



November 28, 2022

**TO:** Finance Advisory Committee  
**FROM:** Laura Durban, Administrative Services Manager  
Ron Munds, General Manager  
**SUBJECT:** **Agenda Item 5 – 11/28/2022 FAC Meeting**  
Receive Financial Report for the Period Ending October 31, 2022

**President**  
Matthew D. Fourcroy

**Vice President**  
Charles L. Cesena

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

**General Manager**  
Ron Munds

**District Accountant**  
Robert Stilts, CPA

**Unit Chief**  
John Owens

**Battalion Chief**  
Paul Provence

**DESCRIPTION**

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

**STAFF RECOMMENDATION**

Staff recommends that the FAC adopt the following motion:

***Motion: I recommend to the Board, that the Board receive and file the financials for the period ending October 31, 2022.***

**FINANCE AND BUDGET DASHBOARD**

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

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

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

Attachments

October 2022 Financial Report

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

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

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

[www.losososcscsd.org](http://www.losososcscsd.org)

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 10/1/2022 Through 10/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remain... - Original
<b>Revenues</b>					
<b>Other Revenues</b>					
4002	Transfer In	<u>59,413.12</u>	<u>237,652.48</u>	<u>712,957.50</u>	<u>(475,305.02)</u> (66.67)%
	Total Other Revenues	<u>59,413.12</u>	<u>237,652.48</u>	<u>712,957.50</u>	<u>(475,305.02)</u> (66.67)%
	Total Revenues	<u>59,413.12</u>	<u>237,652.48</u>	<u>712,957.50</u>	<u>(475,305.02)</u> (66.67)%
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
7322	Director's Compensation	500.00	2,400.00	16,500.00	14,100.00 85.45%
8018	Holiday Pay	0.00	1,851.37	16,460.00	14,608.63 88.75%
8045	Overtime Pay	0.00	269.10	300.00	30.90 10.30%
8050	Administrative Leave Pay	0.00	3,605.77	5,400.00	1,794.23 33.23%
8051	Floating Holiday Pay	794.24	2,236.55	3,000.00	763.45 25.45%
8054	Salaries & Wages - Regular	27,650.77	85,711.25	283,750.00	198,038.75 69.79%
8060	Sick Leave Pay	1,168.09	1,504.03	5,400.00	3,895.97 72.15%
8066	Comp Time Used	0.00	0.00	50.00	50.00 100.00%
8081	Vacation Pay	<u>1,392.32</u>	<u>9,623.98</u>	<u>5,400.00</u>	<u>(4,223.98)</u> (78.22)%
	Total Salaries/Wages	31,505.42	107,202.05	336,260.00	229,057.95 68.12%
<b>Payroll Taxes &amp; Benefits</b>					
5020	FICA - ER	31.00	133.92	1,116.00	982.08 88.00%
5030	Life Insurance - ER	46.92	155.09	525.00	369.91 70.46%
5031	Disability Insurance	0.00	136.50	450.00	313.50 69.67%
5035	AD & D Insurance	10.88	31.40	119.00	87.60 73.61%
5040	LTD Insurance	135.32	353.70	1,700.00	1,346.30 79.19%
5050	Medicare - ER	478.61	1,607.14	4,900.00	3,292.86 67.20%
5060	Cafeteria Plan - ER	2,460.91	8,461.87	27,150.00	18,688.13 68.83%
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	2.16	37.50	35.34 94.24%
5120	Workers Comp Insurance - ER	0.00	645.88	1,000.00	354.12 35.41%
5124	Retirement - ER - Tier 2	<u>2,326.69</u>	<u>8,025.20</u>	<u>25,700.00</u>	<u>17,674.80</u> 68.77%
	Total Payroll Taxes & Benefits	5,490.83	19,762.86	63,947.50	44,184.64 69.10%
<b>Employment Services</b>					
5100	Unemployment Insurance - ER	20.00	86.40	2,015.00	1,928.60 95.71%
6200	Hiring, Advertising & Other Costs	0.00	0.00	200.00	200.00 100.00%
6230	Medical Exam	<u>0.00</u>	<u>0.00</u>	<u>150.00</u>	<u>150.00</u> 100.00%
	Total Employment Services	<u>20.00</u>	<u>86.40</u>	<u>2,365.00</u>	<u>2,278.60</u> 96.35%
	Total Personnel	37,016.25	127,051.31	402,572.50	275,521.19 68.44%
<b>Services &amp; Supplies</b>					
<b>Clothing &amp; Uniform</b>					
7246	Uniform & Gear	<u>0.00</u>	<u>0.00</u>	<u>200.00</u>	<u>200.00</u> 100.00%
	Total Clothing & Uniform	<u>0.00</u>	<u>0.00</u>	<u>200.00</u>	<u>200.00</u> 100.00%
<b>Contract Services</b>					
6100	Labor & Support-IT Services	12,434.55	22,134.55	14,500.00	(7,634.55) (52.65)%
6110	IT Purchased Services	2,201.00	7,869.85	24,500.00	16,630.15 67.88%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 10/1/2022 Through 10/31/2022

