



October 6, 2022

TO: LOCSD Board of Directors
FROM: Julian Metcalf, Administrative Services Manager
Ron Munds, General Manager
SUBJECT: **Agenda Item 7D – 10/06/2022 BOD Meeting**
Receive Financial Report for the Period Ending August 31, 2022

President
Matthew D. Fourcroy

Vice President
Charles L. Cesena

Directors
Troy C. Gatchell
Marshall E. Ochylski
Christine M. Womack

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 August 2022.

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 recommend that the Board receive and file the financials for the period ending August 31, 2022.

Finance and Budget Dashboard

In August 2022, the District added a Finance and Budget Dashboard to the transparency section of the website. The dashboard is located here:

<https://www.losososcscd.org/finance-and-budget-dashboard>

It is similar to the Warrant Dashboard in that the goal is to provide FAC, the Board, and the public with access to more financial information across multiple years and at varying levels of details, depending the viewer's interest. The information presented is based on unaudited financial data exported from the District's accounting system on a monthly basis.

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www.losososcscd.org

Attachments

August 2022 Financial Report

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 8/1/2022 Through 8/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Other Revenues					
4002	Transfer In	59,413.12	118,826.24	712,957.50	(594,131.26) (83.33)%
	Total Other Revenues	59,413.12	118,826.24	712,957.50	(594,131.26) (83.33)%
	Total Revenues	59,413.12	118,826.24	712,957.50	(594,131.26) (83.33)%
Expenditures					
Personnel					
Salaries/Wages					
7322	Director's Compensation	1,200.00	1,800.00	16,500.00	14,700.00 89.09%
8018	Holiday Pay	0.00	728.30	16,460.00	15,731.70 95.58%
8045	Overtime Pay	215.28	269.10	300.00	30.90 10.30%
8050	Administrative Leave Pay	0.00	0.00	5,400.00	5,400.00 100.00%
8051	Floating Holiday Pay	0.00	0.00	3,000.00	3,000.00 100.00%
8054	Salaries & Wages - Regular	24,470.89	42,803.29	283,750.00	240,946.71 84.92%
8060	Sick Leave Pay	0.00	0.00	5,400.00	5,400.00 100.00%
8066	Comp Time Used	0.00	0.00	50.00	50.00 100.00%
8081	Vacation Pay	5,747.71	6,885.03	5,400.00	(1,485.03) (27.50)%
	Total Salaries/Wages	31,633.88	52,485.72	336,260.00	283,774.28 84.39%
Payroll Taxes & Benefits					
5020	FICA - ER	74.40	96.72	1,116.00	1,019.28 91.33%
5030	Life Insurance - ER	46.92	84.46	525.00	440.54 83.91%
5031	Disability Insurance	37.73	75.12	450.00	374.88 83.31%
5035	AD & D Insurance	10.88	14.14	119.00	104.86 88.12%
5040	LTD Insurance	115.18	149.73	1,700.00	1,550.27 91.19%
5050	Medicare - ER	479.49	788.00	4,900.00	4,112.00 83.92%
5060	Cafeteria Plan - ER	1,481.48	3,717.45	27,150.00	23,432.55 86.31%
5070	Retirement ER - Regular	210.00	210.00	1,000.00	790.00 79.00%
5075	Retirees Medical - ER	0.00	0.00	250.00	250.00 100.00%
5102	CA Training Tax- ER	1.20	1.56	37.50	35.94 95.84%
5120	Workers Comp Insurance - ER	0.00	645.88	1,000.00	354.12 35.41%
5124	Retirement - ER - Tier 2	2,145.32	3,830.95	25,700.00	21,869.05 85.09%
	Total Payroll Taxes & Benefits	4,602.60	9,614.01	63,947.50	54,333.49 84.97%
Employment Services					
5100	Unemployment Insurance - ER	48.00	62.40	2,015.00	1,952.60 96.90%
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	48.00	62.40	2,365.00	2,302.60 97.36%
	Total Personnel	36,284.48	62,162.13	402,572.50	340,410.37 84.56%
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	0.00	0.00	200.00	200.00 100.00%
	Total Clothing & Uniform	0.00	0.00	200.00	200.00 100.00%
Contract Services					
6100	Labor & Support-IT Services	0.00	0.00	14,500.00	14,500.00 100.00%
6110	IT Purchased Services	0.00	3,527.85	24,500.00	20,972.15 85.60%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 8/1/2022 Through 8/31/2022

