



June 1, 2023

TO: Board of Directors

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

SUBJECT: Agenda Item 7D – 06/01/2023 Board Meeting
Receive Financial Report for the Period Ending April 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 April 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 April 30, 2023.

Attachments

April 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
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LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 4/1/2023 Through 4/30/2023

	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	594,131.20	712,957.50	(118,826.30) (16.67)%
4930	Other Revenue	1,184.36	1,474.36	0.00	1,474.36 0.00%
	Total Other Revenues	<u>60,597.48</u>	<u>595,605.56</u>	<u>712,957.50</u>	<u>(117,351.94)</u> (16.46)%
	Total Revenues	<u>60,597.48</u>	<u>595,605.56</u>	<u>712,957.50</u>	<u>(117,351.94)</u> (16.46)%
Expenditures					
Personnel					
Salaries/Wages					
7322	Director's Compensation	200.00	10,400.00	14,500.00	4,100.00 28.28%
8018	Holiday Pay	0.00	11,298.54	16,460.00	5,161.46 31.36%
8045	Overtime Pay	0.00	415.11	300.00	(115.11) (38.37)%
8050	Administrative Leave Pay	0.00	4,189.60	5,400.00	1,210.40 22.41%
8051	Floating Holiday Pay	0.00	2,437.51	3,000.00	562.49 18.75%
8054	Salaries & Wages - Regular	20,976.95	228,759.26	280,750.00	51,990.74 18.52%
8060	Sick Leave Pay	82.59	1,962.45	5,400.00	3,437.55 63.66%
8066	Comp Time Used	0.00	0.00	50.00	50.00 100.00%
8081	Vacation Pay	3,605.60	14,433.44	13,000.00	(1,433.44) (11.03)%
	Total Salaries/Wages	<u>24,865.14</u>	<u>273,895.91</u>	<u>338,860.00</u>	<u>64,964.09</u> 19.17%
Payroll Taxes & Benefits					
5020	Social Security Employer	12.40	629.92	1,116.00	486.08 43.56%
5030	Life Insurance - ER	43.64	423.75	525.00	101.25 19.29%
5031	Disability Insurance	33.08	392.01	450.00	57.99 12.89%
5035	AD & D Insurance	9.86	88.10	119.00	30.90 25.97%
5040	LTD Insurance	149.24	1,230.37	1,700.00	469.63 27.63%
5050	Medicare - ER	378.35	4,119.57	4,900.00	780.43 15.93%
5060	Cafeteria Plan - ER	2,227.69	21,576.54	27,150.00	5,573.46 20.53%
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	0.20	27.67	37.50	9.83 26.21%
5120	Workers Comp Insurance - ER	0.00	645.88	1,000.00	354.12 35.41%
5124	Retirement - ER - Tier 2	1,988.78	19,978.01	25,700.00	5,721.99 22.26%
	Total Payroll Taxes & Benefits	<u>4,843.24</u>	<u>49,321.82</u>	<u>63,947.50</u>	<u>14,625.68</u> 22.87%
Employment Services					
5100	Unemployment Insurance - ER	7.20	1,012.81	2,015.00	1,002.19 49.74%
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>7.20</u>	<u>1,012.81</u>	<u>2,365.00</u>	<u>1,352.19</u> 57.18%
	Total Personnel	<u>29,715.58</u>	<u>324,230.54</u>	<u>405,172.50</u>	<u>80,941.96</u> 19.98%
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	0.00	33,594.81	34,046.00	451.19 1.33%
6110	IT Purchased Services	1,889.00	20,980.85	24,500.00	3,519.15 14.36%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 4/1/2023 Through 4/30/2023

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
7100	Copier Contract-Maint & Usage	288.05	2,907.22	3,500.00	592.78	16.94%
7255	Security Services	0.00	315.00	900.00	585.00	65.00%
7321	Janitorial Cleaning & Supplies	271.00	2,710.00	3,200.00	490.00	15.31%
7342	Public Meeting Recordings	255.99	3,352.41	5,600.00	2,247.59	40.14%
	Total Contract Services	2,704.04	63,860.29	71,746.00	7,885.71	10.99%
	Financial Services					
7309	Late Fees	0.00	2,034.18	2,200.00	165.82	7.54%
7310	Bank Service Charges	0.00	520.35	1,400.00	879.65	62.83%
	Total Financial Services	0.00	2,554.53	3,600.00	1,045.47	29.04%
	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	0.00	0.00	30.00	30.00	100.00%
7325	Insurance	0.00	30,379.23	30,380.00	0.77	0.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	47,917.17	47,948.00	30.83	0.06%
	Legal & Professional					
7304	Professional Services - ACCTG	5,000.00	47,500.00	60,000.00	12,500.00	20.83%
7305	Auditing Services	0.00	21,525.00	22,550.00	1,025.00	4.55%
7320	Professional & Consulting Services	0.00	242.38	2,500.00	2,257.62	90.30%
7326	Legal Services	0.00	7,368.00	30,000.00	22,632.00	75.44%
7340	Legal Notifications & Mandated Advertising	0.00	296.07	500.00	203.93	40.79%
7343	Election Expense	0.00	0.00	750.00	750.00	100.00%
	Total Legal & Professional	5,000.00	76,931.45	116,300.00	39,368.55	33.85%
	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	228.15	4,176.87	6,500.00	2,323.13	35.74%
7160	Postage, Shipping & Mail Supplies	322.41	1,611.90	2,000.00	388.10	19.41%
7226	Membership & Dues	0.00	8,286.00	8,286.00	0.00	0.00%
	Total Office/Operations	550.56	16,062.41	19,286.00	3,223.59	16.71%
	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	1,097.00	1,440.00	343.00	23.82%
6025	Telephone	219.25	2,041.85	3,000.00	958.15	31.94%
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 4/1/2023 Through 4/30/2023