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remain... - Original
7100	Copier Contract-Maint & Usage	288.05	1,165.56	3,500.00	2,334.44	66.70%
7255	Security Services	0.00	105.00	900.00	795.00	88.33%
7321	Janitorial Cleaning & Supplies	271.00	1,084.00	3,200.00	2,116.00	66.13%
7342	Public Meeting Recordings	309.98	1,019.96	10,000.00	8,980.04	89.80%
	Total Contract Services	15,504.58	33,378.92	56,600.00	23,221.08	41.03%
	Financial Services					
7309	Late Fees	0.00	0.00	200.00	200.00	100.00%
7310	Bank Service Charges	155.78	453.74	6,400.00	5,946.26	92.91%
	Total Financial Services	155.78	453.74	6,600.00	6,146.26	93.13%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	200.00	200.00	0.00	0.00%
6341	LAFCO Fees	0.00	17,337.94	17,500.00	162.06	0.93%
6343	Lien & Notary Fees	0.00	0.00	30.00	30.00	100.00%
7325	Insurance	0.00	30,379.23	30,525.00	145.77	0.48%
	Total Insurance, Licenses & Regulatory Fees	0.00	47,917.17	48,255.00	337.83	0.70%
	Legal & Professional					
7304	Professional Services - ACCTG	5,000.00	17,500.00	60,000.00	42,500.00	70.83%
7305	Auditing Services	20,550.00	20,550.00	22,550.00	2,000.00	8.87%
7320	Professional & Consulting Services	0.00	88.44	2,500.00	2,411.56	96.46%
7326	Legal Services	0.00	2,462.50	30,000.00	27,537.50	91.79%
7340	Legal Notifications & Mandated Advertising	74.55	296.07	500.00	203.93	40.79%
7343	Election Expense	0.00	0.00	15,000.00	15,000.00	100.00%
	Total Legal & Professional	25,624.55	40,897.01	130,550.00	89,652.99	68.67%
	Office/Operations					
6121	IT-Supplies & Miscellaneous	0.00	358.80	1,000.00	641.20	64.12%
6130	Computer Hardware	0.00	102.95	1,500.00	1,397.05	93.14%
7140	General Supplies & Minor Equipment	963.42	2,058.25	6,500.00	4,441.75	68.33%
7160	Postage, Shipping & Mail Supplies	172.33	640.99	2,500.00	1,859.01	74.36%
7226	Membership & Dues	8,186.00	8,286.00	7,950.00	(336.00)	(4.23)%
	Total Office/Operations	9,321.75	11,446.99	19,450.00	8,003.01	41.15%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	25.00	25.00	100.00%
8735	Misc Department Admin	0.00	0.00	200.00	200.00	100.00%
	Total Other Expense	0.00	0.00	225.00	225.00	100.00%
	Rent & Utilities					
6000	Cell Phones	110.00	317.00	1,080.00	763.00	70.65%
6025	Telephone	461.18	691.31	3,000.00	2,308.69	76.96%
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 10/1/2022 Through 10/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7352 Rent - Offices & Other Structures	3,000.00	12,000.00	36,000.00	24,000.00	66.67%
8610 Electric	247.97	1,090.79	3,800.00	2,709.21	71.30%
8620 Gas Service	17.20	39.70	1,000.00	960.30	96.03%
Total Rent & Utilities	3,836.35	14,138.80	45,080.00	30,941.20	68.64%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	106.48	100.00	(6.48)	(6.48)%
Total Repairs & Maintenance	0.00	106.48	100.00	(6.48)	(6.48)%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	0.00	225.00	225.00	100.00%
7324 Education & Training Fees	0.00	550.00	1,000.00	450.00	45.00%
8510 Lodging & Meals - Local	0.00	0.00	1,000.00	1,000.00	100.00%
8539 Meals	0.00	0.00	600.00	600.00	100.00%
8550 Mileage Reimbursement & Parking	0.00	0.00	500.00	500.00	100.00%
Total Travel & Training	0.00	550.00	3,325.00	2,775.00	83.46%
Total Services & Supplies	54,443.01	148,889.11	310,385.00	161,495.89	52.03%
Total Expenditures	91,459.26	275,940.42	712,957.50	437,017.08	61.30%
Net Revenues over Expenditures	(32,046.14)	(38,287.94)	0.00	(38,287.94)	0.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 10/1/2022 Through 10/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	0.00	0.00	10,000.00	(10,000.00) (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	10,000.00	(10,000.00) (100.00)%
	Total Revenues	0.00	0.00	10,000.00	(10,000.00) (100.00)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	178.00	494.72	600.00	105.28 17.55%
	Total Insurance, Licenses & Regulatory Fees	178.00	494.72	600.00	105.28 17.55%
Legal & Professional					
7340	Legal Notifications & Mandated Advertising	0.00	0.00	75.00	75.00 100.00%
	Total Legal & Professional	0.00	0.00	75.00	75.00 100.00%
Rent & Utilities					
8670	Street Lighting	418.61	1,674.49	6,724.16	5,049.67 75.10%
	Total Rent & Utilities	418.61	1,674.49	6,724.16	5,049.67 75.10%
	Total Services & Supplies	596.61	2,169.21	7,399.16	5,229.95 70.68%
Transfers					
9511	Interfund Transfer Out	148.53	594.12	1,782.39	1,188.27 66.67%
	Total Transfers	148.53	594.12	1,782.39	1,188.27 66.67%
	Total Expenditures	745.14	2,763.33	9,181.55	6,418.22 69.90%
	Net Revenues over Expenditures	(745.14)	(2,763.33)	818.45	(3,581.78) (437.63)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 10/1/2022 Through 10/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
<b>Property Taxes</b>					
4034	Property Tax Revenue from Water	0.00	0.00	108,734.78	(108,734.78) (100.00)%
4037	Property Tax Zone B Received	0.00	34,946.95	923,390.00	(888,443.05) (96.22)%
4038	Property Tax Zone B Pass thru	0.00	0.00	1,500,152.00	(1,500,152.00) (100.00)%
	<b>Total Property Taxes</b>	<b>0.00</b>	<b>34,946.95</b>	<b>2,532,276.78</b>	<b>(2,497,329.83) (98.62)%</b>
<b>Grant Revenue</b>					
4949	Govt- State Grants	1,267.83	1,267.83	0.00	1,267.83 0.00%
	<b>Total Grant Revenue</b>	<b>1,267.83</b>	<b>1,267.83</b>	<b>0.00</b>	<b>1,267.83 0.00%</b>
<b>Special Taxes &amp; Assessments</b>					
4015	CSA 9-I Assessments (Contract)	0.00	0.00	27,508.00	(27,508.00) (100.00)%
4050	Special Fire Tax	0.00	0.00	641,890.00	(641,890.00) (100.00)%
	<b>Total Special Taxes &amp; Assessments</b>	<b>0.00</b>	<b>0.00</b>	<b>669,398.00</b>	<b>(669,398.00) (100.00)%</b>
<b>Other Revenues</b>					
4000	Ambulance Agreement	0.00	0.00	67,134.00	(67,134.00) (100.00)%
	<b>Total Other Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>67,134.00</b>	<b>(67,134.00) (100.00)%</b>
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	474.95	1,432.66	2,000.00	(567.34) (28.37)%
	<b>Total Use of Money &amp; Property</b>	<b>474.95</b>	<b>1,432.66</b>	<b>2,000.00</b>	<b>(567.34) (28.37)%</b>
	<b>Total Revenues</b>	<b>1,742.78</b>	<b>37,647.44</b>	<b>3,270,808.78</b>	<b>(3,233,161.34) (98.85)%</b>
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8295	Resv FF-Overtime/Shift Coverage	0.00	4,666.50	38,000.00	33,333.50 87.72%
