



August 3, 2023

TO: Board of Directors

FROM: Adrienne Geidel, District Bookkeeper
Ron Munds, General Manager

SUBJECT: Agenda Item 11D – 08/03/2023 Board Meeting
Receive Financial Report for the Period Ending June 30, 2023

President
Charles L. Cesena

Vice President
Marshall E. Ochylski

Directors
Matthew D. Fourcroy
Troy C. Gatchell
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 May 2023.

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 June 30, 2023.

Attachments

June 2023 Financial Report

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

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

Phone: 805/528-9370
FAX: 805/528-9377

www.losososcscsd.org

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 6/1/2023 Through 6/30/2023

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Other Revenues					
4002	Transfer In	59,413.12	712,957.44	712,957.50	(0.06) (0.00)%
4930	Other Revenue	0.00	1,516.13	0.00	1,516.13 0.00%
	Total Other Revenues	59,413.12	714,473.57	712,957.50	1,516.07 0.21%
Use of Money & Property					
4510	Investment Income on funds	(179.44)	(179.44)	0.00	(179.44) 0.00%
	Total Use of Money & Property	(179.44)	(179.44)	0.00	(179.44) 0.00%
	Total Revenues	59,233.68	714,294.13	712,957.50	1,336.63 0.19%
Expenditures					
Personnel					
Salaries/Wages					
7322	Director's Compensation	500.00	12,700.00	14,500.00	1,800.00 12.41%
8018	Holiday Pay	1,180.88	12,479.42	16,460.00	3,980.58 24.18%
8045	Overtime Pay	0.00	415.11	300.00	(115.11) (38.37)%
8050	Administrative Leave Pay	336.83	4,526.43	5,400.00	873.57 16.18%
8051	Floating Holiday Pay	0.00	2,437.51	3,000.00	562.49 18.75%
8054	Salaries & Wages - Regular	33,456.11	283,558.09	280,750.00	(2,808.09) (1.00)%
8060	Sick Leave Pay	40.82	2,160.46	5,400.00	3,239.54 59.99%
8066	Comp Time Used	0.00	0.00	50.00	50.00 100.00%
8081	Vacation Pay	1,983.08	19,581.76	13,000.00	(6,581.76) (50.63)%
	Total Salaries/Wages	37,497.72	337,858.78	338,860.00	1,001.22 0.30%
Payroll Taxes & Benefits					
5020	Social Security Employer	31.00	772.52	1,116.00	343.48 30.78%
5030	Life Insurance - ER	40.90	505.54	525.00	19.46 3.71%
5031	Disability Insurance	176.53	601.62	450.00	(151.62) (33.69)%
5035	AD & D Insurance	9.86	107.82	119.00	11.18 9.39%
5040	LTD Insurance	149.24	1,528.85	1,700.00	171.15 10.07%
5050	Medicare - ER	561.31	5,082.21	4,900.00	(182.21) (3.72)%
5060	Cafeteria Plan - ER	2,224.34	26,028.57	27,150.00	1,121.43 4.13%
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	0.50	29.97	37.50	7.53 20.08%
5120	Workers Comp Insurance - ER	0.00	645.88	1,000.00	354.12 35.41%
5124	Retirement - ER - Tier 2	2,905.15	24,871.94	25,700.00	828.06 3.22%
	Total Payroll Taxes & Benefits	6,098.83	60,384.92	63,947.50	3,562.58 5.57%
Employment Services					
5100	Unemployment Insurance - ER	18.00	1,095.61	2,015.00	919.39 45.63%
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	18.00	1,095.61	2,365.00	1,269.39 53.67%
	Total Personnel	43,614.55	399,339.31	405,172.50	5,833.19 1.44%
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%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 6/1/2023 Through 6/30/2023

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Contract Services					
6100	Labor & Support-IT Services	0.00	33,594.81	34,046.00	451.19 1.33%
6110	IT Purchased Services	1,629.00	24,898.85	24,500.00	(398.85) (1.63)%
7100	Copier Contract-Maint & Usage	300.30	3,545.32	3,500.00	(45.32) (1.29)%
7255	Security Services	105.00	420.00	900.00	480.00 53.33%
7321	Janitorial Cleaning & Supplies	271.00	3,252.00	3,200.00	(52.00) (1.63)%
7342	Public Meeting Recordings	455.99	3,864.39	5,600.00	1,735.61 30.99%
	Total Contract Services	2,761.29	69,575.37	71,746.00	2,170.63 3.03%
Financial Services					
7309	Late Fees	0.00	0.00	2,200.00	2,200.00 100.00%
7310	Bank Service Charges	50.00	570.35	1,400.00	829.65 59.26%
	Total Financial Services	50.00	570.35	3,600.00	3,029.65 84.16%
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	17,338.00	0.06 0.00%
6343	Lien & Notary Fees	15.00	15.00	30.00	15.00 50.00%
7325	Insurance	0.00	30,379.23	30,380.00	0.77 0.00%
	Total Insurance, Licenses & Regulatory Fees	15.00	47,932.17	47,948.00	15.83 0.03%
Legal & Professional					
7304	Professional Services - ACCTG	5,000.00	57,500.00	60,000.00	2,500.00 4.17%
7305	Auditing Services	0.00	21,525.00	22,550.00	1,025.00 4.55%
7320	Professional & Consulting Services	500.00	1,347.12	2,500.00	1,152.88 46.12%
7326	Legal Services	0.00	7,993.00	30,000.00	22,007.00 73.36%
7340	Legal Notifications & Mandated Advertising	0.00	491.47	500.00	8.53 1.71%
7343	Election Expense	0.00	610.59	750.00	139.41 18.59%
	Total Legal & Professional	5,500.00	89,467.18	116,300.00	26,832.82 23.07%
Office/Operations					
6121	IT-Supplies & Miscellaneous	0.00	828.79	1,000.00	171.21 17.12%
6130	Computer Hardware	0.00	1,158.85	1,500.00	341.15 22.74%
7140	General Supplies & Minor Equipment	99.06	4,885.16	6,500.00	1,614.84 24.84%
7160	Postage, Shipping & Mail Supplies	318.66	1,953.00	2,000.00	47.00 2.35%
7226	Membership & Dues	0.00	8,286.00	8,286.00	0.00 0.00%
	Total Office/Operations	417.72	17,111.80	19,286.00	2,174.20 11.27%
Other Expense					
7330	Misc Operating Expenses	0.00	0.00	25.00	25.00 100.00%
8735	Misc Department Admin	0.00	210.00	200.00	(10.00) (5.00)%
	Total Other Expense	0.00	210.00	225.00	15.00 6.67%
Rent & Utilities					
6000	Cell Phones	130.00	1,357.00	1,440.00	83.00 5.76%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 6/1/2023 Through 6/30/2023

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6025 Telephone	232.69	2,502.93	3,000.00	497.07	16.57%
7350 Rent - Meetings	0.00	0.00	200.00	200.00	100.00%
7352 Rent - Offices & Other Structures	3,000.00	36,000.00	36,000.00	0.00	0.00%
8610 Electric	273.32	3,521.89	3,440.00	(81.89)	(2.38)%
8620 Gas Service	14.79	897.31	1,000.00	102.69	10.27%
Total Rent & Utilities	3,650.80	44,279.13	45,080.00	800.87	1.78%
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	100.00	100.00	100.00%
7324 Education & Training Fees	0.00	0.00	300.00	300.00	100.00%
7370 Travel Expense	0.00	1,389.80	1,500.00	110.20	7.35%
8510 Lodging & Meals - Local	0.00	435.66	500.00	64.34	12.87%
8539 Meals	0.00	215.32	400.00	184.68	46.17%
8550 Mileage Reimbursement & Parking	0.00	176.70	500.00	323.30	64.66%
Total Travel & Training	0.00	2,217.48	3,300.00	1,082.52	32.80%
Total Services & Supplies	12,394.81	271,469.96	307,785.00	36,315.04	11.80%
Total Expenditures	56,009.36	670,809.27	712,957.50	42,148.23	5.91%
Net Revenues over Expenditures	3,224.32	43,484.86	0.00	43,484.86	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 6/1/2023 Through 6/30/2023

