



April 01, 2021

TO: LOCSO Board of Directors

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

SUBJECT: Agenda Item 7D – 04/01/2021 Board Meeting
Receive Financial Report for the Period Ending February 28, 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 February 2021.

STAFF RECOMMENDATION

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

Motion: I move that the Board receive and file the financials for the period ending February 28, 2021.

Attachment

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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 2/1/2021 Through 2/28/2021

| | Current Period Actual | YTD | Total Budget - Revised | Total Budget Variance - Revised | Percent Total Budget Remaining - Revised |
|--------------------------|--------------------------------------|-------------------|---------------------------|---------------------------------------|--|
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Revenues | | | | | |
| Service Charges & Fees | | | | | |
| 4005 | Copying Costs | 0.00 | 0.00 | 20.00 | (20.00) (100.00)% |
| | Total Service Charges & Fees | 0.00 | 0.00 | 20.00 | (20.00) (100.00)% |
| Other Revenues | | | | | |
| 4002 | Transfer In | 55,414.04 | 443,312.32 | 664,988.42 | (221,676.10) (33.34)% |
| | Total Other Revenues | 55,414.04 | 443,312.32 | 664,988.42 | (221,676.10) (33.34)% |
| Use of Money & Property | | | | | |
| 4513 | Other Interest Income | 0.00 | 15.00 | 0.00 | 15.00 0.00% |
| | Total Use of Money & Property | 0.00 | 15.00 | 0.00 | 15.00 0.00% |
| | Total Revenues | 55,414.04 | 443,327.32 | 665,008.42 | (221,681.10) (33.34)% |
| Expenditures | | | | | |
| Personnel | | | | | |
| Salaries/Wages | | | | | |
| 7322 | Director's Compensation | 2,200.00 | 8,900.00 | 15,000.00 | 6,100.00 40.67% |
| 8018 | Holiday Pay | 1,063.92 | 9,651.54 | 10,774.00 | 1,122.46 10.42% |
| 8045 | Overtime Pay | 79.20 | 308.88 | 600.00 | 291.12 48.52% |
| 8050 | Administrative Leave Pay | 0.00 | 2,706.73 | 4,475.00 | 1,768.27 39.51% |
| 8051 | Floating Holiday Pay | 0.00 | 1,393.40 | 3,000.00 | 1,606.60 53.55% |
| 8054 | Salaries & Wages - Regular | 20,968.46 | 153,497.11 | 229,255.50 | 75,758.39 33.05% |
| 8060 | Sick Leave Pay | 84.48 | 647.25 | 4,900.00 | 4,252.75 86.79% |
| 8066 | Comp Time Used | 0.00 | 20.12 | 100.00 | 79.88 79.88% |
| 8081 | Vacation Pay | 0.00 | 4,811.16 | 9,795.00 | 4,983.84 50.88% |
| | Total Salaries/Wages | 24,396.06 | 181,936.19 | 277,899.50 | 95,963.31 34.53% |
| Payroll Taxes & Benefits | | | | | |
| 5020 | FICA - ER | 136.40 | 575.36 | 930.00 | 354.64 38.13% |
| 5030 | Life Insurance - ER | 46.95 | 330.93 | 525.00 | 194.07 36.97% |
| 5031 | Disability Insurance | 27.48 | 158.67 | 320.00 | 161.33 50.42% |
| 5035 | AD & D Insurance | 10.60 | 66.82 | 119.00 | 52.18 43.85% |
| 5040 | LTD Insurance | 148.43 | 943.03 | 1,500.00 | 556.97 37.13% |
| 5050 | Medicare - ER | 358.83 | 2,652.95 | 4,000.00 | 1,347.05 33.68% |
| 5060 | Cafeteria Plan - ER | 3,173.62 | 22,949.99 | 28,500.00 | 5,550.01 19.47% |
| 5070 | Retirement ER - Regular | 705.10 | 5,710.80 | 8,462.00 | 2,751.20 32.51% |
| 5075 | Retirees Medical - ER | 144.56 | 1,840.75 | 3,336.00 | 1,495.25 44.82% |
| 5102 | CA Training Tax- ER | 6.02 | 23.12 | 0.00 | (23.12) 0.00% |
| 5120 | Workers Comp Insurance - ER | 0.00 | 1,482.73 | 1,879.07 | 396.34 21.09% |
| 5124 | Retirement - ER - Tier 2 | 1,742.25 | 14,010.20 | 20,854.00 | 6,843.80 32.82% |
| | Total Payroll Taxes & Benefits | 6,500.24 | 50,745.35 | 70,425.07 | 19,679.72 27.94% |
| Employment Services | | | | | |
| 5100 | Unemployment Insurance - ER | 326.89 | 1,581.27 | 2,015.00 | 433.73 21.53% |
| 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 | 326.89 | 1,581.27 | 2,365.00 | 783.73 33.14% |
| | Total Personnel | 31,223.19 | 234,262.81 | 350,689.57 | 116,426.76 33.20% |
| Services & Supplies | | | | | |
| Clothing & Uniform | | | | | |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 2/1/2021 Through 2/28/2021

| | Current Period Actual | YTD | Total Budget - Revised | Total Budget Variance - Revised | Percent Total Budget Remaining - Revised | |
|------|--|----------|---------------------------|---------------------------------------|--|---------|
| 7246 | Uniform & Gear | 0.00 | 0.00 | 200.00 | 200.00 | 100.00% |
| | Total Clothing & Uniform | 0.00 | 0.00 | 200.00 | 200.00 | 100.00% |
| | Contract Services | | | | | |
| 6100 | Labor & Support-IT Services | 0.00 | 10,283.50 | 14,500.00 | 4,216.50 | 29.08% |
| 6110 | IT Purchased Services | 1,749.00 | 15,467.99 | 24,000.00 | 8,532.01 | 35.55% |
| 7100 | Copier Contract-Maint & Usage | 0.00 | 2,016.35 | 3,100.00 | 1,083.65 | 34.96% |
| 7255 | Security Services | 0.00 | 649.67 | 1,120.00 | 470.33 | 41.99% |
| 7321 | Janitorial Cleaning & Supplies | 236.00 | 1,888.00 | 2,900.00 | 1,012.00 | 34.90% |
| 7342 | Public Meeting Recordings | 650.00 | 4,550.00 | 8,400.00 | 3,850.00 | 45.83% |
| | Total Contract Services | 2,635.00 | 34,855.51 | 54,020.00 | 19,164.49 | 35.48% |
| | Financial Services | | | | | |
| 7309 | Late Fees | 0.00 | 0.00 | 200.00 | 200.00 | 100.00% |
| 7310 | Bank Service Charges | 427.93 | 3,005.71 | 8,400.00 | 5,394.29 | 64.22% |
| | Total Financial Services | 427.93 | 3,005.71 | 8,600.00 | 5,594.29 | 65.05% |
| | Insurance, Licenses & Regulatory Fees | | | | | |
| 6340 | Misc Fees | 0.00 | 0.00 | 200.00 | 200.00 | 100.00% |
| 6341 | LAFCO Fees | 0.00 | 15,596.49 | 15,596.49 | 0.00 | 0.00% |
| 6343 | Lien & Notary Fees | 0.00 | 0.00 | 30.00 | 30.00 | 100.00% |
| 7325 | Insurance | 0.00 | 29,840.03 | 29,840.03 | 0.00 | 0.00% |
| | Total Insurance, Licenses & Regulatory Fees | 0.00 | 45,436.52 | 45,666.52 | 230.00 | 0.50% |
| | Legal & Professional | | | | | |
| 7304 | Professional Services - ACCTG | 5,000.00 | 37,500.00 | 60,000.00 | 22,500.00 | 37.50% |
| 7305 | Auditing Services | 0.00 | 19,340.00 | 22,000.00 | 2,660.00 | 12.09% |
| 7320 | Professional & Consulting Services | 0.00 | 771.60 | 22,168.00 | 21,396.40 | 96.52% |
| 7326 | Legal Services | 0.00 | 6,571.00 | 30,000.00 | 23,429.00 | 78.10% |
| 7340 | Legal Notifications & Mandated Advertising | 0.00 | 0.00 | 200.00 | 200.00 | 100.00% |
| | Total Legal & Professional | 5,000.00 | 64,182.60 | 134,368.00 | 70,185.40 | 52.23% |
| | Office/Operations | | | | | |
| 6121 | IT-Supplies & Miscellaneous | 0.00 | 619.00 | 1,500.00 | 881.00 | 58.73% |
| 6130 | Computer Hardware | 0.00 | 2,283.63 | 3,000.00 | 716.37 | 23.88% |
| 7140 | General Supplies & Minor Equipment | 394.49 | 2,454.64 | 8,000.00 | 5,545.36 | 69.32% |
| 7160 | Postage, Shipping & Mail Supplies | 150.00 | 1,306.51 | 3,000.00 | 1,693.49 | 56.45% |
| 7226 | Membership & Dues | 0.00 | 7,253.00 | 7,253.00 | 0.00 | 0.00% |
| 7230 | Misc Small Parts & Supplies | 0.00 | 0.00 | 28.65 | 28.65 | 100.00% |
| | Total Office/Operations | 544.49 | 13,916.78 | 22,781.65 | 8,864.87 | 38.91% |
| | Other Expense | | | | | |
| 8735 | Misc Department Admin | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| | Total Other Expense | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| | Rent & Utilities | | | | | |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 2/1/2021 Through 2/28/2021