8340	Resv FF-Shift Coverage	11,283.75	40,125.89	144,000.00	103,874.11 72.13%
8345	Resv FF-Special Projects	0.00	0.00	2,000.00	2,000.00 100.00%
	<b>Total Salaries/Wages</b>	<b>11,283.75</b>	<b>44,792.39</b>	<b>184,000.00</b>	<b>139,207.61 75.66%</b>
<b>Payroll Taxes &amp; Benefits</b>					
5021	FICA - Fire - ER	641.01	2,617.84	10,000.00	7,382.16 73.82%
5030	Life Insurance - ER	199.50	788.50	2,500.00	1,711.50 68.46%
5035	AD & D Insurance	47.50	190.00	850.00	660.00 77.65%
5051	Medicare - Reserves - ER	163.58	649.36	2,500.00	1,850.64 74.03%
5070	Retirement ER - Regular	5,011.73	19,913.38	62,000.00	42,086.62 67.88%
5102	CA Training Tax- ER	5.28	20.84	175.00	154.16 88.09%
5120	Workers Comp Insurance - ER	0.00	5,210.39	5,000.00	(210.39) (4.21)%
5124	Retirement - ER - Tier 2	193.94	1,622.41	8,500.00	6,877.59 80.91%
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>6,262.54</b>	<b>31,012.72</b>	<b>91,525.00</b>	<b>60,512.28 66.12%</b>
<b>Employment Services</b>					
5000	Medical Exams & Procedures	0.00	0.00	4,000.00	4,000.00 100.00%
5101	Unemp. Costs - Reserves	210.80	833.73	6,000.00	5,166.27 86.10%
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%
	<b>Total Employment Services</b>	<b>210.80</b>	<b>833.73</b>	<b>14,100.00</b>	<b>13,266.27 94.09%</b>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 10/1/2022 Through 10/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Total Personnel	<u>17,757.09</u>	<u>76,638.84</u>	<u>289,625.00</u>	<u>212,986.16</u>	<u>73.54%</u>
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	0.00	0.00	3,000.00	3,000.00	100.00%
7248 Uniform Safety Boots	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>2,000.00</u>	<u>100.00%</u>
Total Clothing & Uniform	0.00	0.00	5,000.00	5,000.00	100.00%
Contract Services					
6110 IT Purchased Services	119.98	479.92	1,500.00	1,020.08	68.01%
7100 Copier Contract-Maint & Usage	99.74	1,090.31	2,500.00	1,409.69	56.39%
7202 Building Alarms & Security	0.00	355.98	1,100.00	744.02	67.64%
7204 Cleaning Supplies, Laundry & Towel Service	0.00	0.00	3,500.00	3,500.00	100.00%
7222 Hazardous Materials CW JPA Cost	0.00	2,000.00	2,500.00	500.00	20.00%
7500 Schedule A Charges	<u>0.00</u>	<u>0.00</u>	<u>2,169,550.00</u>	<u>2,169,550.00</u>	<u>100.00%</u>
Total Contract Services	219.72	3,926.21	2,180,650.00	2,176,723.79	99.82%
Equipment & Tools					
6055 Radios -Non Capital	0.00	0.00	2,000.00	2,000.00	100.00%
6440 Fire Personal Protection Equipment	87.46	1,395.91	15,000.00	13,604.09	90.69%
6460 Self-Contained Breathing Apparatus	0.00	0.00	3,000.00	3,000.00	100.00%
6610 Rescue - Extrication Equipment	0.00	0.00	2,000.00	2,000.00	100.00%
6611 Water Rescue Equipment	0.00	0.00	3,000.00	3,000.00	100.00%
6630 Rope & Climbing Equipment	0.00	0.00	3,000.00	3,000.00	100.00%
7234 Oxygen Supplies & Cylinder Rent	0.00	0.00	350.00	350.00	100.00%
7238 Paramedic & EMT Small Tools & Supplies	1,060.92	18,943.59	25,000.00	6,056.41	24.23%
7242 Minor Tools, Accessories & Field Machines	101.81	946.70	1,200.00	253.30	21.11%
7252 Misc Hardware	<u>0.00</u>	<u>388.74</u>	<u>1,200.00</u>	<u>811.26</u>	<u>67.61%</u>
Total Equipment & Tools	1,250.19	21,674.94	55,750.00	34,075.06	61.12%
Financial Services					
7309 Late Fees	0.00	0.00	10.00	10.00	100.00%
7310 Bank Service Charges	2.00	8.00	36.00	28.00	77.78%
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	8.00	96.00	88.00	91.67%
Insurance, Licenses & Regulatory Fees					
6120 Computer Licenses	0.00	0.00	2,000.00	2,000.00	100.00%
6345 Property Taxes & Assessments Costs	6,667.08	6,983.80	7,200.00	216.20	3.00%
7325 Insurance	0.00	46,292.15	34,500.00	(11,792.15)	(34.18)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 10/1/2022 Through 10/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Total Insurance, Licenses & Regulatory Fees	<u>6,667.08</u>	<u>53,275.95</u>	<u>43,700.00</u>	<u>(9,575.95)</u>	<u>(21.91)%</u>
<b>Legal &amp; Professional</b>					
7320 Professional & Consulting Services	0.00	0.00	3,000.00	3,000.00	100.00%
7326 Legal Services	0.00	75.00	350.00	275.00	78.57%
7340 Legal Notifications & Mandated Advertising	0.00	0.00	1,500.00	1,500.00	100.00%
Total Legal & Professional	<u>0.00</u>	<u>75.00</u>	<u>4,850.00</u>	<u>4,775.00</u>	<u>98.45%</u>
<b>Office/Operations</b>					
7140 General Supplies & Minor Equipment	283.33	1,204.06	2,000.00	795.94	39.80%
7160 Postage, Shipping & Mail Supplies	0.00	350.00	2,000.00	1,650.00	82.50%
7216 Fire Prevention Education Materials	0.00	0.00	1,800.00	1,800.00	100.00%
7226 Membership & Dues	0.00	0.00	300.00	300.00	100.00%
7230 Misc Small Parts & Supplies	0.00	121.36	1,000.00	878.64	87.86%
7240 Propane	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00%</u>
Total Office/Operations	<u>283.33</u>	<u>1,675.42</u>	<u>7,200.00</u>	<u>5,524.58</u>	<u>76.73%</u>
<b>Other Expense</b>					
7201 White Goods & Accessories - bedding, towels	0.00	0.00	500.00	500.00	100.00%
7209 District Operating Center Expense	0.00	0.00	200.00	200.00	100.00%
7218 Cooking Products - Food, Drinks & Staples	0.00	0.00	500.00	500.00	100.00%
7224 Kitchen Cookware & Utensils	0.00	0.00	800.00	800.00	100.00%
7330 Misc Operating Expenses	<u>40.98</u>	<u>282.02</u>	<u>6,000.00</u>	<u>5,717.98</u>	<u>95.30%</u>
Total Other Expense	<u>40.98</u>	<u>282.02</u>	<u>8,000.00</u>	<u>7,717.98</u>	<u>96.47%</u>
<b>Rent &amp; Utilities</b>					
6000 Cell Phones	67.92	366.50	840.00	473.50	56.37%
6025 Telephone	0.00	1,260.36	14,000.00	12,739.64	91.00%
8610 Electric	0.00	590.23	1,200.00	609.77	50.81%
8620 Gas Service	0.00	0.00	1,600.00	1,600.00	100.00%
8630 Trash Services	31.02	606.95	1,600.00	993.05	62.07%
8640 Water and Water Services	358.77	1,460.62	6,000.00	4,539.38	75.66%
8659 Utility Cable Charges	171.70	686.80	2,075.00	1,388.20	66.90%
8670 Street Lighting	<u>9.74</u>	<u>38.96</u>	<u>135.00</u>	<u>96.04</u>	<u>71.14%</u>
Total Rent & Utilities	<u>639.15</u>	<u>5,010.42</u>	<u>27,450.00</u>	<u>22,439.58</u>	<u>81.75%</u>
<b>Repairs &amp; Maintenance</b>					
6400 R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405 R & M - Extinguishers	0.00	0.00	500.00	500.00	100.00%
6640 R & M - Equip & Other Non-Structural Fixed Assets	1,264.98	1,459.98	3,500.00	2,040.02	58.29%
6750 R & M - Minor Tools & Equipment	0.00	0.00	1,600.00	1,600.00	100.00%



