
FICA Employee Payable	2002	
301 - Fire	301	353.36
500 - Water	500	(353.36)
SDI Payable Employee (EE Only)	2012	
301 - Fire	301	0.13
Retirement-ER-Regular Contrib	2014	
500 - Water	500	0.02
AFLAC Voluntary Insurance-Employee	2022	
100 - Administration	100	(0.02)
500 - Water	500	0.06
Medicare Liab- Employer	2029	
301 - Fire	301	0.03
Accrued Compensated Absences	2040	
100 - Administration	100	6,862.05
500 - Water	500	21,584.75
Long-term Compensated Absences	2041	

100 - Administration	100	20,586.12
500 - Water	500	64,754.26
CALPERS Retirement Tier 2- EE- Liab	2042	
500 - Water	500	(0.03)
CALPERS Retirement Tier 2- ER- Liab	2044	
500 - Water	500	(0.01)
Other Pension Oblig Liab (OPEB) ARC	2045	
500 - Water	500	352,434.00
Life Insurance Liab-Employer	2201	
100 - Administration	100	15.43
500 - Water	500	46.75
Medical Plan Liab- Employee	2203	
100 - Administration	100	(953.84)
500 - Water	500	(4,479.40)
Vision Plan Liab- Employee	2204	
100 - Administration	100	(0.04)
500 - Water	500	19.02
Dental Plan Ins Payable- Employee	2205	
100 - Administration	100	0.04
500 - Water	500	0.16
Insurance- AD & D	2211	
100 - Administration	100	(0.31)
500 - Water	500	(6.08)
Insurance- LT Disability	2213	
100 - Administration	100	(3.47)
500 - Water	500	(20.75)
Payroll Clearing Account	2999	
100 - Administration	100	<u>61.05</u>
Total Current Payroll Liabilities		460,899.91
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		784,334.72
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	
500 - Water	500	771,025.00
Def Inflow	2216	
500 - Water	500	22,658.00
Deferred Inflow - Pension	2217	
500 - Water	500	56,078.00

Suspense Account	2997	
100 - Administration	100	9.00
500 - Water	500	37.36
Restricted Park and Rec	3090	
900 - Parks & Recreation	900	198,879.18
Replacement Reserve - Vehicle, Equip &	3110	
Fire Engines		
301 - Fire	301	1,105,911.02
500 - Water	500	144,644.25
General Contingency Reserve	3111	
100 - Administration	100	20,918.48
301 - Fire	301	313,225.51
500 - Water	500	585,183.00
800 - Drainage	800	32,238.22
Public Facilities Fees Reserve	3115	
301 - Fire	301	40,334.00
Capital Outlay Reserve	3160	
301 - Fire	301	540,562.42
500 - Water	500	1,999,562.85
800 - Drainage	800	202,296.60
Water Stabilization Reserve	3163	
500 - Water	500	158,456.00
Info Tech Reserve	3164	
100 - Administration	100	20,741.40
Basin Management Reserve	3165	
500 - Water	500	50,031.00
Water Conservation Reserve	3167	
500 - Water	500	59,288.00
Reserve - Internal Loans	3193	
100 - Administration	100	<u>1,517.00</u>
Total Other Liabilities		<u>6,323,596.29</u>
Total Other Liabilities		6,323,596.29
Long Term Debt		
Note Payable - Long Term		
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	2,842,111.19
Internal Loan Due Water-500	2491	
400 - Vista de Oro	400	<u>6,550.72</u>
Total Note Payable - Long Term		2,848,661.91
Accrued Interest Payable		
Accrued Interest Payable	2110	
500 - Water	500	<u>38,355.72</u>
Total Accrued Interest Payable		<u>38,355.72</u>
Total Long Term Debt		2,887,017.63
Equity		
Revenues		
100 - Administration	100	220,370.20
200 - Bayridge	200	322.52
301 - Fire	301	71,337.34
500 - Water	500	1,049,739.53
Wastewater Fiduciary Fund	602	(805,316.74)
800 - Drainage	800	1,173.63

900 - Parks & Recreation	900	<u>353.55</u>
Total Revenues		537,980.03
Expenditures		
100 - Administration	100	(261,999.11)
200 - Bayridge	200	(3,259.94)
301 - Fire	301	(153,247.16)
400 - Vista de Oro	400	(2,118.36)
500 - Water	500	(923,500.23)
600 - Wastewater	600	(8,432.10)
800 - Drainage	800	(13,551.00)
900 - Parks & Recreation	900	(2,207.47)
Total Expenditures		(1,368,315.37)
Equity		
Septic System Decommission Reserve	3109	
200 - Bayridge	200	8,000.00
Prepaid Assessment Reserve	3159	
Wastewater Fiduciary Fund	602	1,917.92
Fire Mitigation Fund	3161	
301 - Fire	301	135,448.89
600 - Wastewater	600	102,948.71
Fund Balance	3200	
100 - Administration	100	92,422.64
200 - Bayridge	200	23,168.14
301 - Fire	301	612,200.43
400 - Vista de Oro	400	(9,487.97)
500 - Water	500	3,604,505.58
600 - Wastewater	600	1,356,125.69
Wastewater Fiduciary Fund	602	1,921,916.91
800 - Drainage	800	297,489.26
900 - Parks & Recreation	900	66,387.89
Bankruptcy Fund Balance	3203	
600 - Wastewater	600	58,710.96
GFAG- Net Investment in Assets	3300	
100 - Administration	100	24,226.08
200 - Bayridge	200	30,000.12
301 - Fire	301	596,541.18
800 - Drainage	800	20,388.71
GFAG- Accumulated Depreciation	3301	
100 - Administration	100	84,879.33
200 - Bayridge	200	93,040.00
301 - Fire	301	1,411,311.46
400 - Vista de Oro	400	7,000.00
800 - Drainage	800	160,647.22
GFAG- Governmental Depreciation	3302	
100 - Administration	100	(8,367.92)
301 - Fire	301	(71,965.08)
800 - Drainage	800	(3,270.02)
Investment in N/A-Costs	3310	
600 - Wastewater	600	(1,326,346.05)
Prior Years Adjustment	3400	
500 - Water	500	<u>30,999.00</u>
Total Equity		<u>9,320,839.08</u>