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remain... - Original
7100	Copier Contract-Maint & Usage	0.00	288.05	3,500.00	3,211.95	91.77%
7255	Security Services	0.00	0.00	900.00	900.00	100.00%
7321	Janitorial Cleaning & Supplies	271.00	542.00	3,200.00	2,658.00	83.06%
7342	Public Meeting Recordings	0.00	254.99	10,000.00	9,745.01	97.45%
	Total Contract Services	271.00	4,612.89	56,600.00	51,987.11	91.85%
	Financial Services					
7309	Late Fees	0.00	0.00	200.00	200.00	100.00%
7310	Bank Service Charges	0.00	0.00	6,400.00	6,400.00	100.00%
	Total Financial Services	0.00	0.00	6,600.00	6,600.00	100.00%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	200.00	200.00	200.00	0.00	0.00%
6341	LAFCO Fees	0.00	17,337.94	17,500.00	162.06	0.93%
6343	Lien & Notary Fees	0.00	0.00	30.00	30.00	100.00%
7325	Insurance	0.00	8,490.66	30,525.00	22,034.34	72.18%
	Total Insurance, Licenses & Regulatory Fees	200.00	26,028.60	48,255.00	22,226.40	46.06%
	Legal & Professional					
7304	Professional Services - ACCTG	5,000.00	7,500.00	60,000.00	52,500.00	87.50%
7305	Auditing Services	0.00	0.00	22,550.00	22,550.00	100.00%
7320	Professional & Consulting Services	0.00	0.00	2,500.00	2,500.00	100.00%
7326	Legal Services	0.00	1,230.00	30,000.00	28,770.00	95.90%
7340	Legal Notifications & Mandated Advertising	0.00	136.32	500.00	363.68	72.74%
7343	Election Expense	0.00	0.00	15,000.00	15,000.00	100.00%
	Total Legal & Professional	5,000.00	8,866.32	130,550.00	121,683.68	93.21%
	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	1,500.00	1,500.00	100.00%
7140	General Supplies & Minor Equipment	883.37	1,036.70	6,500.00	5,463.30	84.05%
7160	Postage, Shipping & Mail Supplies	0.00	318.66	2,500.00	2,181.34	87.25%
7226	Membership & Dues	0.00	0.00	7,950.00	7,950.00	100.00%
	Total Office/Operations	883.37	1,355.36	19,450.00	18,094.64	93.03%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	25.00	25.00	100.00%
8735	Misc Department Admin	0.00	0.00	200.00	200.00	100.00%
	Total Other Expense	0.00	0.00	225.00	225.00	100.00%
	Rent & Utilities					
6000	Cell Phones	90.00	117.00	1,080.00	963.00	89.17%
6025	Telephone	0.00	0.00	3,000.00	3,000.00	100.00%
7350	Rent - Meetings	0.00	0.00	200.00	200.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 8/1/2022 Through 8/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remain... - Original
7352 Rent - Offices & Other Structures	3,000.00	6,000.00	36,000.00	30,000.00	83.33%
8610 Electric	284.67	569.24	3,800.00	3,230.76	85.02%
8620 Gas Service	7.71	7.71	1,000.00	992.29	99.23%
Total Rent & Utilities	3,382.38	6,693.95	45,080.00	38,386.05	85.15%
Repairs & Maintenance					
6405 R & M - Extinguishers	106.48	106.48	100.00	(6.48)	(6.48)%
Total Repairs & Maintenance	106.48	106.48	100.00	(6.48)	(6.48)%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	0.00	225.00	225.00	100.00%
7324 Education & Training Fees	0.00	550.00	1,000.00	450.00	45.00%
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	550.00	3,325.00	2,775.00	83.46%
Total Services & Supplies	9,843.23	48,213.60	310,385.00	262,171.40	84.47%
Total Expenditures	46,127.71	110,375.73	712,957.50	602,581.77	84.52%
Net Revenues over Expenditures	13,285.41	8,450.51	0.00	8,450.51	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 8/1/2022 Through 8/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	0.00	0.00	10,000.00	(10,000.00) (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	10,000.00	(10,000.00) (100.00)%
	Total Revenues	0.00	0.00	10,000.00	(10,000.00) (100.00)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	0.00	0.00	600.00	600.00 100.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	0.00	600.00	600.00 100.00%
Legal & Professional					
7320	Professional & Consulting Services	0.00	147.00	0.00	(147.00) 0.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	75.00	75.00 100.00%
	Total Legal & Professional	0.00	147.00	75.00	(72.00) (96.00)%
Rent & Utilities					
8670	Street Lighting	418.62	837.25	6,724.16	5,886.91 87.55%
	Total Rent & Utilities	418.62	837.25	6,724.16	5,886.91 87.55%
	Total Services & Supplies	418.62	984.25	7,399.16	6,414.91 86.70%
Transfers					
9511	Interfund Transfer Out	148.53	297.06	1,782.39	1,485.33 83.33%
	Total Transfers	148.53	297.06	1,782.39	1,485.33 83.33%
	Total Expenditures	567.15	1,281.31	9,181.55	7,900.24 86.04%
	Net Revenues over Expenditures	(567.15)	(1,281.31)	818.45	(2,099.76) (256.55)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 8/1/2022 Through 8/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues					
Property Taxes					
4034	Property Tax Revenue from Water	0.00	0.00	190,074.04	(190,074.04) (100.00)%
4037	Property Tax Zone B Received	0.00	0.00	923,390.00	(923,390.00) (100.00)%
4038	Property Tax Zone B Pass thru	0.00	0.00	1,500,152.00	(1,500,152.00) (100.00)%
	Total Property Taxes	0.00	0.00	2,613,616.04	(2,613,616.04) (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	641,890.00	(641,890.00) (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	669,398.00	(669,398.00) (100.00)%
Other Revenues					
4000	Ambulance Agreement	0.00	0.00	67,134.00	(67,134.00) (100.00)%
	Total Other Revenues	0.00	0.00	67,134.00	(67,134.00) (100.00)%
Use of Money & Property					
4510	Investment Income on funds	292.50	498.19	2,000.00	(1,501.81) (75.09)%
	Total Use of Money & Property	292.50	498.19	2,000.00	(1,501.81) (75.09)%
	Total Revenues	292.50	498.19	3,352,148.04	(3,351,649.85) (99.99)%
Expenditures					
Personnel					
Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	1,037.25	2,560.50	38,000.00	35,439.50 93.26%
8340	Resv FF-Shift Coverage	10,510.50	18,864.14	144,000.00	125,135.86 86.90%
8345	Resv FF-Special Projects	0.00	0.00	2,000.00	2,000.00 100.00%
	Total Salaries/Wages	11,547.75	21,424.64	184,000.00	162,575.36 88.36%
Payroll Taxes & Benefits					
5021	FICA - Fire - ER	689.81	1,255.51	10,000.00	8,744.49 87.44%
5030	Life Insurance - ER	199.50	389.50	2,500.00	2,110.50 84.42%
5035	AD & D Insurance	47.50	95.00	850.00	755.00 88.82%
5051	Medicare - Reserves - ER	167.42	310.61	2,500.00	2,189.39 87.58%
5070	Retirement ER - Regular	4,931.25	9,892.91	62,000.00	52,107.09 84.04%
5102	CA Training Tax- ER	5.69	11.64	175.00	163.36 93.35%
5120	Workers Comp Insurance - ER	0.00	5,210.39	5,000.00	(210.39) (4.21)%
5124	Retirement - ER - Tier 2	1,039.82	1,300.10	8,500.00	7,199.90 84.70%
	Total Payroll Taxes & Benefits	7,080.99	18,465.66	91,525.00	73,059.34 79.82%
Employment Services					
5000	Medical Exams & Procedures	0.00	0.00	4,000.00	4,000.00 100.00%
5101	Unemp. Costs - Reserves	228.11	466.33	6,000.00	5,533.67 92.23%
6200	Hiring, Advertising & Other Costs	0.00	0.00	100.00	100.00 100.00%
6230	Medical Exam	0.00	0.00	4,000.00	4,000.00 100.00%
	Total Employment Services	228.11	466.33	14,100.00	13,633.67 96.69%
	Total Personnel	18,856.85	40,356.63	289,625.00	249,268.37 86.07%
Services & Supplies					
Clothing & Uniform					

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 8/1/2022 Through 8/31/2022

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7246	Uniform & Gear	0.00	0.00	3,000.00	3,000.00	100.00%
7248	Uniform Safety Boots	0.00	0.00	2,000.00	2,000.00	100.00%
	Total Clothing & Uniform	0.00	0.00	5,000.00	5,000.00	100.00%
	Contract Services					
6110	IT Purchased Services	0.00	119.98	1,500.00	1,380.02	92.00%
7100	Copier Contract-Maint & Usage	99.74	490.15	2,500.00	2,009.85	80.39%
7202	Building Alarms & Security	0.00	145.98	1,100.00	954.02	86.73%
7204	Cleaning Supplies, Laundry & Towel Service	0.00	0.00	3,500.00	3,500.00	100.00%
7222	Hazardous Materials CW JPA Cost	0.00	0.00	2,500.00	2,500.00	100.00%
7500	Schedule A Charges	0.00	0.00	2,169,550.00	2,169,550.00	100.00%
	Total Contract Services	99.74	756.11	2,180,650.00	2,179,893.89	99.97%
	Equipment & Tools					
6055	Radios -Non Capital	0.00	0.00	2,000.00	2,000.00	100.00%
6440	Fire Personal Protection Equipment	0.00	0.00	15,000.00	15,000.00	100.00%
6460	Self-Contained Breathing Apparatus	0.00	0.00	3,000.00	3,000.00	100.00%
6610	Rescue - Extrication Equipment	0.00	0.00	2,000.00	2,000.00	100.00%
6611	Water Rescue Equipment	0.00	0.00	3,000.00	3,000.00	100.00%
6630	Rope & Climbing Equipment	0.00	0.00	3,000.00	3,000.00	100.00%
7234	Oxygen Supplies & Cylinder Rent	0.00	0.00	350.00	350.00	100.00%
7238	Paramedic & EMT Small Tools & Supplies	(73.00)	12,210.33	25,000.00	12,789.67	51.16%
7242	Minor Tools, Accessories & Field Machines	0.00	0.00	1,200.00	1,200.00	100.00%
7252	Misc Hardware	0.00	326.05	1,200.00	873.95	72.83%
	Total Equipment & Tools	(73.00)	12,536.38	55,750.00	43,213.62	77.51%
	Financial Services					
7309	Late Fees	0.00	0.00	10.00	10.00	100.00%
7310	Bank Service Charges	2.00	4.00	36.00	32.00	88.89%
9154	Losses and Damages	0.00	0.00	50.00	50.00	100.00%
	Total Financial Services	2.00	4.00	96.00	92.00	95.83%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	0.00	2,000.00	2,000.00	100.00%
6345	Property Taxes & Assessments Costs	0.00	0.00	7,200.00	7,200.00	100.00%
7325	Insurance	0.00	48,583.04	34,500.00	(14,083.04)	(40.82)%
	Total Insurance, Licenses & Regulatory Fees	0.00	48,583.04	43,700.00	(4,883.04)	(11.17)%
	Legal & Professional					