**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 10/1/2022 Through 10/31/2022

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6775	R & M -Operation/Field Equipment	0.00	0.00	1,600.00	1,600.00	100.00%
6800	R & M - Grounds & Collection Systems	0.00	0.00	1,600.00	1,600.00	100.00%
6900	R & M - Buildings & Structures	75.00	725.00	28,000.00	27,275.00	97.41%
	Total Repairs & Maintenance	<u>1,339.98</u>	<u>2,184.98</u>	<u>37,300.00</u>	<u>35,115.02</u>	<u>94.14%</u>
	Travel & Training					
7141	CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323	Books, Publications & Subscriptions	0.00	0.00	200.00	200.00	100.00%
7324	Education & Training Fees	0.00	0.00	500.00	500.00	100.00%
8405	Reserve FF Training Costs	0.00	0.00	500.00	500.00	100.00%
	Total Travel & Training	<u>0.00</u>	<u>0.00</u>	<u>1,300.00</u>	<u>1,300.00</u>	<u>100.00%</u>
	Total Services & Supplies	10,442.43	88,112.94	2,371,296.00	2,283,183.06	96.28%
	Capital Outlay					
9006	Infrastructure CIP	0.00	921.43	50,000.00	49,078.57	98.16%
9085	Vehicle Purchase	0.00	0.00	73,180.00	73,180.00	100.00%
	Total Capital Outlay	0.00	921.43	123,180.00	122,258.57	99.25%
	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	23,765.24	71,295.75	47,530.51	66.67%
	Total Transfers	5,941.31	23,765.24	71,295.75	47,530.51	66.67%
	Total Expenditures	<u>34,140.83</u>	<u>189,438.45</u>	<u>3,043,794.75</u>	<u>2,854,356.30</u>	<u>93.78%</u>
	Net Revenues over Expenditures	<u>(32,398.05)</u>	<u>(151,791.01)</u>	<u>227,014.03</u>	<u>(378,805.04)</u>	<u>(166.86)%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 10/1/2022 Through 10/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Revenues						
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	0.00	0.00	6,000.00	(6,000.00)	(100.00)%
	Total Special Taxes & Assessments	0.00	0.00	6,000.00	(6,000.00)	(100.00)%
	Total Revenues	0.00	0.00	6,000.00	(6,000.00)	(100.00)%
Expenditures						
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6345	Property Taxes & Assessments Costs	0.00	316.72	600.00	283.28	47.21%
	Total Insurance, Licenses & Regulatory Fees	0.00	316.72	600.00	283.28	47.21%
Legal & Professional						
7320	Professional & Consulting Services	0.00	0.00	230.00	230.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	70.00	70.00	100.00%
	Total Legal & Professional	0.00	0.00	300.00	300.00	100.00%
Rent & Utilities						
8670	Street Lighting	165.41	661.62	2,460.00	1,798.38	73.10%
	Total Rent & Utilities	165.41	661.62	2,460.00	1,798.38	73.10%
	Total Services & Supplies	165.41	978.34	3,360.00	2,381.66	70.88%
Transfers						
9511	Interfund Transfer Out	148.53	594.12	1,782.39	1,188.27	66.67%
	Total Transfers	148.53	594.12	1,782.39	1,188.27	66.67%
	Total Expenditures	313.94	1,572.46	5,142.39	3,569.93	69.42%
	Net Revenues over Expenditures	(313.94)	(1,572.46)	857.61	(2,430.07)	(283.35)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 10/1/2022 Through 10/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
<b>Property Taxes</b>					
4035	Property Taxes	180.15	4,136.69	131,329.02	(127,192.33) (96.85)%
	<b>Total Property Taxes</b>	180.15	4,136.69	131,329.02	(127,192.33) (96.85)%
<b>Service Charges &amp; Fees</b>					
4030	Residential Single Family	223,382.72	781,054.30	2,402,240.00	(1,621,185.70) (67.49)%
4102	Residential- Multi -Family-Water Sales	14,435.57	78,029.39	246,640.00	(168,610.61) (68.36)%
4103	Commercial, Home Care, Retail-Water Sales	70,766.53	179,016.26	339,693.00	(160,676.74) (47.30)%
4104	Irrigation- Water Sales	343.85	26,889.76	33,663.00	(6,773.24) (20.12)%
4114	Water Other Service Revenues	0.65	155.65	1,000.00	(844.35) (84.44)%
4931	Water Activation Fees	450.00	2,900.00	6,000.00	(3,100.00) (51.67)%
4932	Penalties	1,524.89	8,639.59	21,000.00	(12,360.41) (58.86)%
4933	Door Hangers/Lockout Notices	900.00	3,740.00	12,000.00	(8,260.00) (68.83)%
4937	NSF Fees	50.00	175.00	400.00	(225.00) (56.25)%
	<b>Total Service Charges &amp; Fees</b>	311,854.21	1,080,599.95	3,062,636.00	(1,982,036.05) (64.72)%
<b>Other Revenues</b>					
4930	Other Revenue	(739.21)	34.70	6,000.00	(5,965.30) (99.42)%
4989	Claim Revenue	0.00	12,373.63	0.00	12,373.63 0.00%
	<b>Total Other Revenues</b>	(739.21)	12,408.33	6,000.00	6,408.33 106.81%
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	1,525.66	3,522.36	6,000.00	(2,477.64) (41.29)%
	<b>Total Use of Money &amp; Property</b>	1,525.66	3,522.36	6,000.00	(2,477.64) (41.29)%
	<b>Total Revenues</b>	312,820.81	1,100,667.33	3,205,965.02	(2,105,297.69) (65.67)%
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8018	Holiday Pay	0.00	3,623.62	25,325.00	21,701.38 85.69%
8045	Overtime Pay	1,400.73	4,309.54	4,000.00	(309.54) (7.74)%
8050	Administrative Leave Pay	0.00	0.00	2,050.00	2,050.00 100.00%
8051	Floating Holiday Pay	333.36	1,329.84	6,500.00	5,170.16 79.54%
8054	Salaries & Wages - Regular	37,792.31	142,924.82	489,000.00	346,075.18 70.77%
8056	Retroactive Pay	0.00	0.00	1,000.00	1,000.00 100.00%
8060	Sick Leave Pay	2,086.91	5,936.14	10,000.00	4,063.86 40.64%
8063	Standby Pay	2,074.00	7,737.84	25,500.00	17,762.16 69.66%
8066	Comp Time Used	1,179.04	5,931.08	18,000.00	12,068.92 67.05%
8081	Vacation Pay	1,869.33	8,974.06	20,000.00	11,025.94 55.13%
	<b>Total Salaries/Wages</b>	46,735.68	180,766.94	601,375.00	420,608.06 69.94%
<b>Payroll Taxes &amp; Benefits</b>					
5030	Life Insurance - ER	147.90	585.23	1,950.00	1,364.77 69.99%
5031	Disability Insurance	0.00	309.81	850.00	540.19 63.55%
5035	AD & D Insurance	33.48	114.98	440.00	325.02 73.87%
5040	LTD Insurance	339.94	1,168.33	4,200.00	3,031.67 72.18%
5050	Medicare - ER	691.13	2,698.84	9,000.00	6,301.16 70.01%
5060	Cafeteria Plan - ER	5,935.22	20,668.79	75,000.00	54,331.21 72.44%
5070	Retirement ER - Regular	10,524.88	41,373.82	131,151.00	89,777.18 68.45%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 10/1/2022 Through 10/31/2022

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
5075	Retirees Medical - ER	150.26	750.99	2,000.00	1,249.01	62.45%
5102	CA Training Tax- ER	0.00	0.00	50.00	50.00	100.00%
5120	Workers Comp Insurance - ER	0.00	10,182.26	12,000.00	1,817.74	15.15%
5124	Retirement - ER - Tier 2	957.29	4,519.21	14,157.00	9,637.79	68.08%
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>18,780.10</b>	<b>82,372.26</b>	<b>250,798.00</b>	<b>168,425.74</b>	<b>67.16%</b>
	<b>Employment Services</b>					
5100	Unemployment Insurance - ER	0.00	0.00	4,000.00	4,000.00	100.00%
6230	Medical Exam	0.00	0.00	160.00	160.00	100.00%
	<b>Total Employment Services</b>	<b>0.00</b>	<b>0.00</b>	<b>4,160.00</b>	<b>4,160.00</b>	<b>100.00%</b>
	<b>Total Personnel</b>	<b>65,515.78</b>	<b>263,139.20</b>	<b>856,333.00</b>	<b>593,193.80</b>	<b>69.27%</b>
	<b>Services &amp; Supplies</b>					
	<b>Clothing &amp; Uniform</b>					
7246	Uniform & Gear	0.00	112.60	2,600.00	2,487.40	95.67%
7248	Uniform Safety Boots	0.00	288.24	1,000.00	711.76	71.18%
	<b>Total Clothing &amp; Uniform</b>	<b>0.00</b>	<b>400.84</b>	<b>3,600.00</b>	<b>3,199.16</b>	<b>88.87%</b>
	<b>Contract Services</b>					
6100	Labor & Support-IT Services	0.00	1,215.47	5,000.00	3,784.53	75.69%
6110	IT Purchased Services	244.98	539.96	5,400.00	4,860.04	90.00%
7250	Water Quality Testing	0.00	16,149.00	34,000.00	17,851.00	52.50%
7255	Security Services	0.00	735.00	5,500.00	4,765.00	86.64%
7321	Janitorial Cleaning & Supplies	109.50	292.00	850.00	558.00	65.65%
	<b>Total Contract Services</b>	<b>354.48</b>	<b>18,931.43</b>	<b>50,750.00</b>	<b>31,818.57</b>	<b>62.70%</b>
	<b>Equipment &amp; Tools</b>					
6438	Disinfection Feed Pumps	0.00	549.58	2,700.00	2,150.42	79.65%
7242	Minor Tools, Accessories & Field Machines	181.89	867.05	8,000.00	7,132.95	89.16%
7253	Rent - Equipment	0.00	0.00	500.00	500.00	100.00%
7256	Meter Purchases & Replacements	160.15	160.15	3,000.00	2,839.85	94.66%
	<b>Total Equipment &amp; Tools</b>	<b>342.04</b>	<b>1,576.78</b>	<b>14,200.00</b>	<b>12,623.22</b>	<b>88.90%</b>
	<b>Financial Services</b>					
7309	Late Fees	0.00	0.00	50.00	50.00	100.00%
7310	Bank Service Charges	2.00	8.00	300.00	292.00	97.33%
9153	Bad Debt Expense	0.00	(177.80)	0.00	177.80	0.00%
	<b>Total Financial Services</b>	<b>2.00</b>	<b>(169.80)</b>	<b>350.00</b>	<b>519.80</b>	<b>148.51%</b>
	<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6340	Misc Fees	0.00	0.00	900.00	900.00	100.00%
6342	Fees - Regulatory	0.00	2,525.00	22,000.00	19,475.00	88.52%
6345	Property Taxes & Assessments Costs	2,531.24	2,847.96	7,500.00	4,652.04	62.03%
7325	Insurance	0.00	63,091.79	64,250.00	1,158.21	1.80%
	<b>Total Insurance, Licenses &amp; Regulatory Fees</b>	<b>2,531.24</b>	<b>68,464.75</b>	<b>94,650.00</b>	<b>26,185.25</b>	<b>27.67%</b>
	<b>Legal &amp; Professional</b>					
7318	Professional & Consulting BMC	0.00	5,767.45	120,000.00	114,232.55	95.19%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 10/1/2022 Through 10/31/2022