| | Current Period Actual | YTD | Total Budget - Revised | Total Budget Variance - Revised | Percent Total Budget Remaining - Revised |
|---|--------------------------|------------|---------------------------|---------------------------------------|--|
| 6000 Cell Phones | 0.00 | 666.00 | 1,080.00 | 414.00 | 38.33% |
| 6025 Telephone | 231.67 | 1,811.69 | 3,000.00 | 1,188.31 | 39.61% |
| 7350 Rent - Meetings | 0.00 | 0.00 | 200.00 | 200.00 | 100.00% |
| 7352 Rent - Offices & Other Structures | 3,000.00 | 24,000.00 | 36,000.00 | 12,000.00 | 33.33% |
| 8610 Electric | 0.00 | 2,120.48 | 3,800.00 | 1,679.52 | 44.20% |
| 8620 Gas Service | 160.05 | 601.91 | 600.00 | (1.91) | (0.32)% |
| Total Rent & Utilities | 3,391.72 | 29,200.08 | 44,680.00 | 15,479.92 | 34.65% |
| Repairs & Maintenance | | | | | |
| 6405 R & M - Extinguishers | 0.00 | 93.03 | 100.00 | 6.97 | 6.97% |
| 6900 R & M - Buildings & Structures | 0.00 | 0.00 | 37.68 | 37.68 | 100.00% |
| Total Repairs & Maintenance | 0.00 | 93.03 | 137.68 | 44.65 | 32.43% |
| Travel & Training | | | | | |
| 7323 Books, Publications & Subscriptions | 0.00 | 0.00 | 225.00 | 225.00 | 100.00% |
| 7324 Education & Training Fees | 0.00 | 280.00 | 1,000.00 | 720.00 | 72.00% |
| 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 | 280.00 | 3,325.00 | 3,045.00 | 91.58% |
| Total Services & Supplies | 11,999.14 | 190,970.23 | 314,278.85 | 123,308.62 | 39.24% |
| Total Expenditures | 43,222.33 | 425,233.04 | 664,968.42 | 239,735.38 | 36.05% |
| Net Revenues over Expenditures | 12,191.71 | 18,094.28 | 40.00 | 18,054.28 | 45,135.70% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 2/1/2021 Through 2/28/2021

| | Current Period Actual | YTD | Total Budget - Revised | Total Budget Variance - Revised | Percent Total Budget Remaining - Revised | |
|---------------------------------------|--|-----------------------------|-----------------------------|---------------------------------------|--|-----------------|
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> | |
| Revenues | | | | | | |
| Property Taxes | | | | | | |
| 4035 | Property Taxes | <u>158.80</u> | <u>6,375.11</u> | <u>10,477.00</u> | <u>(4,101.89)</u> | <u>(39.15)%</u> |
| | Total Property Taxes | 158.80 | 6,375.11 | 10,477.00 | (4,101.89) | (39.15)% |
| Special Taxes & Assessments | | | | | | |
| 4550 | Lighting & Septic Assessments | <u>104.00</u> | <u>8,745.00</u> | <u>14,994.00</u> | <u>(6,249.00)</u> | <u>(41.68)%</u> |
| | Total Special Taxes & Assessments | 104.00 | 8,745.00 | 14,994.00 | (6,249.00) | (41.68)% |
| Use of Money & Property | | | | | | |
| 4510 | Investment Income on funds | <u>0.00</u> | <u>(0.52)</u> | <u>0.00</u> | <u>(0.52)</u> | <u>0.00%</u> |
| | Total Use of Money & Property | <u>0.00</u> | <u>(0.52)</u> | <u>0.00</u> | <u>(0.52)</u> | <u>0.00%</u> |
| | Total Revenues | <u>262.80</u> | <u>15,119.59</u> | <u>25,471.00</u> | <u>(10,351.41)</u> | <u>(40.64)%</u> |
| Expenditures | | | | | | |
| Services & Supplies | | | | | | |
| Insurance, Licenses & Regulatory Fees | | | | | | |
| 6345 | Property Taxes & Assessments Costs | <u>0.00</u> | <u>207.44</u> | <u>250.00</u> | <u>42.56</u> | <u>17.02%</u> |
| | Total Insurance, Licenses & Regulatory Fees | 0.00 | 207.44 | 250.00 | 42.56 | 17.02% |
| Rent & Utilities | | | | | | |
| 8670 | Street Lighting | <u>0.00</u> | <u>2,802.16</u> | <u>6,724.16</u> | <u>3,922.00</u> | <u>58.33%</u> |
| | Total Rent & Utilities | <u>0.00</u> | <u>2,802.16</u> | <u>6,724.16</u> | <u>3,922.00</u> | <u>58.33%</u> |
| | Total Services & Supplies | 0.00 | 3,009.60 | 6,974.16 | 3,964.56 | 56.85% |
| Debt Service | | | | | | |
| 9804 | Payment on Internal Loans | <u>0.00</u> | <u>0.00</u> | <u>10,000.00</u> | <u>10,000.00</u> | <u>100.00%</u> |
| | Total Debt Service | 0.00 | 0.00 | 10,000.00 | 10,000.00 | 100.00% |
| Transfers | | | | | | |
| 9511 | Interfund Transfer Out | <u>277.07</u> | <u>2,216.56</u> | <u>3,324.84</u> | <u>1,108.28</u> | <u>33.33%</u> |
| | Total Transfers | <u>277.07</u> | <u>2,216.56</u> | <u>3,324.84</u> | <u>1,108.28</u> | <u>33.33%</u> |
| | Total Expenditures | <u>277.07</u> | <u>5,226.16</u> | <u>20,299.00</u> | <u>15,072.84</u> | <u>74.25%</u> |
| | Net Revenues over Expenditures | <u>(14.27)</u> | <u>9,893.43</u> | <u>5,172.00</u> | <u>4,721.43</u> | <u>91.29%</u> |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 2/1/2021 Through 2/28/2021

| | Current Period Actual | YTD | Total Budget - Revised | Total Budget Variance - Revised | Percent Total Budget Remaining - Revised |
|--|--|------------------|---------------------------|---------------------------------------|--|
| Revenues | | | | | |
| Property Taxes | | | | | |
| 4034 | Property Tax Revenue from Water | 0.00 | 0.00 | 124,791.05 | (124,791.05) (100.00)% |
| 4037 | Property Tax Zone B Received | 6,230.41 | 257,537.94 | 470,477.00 | (212,939.06) (45.26)% |
| 4038 | Property Tax Zone B Pass thru | 0.00 | 1,232,617.00 | 1,811,402.00 | (578,785.00) (31.95)% |
| | Total Property Taxes | 6,230.41 | 1,490,154.94 | 2,406,670.05 | (916,515.11) (38.08)% |
| Grant Revenue | | | | | |
| 4955 | Govt-Other St Aids & Reimbursements | 0.00 | 0.00 | 15,689.00 | (15,689.00) (100.00)% |
| | Total Grant Revenue | 0.00 | 0.00 | 15,689.00 | (15,689.00) (100.00)% |
| Special Taxes & Assessments | | | | | |
| 4015 | CSA 9-I Assessments (Contract) | 0.00 | 0.00 | 27,508.00 | (27,508.00) (100.00)% |
| 4050 | Special Fire Tax | 0.00 | 0.00 | 598,816.00 | (598,816.00) (100.00)% |
| | Total Special Taxes & Assessments | 0.00 | 0.00 | 626,324.00 | (626,324.00) (100.00)% |
| Other Revenues | | | | | |
| 4000 | Ambulance Agreement | 0.00 | 19,431.82 | 67,134.00 | (47,702.18) (71.06)% |
| 4930 | Other Revenue | 5,000.00 | 5,000.00 | 0.00 | 5,000.00 0.00% |
| | Total Other Revenues | 5,000.00 | 24,431.82 | 67,134.00 | (42,702.18) (63.61)% |
| Use of Money & Property | | | | | |
| 4510 | Investment Income on funds | 427.72 | 4,639.15 | 10,000.00 | (5,360.85) (53.61)% |
| | Total Use of Money & Property | 427.72 | 4,639.15 | 10,000.00 | (5,360.85) (53.61)% |
| | Total Revenues | 11,658.13 | 1,519,225.91 | 3,125,817.05 | (1,606,591.14) (51.40)% |
| Expenditures | | | | | |
| Personnel | | | | | |
| Salaries/Wages | | | | | |
| 8295 | Resv FF-Overtime/Shift Coverage | 1,818.60 | 15,040.75 | 30,000.00 | 14,959.25 49.86% |
| 8340 | Resv FF-Shift Coverage | 10,050.60 | 76,637.40 | 144,000.00 | 67,362.60 46.78% |
| 8345 | Resv FF-Special Projects | 0.00 | 0.00 | 4,000.00 | 4,000.00 100.00% |
| | Total Salaries/Wages | 11,869.20 | 91,678.15 | 178,000.00 | 86,321.85 48.50% |
| Payroll Taxes & Benefits | | | | | |
| 5021 | FICA - Fire - ER | 639.73 | 5,009.68 | 9,100.00 | 4,090.32 44.95% |
| 5030 | Life Insurance - ER | 1,491.49 | 1,491.49 | 2,500.00 | 1,008.51 40.34% |
| 5035 | AD & D Insurance | 392.51 | 392.51 | 850.00 | 457.49 53.82% |
| 5051 | Medicare - Reserves - ER | 172.07 | 1,329.34 | 2,150.00 | 820.66 38.17% |
| 5070 | Retirement ER - Regular | 3,678.47 | 29,427.76 | 44,142.00 | 14,714.24 33.33% |
| 5102 | CA Training Tax- ER | 11.86 | 22.56 | 0.00 | (22.56) 0.00% |
| 5120 | Workers Comp Insurance - ER | 0.00 | 6,586.56 | 8,350.00 | 1,763.44 21.12% |
| 5124 | Retirement - ER - Tier 2 | 356.28 | 3,425.32 | 9,125.00 | 5,699.68 62.46% |
| | Total Payroll Taxes & Benefits | 6,742.41 | 47,685.22 | 76,217.00 | 28,531.78 37.43% |
| Employment Services | | | | | |
| 5000 | Medical Exams & Procedures | 0.00 | 501.00 | 3,000.00 | 2,499.00 83.30% |
| 5101 | Unemp. Costs - Reserves | 640.79 | 3,319.56 | 6,000.00 | 2,680.44 44.67% |
| 6200 | Hiring, Advertising & Other Costs | 0.00 | 0.00 | 100.00 | 100.00 100.00% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 2/1/2021 Through 2/28/2021