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
7352 Rent - Offices & Other Structures	3,000.00	30,000.00	36,000.00	6,000.00	16.67%
8610 Electric	331.25	2,967.07	3,440.00	472.93	13.75%
8620 Gas Service	54.18	855.45	1,000.00	144.55	14.46%
Total Rent & Utilities	3,734.68	36,961.37	45,080.00	8,118.63	18.01%
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	1,050.60	1,500.00	449.40	29.96%
8510 Lodging & Meals - Local	0.00	435.66	500.00	64.34	12.87%
8539 Meals	0.00	181.82	400.00	218.18	54.55%
8550 Mileage Reimbursement & Parking	0.00	176.70	500.00	323.30	64.66%
Total Travel & Training	0.00	1,844.78	3,300.00	1,455.22	44.10%
Total Services & Supplies	11,989.28	246,448.48	307,785.00	61,336.52	19.93%
Total Expenditures	41,704.86	570,679.02	712,957.50	142,278.48	19.96%
Net Revenues over Expenditures	18,892.62	24,926.54	0.00	24,926.54	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 4/1/2023 Through 4/30/2023

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	
Revenues						
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	1,050.30	7,905.30	10,000.00	(2,094.70)	(20.95)%
	Total Special Taxes & Assessments	<u>1,050.30</u>	<u>7,905.30</u>	<u>10,000.00</u>	<u>(2,094.70)</u>	<u>(20.95)%</u>
	Total Revenues	<u>1,050.30</u>	<u>7,905.30</u>	<u>10,000.00</u>	<u>(2,094.70)</u>	<u>(20.95)%</u>
Expenditures						
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6345	Property Taxes & Assessments Costs	0.00	531.47	600.00	68.53	11.42%
	Total Insurance, Licenses & Regulatory Fees	<u>0.00</u>	<u>531.47</u>	<u>600.00</u>	<u>68.53</u>	<u>11.42%</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	428.68	4,210.98	6,724.16	2,513.18	37.38%
	Total Rent & Utilities	<u>428.68</u>	<u>4,210.98</u>	<u>6,724.16</u>	<u>2,513.18</u>	<u>37.38%</u>
	Total Services & Supplies	428.68	4,742.45	7,399.16	2,656.71	35.91%
Transfers						
9511	Interfund Transfer Out	148.53	1,485.30	1,782.39	297.09	16.67%
	Total Transfers	<u>148.53</u>	<u>1,485.30</u>	<u>1,782.39</u>	<u>297.09</u>	<u>16.67%</u>
	Total Expenditures	<u>577.21</u>	<u>6,227.75</u>	<u>9,181.55</u>	<u>2,953.80</u>	<u>32.17%</u>
	Net Revenues over Expenditures	<u>473.09</u>	<u>1,677.55</u>	<u>818.45</u>	<u>859.10</u>	<u>104.97%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 4/1/2023 Through 4/30/2023

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remain... - 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	71,866.43	759,970.72	923,390.00	(163,419.28)	(17.70)%
4038	Property Tax Zone B Pass thru	0.00	488,280.84	1,500,152.00	(1,011,871.16)	(67.45)%
	Total Property Taxes	71,866.43	1,356,986.34	2,532,276.78	(1,175,290.44)	(46.41)%
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	41,645.54	67,134.00	(25,488.46)	(37.97)%
4930	Other Revenue	0.00	290.00	0.00	290.00	0.00%
	Total Other Revenues	0.00	41,935.54	67,134.00	(25,198.46)	(37.53)%
Use of Money & Property						
4510	Investment Income on funds	325.40	4,040.00	2,000.00	2,040.00	102.00%
	Total Use of Money & Property	325.40	4,040.00	2,000.00	2,040.00	102.00%
	Total Revenues	72,191.83	1,404,229.71	3,270,808.78	(1,866,579.07)	(57.07)%
Expenditures						
Personnel						
Salaries/Wages						
8295	Resv FF-Overtime/Shift Coverage	1,403.49	22,226.99	38,000.00	15,773.01	41.51%
8340	Resv FF-Shift Coverage	11,945.28	114,597.68	144,000.00	29,402.32	20.42%
8345	Resv FF-Special Projects	0.00	0.00	2,000.00	2,000.00	100.00%
	Total Salaries/Wages	13,348.77	136,824.67	184,000.00	47,175.33	25.64%
Payroll Taxes & Benefits						
5020	Social Security Employer	599.47	6,961.16	10,000.00	3,038.84	30.39%
5030	Life Insurance - ER	178.50	1,964.50	2,500.00	535.50	21.42%
5035	AD & D Insurance	42.50	470.00	850.00	380.00	44.71%
5050	Medicare - ER	193.56	1,988.11	2,500.00	511.89	20.48%
5070	Retirement ER - Regular	4,931.25	50,002.03	62,000.00	11,997.97	19.35%
5102	CA Training Tax- ER	12.34	83.59	175.00	91.41	52.23%
5120	Workers Comp Insurance - ER	0.00	5,210.39	5,000.00	(210.39)	(4.21)%
5124	Retirement - ER - Tier 2	374.46	4,538.45	8,500.00	3,961.55	46.61%
	Total Payroll Taxes & Benefits	6,332.08	71,218.23	91,525.00	20,306.77	22.19%
Employment Services						
5000	Medical Exams & Procedures	0.00	0.00	4,000.00	4,000.00	100.00%
5100	Unemployment Insurance - ER	444.31	3,143.92	6,000.00	2,856.08	47.60%
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 4/1/2023 Through 4/30/2023

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Total Employment Services	<u>444.31</u>	<u>3,143.92</u>	<u>14,100.00</u>	<u>10,956.08</u>	<u>77.70%</u>
Total Personnel	20,125.16	211,186.82	289,625.00	78,438.18	27.08%
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	0.00	10.33	3,000.00	2,989.67	99.66%
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	10.33	5,000.00	4,989.67	99.79%
Contract Services					
6110 IT Purchased Services	0.00	1,211.82	1,500.00	288.18	19.21%
7100 Copier Contract-Maint & Usage	99.74	1,959.58	2,500.00	540.42	21.62%
7202 Building Alarms & Security	0.00	775.98	1,100.00	324.02	29.46%
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	<u>0.00</u>	<u>488,280.84</u>	<u>2,169,550.00</u>	<u>1,681,269.16</u>	<u>77.49%</u>
Total Contract Services	99.74	494,921.90	2,180,650.00	1,685,728.10	77.30%
Equipment & Tools					
6055 Radios -Non Capital	0.00	0.00	2,000.00	2,000.00	100.00%
6440 Fire Personal Protection Equipment	1,825.00	4,635.37	20,000.00	15,364.63	76.82%
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	1,986.91	31,238.20	40,000.00	8,761.80	21.90%
7242 Minor Tools, Accessories & Field Machines	0.00	1,184.63	1,800.00	615.37	34.19%
7252 Misc Hardware	<u>79.03</u>	<u>1,036.16</u>	<u>1,200.00</u>	<u>163.84</u>	<u>13.65%</u>
Total Equipment & Tools	3,890.94	38,488.90	76,350.00	37,861.10	49.59%
Financial Services					
7309 Late Fees	0.00	0.00	10.00	10.00	100.00%
7310 Bank Service Charges	2.00	20.00	36.00	16.00	44.44%
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	20.00	96.00	76.00	79.17%
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	7,020.55	7,200.00	179.45	2.49%
7325 Insurance	0.00	47,445.02	46,300.00	(1,145.02)	(2.47)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 4/1/2023 Through 4/30/2023