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	105.03	9,928.92	10,000.00	(71.08)	(0.71)%
	Total Special Taxes & Assessments	105.03	9,928.92	10,000.00	(71.08)	(0.71)%
	Total Revenues	105.03	9,928.92	10,000.00	(71.08)	(0.71)%
Expenditures						
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6345	Property Taxes & Assessments Costs	0.00	956.83	600.00	(356.83)	(59.47)%
	Total Insurance, Licenses & Regulatory Fees	0.00	956.83	600.00	(356.83)	(59.47)%
Legal & Professional						
7340	Legal Notifications & Mandated Advertising	61.67	61.67	75.00	13.33	17.77%
	Total Legal & Professional	61.67	61.67	75.00	13.33	17.77%
Rent & Utilities						
8670	Street Lighting	427.06	5,066.72	6,724.16	1,657.44	24.65%
	Total Rent & Utilities	427.06	5,066.72	6,724.16	1,657.44	24.65%
	Total Services & Supplies	488.73	6,085.22	7,399.16	1,313.94	17.76%
Transfers						
9511	Interfund Transfer Out	148.53	1,782.36	1,782.39	0.03	0.00%
	Total Transfers	148.53	1,782.36	1,782.39	0.03	0.00%
	Total Expenditures	637.26	7,867.58	9,181.55	1,313.97	14.31%
	Net Revenues over Expenditures	(532.23)	2,061.34	818.45	1,242.89	151.86%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 6/1/2023 Through 6/30/2023

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Property Taxes						
4034	Property Tax Revenue from Water	0.00	108,734.78	108,734.78	0.00	0.00%
4037	Property Tax Zone B Received	39,156.16	1,016,989.48	923,390.00	93,599.48	10.14%
4038	Property Tax Zone B Pass thru	0.00	1,108,502.00	1,500,152.00	(391,650.00)	(26.11)%
	Total Property Taxes	39,156.16	2,234,226.26	2,532,276.78	(298,050.52)	(11.77)%
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	20,822.77	62,468.31	67,134.00	(4,665.69)	(6.95)%
4930	Other Revenue	0.00	290.00	0.00	290.00	0.00%
	Total Other Revenues	20,822.77	62,758.31	67,134.00	(4,375.69)	(6.52)%
Use of Money & Property						
4510	Investment Income on funds	(3,170.72)	2,413.55	2,000.00	413.55	20.68%
	Total Use of Money & Property	(3,170.72)	2,413.55	2,000.00	413.55	20.68%
	Total Revenues	56,808.21	2,300,665.95	3,270,808.78	(970,142.83)	(29.66)%
Expenditures						
Personnel						
Salaries/Wages						
8295	Resv FF-Overtime/Shift Coverage	3,912.20	28,713.69	38,000.00	9,286.31	24.44%
8340	Resv FF-Shift Coverage	13,637.61	137,280.22	144,000.00	6,719.78	4.67%
8345	Resv FF-Special Projects	0.00	0.00	2,000.00	2,000.00	100.00%
	Total Salaries/Wages	17,549.81	165,993.91	184,000.00	18,006.09	9.79%
Payroll Taxes & Benefits						
5020	Social Security Employer	1,088.12	8,863.30	10,000.00	1,136.70	11.37%
5030	Life Insurance - ER	199.50	2,374.00	2,500.00	126.00	5.04%
5031	Disability Insurance	72.31	72.31	0.00	(72.31)	0.00%
5035	AD & D Insurance	47.50	567.50	850.00	282.50	33.24%
5050	Medicare - ER	254.47	2,433.69	2,500.00	66.31	2.65%
5070	Retirement ER - Regular	4,931.25	58,538.65	62,000.00	3,461.35	5.58%
5102	CA Training Tax- ER	11.39	107.99	175.00	67.01	38.29%
5120	Workers Comp Insurance - ER	0.00	5,210.39	5,000.00	(210.39)	(4.21)%
5124	Retirement - ER - Tier 2	120.17	3,876.34	8,500.00	4,623.66	54.40%
	Total Payroll Taxes & Benefits	6,724.71	82,044.17	91,525.00	9,480.83	10.36%
Employment Services						
5000	Medical Exams & Procedures	0.00	0.00	4,000.00	4,000.00	100.00%
5100	Unemployment Insurance - ER	424.61	4,021.83	6,000.00	1,978.17	32.97%
6200	Hiring, Advertising & Other Costs	0.00	0.00	100.00	100.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 6/1/2023 Through 6/30/2023

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6230 Medical Exam	0.00	0.00	4,000.00	4,000.00	100.00%
Total Employment Services	424.61	4,021.83	14,100.00	10,078.17	71.48%
Total Personnel	24,699.13	252,059.91	289,625.00	37,565.09	12.97%
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	0.00	10.33	3,000.00	2,989.67	99.66%
7248 Uniform Safety Boots	0.00	0.00	2,000.00	2,000.00	100.00%
Total Clothing & Uniform	0.00	10.33	5,000.00	4,989.67	99.79%
Contract Services					
6110 IT Purchased Services	0.00	1,463.82	1,500.00	36.18	2.41%
7100 Copier Contract-Maint & Usage	127.64	2,152.62	2,500.00	347.38	13.90%
7202 Building Alarms & Security	210.00	985.98	1,100.00	114.02	10.37%
7204 Cleaning Supplies, Laundry & Towel Service	0.00	693.68	3,500.00	2,806.32	80.18%
7222 Hazardous Materials CW JPA Cost	0.00	2,000.00	2,500.00	500.00	20.00%
7500 Schedule A Charges	0.00	1,108,502.00	2,169,550.00	1,061,048.00	48.91%
Total Contract Services	337.64	1,115,798.10	2,180,650.00	1,064,851.90	48.83%
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	5,085.37	20,000.00	14,914.63	74.57%
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	78.28	3,000.00	2,921.72	97.39%
6630 Rope & Climbing Equipment	0.00	0.00	3,000.00	3,000.00	100.00%
7234 Oxygen Supplies & Cylinder Rent	0.00	316.26	350.00	33.74	9.64%
7238 Paramedic & EMT Small Tools & Supplies	2,304.01	35,534.27	40,000.00	4,465.73	11.16%
7242 Minor Tools, Accessories & Field Machines	0.00	1,184.63	1,800.00	615.37	34.19%
7252 Misc Hardware	0.00	1,150.75	1,200.00	49.25	4.10%
Total Equipment & Tools	2,304.01	43,349.56	76,350.00	33,000.44	43.22%
Financial Services					
7309 Late Fees	0.00	0.00	10.00	10.00	100.00%
7310 Bank Service Charges	40.00	62.00	36.00	(26.00)	(72.22)%
9154 Losses and Damages	0.00	0.00	50.00	50.00	100.00%
Total Financial Services	40.00	62.00	96.00	34.00	35.42%
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	7,348.05	7,200.00	(148.05)	(2.06)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 6/1/2023 Through 6/30/2023