| | Current Period Actual | YTD | Total Budget - Revised | Total Budget Variance - Revised | Percent Total Budget Remaining - Revised |
|--|--------------------------|--------------|---------------------------|---------------------------------------|--|
| 6230 Medical Exam | 0.00 | 3,417.00 | 4,000.00 | 583.00 | 14.57% |
| Total Employment Services | 640.79 | 7,237.56 | 13,100.00 | 5,862.44 | 44.75% |
| Total Personnel | 19,252.40 | 146,600.93 | 267,317.00 | 120,716.07 | 45.16% |
| Services & Supplies | | | | | |
| Clothing & Uniform | | | | | |
| 7246 Uniform & Gear | 0.00 | 374.88 | 2,000.00 | 1,625.12 | 81.26% |
| 7248 Uniform Safety Boots | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 100.00% |
| Total Clothing & Uniform | 0.00 | 374.88 | 4,000.00 | 3,625.12 | 90.63% |
| Contract Services | | | | | |
| 6110 IT Purchased Services | 0.00 | 819.87 | 1,500.00 | 680.13 | 45.34% |
| 7100 Copier Contract-Maint & Usage | 244.51 | 1,273.69 | 3,000.00 | 1,726.31 | 57.54% |
| 7202 Building Alarms & Security | 137.73 | 405.42 | 900.00 | 494.58 | 54.95% |
| 7204 Cleaning Supplies, Laundry & Towel Service | 72.90 | 828.09 | 4,000.00 | 3,171.91 | 79.30% |
| 7222 Hazardous Materials CW JPA Cost | 0.00 | 2,275.00 | 2,325.00 | 50.00 | 2.15% |
| 7500 Schedule A Charges | 0.00 | 1,232,617.00 | 2,437,726.00 | 1,205,109.00 | 49.44% |
| Total Contract Services | 455.14 | 1,238,219.07 | 2,449,451.00 | 1,211,231.93 | 49.45% |
| Equipment & Tools | | | | | |
| 6055 Radios -Non Capital | 0.00 | 129.49 | 2,000.00 | 1,870.51 | 93.53% |
| 6440 Fire Personal Protection Equipment | 0.00 | 0.00 | 15,000.00 | 15,000.00 | 100.00% |
| 6460 Self-Contained Breathing Apparatus | 62.02 | 62.02 | 3,000.00 | 2,937.98 | 97.93% |
| 6610 Rescue - Extrication Equipment | 0.00 | 0.00 | 1,500.00 | 1,500.00 | 100.00% |
| 6611 Water Rescue Equipment | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 100.00% |
| 6630 Rope & Climbing Equipment | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 100.00% |
| 7234 Oxygen Supplies & Cylinder Rent | 0.00 | 0.00 | 350.00 | 350.00 | 100.00% |
| 7238 Paramedic & EMT Small Tools & Supplies | 220.39 | 7,627.35 | 20,000.00 | 12,372.65 | 61.86% |
| 7242 Minor Tools, Accessories & Field Machines | 0.00 | 125.84 | 500.00 | 374.16 | 74.83% |
| 7252 Misc Hardware | 0.00 | 257.41 | 350.00 | 92.59 | 26.45% |
| Total Equipment & Tools | 282.41 | 8,202.11 | 44,700.00 | 36,497.89 | 81.65% |
| Financial Services | | | | | |
| 7309 Late Fees | 0.00 | 0.00 | 10.00 | 10.00 | 100.00% |
| 7310 Bank Service Charges | 25.00 | 25.00 | 20.00 | (5.00) | (25.00)% |
| 9154 Losses and Damages | 0.00 | 0.00 | 50.00 | 50.00 | 100.00% |
| Total Financial Services | 25.00 | 25.00 | 80.00 | 55.00 | 68.75% |
| Insurance, Licenses & Regulatory Fees | | | | | |
| 6120 Computer Licenses | 35.56 | 95.97 | 973.88 | 877.91 | 90.15% |
| 6345 Property Taxes & Assessments Costs | 0.00 | 3,894.62 | 5,420.66 | 1,526.04 | 28.15% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 2/1/2021 Through 2/28/2021

| | Current Period Actual | YTD | Total Budget - Revised | Total Budget Variance - Revised | Percent Total Budget Remaining - Revised |
|---|--------------------------|-----------|---------------------------|---------------------------------------|--|
| 7325 Insurance | 0.00 | 30,515.31 | 30,515.31 | 0.00 | 0.00% |
| Total Insurance, Licenses & Regulatory Fees | 35.56 | 34,505.90 | 36,909.85 | 2,403.95 | 6.51% |
| Legal & Professional | | | | | |
| 7320 Professional & Consulting Services | 0.00 | 2,233.76 | 2,500.00 | 266.24 | 10.65% |
| 7326 Legal Services | 0.00 | 225.00 | 350.00 | 125.00 | 35.71% |
| 7340 Legal Notifications & Mandated Advertising | 0.00 | 387.20 | 1,500.00 | 1,112.80 | 74.19% |
| Total Legal & Professional | 0.00 | 2,845.96 | 4,350.00 | 1,504.04 | 34.58% |
| Office/Operations | | | | | |
| 7140 General Supplies & Minor Equipment | 0.00 | 379.63 | 700.00 | 320.37 | 45.77% |
| 7160 Postage, Shipping & Mail Supplies | 0.00 | 20.68 | 3,000.00 | 2,979.32 | 99.31% |
| 7226 Membership & Dues | 0.00 | 0.00 | 300.00 | 300.00 | 100.00% |
| 7230 Misc Small Parts & Supplies | 44.16 | 73.93 | 600.00 | 526.07 | 87.68% |
| 7240 Propane | 95.00 | 95.00 | 100.00 | 5.00 | 5.00% |
| Total Office/Operations | 139.16 | 569.24 | 4,700.00 | 4,130.76 | 87.89% |
| Other Expense | | | | | |
| 7201 White Goods & Accessories - bedding, towels | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 100.00% |
| 7209 District Operating Center Expense | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| 7218 Cooking Products - Food, Drinks & Staples | 0.00 | 159.57 | 500.00 | 340.43 | 68.09% |
| 7224 Kitchen Cookware & Utensils | 0.00 | 21.44 | 800.00 | 778.56 | 97.32% |
| 7330 Misc Operating Expenses | 0.00 | 0.00 | 800.00 | 800.00 | 100.00% |
| Total Other Expense | 0.00 | 181.01 | 3,600.00 | 3,418.99 | 94.97% |
| Rent & Utilities | | | | | |
| 6000 Cell Phones | 0.00 | 472.92 | 900.00 | 427.08 | 47.45% |
| 6025 Telephone | 791.40 | 4,733.88 | 6,700.00 | 1,966.12 | 29.35% |
| 8610 Electric | 0.00 | 926.12 | 926.12 | 0.00 | 0.00% |
| 8620 Gas Service | 327.05 | 1,093.84 | 800.00 | (293.84) | (36.73)% |
| 8630 Trash Services | 130.14 | 1,036.50 | 1,600.00 | 563.50 | 35.22% |
| 8640 Water and Water Services | 630.90 | 2,884.11 | 4,500.00 | 1,615.89 | 35.91% |
| 8659 Utility Cable Charges | 0.00 | 612.48 | 1,200.00 | 587.52 | 48.96% |
| 8670 Street Lighting | 0.00 | 62.46 | 135.00 | 72.54 | 53.73% |
| Total Rent & Utilities | 1,879.49 | 11,822.31 | 16,761.12 | 4,938.81 | 29.47% |
| Repairs & Maintenance | | | | | |
| 6400 R & M - Air Compressors | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| 6405 R & M - Extinguishers | 0.00 | 361.06 | 400.00 | 38.94 | 9.73% |
| 6640 R & M - Equip & Other Non-Structural Fixed Assets | 149.21 | 2,148.66 | 2,500.00 | 351.34 | 14.05% |
| 6750 R & M - Minor Tools & Equipment | 114.42 | 801.14 | 1,000.00 | 198.86 | 19.89% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 2/1/2021 Through 2/28/2021

| | | Current Period Actual | YTD | Total Budget - Revised | Total Budget Variance - Revised | Percent Total Budget Remaining - Revised |
|------|--|--------------------------|---------------------|---------------------------|---------------------------------------|--|
| 6775 | R & M -Operation/Field Equipment | 0.00 | 414.82 | 1,000.00 | 585.18 | 58.52% |
| 6800 | R & M - Grounds & Collection Systems | 0.00 | 691.15 | 500.00 | (191.15) | (38.23)% |
| 6900 | R & M - Buildings & Structures | 104.20 | 2,335.25 | 3,000.00 | 664.75 | 22.16% |
| | Total Repairs & Maintenance | <u>367.83</u> | <u>6,752.08</u> | <u>8,900.00</u> | <u>2,147.92</u> | <u>24.13%</u> |
| | Travel & Training | | | | | |
| 7141 | CERT Training Supplies | 0.00 | 0.00 | 200.00 | 200.00 | 100.00% |
| 7323 | Books, Publications & Subscriptions | 0.00 | 25.00 | 200.00 | 175.00 | 87.50% |
| 7324 | Education & Training Fees | 0.00 | 278.85 | 1,000.00 | 721.15 | 72.11% |
| 8405 | Reserve FF Training Costs | 0.00 | 320.00 | 500.00 | 180.00 | 36.00% |
| | Total Travel & Training | <u>0.00</u> | <u>623.85</u> | <u>1,900.00</u> | <u>1,276.15</u> | <u>67.17%</u> |
| | Total Services & Supplies | 3,184.59 | 1,304,121.41 | 2,575,351.97 | 1,271,230.56 | 49.36% |
| | Capital Outlay | | | | | |
| 9006 | Infrastructure CIP | 0.00 | 4,334.39 | 25,609.00 | 21,274.61 | 83.07% |
| 9085 | Vehicle Purchase | 0.00 | 15,011.45 | 780,000.00 | 764,988.55 | 98.08% |
| | Total Capital Outlay | 0.00 | 19,345.84 | 805,609.00 | 786,263.16 | 97.60% |
| | Reserves | | | | | |
| 9504 | *Vehicle Replacement Reserve | 0.00 | 0.00 | 89,250.00 | 89,250.00 | 100.00% |
| 9572 | *General Contingency (Operations) Reserve | 0.00 | 0.00 | 103,299.24 | 103,299.24 | 100.00% |
| | Total Reserves | 0.00 | 0.00 | 192,549.24 | 192,549.24 | 100.00% |
| | Transfers | | | | | |
| 9511 | Interfund Transfer Out | 5,541.40 | 44,331.20 | 66,496.84 | 22,165.64 | 33.33% |
| | Total Transfers | 5,541.40 | 44,331.20 | 66,496.84 | 22,165.64 | 33.33% |
| | Total Expenditures | <u>27,978.39</u> | <u>1,514,399.38</u> | <u>3,907,324.05</u> | <u>2,392,924.67</u> | <u>61.24%</u> |
| | Net Revenues over Expenditures | <u>(16,320.26)</u> | <u>4,826.53</u> | <u>(781,507.00)</u> | <u>786,333.53</u> | <u>(100.62)%</u> |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 2/1/2021 Through 2/28/2021