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Total Insurance, Licenses & Regulatory Fees	0.00	54,465.57	55,500.00	1,034.43	1.86%
Legal & Professional					
7320 Professional & Consulting Services	0.00	0.00	3,000.00	3,000.00	100.00%
7326 Legal Services	0.00	500.00	750.00	250.00	33.33%
7340 Legal Notifications & Mandated Advertising	0.00	321.63	1,500.00	1,178.37	78.56%
Total Legal & Professional	0.00	821.63	5,250.00	4,428.37	84.35%
Office/Operations					
7140 General Supplies & Minor Equipment	136.14	3,241.60	4,000.00	758.40	18.96%
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	189.96	521.59	1,000.00	478.41	47.84%
7240 Propane	0.00	250.00	100.00	(150.00)	(150.00)%
Total Office/Operations	326.10	4,363.19	9,200.00	4,836.81	52.57%
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	128.67	800.00	671.33	83.92%
7330 Misc Operating Expenses	0.00	12,420.90	6,000.00	(6,420.90)	(107.02)%
Total Other Expense	0.00	13,275.63	8,000.00	(5,275.63)	(65.95)%
Rent & Utilities					
6000 Cell Phones	67.64	775.24	840.00	64.76	7.71%
6025 Telephone	156.04	2,046.93	4,000.00	1,953.07	48.83%
8610 Electric	0.00	590.23	591.00	0.77	0.13%
8620 Gas Service	224.68	2,712.86	1,600.00	(1,112.86)	(69.55)%
8630 Trash Services	255.40	1,482.03	1,600.00	117.97	7.37%
8640 Water and Water Services	336.20	3,758.34	6,000.00	2,241.66	37.36%
8659 Utility Cable Charges	0.00	1,745.60	2,075.00	329.40	15.87%
8670 Street Lighting	10.07	98.19	135.00	36.81	27.27%
Total Rent & Utilities	1,050.03	13,209.42	16,841.00	3,631.58	21.56%
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	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%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 4/1/2023 Through 4/30/2023

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
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	75.00	1,260.00	28,000.00	26,740.00	95.50%
	Total Repairs & Maintenance	75.00	5,608.94	37,300.00	31,691.06	84.96%
	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	0.00	298.11	1,300.00	1,001.89	77.07%
	Total Services & Supplies	5,443.81	625,483.62	2,395,487.00	1,770,003.38	73.89%
	Capital Outlay					
9006	Infrastructure CIP	35,243.30	85,490.10	82,567.00	(2,923.10)	(3.54)%
9085	Vehicle Purchase	0.00	78,318.94	73,180.00	(5,138.94)	(7.02)%
	Total Capital Outlay	35,243.30	163,809.04	155,747.00	(8,062.04)	(5.18)%
	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	0.00	0.00	188,398.00	188,398.00	100.00%
	Transfers					
9511	Interfund Transfer Out	5,941.31	59,413.10	71,295.75	11,882.65	16.67%
	Total Transfers	5,941.31	59,413.10	71,295.75	11,882.65	16.67%
	Total Expenditures	66,753.58	1,059,892.58	3,100,552.75	2,040,660.17	65.82%
	Net Revenues over Expenditures	5,438.25	344,337.13	170,256.03	174,081.10	102.25%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 4/1/2023 Through 4/30/2023

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	
Revenues						
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	378.81	4,346.45	6,000.00	(1,653.55)	(27.56)%
	Total Special Taxes & Assessments	<u>378.81</u>	<u>4,346.45</u>	<u>6,000.00</u>	<u>(1,653.55)</u>	<u>(27.56)%</u>
	Total Revenues	<u>378.81</u>	<u>4,346.45</u>	<u>6,000.00</u>	<u>(1,653.55)</u>	<u>(27.56)%</u>
Expenditures						
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6345	Property Taxes & Assessments Costs	0.00	353.47	600.00	246.53	41.09%
	Total Insurance, Licenses & Regulatory Fees	<u>0.00</u>	<u>353.47</u>	<u>600.00</u>	<u>246.53</u>	<u>41.09%</u>
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	<u>0.00</u>	<u>0.00</u>	<u>300.00</u>	<u>300.00</u>	<u>100.00%</u>
Rent & Utilities						
8670	Street Lighting	169.34	1,663.74	2,460.00	796.26	32.37%
	Total Rent & Utilities	<u>169.34</u>	<u>1,663.74</u>	<u>2,460.00</u>	<u>796.26</u>	<u>32.37%</u>
	Total Services & Supplies	169.34	2,017.21	3,360.00	1,342.79	39.96%
Transfers						
9511	Interfund Transfer Out	148.53	1,485.30	1,782.39	297.09	16.67%
	Total Transfers	<u>148.53</u>	<u>1,485.30</u>	<u>1,782.39</u>	<u>297.09</u>	<u>16.67%</u>
	Total Expenditures	<u>317.87</u>	<u>3,502.51</u>	<u>5,142.39</u>	<u>1,639.88</u>	<u>31.89%</u>
	Net Revenues over Expenditures	<u>60.94</u>	<u>843.94</u>	<u>857.61</u>	<u>(13.67)</u>	<u>(1.59)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 4/1/2023 Through 4/30/2023