Total Equity	<u>8,490,503.74</u>
Total LIABILITIES & EQUITY	<u>18,485,452.38</u>

CASH FLOW SUMMARY

	October 2021	September 2021	August 2021	July 2021	June 2021
	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary
100	\$ 123,340.20	\$ 126,009.03	\$ 107,699.91	\$ 104,629.14	\$ 119,951.16
200	\$ 28,631.53	\$ 29,745.42	\$ 30,216.69	\$ 31,149.93	\$ 31,507.76
301	\$ 2,667,828.40	\$ 2,708,532.91	\$ 2,642,444.05	\$ 2,664,834.66	\$ 2,620,800.85
400	\$ (4,896.99)	\$ (4,198.31)	\$ (3,646.67)	\$ (2,955.46)	\$ (2,782.46)
500	\$ 4,376,452.86	\$ 4,307,204.59	\$ 4,185,198.24	\$ 4,073,861.81	\$ 4,269,036.07
600	\$ 24,417.21	\$ 24,934.21	\$ 29,628.90	\$ 29,904.36	\$ 30,245.85
602	\$ 1,118,518.09	\$ 1,118,508.98	\$ 1,923,841.95	\$ 1,923,834.86	\$ 1,909,332.75
800	\$ 520,469.39	\$ 522,367.50	\$ 524,303.58	\$ 530,760.44	\$ 530,287.56
900	\$ 263,413.15	\$ 263,842.84	\$ 264,397.52	\$ 270,929.84	\$ 324,856.31
Total	\$ 9,118,173.84	\$ 9,096,947.17	\$ 9,704,084.17	\$ 9,626,949.58	\$ 9,833,235.85

Fund	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month
	%	%	%	%
100	-2.12%	17.00%	2.93%	-12.77%
200	-3.74%	-1.56%	-3.00%	-1.14%
301	-1.50%	2.50%	-0.84%	1.68%
400	16.64%	15.13%	23.39%	6.22%
500	1.61%	2.92%	2.73%	-4.57%
600	-2.07%	-15.84%	-0.92%	-1.13%
602	0.00%	-41.86%	0.00%	0.76%
800	-0.36%	-0.37%	-1.22%	0.09%
900	-0.16%	-0.21%	-2.41%	-16.60%

Average Cash Flow Summary	
100	\$ 116,325.89
200	\$ 30,250.27
301	\$ 2,660,888.17
400	\$ (3,695.98)
500	\$ 4,242,350.71
600	\$ 27,826.11
602	\$ 1,598,807.33
800	\$ 525,637.69
900	\$ 277,487.93

Average Cash Flow Summary 2020/2021	
100	\$ 94,873.87
200	\$ 20,841.72
301	\$ 2,501,651.12
400	\$ (3,195.27)
500	\$ 4,032,604.17
600	\$ 30,037.28
602	\$ 1,597,181.54
800	\$ 481,805.47
900	\$ 301,480.13

FIRE RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 10/31/2021

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 540,562.42

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 10/31/2021

Current Period
Balance

LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Trust Liability		
Water Quality Trust Reserve	3050	<u>91,517.27</u>
Total Trust Liability		<u>91,517.27</u>
Total CURRENT LIABILITIES		91,517.27
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	144,644.25
General Contingency Reserve	3111	585,183.00
Capital Outlay Reserve	3160	1,999,562.85
Water Stabilization Reserve	3163	158,456.00
Basin Management Reserve	3165	50,031.00
Water Conservation Reserve	3167	<u>59,288.00</u>
Total Other Liabilities		<u>2,997,165.10</u>
Total Other Liabilities		<u>2,997,165.10</u>
Total LIABILITIES & EQUITY		<u><u>3,088,682.37</u></u>

DRAINAGE RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 10/31/2021

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

PARKS RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT
Balance Sheet
As of 10/31/2021

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



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

Page 1 of 1
Branch 128
Account Number: 3317181190
Date 10/29/2021

EM

EXECUTIVE 50 CHECKING

Acct 3317181190

Summary of Activity Since Your Last Statement

Beginning Balance	10/01/21	9,407.02
Deposits / Misc Credits	0	.00
Withdrawals / Misc Debits	2	12.00
** Ending Balance	10/31/21	9,395.02 **
Service Charge		2.00
Average Collected Balance		9,397

Withdrawals and Debits

Date	Deposits	Withdrawals	Activity Description
10/04		10.00	Verification of Deposit Fee
10/29		2.00	PAPER STATEMENT FEE

Daily Balance Summary

Date	Balance	Date	Balance	Date	Balance
10/04	9,397.02	10/29	9,395.02		