| | Current Period Actual | YTD | Total Budget - Revised | Total Budget Variance - Revised | Percent Total Budget Remaining - Revised | |
|-----------------------------|---------------------------------------|---------|---------------------------|---------------------------------------|--|----------|
| Revenues | | | | | | |
| Special Taxes & Assessments | | | | | | |
| 4550 | Lighting & Septic Assessments | 218.00 | 9,083.00 | 15,768.00 | (6,685.00) | (42.40)% |
| | Total Special Taxes & Assessments | 218.00 | 9,083.00 | 15,768.00 | (6,685.00) | (42.40)% |
| | Total Revenues | 218.00 | 9,083.00 | 15,768.00 | (6,685.00) | (42.40)% |
| Expenditures | | | | | | |
| Services & Supplies | | | | | | |
| Legal & Professional | | | | | | |
| 7320 | Professional & Consulting Services | 0.00 | 36.04 | 500.00 | 463.96 | 92.79% |
| | Total Legal & Professional | 0.00 | 36.04 | 500.00 | 463.96 | 92.79% |
| Rent & Utilities | | | | | | |
| 8670 | Street Lighting | 0.00 | 1,108.87 | 2,460.00 | 1,351.13 | 54.92% |
| | Total Rent & Utilities | 0.00 | 1,108.87 | 2,460.00 | 1,351.13 | 54.92% |
| | Total Services & Supplies | 0.00 | 1,144.91 | 2,960.00 | 1,815.09 | 61.32% |
| Debt Service | | | | | | |
| 9804 | Payment on Internal Loans | 0.00 | 0.00 | 6,711.49 | 6,711.49 | 100.00% |
| | Total Debt Service | 0.00 | 0.00 | 6,711.49 | 6,711.49 | 100.00% |
| Transfers | | | | | | |
| 9511 | Interfund Transfer Out | 277.07 | 2,216.56 | 3,324.84 | 1,108.28 | 33.33% |
| | Total Transfers | 277.07 | 2,216.56 | 3,324.84 | 1,108.28 | 33.33% |
| | Total Expenditures | 277.07 | 3,361.47 | 12,996.33 | 9,634.86 | 74.14% |
| | Net Revenues over Expenditures | (59.07) | 5,721.53 | 2,771.67 | 2,949.86 | 106.43% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 2/1/2021 Through 2/28/2021

| | Current Period Actual | YTD | Total Budget - Revised | Total Budget Variance - Revised | Percent Total Budget Remaining - Revised | |
|-------------------------------------|--|-------------------|---------------------------|---------------------------------------|--|-----------------|
| Revenues | | | | | | |
| Property Taxes | | | | | | |
| 4035 | Property Taxes | 3,954.46 | 159,375.43 | 91,951.30 | 67,424.13 | 73.33% |
| | Total Property Taxes | 3,954.46 | 159,375.43 | 91,951.30 | 67,424.13 | 73.33% |
| Grant Revenue | | | | | | |
| 4957 | Govtl Aid- Other Federal Aid & Reimbursements | 3,001.44 | 3,001.44 | 0.00 | 3,001.44 | 0.00% |
| | Total Grant Revenue | 3,001.44 | 3,001.44 | 0.00 | 3,001.44 | 0.00% |
| Service Charges & Fees | | | | | | |
| 4030 | Residential Single Family | 212,901.89 | 1,567,691.70 | 2,193,000.00 | (625,308.30) | (28.51)% |
| 4102 | Residential- Multi -Family-Water Sales | 13,308.25 | 153,989.27 | 225,900.00 | (71,910.73) | (31.83)% |
| 4103 | Commercial, Home Care, Retail-Water Sales | 17,317.67 | 207,899.18 | 303,000.00 | (95,100.82) | (31.39)% |
| 4104 | Irrigation- Water Sales | 310.00 | 42,539.25 | 33,000.00 | 9,539.25 | 28.91% |
| 4114 | Water Other Service Revenues | 0.00 | 0.00 | 1,000.00 | (1,000.00) | (100.00)% |
| 4931 | Water Activation Fees | 300.00 | 6,000.00 | 5,000.00 | 1,000.00 | 20.00% |
| 4932 | Penalties | 1,713.86 | 13,038.41 | 20,000.00 | (6,961.59) | (34.81)% |
| 4933 | Door Hangers/Lockout Notices | 110.00 | 295.00 | 12,000.00 | (11,705.00) | (97.54)% |
| 4937 | NSF Fees | 75.00 | 230.00 | 400.00 | (170.00) | (42.50)% |
| | Total Service Charges & Fees | 246,036.67 | 1,991,682.81 | 2,793,300.00 | (801,617.19) | (28.70)% |
| Other Revenues | | | | | | |
| 4930 | Other Revenue | 0.00 | 8,057.45 | 1,000.00 | 7,057.45 | 705.75% |
| 4936 | Water Delinquencies via Tax roll | 0.00 | (1.00) | 0.00 | (1.00) | 0.00% |
| | Total Other Revenues | 0.00 | 8,056.45 | 1,000.00 | 7,056.45 | 705.64% |
| Use of Money & Property | | | | | | |
| 4510 | Investment Income on funds | 1,800.67 | 9,381.66 | 20,000.00 | (10,618.34) | (53.09)% |
| | Total Use of Money & Property | 1,800.67 | 9,381.66 | 20,000.00 | (10,618.34) | (53.09)% |
| | Total Revenues | 254,793.24 | 2,171,497.79 | 2,906,251.30 | (734,753.51) | (25.28)% |
| Expenditures | | | | | | |
| Personnel | | | | | | |
| Salaries/Wages | | | | | | |
| 8018 | Holiday Pay | 1,906.64 | 19,516.29 | 22,750.00 | 3,233.71 | 14.21% |
| 8045 | Overtime Pay | 165.64 | 2,154.16 | 2,000.00 | (154.16) | (7.71)% |
| 8050 | Administrative Leave Pay | 0.00 | 990.68 | 2,900.00 | 1,909.32 | 65.84% |
| 8051 | Floating Holiday Pay | 0.00 | 2,483.82 | 5,000.00 | 2,516.18 | 50.32% |
| 8054 | Salaries & Wages - Regular | 33,408.53 | 249,959.52 | 415,000.00 | 165,040.48 | 39.77% |
| 8056 | Retroactive Pay | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 100.00% |
| 8060 | Sick Leave Pay | 1,293.84 | 6,074.77 | 15,000.00 | 8,925.23 | 59.50% |
| 8063 | Standby Pay | 1,589.25 | 13,272.04 | 20,618.00 | 7,345.96 | 35.63% |
| 8066 | Comp Time Used | 1,385.99 | 11,802.89 | 15,752.00 | 3,949.11 | 25.07% |
| 8081 | Vacation Pay | 137.72 | 20,207.06 | 25,000.00 | 4,792.94 | 19.17% |
| | Total Salaries/Wages | 39,887.61 | 326,461.23 | 525,020.00 | 198,558.77 | 37.82% |
| Payroll Taxes & Benefits | | | | | | |
| 5030 | Life Insurance - ER | 144.55 | 1,166.99 | 1,950.00 | 783.01 | 40.15% |
| 5031 | Disability Insurance | 55.92 | 329.58 | 725.00 | 395.42 | 54.54% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 2/1/2021 Through 2/28/2021

| | | Current Period Actual | YTD | Total Budget - Revised | Total Budget Variance - Revised | Percent Total Budget Remaining - Revised |
|------|--|--------------------------|------------|---------------------------|---------------------------------------|--|
| 5035 | AD & D Insurance | 32.71 | 233.37 | 440.00 | 206.63 | 46.96% |
| 5040 | LTD Insurance | 325.14 | 2,152.13 | 4,050.00 | 1,897.87 | 46.86% |
| 5050 | Medicare - ER | 591.27 | 4,924.53 | 9,000.00 | 4,075.47 | 45.28% |
| 5060 | Cafeteria Plan - ER | 5,269.83 | 37,750.74 | 70,020.00 | 32,269.26 | 46.09% |
| 5070 | Retirement ER - Regular | 7,657.07 | 59,493.42 | 104,912.26 | 45,418.84 | 43.29% |
| 5075 | Retirees Medical - ER | 144.57 | 1,276.54 | 1,700.00 | 423.46 | 24.91% |
| 5102 | CA Training Tax- ER | 8.02 | 48.97 | 0.00 | (48.97) | 0.00% |
| 5120 | Workers Comp Insurance - ER | 0.00 | 21,708.13 | 27,510.87 | 5,802.74 | 21.09% |
| 5124 | Retirement - ER - Tier 2 | 906.06 | 8,378.09 | 13,106.00 | 4,727.91 | 36.07% |
| | Total Payroll Taxes & Benefits | 15,135.14 | 137,462.49 | 233,414.13 | 95,951.64 | 41.11% |
| | Employment Services | | | | | |
| 5100 | Unemployment Insurance - ER | 434.75 | 3,188.89 | 4,000.00 | 811.11 | 20.28% |
| 6200 | Hiring, Advertising & Other Costs | 0.00 | 587.00 | 587.00 | 0.00 | 0.00% |
| 6230 | Medical Exam | 0.00 | 160.00 | 160.00 | 0.00 | 0.00% |
| | Total Employment Services | 434.75 | 3,935.89 | 4,747.00 | 811.11 | 17.09% |
| | Total Personnel | 55,457.50 | 467,859.61 | 763,181.13 | 295,321.52 | 38.70% |
| | Services & Supplies | | | | | |
| | Clothing & Uniform | | | | | |
| 7246 | Uniform & Gear | 0.00 | 0.00 | 2,600.00 | 2,600.00 | 100.00% |
| 7248 | Uniform Safety Boots | 0.00 | 822.71 | 1,000.00 | 177.29 | 17.73% |
| | Total Clothing & Uniform | 0.00 | 822.71 | 3,600.00 | 2,777.29 | 77.15% |
| | Contract Services | | | | | |
| 6100 | Labor & Support-IT Services | 900.10 | 3,465.30 | 5,300.00 | 1,834.70 | 34.62% |
| 6110 | IT Purchased Services | 141.88 | 3,252.59 | 5,400.00 | 2,147.41 | 39.77% |
| 7250 | Water Quality Testing | 0.00 | 14,368.00 | 28,000.00 | 13,632.00 | 48.69% |
| 7255 | Security Services | 6,771.60 | 7,451.60 | 8,000.00 | 548.40 | 6.86% |
| 7321 | Janitorial Cleaning & Supplies | 58.42 | 541.72 | 850.00 | 308.28 | 36.27% |
| | Total Contract Services | 7,872.00 | 29,079.21 | 47,550.00 | 18,470.79 | 38.84% |
| | Equipment & Tools | | | | | |
| 6438 | Disinfection Feed Pumps | 0.00 | 1,319.87 | 2,700.00 | 1,380.13 | 51.12% |
| 7242 | Minor Tools, Accessories & Field Machines | 52.83 | 9,079.45 | 16,400.00 | 7,320.55 | 44.64% |
| 7253 | Rent - Equipment | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| 7256 | Meter Purchases & Replacements | 0.00 | 808.68 | 1,000.00 | 191.32 | 19.13% |
| | Total Equipment & Tools | 52.83 | 11,208.00 | 20,600.00 | 9,392.00 | 45.59% |
| | Financial Services | | | | | |
| 7309 | Late Fees | 0.00 | 0.00 | 50.00 | 50.00 | 100.00% |
| 7310 | Bank Service Charges | 0.00 | 75.00 | 200.00 | 125.00 | 62.50% |
| 9153 | Bad Debt Expense | 132.76 | 132.76 | 0.00 | (132.76) | 0.00% |
| | Total Financial Services | 132.76 | 207.76 | 250.00 | 42.24 | 16.90% |
| | Insurance, Licenses & Regulatory Fees | | | | | |
| 6120 | Computer Licenses | 0.00 | 0.00 | 200.00 | 200.00 | 100.00% |
| 6340 | Misc Fees | 0.00 | 817.91 | 1,155.09 | 337.18 | 29.19% |
| 6342 | Fees - Regulatory | 0.00 | 20,261.78 | 20,000.00 | (261.78) | (1.31)% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 2/1/2021 Through 2/28/2021