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 8/1/2022 Through 8/31/2022

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7320	Professional & Consulting Services	0.00	147.00	3,000.00	2,853.00	95.10%
7326	Legal Services	0.00	75.00	350.00	275.00	78.57%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,500.00	1,500.00	100.00%
	Total Legal & Professional	0.00	222.00	4,850.00	4,628.00	95.42%
	Office/Operations					
7140	General Supplies & Minor Equipment	79.06	646.55	2,000.00	1,353.45	67.67%
7160	Postage, Shipping & Mail Supplies	0.00	350.00	2,000.00	1,650.00	82.50%
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	0.00	0.00	1,000.00	1,000.00	100.00%
7240	Propane	0.00	0.00	100.00	100.00	100.00%
	Total Office/Operations	79.06	996.55	7,200.00	6,203.45	86.16%
	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	0.00	500.00	500.00	100.00%
7224	Kitchen Cookware & Utensils	0.00	0.00	800.00	800.00	100.00%
7330	Misc Operating Expenses	0.00	0.00	6,000.00	6,000.00	100.00%
	Total Other Expense	0.00	0.00	8,000.00	8,000.00	100.00%
	Rent & Utilities					
6000	Cell Phones	70.56	137.72	840.00	702.28	83.60%
6025	Telephone	0.00	1,260.36	14,000.00	12,739.64	91.00%
8610	Electric	0.00	0.00	1,200.00	1,200.00	100.00%
8620	Gas Service	0.00	0.00	1,600.00	1,600.00	100.00%
8630	Trash Services	134.49	544.91	1,600.00	1,055.09	65.94%
8640	Water and Water Services	632.99	931.12	6,000.00	5,068.88	84.48%
8659	Utility Cable Charges	0.00	171.70	2,075.00	1,903.30	91.73%
8670	Street Lighting	9.74	19.48	135.00	115.52	85.57%
	Total Rent & Utilities	847.78	3,065.29	27,450.00	24,384.71	88.83%
	Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405	R & M - Extinguishers	0.00	372.27	500.00	127.73	25.55%
6640	R & M - Equip & Other Non-Structural Fixed Assets	195.00	195.00	3,500.00	3,305.00	94.43%
6750	R & M - Minor Tools & Equipment	0.00	0.00	1,600.00	1,600.00	100.00%
6775	R & M -Operation/Field Equipment	0.00	0.00	1,600.00	1,600.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 8/1/2022 Through 8/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6800 R & M - Grounds & Collection Systems	0.00	0.00	1,600.00	1,600.00	100.00%
6900 R & M - Buildings & Structures	650.00	650.00	28,000.00	27,350.00	97.68%
Total Repairs & Maintenance	<u>845.00</u>	<u>1,217.27</u>	<u>37,300.00</u>	<u>36,082.73</u>	<u>96.74%</u>
Travel & Training					
7141 CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323 Books, Publications & Subscriptions	0.00	0.00	200.00	200.00	100.00%
7324 Education & Training Fees	0.00	0.00	500.00	500.00	100.00%
8405 Reserve FF Training Costs	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>500.00</u>	<u>100.00%</u>
Total Travel & Training	<u>0.00</u>	<u>0.00</u>	<u>1,300.00</u>	<u>1,300.00</u>	<u>100.00%</u>
Total Services & Supplies	1,800.58	67,380.64	2,371,296.00	2,303,915.36	97.16%
Capital Outlay					
9006 Infrastructure CIP	0.00	0.00	50,000.00	50,000.00	100.00%
9085 Vehicle Purchase	<u>0.00</u>	<u>0.00</u>	<u>73,180.00</u>	<u>73,180.00</u>	<u>100.00%</u>
Total Capital Outlay	0.00	0.00	123,180.00	123,180.00	100.00%
Reserves					
9504 *Vehicle Replacement Reserve	0.00	0.00	98,398.00	98,398.00	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>188,398.00</u>	<u>188,398.00</u>	<u>100.00%</u>
Transfers					
9511 Interfund Transfer Out	<u>5,941.31</u>	<u>11,882.62</u>	<u>71,295.75</u>	<u>59,413.13</u>	<u>83.33%</u>
Total Transfers	<u>5,941.31</u>	<u>11,882.62</u>	<u>71,295.75</u>	<u>59,413.13</u>	<u>83.33%</u>
Total Expenditures	<u>26,598.74</u>	<u>119,619.89</u>	<u>3,043,794.75</u>	<u>2,924,174.86</u>	<u>96.07%</u>
Net Revenues over Expenditures	<u>(26,306.24)</u>	<u>(119,121.70)</u>	<u>308,353.29</u>	<u>(427,474.99)</u>	<u>(138.63)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 8/1/2022 Through 8/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Revenues						
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	0.00	0.00	6,000.00	(6,000.00)	(100.00)%
	Total Special Taxes & Assessments	0.00	0.00	6,000.00	(6,000.00)	(100.00)%
	Total Revenues	0.00	0.00	6,000.00	(6,000.00)	(100.00)%
Expenditures						
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6345	Property Taxes & Assessments Costs	0.00	0.00	600.00	600.00	100.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	0.00	600.00	600.00	100.00%
Legal & Professional						
7320	Professional & Consulting Services	0.00	147.00	230.00	83.00	36.09%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	70.00	70.00	100.00%
	Total Legal & Professional	0.00	147.00	300.00	153.00	51.00%
Rent & Utilities						
8670	Street Lighting	165.41	330.82	2,460.00	2,129.18	86.55%
	Total Rent & Utilities	165.41	330.82	2,460.00	2,129.18	86.55%
	Total Services & Supplies	165.41	477.82	3,360.00	2,882.18	85.78%
Transfers						
9511	Interfund Transfer Out	148.53	297.06	1,782.39	1,485.33	83.33%
	Total Transfers	148.53	297.06	1,782.39	1,485.33	83.33%
	Total Expenditures	313.94	774.88	5,142.39	4,367.51	84.93%
