



December 2, 2021

**TO:** LOCSD Board of Directors

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

**SUBJECT:** **Agenda Item 6D – 12/02/2021 Board 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 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 October 31, 2021.***

Attachment

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

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

**Phone:** 805/528-9370  
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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
	_____	_____	_____	_____	_____
<b>Revenues</b>					
<b>Other Revenues</b>					
4002	Transfer In	55,092.55	220,370.20	661,110.53	(440,740.33) (66.67)%
	Total Other Revenues	55,092.55	220,370.20	661,110.53	(440,740.33) (66.67)%
	Total Revenues	55,092.55	220,370.20	661,110.53	(440,740.33) (66.67)%
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
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	25,599.68	91,500.88	298,115.00	206,614.12 69.31%
<b>Payroll Taxes &amp; Benefits</b>					
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	5,974.04	22,909.31	68,385.50	45,476.19 66.50%
<b>Employment Services</b>					
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	108.00	236.52	2,365.00	2,128.48 90.00%
	Total Personnel	31,681.72	114,646.71	368,865.50	254,218.79 68.92%
<b>Services &amp; Supplies</b>					
<b>Clothing &amp; Uniform</b>					
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%
<b>Contract Services</b>					
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	0.00	322.45	0.00	322.45	0.00%
	0.00	322.45	0.00	322.45	0.00%
Special Taxes & Assessments					
4550	0.00	0.00	12,400.00	(12,400.00)	(100.00)%
	0.00	0.00	12,400.00	(12,400.00)	(100.00)%
Use of Money & Property					
4510	0.00	0.07	0.00	0.07	0.00%
	0.00	0.07	0.00	0.07	0.00%
	0.00	322.52	12,400.00	(12,077.48)	(97.40)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	173.00	555.20	250.00	(305.20)	(122.08)%
	173.00	555.20	250.00	(305.20)	(122.08)%
Rent & Utilities					
8670	400.81	1,602.90	6,724.16	5,121.26	76.16%
	400.81	1,602.90	6,724.16	5,121.26	76.16%
	573.81	2,158.10	6,974.16	4,816.06	69.06%
Transfers					
9511	275.46	1,101.84	3,305.55	2,203.71	66.67%
	275.46	1,101.84	3,305.55	2,203.71	66.67%
	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
<b>Revenues</b>					
<b>Property Taxes</b>					
4034	Property Tax Revenue from Water	0.00	0.00	142,797.90	(142,797.90) (100.00)%
4037	Property Tax Zone B Received	0.00	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)%
	<b>Total Property Taxes</b>	<b>0.00</b>	<b>70,351.53</b>	<b>2,473,073.60</b>	<b>(2,402,722.07) (97.16)%</b>
<b>Grant Revenue</b>					
4955	Govt-Other St Aids & Reimbursements	0.00	0.00	15,689.00	(15,689.00) (100.00)%
	<b>Total Grant Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>15,689.00</b>	<b>(15,689.00) (100.00)%</b>
<b>Service Charges &amp; Fees</b>					
4920	Service Charge/User Fee Rev	0.00	0.00	20,000.00	(20,000.00) (100.00)%
	<b>Total Service Charges &amp; Fees</b>	<b>0.00</b>	<b>0.00</b>	<b>20,000.00</b>	<b>(20,000.00) (100.00)%</b>
<b>Special Taxes &amp; Assessments</b>					
4015	CSA 9-I Assessments (Contract)	0.00	0.00	27,508.00	(27,508.00) (100.00)%
4050	Special Fire Tax	0.00	0.00	609,235.00	(609,235.00) (100.00)%
	<b>Total Special Taxes &amp; Assessments</b>	<b>0.00</b>	<b>0.00</b>	<b>636,743.00</b>	<b>(636,743.00) (100.00)%</b>
<b>Other Revenues</b>					
4000	Ambulance Agreement	0.00	0.00	67,134.00	(67,134.00) (100.00)%
	<b>Total Other Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>67,134.00</b>	<b>(67,134.00) (100.00)%</b>
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	205.49	985.81	7,000.00	(6,014.19) (85.92)%
	<b>Total Use of Money &amp; Property</b>	<b>205.49</b>	<b>985.81</b>	<b>7,000.00</b>	<b>(6,014.19) (85.92)%</b>
	<b>Total Revenues</b>	<b>205.49</b>	<b>71,337.34</b>	<b>3,219,639.60</b>	<b>(3,148,302.26) (97.78)%</b>
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
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%
	<b>Total Salaries/Wages</b>	<b>12,976.88</b>	<b>48,087.09</b>	<b>176,000.00</b>	<b>127,912.91 72.68%</b>
<b>Payroll Taxes &amp; Benefits</b>					
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%
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>5,827.61</b>	<b>28,086.85</b>	<b>83,414.00</b>	<b>55,327.15 66.33%</b>
<b>Employment Services</b>					
5000	Medical Exams & Procedures	0.00	0.00	4,000.00	4,000.00 100.00%
5101	Unemp. Costs - Reserves	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	
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	
Revenues						
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	0.00	0.00	15,768.00	(15,768.00)	(100.00)%
	Total Special Taxes & Assessments	<u>0.00</u>	<u>0.00</u>	<u>15,768.00</u>	<u>(15,768.00)</u>	<u>(100.00)%</u>
	Total Revenues	<u>0.00</u>	<u>0.00</u>	<u>15,768.00</u>	<u>(15,768.00)</u>	<u>(100.00)%</u>
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	<u>0.00</u>	<u>382.20</u>	<u>40.00</u>	<u>(342.20)</u>	<u>(855.50)%</u>
Legal & Professional						
7320	Professional & Consulting Services	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>500.00</u>	<u>100.00%</u>
Rent & Utilities						
8670	Street Lighting	158.62	634.32	2,460.00	1,825.68	74.21%
	Total Rent & Utilities	<u>158.62</u>	<u>634.32</u>	<u>2,460.00</u>	<u>1,825.68</u>	<u>74.21%</u>
	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	<u>0.00</u>	<u>0.00</u>	<u>6,711.49</u>	<u>6,711.49</u>	<u>100.00%</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</u>	<u>66.67%</u>
	Total Expenditures	<u>434.08</u>	<u>2,118.36</u>	<u>13,017.04</u>	<u>10,898.68</u>	<u>83.73%</u>
	Net Revenues over Expenditures	<u>(434.08)</u>	<u>(2,118.36)</u>	<u>2,750.96</u>	<u>(4,869.32)</u>	<u>(177.00)%</u>