| | | Current Period Actual | YTD | Total Budget - Revised | Total Budget Variance - Revised | Percent Total Budget Remaining - Revised |
|------|--|--------------------------|------------------|---------------------------|---------------------------------------|--|
| 6345 | Property Taxes & Assessments Costs | 0.00 | 3,211.99 | 7,000.00 | 3,788.01 | 54.11% |
| 7325 | Insurance | <u>0.00</u> | <u>56,085.81</u> | <u>56,085.81</u> | <u>0.00</u> | <u>0.00%</u> |
| | Total Insurance, Licenses & Regulatory Fees | 0.00 | 80,377.49 | 84,440.90 | 4,063.41 | 4.81% |
| | Legal & Professional | | | | | |
| 7318 | Professional & Consulting BMC | 0.00 | 46,269.18 | 125,000.00 | 78,730.82 | 62.98% |
| 7320 | Professional & Consulting Services | 0.00 | 3,665.55 | 10,000.00 | 6,334.45 | 63.34% |
| 7326 | Legal Services | 0.00 | 1,880.50 | 20,000.00 | 18,119.50 | 90.60% |
| 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>51,815.23</u> | <u>157,000.00</u> | <u>105,184.77</u> | <u>67.00%</u> |
| | Office/Operations | | | | | |
| 6130 | Computer Hardware | 0.00 | 2,731.46 | 3,000.00 | 268.54 | 8.95% |
| 6140 | Computer Software | 0.00 | 4,913.99 | 5,500.00 | 586.01 | 10.65% |
| 7140 | General Supplies & Minor Equipment | 0.00 | 595.57 | 1,000.00 | 404.43 | 40.44% |
| 7160 | Postage, Shipping & Mail Supplies | 1,710.79 | 12,053.73 | 18,000.00 | 5,946.27 | 33.03% |
| 7180 | Billing Supplies, Forms & Printing | 0.00 | 0.00 | 2,200.00 | 2,200.00 | 100.00% |
| 7226 | Membership & Dues | 0.00 | 2,226.21 | 3,000.00 | 773.79 | 25.79% |
| 7230 | Misc Small Parts & Supplies | 128.78 | 3,900.68 | 3,600.00 | (300.68) | (8.35)% |
| 7237 | Process Control & Treatment Supplies | 809.78 | 5,964.06 | 25,000.00 | 19,035.94 | 76.14% |
| 7239 | Water Treatment Chemicals | 0.00 | 4,693.41 | 13,000.00 | 8,306.59 | 63.90% |
| 7249 | Safety Supplies | <u>0.00</u> | <u>87.19</u> | <u>1,000.00</u> | <u>912.81</u> | <u>91.28%</u> |
| | Total Office/Operations | 2,649.35 | 37,166.30 | 75,300.00 | 38,133.70 | 50.64% |
| | Other Expense | | | | | |
| 7330 | Misc Operating Expenses | 0.00 | 0.00 | 250.00 | 250.00 | 100.00% |
| 7348 | Water Conservation Program | <u>100.00</u> | <u>3,549.75</u> | <u>10,000.00</u> | <u>6,450.25</u> | <u>64.50%</u> |
| | Total Other Expense | 100.00 | 3,549.75 | 10,250.00 | 6,700.25 | 65.37% |
| | Rent & Utilities | | | | | |
| 6000 | Cell Phones | 40.00 | 1,808.96 | 3,500.00 | 1,691.04 | 48.32% |
| 6025 | Telephone | 700.39 | 5,503.77 | 10,000.00 | 4,496.23 | 44.96% |
| 8610 | Electric | 0.00 | 60,970.06 | 112,000.00 | 51,029.94 | 45.56% |
| 8620 | Gas Service | 44.63 | 129.43 | 250.00 | 120.57 | 48.23% |
| 8630 | Trash Services | 149.72 | 1,192.36 | 3,000.00 | 1,807.64 | 60.25% |
| 8644 | Disposal Services | 2,147.00 | 27,224.00 | 35,000.00 | 7,776.00 | 22.22% |
| 8670 | Street Lighting | <u>0.00</u> | <u>250.99</u> | <u>400.00</u> | <u>149.01</u> | <u>37.25%</u> |
| | Total Rent & Utilities | 3,081.74 | 97,079.57 | 164,150.00 | 67,070.43 | 40.86% |
| | Repairs & Maintenance | | | | | |
| 6405 | R & M - Extinguishers | 0.00 | 390.74 | 450.00 | 59.26 | 13.17% |
| 6422 | R & M - Hydrants | 160.75 | 398.87 | 3,300.00 | 2,901.13 | 87.91% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 2/1/2021 Through 2/28/2021

| | | Current Period Actual | YTD | Total Budget - Revised | Total Budget Variance - Revised | Percent Total Budget Remaining - Revised |
|------|--|--------------------------|-------------------|---------------------------|---------------------------------------|--|
| 6640 | R & M - Equip & Other Non-Structural Fixed Assets | 3.52 | 593.71 | 2,000.00 | 1,406.29 | 70.31% |
| 6641 | R & M - Wells | 0.00 | 4,146.99 | 32,000.00 | 27,853.01 | 87.04% |
| 6750 | R & M - Minor Tools & Equipment | 0.00 | 381.29 | 2,400.00 | 2,018.71 | 84.11% |
| 6800 | R & M - Grounds & Collection Systems | 0.00 | 0.00 | 600.00 | 600.00 | 100.00% |
| 6830 | Paving & Concrete | 1,995.00 | 5,124.97 | 9,000.00 | 3,875.03 | 43.06% |
| 6900 | R & M - Buildings & Structures | 53.13 | 10,578.66 | 15,000.00 | 4,421.34 | 29.48% |
| 7241 | R & M - Water Distribution System | 0.00 | 2,272.53 | 40,000.00 | 37,727.47 | 94.32% |
| | Total Repairs & Maintenance | 2,212.40 | 23,887.76 | 104,750.00 | 80,862.24 | 77.20% |
| | Travel & Training | | | | | |
| 7323 | Books, Publications & Subscriptions | 0.00 | 112.53 | 250.00 | 137.47 | 54.99% |
| 7324 | Education & Training Fees | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 100.00% |
| 8410 | Certifications | 0.00 | 370.00 | 500.00 | 130.00 | 26.00% |
| 8550 | Mileage Reimbursement & Parking | 0.00 | 0.00 | 370.00 | 370.00 | 100.00% |
| | Total Travel & Training | 0.00 | 482.53 | 4,120.00 | 3,637.47 | 88.29% |
| | Vehicle Maintenance & Repairs | | | | | |
| 7006 | Tuneup/Oil/Maintenance | 55.05 | 426.67 | 1,000.00 | 573.33 | 57.33% |
| 7211 | Misc Fuel & Diesel | 230.31 | 1,449.17 | 2,100.00 | 650.83 | 30.99% |
| 7220 | Gasoline | 286.85 | 3,242.86 | 6,000.00 | 2,757.14 | 45.95% |
| 7228 | Markings & Other Misc Services | 0.00 | 0.00 | 200.00 | 200.00 | 100.00% |
| 7232 | Vehicle Repairs - Parts, Tires & Lubricants | 0.00 | 5,257.91 | 6,000.00 | 742.09 | 12.37% |
| | Total Vehicle Maintenance & Repairs | 572.21 | 10,376.61 | 15,300.00 | 4,923.39 | 32.18% |
| | Total Services & Supplies | 16,673.29 | 346,052.92 | 687,310.90 | 341,257.98 | 49.65% |
| | Capital Outlay | | | | | |
| 9006 | Infrastructure CIP | 4,535.00 | 732,957.44 | 1,196,553.40 | 463,595.96 | 38.74% |
| 9059 | Vehicles, Equipment, & Fixtures | 0.00 | 106,170.90 | 105,208.88 | (962.02) | (0.91)% |
| | Total Capital Outlay | 4,535.00 | 839,128.34 | 1,301,762.28 | 462,633.94 | 35.54% |
| | Debt Service | | | | | |
| 9022 | Debt Service - Principal | 0.00 | 170,833.56 | 170,833.56 | 0.00 | 0.00% |
| 9023 | Debt Service - Interest & Annual Fee | 0.00 | 94,658.94 | 94,658.94 | 0.00 | 0.00% |
| 9024 | Loan Administration Fee | 0.00 | 9,566.97 | 10,064.00 | 497.03 | 4.94% |
| | Total Debt Service | 0.00 | 275,059.47 | 275,556.50 | 497.03 | 0.18% |
| | 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% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 2/1/2021 Through 2/28/2021