	Net Revenues over Expenditures	(313.94)	(774.88)	857.61	(1,632.49)	(190.35)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 8/1/2022 Through 8/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4035	Property Taxes	0.00	0.00	49,989.76	(49,989.76) (100.00)%
	Total Property Taxes	0.00	0.00	49,989.76	(49,989.76) (100.00)%
Service Charges & Fees					
4030	Residential Single Family	231,277.08	394,716.40	2,402,240.00	(2,007,523.60) (83.57)%
4102	Residential- Multi -Family-Water Sales	14,049.54	38,975.26	246,640.00	(207,664.74) (84.20)%
4103	Commercial, Home Care, Retail-Water Sales	68,656.15	86,987.95	339,693.00	(252,705.05) (74.39)%
4104	Irrigation- Water Sales	388.32	12,327.96	33,663.00	(21,335.04) (63.38)%
4114	Water Other Service Revenues	0.00	(50.00)	1,000.00	(1,050.00) (105.00)%
4931	Water Activation Fees	1,200.00	1,800.00	6,000.00	(4,200.00) (70.00)%
4932	Penalties	1,769.30	4,327.73	21,000.00	(16,672.27) (79.39)%
4933	Door Hangers/Lockout Notices	760.00	2,100.00	12,000.00	(9,900.00) (82.50)%
4937	NSF Fees	0.00	50.00	400.00	(350.00) (87.50)%
	Total Service Charges & Fees	318,100.39	541,235.30	3,062,636.00	(2,521,400.70) (82.33)%
Other Revenues					
4930	Other Revenue	(75.18)	(51.28)	6,000.00	(6,051.28) (100.85)%
4989	Claim Revenue	12,373.63	12,373.63	0.00	12,373.63 0.00%
	Total Other Revenues	12,298.45	12,322.35	6,000.00	6,322.35 105.37%
Use of Money & Property					
4510	Investment Income on funds	484.41	1,332.98	6,000.00	(4,667.02) (77.78)%
	Total Use of Money & Property	484.41	1,332.98	6,000.00	(4,667.02) (77.78)%
	Total Revenues	330,883.25	554,890.63	3,124,625.76	(2,569,735.13) (82.24)%
Expenditures					
Personnel					
Salaries/Wages					
8018	Holiday Pay	0.00	1,285.30	25,325.00	24,039.70 94.92%
8045	Overtime Pay	901.53	1,154.43	4,000.00	2,845.57 71.14%
8050	Administrative Leave Pay	0.00	0.00	2,050.00	2,050.00 100.00%
8051	Floating Holiday Pay	224.80	996.48	6,500.00	5,503.52 84.67%
8054	Salaries & Wages - Regular	35,601.77	63,598.66	489,000.00	425,401.34 86.99%
8056	Retroactive Pay	0.00	0.00	1,000.00	1,000.00 100.00%
8060	Sick Leave Pay	847.61	1,949.19	10,000.00	8,050.81 80.51%
8063	Standby Pay	2,065.50	3,659.96	25,500.00	21,840.04 85.65%
8066	Comp Time Used	1,668.02	2,828.63	18,000.00	15,171.37 84.29%
8081	Vacation Pay	4,654.24	6,450.89	20,000.00	13,549.11 67.75%
	Total Salaries/Wages	45,963.47	81,923.54	601,375.00	519,451.46 86.38%
Payroll Taxes & Benefits					
5030	Life Insurance - ER	147.90	266.22	1,950.00	1,683.78 86.35%
5031	Disability Insurance	79.79	154.17	850.00	695.83 81.86%
5035	AD & D Insurance	33.48	43.52	440.00	396.48 90.11%
5040	LTD Insurance	339.94	441.92	4,200.00	3,758.08 89.48%
5050	Medicare - ER	679.55	1,204.21	9,000.00	7,795.79 86.62%
5060	Cafeteria Plan - ER	5,921.46	7,722.09	75,000.00	67,277.91 89.70%
5070	Retirement ER - Regular	10,635.78	20,353.16	131,151.00	110,797.84 84.48%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 8/1/2022 Through 8/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
5075	Retirees Medical - ER	0.00	300.21	2,000.00	1,699.79	84.99%
5102	CA Training Tax- ER	0.00	0.00	50.00	50.00	100.00%
5120	Workers Comp Insurance - ER	0.00	10,182.26	12,000.00	1,817.74	15.15%
5124	Retirement - ER - Tier 2	1,306.21	2,093.32	14,157.00	12,063.68	85.21%
	Total Payroll Taxes & Benefits	19,144.11	42,761.08	250,798.00	208,036.92	82.95%
	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	65,107.58	124,684.62	856,333.00	731,648.38	85.44%
	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	288.24	1,000.00	711.76	71.18%
	Total Clothing & Uniform	0.00	288.24	3,600.00	3,311.76	91.99%
	Contract Services					
6100	Labor & Support-IT Services	720.00	720.00	5,000.00	4,280.00	85.60%
6110	IT Purchased Services	0.00	134.99	5,400.00	5,265.01	97.50%
7250	Water Quality Testing	0.00	5,099.00	34,000.00	28,901.00	85.00%
7255	Security Services	0.00	0.00	5,500.00	5,500.00	100.00%
7321	Janitorial Cleaning & Supplies	73.00	146.00	850.00	704.00	82.82%
	Total Contract Services	793.00	6,099.99	50,750.00	44,650.01	87.98%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	549.58	2,700.00	2,150.42	79.65%
7242	Minor Tools, Accessories & Field Machines	244.81	274.81	8,000.00	7,725.19	96.56%
7253	Rent - Equipment	0.00	0.00	500.00	500.00	100.00%
7256	Meter Purchases & Replacements	0.00	0.00	3,000.00	3,000.00	100.00%
	Total Equipment & Tools	244.81	824.39	14,200.00	13,375.61	94.19%
	Financial Services					
7309	Late Fees	0.00	0.00	50.00	50.00	100.00%
7310	Bank Service Charges	2.00	4.00	300.00	296.00	98.67%
9153	Bad Debt Expense	(177.80)	(177.80)	0.00	177.80	0.00%
	Total Financial Services	(175.80)	(173.80)	350.00	523.80	149.66%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	0.00	900.00	900.00	100.00%
6342	Fees - Regulatory	0.00	2,525.00	22,000.00	19,475.00	88.52%
6345	Property Taxes & Assessments Costs	0.00	0.00	7,500.00	7,500.00	100.00%
7325	Insurance	0.00	81,760.49	64,250.00	(17,510.49)	(27.25)%
	Total Insurance, Licenses & Regulatory Fees	0.00	84,285.49	94,650.00	10,364.51	10.95%
	Legal & Professional					
7318	Professional & Consulting BMC	0.00	3,104.60	120,000.00	116,895.40	97.41%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 8/1/2022 Through 8/31/2022

