



January 3, 2023

TO: Finance Advisory Committee
FROM: Laura Durban, Administrative Services Manager
Ron Munds, General Manager
SUBJECT: **Agenda Item 5 – 01/03/2023 FAC Meeting**
Receive Financial Report for the Period Ending November 30, 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
John Owens

Battalion Chief
Paul Provence

DESCRIPTION

The attached are the Statement of Revenues and Expenditures and Balance Sheets for November 2022.

STAFF RECOMMENDATION

Staff recommends that the FAC adopt the following motion:

Motion: I recommend to the Board, that the Board receive and file the financials for the period ending November 30, 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.losososcscsd.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.

Attachments

November 2022 Financial Report

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

Offices:
2122 9th Street, Suite 110
Los Osos, CA 93402

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www.losososcscsd.org

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 11/1/2022 Through 11/30/2022

	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	297,065.60	712,957.50	(415,891.90) (58.33)%
4930	Other Revenue	290.00	290.00	0.00	290.00 0.00%
	Total Other Revenues	<u>59,703.12</u>	<u>297,355.60</u>	<u>712,957.50</u>	<u>(415,601.90)</u> (58.29)%
	Total Revenues	<u>59,703.12</u>	<u>297,355.60</u>	<u>712,957.50</u>	<u>(415,601.90)</u> (58.29)%
Expenditures					
Personnel					
Salaries/Wages					
7322	Director's Compensation	700.00	3,100.00	16,500.00	13,400.00 81.21%
8018	Holiday Pay	1,281.39	3,132.76	16,460.00	13,327.24 80.97%
8045	Overtime Pay	56.52	325.62	300.00	(25.62) (8.54)%
8050	Administrative Leave Pay	0.00	3,605.77	5,400.00	1,794.23 33.23%
8051	Floating Holiday Pay	0.00	2,236.55	3,000.00	763.45 25.45%
8054	Salaries & Wages - Regular	25,851.77	111,563.02	283,750.00	172,186.98 60.68%
8060	Sick Leave Pay	200.96	1,704.99	5,400.00	3,695.01 68.43%
8066	Comp Time Used	0.00	0.00	50.00	50.00 100.00%
8081	Vacation Pay	0.00	9,623.98	5,400.00	(4,223.98) (78.22)%
	Total Salaries/Wages	<u>28,090.64</u>	<u>135,292.69</u>	<u>336,260.00</u>	<u>200,967.31</u> 59.77%
Payroll Taxes & Benefits					
5020	FICA - ER	43.40	177.32	1,116.00	938.68 84.11%
5030	Life Insurance - ER	46.92	202.01	525.00	322.99 61.52%
5031	Disability Insurance	49.77	186.27	450.00	263.73 58.61%
5035	AD & D Insurance	10.88	42.28	119.00	76.72 64.47%
5040	LTD Insurance	163.12	516.82	1,700.00	1,183.18 69.60%
5050	Medicare - ER	424.93	2,032.07	4,900.00	2,867.93 58.53%
5060	Cafeteria Plan - ER	1,572.04	10,033.91	27,150.00	17,116.09 63.04%
5070	Retirement ER - Regular	0.00	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	0.70	2.86	37.50	34.64 92.37%
5120	Workers Comp Insurance - ER	0.00	645.88	1,000.00	354.12 35.41%
5124	Retirement - ER - Tier 2	2,171.87	10,197.07	25,700.00	15,502.93 60.32%
	Total Payroll Taxes & Benefits	<u>4,483.63</u>	<u>24,246.49</u>	<u>63,947.50</u>	<u>39,701.01</u> 62.08%
Employment Services					
5100	Unemployment Insurance - ER	28.00	114.40	2,015.00	1,900.60 94.32%
6200	Hiring, Advertising & Other Costs	0.00	0.00	200.00	200.00 100.00%
6230	Medical Exam	0.00	0.00	150.00	150.00 100.00%
	Total Employment Services	<u>28.00</u>	<u>114.40</u>	<u>2,365.00</u>	<u>2,250.60</u> 95.16%
	Total Personnel	<u>32,602.27</u>	<u>159,653.58</u>	<u>402,572.50</u>	<u>242,918.92</u> 60.34%
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	0.00	0.00	200.00	200.00 100.00%
	Total Clothing & Uniform	<u>0.00</u>	<u>0.00</u>	<u>200.00</u>	<u>200.00</u> 100.00%
Contract Services					
6100	Labor & Support-IT Services	520.00	22,654.55	14,500.00	(8,154.55) (56.24)%
6110	IT Purchased Services	1,889.00	9,958.85	24,500.00	14,541.15 59.35%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 11/1/2022 Through 11/30/2022

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7100	Copier Contract-Maint & Usage	288.05	1,453.61	3,500.00	2,046.39	58.47%
7255	Security Services	105.00	210.00	900.00	690.00	76.67%
7321	Janitorial Cleaning & Supplies	271.00	1,355.00	3,200.00	1,845.00	57.66%
7342	Public Meeting Recordings	1,155.50	2,175.46	10,000.00	7,824.54	78.25%
	Total Contract Services	4,228.55	37,807.47	56,600.00	18,792.53	33.20%
	Financial Services					
7309	Late Fees	0.00	0.00	200.00	200.00	100.00%
7310	Bank Service Charges	0.00	453.74	6,400.00	5,946.26	92.91%
	Total Financial Services	0.00	453.74	6,600.00	6,146.26	93.13%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	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	30,379.23	30,525.00	145.77	0.48%
	Total Insurance, Licenses & Regulatory Fees	0.00	47,917.17	48,255.00	337.83	0.70%
	Legal & Professional					
7304	Professional Services - ACCTG	5,000.00	22,500.00	60,000.00	37,500.00	62.50%
7305	Auditing Services	0.00	20,550.00	22,550.00	2,000.00	8.87%
7320	Professional & Consulting Services	153.94	242.38	2,500.00	2,257.62	90.30%
7326	Legal Services	0.00	2,462.50	30,000.00	27,537.50	91.79%
7340	Legal Notifications & Mandated Advertising	0.00	296.07	500.00	203.93	40.79%
7343	Election Expense	0.00	0.00	15,000.00	15,000.00	100.00%
	Total Legal & Professional	5,153.94	46,050.95	130,550.00	84,499.05	64.73%
	Office/Operations					
6121	IT-Supplies & Miscellaneous	240.00	598.80	1,000.00	401.20	40.12%
6130	Computer Hardware	0.00	102.95	1,500.00	1,397.05	93.14%
7140	General Supplies & Minor Equipment	276.58	2,782.91	6,500.00	3,717.09	57.19%
7160	Postage, Shipping & Mail Supplies	0.00	640.99	2,500.00	1,859.01	74.36%
7226	Membership & Dues	0.00	8,286.00	7,950.00	(336.00)	(4.23)%
	Total Office/Operations	516.58	12,411.65	19,450.00	7,038.35	36.19%
	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	130.00	447.00	1,080.00	633.00	58.61%
6025	Telephone	248.53	939.84	3,000.00	2,060.16	68.67%
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 11/1/2022 Through 11/30/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7352 Rent - Offices & Other Structures	3,000.00	15,000.00	36,000.00	21,000.00	58.33%
8610 Electric	273.47	1,364.26	3,800.00	2,435.74	64.10%
8620 Gas Service	87.97	127.67	1,000.00	872.33	87.23%
Total Rent & Utilities	3,739.97	17,878.77	45,080.00	27,201.23	60.34%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	106.48	100.00	(6.48)	(6.48)%
Total Repairs & Maintenance	0.00	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	435.66	435.66	1,000.00	564.34	56.43%
8539 Meals	0.00	0.00	600.00	600.00	100.00%
8550 Mileage Reimbursement & Parking	176.70	176.70	500.00	323.30	64.66%
Total Travel & Training	612.36	1,162.36	3,325.00	2,162.64	65.04%
Total Services & Supplies	14,251.40	163,788.59	310,385.00	146,596.41	47.23%
Total Expenditures	46,853.67	323,442.17	712,957.50	389,515.33	54.63%
Net Revenues over Expenditures	12,849.45	(26,086.57)	0.00	(26,086.57)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 11/1/2022 Through 11/30/2022