| | Current Period Actual | YTD | Total Budget - Revised | Total Budget Variance - Revised | Percent Total Budget Remaining - Revised |
|--------------------------------|--------------------------|---------------------|---------------------------|---------------------------------------|--|
| Transfers | | | | | |
| 9511 Interfund Transfer Out | <u>47,379.00</u> | <u>379,032.00</u> | <u>568,548.00</u> | <u>189,516.00</u> | <u>33.33%</u> |
| Total Transfers | <u>47,379.00</u> | <u>379,032.00</u> | <u>568,548.00</u> | <u>189,516.00</u> | <u>33.33%</u> |
| Total Expenditures | <u>124,044.79</u> | <u>2,307,132.34</u> | <u>3,653,358.81</u> | <u>1,346,226.47</u> | <u>36.85%</u> |
| Net Revenues over Expenditures | <u>130,748.45</u> | <u>(135,634.55)</u> | <u>(747,107.51)</u> | <u>611,472.96</u> | <u>(81.85)%</u> |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 2/1/2021 Through 2/28/2021

| | Current Period Actual | YTD | Total Budget - Revised | Total Budget Variance - Revised | Percent Total Budget Remaining - Revised | |
|---------------------------------------|---|------------|---------------------------|---------------------------------------|--|---------|
| Revenues | | | | | | |
| Service Charges & Fees | | | | | | |
| 4062 | Wastewater Admin Charge | 0.00 | 21,517.84 | 21,517.84 | 0.00 | 0.00% |
| | Total Service Charges & Fees | 0.00 | 21,517.84 | 21,517.84 | 0.00 | 0.00% |
| | Total Revenues | 0.00 | 21,517.84 | 21,517.84 | 0.00 | 0.00% |
| Expenditures | | | | | | |
| Services & Supplies | | | | | | |
| Insurance, Licenses & Regulatory Fees | | | | | | |
| 6343 | Lien & Notary Fees | 0.00 | 0.00 | 35.00 | 35.00 | 100.00% |
| 6345 | Property Taxes & Assessments Costs | 0.00 | 241.06 | 270.00 | 28.94 | 10.72% |
| | Total Insurance, Licenses & Regulatory Fees | 0.00 | 241.06 | 305.00 | 63.94 | 20.96% |
| Legal & Professional | | | | | | |
| 7320 | Professional & Consulting Services | 1,116.72 | 11,561.70 | 17,888.00 | 6,326.30 | 35.37% |
| | Total Legal & Professional | 1,116.72 | 11,561.70 | 17,888.00 | 6,326.30 | 35.37% |
| | Total Services & Supplies | 1,116.72 | 11,802.76 | 18,193.00 | 6,390.24 | 35.12% |
| Transfers | | | | | | |
| 9511 | Interfund Transfer Out | 277.07 | 2,216.56 | 3,324.84 | 1,108.28 | 33.33% |
| | Total Transfers | 277.07 | 2,216.56 | 3,324.84 | 1,108.28 | 33.33% |
| | Total Expenditures | 1,393.79 | 14,019.32 | 21,517.84 | 7,498.52 | 34.85% |
| | Net Revenues over Expenditures | (1,393.79) | 7,498.52 | 0.00 | 7,498.52 | 0.00% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 2/1/2021 Through 2/28/2021

| | Current Period Actual | YTD | Total Budget - Revised | Total Budget Variance - Revised | Percent Total Budget Remaining - Revised | |
|-----------------------------|-----------------------------------|-----------|---------------------------|---------------------------------------|--|-------|
| Revenues | | | | | | |
| Special Taxes & Assessments | | | | | | |
| 4061 | Debt Service | 20,243.80 | (191,129.05) | 0.00 | (191,129.05) | 0.00% |
| | Assessments-2002 WW Bond | | | | | |
| | Total Special Taxes & Assessments | 20,243.80 | (191,129.05) | 0.00 | (191,129.05) | 0.00% |
| Use of Money & Property | | | | | | |
| 4510 | Investment Income on funds | 7.06 | 83.74 | 0.00 | 83.74 | 0.00% |
| | Total Use of Money & Property | 7.06 | 83.74 | 0.00 | 83.74 | 0.00% |
| | Total Revenues | 20,250.86 | (191,045.31) | 0.00 | (191,045.31) | 0.00% |
| Expenditures | | | | | | |
| Services & Supplies | | | | | | |
| Financial Services | | | | | | |
| 7310 | Bank Service Charges | 0.00 | 1,650.00 | 0.00 | (1,650.00) | 0.00% |
| | Total Financial Services | 0.00 | 1,650.00 | 0.00 | (1,650.00) | 0.00% |
| | Total Services & Supplies | 0.00 | 1,650.00 | 0.00 | (1,650.00) | 0.00% |
| | Total Expenditures | 0.00 | 1,650.00 | 0.00 | (1,650.00) | 0.00% |
| | Net Revenues over Expenditures | 20,250.86 | (192,695.31) | 0.00 | (192,695.31) | 0.00% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 2/1/2021 Through 2/28/2021

| | Current Period Actual | YTD | Total Budget - Revised | Total Budget Variance - Revised | Percent Total Budget Remaining - Revised | |
|--|--|-----------------|---------------------------|---------------------------------------|--|-----------------|
| Revenues | | | | | | |
| Property Taxes | | | | | | |
| 4035 | Property Taxes | 389.70 | 15,532.67 | 26,074.00 | (10,541.33) | (40.43)% |
| | Total Property Taxes | 389.70 | 15,532.67 | 26,074.00 | (10,541.33) | (40.43)% |
| Special Taxes & Assessments | | | | | | |
| 4400 | Drainage Assessments | 1,827.00 | 58,252.00 | 95,264.00 | (37,012.00) | (38.85)% |
| | Total Special Taxes & Assessments | 1,827.00 | 58,252.00 | 95,264.00 | (37,012.00) | (38.85)% |
| Use of Money & Property | | | | | | |
| 4510 | Investment Income on funds | 0.00 | 1,745.95 | 5,400.00 | (3,654.05) | (67.67)% |
| | Total Use of Money & Property | 0.00 | 1,745.95 | 5,400.00 | (3,654.05) | (67.67)% |
| | Total Revenues | 2,216.70 | 75,530.62 | 126,738.00 | (51,207.38) | (40.40)% |
| Expenditures | | | | | | |
| Personnel | | | | | | |
| Salaries/Wages | | | | | | |
| 8045 | Overtime Pay | 0.00 | 0.00 | 200.00 | 200.00 | 100.00% |
| 8054 | Salaries & Wages - Regular | 0.00 | 1,999.68 | 9,000.00 | 7,000.32 | 77.78% |
| | Total Salaries/Wages | 0.00 | 1,999.68 | 9,200.00 | 7,200.32 | 78.26% |
| | Total Personnel | 0.00 | 1,999.68 | 9,200.00 | 7,200.32 | 78.26% |
| 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 | 6,369.00 | 6,369.00 | 0.00 | 0.00% |
| 6345 | Property Taxes & Assessments Costs | 0.00 | 241.72 | 241.72 | 0.00 | 0.00% |
| 7325 | Insurance | 0.00 | 391.24 | 391.24 | 0.00 | 0.00% |
| | Total Insurance, Licenses & Regulatory Fees | 0.00 | 7,001.96 | 7,001.96 | 0.00 | 0.00% |
| Legal & Professional | | | | | | |
| 7320 | Professional & Consulting Services | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 100.00% |
| 7326 | Legal Services | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| | Total Legal & Professional | 0.00 | 0.00 | 2,500.00 | 2,500.00 | 100.00% |
| Office/Operations | | | | | | |
| 7230 | Misc Small Parts & Supplies | 0.00 | 0.00 | 550.00 | 550.00 | 100.00% |
| 7249 | Safety Supplies | 0.00 | 0.00 | 100.00 | 100.00 | 100.00% |
| | Total Office/Operations | 0.00 | 0.00 | 650.00 | 650.00 | 100.00% |
| Other Expense | | | | | | |
| 7346 | Promotional Expenses - Event | 0.00 | 0.00 | 300.00 | 300.00 | 100.00% |
| | Total Other Expense | 0.00 | 0.00 | 300.00 | 300.00 | 100.00% |
| Rent & Utilities | | | | | | |
| 6000 | Cell Phones | 0.00 | 1,048.64 | 1,700.00 | 651.36 | 38.32% |
| 6025 | Telephone | 23.59 | 181.63 | 250.00 | 68.37 | 27.35% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 2/1/2021 Through 2/28/2021