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
7325 Insurance	0.00	47,445.02	46,300.00	(1,145.02)	(2.47)%
Total Insurance, Licenses & Regulatory Fees	0.00	54,793.07	55,500.00	706.93	1.27%
Legal & Professional					
7320 Professional & Consulting Services	350.03	470.03	3,000.00	2,529.97	84.33%
7326 Legal Services	0.00	500.00	750.00	250.00	33.33%
7340 Legal Notifications & Mandated Advertising	72.91	394.54	1,500.00	1,105.46	73.70%
Total Legal & Professional	422.94	1,364.57	5,250.00	3,885.43	74.01%
Office/Operations					
7140 General Supplies & Minor Equipment	148.56	3,688.73	4,000.00	311.27	7.78%
7160 Postage, Shipping & Mail Supplies	80.64	430.64	2,000.00	1,569.36	78.47%
7180 Billing Supplies, Forms & Printing	0.00	291.39	0.00	(291.39)	0.00%
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	521.59	1,000.00	478.41	47.84%
7240 Propane	0.00	250.00	100.00	(150.00)	(150.00)%
Total Office/Operations	229.20	5,182.35	9,200.00	4,017.65	43.67%
Other Expense					
7201 White Goods & Accessories - bedding, towels	0.00	647.80	500.00	(147.80)	(29.56)%
7209 District Operating Center Expense	0.00	78.26	200.00	121.74	60.87%
7218 Cooking Products - Food, Drinks & Staples	0.00	0.00	500.00	500.00	100.00%
7224 Kitchen Cookware & Utensils	0.00	538.94	800.00	261.06	32.63%
7330 Misc Operating Expenses	0.00	12,420.90	6,000.00	(6,420.90)	(107.02)%
Total Other Expense	0.00	13,685.90	8,000.00	(5,685.90)	(71.07)%
Rent & Utilities					
6000 Cell Phones	66.92	909.08	840.00	(69.08)	(8.22)%
6025 Telephone	164.56	2,375.51	4,000.00	1,624.49	40.61%
8610 Electric	0.00	590.23	591.00	0.77	0.13%
8620 Gas Service	59.65	2,893.52	1,600.00	(1,293.52)	(80.84)%
8630 Trash Services	255.40	1,992.83	1,600.00	(392.83)	(24.55)%
8640 Water and Water Services	208.55	4,281.76	6,000.00	1,718.24	28.64%
8659 Utility Cable Charges	0.00	2,117.60	2,075.00	(42.60)	(2.05)%
8670 Street Lighting	10.01	118.26	135.00	16.74	12.40%
Total Rent & Utilities	765.09	15,278.79	16,841.00	1,562.21	9.28%
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%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 6/1/2023 Through 6/30/2023

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	3,825.89	3,500.00	(325.89)	(9.31)%
6750	R & M - Minor Tools & Equipment	0.00	150.78	1,600.00	1,449.22	90.58%
6775	R & M -Operation/Field Equipment	0.00	229.52	1,600.00	1,370.48	85.66%
6800	R & M - Grounds & Collection Systems	0.00	0.00	1,600.00	1,600.00	100.00%
6900	R & M - Buildings & Structures	75.00	1,335.00	28,000.00	26,665.00	95.23%
	Total Repairs & Maintenance	<u>75.00</u>	<u>5,913.46</u>	<u>37,300.00</u>	<u>31,386.54</u>	<u>84.15%</u>
	Travel & Training					
7141	CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323	Books, Publications & Subscriptions	0.00	298.11	300.00	1.89	0.63%
7324	Education & Training Fees	0.00	0.00	400.00	400.00	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>298.11</u>	<u>1,300.00</u>	<u>1,001.89</u>	<u>77.07%</u>
	Total Services & Supplies	4,173.88	1,255,736.24	2,395,487.00	1,139,750.76	47.58%
	Capital Outlay					
9006	Infrastructure CIP	0.00	85,610.10	82,567.00	(3,043.10)	(3.69)%
9085	Vehicle Purchase	<u>2,518.74</u>	<u>88,476.72</u>	<u>73,180.00</u>	<u>(15,296.72)</u>	<u>(20.90)%</u>
	Total Capital Outlay	2,518.74	174,086.82	155,747.00	(18,339.82)	(11.78)%
	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>71,295.72</u>	<u>71,295.75</u>	<u>0.03</u>	<u>0.00%</u>
	Total Transfers	<u>5,941.31</u>	<u>71,295.72</u>	<u>71,295.75</u>	<u>0.03</u>	<u>0.00%</u>
	Total Expenditures	<u>37,333.06</u>	<u>1,753,178.69</u>	<u>3,100,552.75</u>	<u>1,347,374.06</u>	<u>43.46%</u>
	Net Revenues over Expenditures	<u>19,475.15</u>	<u>547,487.26</u>	<u>170,256.03</u>	<u>377,231.23</u>	<u>221.57%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 6/1/2023 Through 6/30/2023

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	0.00	5,914.96	6,000.00	(85.04)	(1.42)%
	Total Special Taxes & Assessments	0.00	5,914.96	6,000.00	(85.04)	(1.42)%
	Total Revenues	0.00	5,914.96	6,000.00	(85.04)	(1.42)%
Expenditures						
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6345	Property Taxes & Assessments Costs	0.00	615.97	600.00	(15.97)	(2.66)%
	Total Insurance, Licenses & Regulatory Fees	0.00	615.97	600.00	(15.97)	(2.66)%
Legal & Professional						
7320	Professional & Consulting Services	0.00	0.00	230.00	230.00	100.00%
7340	Legal Notifications & Mandated Advertising	61.67	61.67	70.00	8.33	11.90%
	Total Legal & Professional	61.67	61.67	300.00	238.33	79.44%
Rent & Utilities						
8670	Street Lighting	168.70	2,001.77	2,460.00	458.23	18.63%
	Total Rent & Utilities	168.70	2,001.77	2,460.00	458.23	18.63%
	Total Services & Supplies	230.37	2,679.41	3,360.00	680.59	20.26%
Transfers						
9511	Interfund Transfer Out	148.53	1,782.36	1,782.39	0.03	0.00%
	Total Transfers	148.53	1,782.36	1,782.39	0.03	0.00%
	Total Expenditures	378.90	4,461.77	5,142.39	680.62	13.24%
	Net Revenues over Expenditures	(378.90)	1,453.19	857.61	595.58	69.45%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 6/1/2023 Through 6/30/2023