	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						
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	700.20	700.20	10,000.00	(9,299.80)	(93.00)%
	Total Special Taxes & Assessments	<u>700.20</u>	<u>700.20</u>	<u>10,000.00</u>	<u>(9,299.80)</u>	<u>(93.00)%</u>
	Total Revenues	<u>700.20</u>	<u>700.20</u>	<u>10,000.00</u>	<u>(9,299.80)</u>	<u>(93.00)%</u>
Expenditures						
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6345	Property Taxes & Assessments Costs	0.00	494.72	600.00	105.28	17.55%
	Total Insurance, Licenses & Regulatory Fees	<u>0.00</u>	<u>494.72</u>	<u>600.00</u>	<u>105.28</u>	<u>17.55%</u>
Legal & Professional						
7340	Legal Notifications & Mandated Advertising	0.00	0.00	75.00	75.00	100.00%
	Total Legal & Professional	<u>0.00</u>	<u>0.00</u>	<u>75.00</u>	<u>75.00</u>	<u>100.00%</u>
Rent & Utilities						
8670	Street Lighting	418.61	2,093.10	6,724.16	4,631.06	68.87%
	Total Rent & Utilities	<u>418.61</u>	<u>2,093.10</u>	<u>6,724.16</u>	<u>4,631.06</u>	<u>68.87%</u>
	Total Services & Supplies	418.61	2,587.82	7,399.16	4,811.34	65.03%
Transfers						
9511	Interfund Transfer Out	148.53	742.65	1,782.39	1,039.74	58.33%
	Total Transfers	<u>148.53</u>	<u>742.65</u>	<u>1,782.39</u>	<u>1,039.74</u>	<u>58.33%</u>
	Total Expenditures	<u>567.14</u>	<u>3,330.47</u>	<u>9,181.55</u>	<u>5,851.08</u>	<u>63.73%</u>
	Net Revenues over Expenditures	<u>133.06</u>	<u>(2,630.27)</u>	<u>818.45</u>	<u>(3,448.72)</u>	<u>(421.37)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 11/1/2022 Through 11/30/2022

	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	108,734.78	(108,734.78) (100.00)%
4037	Property Tax Zone B Received	73,415.76	108,362.71	923,390.00	(815,027.29) (88.26)%
4038	Property Tax Zone B Pass thru	0.00	0.00	1,500,152.00	(1,500,152.00) (100.00)%
	Total Property Taxes	73,415.76	108,362.71	2,532,276.78	(2,423,914.07) (95.72)%
Grant Revenue					
4949	Govt- State Grants	0.00	1,267.83	0.00	1,267.83 0.00%
	Total Grant Revenue	0.00	1,267.83	0.00	1,267.83 0.00%
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)%
4930	Other Revenue	290.00	290.00	0.00	290.00 0.00%
	Total Other Revenues	290.00	290.00	67,134.00	(66,844.00) (99.57)%
Use of Money & Property					
4510	Investment Income on funds	449.39	1,882.05	2,000.00	(117.95) (5.90)%
	Total Use of Money & Property	449.39	1,882.05	2,000.00	(117.95) (5.90)%
	Total Revenues	74,155.15	111,802.59	3,270,808.78	(3,159,006.19) (96.58)%
Expenditures					
Personnel					
Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	2,991.94	7,658.44	38,000.00	30,341.56 79.85%
8340	Resv FF-Shift Coverage	9,873.56	49,999.45	144,000.00	94,000.55 65.28%
8345	Resv FF-Special Projects	0.00	0.00	2,000.00	2,000.00 100.00%
	Total Salaries/Wages	12,865.50	57,657.89	184,000.00	126,342.11 68.66%
Payroll Taxes & Benefits					
5021	FICA - Fire - ER	780.46	3,398.30	10,000.00	6,601.70 66.02%
5030	Life Insurance - ER	199.50	988.00	2,500.00	1,512.00 60.48%
5035	AD & D Insurance	47.50	237.50	850.00	612.50 72.06%
5051	Medicare - Reserves - ER	190.99	840.35	2,500.00	1,659.65 66.39%
5070	Retirement ER - Regular	5,002.79	24,916.17	62,000.00	37,083.83 59.81%
5102	CA Training Tax- ER	2.77	23.61	175.00	151.39 86.51%
5120	Workers Comp Insurance - ER	0.00	5,210.39	5,000.00	(210.39) (4.21)%
5124	Retirement - ER - Tier 2	282.76	1,905.17	8,500.00	6,594.83 77.59%
	Total Payroll Taxes & Benefits	6,506.77	37,519.49	91,525.00	54,005.51 59.01%
Employment Services					
5000	Medical Exams & Procedures	0.00	0.00	4,000.00	4,000.00 100.00%
5101	Unemp. Costs - Reserves	113.09	946.82	6,000.00	5,053.18 84.22%
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%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 11/1/2022 Through 11/30/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Employment Services	<u>113.09</u>	<u>946.82</u>	<u>14,100.00</u>	<u>13,153.18</u>	<u>93.28%</u>
Total Personnel	19,485.36	96,124.20	289,625.00	193,500.80	66.81%
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	0.00	599.90	1,500.00	900.10	60.01%
7100 Copier Contract-Maint & Usage	124.44	1,214.75	2,500.00	1,285.25	51.41%
7202 Building Alarms & Security	210.00	565.98	1,100.00	534.02	48.55%
7204 Cleaning Supplies, Laundry & Towel Service	78.91	78.91	3,500.00	3,421.09	97.75%
7222 Hazardous Materials CW JPA Cost	0.00	2,000.00	2,500.00	500.00	20.00%
7500 Schedule A Charges	<u>0.00</u>	<u>0.00</u>	<u>2,169,550.00</u>	<u>2,169,550.00</u>	<u>100.00%</u>
Total Contract Services	413.35	4,459.54	2,180,650.00	2,176,190.46	99.80%
Equipment & Tools					
6055 Radios -Non Capital	0.00	0.00	2,000.00	2,000.00	100.00%
6440 Fire Personal Protection Equipment	744.32	2,140.23	15,000.00	12,859.77	85.73%
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	316.26	316.26	350.00	33.74	9.64%
7238 Paramedic & EMT Small Tools & Supplies	2,516.93	21,559.29	25,000.00	3,440.71	13.76%
7242 Minor Tools, Accessories & Field Machines	35.38	982.08	1,200.00	217.92	18.16%
7252 Misc Hardware	<u>0.00</u>	<u>388.74</u>	<u>1,200.00</u>	<u>811.26</u>	<u>67.61%</u>
Total Equipment & Tools	3,612.89	25,386.60	55,750.00	30,363.40	54.46%
Financial Services					
7309 Late Fees	0.00	0.00	10.00	10.00	100.00%
7310 Bank Service Charges	2.00	10.00	36.00	26.00	72.22%
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	2.00	10.00	96.00	86.00	89.58%
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	6,983.80	7,200.00	216.20	3.00%
7325 Insurance	0.00	46,292.15	34,500.00	(11,792.15)	(34.18)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 11/1/2022 Through 11/30/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Total Insurance, Licenses & Regulatory Fees	0.00	53,275.95	43,700.00	(9,575.95)	(21.91)%
Legal & Professional					
7320 Professional & Consulting Services	0.00	0.00	3,000.00	3,000.00	100.00%
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	75.00	4,850.00	4,775.00	98.45%
Office/Operations					
7140 General Supplies & Minor Equipment	145.61	1,693.09	2,000.00	306.91	15.35%
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	121.36	1,000.00	878.64	87.86%
7240 Propane	0.00	0.00	100.00	100.00	100.00%
Total Office/Operations	145.61	2,164.45	7,200.00	5,035.55	69.94%
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	37.51	319.53	6,000.00	5,680.47	94.67%
Total Other Expense	37.51	319.53	8,000.00	7,680.47	96.01%
Rent & Utilities					
6000 Cell Phones	67.92	434.42	840.00	405.58	48.28%
6025 Telephone	24.68	1,285.04	14,000.00	12,714.96	90.82%
8610 Electric	0.00	590.23	1,200.00	609.77	50.81%
8620 Gas Service	114.09	114.09	1,600.00	1,485.91	92.87%
8630 Trash Services	99.12	706.07	1,600.00	893.93	55.87%
8640 Water and Water Services	306.42	1,873.04	6,000.00	4,126.96	68.78%
8659 Utility Cable Charges	0.00	858.50	2,075.00	1,216.50	58.63%
8670 Street Lighting	9.73	48.69	135.00	86.31	63.93%
Total Rent & Utilities	621.96	5,910.08	27,450.00	21,539.92	78.47%
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	2,365.91	3,825.89	3,500.00	(325.89)	(9.31)%
6750 R & M - Minor Tools & 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 11/1/2022 Through 11/30/2022