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues					
Property Taxes					
4035	Property Taxes	21,094.24	62,440.75	131,329.02	(68,888.27) (52.45)%
	Total Property Taxes	21,094.24	62,440.75	131,329.02	(68,888.27) (52.45)%
Grant Revenue					
4950	Grants	0.00	302,876.06	0.00	302,876.06 0.00%
	Total Grant Revenue	0.00	302,876.06	0.00	302,876.06 0.00%
Service Charges & Fees					
4030	Residential Single Family	195,573.55	1,816,896.62	2,402,240.00	(585,343.38) (24.37)%
4102	Residential- Multi -Family-Water Sales	12,342.35	189,346.86	246,640.00	(57,293.14) (23.23)%
4103	Commercial, Home Care, Retail-Water Sales	22,651.60	286,886.37	339,693.00	(52,806.63) (15.55)%
4104	Irrigation- Water Sales	390.00	44,239.81	33,663.00	10,576.81 31.42%
4114	Water Other Service Revenues	0.00	275.65	1,000.00	(724.35) (72.44)%
4931	Water Activation Fees	300.00	5,400.00	6,000.00	(600.00) (10.00)%
4932	Penalties	1,336.84	22,100.56	21,000.00	1,100.56 5.24%
4933	Door Hangers/Lockout Notices	580.00	8,910.00	12,000.00	(3,090.00) (25.75)%
4937	NSF Fees	50.00	250.00	400.00	(150.00) (37.50)%
	Total Service Charges & Fees	233,224.34	2,374,305.87	3,062,636.00	(688,330.13) (22.48)%
Other Revenues					
4040	Refunds	0.00	203.22	0.00	203.22 0.00%
4930	Other Revenue	0.00	2,868.66	6,000.00	(3,131.34) (52.19)%
4989	Claim Revenue	0.00	12,373.63	0.00	12,373.63 0.00%
	Total Other Revenues	0.00	15,445.51	6,000.00	9,445.51 157.43%
Use of Money & Property					
4504	Interest Income	625.00	625.00	0.00	625.00 0.00%
4510	Investment Income on funds	2,323.12	12,352.53	6,000.00	6,352.53 105.88%
	Total Use of Money & Property	2,948.12	12,977.53	6,000.00	6,977.53 116.29%
	Total Revenues	257,266.70	2,768,045.72	3,205,965.02	(437,919.30) (13.66)%
Expenditures					
Personnel					
Salaries/Wages					
8018	Holiday Pay	0.00	21,744.58	25,325.00	3,580.42 14.14%
8045	Overtime Pay	562.56	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	629.92	2,985.36	6,500.00	3,514.64 54.07%
8054	Salaries & Wages - Regular	38,914.32	374,287.78	486,000.00	111,712.22 22.99%
8056	Retroactive Pay	0.00	0.00	1,000.00	1,000.00 100.00%
8060	Sick Leave Pay	2,358.38	18,435.05	13,000.00	(5,435.05) (41.81)%
8063	Standby Pay	2,040.00	21,031.85	25,500.00	4,468.15 17.52%
8066	Comp Time Used	3,207.18	18,657.50	18,000.00	(657.50) (3.65)%
8081	Vacation Pay	2,470.54	24,298.42	20,000.00	(4,298.42) (21.49)%
	Total Salaries/Wages	50,182.90	488,913.65	603,875.00	114,961.35 19.04%
Payroll Taxes & Benefits					
5030	Life Insurance - ER	154.14	1,594.74	1,950.00	355.26 18.22%
5031	Disability Insurance	127.80	1,062.49	850.00	(212.49) (25.00)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 4/1/2023 Through 4/30/2023

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
5035	AD & D Insurance	34.86	325.88	440.00	114.12	25.94%
5040	LTD Insurance	345.24	3,295.18	4,200.00	904.82	21.54%
5050	Medicare - ER	763.19	7,479.46	9,000.00	1,520.54	16.89%
5060	Cafeteria Plan - ER	6,669.19	60,674.96	75,000.00	14,325.04	19.10%
5070	Retirement ER - Regular	10,609.46	106,818.82	131,151.00	24,332.18	18.55%
5075	Retirees Medical - ER	152.39	1,663.20	2,000.00	336.80	16.84%
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	1,155.64	12,100.85	14,157.00	2,056.15	14.52%
	Total Payroll Taxes & Benefits	20,011.91	205,250.33	250,798.00	45,547.67	18.16%
	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	70,194.81	696,053.97	858,833.00	162,779.03	18.95%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	201.40	2,002.37	2,600.00	597.63	22.99%
7248	Uniform Safety Boots	0.00	604.61	1,000.00	395.39	39.54%
	Total Clothing & Uniform	201.40	2,606.98	3,600.00	993.02	27.58%
	Contract Services					
6100	Labor & Support-IT Services	0.00	2,206.40	3,250.00	1,043.60	32.11%
6110	IT Purchased Services	119.99	1,569.88	2,000.00	430.12	21.51%
7250	Water Quality Testing	0.00	48,771.00	70,000.00	21,229.00	30.33%
7255	Security Services	0.00	2,715.00	5,500.00	2,785.00	50.64%
7321	Janitorial Cleaning & Supplies	78.74	789.46	850.00	60.54	7.12%
	Total Contract Services	198.73	56,051.74	81,600.00	25,548.26	31.31%
	Equipment & Tools					
6438	Disinfection Feed Pumps	6.42	1,528.28	2,700.00	1,171.72	43.40%
7242	Minor Tools, Accessories & Field Machines	64.26	1,792.97	8,000.00	6,207.03	77.59%
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	70.68	3,481.40	14,200.00	10,718.60	75.48%
	Financial Services					
7309	Late Fees	0.00	0.00	50.00	50.00	100.00%
7310	Bank Service Charges	2.00	70.00	300.00	230.00	76.67%
9153	Bad Debt Expense	0.00	(177.80)	0.00	177.80	0.00%
	Total Financial Services	2.00	(107.80)	350.00	457.80	130.80%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	0.00	900.00	900.00	100.00%
6342	Fees - Regulatory	0.00	24,519.76	22,000.00	(2,519.76)	(11.45)%
6345	Property Taxes & Assessments Costs	0.00	2,847.96	3,000.00	152.04	5.07%
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 4/1/2023 Through 4/30/2023