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Property Taxes					
4035	Property Taxes	<u>9,439.08</u>	<u>145,421.04</u>	<u>131,329.02</u>	<u>14,092.02</u> 10.73%
	Total Property Taxes	9,439.08	145,421.04	131,329.02	14,092.02 10.73%
Grant Revenue					
4950	Grants	<u>533,334.76</u>	<u>684,617.22</u>	<u>0.00</u>	<u>684,617.22</u> 0.00%
	Total Grant Revenue	533,334.76	684,617.22	0.00	684,617.22 0.00%
Service Charges & Fees					
4030	Residential Single Family	215,810.89	2,171,316.46	2,402,240.00	(230,923.54) (9.61)%
4102	Residential- Multi -Family-Water Sales	13,343.53	227,069.99	246,640.00	(19,570.01) (7.93)%
4103	Commercial, Home Care, Retail-Water Sales	49,375.00	352,834.30	339,693.00	13,141.30 3.87%
4104	Irrigation- Water Sales	408.75	51,018.46	33,663.00	17,355.46 51.56%
4114	Water Other Service Revenues	0.00	275.65	1,000.00	(724.35) (72.44)%
4931	Water Activation Fees	700.00	6,400.00	6,000.00	400.00 6.67%
4932	Penalties	1,287.54	25,441.61	21,000.00	4,441.61 21.15%
4933	Door Hangers/Lockout Notices	420.00	10,710.00	12,000.00	(1,290.00) (10.75)%
4937	NSF Fees	<u>50.00</u>	<u>325.00</u>	<u>400.00</u>	<u>(75.00)</u> (18.75)%
	Total Service Charges & Fees	281,395.71	2,845,391.47	3,062,636.00	(217,244.53) (7.09)%
Other Revenues					
4040	Refunds	0.00	203.22	0.00	203.22 0.00%
4930	Other Revenue	1,000.00	11,111.39	6,000.00	5,111.39 85.19%
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	1,000.00	23,688.24	6,000.00	17,688.24 294.80%
Use of Money & Property					
4504	Interest Income	605.40	1,845.61	0.00	1,845.61 0.00%
4510	Investment Income on funds	<u>(4,042.66)</u>	<u>10,791.27</u>	<u>6,000.00</u>	<u>4,791.27</u> 79.85%
	Total Use of Money & Property	<u>(3,437.26)</u>	<u>12,636.88</u>	<u>6,000.00</u>	<u>6,636.88</u> 110.61%
	Total Revenues	<u>821,732.29</u>	<u>3,711,754.85</u>	<u>3,205,965.02</u>	<u>505,789.83</u> 15.78%
Expenditures					
Personnel					
Salaries/Wages					
8018	Holiday Pay	2,327.28	24,071.86	25,325.00	1,253.14 4.95%
8045	Overtime Pay	0.00	5,447.51	6,500.00	1,052.49 16.19%
8050	Administrative Leave Pay	0.00	2,025.60	2,050.00	24.40 1.19%
8051	Floating Holiday Pay	1,304.32	4,623.04	6,500.00	1,876.96 28.88%
8054	Salaries & Wages - Regular	60,319.07	475,375.74	486,000.00	10,624.26 2.19%
8056	Retroactive Pay	0.00	0.00	1,000.00	1,000.00 100.00%
8060	Sick Leave Pay	1,397.18	21,915.86	13,000.00	(8,915.86) (68.58)%
8063	Standby Pay	2,881.50	25,902.35	25,500.00	(402.35) (1.58)%
8066	Comp Time Used	3,339.90	23,381.03	18,000.00	(5,381.03) (29.89)%
8081	Vacation Pay	<u>2,600.22</u>	<u>28,265.35</u>	<u>20,000.00</u>	<u>(8,265.35)</u> (41.33)%
	Total Salaries/Wages	74,169.47	611,008.34	603,875.00	(7,133.34) (1.18)%
Payroll Taxes & Benefits					
5030	Life Insurance - ER	151.36	1,897.47	1,950.00	52.53 2.69%
5031	Disability Insurance	331.92	1,522.21	850.00	(672.21) (79.08)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 6/1/2023 Through 6/30/2023

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
5035	AD & D Insurance	34.86	395.60	440.00	44.40	10.09%
5040	LTD Insurance	345.24	3,985.66	4,200.00	214.34	5.10%
5050	Medicare - ER	1,100.39	9,298.42	9,000.00	(298.42)	(3.32)%
5060	Cafeteria Plan - ER	6,652.98	73,997.13	75,000.00	1,002.87	1.34%
5070	Retirement ER - Regular	12,563.65	129,991.93	131,151.00	1,159.07	0.88%
5075	Retirees Medical - ER	0.00	1,815.59	2,000.00	184.41	9.22%
5102	CA Training Tax- ER	0.00	52.49	50.00	(2.49)	(4.98)%
5120	Workers Comp Insurance - ER	0.00	10,182.26	12,000.00	1,817.74	15.15%
5124	Retirement - ER - Tier 2	1,655.44	14,911.93	14,157.00	(754.93)	(5.33)%
	Total Payroll Taxes & Benefits	22,835.84	248,050.69	250,798.00	2,747.31	1.10%
	Employment Services					
5100	Unemployment Insurance - ER	0.00	1,889.99	4,000.00	2,110.01	52.75%
6230	Medical Exam	0.00	0.00	160.00	160.00	100.00%
	Total Employment Services	0.00	1,889.99	4,160.00	2,270.01	54.57%
	Total Personnel	97,005.31	860,949.02	858,833.00	(2,116.02)	(0.25)%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	2,052.38	2,600.00	547.62	21.06%
7248	Uniform Safety Boots	175.00	954.61	1,000.00	45.39	4.54%
	Total Clothing & Uniform	175.00	3,006.99	3,600.00	593.01	16.47%
	Contract Services					
6100	Labor & Support-IT Services	545.01	2,751.41	3,250.00	498.59	15.34%
6110	IT Purchased Services	236.99	2,018.20	2,000.00	(18.20)	(0.91)%
7250	Water Quality Testing	4,669.00	65,066.00	70,000.00	4,934.00	7.05%
7255	Security Services	1,245.00	3,960.00	5,500.00	1,540.00	28.00%
7321	Janitorial Cleaning & Supplies	121.83	990.03	850.00	(140.03)	(16.47)%
	Total Contract Services	6,817.83	74,785.64	81,600.00	6,814.36	8.35%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	2,099.72	2,700.00	600.28	22.23%
7242	Minor Tools, Accessories & Field Machines	12.85	2,015.16	8,000.00	5,984.84	74.81%
7253	Rent - Equipment	0.00	0.00	500.00	500.00	100.00%
7256	Meter Purchases & Replacements	0.00	3,733.57	3,000.00	(733.57)	(24.45)%
	Total Equipment & Tools	12.85	7,848.45	14,200.00	6,351.55	44.73%
	Financial Services					
7309	Late Fees	0.00	0.00	50.00	50.00	100.00%
7310	Bank Service Charges	52.00	124.00	300.00	176.00	58.67%
9153	Bad Debt Expense	0.00	(177.80)	0.00	177.80	0.00%
	Total Financial Services	52.00	(53.80)	350.00	403.80	115.37%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	0.00	900.00	900.00	100.00%
6342	Fees - Regulatory	1,396.56	25,916.32	22,000.00	(3,916.32)	(17.80)%
6345	Property Taxes & Assessments Costs	0.00	6,985.73	3,000.00	(3,985.73)	(132.86)%
7325	Insurance	0.00	63,091.79	64,250.00	1,158.21	1.80%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 6/1/2023 Through 6/30/2023