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6775	R & M -Operation/Field Equipment	0.00	0.00	1,600.00	1,600.00	100.00%
6800	R & M - Grounds & Collection Systems	0.00	0.00	1,600.00	1,600.00	100.00%
6900	R & M - Buildings & Structures	0.00	725.00	28,000.00	27,275.00	97.41%
	Total Repairs & Maintenance	<u>2,365.91</u>	<u>4,923.16</u>	<u>37,300.00</u>	<u>32,376.84</u>	86.80%
	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	0.00	0.00	500.00	500.00	100.00%
	Total Travel & Training	<u>0.00</u>	<u>0.00</u>	<u>1,300.00</u>	<u>1,300.00</u>	100.00%
	Total Services & Supplies	7,199.23	96,524.31	2,371,296.00	2,274,771.69	95.93%
	Capital Outlay					
9006	Infrastructure CIP	570.00	2,688.43	50,000.00	47,311.57	94.62%
9085	Vehicle Purchase	0.00	0.00	73,180.00	73,180.00	100.00%
	Total Capital Outlay	<u>570.00</u>	<u>2,688.43</u>	<u>123,180.00</u>	<u>120,491.57</u>	97.82%
	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>	100.00%
	Transfers					
9511	Interfund Transfer Out	5,941.31	29,706.55	71,295.75	41,589.20	58.33%
	Total Transfers	<u>5,941.31</u>	<u>29,706.55</u>	<u>71,295.75</u>	<u>41,589.20</u>	58.33%
	Total Expenditures	<u>33,195.90</u>	<u>225,043.49</u>	<u>3,043,794.75</u>	<u>2,818,751.26</u>	92.61%
	Net Revenues over Expenditures	<u>40,959.25</u>	<u>(113,240.90)</u>	<u>227,014.03</u>	<u>(340,254.93)</u>	(149.88)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 11/1/2022 Through 11/30/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Revenues						
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	252.54	252.54	6,000.00	(5,747.46)	(95.79)%
	Total Special Taxes & Assessments	252.54	252.54	6,000.00	(5,747.46)	(95.79)%
	Total Revenues	252.54	252.54	6,000.00	(5,747.46)	(95.79)%
Expenditures						
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6345	Property Taxes & Assessments Costs	0.00	316.72	600.00	283.28	47.21%
	Total Insurance, Licenses & Regulatory Fees	0.00	316.72	600.00	283.28	47.21%
Legal & Professional						
7320	Professional & Consulting Services	0.00	0.00	230.00	230.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	70.00	70.00	100.00%
	Total Legal & Professional	0.00	0.00	300.00	300.00	100.00%
Rent & Utilities						
8670	Street Lighting	165.40	827.02	2,460.00	1,632.98	66.38%
	Total Rent & Utilities	165.40	827.02	2,460.00	1,632.98	66.38%
	Total Services & Supplies	165.40	1,143.74	3,360.00	2,216.26	65.96%
Transfers						
9511	Interfund Transfer Out	148.53	742.65	1,782.39	1,039.74	58.33%
	Total Transfers	148.53	742.65	1,782.39	1,039.74	58.33%
	Total Expenditures	313.93	1,886.39	5,142.39	3,256.00	63.32%
	Net Revenues over Expenditures	(61.39)	(1,633.85)	857.61	(2,491.46)	(290.51)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 11/1/2022 Through 11/30/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4035	Property Taxes	<u>21,110.59</u>	<u>25,247.28</u>	<u>131,329.02</u>	<u>(106,081.74)</u> (80.78)%
	Total Property Taxes	21,110.59	25,247.28	131,329.02	(106,081.74) (80.78)%
Service Charges & Fees					
4030	Residential Single Family	157,176.21	938,230.51	2,402,240.00	(1,464,009.49) (60.94)%
4102	Residential- Multi -Family-Water Sales	25,272.60	103,301.99	246,640.00	(143,338.01) (58.12)%
4103	Commercial, Home Care, Retail-Water Sales	18,316.61	197,332.87	339,693.00	(142,360.13) (41.91)%
4104	Irrigation- Water Sales	7,469.70	34,359.46	33,663.00	696.46 2.07%
4114	Water Other Service Revenues	320.00	475.65	1,000.00	(524.35) (52.44)%
4931	Water Activation Fees	450.00	3,350.00	6,000.00	(2,650.00) (44.17)%
4932	Penalties	2,887.97	11,527.56	21,000.00	(9,472.44) (45.11)%
4933	Door Hangers/Lockout Notices	1,560.00	5,300.00	12,000.00	(6,700.00) (55.83)%
4937	NSF Fees	<u>(25.00)</u>	<u>150.00</u>	<u>400.00</u>	<u>(250.00)</u> (62.50)%
	Total Service Charges & Fees	213,428.09	1,294,028.04	3,062,636.00	(1,768,607.96) (57.75)%
Other Revenues					
4930	Other Revenue	486.86	521.56	6,000.00	(5,478.44) (91.31)%
4989	Claim Revenue	<u>0.00</u>	<u>12,373.63</u>	<u>0.00</u>	<u>12,373.63</u> 0.00%