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7320	Professional & Consulting Services	0.00	7,117.82	20,000.00	12,882.18	64.41%
7326	Legal Services	0.00	0.00	8,000.00	8,000.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Legal & Professional	0.00	10,222.42	149,000.00	138,777.58	93.14%
	Office/Operations					
6130	Computer Hardware	897.78	3,585.34	6,000.00	2,414.66	40.24%
6140	Computer Software	1,377.57	6,377.57	5,000.00	(1,377.57)	(27.55)%
7140	General Supplies & Minor Equipment	60.66	60.66	1,000.00	939.34	93.93%
7160	Postage, Shipping & Mail Supplies	706.55	1,239.43	9,000.00	7,760.57	86.23%
7180	Billing Supplies, Forms & Printing	1,573.00	3,066.47	18,750.00	15,683.53	83.65%
7226	Membership & Dues	0.00	1,051.40	3,000.00	1,948.60	64.95%
7230	Misc Small Parts & Supplies	52.54	52.54	3,000.00	2,947.46	98.25%
7237	Process Control & Treatment Supplies	2,058.59	2,136.24	10,000.00	7,863.76	78.64%
7239	Water Treatment Chemicals	4,324.90	4,324.90	13,000.00	8,675.10	66.73%
7249	Safety Supplies	0.00	200.56	1,000.00	799.44	79.94%
	Total Office/Operations	11,051.59	22,095.11	69,750.00	47,654.89	68.32%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	250.00	250.00	100.00%
7348	Water Conservation Program	0.00	100.00	10,000.00	9,900.00	99.00%
	Total Other Expense	0.00	100.00	10,250.00	10,150.00	99.02%
	Rent & Utilities					
6000	Cell Phones	40.00	386.31	3,500.00	3,113.69	88.96%
6025	Telephone	142.42	281.68	10,000.00	9,718.32	97.18%
8610	Electric	10,943.45	23,541.25	100,000.00	76,458.75	76.46%
8620	Gas Service	0.00	0.00	250.00	250.00	100.00%
8630	Trash Services	154.71	304.43	2,000.00	1,695.57	84.78%
8644	Disposal Services	723.00	723.00	9,000.00	8,277.00	91.97%
8670	Street Lighting	44.72	89.44	432.00	342.56	79.30%
	Total Rent & Utilities	12,048.30	25,326.11	125,182.00	99,855.89	79.77%
	Repairs & Maintenance					
6405	R & M - Extinguishers	447.21	447.21	400.00	(47.21)	(11.80)%
6422	R & M - Hydrants	0.00	0.00	1,300.00	1,300.00	100.00%
6640	R & M - Equip & Other Non-Structural Fixed Assets	704.31	13,655.25	5,000.00	(8,655.25)	(173.10)%
6641	R & M - Wells	39.14	39.14	3,000.00	2,960.86	98.70%
6750	R & M - Minor Tools & Equipment	0.00	0.00	2,400.00	2,400.00	100.00%
6800	R & M - Grounds & Collection Systems	69.16	69.16	600.00	530.84	88.47%
6830	Paving & Concrete	0.00	0.00	4,000.00	4,000.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 8/1/2022 Through 8/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6900 R & M - Buildings & Structures	51.53	725.59	15,000.00	14,274.41	95.16%
7241 R & M - Water Distribution System	455.78	978.84	8,000.00	7,021.16	87.76%
Total Repairs & Maintenance	1,767.13	15,915.19	39,700.00	23,784.81	59.91%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324 Education & Training Fees	0.00	0.00	3,000.00	3,000.00	100.00%
8410 Certifications	0.00	0.00	500.00	500.00	100.00%
8510 Lodging & Meals - Local	308.60	308.60	0.00	(308.60)	0.00%
8550 Mileage Reimbursement & Parking	73.46	73.46	370.00	296.54	80.15%
Total Travel & Training	382.06	382.06	4,120.00	3,737.94	90.73%
Vehicle Maintenance & Repairs					
7006 Tuneup/Oil/Maintenance	67.75	67.75	1,600.00	1,532.25	95.77%
7211 Misc Fuel & Diesel	186.04	308.06	4,000.00	3,691.94	92.30%
7220 Gasoline	685.83	1,586.01	6,000.00	4,413.99	73.57%
7228 Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232 Vehicle Repairs - Parts, Tires & Lubricants	4,318.81	5,432.38	5,000.00	(432.38)	(8.65)%
Total Vehicle Maintenance & Repairs	5,258.43	7,394.20	16,800.00	9,405.80	55.99%
Total Services & Supplies	31,369.52	172,759.40	578,352.00	405,592.60	70.13%
Capital Outlay					
9006 Infrastructure CIP	248,055.68	264,741.92	1,918,000.00	1,653,258.08	86.20%
Total Capital Outlay	248,055.68	264,741.92	1,918,000.00	1,653,258.08	86.20%
Debt Service					
9022 Debt Service - Principal	0.00	187,716.53	187,716.54	0.01	0.00%
9023 Debt Service - Interest & Annual Fee	0.00	35,526.38	68,706.32	33,179.94	48.29%
9024 Loan Administration Fee	0.00	8,526.33	8,526.33	0.00	0.00%
Total Debt Service	0.00	231,769.24	264,949.19	33,179.95	12.52%
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	45,153.98	90,307.96	541,847.70	451,539.74	83.33%
Total Transfers	45,153.98	90,307.96	541,847.70	451,539.74	83.33%
Total Expenditures	389,686.76	884,263.14	4,216,481.89	3,332,218.75	79.03%
Net Revenues over Expenditures	(58,803.51)	(329,372.51)	(1,091,856.13)	762,483.62	(69.83)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 8/1/2022 Through 8/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues					
Service Charges & Fees					
4062	Wastewater Admin Charge	0.00	0.00	19,720.79	(19,720.79) (100.00)%
	Total Service Charges & Fees	<u>0.00</u>	<u>0.00</u>	<u>19,720.79</u>	<u>(19,720.79) (100.00)%</u>
	Total Revenues	<u>0.00</u>	<u>0.00</u>	<u>19,720.79</u>	<u>(19,720.79) (100.00)%</u>
Expenditures					
Services & Supplies					
Financial Services					
7310	Bank Service Charges	0.00	0.00	1,815.00	1,815.00 100.00%
	Total Financial Services	<u>0.00</u>	<u>0.00</u>	<u>1,815.00</u>	<u>1,815.00 100.00%</u>
Insurance, Licenses & Regulatory Fees					
6343	Lien & Notary Fees	0.00	0.00	35.00	35.00 100.00%
6345	Property Taxes & Assessments Costs	0.00	0.00	270.00	270.00 100.00%
	Total Insurance, Licenses & Regulatory Fees	<u>0.00</u>	<u>0.00</u>	<u>305.00</u>	<u>305.00 100.00%</u>
Legal & Professional					
7320	Professional & Consulting Services	0.00	2,770.04	14,036.00	11,265.96 80.26%
	Total Legal & Professional	<u>0.00</u>	<u>2,770.04</u>	<u>14,036.00</u>	<u>11,265.96 80.26%</u>
	Total Services & Supplies	<u>0.00</u>	<u>2,770.04</u>	<u>16,156.00</u>	<u>13,385.96 82.85%</u>
Transfers					
9511	Interfund Transfer Out	297.07	594.14	3,564.79	2,970.65 83.33%
	Total Transfers	<u>297.07</u>	<u>594.14</u>	<u>3,564.79</u>	<u>2,970.65 83.33%</u>
	Total Expenditures	<u>297.07</u>	<u>3,364.18</u>	<u>19,720.79</u>	<u>16,356.61 82.94%</u>
	Net Revenues over Expenditures	<u>(297.07)</u>	<u>(3,364.18)</u>	<u>0.00</u>	<u>(3,364.18) 0.00%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 8/1/2022 Through 8/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Other Revenues					
4928 Lien Fees Recoveries	<u>0.00</u>	<u>30.00</u>	<u>0.00</u>	<u>30.00</u>	<u>0.00%</u>
Total Other Revenues	<u>0.00</u>	<u>30.00</u>	<u>0.00</u>	<u>30.00</u>	<u>0.00%</u>
Use of Money & Property					
4510 Investment Income on funds	<u>7,154.49</u>	<u>7,154.58</u>	<u>0.00</u>	<u>7,154.58</u>	<u>0.00%</u>
Total Use of Money & Property	<u>7,154.49</u>	<u>7,154.58</u>	<u>0.00</u>	<u>7,154.58</u>	<u>0.00%</u>
Total Revenues	<u>7,154.49</u>	<u>7,184.58</u>	<u>0.00</u>	<u>7,184.58</u>	<u>0.00%</u>
Net Revenues over Expenditures	<u>7,154.49</u>	<u>7,184.58</u>	<u>0.00</u>	<u>7,184.58</u>	<u>0.00%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 8/1/2022 Through 8/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Revenues						