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remain... - Revised
Total Insurance, Licenses & Regulatory Fees	<u>1,396.56</u>	<u>95,993.84</u>	<u>90,150.00</u>	<u>(5,843.84)</u>	<u>(6.48)%</u>
Legal & Professional					
7318 Professional & Consulting BMC	34,578.00	110,692.35	120,000.00	9,307.65	7.76%
7320 Professional & Consulting Services	502.33	23,124.61	25,000.00	1,875.39	7.50%
7326 Legal Services	0.00	1,000.00	3,000.00	2,000.00	66.67%
7340 Legal Notifications & Mandated Advertising	61.68	61.68	1,000.00	938.32	93.83%
Total Legal & Professional	<u>35,142.01</u>	<u>134,878.64</u>	<u>149,000.00</u>	<u>14,121.36</u>	<u>9.48%</u>
Office/Operations					
6130 Computer Hardware	0.00	4,280.72	4,500.00	219.28	4.87%
6140 Computer Software	0.00	7,987.36	8,000.00	12.64	0.16%
7140 General Supplies & Minor Equipment	1.92	1,245.33	1,000.00	(245.33)	(24.53)%
7160 Postage, Shipping & Mail Supplies	729.63	9,408.24	9,000.00	(408.24)	(4.54)%
7180 Billing Supplies, Forms & Printing	2,003.76	20,405.54	18,750.00	(1,655.54)	(8.83)%
7226 Membership & Dues	0.00	2,915.40	2,915.00	(0.40)	(0.01)%
7230 Misc Small Parts & Supplies	243.38	5,596.14	4,000.00	(1,596.14)	(39.90)%
7237 Process Control & Treatment Supplies	898.69	10,274.21	10,000.00	(274.21)	(2.74)%
7239 Water Treatment Chemicals	3,197.03	14,560.76	13,000.00	(1,560.76)	(12.01)%
7249 Safety Supplies	<u>17.15</u>	<u>942.07</u>	<u>500.00</u>	<u>(442.07)</u>	<u>(88.41)%</u>
Total Office/Operations	<u>7,091.56</u>	<u>77,615.77</u>	<u>71,665.00</u>	<u>(5,950.77)</u>	<u>(8.30)%</u>
Other Expense					
7330 Misc Operating Expenses	0.00	122.00	250.00	128.00	51.20%
7348 Water Conservation Program	<u>1,051.23</u>	<u>2,999.03</u>	<u>5,000.00</u>	<u>2,000.97</u>	<u>40.02%</u>
Total Other Expense	<u>1,051.23</u>	<u>3,121.03</u>	<u>5,250.00</u>	<u>2,128.97</u>	<u>40.55%</u>
Rent & Utilities					
6000 Cell Phones	40.00	2,548.51	3,500.00	951.49	27.19%
6025 Telephone	795.70	11,764.35	13,000.00	1,235.65	9.51%
8610 Electric	11,435.66	103,162.86	115,000.00	11,837.14	10.29%
8620 Gas Service	0.00	293.29	250.00	(43.29)	(17.32)%
8630 Trash Services	293.78	2,233.81	2,000.00	(233.81)	(11.69)%
8644 Disposal Services	0.00	3,073.00	5,000.00	1,927.00	38.54%
8670 Street Lighting	<u>49.35</u>	<u>560.38</u>	<u>432.00</u>	<u>(128.38)</u>	<u>(29.72)%</u>
Total Rent & Utilities	<u>12,614.49</u>	<u>123,636.20</u>	<u>139,182.00</u>	<u>15,545.80</u>	<u>11.17%</u>
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	447.21	450.00	2.79	0.62%
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	0.82	19,830.25	14,000.00	(5,830.25)	(41.64)%
6641 R & M - Wells	0.00	19,763.47	1,500.00	(18,263.47)	...17.56)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 6/1/2023 Through 6/30/2023

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6750	R & M - Minor Tools & Equipment	6.42	1,883.29	1,200.00	(683.29)	(56.94)%
6800	R & M - Grounds & Collection Systems	64.33	171.53	600.00	428.47	71.41%
6830	Paving & Concrete	214.42	435.03	4,000.00	3,564.97	89.12%
6900	R & M - Buildings & Structures	0.00	4,453.95	10,000.00	5,546.05	55.46%
7241	R & M - Water Distribution System	329.55	11,183.52	5,000.00	(6,183.52)	(123.67)%
	Total Repairs & Maintenance	615.54	58,168.25	38,050.00	(20,118.25)	(52.87)%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	349.00	250.00	(99.00)	(39.60)%
7324	Education & Training Fees	0.00	149.00	1,000.00	851.00	85.10%
8410	Certifications	0.00	60.00	500.00	440.00	88.00%
8510	Lodging & Meals - Local	0.00	1,436.88	1,400.00	(36.88)	(2.63)%
8550	Mileage Reimbursement & Parking	0.00	354.99	370.00	15.01	4.06%
	Total Travel & Training	0.00	2,349.87	3,520.00	1,170.13	33.24%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	1,008.04	2,729.13	800.00	(1,929.13)	(241.14)%
7211	Misc Fuel & Diesel	332.62	3,776.11	3,000.00	(776.11)	(25.87)%
7220	Gasoline	713.91	8,630.08	8,000.00	(630.08)	(7.88)%
7228	Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232	Vehicle Repairs - Parts, Tires & Lubricants	82.88	6,477.59	6,500.00	22.41	0.34%
	Total Vehicle Maintenance & Repairs	2,137.45	21,612.91	18,500.00	(3,112.91)	(16.83)%
	Total Services & Supplies	67,106.52	602,963.79	615,067.00	12,103.21	1.97%
	Capital Outlay					
9006	Infrastructure CIP	10,942.79	1,127,306.03	1,999,339.26	872,033.23	43.62%
	Total Capital Outlay	10,942.79	1,127,306.03	1,999,339.26	872,033.23	43.62%
	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	68,706.32	68,706.32	0.00	0.00%
9024	Loan Administration Fee	0.00	8,526.33	8,526.33	0.00	0.00%
	Total Debt Service	0.00	264,949.18	264,949.19	0.01	0.00%
	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	541,847.76	541,847.70	(0.06)	(0.00)%
	Total Transfers	45,153.98	541,847.76	541,847.70	(0.06)	(0.00)%
	Total Expenditures	220,208.60	3,398,015.78	4,337,036.15	939,020.37	21.65%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 6/1/2023 Through 6/30/2023

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Net Revenues over Expenditures	601,523.69	313,739.07	(1,131,071.13)	1,444,810.20	(127.74)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 6/1/2023 Through 6/30/2023

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Service Charges & Fees						
4062	Wastewater Admin Charge	0.00	19,719.98	19,720.79	(0.81)	(0.00)%
	Total Service Charges & Fees	0.00	19,719.98	19,720.79	(0.81)	(0.00)%
	Total Revenues	0.00	19,719.98	19,720.79	(0.81)	(0.00)%
Expenditures						
Services & Supplies						
Financial Services						
7310	Bank Service Charges	0.00	1,815.00	1,815.00	0.00	0.00%
	Total Financial Services	0.00	1,815.00	1,815.00	0.00	0.00%
Insurance, Licenses & Regulatory Fees						
6343	Lien & Notary Fees	0.00	0.00	35.00	35.00	100.00%
6345	Property Taxes & Assessments Costs	0.00	272.63	270.00	(2.63)	(0.97)%
	Total Insurance, Licenses & Regulatory Fees	0.00	272.63	305.00	32.37	10.61%
Legal & Professional						
7320	Professional & Consulting Services	0.00	14,345.64	14,036.00	(309.64)	(2.21)%
7340	Legal Notifications & Mandated Advertising	61.68	61.68	0.00	(61.68)	0.00%
	Total Legal & Professional	61.68	14,407.32	14,036.00	(371.32)	(2.65)%
	Total Services & Supplies	61.68	16,494.95	16,156.00	(338.95)	(2.10)%
Transfers						
9511	Interfund Transfer Out	297.07	3,564.84	3,564.79	(0.05)	(0.00)%
	Total Transfers	297.07	3,564.84	3,564.79	(0.05)	(0.00)%
	Total Expenditures	358.75	20,059.79	19,720.79	(339.00)	(1.72)%
	Net Revenues over Expenditures	(358.75)	(339.81)	0.00	(339.81)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 6/1/2023 Through 6/30/2023

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Service Charges & Fees					
4062	0.00	25.98	0.00	25.98	0.00%
	0.00	25.98	0.00	25.98	0.00%
Special Taxes & Assessments					
4061	19,587.15	(6,852.88)	0.00	(6,852.88)	0.00%
	19,587.15	(6,852.88)	0.00	(6,852.88)	0.00%
Other Revenues					
4928	0.00	30.00	0.00	30.00	0.00%
	0.00	30.00	0.00	30.00	0.00%
Use of Money & Property					
4510	855.49	20,434.04	0.00	20,434.04	0.00%
	855.49	20,434.04	0.00	20,434.04	0.00%
	20,442.64	13,637.14	0.00	13,637.14	0.00%
Net Revenues over Expenditures	20,442.64	13,637.14	0.00	13,637.14	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 6/1/2023 Through 6/30/2023