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7320	Professional & Consulting Services	393.14	13,815.82	20,000.00	6,184.18	30.92%
7326	Legal Services	0.00	900.00	8,000.00	7,100.00	88.75%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Legal & Professional	393.14	20,483.27	149,000.00	128,516.73	86.25%
	Office/Operations					
6130	Computer Hardware	0.00	4,280.72	6,000.00	1,719.28	28.65%
6140	Computer Software	354.80	6,752.36	5,000.00	(1,752.36)	(35.05)%
7140	General Supplies & Minor Equipment	485.86	674.73	1,000.00	325.27	32.53%
7160	Postage, Shipping & Mail Supplies	706.68	2,473.70	9,000.00	6,526.30	72.51%
7180	Billing Supplies, Forms & Printing	1,383.48	5,796.14	18,750.00	12,953.86	69.09%
7226	Membership & Dues	0.00	1,051.40	3,000.00	1,948.60	64.95%
7230	Misc Small Parts & Supplies	46.40	1,051.63	3,000.00	1,948.37	64.95%
7237	Process Control & Treatment Supplies	539.44	3,963.34	10,000.00	6,036.66	60.37%
7239	Water Treatment Chemicals	1,585.59	5,910.49	13,000.00	7,089.51	54.53%
7249	Safety Supplies	0.00	244.50	1,000.00	755.50	75.55%
	Total Office/Operations	5,102.25	32,199.01	69,750.00	37,550.99	53.84%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	250.00	250.00	100.00%
7348	Water Conservation Program	0.00	100.00	10,000.00	9,900.00	99.00%
	Total Other Expense	0.00	100.00	10,250.00	10,150.00	99.02%
	Rent & Utilities					
6000	Cell Phones	189.40	914.51	3,500.00	2,585.49	73.87%
6025	Telephone	1,860.24	4,476.04	10,000.00	5,523.96	55.24%
8610	Electric	7,328.78	42,412.93	100,000.00	57,587.07	57.59%
8620	Gas Service	0.00	0.00	250.00	250.00	100.00%
8630	Trash Services	149.72	603.87	2,000.00	1,396.13	69.81%
8644	Disposal Services	0.00	1,413.00	9,000.00	7,587.00	84.30%
8670	Street Lighting	44.71	178.87	432.00	253.13	58.59%
	Total Rent & Utilities	9,572.85	49,999.22	125,182.00	75,182.78	60.06%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	447.21	400.00	(47.21)	(11.80)%
6422	R & M - Hydrants	0.00	0.00	1,300.00	1,300.00	100.00%
6640	R & M - Equip & Other Non-Structural Fixed Assets	279.73	13,954.64	5,000.00	(8,954.64)	(179.09)%
6641	R & M - Wells	0.00	39.14	3,000.00	2,960.86	98.70%
6750	R & M - Minor Tools & Equipment	0.00	46.59	2,400.00	2,353.41	98.06%
6800	R & M - Grounds & Collection Systems	0.00	116.32	600.00	483.68	80.61%
6830	Paving & Concrete	28.90	220.61	4,000.00	3,779.39	94.48%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 10/1/2022 Through 10/31/2022

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6900	R & M - Buildings & Structures	2,850.23	3,680.95	15,000.00	11,319.05	75.46%
7241	R & M - Water Distribution System	1,254.48	2,378.95	8,000.00	5,621.05	70.26%
	Total Repairs & Maintenance	4,413.34	20,884.41	39,700.00	18,815.59	47.39%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324	Education & Training Fees	149.00	149.00	3,000.00	2,851.00	95.03%
8410	Certifications	0.00	0.00	500.00	500.00	100.00%
8510	Lodging & Meals - Local	966.78	1,385.38	0.00	(1,385.38)	0.00%
8550	Mileage Reimbursement & Parking	1.50	354.99	370.00	15.01	4.06%
	Total Travel & Training	1,117.28	1,889.37	4,120.00	2,230.63	54.14%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	190.70	360.23	1,600.00	1,239.77	77.49%
7211	Misc Fuel & Diesel	73.90	889.14	4,000.00	3,110.86	77.77%
7220	Gasoline	768.02	3,169.42	6,000.00	2,830.58	47.18%
7228	Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232	Vehicle Repairs - Parts, Tires & Lubricants	48.28	5,618.75	5,000.00	(618.75)	(12.38)%
	Total Vehicle Maintenance & Repairs	1,080.90	10,037.54	16,800.00	6,762.46	40.25%
	Total Services & Supplies	24,909.52	224,796.82	578,352.00	353,555.18	61.13%
	Capital Outlay					
9006	Infrastructure CIP	13,120.69	719,984.79	1,999,339.26	1,279,354.47	63.99%
	Total Capital Outlay	13,120.69	719,984.79	1,999,339.26	1,279,354.47	63.99%
	Debt Service					
9022	Debt Service - Principal	0.00	187,716.53	187,716.54	0.01	0.00%
9023	Debt Service - Interest & Annual Fee	0.00	35,526.38	68,706.32	33,179.94	48.29%
9024	Loan Administration Fee	0.00	8,526.33	8,526.33	0.00	0.00%
	Total Debt Service	0.00	231,769.24	264,949.19	33,179.95	12.52%
	Reserves					
9572	*General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
	Total Reserves	0.00	0.00	57,000.00	57,000.00	100.00%
	Transfers					
9511	Interfund Transfer Out	45,153.98	180,615.92	541,847.70	361,231.78	66.67%
	Total Transfers	45,153.98	180,615.92	541,847.70	361,231.78	66.67%
	Total Expenditures	148,699.97	1,620,305.97	4,297,821.15	2,677,515.18	62.30%
	Net Revenues over Expenditures	164,120.84	(519,638.64)	(1,091,856.13)	572,217.49	(52.41)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 10/1/2022 Through 10/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
Service Charges & Fees					
4062	Wastewater Admin Charge	0.00	0.00	19,720.79	(19,720.79) (100.00)%
	Total Service Charges & Fees	0.00	0.00	19,720.79	(19,720.79) (100.00)%
	Total Revenues	0.00	0.00	19,720.79	(19,720.79) (100.00)%
<b>Expenditures</b>					
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	241.92	272.63	270.00	(2.63) (0.97)%
	Total Insurance, Licenses & Regulatory Fees	241.92	272.63	305.00	32.37 10.61%
Legal & Professional					
7320	Professional & Consulting Services	2,934.35	5,704.39	14,036.00	8,331.61 59.36%
	Total Legal & Professional	2,934.35	5,704.39	14,036.00	8,331.61 59.36%
	Total Services & Supplies	3,176.27	7,792.02	16,156.00	8,363.98 51.77%
Transfers					
9511	Interfund Transfer Out	297.07	1,188.28	3,564.79	2,376.51 66.67%
	Total Transfers	297.07	1,188.28	3,564.79	2,376.51 66.67%
	Total Expenditures	3,473.34	8,980.30	19,720.79	10,740.49 54.46%
	Net Revenues over Expenditures	(3,473.34)	(8,980.30)	0.00	(8,980.30) 0.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 10/1/2022 Through 10/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Special Taxes & Assessments					
4061	0.00	(823,812.50)	0.00	(823,812.50)	0.00%
	Assessments-2002 WW Bond				
	Total Special Taxes & Assessments	(823,812.50)	0.00	(823,812.50)	0.00%
Other Revenues					
4928	0.00	30.00	0.00	30.00	0.00%
	Lien Fees Recoveries				
	Total Other Revenues	30.00	0.00	30.00	0.00%
Use of Money & Property					
4510	(974.50)	(11,998.87)	0.00	(11,998.87)	0.00%
	Investment Income on funds				
	Total Use of Money & Property	(11,998.87)	0.00	(11,998.87)	0.00%
	Total Revenues	(835,781.37)	0.00	(835,781.37)	0.00%
	Net Revenues over Expenditures	(835,781.37)	0.00	(835,781.37)	0.00%