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Total Insurance, Licenses & Regulatory Fees	0.00	90,459.51	90,150.00	(309.51)	(0.34)%
Legal & Professional					
7318 Professional & Consulting BMC	0.00	75,062.77	120,000.00	44,937.23	37.45%
7320 Professional & Consulting Services	471.20	21,868.93	25,000.00	3,131.07	12.52%
7326 Legal Services	0.00	1,000.00	3,000.00	2,000.00	66.67%
7340 Legal Notifications & Mandated Advertising	0.00	0.00	1,000.00	1,000.00	100.00%
Total Legal & Professional	471.20	97,931.70	149,000.00	51,068.30	34.27%
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	130.79	679.50	1,000.00	320.50	32.05%
7160 Postage, Shipping & Mail Supplies	726.45	8,039.54	9,000.00	960.46	10.67%
7180 Billing Supplies, Forms & Printing	1,792.37	16,685.42	18,750.00	2,064.58	11.01%
7226 Membership & Dues	0.00	2,915.40	2,915.00	(0.40)	(0.01)%
7230 Misc Small Parts & Supplies	481.57	5,309.75	4,000.00	(1,309.75)	(32.74)%
7237 Process Control & Treatment Supplies	562.30	7,866.37	10,000.00	2,133.63	21.34%
7239 Water Treatment Chemicals	0.00	10,028.39	13,000.00	2,971.61	22.86%
7249 Safety Supplies	0.00	924.92	500.00	(424.92)	(84.98)%
Total Office/Operations	3,693.48	64,717.37	71,665.00	6,947.63	9.69%
Other Expense					
7330 Misc Operating Expenses	0.00	122.00	250.00	128.00	51.20%
7348 Water Conservation Program	0.00	1,647.80	5,000.00	3,352.20	67.04%
Total Other Expense	0.00	1,769.80	5,250.00	3,480.20	66.29%
Rent & Utilities					
6000 Cell Phones	40.00	2,141.71	3,500.00	1,358.29	38.81%
6025 Telephone	939.50	10,016.70	13,000.00	2,983.30	22.95%
8610 Electric	6,897.54	83,393.10	115,000.00	31,606.90	27.48%
8620 Gas Service	5.95	293.29	250.00	(43.29)	(17.32)%
8630 Trash Services	293.78	1,646.25	2,000.00	353.75	17.69%
8644 Disposal Services	830.00	3,073.00	5,000.00	1,927.00	38.54%
8670 Street Lighting	50.25	460.78	432.00	(28.78)	(6.66)%
Total Rent & Utilities	9,057.02	101,024.83	139,182.00	38,157.17	27.42%
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	0.00	19,829.43	14,000.00	(5,829.43)	(41.64)%
6641 R & M - Wells	1,519.62	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 4/1/2023 Through 4/30/2023

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6750	R & M - Minor Tools & Equipment	1,534.36	1,876.87	1,200.00	(676.87)	(56.41)%
6800	R & M - Grounds & Collection Systems	0.00	98.64	600.00	501.36	83.56%
6830	Paving & Concrete	0.00	220.61	4,000.00	3,779.39	94.48%
6900	R & M - Buildings & Structures	28.05	4,453.95	10,000.00	5,546.05	55.46%
7241	R & M - Water Distribution System	3,137.06	9,406.09	5,000.00	(4,406.09)	(88.12)%
	Total Repairs & Maintenance	6,219.09	56,096.27	38,050.00	(18,046.27)	(47.43)%
	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	60.00	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	60.00	2,349.87	3,520.00	1,170.13	33.24%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	1,050.90	1,601.70	800.00	(801.70)	(100.21)%
7211	Misc Fuel & Diesel	190.84	3,272.40	3,000.00	(272.40)	(9.08)%
7220	Gasoline	638.75	7,071.59	8,000.00	928.41	11.61%
7228	Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232	Vehicle Repairs - Parts, Tires & Lubricants	0.00	6,394.71	6,500.00	105.29	1.62%
	Total Vehicle Maintenance & Repairs	1,880.49	18,340.40	18,500.00	159.60	0.86%
	Total Services & Supplies	21,854.09	494,722.07	615,067.00	120,344.93	19.57%
	Capital Outlay					
9006	Infrastructure CIP	0.00	1,045,337.81	1,999,339.26	954,001.45	47.72%
	Total Capital Outlay	0.00	1,045,337.81	1,999,339.26	954,001.45	47.72%
	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	451,539.80	541,847.70	90,307.90	16.67%
	Total Transfers	45,153.98	451,539.80	541,847.70	90,307.90	16.67%
	Total Expenditures	137,202.88	2,952,602.83	4,337,036.15	1,384,433.32	31.92%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 4/1/2023 Through 4/30/2023

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Net Revenues over Expenditures	<u>120,063.82</u>	<u>(184,557.11)</u>	<u>(1,131,071.13)</u>	<u>946,514.02</u>	<u>(83.68)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 4/1/2023 Through 4/30/2023

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	
Revenues						
Service Charges & Fees						
4062	Wastewater Admin Charge	0.00	19,694.00	19,720.79	(26.79)	(0.14)%
	Total Service Charges & Fees	<u>0.00</u>	<u>19,694.00</u>	<u>19,720.79</u>	<u>(26.79)</u>	<u>(0.14)%</u>
	Total Revenues	<u>0.00</u>	<u>19,694.00</u>	<u>19,720.79</u>	<u>(26.79)</u>	<u>(0.14)%</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</u>	<u>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</u>	<u>10.61%</u>
Legal & Professional						
7320	Professional & Consulting Services	2,934.35	14,345.64	14,036.00	(309.64)	(2.21)%
	Total Legal & Professional	<u>2,934.35</u>	<u>14,345.64</u>	<u>14,036.00</u>	<u>(309.64)</u>	<u>(2.21)%</u>
	Total Services & Supplies	<u>2,934.35</u>	<u>16,433.27</u>	<u>16,156.00</u>	<u>(277.27)</u>	<u>(1.72)%</u>
Transfers						
9511	Interfund Transfer Out	297.07	2,970.70	3,564.79	594.09	16.67%
	Total Transfers	<u>297.07</u>	<u>2,970.70</u>	<u>3,564.79</u>	<u>594.09</u>	<u>16.67%</u>
	Total Expenditures	<u>3,231.42</u>	<u>19,403.97</u>	<u>19,720.79</u>	<u>316.82</u>	<u>1.61%</u>
	Net Revenues over Expenditures	<u>(3,231.42)</u>	<u>290.03</u>	<u>0.00</u>	<u>290.03</u>	<u>0.00%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 4/1/2023 Through 4/30/2023