| | Current Period Actual | YTD | Total Budget - Revised | Total Budget Variance - Revised | Percent Total Budget Remaining - Revised |
|---|--------------------------|-----------|---------------------------|---------------------------------------|--|
| 8610 Electric | 0.00 | 809.30 | 2,200.00 | 1,390.70 | 63.21% |
| 8670 Street Lighting | 0.00 | 507.17 | 1,000.00 | 492.83 | 49.28% |
| Total Rent & Utilities | 23.59 | 2,546.74 | 5,150.00 | 2,603.26 | 50.55% |
| Repairs & Maintenance | | | | | |
| 6405 R & M - Extinguishers | 0.00 | 37.21 | 50.00 | 12.79 | 25.58% |
| 6640 R & M - Equip & Other Non-Structural Fixed Assets | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 100.00% |
| 6750 R & M - Minor Tools & Equipment | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| 6800 R & M - Grounds & Collection Systems | 0.00 | 199.34 | 4,000.00 | 3,800.66 | 95.02% |
| 6900 R & M - Buildings & Structures | 0.00 | 0.00 | 1,500.00 | 1,500.00 | 100.00% |
| Total Repairs & Maintenance | 0.00 | 236.55 | 7,050.00 | 6,813.45 | 96.64% |
| Travel & Training | | | | | |
| 7324 Education & Training Fees | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| 8410 Certifications | 0.00 | 0.00 | 100.00 | 100.00 | 100.00% |
| 8475 Training Materials | 0.00 | 0.00 | 250.00 | 250.00 | 100.00% |
| 8550 Mileage Reimbursement & Parking | 0.00 | 0.00 | 300.00 | 300.00 | 100.00% |
| Total Travel & Training | 0.00 | 0.00 | 1,150.00 | 1,150.00 | 100.00% |
| Vehicle Maintenance & Repairs | | | | | |
| 7211 Misc Fuel & Diesel | 253.74 | 558.45 | 550.00 | (8.45) | (1.54)% |
| 7220 Gasoline | 71.71 | 810.71 | 1,300.00 | 489.29 | 37.64% |
| Total Vehicle Maintenance & Repairs | 325.45 | 1,369.16 | 1,850.00 | 480.84 | 25.99% |
| Total Services & Supplies | 349.04 | 11,154.41 | 26,251.96 | 15,097.55 | 57.51% |
| Capital Outlay | | | | | |
| 9006 Infrastructure CIP | 0.00 | 7,542.32 | 43,000.00 | 35,457.68 | 82.46% |
| Total Capital Outlay | 0.00 | 7,542.32 | 43,000.00 | 35,457.68 | 82.46% |
| Transfers | | | | | |
| 9511 Interfund Transfer Out | 1,108.28 | 8,866.24 | 13,299.37 | 4,433.13 | 33.33% |
| Total Transfers | 1,108.28 | 8,866.24 | 13,299.37 | 4,433.13 | 33.33% |
| Total Expenditures | 1,457.32 | 29,562.65 | 91,751.33 | 62,188.68 | 67.78% |
| Net Revenues over Expenditures | 759.38 | 45,967.97 | 34,986.67 | 10,981.30 | 31.39% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 2/1/2021 Through 2/28/2021

| | Current Period Actual | YTD | Total Budget - Revised | Total Budget Variance - Revised | Percent Total Budget Remaining - Revised |
|-------------------------|---------------------------------------|----------|---------------------------|---------------------------------------|--|
| Revenues | | | | | |
| Property Taxes | | | | | |
| 4034 | Property Tax Revenue from Water | 0.00 | 0.00 | 45,975.65 | (45,975.65) (100.00)% |
| | Total Property Taxes | 0.00 | 0.00 | 45,975.65 | (45,975.65) (100.00)% |
| Use of Money & Property | | | | | |
| 4510 | Investment Income on funds | 0.00 | 2,079.50 | 6,400.00 | (4,320.50) (67.51)% |
| | Total Use of Money & Property | 0.00 | 2,079.50 | 6,400.00 | (4,320.50) (67.51)% |
| | Total Revenues | 0.00 | 2,079.50 | 52,375.65 | (50,296.15) (96.03)% |
| Expenditures | | | | | |
| Services & Supplies | | | | | |
| Legal & Professional | | | | | |
| 7320 | Professional & Consulting Services | 0.00 | 434.79 | 2,000.00 | 1,565.21 78.26% |
| 7326 | Legal Services | 0.00 | 0.00 | 1,000.00 | 1,000.00 100.00% |
| | Total Legal & Professional | 0.00 | 434.79 | 3,000.00 | 2,565.21 85.51% |
| Office/Operations | | | | | |
| 7140 | General Supplies & Minor Equipment | 0.00 | 40.00 | 100.00 | 60.00 60.00% |
| | Total Office/Operations | 0.00 | 40.00 | 100.00 | 60.00 60.00% |
| Other Expense | | | | | |
| 7330 | Misc Operating Expenses | 0.00 | 0.00 | 100.00 | 100.00 100.00% |
| | Total Other Expense | 0.00 | 0.00 | 100.00 | 100.00 100.00% |
| | Total Services & Supplies | 0.00 | 474.79 | 3,200.00 | 2,725.21 85.16% |
| Capital Outlay | | | | | |
| 9006 | Infrastructure CIP | 0.00 | 20,151.31 | 60,000.00 | 39,848.69 66.41% |
| | Total Capital Outlay | 0.00 | 20,151.31 | 60,000.00 | 39,848.69 66.41% |
| Transfers | | | | | |
| 9511 | Interfund Transfer Out | 554.15 | 4,433.20 | 6,649.68 | 2,216.48 33.33% |
| | Total Transfers | 554.15 | 4,433.20 | 6,649.68 | 2,216.48 33.33% |
| | Total Expenditures | 554.15 | 25,059.30 | 69,849.68 | 44,790.38 64.12% |
| | Net Revenues over Expenditures | (554.15) | (22,979.80) | (17,474.03) | (5,505.77) 31.51% |

FIRE RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 2/28/2021

Current Period
Balance

LIABILITIES & EQUITY

Other Liabilities

Other Liabilities

| | | |
|---|------|-------------------|
| Replacement Reserve - Vehicle, Equip & Fire Engines | 3110 | 1,011,661.02 |
| General Contingency Reserve | 3111 | 209,926.27 |
| Public Facilities Fees Reserve | 3115 | 40,334.00 |
| Capital Outlay Reserve | 3160 | <u>540,562.42</u> |

Total Other Liabilities 1,802,483.71

Total Other Liabilities 1,802,483.71

Equity

Equity

| | | |
|----------------------|------|-------------------|
| Fire Mitigation Fund | 3161 | <u>135,448.89</u> |
|----------------------|------|-------------------|

Total Equity 135,448.89

Total Equity 135,448.89

Total LIABILITIES & EQUITY 1,937,932.60

WATER RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 2/28/2021

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 | 528,183.00 |
| Capital Outlay Reserve | 3160 | 1,999,562.85 |
| Water Stabilization Reserve | 3163 | 158,456.00 |
| Basin Management Reserve | 3165 | 50,031.00 |
| Water Conservation Reserve | 3167 | <u>59,288.00</u> |
| Total Other Liabilities | | <u>2,940,165.10</u> |
| Total Other Liabilities | | <u>2,940,165.10</u> |
| Total LIABILITIES & EQUITY | | <u><u>3,031,682.37</u></u> |

DRAINAGE RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 2/28/2021

| | | Current Period 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 2/28/2021

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

Balance Sheet 1.28.21

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 | 159,291.42 |
| 800 - Drainage | 800 | 238,816.58 |
| 900 - Parks & Recreation | 900 | 284,225.08 |
| General Checking Account | 1012 | |
| 100 - Administration | 100 | 94,976.68 |
| 200 - Bayridge | 200 | 24,030.59 |
| 301 - Fire | 301 | 663,473.74 |
| 400 - Vista de Oro | 400 | (687.35) |
| 500 - Water | 500 | 1,166,481.86 |
| 600 - Wastewater | 600 | (63,332.62) |
| Wastewater Fiduciary Fund | 602 | (1,650.00) |
| 800 - Drainage | 800 | 259,164.99 |
| 900 - Parks & Recreation | 900 | (162.82) |

| | | |
|----------------------------------|------|----------|
| Payroll Account (contra to 2998) | 1013 | |
| 100 - Administration | 100 | 4,936.07 |
| 301 - Fire | 301 | 516.95 |
| 500 - Water | 500 | 1,342.23 |

Rabobank-Bankruptcy Disbursement 1017

Reserve

| | | |
|------------------------------------|------|---------------------|
| 600 - Wastewater | 600 | 102,793.69 |
| Fire Reserves Account | 1031 | |
| 301 - Fire | 301 | 1,858,769.86 |
| US Bank - WW Bond Prepayment | 1070 | |
| Wastewater Fiduciary Fund | 602 | 4,199.55 |
| US Bank - WW Bond Redemption (New) | 1072 | |
| Wastewater Fiduciary Fund | 602 | 695,645.14 |
| US Bank - WW Bond Reserve (New) | 1073 | |
| Wastewater Fiduciary Fund | 602 | <u>1,022,625.00</u> |
| Total Cash in Bank | | 6,516,356.64 |

Investments

| | | |
|------------------------|------|---------------------|
| Water Reserves Account | 0335 | |
| 500 - Water | 500 | <u>2,683,648.04</u> |
| Total Investments | | <u>2,683,648.04</u> |

Due From Others

| | | |
|-----------------------|------|------------------|
| Due From Vista De Oro | 1440 | |
| 100 - Administration | 100 | 1,517.00 |
| 500 - Water | 500 | <u>12,813.71</u> |
| Total Due From Others | | <u>14,330.71</u> |

Held Deposits

| Fund | Cash Summary |
|--------------|------------------------|
| 100 | \$ 100,412.75 |
| 200 | \$ 24,030.59 |
| 301 | \$ 2,522,960.55 |
| 400 | \$ (687.35) |
| 500 | \$ 4,010,963.55 |
| 600 | \$ 39,461.07 |
| 602 | \$ 1,720,819.69 |
| 800 | \$ 497,981.57 |
| 900 | \$ 284,062.26 |
| Total | \$ 9,200,004.68 |

| Prior Month - Jan. 2021 | |
|-------------------------|------------------------|
| Fund | Cash Summary |
| 100 | \$ 93,061.38 |
| 200 | \$ 24,444.61 |
| 301 | \$ 2,542,142.67 |
| 400 | \$ (470.09) |
| 500 | \$ 3,963,528.49 |
| 600 | \$ 40,242.64 |
| 602 | \$ 1,700,568.83 |
| 800 | \$ 498,197.31 |
| 900 | \$ 284,616.41 |
| Total | \$ 9,146,332.25 |

| | | |
|--|------|---------------------|
| Held Deposits | 1030 | |
| 500 - Water | 500 | 10,000.00 |
| Total Held Deposits | | 10,000.00 |
| Accounts Receivable | | |
| Accounts Receivable | 1080 | |
| 500 - Water | 500 | 247,743.00 |
| Unbilled A/R | 1085 | |
| 500 - Water | 500 | <u>282,051.20</u> |
| Total Accounts Receivable | | 529,794.20 |
| Accrued Inventory On Hand | | |
| Inventory | 1100 | |
| 500 - Water | 500 | <u>47,213.45</u> |
| Total Accrued Inventory On Hand | | <u>47,213.45</u> |
| Total CURRENT ASSETS | | 9,801,343.04 |
| 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 Depeciation-Infrastructures | 1852 | |

| | | |
|--|------|----------------------|
| 500 - Water | 500 | (4,854,841.23) |
| Total Infrastructure | | <u>4,840,040.02</u> |
| Total FIXED ASSETS | | 7,816,697.63 |
| OTHER ASSETS | | |
| Cash Suspense | | |
| Other Assets | 1990 | |
| 500 - Water | 500 | <u>900.00</u> |
| Total Cash Suspense | | <u>900.00</u> |
| Total OTHER ASSETS | | 900.00 |
| Other Assets | | |
| Def Outflow | 1991 | |
| 500 - Water | 500 | 145,830.00 |
| Deferred Outflow - OPEB | 1992 | |
| 500 - Water | 500 | 7,403.00 |
| Amount to be Provided for Internal Loans | 1997 | |
| 400 - Vista de Oro | 400 | 1,517.00 |
| Amount to be Provided - Other LT Oblig- | 1998 | |
| Comp Leave | | |
| 100 - Administration | 100 | <u>16,595.23</u> |
| Total Other Assets | | <u>171,345.23</u> |
| Total ASSETS | | <u>17,790,285.90</u> |