Other Revenues						
4800	Franchise Revenues	31,898.27	31,898.27	245,000.00	(213,101.73)	(86.98)%
	Total Other Revenues	31,898.27	31,898.27	245,000.00	(213,101.73)	(86.98)%
	Total Revenues	31,898.27	31,898.27	245,000.00	(213,101.73)	(86.98)%
Expenditures						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	0.00	0.00	5,000.00	5,000.00	100.00%
7326	Legal Services	0.00	0.00	5,000.00	5,000.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Legal & Professional	0.00	0.00	11,000.00	11,000.00	100.00%
Office/Operations						
7140	General Supplies & Minor Equipment	0.00	0.00	500.00	500.00	100.00%
7160	Postage, Shipping & Mail Supplies	0.00	0.00	2,500.00	2,500.00	100.00%
7230	Misc Small Parts & Supplies	0.00	0.00	500.00	500.00	100.00%
	Total Office/Operations	0.00	0.00	3,500.00	3,500.00	100.00%
Other Expense						
7330	Misc Operating Expenses	0.00	0.00	1,000.00	1,000.00	100.00%
7345	Outreach- Program Give-away Items	0.00	0.00	2,000.00	2,000.00	100.00%
7346	Promotional Expenses - Event	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Other Expense	0.00	0.00	4,000.00	4,000.00	100.00%
Travel & Training						
7324	Education & Training Fees	0.00	0.00	1,000.00	1,000.00	100.00%
8475	Training Materials	0.00	0.00	250.00	250.00	100.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	250.00	250.00	100.00%
	Total Travel & Training	0.00	0.00	1,500.00	1,500.00	100.00%
	Total Services & Supplies	0.00	0.00	20,000.00	20,000.00	100.00%
Debt Service						
2100	Long Term Debt- Note Payable	10,000.00	20,000.00	0.00	(20,000.00)	0.00%
9022	Debt Service - Principal	0.00	0.00	120,000.00	120,000.00	100.00%
	Total Debt Service	10,000.00	20,000.00	120,000.00	100,000.00	83.33%
Transfers						
9511	Interfund Transfer Out	5,941.31	11,882.62	71,295.75	59,413.13	83.33%
	Total Transfers	5,941.31	11,882.62	71,295.75	59,413.13	83.33%
	Total Expenditures	15,941.31	31,882.62	211,295.75	179,413.13	84.91%
	Net Revenues over Expenditures	15,956.96	15.65	33,704.25	(33,688.60)	(99.95)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 8/1/2022 Through 8/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4035	Property Taxes	0.00	0.00	39,290.00	(39,290.00) (100.00)%
	Total Property Taxes	0.00	0.00	39,290.00	(39,290.00) (100.00)%
Special Taxes & Assessments					
4400	Drainage Assessments	0.00	0.00	95,264.00	(95,264.00) (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	95,264.00	(95,264.00) (100.00)%
Use of Money & Property					
4510	Investment Income on funds	0.00	448.85	600.00	(151.15) (25.19)%
	Total Use of Money & Property	0.00	448.85	600.00	(151.15) (25.19)%
	Total Revenues	0.00	448.85	135,154.00	(134,705.15) (99.67)%
Expenditures					
Personnel					
Salaries/Wages					
8045	Overtime Pay	0.00	0.00	200.00	200.00 100.00%
8054	Salaries & Wages - Regular	0.00	0.00	11,000.00	11,000.00 100.00%
	Total Salaries/Wages	0.00	0.00	11,200.00	11,200.00 100.00%
	Total Personnel	0.00	0.00	11,200.00	11,200.00 100.00%
Services & Supplies					
Equipment & Tools					
6390	Equipment	0.00	0.00	300.00	300.00 100.00%
7242	Minor Tools, Accessories & Field Machines	0.00	0.00	300.00	300.00 100.00%
	Total Equipment & Tools	0.00	0.00	600.00	600.00 100.00%
Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	0.00	0.00	7,200.00	7,200.00 100.00%
6345	Property Taxes & Assessments Costs	0.00	0.00	600.00	600.00 100.00%
7325	Insurance	0.00	1,501.61	450.00	(1,051.61) (233.69)%
	Total Insurance, Licenses & Regulatory Fees	0.00	1,501.61	8,250.00	6,748.39 81.80%
Legal & Professional					
7320	Professional & Consulting Services	0.00	720.15	3,000.00	2,279.85 76.00%
7326	Legal Services	0.00	0.00	500.00	500.00 100.00%
	Total Legal & Professional	0.00	720.15	3,500.00	2,779.85 79.42%
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	44.00	1,700.00	1,656.00 97.41%
6025	Telephone	0.00	0.00	250.00	250.00 100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 8/1/2022 Through 8/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
8610 Electric	112.34	235.51	2,200.00	1,964.49	89.30%
8670 Street Lighting	86.17	172.35	1,000.00	827.65	82.77%
Total Rent & Utilities	198.51	451.86	5,150.00	4,698.14	91.23%
Repairs & Maintenance					
6405 R & M - Extinguishers	42.59	42.59	50.00	7.41	14.82%
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	275.00	5,500.00	5,225.00	95.00%
6900 R & M - Buildings & Structures	0.00	0.00	1,500.00	1,500.00	100.00%
Total Repairs & Maintenance	42.59	317.59	8,550.00	8,232.41	96.29%
Travel & Training					
7324 Education & Training Fees	0.00	0.00	500.00	500.00	100.00%
8475 Training Materials	0.00	0.00	250.00	250.00	100.00%
Total Travel & Training	0.00	0.00	750.00	750.00	100.00%
Vehicle Maintenance & Repairs					
7211 Misc Fuel & Diesel	46.51	77.02	1,200.00	1,122.98	93.58%
7220 Gasoline	171.46	396.50	1,500.00	1,103.50	73.57%
Total Vehicle Maintenance & Repairs	217.97	473.52	2,700.00	2,226.48	82.46%
Total Services & Supplies	459.07	3,464.73	30,450.00	26,985.27	88.62%
Capital Outlay					
9006 Infrastructure CIP	0.00	0.00	15,000.00	15,000.00	100.00%
Total Capital Outlay	0.00	0.00	15,000.00	15,000.00	100.00%
Transfers					
9511 Interfund Transfer Out	1,188.26	2,376.52	14,259.15	11,882.63	83.33%
Total Transfers	1,188.26	2,376.52	14,259.15	11,882.63	83.33%
Total Expenditures	1,647.33	5,841.25	70,909.15	65,067.90	91.76%
Net Revenues over Expenditures	(1,647.33)	(5,392.40)	64,244.85	(69,637.25)	(108.39)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 8/1/2022 Through 8/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Revenues						
Property Taxes						
4034	Property Tax Revenue from Water	0.00	0.00	42,364.20	(42,364.20)	(100.00)%
	Total Property Taxes	0.00	0.00	42,364.20	(42,364.20)	(100.00)%
Use of Money & Property						
4510	Investment Income on funds	0.00	373.52	700.00	(326.48)	(46.64)%
	Total Use of Money & Property	0.00	373.52	700.00	(326.48)	(46.64)%
	Total Revenues	0.00	373.52	43,064.20	(42,690.68)	(99.13)%
Expenditures						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	0.00	0.00	1,000.00	1,000.00	100.00%
7326	Legal Services	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	0.00	0.00	1,500.00	1,500.00	100.00%
Office/Operations						
7140	General Supplies & Minor Equipment	0.00	0.00	100.00	100.00	100.00%
	Total Office/Operations	0.00	0.00	100.00	100.00	100.00%
	Total Services & Supplies	0.00	0.00	1,600.00	1,600.00	100.00%
Capital Outlay						
9006	Infrastructure CIP	0.00	0.00	42,000.00	42,000.00	100.00%
	Total Capital Outlay	0.00	0.00	42,000.00	42,000.00	100.00%
Transfers						
9511	Interfund Transfer Out	594.13	1,188.26	7,129.58	5,941.32	83.33%
	Total Transfers	594.13	1,188.26	7,129.58	5,941.32	83.33%
	Total Expenditures	594.13	1,188.26	50,729.58	49,541.32	97.66%
	Net Revenues over Expenditures	(594.13)	(814.74)	(7,665.38)	6,850.64	(89.37)%