**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 10/1/2022 Through 10/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
<b>Revenues</b>						
<b>Other Revenues</b>						
4800	Franchise Revenues	34,489.07	73,479.25	245,000.00	(171,520.75)	(70.01)%
	Total Other Revenues	34,489.07	73,479.25	245,000.00	(171,520.75)	(70.01)%
	Total Revenues	34,489.07	73,479.25	245,000.00	(171,520.75)	(70.01)%
<b>Expenditures</b>						
<b>Services &amp; Supplies</b>						
<b>Legal &amp; Professional</b>						
7320	Professional & Consulting Services	0.00	0.00	5,000.00	5,000.00	100.00%
7326	Legal Services	0.00	325.00	5,000.00	4,675.00	93.50%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Legal & Professional	0.00	325.00	11,000.00	10,675.00	97.05%
<b>Office/Operations</b>						
7140	General Supplies & Minor Equipment	0.00	0.00	500.00	500.00	100.00%
7160	Postage, Shipping & Mail Supplies	0.00	0.00	2,500.00	2,500.00	100.00%
7230	Misc Small Parts & Supplies	0.00	0.00	500.00	500.00	100.00%
	Total Office/Operations	0.00	0.00	3,500.00	3,500.00	100.00%
<b>Other Expense</b>						
7330	Misc Operating Expenses	0.00	0.00	1,000.00	1,000.00	100.00%
7345	Outreach- Program Give-away Items	0.00	0.00	2,000.00	2,000.00	100.00%
7346	Promotional Expenses - Event	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Other Expense	0.00	0.00	4,000.00	4,000.00	100.00%
<b>Travel &amp; Training</b>						
7324	Education & Training Fees	0.00	0.00	1,000.00	1,000.00	100.00%
8475	Training Materials	0.00	0.00	250.00	250.00	100.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	250.00	250.00	100.00%
	Total Travel & Training	0.00	0.00	1,500.00	1,500.00	100.00%
	Total Services & Supplies	0.00	325.00	20,000.00	19,675.00	98.38%
<b>Debt Service</b>						
8952	Amortization of franchise asset	10,000.00	40,000.00	0.00	(40,000.00)	0.00%
9022	Debt Service - Principal	0.00	0.00	120,000.00	120,000.00	100.00%
	Total Debt Service	10,000.00	40,000.00	120,000.00	80,000.00	66.67%
<b>Transfers</b>						
9511	Interfund Transfer Out	5,941.31	23,765.24	71,295.75	47,530.51	66.67%
	Total Transfers	5,941.31	23,765.24	71,295.75	47,530.51	66.67%
	Total Expenditures	15,941.31	64,090.24	211,295.75	147,205.51	69.67%
	Net Revenues over Expenditures	18,547.76	9,389.01	33,704.25	(24,315.24)	(72.14)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 10/1/2022 Through 10/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
Property Taxes					
4035	Property Taxes	25.14	576.25	39,290.00	(38,713.75) (98.53)%
	Total Property Taxes	25.14	576.25	39,290.00	(38,713.75) (98.53)%
Special Taxes & Assessments					
4400	Drainage Assessments	0.00	0.00	95,264.00	(95,264.00) (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	95,264.00	(95,264.00) (100.00)%
Other Revenues					
4935	Sale-Specs/Plans & Non_Capital Items	0.00	27.00	0.00	27.00 0.00%
	Total Other Revenues	0.00	27.00	0.00	27.00 0.00%
Use of Money & Property					
4510	Investment Income on funds	817.56	1,266.41	600.00	666.41 111.07%
	Total Use of Money & Property	817.56	1,266.41	600.00	666.41 111.07%
	Total Revenues	842.70	1,869.66	135,154.00	(133,284.34) (98.62)%
<b>Expenditures</b>					
Personnel					
Salaries/Wages					
8045	Overtime Pay	0.00	0.00	200.00	200.00 100.00%
8054	Salaries & Wages - Regular	0.00	1,242.04	11,000.00	9,757.96 88.71%
	Total Salaries/Wages	0.00	1,242.04	11,200.00	9,957.96 88.91%
	Total Personnel	0.00	1,242.04	11,200.00	9,957.96 88.91%
Services & Supplies					
Equipment & Tools					
6390	Equipment	0.00	0.00	300.00	300.00 100.00%
7242	Minor Tools, Accessories & Field Machines	0.00	0.00	300.00	300.00 100.00%
	Total Equipment & Tools	0.00	0.00	600.00	600.00 100.00%
Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	0.00	0.00	7,200.00	7,200.00 100.00%
6345	Property Taxes & Assessments Costs	213.60	530.32	600.00	69.68 11.61%
7325	Insurance	0.00	572.63	450.00	(122.63) (27.25)%
	Total Insurance, Licenses & Regulatory Fees	213.60	1,102.95	8,250.00	7,147.05 86.63%
Legal & Professional					
7320	Professional & Consulting Services	0.00	573.15	3,000.00	2,426.85 80.89%
7326	Legal Services	0.00	0.00	500.00	500.00 100.00%
	Total Legal & Professional	0.00	573.15	3,500.00	2,926.85 83.62%
Office/Operations					
7230	Misc Small Parts & Supplies	72.25	72.25	550.00	477.75 86.86%
7249	Safety Supplies	0.00	0.00	100.00	100.00 100.00%
	Total Office/Operations	72.25	72.25	650.00	577.75 88.88%
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 10/1/2022 Through 10/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Total Other Expense	0.00	0.00	300.00	300.00	100.00%
Rent & Utilities					
6000    Cell Phones	99.60	342.80	1,700.00	1,357.20	79.84%
6025    Telephone	50.33	76.66	250.00	173.34	69.34%
8610    Electric	104.56	465.63	2,200.00	1,734.37	78.83%
8670    Street Lighting	86.17	344.71	1,000.00	655.29	65.53%
Total Rent & Utilities	340.66	1,229.80	5,150.00	3,920.20	76.12%
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	0.00	1,000.00	1,000.00	100.00%
6750    R & M - Minor Tools & Equipment	0.00	0.00	500.00	500.00	100.00%
6800    R & M - Grounds & Collection Systems	3.64	278.64	5,500.00	5,221.36	94.93%
6900    R & M - Buildings & Structures	0.00	0.00	1,500.00	1,500.00	100.00%
Total Repairs & Maintenance	3.64	321.23	8,550.00	8,228.77	96.24%
Travel & Training					
7324    Education & Training Fees	0.00	0.00	500.00	500.00	100.00%
8475    Training Materials	0.00	0.00	250.00	250.00	100.00%
Total Travel & Training	0.00	0.00	750.00	750.00	100.00%
Vehicle Maintenance & Repairs					
7211    Misc Fuel & Diesel	18.48	222.29	1,200.00	977.71	81.48%
7220    Gasoline	192.00	792.35	1,500.00	707.65	47.18%
Total Vehicle Maintenance & Repairs	210.48	1,014.64	2,700.00	1,685.36	62.42%
Total Services & Supplies	840.63	4,314.02	30,450.00	26,135.98	85.83%
Capital Outlay					
9006    Infrastructure CIP	0.00	0.00	15,000.00	15,000.00	100.00%
Total Capital Outlay	0.00	0.00	15,000.00	15,000.00	100.00%
Transfers					
9511    Interfund Transfer Out	1,188.26	4,753.04	14,259.15	9,506.11	66.67%
Total Transfers	1,188.26	4,753.04	14,259.15	9,506.11	66.67%
Total Expenditures	2,028.89	10,309.10	70,909.15	60,600.05	85.46%
Net Revenues over Expenditures	(1,186.19)	(8,439.44)	64,244.85	(72,684.29)	(113.14)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 10/1/2022 Through 10/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
<b>Revenues</b>						
Property Taxes						
4034	Property Tax Revenue from Water	0.00	0.00	42,364.20	(42,364.20)	(100.00)%
	Total Property Taxes	0.00	0.00	42,364.20	(42,364.20)	(100.00)%
Use of Money & Property						
4510	Investment Income on funds	680.11	1,053.63	700.00	353.63	50.52%
	Total Use of Money & Property	680.11	1,053.63	700.00	353.63	50.52%
	<b>Total Revenues</b>	<b>680.11</b>	<b>1,053.63</b>	<b>43,064.20</b>	<b>(42,010.57)</b>	<b>(97.55)%</b>
<b>Expenditures</b>						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	0.00	0.00	1,000.00	1,000.00	100.00%
7326	Legal Services	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	0.00	0.00	1,500.00	1,500.00	100.00%
Office/Operations						
7140	General Supplies & Minor Equipment	0.00	0.00	100.00	100.00	100.00%
	Total Office/Operations	0.00	0.00	100.00	100.00	100.00%
	Total Services & Supplies	0.00	0.00	1,600.00	1,600.00	100.00%
Capital Outlay						
9006	Infrastructure CIP	0.00	0.00	42,000.00	42,000.00	100.00%
	Total Capital Outlay	0.00	0.00	42,000.00	42,000.00	100.00%
Transfers						
9511	Interfund Transfer Out	594.13	2,376.52	7,129.58	4,753.06	66.67%
	Total Transfers	594.13	2,376.52	7,129.58	4,753.06	66.67%
	<b>Total Expenditures</b>	<b>594.13</b>	<b>2,376.52</b>	<b>50,729.58</b>	<b>48,353.06</b>	<b>95.32%</b>
	<b>Net Revenues over Expenditures</b>	<b>85.98</b>	<b>(1,322.89)</b>	<b>(7,665.38)</b>	<b>6,342.49</b>	<b>(82.74)%</b>