**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	
<b>Revenues</b>						
<b>Property Taxes</b>						
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)%
<b>Grant Revenue</b>						
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%
<b>Service Charges &amp; Fees</b>						
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)%
<b>Other Revenues</b>						
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%
<b>Use of Money &amp; Property</b>						
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)%
	<b>Total Revenues</b>	<b>284,724.96</b>	<b>1,049,739.53</b>	<b>2,942,647.40</b>	<b>(1,892,907.87)</b>	<b>(64.33)%</b>
<b>Expenditures</b>						
<b>Personnel</b>						
<b>Salaries/Wages</b>						
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%
<b>Payroll Taxes &amp; Benefits</b>						
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	
<b>Legal &amp; Professional</b>						
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%
	<b>Total Legal &amp; Professional</b>	<u>0.00</u>	<u>16,152.88</u>	<u>162,000.00</u>	<u>145,847.12</u>	<u>90.03%</u>
<b>Office/Operations</b>						
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>
	<b>Total Office/Operations</b>	<u>6,137.28</u>	<u>22,028.16</u>	<u>65,700.00</u>	<u>43,671.84</u>	<u>66.47%</u>
<b>Other Expense</b>						
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>
	<b>Total Other Expense</b>	<u>0.00</u>	<u>2,493.87</u>	<u>10,250.00</u>	<u>7,756.13</u>	<u>75.67%</u>
<b>Rent &amp; Utilities</b>						
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>
	<b>Total Rent &amp; Utilities</b>	<u>8,231.93</u>	<u>41,459.65</u>	<u>133,982.00</u>	<u>92,522.35</u>	<u>69.06%</u>
<b>Repairs &amp; Maintenance</b>						
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	
<b>Revenues</b>						
Service Charges & Fees						
4062	Wastewater Admin Charge	0.00	0.00	20,110.55	(20,110.55)	(100.00)%
	Total Service Charges & Fees	0.00	0.00	20,110.55	(20,110.55)	(100.00)%
	Total Revenues	0.00	0.00	20,110.55	(20,110.55)	(100.00)%
<b>Expenditures</b>						
Services & Supplies						
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%
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	241.54	241.54	305.00	63.46	20.81%
Legal & Professional						
7320	Professional & Consulting Services	2,769.23	5,438.72	16,500.00	11,061.28	67.04%
	Total Legal & Professional	2,769.23	5,438.72	16,500.00	11,061.28	67.04%
	Total Services & Supplies	3,010.77	7,330.26	16,805.00	9,474.74	56.38%
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	3,286.23	8,432.10	20,110.55	11,678.45	58.07%
	Net Revenues over Expenditures	(3,286.23)	(8,432.10)	0.00	(8,432.10)	0.00%