	Total Other Revenues	486.86	12,895.19	6,000.00	6,895.19 114.92%
Use of Money & Property					
4510	Investment Income on funds	<u>718.71</u>	<u>4,241.07</u>	<u>6,000.00</u>	<u>(1,758.93)</u> (29.32)%
	Total Use of Money & Property	718.71	4,241.07	6,000.00	(1,758.93) (29.32)%
	Total Revenues	<u>235,744.25</u>	<u>1,336,411.58</u>	<u>3,205,965.02</u>	<u>(1,869,553.44)</u> (58.31)%
Expenditures					
Personnel					
Salaries/Wages					
8018	Holiday Pay	2,215.28	5,838.90	25,325.00	19,486.10 76.94%
8045	Overtime Pay	1,206.23	5,515.77	4,000.00	(1,515.77) (37.89)%
8050	Administrative Leave Pay	0.00	0.00	2,050.00	2,050.00 100.00%
8051	Floating Holiday Pay	0.00	1,329.84	6,500.00	5,170.16 79.54%
8054	Salaries & Wages - Regular	36,442.17	179,366.99	489,000.00	309,633.01 63.32%
8056	Retroactive Pay	0.00	0.00	1,000.00	1,000.00 100.00%
8060	Sick Leave Pay	3,459.70	9,395.84	10,000.00	604.16 6.04%
8063	Standby Pay	2,044.25	9,782.09	25,500.00	15,717.91 61.64%
8066	Comp Time Used	1,287.35	7,218.43	18,000.00	10,781.57 59.90%
8081	Vacation Pay	<u>580.78</u>	<u>9,554.84</u>	<u>20,000.00</u>	<u>10,445.16</u> 52.23%
	Total Salaries/Wages	47,235.76	228,002.70	601,375.00	373,372.30 62.09%
Payroll Taxes & Benefits					
5030	Life Insurance - ER	147.90	733.13	1,950.00	1,216.87 62.40%
5031	Disability Insurance	80.14	389.95	850.00	460.05 54.12%
5035	AD & D Insurance	33.48	148.46	440.00	291.54 66.26%
5040	LTD Insurance	349.68	1,518.01	4,200.00	2,681.99 63.86%
5050	Medicare - ER	698.69	3,397.53	9,000.00	5,602.47 62.25%
5060	Cafeteria Plan - ER	5,921.46	26,590.25	75,000.00	48,409.75 64.55%
5070	Retirement ER - Regular	10,557.40	51,931.22	131,151.00	79,219.78 60.40%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 11/1/2022 Through 11/30/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
5075	Retirees Medical - ER	0.00	750.99	2,000.00	1,249.01	62.45%
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	991.76	5,510.97	14,157.00	8,646.03	61.07%
	Total Payroll Taxes & Benefits	18,780.51	101,152.77	250,798.00	149,645.23	59.67%
	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	66,016.27	329,155.47	856,333.00	527,177.53	61.56%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	112.60	2,600.00	2,487.40	95.67%
7248	Uniform Safety Boots	141.37	429.61	1,000.00	570.39	57.04%
	Total Clothing & Uniform	141.37	542.21	3,600.00	3,057.79	84.94%
	Contract Services					
6100	Labor & Support-IT Services	0.00	1,215.47	5,000.00	3,784.53	75.69%
6110	IT Purchased Services	109.99	674.95	5,400.00	4,725.05	87.50%
7250	Water Quality Testing	0.00	21,171.00	34,000.00	12,829.00	37.73%
7255	Security Services	735.00	1,470.00	5,500.00	4,030.00	73.27%
7321	Janitorial Cleaning & Supplies	73.00	365.00	850.00	485.00	57.06%
	Total Contract Services	917.99	24,896.42	50,750.00	25,853.58	50.94%
	Equipment & Tools					
6438	Disinfection Feed Pumps	715.68	1,265.26	2,700.00	1,434.74	53.14%
7242	Minor Tools, Accessories & Field Machines	536.19	1,403.24	8,000.00	6,596.76	82.46%
7253	Rent - Equipment	0.00	0.00	500.00	500.00	100.00%
7256	Meter Purchases & Replacements	0.00	160.15	3,000.00	2,839.85	94.66%
	Total Equipment & Tools	1,251.87	2,828.65	14,200.00	11,371.35	80.08%
	Financial Services					
7309	Late Fees	0.00	0.00	50.00	50.00	100.00%
7310	Bank Service Charges	2.00	10.00	300.00	290.00	96.67%
9153	Bad Debt Expense	0.00	(177.80)	0.00	177.80	0.00%
	Total Financial Services	2.00	(167.80)	350.00	517.80	147.94%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	0.00	900.00	900.00	100.00%
6342	Fees - Regulatory	500.00	3,025.00	22,000.00	18,975.00	86.25%
6345	Property Taxes & Assessments Costs	0.00	2,847.96	7,500.00	4,652.04	62.03%
7325	Insurance	0.00	63,091.79	64,250.00	1,158.21	1.80%
	Total Insurance, Licenses & Regulatory Fees	500.00	68,964.75	94,650.00	25,685.25	27.14%
	Legal & Professional					
7318	Professional & Consulting BMC	0.00	17,862.96	120,000.00	102,137.04	85.11%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 11/1/2022 Through 11/30/2022