LIABILITIES & EQUITY

CURRENT LIABILITIES

Accounts Payable

| | | |
|----------------------------------|------|--------------|
| Vendor Payable (Control Account) | 2000 | |
| 100 - Administration | 100 | (1,342.99) |
| 301 - Fire | 301 | 2,484.29 |
| 500 - Water | 500 | 23,472.20 |
| 600 - Wastewater | 600 | 1,116.72 |
| 800 - Drainage | 800 | (464.36) |
| 900 - Parks & Recreation | 900 | <u>53.75</u> |
| Total Accounts Payable | | 25,319.61 |

Current Payroll Liabilities

| | | |
|--------------------------------|------|------------|
| Fed Income Tax Withholding | 2001 | |
| 100 - Administration | 100 | (0.03) |
| 500 - Water | 500 | 2,260.38 |
| FICA Employee Payable | 2002 | |
| 100 - Administration | 100 | (0.01) |
| 301 - Fire | 301 | 50.28 |
| FICA Employer Payable | 2003 | |
| 100 - Administration | 100 | (0.01) |
| 301 - Fire | 301 | 50.27 |
| Wage Garnishment | 2005 | |
| 100 - Administration | 100 | 0.01 |
| CA Income Tax Withholding | 2011 | |
| 100 - Administration | 100 | (17.16) |
| 301 - Fire | 301 | (0.01) |
| 500 - Water | 500 | (1,021.90) |
| SDI Payable Employee (EE Only) | 2012 | |
| 100 - Administration | 100 | 0.12 |
| 301 - Fire | 301 | (0.02) |
| 500 - Water | 500 | 30.04 |

| | | |
|-------------------------------------|------|------------|
| Retirement-ER-Regular Contrib | 2014 | |
| 500 - Water | 500 | 5.37 |
| SLOCEA Dues Payable | 2016 | |
| 100 - Administration | 100 | 0.04 |
| 500 - Water | 500 | (0.11) |
| Employee Contributions to 457 PLAN | 2021 | |
| 100 - Administration | 100 | 0.06 |
| 500 - Water | 500 | 0.03 |
| AFLAC Voluntary Insurance-Employee | 2022 | |
| 100 - Administration | 100 | (0.02) |
| 500 - Water | 500 | 0.06 |
| Unemployment Ins Liab-Employer (ER | 2028 | |
| 100 - Administration | 100 | 0.01 |
| 301 - Fire | 301 | 16.94 |
| 500 - Water | 500 | (0.03) |
| Medicare Liab- Employer | 2029 | |
| 100 - Administration | 100 | 0.17 |
| 301 - Fire | 301 | 0.04 |
| 500 - Water | 500 | 43.38 |
| Accrued Compensated Absences | 2040 | |
| 100 - Administration | 100 | 4,148.82 |
| 500 - Water | 500 | 19,003.01 |
| Long-term Compensated Absences | 2041 | |
| 100 - Administration | 100 | 12,446.41 |
| 500 - Water | 500 | 57,009.04 |
| CALPERS Retirement Tier 2- EE- Liab | 2042 | |
| 100 - Administration | 100 | (0.08) |
| 301 - Fire | 301 | (0.01) |
| 500 - Water | 500 | (0.01) |
| CALPERS Retirement Tier 2- ER- Liab | 2044 | |
| 100 - Administration | 100 | 332.98 |
| 500 - Water | 500 | (0.08) |
| Other Pension Oblig Liab (OPEB) ARC | 2045 | |
| 500 - Water | 500 | 285,537.00 |
| Life Insurance Liab-Employer | 2201 | |
| 100 - Administration | 100 | 15.81 |
| 500 - Water | 500 | (4.13) |
| Medicare Tax Liab-Employee | 2202 | |
| 100 - Administration | 100 | 2.17 |
| 301 - Fire | 301 | 0.04 |
| 500 - Water | 500 | 43.38 |
| Medical Plan Liab- Employee | 2203 | |
| 100 - Administration | 100 | (915.25) |
| 500 - Water | 500 | (4,479.40) |
| Vision Plan Liab- Employee | 2204 | |
| 100 - Administration | 100 | 0.20 |
| 500 - Water | 500 | (93.53) |
| Dental Plan Ins Payable- Employee | 2205 | |
| 100 - Administration | 100 | 0.16 |
| 500 - Water | 500 | (98.55) |
| Retirement Contrib Liab-Employee | 2206 | |
| 500 - Water | 500 | (0.12) |

| | | |
|--|------|-------------------|
| CA Training Tax Liability- ER only | 2208 | |
| 100 - Administration | 100 | (0.28) |
| 500 - Water | 500 | (0.02) |
| Insurance- AD & D | 2211 | |
| 100 - Administration | 100 | (6.75) |
| 500 - Water | 500 | (27.55) |
| Insurance-Work Injury (WI) | 2212 | |
| 100 - Administration | 100 | (53.49) |
| 500 - Water | 500 | (100.83) |
| Insurance- LT Disability | 2213 | |
| 100 - Administration | 100 | (100.76) |
| 500 - Water | 500 | (223.31) |
| Survivor Premiums-PERS | 2214 | |
| 100 - Administration | 100 | (0.13) |
| 301 - Fire | 301 | (0.01) |
| 500 - Water | 500 | (0.11) |
| Payroll Clearing Account | 2999 | |
| 100 - Administration | 100 | <u>61.05</u> |
| Total Current Payroll Liabilities | | 373,913.57 |
| 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>170,833.58</u> |
| Total Current Portion Long Term Debt | | 170,833.58 |
| 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 | | 664,270.35 |
| 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 | 1,011,661.02 |
| 500 - Water | 500 | 144,644.25 |
| General Contingency Reserve | 3111 | |
| 100 - Administration | 100 | 20,918.48 |
| 301 - Fire | 301 | 209,926.27 |

| | | |
|--------------------------------|------|---------------------|
| 500 - Water | 500 | 528,183.00 |
| 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>5,923,380.05</u> |
| Total Other Liabilities | | 5,923,380.05 |
| Long Term Debt | | |
| Note Payable - Long Term | | |
| Note Payable - State CIEDB-LTD | 2101 | |
| 500 - Water | 500 | 3,018,155.17 |
| Internal Loan Due Water-500 | 2491 | |
| 400 - Vista de Oro | 400 | <u>12,813.71</u> |
| Total Note Payable - Long Term | | 3,030,968.88 |
| Accrued Interest Payable | | |
| Accrued Interest Payable | 2110 | |
| 500 - Water | 500 | <u>40,526.73</u> |
| Total Accrued Interest Payable | | <u>40,526.73</u> |
| Total Long Term Debt | | 3,071,495.61 |
| Equity | | |
| Revenues | | |
| 100 - Administration | 100 | 443,327.32 |
| 200 - Bayridge | 200 | 15,119.59 |
| 301 - Fire | 301 | 1,519,225.91 |
| 400 - Vista de Oro | 400 | 9,083.00 |
| 500 - Water | 500 | 2,171,497.79 |
| 600 - Wastewater | 600 | 21,517.84 |
| Wastewater Fiduciary Fund | 602 | (191,045.31) |
| 800 - Drainage | 800 | 75,530.62 |
| 900 - Parks & Recreation | 900 | <u>2,079.50</u> |
| Total Revenues | | 4,066,336.26 |
| Expenditures | | |
| 100 - Administration | 100 | (425,233.04) |
| 200 - Bayridge | 200 | (5,226.16) |
| 301 - Fire | 301 | (1,514,399.38) |
| 400 - Vista de Oro | 400 | (3,361.47) |
| 500 - Water | 500 | (2,307,132.34) |
| 600 - Wastewater | 600 | (14,019.32) |
| Wastewater Fiduciary Fund | 602 | (1,650.00) |

| | | |
|-----------------------------------|------|----------------------|
| 800 - Drainage | 800 | (29,562.65) |
| 900 - Parks & Recreation | 900 | (25,059.30) |
| Total Expenditures | | (4,325,643.66) |
| 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 | 41,504.45 |
| 200 - Bayridge | 200 | 6,137.16 |
| 301 - Fire | 301 | 577,599.61 |
| 400 - Vista de Oro | 400 | (19,222.59) |
| 500 - Water | 500 | 2,947,795.59 |
| 600 - Wastewater | 600 | 1,354,122.21 |
| Wastewater Fiduciary Fund | 602 | 1,911,597.08 |
| 800 - Drainage | 800 | 217,943.14 |
| 900 - Parks & Recreation | 900 | 27,859.13 |
| 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>8,390,447.29</u> |
| Total Equity | | <u>8,131,139.89</u> |
| Total LIABILITIES & EQUITY | | <u>17,790,285.90</u> |



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STATEMENT OF ACCOUNT ACTIVITY

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STATEMENT OF ACCOUNT ACTIVITY

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00015495-0030989-0001-0001-TIMR8006410226214405

**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 02/26/2021
EM

EXECUTIVE 50 CHECKING

Acct 3317181190

Summary of Activity Since Your Last Statement

| | | |
|---------------------------|---------|-------------|
| Beginning Balance | 2/01/21 | 9,409.02 |
| Deposits / Misc Credits | 0 | .00 |
| Withdrawals / Misc Debits | 0 | .00 |
| ** Ending Balance | 2/28/21 | 9,409.02 ** |
| Service Charge | | .00 |
| Average Collected Balance | | 9,409 |

00015495-0030989-0001-0001-TIMR8006410226214405(00015495)-000030991