Balance Sheet 8.31.22

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	246,196.24
800 - Drainage	800	240,193.84
900 - Parks & Recreation	900	199,878.04
General Checking Account	1012	
100 - Administration	100	143,469.05
200 - Bayridge	200	33,020.16
301 - Fire	301	349,258.71
400 - Vista de Oro	400	(639.28)
500 - Water	500	1,249,288.50
600 - Wastewater	600	(72,122.65)
650 - Solid Waste	650	9,647.11
800 - Drainage	800	377,438.55
900 - Parks & Recreation	900	76,222.64
Payroll Account (contra to 2998)	1013	
100 - Administration	100	6,871.07
301 - Fire	301	928.42
500 - Water	500	1,358.29
Rabobank-Bankruptcy Disbursement	1017	

Reserve

600 - Wastewater	600	102,793.69
Fire Reserves Account	1031	
301 - Fire	301	1,863,366.64
US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	7,320.11
US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	918,410.12
US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	<u>1,026,083.09</u>
Total Cash in Bank		6,779,882.34

Investments

Water Reserves Account	0335	
500 - Water	500	<u>2,691,427.77</u>
Total Investments		2,691,427.77

Due From Others

Due From Vista De Oro	1440	
100 - Administration	100	<u>1,517.00</u>
Total Due From Others		1,517.00

Held Deposits

Held Deposits	1030	
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Fund	Cash Summary
100	\$ 150,840.12
200	\$ 33,020.16
301	\$ 2,213,753.77
400	\$ (639.28)
500	\$ 4,188,470.80
600	\$ 30,671.04
602	\$ 1,951,813.32
650	\$ 9,647.11
800	\$ 617,632.39
900	\$ 276,100.68
Total	\$ 9,471,310.11

Prior Month - July 2022	
Fund	Cash Summary
100	\$ 138,369.84
200	\$ 33,587.31
301	\$ 2,256,028.45
400	\$ (325.34)
500	\$ 4,179,919.87
600	\$ 30,968.11
602	\$ 1,944,658.83
650	\$ (6,184.85)
800	\$ 619,936.81
900	\$ 276,694.81
Total	\$ 9,473,653.84

500 - Water	500	<u>10,000.00</u>
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	
301 - Fire	301	351,205.89
500 - Water	500	296,262.18
Unbilled A/R	1085	
500 - Water	500	287,958.78
Grants Receivable	1086	
301 - Fire	301	18,732.17
500 - Water	500	<u>290,345.34</u>
Total Accounts Receivable		1,244,504.36
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		10,795,572.92
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 & Improvements	1851	
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 & Systems	1853	
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	(5,082,963.23)
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>29,208.95</u>
Total Other Assets		<u>280,013.95</u>
Total ASSETS		<u>19,522,984.50</u>

LIABILITIES & EQUITY

CURRENT LIABILITIES

Accounts Payable

Vendor Payable (Control Account)	2000	
100 - Administration	100	(3,716.16)
200 - Bayridge	200	147.00
301 - Fire	301	3,233.18
400 - Vista de Oro	400	147.00
500 - Water	500	269,044.91
650 - Solid Waste	650	10,000.00
800 - Drainage	800	<u>338.64</u>
Total Accounts Payable		279,194.57

Current Payroll Liabilities

FICA Employee Payable	2002	
100 - Administration	100	(0.01)
301 - Fire	301	(317.75)
FICA Employer Payable	2003	
301 - Fire	301	317.75
CA Income Tax Withholding	2011	
500 - Water	500	0.30
SDI Payable Employee (EE Only)	2012	
301 - Fire	301	0.13
500 - Water	500	(0.14)
Retirement-ER-Regular Contrib	2014	
301 - Fire	301	0.01
500 - Water	500	(0.01)
AFLAC Voluntary Insurance-Employee	2022	
100 - Administration	100	(0.03)

500 - Water	500	0.05
Accrued Compensated Absences	2040	
100 - Administration	100	7,302.24
500 - Water	500	25,098.19
Long-term Compensated Absences	2041	
100 - Administration	100	21,906.71
500 - Water	500	75,294.56
CALPERS Retirement Tier 2- EE- Liab	2042	
100 - Administration	100	0.01
301 - Fire	301	0.36
CALPERS Retirement Tier 2- ER- Liab	2044	
100 - Administration	100	0.80
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	25.82
500 - Water	500	60.35
Medical Plan Liab- Employee	2203	
500 - Water	500	(305.56)
Vision Plan Liab- Employee	2204	
100 - Administration	100	(19.93)
500 - Water	500	18.92
Dental Plan Ins Payable- Employee	2205	
100 - Administration	100	(23.52)
500 - Water	500	(46.60)
Retirement Contrib Liab-Employee	2206	
500 - Water	500	(0.01)
Insurance- AD & D	2211	
100 - Administration	100	1.07
500 - Water	500	(3.04)
Insurance- LT Disability	2213	
100 - Administration	100	(83.56)
500 - Water	500	(43.78)
Survivor Premiums-PERS	2214	
100 - Administration	100	0.93
301 - Fire	301	(0.93)
Payroll Clearing Account	2999	
100 - Administration	100	<u>2,936.57</u>
Total Current Payroll Liabilities		484,553.91
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	187,716.53
650 - Solid Waste	650	<u>120,000.00</u>
Total Current Portion Long Term Debt		307,716.53
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		1,165,668.60
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	1,207,624.02
500 - Water	500	144,644.25
General Contingency Reserve	3111	
100 - Administration	100	20,918.48
301 - Fire	301	403,225.51
500 - Water	500	642,183.00
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>6,572,309.29</u>
Total Other Liabilities		6,572,309.29
Long Term Debt		
Note Payable - Long Term		
Long Term Debt- Note Payable	2100	
650 - Solid Waste	650	1,026,772.00
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	<u>2,654,394.66</u>
Total Note Payable - Long Term		3,681,166.66
Accrued Interest Payable		

Accrued Interest Payable	2110	
500 - Water	500	<u>29,605.32</u>
Total Accrued Interest Payable		<u>29,605.32</u>
Total Long Term Debt		3,710,771.98
Equity		
Revenues		
100 - Administration	100	118,826.24
301 - Fire	301	498.19
500 - Water	500	554,890.63
Wastewater Fiduciary Fund	602	7,184.58
650 - Solid Waste	650	31,898.27
800 - Drainage	800	448.85
900 - Parks & Recreation	900	<u>373.52</u>
Total Revenues		714,120.28
Expenditures		
100 - Administration	100	(110,375.73)
200 - Bayridge	200	(1,281.31)
301 - Fire	301	(119,619.89)
400 - Vista de Oro	400	(774.88)
500 - Water	500	(884,263.14)
600 - Wastewater	600	(3,364.18)
650 - Solid Waste	650	(11,882.62)
800 - Drainage	800	(5,841.25)
900 - Parks & Recreation	900	(1,188.26)
Total Expenditures		(1,138,591.26)
Equity		
Septic System Decommission Reserve	3109	
200 - Bayridge	200	8,000.00
Prepaid Assessment Reserve	3159	
Wastewater Fiduciary Fund	602	4,972.74
Fire Mitigation Fund	3161	
301 - Fire	301	135,448.89
600 - Wastewater	600	102,948.71
Fund Balance	3200	
100 - Administration	100	100,429.42
200 - Bayridge	200	26,154.47
301 - Fire	301	372,385.94
400 - Vista de Oro	400	(11.40)
500 - Water	500	4,044,567.22
600 - Wastewater	600	1,357,311.60
Wastewater Fiduciary Fund	602	1,939,656.00
650 - Solid Waste	650	29,631.46
800 - Drainage	800	388,151.33
900 - Parks & Recreation	900	78,036.24
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	30,999.00
650 - Solid Waste	650	(1,196,772.00)
Total Equity		<u>8,498,705.61</u>
Total Equity		<u>8,074,234.63</u>
Total LIABILITIES & EQUITY		<u>19,522,984.50</u>