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Other Revenues					
4800	Franchise Revenues	<u>77,663.45</u>	<u>283,471.32</u>	<u>245,000.00</u>	<u>38,471.32</u> 15.70%
	Total Other Revenues	<u>77,663.45</u>	<u>283,471.32</u>	<u>245,000.00</u>	<u>38,471.32</u> 15.70%
	Total Revenues	<u>77,663.45</u>	<u>283,471.32</u>	<u>245,000.00</u>	<u>38,471.32</u> 15.70%
Expenditures					
Services & Supplies					
Legal & Professional					
7320	Professional & Consulting Services	159.92	159.92	5,000.00	4,840.08 96.80%
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	<u>159.92</u>	<u>484.92</u>	<u>11,000.00</u>	<u>10,515.08</u> 95.59%
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	<u>0.00</u>	<u>0.00</u>	<u>3,500.00</u>	<u>3,500.00</u> 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	<u>0.00</u>	<u>0.00</u>	<u>4,000.00</u>	<u>4,000.00</u> 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	<u>0.00</u>	<u>0.00</u>	<u>1,500.00</u>	<u>1,500.00</u> 100.00%
	Total Services & Supplies	<u>159.92</u>	<u>484.92</u>	<u>20,000.00</u>	<u>19,515.08</u> 97.58%
Debt Service					
8952	Amortization of franchise asset	<u>10,000.00</u>	<u>100,000.00</u>	<u>120,000.00</u>	<u>20,000.00</u> 16.67%
	Total Debt Service	<u>10,000.00</u>	<u>100,000.00</u>	<u>120,000.00</u>	<u>20,000.00</u> 16.67%
Transfers					
9511	Interfund Transfer Out	<u>5,941.31</u>	<u>71,295.72</u>	<u>71,295.75</u>	<u>0.03</u> 0.00%
	Total Transfers	<u>5,941.31</u>	<u>71,295.72</u>	<u>71,295.75</u>	<u>0.03</u> 0.00%
	Total Expenditures	<u>16,101.23</u>	<u>171,780.64</u>	<u>211,295.75</u>	<u>39,515.11</u> 18.70%
	Net Revenues over Expenditures	<u>61,562.22</u>	<u>111,690.68</u>	<u>33,704.25</u>	<u>77,986.43</u> 231.38%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 6/1/2023 Through 6/30/2023

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Property Taxes						
4035	Property Taxes	1,203.76	41,074.08	39,290.00	1,784.08	4.54%
	Total Property Taxes	1,203.76	41,074.08	39,290.00	1,784.08	4.54%
Special Taxes & Assessments						
4400	Drainage Assessments	2,250.00	93,931.00	95,248.00	(1,317.00)	(1.38)%
	Total Special Taxes & Assessments	2,250.00	93,931.00	95,248.00	(1,317.00)	(1.38)%
Other Revenues						
4935	Sale-Specs/Plans & Non_Capital Items	5.50	589.00	0.00	589.00	0.00%
	Total Other Revenues	5.50	589.00	0.00	589.00	0.00%
Use of Money & Property						
4510	Investment Income on funds	0.00	4,155.37	600.00	3,555.37	592.56%
	Total Use of Money & Property	0.00	4,155.37	600.00	3,555.37	592.56%
	Total Revenues	3,459.26	139,749.45	135,138.00	4,611.45	3.41%
Expenditures						
Personnel						
Salaries/Wages						
8045	Overtime Pay	0.00	3,447.91	200.00	(3,247.91)	...23.95)%
8054	Salaries & Wages - Regular	697.44	14,025.93	11,000.00	(3,025.93)	(27.51)%
	Total Salaries/Wages	697.44	17,473.84	11,200.00	(6,273.84)	(56.02)%
	Total Personnel	697.44	17,473.84	11,200.00	(6,273.84)	(56.02)%
Services & Supplies						
Equipment & Tools						
6390	Equipment	2,775.53	25,369.35	300.00	(25,069.35)	...56.45)%
7242	Minor Tools, Accessories & Field Machines	0.00	0.00	300.00	300.00	100.00%
	Total Equipment & Tools	2,775.53	25,369.35	600.00	(24,769.35)	...28.23)%
Insurance, Licenses & Regulatory Fees						
6342	Fees - Regulatory	465.52	7,532.52	7,200.00	(332.52)	(4.62)%
6345	Property Taxes & Assessments Costs	0.00	1,240.48	600.00	(640.48)	(106.75)%
7325	Insurance	0.00	1,072.63	573.00	(499.63)	(87.20)%
	Total Insurance, Licenses & Regulatory Fees	465.52	9,845.63	8,373.00	(1,472.63)	(17.59)%
Legal & Professional						
7320	Professional & Consulting Services	2,042.46	11,680.61	3,000.00	(8,680.61)	(289.35)%
7326	Legal Services	0.00	14,700.00	5,000.00	(9,700.00)	(194.00)%
7340	Legal Notifications & Mandated Advertising	61.68	61.68	0.00	(61.68)	0.00%
	Total Legal & Professional	2,104.14	26,442.29	8,000.00	(18,442.29)	(230.53)%
Office/Operations						
7230	Misc Small Parts & Supplies	0.00	512.85	550.00	37.15	6.75%
7249	Safety Supplies	0.00	1,091.74	100.00	(991.74)	(991.74)%
	Total Office/Operations	0.00	1,604.59	650.00	(954.59)	(146.86)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 6/1/2023 Through 6/30/2023

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Other Expense						
7346	Promotional Expenses - Event	0.00	0.00	300.00	300.00	100.00%
	Total Other Expense	0.00	0.00	300.00	300.00	100.00%
Rent & Utilities						
6000	Cell Phones	0.00	1,218.77	1,100.00	(118.77)	(10.80)%
6025	Telephone	26.73	279.19	250.00	(29.19)	(11.68)%
8610	Electric	115.27	2,221.02	1,500.00	(721.02)	(48.07)%
8670	Street Lighting	92.92	1,068.71	1,100.00	31.29	2.84%
	Total Rent & Utilities	234.92	4,787.69	3,950.00	(837.69)	(21.21)%
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	0.00	1,272.49	1,100.00	(172.49)	(15.68)%
6750	R & M - Minor Tools & Equipment	0.00	0.00	400.00	400.00	100.00%
6800	R & M - Grounds & Collection Systems	0.00	610.30	5,500.00	4,889.70	88.90%
6900	R & M - Buildings & Structures	0.00	1,977.32	1,500.00	(477.32)	(31.82)%
	Total Repairs & Maintenance	0.00	3,902.70	8,550.00	4,647.30	54.35%
Vehicle Maintenance & Repairs						
7211	Misc Fuel & Diesel	83.16	944.04	1,200.00	255.96	21.33%
7220	Gasoline	178.48	2,157.53	2,500.00	342.47	13.70%
	Total Vehicle Maintenance & Repairs	261.64	3,101.57	3,700.00	598.43	16.17%
	Total Services & Supplies	5,841.75	75,053.82	34,123.00	(40,930.82)	(119.95)%
Capital Outlay						
9006	Infrastructure CIP	(7,569.19)	662,857.36	18,000.00	(644,857.36)	...82.54)%
	Total Capital Outlay	(7,569.19)	662,857.36	18,000.00	(644,857.36)	...82.54)%
Debt Service						
9023	Debt Service - Interest & Annual Fee	605.40	1,845.61	0.00	(1,845.61)	0.00%
	Total Debt Service	605.40	1,845.61	0.00	(1,845.61)	0.00%
Transfers						
9511	Interfund Transfer Out	1,188.26	14,259.12	14,259.15	0.03	0.00%
	Total Transfers	1,188.26	14,259.12	14,259.15	0.03	0.00%
	Total Expenditures	763.66	771,489.75	77,582.15	(693,907.60)	(894.42)%
	Net Revenues over Expenditures	2,695.60	(631,740.30)	57,555.85	(689,296.15)	...97.61)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 6/1/2023 Through 6/30/2023