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7320	Professional & Consulting Services	2,262.77	19,996.59	20,000.00	3.41	0.02%
7326	Legal Services	0.00	900.00	8,000.00	7,100.00	88.75%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Legal & Professional	2,262.77	38,759.55	149,000.00	110,240.45	73.99%
	Office/Operations					
6130	Computer Hardware	0.00	4,280.72	6,000.00	1,719.28	28.65%
6140	Computer Software	1,235.00	7,987.36	5,000.00	(2,987.36)	(59.75)%
7140	General Supplies & Minor Equipment	0.00	674.73	1,000.00	325.27	32.53%
7160	Postage, Shipping & Mail Supplies	525.65	2,999.35	9,000.00	6,000.65	66.67%
7180	Billing Supplies, Forms & Printing	1,371.08	7,167.22	18,750.00	11,582.78	61.77%
7226	Membership & Dues	0.00	1,051.40	3,000.00	1,948.60	64.95%
7230	Misc Small Parts & Supplies	213.53	1,265.16	3,000.00	1,734.84	57.83%
7237	Process Control & Treatment Supplies	539.44	4,502.78	10,000.00	5,497.22	54.97%
7239	Water Treatment Chemicals	0.00	5,910.49	13,000.00	7,089.51	54.53%
7249	Safety Supplies	32.16	276.66	1,000.00	723.34	72.33%
	Total Office/Operations	3,916.86	36,115.87	69,750.00	33,634.13	48.22%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	250.00	250.00	100.00%
7348	Water Conservation Program	200.00	300.00	10,000.00	9,700.00	97.00%
	Total Other Expense	200.00	300.00	10,250.00	9,950.00	97.07%
	Rent & Utilities					
6000	Cell Phones	40.00	1,103.91	3,500.00	2,396.09	68.46%
6025	Telephone	859.52	5,335.56	10,000.00	4,664.44	46.64%
8610	Electric	7,569.58	49,982.51	100,000.00	50,017.49	50.02%
8620	Gas Service	40.25	40.25	250.00	209.75	83.90%
8630	Trash Services	149.72	753.59	2,000.00	1,246.41	62.32%
8644	Disposal Services	0.00	1,413.00	9,000.00	7,587.00	84.30%
8670	Street Lighting	44.71	223.58	432.00	208.42	48.25%
	Total Rent & Utilities	8,703.78	58,852.40	125,182.00	66,329.60	52.99%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	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	0.00	13,954.64	5,000.00	(8,954.64)	(179.09)%
6641	R & M - Wells	0.00	39.14	3,000.00	2,960.86	98.70%
6750	R & M - Minor Tools & Equipment	72.90	119.49	2,400.00	2,280.51	95.02%
6800	R & M - Grounds & Collection Systems	0.00	116.32	600.00	483.68	80.61%
6830	Paving & Concrete	0.00	220.61	4,000.00	3,779.39	94.48%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 11/1/2022 Through 11/30/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6900 R & M - Buildings & Structures	604.66	4,285.61	15,000.00	10,714.39	71.43%
7241 R & M - Water Distribution System	573.98	2,952.93	8,000.00	5,047.07	63.09%
Total Repairs & Maintenance	1,251.54	22,135.95	39,700.00	17,564.05	44.24%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324 Education & Training Fees	0.00	149.00	3,000.00	2,851.00	95.03%
8410 Certifications	0.00	0.00	500.00	500.00	100.00%
8510 Lodging & Meals - Local	0.00	1,385.38	0.00	(1,385.38)	0.00%
8550 Mileage Reimbursement & Parking	0.00	354.99	370.00	15.01	4.06%
Total Travel & Training	0.00	1,889.37	4,120.00	2,230.63	54.14%
Vehicle Maintenance & Repairs					
7006 Tuneup/Oil/Maintenance	0.00	360.23	1,600.00	1,239.77	77.49%
7211 Misc Fuel & Diesel	90.62	979.76	4,000.00	3,020.24	75.51%
7220 Gasoline	937.94	4,107.36	6,000.00	1,892.64	31.54%
7228 Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232 Vehicle Repairs - Parts, Tires & Lubricants	220.90	5,839.65	5,000.00	(839.65)	(16.79)%
Total Vehicle Maintenance & Repairs	1,249.46	11,287.00	16,800.00	5,513.00	32.82%
Total Services & Supplies	20,397.64	266,404.37	578,352.00	311,947.63	53.94%
Capital Outlay					
9006 Infrastructure CIP	140,239.10	863,627.53	1,999,339.26	1,135,711.73	56.80%
Total Capital Outlay	140,239.10	863,627.53	1,999,339.26	1,135,711.73	56.80%
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	225,769.90	541,847.70	316,077.80	58.33%
Total Transfers	45,153.98	225,769.90	541,847.70	316,077.80	58.33%
Total Expenditures	271,806.99	1,916,726.51	4,297,821.15	2,381,094.64	55.40%
Net Revenues over Expenditures	(36,062.74)	(580,314.93)	(1,091,856.13)	511,541.20	(46.85)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 11/1/2022 Through 11/30/2022