	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	75,012.06	(264,022.64)	0.00	(264,022.64)	0.00%
	75,012.06	(264,022.64)	0.00	(264,022.64)	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	4,414.65	19,281.71	0.00	19,281.71	0.00%
	4,414.65	19,281.71	0.00	19,281.71	0.00%
	79,426.71	(244,684.95)	0.00	(244,684.95)	0.00%
Net Revenues over Expenditures	79,426.71	(244,684.95)	0.00	(244,684.95)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 4/1/2023 Through 4/30/2023

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Other Revenues					
4800	Franchise Revenues	<u>33,814.85</u>	<u>194,729.55</u>	<u>245,000.00</u>	<u>(50,270.45)</u> (20.52)%
	Total Other Revenues	<u>33,814.85</u>	<u>194,729.55</u>	<u>245,000.00</u>	<u>(50,270.45)</u> (20.52)%
	Total Revenues	<u>33,814.85</u>	<u>194,729.55</u>	<u>245,000.00</u>	<u>(50,270.45)</u> (20.52)%
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	<u>0.00</u>	<u>325.00</u>	<u>11,000.00</u>	<u>10,675.00</u> 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	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>500.00</u> 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	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>1,000.00</u> 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>0.00</u>	<u>325.00</u>	<u>20,000.00</u>	<u>19,675.00</u> 98.38%
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>59,413.10</u>	<u>71,295.75</u>	<u>11,882.65</u> 16.67%
	Total Transfers	<u>5,941.31</u>	<u>59,413.10</u>	<u>71,295.75</u>	<u>11,882.65</u> 16.67%
	Total Expenditures	<u>15,941.31</u>	<u>159,738.10</u>	<u>211,295.75</u>	<u>51,557.65</u> 24.40%
	Net Revenues over Expenditures	<u>17,873.54</u>	<u>34,991.45</u>	<u>33,704.25</u>	<u>1,287.20</u> 3.82%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 4/1/2023 Through 4/30/2023

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remain... - Revised
	_____	_____	_____	_____	_____
Revenues					
Property Taxes					
4035	Property Taxes	2,937.86	29,681.92	39,290.00	(9,608.08) (24.45)%
	Total Property Taxes	2,937.86	29,681.92	39,290.00	(9,608.08) (24.45)%
Special Taxes & Assessments					
4400	Drainage Assessments	8,010.00	72,854.00	95,248.00	(22,394.00) (23.51)%
	Total Special Taxes & Assessments	8,010.00	72,854.00	95,248.00	(22,394.00) (23.51)%
Other Revenues					
4935	Sale-Specs/Plans & Non_Capital Items	0.00	583.50	0.00	583.50 0.00%
	Total Other Revenues	0.00	583.50	0.00	583.50 0.00%
Use of Money & Property					
4510	Investment Income on funds	1,630.71	4,155.37	600.00	3,555.37 592.56%
	Total Use of Money & Property	1,630.71	4,155.37	600.00	3,555.37 592.56%
	Total Revenues	12,578.57	107,274.79	135,138.00	(27,863.21) (20.62)%
Expenditures					
Personnel					
Salaries/Wages					
8045	Overtime Pay	281.28	3,447.91	200.00	(3,247.91) ...23.95)%
8054	Salaries & Wages - Regular	1,132.24	12,719.06	11,000.00	(1,719.06) (15.63)%
	Total Salaries/Wages	1,413.52	16,166.97	11,200.00	(4,966.97) (44.35)%
	Total Personnel	1,413.52	16,166.97	11,200.00	(4,966.97) (44.35)%
Services & Supplies					
Equipment & Tools					
6390	Equipment	2,600.74	21,639.43	300.00	(21,339.43) ...13.14)%
7242	Minor Tools, Accessories & Field Machines	0.00	0.00	300.00	300.00 100.00%
	Total Equipment & Tools	2,600.74	21,639.43	600.00	(21,039.43) ...06.57)%
Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	0.00	7,067.00	7,200.00	133.00 1.85%
6345	Property Taxes & Assessments Costs	0.00	567.07	600.00	32.93 5.49%
7325	Insurance	0.00	572.63	573.00	0.37 0.06%
	Total Insurance, Licenses & Regulatory Fees	0.00	8,206.70	8,373.00	166.30 1.99%
Legal & Professional					
7320	Professional & Consulting Services	4,300.00	7,773.15	3,000.00	(4,773.15) (159.10)%
7326	Legal Services	0.00	14,350.00	5,000.00	(9,350.00) (187.00)%
	Total Legal & Professional	4,300.00	22,123.15	8,000.00	(14,123.15) (176.54)%
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)%
Other Expense					
7346	Promotional Expenses - Event	0.00	0.00	300.00	300.00 100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 4/1/2023 Through 4/30/2023