**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	
<b>Revenues</b>						
<b>Property Taxes</b>						
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)%
<b>Special Taxes &amp; Assessments</b>						
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)%
<b>Other Revenues</b>						
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%
<b>Use of Money &amp; Property</b>						
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)%
	<b>Total Revenues</b>	<b>168.20</b>	<b>1,173.63</b>	<b>135,339.00</b>	<b>(134,165.37)</b>	<b>(99.13)%</b>
<b>Expenditures</b>						
<b>Personnel</b>						
<b>Salaries/Wages</b>						
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%
<b>Services &amp; Supplies</b>						
<b>Equipment &amp; Tools</b>						
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%
<b>Insurance, Licenses &amp; Regulatory Fees</b>						
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%
<b>Legal &amp; Professional</b>						
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%
<b>Office/Operations</b>						
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%
<b>Other Expense</b>						
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	<u>0.00</u>	<u>250.00</u>	<u>300.00</u>	<u>50.00</u>	<u>16.67%</u>
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	<u>72.85</u>	<u>291.10</u>	<u>1,000.00</u>	<u>708.90</u>	<u>70.89%</u>
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	<u>0.00</u>	<u>0.00</u>	<u>250.00</u>	<u>250.00</u>	<u>100.00%</u>
Total Travel & Training	0.00	0.00	750.00	750.00	100.00%
Vehicle Maintenance & Repairs					
7211    Misc Fuel & Diesel	103.24	470.70	967.00	496.30	51.32%
7220    Gasoline	<u>173.14</u>	<u>461.83</u>	<u>1,276.00</u>	<u>814.17</u>	<u>63.81%</u>
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	<u>0.00</u>	<u>0.00</u>	<u>15,000.00</u>	<u>15,000.00</u>	<u>100.00%</u>
Total Capital Outlay	0.00	0.00	15,000.00	15,000.00	100.00%
Transfers					
9511    Interfund Transfer Out	<u>1,101.85</u>	<u>4,407.40</u>	<u>13,222.21</u>	<u>8,814.81</u>	<u>66.67%</u>
Total Transfers	1,101.85	4,407.40	13,222.21	8,814.81	66.67%
Total Expenditures	<u>2,002.66</u>	<u>13,551.00</u>	<u>67,006.45</u>	<u>53,455.45</u>	<u>79.78%</u>
Net Revenues over Expenditures	<u>(1,834.46)</u>	<u>(12,377.37)</u>	<u>68,332.55</u>	<u>(80,709.92)</u>	<u>(118.11)%</u>

**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	
<b>Revenues</b>						
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)%
	<b>Total Revenues</b>	<b>121.24</b>	<b>353.55</b>	<b>23,099.70</b>	<b>(22,746.15)</b>	<b>(98.47)%</b>
<b>Expenditures</b>						
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%
	<b>Total Expenditures</b>	<b>550.93</b>	<b>2,207.47</b>	<b>68,211.11</b>	<b>66,003.64</b>	<b>96.76%</b>
	<b>Net Revenues over Expenditures</b>	<b>(429.69)</b>	<b>(1,853.92)</b>	<b>(45,111.41)</b>	<b>43,257.49</b>	<b>(95.89)%</b>

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	1011	
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

1017

Reserve

600 - Wastewater	600	102,793.69
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
<b>Total</b>	<b>\$ 9,118,173.84</b>

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
<b>Total</b>	<b>\$ 9,096,947.17</b>

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	<b>(805,316.74)</b>
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 Decommision Reserve	3109	
200 - Bayridge	200	8,000.00
Prepaid Assessment Reserve	3159	
Wastewater Fiduciary Fund	602	1,917.92
Fire Mitigation Fund	3161	
301 - Fire	301	135,448.89
600 - Wastewater	600	102,948.71
Fund Balance	3200	
100 - Administration	100	92,422.64
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

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Trust Liability		
Water Quality Trust Reserve	3050	<u>91,517.27</u>
Total Trust Liability		<u>91,517.27</u>
Total CURRENT LIABILITIES		91,517.27
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	144,644.25
General Contingency Reserve	3111	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		