	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	1,815.00	1,815.00	0.00 0.00%
	Total Financial Services	<u>0.00</u>	<u>1,815.00</u>	<u>1,815.00</u>	<u>0.00 0.00%</u>
Insurance, Licenses & Regulatory Fees					
6343	Lien & Notary Fees	0.00	0.00	35.00	35.00 100.00%
6345	Property Taxes & Assessments Costs	0.00	272.63	270.00	(2.63) (0.97)%
	Total Insurance, Licenses & Regulatory Fees	<u>0.00</u>	<u>272.63</u>	<u>305.00</u>	<u>32.37 10.61%</u>
Legal & Professional					
7320	Professional & Consulting Services	0.00	5,704.39	14,036.00	8,331.61 59.36%
	Total Legal & Professional	<u>0.00</u>	<u>5,704.39</u>	<u>14,036.00</u>	<u>8,331.61 59.36%</u>
	Total Services & Supplies	<u>0.00</u>	<u>7,792.02</u>	<u>16,156.00</u>	<u>8,363.98 51.77%</u>
Transfers					
9511	Interfund Transfer Out	297.07	1,485.35	3,564.79	2,079.44 58.33%
	Total Transfers	<u>297.07</u>	<u>1,485.35</u>	<u>3,564.79</u>	<u>2,079.44 58.33%</u>
	Total Expenditures	<u>297.07</u>	<u>9,277.37</u>	<u>19,720.79</u>	<u>10,443.42 52.96%</u>
	Net Revenues over Expenditures	<u>(297.07)</u>	<u>(9,277.37)</u>	<u>0.00</u>	<u>(9,277.37) 0.00%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 11/1/2022 Through 11/30/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remain... - Original	
Revenues						
Special Taxes & Assessments						
4061	Debt Service	72,589.30	(751,223.20)	0.00	(751,223.20)	0.00%
	Assessments-2002 WW Bond					
	Total Special Taxes & Assessments	72,589.30	(751,223.20)	0.00	(751,223.20)	0.00%
Other Revenues						
4928	Lien Fees Recoveries	0.00	30.00	0.00	30.00	0.00%
	Total Other Revenues	0.00	30.00	0.00	30.00	0.00%
Use of Money & Property						
4510	Investment Income on funds	6,476.53	(5,522.34)	0.00	(5,522.34)	0.00%
	Total Use of Money & Property	6,476.53	(5,522.34)	0.00	(5,522.34)	0.00%
	Total Revenues	79,065.83	(756,715.54)	0.00	(756,715.54)	0.00%
	Net Revenues over Expenditures	79,065.83	(756,715.54)	0.00	(756,715.54)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 11/1/2022 Through 11/30/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Other Revenues					
4800	Franchise Revenues	6,758.43	80,237.68	245,000.00	(164,762.32) (67.25)%
	Total Other Revenues	6,758.43	80,237.68	245,000.00	(164,762.32) (67.25)%
	Total Revenues	6,758.43	80,237.68	245,000.00	(164,762.32) (67.25)%
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	325.00	5,000.00	4,675.00 93.50%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,000.00	1,000.00 100.00%
	Total Legal & Professional	0.00	325.00	11,000.00	10,675.00 97.05%
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	325.00	20,000.00	19,675.00 98.38%
Debt Service					
8952	Amortization of franchise asset	10,000.00	50,000.00	0.00	(50,000.00) 0.00%
9022	Debt Service - Principal	0.00	0.00	120,000.00	120,000.00 100.00%
	Total Debt Service	10,000.00	50,000.00	120,000.00	70,000.00 58.33%
Transfers					
9511	Interfund Transfer Out	5,941.31	29,706.55	71,295.75	41,589.20 58.33%
	Total Transfers	5,941.31	29,706.55	71,295.75	41,589.20 58.33%
	Total Expenditures	15,941.31	80,031.55	211,295.75	131,264.20 62.12%
	Net Revenues over Expenditures	(9,182.88)	206.13	33,704.25	(33,498.12) (99.39)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 11/1/2022 Through 11/30/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4035	Property Taxes	<u>2,939.85</u>	<u>3,516.10</u>	<u>39,290.00</u>	<u>(35,773.90)</u> (91.05)%
	Total Property Taxes	2,939.85	3,516.10	39,290.00	(35,773.90) (91.05)%
Special Taxes & Assessments					
4400	Drainage Assessments	<u>7,668.00</u>	<u>7,668.00</u>	<u>95,264.00</u>	<u>(87,596.00)</u> (91.95)%
	Total Special Taxes & Assessments	7,668.00	7,668.00	95,264.00	(87,596.00) (91.95)%
Other Revenues					
4935	Sale-Specs/Plans & Non_Capital Items	<u>0.00</u>	<u>27.00</u>	<u>0.00</u>	<u>27.00</u> 0.00%
	Total Other Revenues	0.00	27.00	0.00	27.00 0.00%
Use of Money & Property					
4510	Investment Income on funds	<u>(0.42)</u>	<u>1,265.99</u>	<u>600.00</u>	<u>665.99</u> 111.00%
	Total Use of Money & Property	(0.42)	1,265.99	600.00	665.99 111.00%
	Total Revenues	<u>10,607.43</u>	<u>12,477.09</u>	<u>135,154.00</u>	<u>(122,676.91)</u> (90.77)%
Expenditures					
Personnel					
Salaries/Wages					
8045	Overtime Pay	<u>0.00</u>	<u>0.00</u>	<u>200.00</u>	<u>200.00</u> 100.00%
8054	Salaries & Wages - Regular	<u>0.00</u>	<u>1,242.04</u>	<u>11,000.00</u>	<u>9,757.96</u> 88.71%
	Total Salaries/Wages	0.00	1,242.04	11,200.00	9,957.96 88.91%
	Total Personnel	0.00	1,242.04	11,200.00	9,957.96 88.91%
Services & Supplies					
Equipment & Tools					
6390	Equipment	<u>0.00</u>	<u>0.00</u>	<u>300.00</u>	<u>300.00</u> 100.00%
7242	Minor Tools, Accessories & Field Machines	<u>0.00</u>	<u>0.00</u>	<u>300.00</u>	<u>300.00</u> 100.00%
	Total Equipment & Tools	0.00	0.00	600.00	600.00 100.00%
Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	<u>7,067.00</u>	<u>7,067.00</u>	<u>7,200.00</u>	<u>133.00</u> 1.85%
6345	Property Taxes & Assessments Costs	<u>0.00</u>	<u>530.32</u>	<u>600.00</u>	<u>69.68</u> 11.61%
7325	Insurance	<u>0.00</u>	<u>572.63</u>	<u>450.00</u>	<u>(122.63)</u> (27.25)%
	Total Insurance, Licenses & Regulatory Fees	7,067.00	8,169.95	8,250.00	80.05 0.97%
Legal & Professional					
7320	Professional & Consulting Services	<u>0.00</u>	<u>573.15</u>	<u>3,000.00</u>	<u>2,426.85</u> 80.89%
7326	Legal Services	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>500.00</u> 100.00%
	Total Legal & Professional	0.00	573.15	3,500.00	2,926.85 83.62%
Office/Operations					
7230	Misc Small Parts & Supplies	<u>0.00</u>	<u>72.25</u>	<u>550.00</u>	<u>477.75</u> 86.86%
7249	Safety Supplies	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>100.00</u> 100.00%
	Total Office/Operations	0.00	72.25	650.00	577.75 88.88%
Other Expense					
7346	Promotional Expenses - Event	<u>0.00</u>	<u>0.00</u>	<u>300.00</u>	<u>300.00</u> 100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 11/1/2022 Through 11/30/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Total Other Expense	0.00	0.00	300.00	300.00	100.00%
Rent & Utilities					
6000 Cell Phones	0.00	442.40	1,700.00	1,257.60	73.98%
6025 Telephone	23.75	100.41	250.00	149.59	59.84%
8610 Electric	131.41	597.04	2,200.00	1,602.96	72.86%
8670 Street Lighting	86.18	430.89	1,000.00	569.11	56.91%
Total Rent & Utilities	241.34	1,570.74	5,150.00	3,579.26	69.50%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	42.59	50.00	7.41	14.82%
6640 R & M - Equip & Other Non-Structural Fixed Assets	1,082.18	1,082.18	1,000.00	(82.18)	(8.22)%
6750 R & M - Minor Tools & Equipment	0.00	0.00	500.00	500.00	100.00%
6800 R & M - Grounds & Collection Systems	0.00	278.64	5,500.00	5,221.36	94.93%
6900 R & M - Buildings & Structures	0.00	0.00	1,500.00	1,500.00	100.00%
Total Repairs & Maintenance	1,082.18	1,403.41	8,550.00	7,146.59	83.59%
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	22.66	244.95	1,200.00	955.05	79.59%
7220 Gasoline	234.48	1,026.83	1,500.00	473.17	31.54%
Total Vehicle Maintenance & Repairs	257.14	1,271.78	2,700.00	1,428.22	52.90%
Total Services & Supplies	8,647.66	13,061.28	30,450.00	17,388.72	57.11%
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	5,941.30	14,259.15	8,317.85	58.33%
Total Transfers	1,188.26	5,941.30	14,259.15	8,317.85	58.33%
Total Expenditures	9,835.92	20,244.62	70,909.15	50,664.53	71.45%
Net Revenues over Expenditures	771.51	(7,767.53)	64,244.85	(72,012.38)	(112.09)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 11/1/2022 Through 11/30/2022