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>300.00</u>	<u>300.00</u>	<u>100.00%</u>
Rent & Utilities					
6000 Cell Phones	0.00	1,000.91	1,100.00	99.09	9.01%
6025 Telephone	25.83	225.72	250.00	24.28	9.71%
8610 Electric	218.23	1,994.85	1,500.00	(494.85)	(32.99)%
8670 Street Lighting	<u>94.21</u>	<u>881.58</u>	<u>1,100.00</u>	<u>218.42</u>	<u>19.86%</u>
Total Rent & Utilities	338.27	4,103.06	3,950.00	(153.06)	(3.87)%
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	47.71	818.11	1,200.00	381.89	31.82%
7220 Gasoline	<u>159.69</u>	<u>1,767.90</u>	<u>2,500.00</u>	<u>732.10</u>	<u>29.28%</u>
Total Vehicle Maintenance & Repairs	207.40	2,586.01	3,700.00	1,113.99	30.11%
Total Services & Supplies	7,446.41	64,165.64	34,123.00	(30,042.64)	(88.04)%
Capital Outlay					
9006 Infrastructure CIP	<u>67,925.80</u>	<u>218,857.02</u>	<u>18,000.00</u>	<u>(200,857.02)</u>	<u>...15.87%</u>
Total Capital Outlay	67,925.80	218,857.02	18,000.00	(200,857.02)	...15.87)%
Debt Service					
9023 Debt Service - Interest & Annual Fee	625.00	625.00	0.00	(625.00)	0.00%
Total Debt Service	625.00	625.00	0.00	(625.00)	0.00%
Transfers					
9511 Interfund Transfer Out	<u>1,188.26</u>	<u>11,882.60</u>	<u>14,259.15</u>	<u>2,376.55</u>	<u>16.67%</u>
Total Transfers	1,188.26	11,882.60	14,259.15	2,376.55	16.67%
Total Expenditures	<u>78,598.99</u>	<u>311,697.23</u>	<u>77,582.15</u>	<u>(234,115.08)</u>	<u>(301.76)%</u>
Net Revenues over Expenditures	<u>(66,020.42)</u>	<u>(204,422.44)</u>	<u>57,555.85</u>	<u>(261,978.29)</u>	<u>(455.17)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 4/1/2023 Through 4/30/2023

	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	1,358.79	3,460.13	700.00	2,760.13	394.30%
	Total Use of Money & Property	1,358.79	3,460.13	700.00	2,760.13	394.30%
	Total Revenues	1,358.79	45,824.33	43,064.20	2,760.13	6.41%
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	5,941.30	7,129.58	1,188.28	16.67%
	Total Transfers	594.13	5,941.30	7,129.58	1,188.28	16.67%
	Total Expenditures	594.13	5,941.30	50,729.58	44,788.28	88.29%
	Net Revenues over Expenditures	764.66	39,883.03	(7,665.38)	47,548.41	(620.30)%

Balance Sheet 4.30.23

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	249,998.13
800 - Drainage	800	243,903.02
900 - Parks & Recreation	900	202,964.65
General Checking Account	1012	
100 - Administration	100	160,659.38
200 - Bayridge	200	35,854.74
301 - Fire	301	1,335,235.54
400 - Vista de Oro	400	855.26
500 - Water	500	1,011,627.25
600 - Wastewater	600	(68,445.72)
Wastewater Fiduciary Fund	602	25.98
650 - Solid Waste	650	44,622.91
800 - Drainage	800	591,840.42
900 - Parks & Recreation	900	113,833.80
Payroll Account (contra to 2998)	1013	
100 - Administration	100	9,339.13
301 - Fire	301	933.00
500 - Water	500	874.35
Rabobank-Bankruptcy Disbursement	1017	
600 - Wastewater	600	102,793.69
Fire Reserves Account	1031	
301 - Fire	301	1,867,060.61
US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	7,320.65
US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	660,567.56
US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	<u>1,016,757.60</u>
Total Cash in Bank		<u>7,589,521.95</u>
Investments		
Water Reserves Account	0335	
500 - Water	500	<u>2,696,770.41</u>
Total Investments		<u>2,696,770.41</u>
Due From Others		
Due From Vista De Oro	1440	
100 - Administration	100	1,517.00
Due From Drainage	1480	
500 - Water	500	<u>295,300.79</u>

Fund	Cash Summary
100	\$ 170,498.51
200	\$ 35,854.74
301	\$ 3,203,429.15
400	\$ 855.26
500	\$ 3,959,470.14
600	\$ 34,347.97
602	\$ 1,684,671.79
650	\$ 44,622.91
800	\$ 835,743.44
900	\$ 316,798.45
Total	\$ 10,286,292.36

Prior Month -Mar 2023	
Fund	Cash Summary
100	\$ 152,795.74
200	\$ 35,381.65
301	\$ 3,175,034.14
400	\$ 794.32
500	\$ 3,947,669.04
600	\$ 34,645.04
602	\$ 1,605,245.08
650	\$ 26,749.37
800	\$ 861,963.52
900	\$ 316,033.79
Total	\$ 10,156,311.69

Total Due From Others		296,817.79
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	198,532.12
Unbilled A/R	1085	
500 - Water	500	287,958.78
Grants Receivable	1086	
500 - Water	500	<u>238,100.00</u>
Total Accounts Receivable		724,572.90
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		11,366,305.50
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	
500 - Water	500	<u>(17,428.00)</u>
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	
500 - Water	500	<u>(688,353.15)</u>
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>1,066,772.00</u>
Total Cash Suspense		<u>1,067,672.00</u>
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	
100 - Administration	100	<u>29,208.95</u>
Total Other Assets		<u>306,843.95</u>
Total ASSETS		<u>21,664,154.08</u>

LIABILITIES & EQUITY
CURRENT LIABILITIES

Accounts Payable

Vendor Payable (Control Account)	2000	
100 - Administration	100	(3,399.13)
200 - Bayridge	200	22.72
301 - Fire	301	41,725.01
400 - Vista de Oro	400	22.72
500 - Water	500	44,714.01
600 - Wastewater	600	22.72
650 - Solid Waste	650	10,000.00
800 - Drainage	800	<u>122,178.94</u>
Total Accounts Payable		215,286.99

Current Payroll Liabilities

Fed Income Tax Withholding	2001	
500 - Water	500	(0.02)
Social Security Tax	2002	
100 - Administration	100	(0.01)
FICA Employer Payable	2003	
301 - Fire	301	0.50

Wage Garnishment	2005	
100 - Administration	100	0.02
500 - Water	500	(0.02)
CA Income Tax Withholding	2011	
500 - Water	500	1.01
SDI Payable Employee (EE Only)	2012	
100 - Administration	100	0.01
301 - Fire	301	0.13
500 - Water	500	(0.16)
Retirement-ER-Regular Contrib	2014	
301 - Fire	301	(240.13)
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
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	0.03
301 - Fire	301	193.03
500 - Water	500	(0.02)
CALPERS Retirement Tier 2- ER- Liab	2044	
100 - Administration	100	1.49
301 - Fire	301	430.47
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	26.35
500 - Water	500	91.04
Medicare Tax Liab	2202	
100 - Administration	100	0.03
500 - Water	500	341.94
Medical Plan Liab- Employee	2203	
500 - Water	500	(4,479.33)
Vision Plan Liab- Employee	2204	
100 - Administration	100	36.69
500 - Water	500	25.18
Dental Plan Ins Payable- Employee	2205	
100 - Administration	100	63.26
500 - Water	500	(28.36)
Retirement Contrib Liab-Employee	2206	
500 - Water	500	(0.01)
Insurance- AD & D	2211	