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Property Taxes						
4034	Property Tax Revenue from Water	0.00	42,364.20	42,364.20	0.00	0.00%
	Total Property Taxes	0.00	42,364.20	42,364.20	0.00	0.00%
Use of Money & Property						
4510	Investment Income on funds	(179.44)	3,280.69	700.00	2,580.69	368.67%
	Total Use of Money & Property	(179.44)	3,280.69	700.00	2,580.69	368.67%
	Total Revenues	(179.44)	45,644.89	43,064.20	2,580.69	5.99%
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	7,129.56	7,129.58	0.02	0.00%
	Total Transfers	594.13	7,129.56	7,129.58	0.02	0.00%
	Total Expenditures	594.13	7,129.56	50,729.58	43,600.02	85.95%
	Net Revenues over Expenditures	(773.57)	38,515.33	(7,665.38)	46,180.71	(602.46)%

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	3,898.07
800 - Drainage	800	3,803.03
900 - Parks & Recreation	900	3,164.70
General Checking Account	1012	
100 - Administration	100	32,533.42
200 - Bayridge	200	36,300.20
301 - Fire	301	240,702.59
400 - Vista de Oro	400	1,526.18
500 - Water	500	218,019.73
600 - Wastewater	600	(69,013.88)
Wastewater Fiduciary Fund	602	25.98
650 - Solid Waste	650	101,322.14
800 - Drainage	800	262,071.51
900 - Parks & Recreation	900	212,445.49
Payroll Account (contra to 2998)	1013	
100 - Administration	100	10,226.74
301 - Fire	301	933.00
500 - Water	500	5,954.96
Rabobank-Bankruptcy Disbursement	1017	
Reserve		
600 - Wastewater	600	102,793.69
Mechanics Money Market	1040	
301 - Fire	301	53,285.70
500 - Water	500	553,285.71
US Bank - Investments	1045	
100 - Administration	100	99,820.56
301 - Fire	301	2,997,196.45
500 - Water	500	3,790,601.42
900 - Parks & Recreation	900	99,820.56
US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	7,320.77
US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	922,201.18
US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	<u>1,013,445.95</u>
Total Cash in Bank		10,704,585.85

Investments

Water Reserves Account	0335	
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Fund	Cash Summary
100	\$ 143,080.72
200	\$ 36,300.20
301	\$ 3,292,317.74
400	\$ 1,526.18
500	\$ 4,571,959.89
600	\$ 33,779.81
602	\$ 1,942,993.88
650	\$ 101,322.14
800	\$ 265,874.54
900	\$ 315,430.75
Total	\$ 10,704,585.85

Prior Month - May 2023	
Fund	Cash Summary
100	\$ 188,049.57
200	\$ 37,461.94
301	\$ 3,356,784.97
400	\$ 2,275.24
500	\$ 4,169,315.46
600	\$ 34,076.88
602	\$ 1,922,551.24
650	\$ 39,759.92
800	\$ 290,426.04
900	\$ 316,204.32
Total	\$ 10,356,905.58

500 - Water	500	<u>542.33</u>
Total Investments		542.33
Due From Others		
Due From Vista De Oro	1440	
100 - Administration	100	1,517.00
Due From Drainage	1480	
500 - Water	500	<u>285,872.98</u>
Total Due From Others		287,389.98
Held Deposits		
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	227,167.48
800 - Drainage	800	15,092.76
Unbilled A/R	1085	
500 - Water	500	287,958.78
Grants Receivable	1086	
500 - Water	500	23,810.00
Accounts Receivable-Propety Tax	1091	
301 - Fire	301	4,486.81
500 - Water	500	1,291.28
800 - Drainage	800	<u>522.02</u>
Total Accounts Receivable		560,311.13
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		11,611,451.74
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 & Systems	1853	
500 - Water	500	(688,353.15)
Total Plant & Equipment		1,364,953.54
Construction in Progress		
Construction In Progress	1850	
500 - Water	500	1,147,659.28
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		5,016,756.02
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	1,066,772.00
Total Cash Suspense		1,067,672.00
Total OTHER ASSETS		1,067,672.00
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	29,208.95
Total Other Assets		306,843.95
Total ASSETS		21,909,300.32
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	
100 - Administration	100	(50,404.33)
200 - Bayridge	200	84.39
301 - Fire	301	(67,753.76)
400 - Vista de Oro	400	84.39

500 - Water	500	(39,441.68)
600 - Wastewater	600	84.40
650 - Solid Waste	650	10,000.00
800 - Drainage	800	4,670.49
Vendor Payable - Manual	2032	
100 - Administration	100	143.45
301 - Fire	301	72.31
500 - Water	500	<u>204.12</u>
Total Accounts Payable		(142,256.22)
Current Payroll Liabilities		
Fed Income Tax Withholding	2001	
100 - Administration	100	0.01
500 - Water	500	(0.03)
Social Security Tax	2002	
100 - Administration	100	(0.01)
FICA Employer Payable	2003	
301 - Fire	301	0.50
Wage Garnishment	2005	
100 - Administration	100	0.05
500 - Water	500	(0.05)
CA Income Tax Withholding	2011	
500 - Water	500	1.01
SDI Payable Employee (EE Only)	2012	
100 - Administration	100	0.03
301 - Fire	301	0.13
500 - Water	500	(0.18)
Retirement-ER-Regular Contrib	2014	
301 - Fire	301	(2.78)
500 - Water	500	(0.01)
AFLAC Voluntary Insurance-Employee	2022	
100 - Administration	100	(0.03)
500 - Water	500	(341.93)
Unemployment Ins Liab-Employer (ER)	2028	
100 - Administration	100	0.01
301 - Fire	301	15.81
500 - Water	500	(0.01)
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	0.05
301 - Fire	301	0.36
500 - Water	500	(0.04)
CALPERS Retirement Tier 2- ER- Liab	2044	
100 - Administration	100	1.44
301 - Fire	301	1.71
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	26.36
500 - Water	500	90.99
Medicare Tax Liab	2202	
100 - Administration	100	0.07
500 - Water	500	341.90
Medical Plan Liab- Employee	2203	
100 - Administration	100	1,014.80
500 - Water	500	432.66
Vision Plan Liab- Employee	2204	
100 - Administration	100	36.71
500 - Water	500	25.14
Dental Plan Ins Payable- Employee	2205	
100 - Administration	100	63.26
500 - Water	500	(28.34)
Retirement Contrib Liab-Employee	2206	
500 - Water	500	(0.01)
Insurance- AD & D	2211	
100 - Administration	100	(1.89)
500 - Water	500	(11.57)
Insurance-Work Injury (WI)	2212	
100 - Administration	100	33.18
500 - Water	500	344.86
Insurance- LT Disability	2213	
100 - Administration	100	(194.14)
500 - Water	500	(437.38)
Survivor Premiums-PERS	2214	
100 - Administration	100	0.93
301 - Fire	301	3.72
Payroll Clearing Account	2999	
100 - Administration	100	<u>5,608.29</u>
Total Current Payroll Liabilities		433,519.29
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		693,183.19
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	926,772.00
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	2,654,394.66
Internal Loan Due Water-500	2491	
800 - Drainage	800	<u>285,872.98</u>
Total Note Payable - Long Term		3,867,039.64
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		3,896,644.96
Equity		
Revenues		
Property Tax Revenue from Water	4034	
301 - Fire	301	108,734.78
900 - Parks & Recreation	900	42,364.20
Other		
100 - Administration	100	714,294.13
200 - Bayridge	200	9,928.92
301 - Fire	301	2,191,931.17
400 - Vista de Oro	400	5,914.96
500 - Water	500	3,711,754.85
600 - Wastewater	600	19,719.98
Wastewater Fiduciary Fund	602	13,637.14
650 - Solid Waste	650	283,471.32
800 - Drainage	800	139,749.45
900 - Parks & Recreation	900	<u>3,280.69</u>
Total Revenues		7,244,781.59
Expenditures		
100 - Administration	100	(670,809.27)
200 - Bayridge	200	(7,867.58)
301 - Fire	301	(1,753,178.69)
400 - Vista de Oro	400	(4,461.77)
500 - Water	500	(3,398,015.78)
600 - Wastewater	600	(20,059.79)
650 - Solid Waste	650	(171,780.64)
800 - Drainage	800	(771,489.75)
900 - Parks & Recreation	900	<u>(7,129.56)</u>
Total Expenditures		(6,804,792.83)
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>10,725,580.88</u>
Total LIABILITIES & EQUITY		<u>21,909,300.32</u>