	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	1,053.63	700.00	353.63	50.52%
	Total Use of Money & Property	0.00	1,053.63	700.00	353.63	50.52%
	Total Revenues	0.00	1,053.63	43,064.20	(42,010.57)	(97.55)%
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	2,970.65	7,129.58	4,158.93	58.33%
	Total Transfers	594.13	2,970.65	7,129.58	4,158.93	58.33%
	Total Expenditures	594.13	2,970.65	50,729.58	47,758.93	94.14%
	Net Revenues over Expenditures	(594.13)	(1,917.02)	(7,665.38)	5,748.36	(74.99)%

Balance Sheet 11.30.22

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	247,033.96
800 - Drainage	800	241,011.13
900 - Parks & Recreation	900	200,558.15

General Checking Account	1012	
100 - Administration	100	96,181.86
200 - Bayridge	200	31,965.53
301 - Fire	301	835,447.95
400 - Vista de Oro	400	(1,457.13)
500 - Water	500	839,885.50
600 - Wastewater	600	(78,013.12)
650 - Solid Waste	650	9,837.59
800 - Drainage	800	382,677.47
900 - Parks & Recreation	900	74,440.25

Payroll Account (contra to 2998)	1013	
100 - Administration	100	25,857.42
301 - Fire	301	7,730.11
500 - Water	500	31,825.47

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

Reserve

Fire Reserves Account	1031	
301 - Fire	301	1,864,754.85

US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	7,320.29

US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	167,196.21

US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	<u>998,124.70</u>

Total Cash in Bank		6,086,071.88
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Investments

Water Reserves Account	0335	
500 - Water	500	<u>2,693,435.55</u>

Total Investments		2,693,435.55
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Due From Others

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

Total Due From Others		1,517.00
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Held Deposits

Fund	Cash Summary
100	\$ 122,539.28
200	\$ 31,965.53
301	\$ 2,708,132.91
400	\$ (1,457.13)
500	\$ 3,812,380.48
600	\$ 24,780.57
602	\$ 1,172,641.20
650	\$ 9,837.59
800	\$ 623,688.60
900	\$ 274,998.40
Total	\$ 8,779,507.43

Prior Month - Oct 2022	
Fund	Cash Summary
100	\$ 105,591.24
200	\$ 31,413.86
301	\$ 2,552,742.86
400	\$ (1,561.14)
500	\$ 4,149,318.67
600	\$ 25,077.64
602	\$ 1,093,575.37
650	\$ 19,020.47
800	\$ 614,669.32
900	\$ 275,592.53
Total	\$ 8,865,440.82

Held Deposits	1030	
500 - Water	500	<u>10,000.00</u>
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	
301 - Fire	301	(18.00)
500 - Water	500	196,000.81
Unbilled A/R	1085	
500 - Water	500	287,958.78
Grants Receivable	1086	
500 - Water	500	<u>290,345.34</u>
Total Accounts Receivable		774,286.93
Accrued Inventory On Hand		
Inventory	1100	
500 - Water	500	<u>48,622.45</u>
Total Accrued Inventory On Hand		<u>48,622.45</u>
Total CURRENT ASSETS		9,613,933.81
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	(17,428.00)
Total Building		838,160.70
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	587,092.22
800 - Drainage	800	27,000.00
Acc Depreciation-Equipment,Vehicles &	1853	
Systems		
500 - Water	500	(688,353.15)
Total Plant & Equipment		1,364,953.54
Construction in Progress		
Construction In Progress	1850	
500 - Water	500	<u>1,147,659.28</u>
Total Construction in Progress		1,147,659.28
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	(5,308,535.23)
Total Infrastructure		<u>5,016,756.02</u>
Total FIXED ASSETS		8,923,332.63
OTHER ASSETS		
Cash Suspense		
Other Assets		
1990		
500 - Water	500	900.00
Franchise Asset		
1993		
650 - Solid Waste	650	<u>1,116,772.00</u>
Total Cash Suspense		<u>1,117,672.00</u>
Total OTHER ASSETS		1,117,672.00
Other Assets		
Def Outflow		
1991		
500 - Water	500	214,830.00
Deferred Outflow - OPEB		
1992		
500 - Water	500	61,288.00
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>306,843.95</u>
Total ASSETS		<u>19,961,782.39</u>

LIABILITIES & EQUITY

CURRENT LIABILITIES

Accounts Payable

Vendor Payable (Control Account)	2000	
100 - Administration	100	322.86
200 - Bayridge	200	441.33
301 - Fire	301	3,824.45
400 - Vista de Oro	400	188.12
500 - Water	500	37,781.52
600 - Wastewater	600	22.72
650 - Solid Waste	650	10,000.00
800 - Drainage	800	<u>8,769.98</u>
Total Accounts Payable		61,350.98

Current Payroll Liabilities

FICA Employee Payable	2002	
100 - Administration	100	(0.01)
301 - Fire	301	(317.75)
FICA Employer Payable	2003	
301 - Fire	301	318.25
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	(16.59)
500 - Water	500	(115.28)
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	1.57
500 - Water	500	0.01
Other Pension Oblig Liab (OPEB) ARC	2045	
500 - Water	500	296,892.00
Life Insurance Liab-Employer	2201	
100 - Administration	100	14.06
500 - Water	500	39.95
Medical Plan Liab- Employee	2203	
500 - Water	500	(305.53)
Vision Plan Liab- Employee	2204	
100 - Administration	100	(19.93)
500 - Water	500	18.89
Dental Plan Ins Payable- Employee	2205	
100 - Administration	100	(117.86)
500 - Water	500	(73.63)
Retirement Contrib Liab-Employee	2206	
500 - Water	500	(0.01)
Insurance- AD & D	2211	
100 - Administration	100	(0.79)
500 - Water	500	(7.60)
Insurance- LT Disability	2213	
100 - Administration	100	(173.83)
500 - Water	500	(120.94)
Survivor Premiums-PERS	2214	
100 - Administration	100	0.93
301 - Fire	301	(0.93)
Payroll Clearing Account	2999	
100 - Administration	100	<u>5,147.81</u>
Total Current Payroll Liabilities		430,765.15
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	120,000.00
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		894,036.25
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	
500 - Water	500	405,081.00
Def Inflow	2216	
500 - Water	500	120,069.00
Deferred Inflow - Pension	2217	
500 - Water	500	346,193.00
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>6,593,891.29</u>