100 - Administration	100	(3.11)
500 - Water	500	(12.79)
Insurance-Work Injury (WI)	2212	
100 - Administration	100	33.14
500 - Water	500	258.38
Insurance- LT Disability	2213	
100 - Administration	100	(194.16)
500 - Water	500	(334.18)
Survivor Premiums-PERS	2214	
100 - Administration	100	0.93
301 - Fire	301	3.72
Payroll Clearing Account	2999	
100 - Administration	100	<u>5,738.83</u>
Total Current Payroll Liabilities		428,105.62
Due to Others		
Due To Administration	2410	
400 - Vista de Oro	400	<u>1,517.00</u>
Total Due to Others		1,517.00
Current Portion Long Term Debt		
Current portion-Long Term Debt	2102	
500 - Water	500	187,716.53
650 - Solid Waste	650	<u>120,000.00</u>
Total Current Portion Long Term Debt		307,716.53
Trust Liability		
Trust Funds- Low Income Savings	2513	
100 - Administration	100	1,169.32
Water Quality Trust Reserve	3050	
500 - Water	500	<u>91,517.27</u>
Total Trust Liability		<u>92,686.59</u>
Total CURRENT LIABILITIES		1,045,312.73
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	
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	946,772.00
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	2,654,394.66
Internal Loan Due Water-500	2491	
800 - Drainage	800	<u>295,300.79</u>
Total Note Payable - Long Term		3,896,467.45
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		3,926,072.77
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	595,605.56
200 - Bayridge	200	7,905.30
301 - Fire	301	1,295,494.93
400 - Vista de Oro	400	4,346.45
500 - Water	500	2,768,045.72
600 - Wastewater	600	19,694.00
Wastewater Fiduciary Fund	602	(244,684.95)
650 - Solid Waste	650	194,729.55
800 - Drainage	800	107,274.79
900 - Parks & Recreation	900	<u>3,460.13</u>
Total Revenues		4,902,970.46
Expenditures		

100 - Administration	100	(570,679.02)
200 - Bayridge	200	(6,227.75)
301 - Fire	301	(1,059,892.58)
400 - Vista de Oro	400	(3,502.51)
500 - Water	500	(2,952,602.83)
600 - Wastewater	600	(19,403.97)
650 - Solid Waste	650	(159,738.10)
800 - Drainage	800	(311,697.23)
900 - Parks & Recreation	900	(5,941.30)
Total Expenditures		(5,089,685.29)
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>10,098,877.29</u>
Total LIABILITIES & EQUITY		<u>21,664,154.08</u>

CASH FLOW SUMMARY 2022-2023

	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
100	\$ 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	\$ 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	\$ 3,203,429.15	\$ 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	\$ 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	\$ 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	\$ 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	\$ 1,684,671.79	\$ 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	\$ 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	\$ 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	\$ 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	\$ 10,286,292.36	\$ 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

	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month
Fund	%	%	%	%	%	%	%	%	%	%
100	11.59%	1.67%	9.81%	12.25%	-0.51%	16.05%	-5.88%	9.01%	-9.52%	
200	1.34%	-0.44%	0.07%	6.47%	4.34%	1.76%	-2.16%	-1.69%	-3.07%	
301	0.89%	-0.50%	-2.40%	12.94%	6.91%	6.09%	16.12%	-1.87%	1.85%	
400	7.67%	-15.77%	12.57%	-218.88%	-51.64%	-6.66%	72.10%	96.50%	-172.70%	
500	0.30%	-4.77%	4.74%	-2.39%	6.35%	-8.12%	-1.88%	0.20%	-4.59%	
600	-0.86%	-8.53%	-2.23%	-0.76%	57.53%	-1.18%	-0.99%	-0.96%	-9.07%	
602	4.95%	-7.60%	2.92%	22.93%	17.09%	7.23%	-42.21%	0.37%	1.20%	
650	66.82%	-24.63%	95.06%	-33.98%	180.14%	-48.28%	-91.73%	-255.98%	-289.77%	
800	-3.04%	31.11%	-2.28%	5.91%	1.86%	1.47%	-0.26%	-0.37%	-0.15%	
900	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	\$ 139,165.64	100	\$ 119,992.35
200	\$ 33,793.23	200	\$ 34,039.09
301	\$ 2,803,557.65	301	\$ 2,487,920.81
400	\$ (235.75)	400	\$ 53.32
500	\$ 4,050,441.33	500	\$ 4,458,552.95
600	\$ 32,650.92	600	\$ 30,569.36
602	\$ 1,537,878.39	602	\$ 1,631,528.03
650	\$ 18,573.32	650	n/a
800	\$ 675,513.49	800	\$ 563,162.29
900	\$ 291,997.95	900	\$ 267,458.60
TOTAL	\$ 9,591,929.51	TOTAL	\$ 9,591,302.02

FIRE RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 4/30/2023

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	<u>540,562.42</u>

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

PARKS RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 4/30/2023

		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>

DRAINAGE RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 4/30/2023

		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>

WATER RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 4/30/2023

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>



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 04/28/2023

EM

EXECUTIVE 50 CHECKING

Acct 3317181190

Summary of Activity Since Your Last Statement

Beginning Balance	4/01/23	9,361.02
Deposits / Misc Credits	0	.00
Withdrawals / Misc Debits	1	2.00
** Ending Balance	4/30/23	9,359.02 **
Service Charge		2.00
Average Collected Balance		9,361

Withdrawals and Debits

Date	Deposits	Withdrawals	Activity Description
4/28		2.00	PAPER STATEMENT FEE

Daily Balance Summary

Date	Balance	Date	Balance
4/28	9,359.02		