Balance Sheet 10.31.22

Current Period  
Balance

ASSETS

CURRENT ASSETS

Cash in Bank

Change Fund	0999	
100 - Administration	100	200.00
500 - Water	500	200.00
Petty Cash	1000	
100 - Administration	100	300.00
301 - Fire	301	200.00

LAIF Investments	1011	
500 - Water	500	247,033.96
800 - Drainage	800	241,011.13
900 - Parks & Recreation	900	200,558.15

General Checking Account	1012	
100 - Administration	100	80,676.42
200 - Bayridge	200	31,413.86
301 - Fire	301	679,254.40
400 - Vista de Oro	400	(1,561.14)
500 - Water	500	1,181,974.51
600 - Wastewater	600	(77,716.05)
650 - Solid Waste	650	19,020.47
800 - Drainage	800	373,658.19
900 - Parks & Recreation	900	75,034.38

Payroll Account (contra to 2998)	1013	
100 - Administration	100	24,414.82
301 - Fire	301	8,991.35
500 - Water	500	27,336.70

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

Reserve

Fire Reserves Account	1031	
301 - Fire	301	1,864,297.11

US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	7,320.23

US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	94,605.83

US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	<u>991,649.31</u>

Total Cash in Bank		6,172,667.32
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Investments

Water Reserves Account	0335	
500 - Water	500	<u>2,692,773.50</u>

Total Investments		2,692,773.50
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Due From Others

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

Total Due From Others		1,517.00
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Held Deposits

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

Prior Month - Sept 2022	
Fund	Cash Summary
100	\$ 141,970.96
200	\$ 32,306.00
301	\$ 2,570,540.44
400	\$ (1,100.20)
500	\$ 4,109,900.93
600	\$ 30,365.98
602	\$ 1,128,008.50
650	\$ 797.71
800	\$ 616,032.86
900	\$ 275,506.55
<b>Total</b>	<b>\$ 8,904,329.73</b>

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	117,362.51
500 - Water	500	296,782.79
Unbilled A/R	1085	
500 - Water	500	287,958.78
Grants Receivable	1086	
500 - Water	500	<u>290,345.34</u>
Total Accounts Receivable		992,449.42
Accrued Inventory On Hand		
Inventory	1100	
500 - Water	500	<u>48,622.45</u>
Total Accrued Inventory On Hand		<u>48,622.45</u>
Total CURRENT ASSETS		9,918,029.69
FIXED ASSETS		
Land		
Land and Land Rights	1720	
200 - Bayridge	200	30,000.00
301 - Fire	301	10,000.00
500 - Water	500	339,838.19
600 - Wastewater	600	158,590.00
800 - Drainage	800	<u>17,374.90</u>
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	
301 - Fire	301	587,410.70
500 - Water	500	268,178.00
Accum Depreciation-Building, Structures &	1851	
Improvements		
500 - Water	500	<u>(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	
Systems		
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		
500 - Water	500	900.00
Franchise Asset		
650 - Solid Waste	650	<u>1,126,772.00</u>
Total Cash Suspense		<u>1,127,672.00</u>
Total OTHER ASSETS		1,127,672.00
Other Assets		
Def Outflow		
500 - Water	500	214,830.00
Deferred Outflow - OPEB		
500 - Water	500	61,288.00
Amount to be Provided for Internal Loans		
400 - Vista de Oro	400	1,517.00
Amount to be Provided - Other LT Oblig-		
Comp Leave		
100 - Administration	100	<u>29,208.95</u>
Total Other Assets		<u>306,843.95</u>
Total ASSETS		<u>20,275,878.27</u>

## LIABILITIES & EQUITY

### CURRENT LIABILITIES

#### Accounts Payable

Vendor Payable (Control Account)	2000	
100 - Administration	100	(4,316.15)
200 - Bayridge	200	22.72
301 - Fire	301	4,935.02
400 - Vista de Oro	400	22.72
500 - Water	500	423,751.74
600 - Wastewater	600	22.72
650 - Solid Waste	650	10,000.00
800 - Drainage	800	<u>336.44</u>
Total Accounts Payable		434,775.21