Total Other Liabilities		6,593,891.29
Long Term Debt		
Note Payable - Long Term		
Long Term Debt- Note Payable	2100	
650 - Solid Waste	650	996,772.00
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	<u>2,654,394.66</u>
Total Note Payable - Long Term		3,651,166.66
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		3,680,771.98
Equity		
Revenues		
100 - Administration	100	297,355.60
200 - Bayridge	200	700.20
301 - Fire	301	111,802.59
400 - Vista de Oro	400	252.54
500 - Water	500	1,336,411.58
Wastewater Fiduciary Fund	602	(756,715.54)
650 - Solid Waste	650	80,237.68
800 - Drainage	800	12,477.09
900 - Parks & Recreation	900	<u>1,053.63</u>
Total Revenues		1,083,575.37
Expenditures		
100 - Administration	100	(323,242.17)
200 - Bayridge	200	(3,330.47)
301 - Fire	301	(224,473.49)
400 - Vista de Oro	400	(1,886.39)
500 - Water	500	(1,910,627.91)
600 - Wastewater	600	(9,277.37)
650 - Solid Waste	650	(80,031.55)
800 - Drainage	800	(20,244.62)
900 - Parks & Recreation	900	(2,970.65)
Total Expenditures		(2,576,084.62)
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	489,766.45
400 - Vista de Oro	400	(11.40)
500 - Water	500	4,593,572.22
600 - Wastewater	600	1,357,311.60

Wastewater Fiduciary Fund	602	1,924,384.00
650 - Solid Waste	650	(368.54)
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)
Total Equity		<u>10,285,592.12</u>
Total Equity		<u>8,793,082.87</u>
Total LIABILITIES & EQUITY		<u>19,961,782.39</u>

CASH FLOW SUMMARY

	November 2022	October 2022	September 2022	August 2022	July 2022	June 2022
Fund	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary
100	\$ 122,539.28	\$ 105,591.24	\$ 141,970.96	\$ 150,840.12	\$ 138,369.84	\$ 152,920.73
200	\$ 31,965.53	\$ 31,413.86	\$ 32,306.00	\$ 33,020.16	\$ 33,587.31	\$ 34,649.94
301	\$ 2,708,132.91	\$ 2,552,742.86	\$ 2,570,540.44	\$ 2,213,753.77	\$ 2,256,028.45	\$ 2,215,055.56
400	\$ (1,457.13)	\$ (1,561.14)	\$ (1,100.20)	\$ (639.28)	\$ (325.34)	\$ 447.50
500	\$ 3,812,380.48	\$ 4,149,318.67	\$ 4,109,900.93	\$ 4,188,470.80	\$ 4,179,919.87	\$ 4,380,802.96
600	\$ 24,780.57	\$ 25,077.64	\$ 30,365.98	\$ 30,671.04	\$ 30,968.11	\$ 34,055.22
602	\$ 1,172,641.20	\$ 1,093,575.37	\$ 1,128,008.50	\$ 1,951,813.32	\$ 1,944,658.83	\$ 1,921,646.74
650	\$ 9,837.59	\$ 19,020.47	\$ 797.71	\$ 9,647.11	\$ (6,184.85)	\$ 3,259.10
800	\$ 623,688.60	\$ 614,669.32	\$ 616,032.86	\$ 617,632.39	\$ 619,936.81	\$ 620,896.18
900	\$ 274,998.40	\$ 275,592.53	\$ 275,506.55	\$ 276,100.68	\$ 276,694.81	\$ 277,021.67
Total	\$ 8,865,440.82	\$ 8,865,440.82	\$ 8,904,329.73	\$ 9,471,310.11	\$ 9,473,653.84	\$ 9,640,755.60

	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month
Fund	%	%	%	%
100	16.05%	-5.88%	9.01%	-9.52%
200	1.76%	-2.16%	-1.69%	-3.07%
301	6.09%	16.12%	-1.87%	1.85%
400	-6.66%	72.10%	96.50%	-172.70%
500	-8.12%	-1.88%	0.20%	-4.59%
600	-1.18%	-0.99%	-0.96%	-9.07%
602	7.23%	-42.21%	0.37%	1.20%
650	-48.28%	-91.73%	-255.98%	-289.77%
800	1.47%	-0.26%	-0.37%	-0.15%
900	-0.22%	-0.22%	-0.21%	-0.12%

Average Cash Flow Summary 2022/2023		Average Cash Flow Summary 2021/2022	
100	\$ 131,862.29	100	\$ 119,992.35
200	\$ 32,458.57	200	\$ 34,039.09
301	\$ 2,460,239.69	301	\$ 2,487,920.81
400	\$ (1,016.62)	400	\$ 53.32
500	\$ 4,087,998.15	500	\$ 4,458,552.95
600	\$ 28,372.67	600	\$ 30,569.36
602	\$ 1,458,139.44	602	\$ 1,631,528.03
650	\$ 6,623.61	650	n/a
800	\$ 618,392.00	800	\$ 563,162.29
900	\$ 275,778.59	900	\$ 267,458.60
TOTAL	\$ 9,116,035.06	TOTAL	\$ 9,591,302.02

FIRE RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 11/30/2022

Current Period
Balance

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 540,562.42

Total Other Liabilities 2,183,745.95

Total Other Liabilities 2,183,745.95

Equity

Equity

Fire Mitigation Fund 3161 135,448.89

Total Equity 135,448.89

Total Equity 135,448.89

Total LIABILITIES & EQUITY 2,319,194.84

WATER RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 11/30/2022

Current Period
Balance

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

DRAINAGE RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 11/30/2022

		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>

PARKS RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 11/30/2022

		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>



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 11/30/2022

EM

Don't miss paying a bill or receiving money electronically.
Effective immediately, for your account protection, Pacific Premier Bank will no longer repair incoming electronic debits (ACH) containing incorrect information. We strongly recommend reviewing and updating your account information with any parties authorized to send electronic ACH transactions.

EXECUTIVE 50 CHECKING

Acct 3317181190

Summary of Activity Since Your Last Statement

Beginning Balance	11/01/22	9,371.02
Deposits / Misc Credits	0	.00
Withdrawals / Misc Debits	1	2.00
** Ending Balance	11/30/22	9,369.02 **
Service Charge		2.00
Average Collected Balance		9,371

Withdrawals and Debits

Date	Deposits	Withdrawals	Activity Description
11/30		2.00	PAPER STATEMENT FEE

Daily Balance Summary

Date	Balance	Date	Balance	Date	Balance
11/30	9,369.02				