	August 2022	July 2022	June 2022	May 2022	April 2022	March 2022	February 2022	January 2022	December 2021	November 2021	October 2021	September 2021	August 2021
Fund	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary
100	\$ 150,840.12	\$ 138,369.84	\$ 152,920.73	\$ 151,712.59	\$ 141,940.72	\$ 125,794.82	\$ 109,008.92	\$ 102,909.04	\$ 95,500.68	\$ 98,442.41	\$ 123,340.20	\$ 126,009.03	\$ 107,699.91
200	\$ 33,020.16	\$ 33,587.31	\$ 34,649.94	\$ 35,145.90	\$ 33,513.03	\$ 40,190.84	\$ 40,027.61	\$ 39,612.80	\$ 34,175.66	\$ 31,409.73	\$ 28,631.53	\$ 29,745.42	\$ 30,216.69
301	\$ 2,213,753.77	\$ 2,256,028.45	\$ 2,215,055.56	\$ 2,243,333.17	\$ 2,281,610.45	\$ 2,140,417.77	\$ 2,139,868.32	\$ 2,810,591.40	\$ 2,692,030.29	\$ 2,648,502.77	\$ 2,667,828.40	\$ 2,708,532.91	\$ 2,642,444.05
400	\$ (639.28)	\$ (325.34)	\$ 447.50	\$ 7,654.95	\$ 4,025.62	\$ 3,484.30	\$ 2,775.32	\$ 2,505.78	\$ (1,623.14)	\$ (2,933.07)	\$ (4,896.99)	\$ (4,198.31)	\$ (3,646.67)
500	\$ 4,188,470.80	\$ 4,179,919.87	\$ 4,380,802.96	\$ 4,428,343.35	\$ 4,456,104.45	\$ 4,720,086.05	\$ 4,778,875.23	\$ 4,710,329.12	\$ 4,567,873.75	\$ 4,517,503.04	\$ 4,376,452.86	\$ 4,307,204.59	\$ 4,185,198.24
600	\$ 30,671.04	\$ 30,968.11	\$ 34,055.22	\$ 34,330.68	\$ 34,606.14	\$ 34,881.60	\$ 37,941.97	\$ 38,886.61	\$ 19,077.58	\$ 24,167.81	\$ 24,417.21	\$ 24,934.21	\$ 29,628.90
602	\$ 1,951,813.32	\$ 1,944,658.83	\$ 1,921,646.74	\$ 1,917,219.33	\$ 1,668,426.01	\$ 1,595,165.37	\$ 1,737,861.53	\$ 1,697,924.00	\$ 1,710,194.28	\$ 1,245,195.18	\$ 1,118,518.09	\$ 1,118,508.98	\$ 1,923,841.95
650	\$ 9,647.11	\$ (6,184.85)	\$ 3,259.10	\$ (21,447.48)	\$ (5,509.00)								
800	\$ 617,632.39	\$ 619,936.81	\$ 620,896.18	\$ 623,700.02	\$ 597,991.70	\$ 582,005.77	\$ 578,385.04	\$ 575,016.95	\$ 544,031.12	\$ 538,019.75	\$ 520,469.39	\$ 522,367.50	\$ 524,303.58
900	\$ 276,100.68	\$ 276,694.81	\$ 277,021.67	\$ 280,130.35	\$ 280,621.97	\$ 260,773.20	\$ 261,324.13	\$ 261,875.06	\$ 262,311.29	\$ 262,862.22	\$ 263,413.15	\$ 263,842.84	\$ 264,397.52
Total	\$ 9,471,310.11	\$ 9,473,653.84	\$ 9,640,755.60	\$ 9,700,122.86	\$ 9,493,331.09	\$ 9,502,799.72	\$ 9,686,068.07	\$ 10,239,650.76	\$ 9,923,571.51	\$ 9,363,169.84	\$ 9,118,173.84	\$ 9,096,947.17	\$ 9,704,084.17

	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month
Fund	%	%	%	%	%	%	%	%	%	%	%	%	%
100	9.01%	-9.52%	0.80%	6.88%	12.84%	15.40%	5.93%	7.76%	-2.99%	-20.19%	-2.12%	17.00%	2.93%
200	-1.69%	-3.07%	-1.41%	4.87%	-16.62%	0.41%	1.05%	15.91%	8.81%	9.70%	-3.74%	-1.56%	-3.00%
301	-1.87%	1.85%	-1.26%	-1.68%	6.60%	0.03%	-23.86%	4.40%	1.64%	-0.72%	-1.50%	2.50%	-0.84%
400	96.50%	-172.70%	-94.15%	90.16%	15.54%	25.55%	10.76%	-254.38%	-44.66%	-40.10%	16.64%	15.13%	23.39%
500	0.20%	-4.59%	-1.07%	-0.62%	-5.59%	-1.23%	1.46%	3.12%	1.12%	3.22%	1.61%	2.92%	2.73%
600	-0.96%	-9.07%	-0.80%	-0.80%	-0.79%	-8.07%	-2.43%	103.83%	-21.06%	-1.02%	-2.07%	-15.84%	-0.92%
602	0.37%	1.20%	0.23%	14.91%	4.59%	-8.21%	2.35%	-0.72%	37.34%	11.33%	0.00%	-41.86%	0.00%
650	-255.98%	-289.77%	-115.20%	289.32%									
800	-0.37%	-0.15%	-0.45%	4.30%	2.75%	0.63%	0.59%	5.70%	1.12%	3.37%	-0.36%	-0.37%	-1.22%
900	-0.21%	-0.12%	-1.11%	-0.18%	7.61%	-0.21%	-0.21%	-0.17%	-0.21%	-0.21%	-0.16%	-0.21%	-2.41%

Average Cash Flow Summary 2022/2023		Average Cash Flow Summary 2021/2022	
100	\$ 144,604.98	100	\$ 119,992.35
200	\$ 33,303.74	200	\$ 34,039.09
301	\$ 2,234,891.11	301	\$ 2,487,920.81
400	\$ (482.31)	400	\$ 53.32
500	\$ 4,184,195.34	500	\$ 4,458,552.95
600	\$ 30,819.58	600	\$ 30,569.36
602	\$ 1,948,236.08	602	\$ 1,631,528.03
650	\$ 1,731.13	650	n/a
800	\$ 618,784.60	800	\$ 563,162.29
900	\$ 276,397.75	900	\$ 267,458.60
TOTAL	\$ 9,472,481.98	TOTAL	\$ 9,591,302.02

DRAINAGE
 LOS OSOS COMMUNITY SERVICES DISTRICT
 Balance Sheet
 As of 8/31/2022

		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>

Fire
LOS OSOS COMMUNITY SERVICES DISTRICT
 Balance Sheet
 As of 8/31/2022

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	1,199,624.02
General Contingency Reserve	3111	403,225.51
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	<u>540,562.42</u>
Total Other Liabilities		<u>2,183,745.95</u>
Total Other Liabilities		2,183,745.95
Equity		
Equity		
Fire Mitigation Fund	3161	<u>135,448.89</u>
Total Equity		<u>135,448.89</u>
Total Equity		<u>135,448.89</u>
Total LIABILITIES & EQUITY		<u><u>2,319,194.84</u></u>

Parks
LOS OSOS COMMUNITY SERVICES DISTRICT
Balance Sheet
As of 8/31/2022

	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>

Water
LOS OSOS COMMUNITY SERVICES DISTRICT
 Balance Sheet
 As of 8/31/2022

		<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	642,183.00
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>3,054,165.10</u>
Total Other Liabilities		<u>3,054,165.10</u>
Total LIABILITIES & EQUITY		<u><u>3,145,682.37</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:
Date 08/31/2022
EM

EXECUTIVE 50 CHECKING

Summary of Activity Since Your Last Statement

Beginning Balance	8/01/22	9,377.02
Deposits / Misc Credits	0	.00
Withdrawals / Misc Debits	1	2.00
** Ending Balance	8/31/22	9,375.02 **
Service Charge		2.00
Average Collected Balance		9,377

Withdrawals and Debits

Date	Deposits	Withdrawals	Activity Description
8/31		2.00	PAPER STATEMENT FEE

Daily Balance Summary

Date	Balance	Date	Balance
8/31	9,375.02		