#### Current Payroll Liabilities

FICA Employee Payable	2002	
100 - Administration	100	(0.01)
301 - Fire	301	(317.75)
FICA Employer Payable	2003	
301 - Fire	301	318.25
CA Income Tax Withholding	2011	
500 - Water	500	0.30
SDI Payable Employee (EE Only)	2012	

301 - Fire	301	0.13
500 - Water	500	(0.14)
Retirement-ER-Regular Contrib	2014	
301 - Fire	301	0.01
AFLAC Voluntary Insurance-Employee	2022	
100 - Administration	100	(0.03)
500 - Water	500	0.05
Accrued Compensated Absences	2040	
100 - Administration	100	7,302.24
500 - Water	500	25,098.19
Long-term Compensated Absences	2041	
100 - Administration	100	21,906.71
500 - Water	500	75,294.56
CALPERS Retirement Tier 2- EE- Liab	2042	
100 - Administration	100	0.01
301 - Fire	301	0.36
CALPERS Retirement Tier 2- ER- Liab	2044	
100 - Administration	100	1.57
500 - Water	500	0.01
Other Pension Oblig Liab (OPEB) ARC	2045	
500 - Water	500	296,892.00
Life Insurance Liab-Employer	2201	
100 - Administration	100	40.08
500 - Water	500	46.75
Medical Plan Liab- Employee	2203	
500 - Water	500	(4,479.29)
Vision Plan Liab- Employee	2204	
100 - Administration	100	(19.93)
500 - Water	500	18.90
Dental Plan Ins Payable- Employee	2205	
100 - Administration	100	(72.58)
500 - Water	500	(73.57)
Retirement Contrib Liab-Employee	2206	
500 - Water	500	(0.01)
Insurance- AD & D	2211	
100 - Administration	100	4.83
500 - Water	500	(6.08)
Insurance- LT Disability	2213	
100 - Administration	100	(109.33)
500 - Water	500	(94.46)
Survivor Premiums-PERS	2214	
100 - Administration	100	0.93
301 - Fire	301	(0.93)
Payroll Clearing Account	2999	
100 - Administration	100	<u>5,082.17</u>
Total Current Payroll Liabilities		426,833.94
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		1,263,529.27
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	1,006,772.00
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	<u>2,654,394.66</u>
Total Note Payable - Long Term		3,661,166.66

Accrued Interest Payable

Accrued Interest Payable	2110	
500 - Water	500	<u>29,605.32</u>
Total Accrued Interest Payable		<u>29,605.32</u>

Total Long Term Debt		3,690,771.98
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Equity

Revenues

100 - Administration	100	237,652.48
301 - Fire	301	37,647.44
500 - Water	500	1,100,859.19
Wastewater Fiduciary Fund	602	(835,781.37)
650 - Solid Waste	650	73,479.25
800 - Drainage	800	1,869.66
900 - Parks & Recreation	900	<u>1,053.63</u>
Total Revenues		616,780.28

Expenditures

100 - Administration	100	(275,940.42)
200 - Bayridge	200	(2,763.33)
301 - Fire	301	(189,438.45)
400 - Vista de Oro	400	(1,572.46)
500 - Water	500	(1,618,806.55)
600 - Wastewater	600	(8,980.30)
650 - Solid Waste	650	(64,090.24)
800 - Drainage	800	(10,222.93)
900 - Parks & Recreation	900	<u>(2,376.52)</u>
Total Expenditures		(2,174,191.20)

Equity

Septic System Decommision 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	4,593,076.75
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>10,285,096.65</u>
Total Equity		<u>8,727,685.73</u>
Total LIABILITIES & EQUITY		<u>20,275,878.27</u>

# CASH FLOW SUMMARY

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

	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month
Fund	%	%	%	%
100	-25.62%	-5.88%	9.01%	-9.52%
200	-2.76%	-2.16%	-1.69%	-3.07%
301	-0.69%	16.12%	-1.87%	1.85%
400	41.90%	72.10%	96.50%	-172.70%
500	0.96%	-1.88%	0.20%	-4.59%
600	-17.42%	-0.99%	-0.96%	-9.07%
602	-3.05%	-42.21%	0.37%	1.20%
650	2284.38%	-91.73%	-255.98%	-289.77%
800	-0.22%	-0.26%	-0.37%	-0.15%
900	0.03%	-0.22%	-0.21%	-0.12%

Average Cash Flow Summary 2022/2023		Average Cash Flow Summary 2021/2022	
100	\$ 134,193.04	100	\$ 119,992.35
200	\$ 32,581.83	200	\$ 34,039.09
301	\$ 2,398,266.38	301	\$ 2,487,920.81
400	\$ (906.49)	400	\$ 53.32
500	\$ 4,156,902.57	500	\$ 4,458,552.95
600	\$ 29,270.69	600	\$ 30,569.36
602	\$ 1,529,514.01	602	\$ 1,631,528.03
650	\$ 5,820.11	650	n/a
800	\$ 617,067.85	800	\$ 563,162.29
900	\$ 275,973.64	900	\$ 267,458.60
<b>TOTAL</b>	<b>\$ 9,178,683.63</b>	<b>TOTAL</b>	<b>\$ 9,591,302.02</b>

# DRAINAGE RESERVE

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 10/31/2022

		<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>

# FIRE RESERVE

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 10/31/2022

Current Period  
Balance

### LIABILITIES & EQUITY

#### Other Liabilities

##### Other Liabilities

Replacement Reserve - Vehicle, Equip & Fire Engines	3110	1,199,624.02
General Contingency Reserve	3111	403,225.51
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	<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	<u>135,448.89</u>
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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 10/31/2022

		Current Period Balance
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Restricted Park and Rec	3090	<u>198,879.18</u>
Total Other Liabilities		<u>198,879.18</u>
Total Other Liabilities		<u>198,879.18</u>
Total LIABILITIES & EQUITY		<u><u>198,879.18</u></u>

# WATER RESERVE

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 10/31/2022

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Trust Liability		
Water Quality Trust Reserve	3050	<u>91,517.27</u>
Total Trust Liability		<u>91,517.27</u>
Total CURRENT LIABILITIES		91,517.27
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	144,644.25
General Contingency Reserve	3111	642,183.00
Capital Outlay Reserve	3160	1,999,562.85
Water Stabilization Reserve	3163	158,456.00
Basin Management Reserve	3165	50,031.00
Water Conservation Reserve	3167	<u>59,288.00</u>
Total Other Liabilities		<u>3,054,165.10</u>
Total Other Liabilities		<u>3,054,165.10</u>
Total LIABILITIES & EQUITY		<u><u>3,145,682.37</u></u>





LOS OSOS COMMUNITY SERVICES DISTRICT  
LOW INCOME ASSISTANCE FUNDS ACCOUNT  
PO BOX 6064  
LOS OSOS CA 93412-6064

Page 1 of 1  
Branch 128  
Account Number: 3317181190  
Date 10/31/2022

EM

**EXECUTIVE 50 CHECKING** **Acct 3317181190**

**Summary of Activity Since Your Last Statement**

Beginning Balance	10/01/22	9,373.02
Deposits / Misc Credits	0	.00
Withdrawals / Misc Debits	1	2.00
** Ending Balance	10/31/22	9,371.02 **
Service Charge		2.00
Average Collected Balance		9,373

**Withdrawals and Debits**

Date	Deposits	Withdrawals	Activity Description
10/31		2.00	PAPER STATEMENT FEE

**Daily Balance Summary**

Date	Balance	Date	Balance	Date	Balance
10/31	9,371.02				