CASH FLOW SUMMARY FY 2022-2023

	June 2023	May 2023	April 2023	March 2023	February 2023	January 2023	December 2022	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	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary
100	\$ 143,080.72	\$ 188,049.57	\$ 170,498.51	\$ 152,795.74	\$ 150,280.36	\$ 136,853.39	\$ 121,916.92	\$ 122,539.28	\$ 105,591.24	\$ 141,970.96	\$ 150,840.12	\$ 138,369.84	\$ 152,920.73
200	\$ 36,300.20	\$ 37,461.94	\$ 35,854.74	\$ 35,381.65	\$ 35,536.71	\$ 35,512.84	\$ 33,353.49	\$ 31,965.53	\$ 31,413.86	\$ 32,306.00	\$ 33,020.16	\$ 33,587.31	\$ 34,649.94
301	\$ 3,292,317.74	\$ 3,356,784.97	\$ 3,203,429.15	\$ 3,175,034.14	\$ 3,191,106.15	\$ 3,269,659.62	\$ 2,895,149.03	\$ 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	\$ 1,526.18	\$ 2,275.24	\$ 855.26	\$ 794.32	\$ 943.04	\$ 837.70	\$ (704.68)	\$ (1,457.13)	\$ (1,561.14)	\$ (1,100.20)	\$ (639.28)	\$ (325.34)	\$ 447.50
500	\$ 4,571,959.89	\$ 4,169,315.46	\$ 3,959,470.14	\$ 3,947,669.04	\$ 4,145,199.59	\$ 3,957,614.23	\$ 4,054,469.57	\$ 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	\$ 33,779.81	\$ 34,076.88	\$ 34,347.97	\$ 34,645.04	\$ 37,876.46	\$ 38,739.64	\$ 39,036.71	\$ 24,780.57	\$ 25,077.64	\$ 30,365.98	\$ 30,671.04	\$ 30,968.11	\$ 34,055.22
602	\$ 1,942,993.88	\$ 1,922,551.24	\$ 1,684,671.79	\$ 1,605,245.08	\$ 1,737,257.01	\$ 1,687,891.90	\$ 1,373,020.93	\$ 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	\$ 101,322.14	\$ 39,759.92	\$ 44,622.91	\$ 26,749.37	\$ 35,489.95	\$ 18,194.10	\$ 27,558.87	\$ 9,837.59	\$ 19,020.47	\$ 797.71	\$ 9,647.11	\$ (6,184.85)	\$ 3,259.10
800	\$ 265,874.54	\$ 290,426.04	\$ 835,743.44	\$ 861,963.52	\$ 657,418.49	\$ 672,790.82	\$ 635,258.62	\$ 623,688.60	\$ 614,669.32	\$ 616,032.86	\$ 617,632.39	\$ 619,936.81	\$ 620,896.18
900	\$ 315,430.75	\$ 316,204.32	\$ 316,798.45	\$ 316,033.79	\$ 316,627.92	\$ 317,222.05	\$ 274,404.27	\$ 274,998.40	\$ 275,592.53	\$ 275,506.55	\$ 276,100.68	\$ 276,694.81	\$ 277,021.67
Total	\$ 10,704,585.85	\$ 10,356,905.58	\$ 10,286,292.36	\$ 10,156,311.69	\$ 10,307,735.68	\$ 10,135,316.29	\$ 9,453,463.73	\$ 8,865,440.82	\$ 8,865,440.82	\$ 8,904,329.73	\$ 9,471,310.11	\$ 9,473,653.84	\$ 9,640,755.60

Fund	% 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
100	-23.91%	10.29%	11.59%	1.67%	9.81%	12.25%	-0.51%	16.05%	-5.88%	9.01%	-9.52%	
200	-3.10%	4.48%	1.34%	-0.44%	0.07%	6.47%	4.34%	1.76%	-2.16%	-1.69%	-3.07%	
301	-1.92%	4.79%	0.89%	-0.50%	-2.40%	12.94%	6.91%	6.09%	16.12%	-1.87%	1.85%	
400	-32.92%	166.03%	7.67%	-15.77%	12.57%	-218.88%	-51.64%	-6.66%	72.10%	96.50%	-172.70%	
500	9.66%	5.30%	0.30%	-4.77%	4.74%	-2.39%	6.35%	-8.12%	-1.88%	0.20%	-4.59%	
600	-0.87%	-0.79%	-0.86%	-8.53%	-2.23%	-0.76%	57.53%	-1.18%	-0.99%	-0.96%	-9.07%	
602	1.06%	14.12%	4.95%	-7.60%	2.92%	22.93%	17.09%	7.23%	-42.21%	0.37%	1.20%	
650	154.83%	-10.90%	66.82%	-24.63%	95.06%	-33.98%	180.14%	-48.28%	-91.73%	-255.98%	-289.77%	
800	-8.45%	-65.25%	-3.04%	31.11%	-2.28%	5.91%	1.86%	1.47%	-0.26%	-0.37%	-0.15%	
900	-0.24%	-0.19%	0.24%	-0.19%	-0.19%	15.60%	-0.22%	-0.22%	-0.22%	-0.21%	-0.12%	

Average Cash Flow Summary 2022/2023		Average Cash Flow Summary 2021/2022	
100	\$ 143,565.55	100	\$ 119,992.35
200	\$ 34,307.87	200	\$ 34,039.09
301	\$ 2,890,389.94	301	\$ 2,487,920.81
400	\$ 120.33	400	\$ 53.32
500	\$ 4,103,807.39	500	\$ 4,458,552.95
600	\$ 32,863.82	600	\$ 30,569.36
602	\$ 1,603,694.09	602	\$ 1,631,528.03
650	\$ 27,234.61	650	n/a
800	\$ 609,286.29	800	\$ 563,162.29
900	\$ 295,967.88	900	\$ 267,458.60
TOTAL	\$ 9,748,398.88	TOTAL	\$ 9,591,302.02

FIRE RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 6/30/2023

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 RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 6/30/2023

		<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>

DRAINAGE RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 6/30/2023

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

PARKS RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 6/30/2023

		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 06/30/2023

EM

EXECUTIVE 50 CHECKING

Acct 3317181190

Summary of Activity Since Your Last Statement

Beginning Balance	6/01/23	9,357.02
Deposits / Misc Credits	0	.00
Withdrawals / Misc Debits	1	2.00
** Ending Balance	6/30/23	9,355.02 **
Service Charge		2.00
Average Collected Balance		9,357

Withdrawals and Debits

Date	Deposits	Withdrawals	Activity Description
6/30		2.00	PAPER STATEMENT FEE

Daily Balance Summary

Date	Balance	Date	Balance	Date	Balance
6/30	9,355.02				