



February 27, 2023

TO: Finance Advisory Committee
FROM: Laura Durban, Administrative Services Manager
Ron Munds, General Manager
SUBJECT: **Agenda Item 5 – 02/27/2023 FAC Meeting**
Receive Financial Report for the Period Ending January 31, 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 January 2023.

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 January 31, 2023.

Attachments

January 2023 Financial Report

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

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

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

www.losososcscsd.org

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 1/1/2023 Through 1/31/2023

	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					
Other Revenues					
4002	Transfer In	59,413.12	415,891.84	712,957.50	(297,065.66) (41.67)%
4930	Other Revenue	0.00	290.00	0.00	290.00 0.00%
	Total Other Revenues	<u>59,413.12</u>	<u>416,181.84</u>	<u>712,957.50</u>	<u>(296,775.66) (41.63)%</u>
	Total Revenues	<u>59,413.12</u>	<u>416,181.84</u>	<u>712,957.50</u>	<u>(296,775.66) (41.63)%</u>
Expenditures					
Personnel					
Salaries/Wages					
7322	Director's Compensation	400.00	4,900.00	14,500.00	9,600.00 66.21%
8018	Holiday Pay	3,542.64	10,117.66	16,460.00	6,342.34 38.53%
8045	Overtime Pay	0.00	325.62	300.00	(25.62) (8.54)%
8050	Administrative Leave Pay	0.00	3,605.77	5,400.00	1,794.23 33.23%
8051	Floating Holiday Pay	0.00	2,236.55	3,000.00	763.45 25.45%
8054	Salaries & Wages - Regular	20,403.89	160,417.70	280,750.00	120,332.30 42.86%
8060	Sick Leave Pay	202.10	1,879.86	5,400.00	3,520.14 65.19%
8066	Comp Time Used	0.00	0.00	50.00	50.00 100.00%
8081	Vacation Pay	516.47	10,827.84	13,000.00	2,172.16 16.71%
	Total Salaries/Wages	<u>25,065.10</u>	<u>194,311.00</u>	<u>338,860.00</u>	<u>144,549.00 42.66%</u>
Payroll Taxes & Benefits					
5020	Social Security Employer	24.80	288.92	1,116.00	827.08 74.11%
5030	Life Insurance - ER	43.64	292.82	525.00	232.18 44.22%
5031	Disability Insurance	69.79	292.77	450.00	157.23 34.94%
5035	AD & D Insurance	9.86	58.52	119.00	60.48 50.82%
5040	LTD Insurance	149.24	782.65	1,700.00	917.35 53.96%
5050	Medicare - ER	381.25	2,912.17	4,900.00	1,987.83 40.57%
5060	Cafeteria Plan - ER	2,346.38	14,768.08	27,150.00	12,381.92 45.61%
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	16.62	20.88	37.50	16.62 44.32%
5120	Workers Comp Insurance - ER	0.00	645.88	1,000.00	354.12 35.41%
5124	Retirement - ER - Tier 2	1,988.78	14,011.67	25,700.00	11,688.33 45.48%
	Total Payroll Taxes & Benefits	<u>5,030.36</u>	<u>34,284.36</u>	<u>63,947.50</u>	<u>29,663.14 46.39%</u>
Employment Services					
5100	Unemployment Insurance - ER	598.03	768.43	2,015.00	1,246.57 61.86%
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>598.03</u>	<u>768.43</u>	<u>2,365.00</u>	<u>1,596.57 67.51%</u>
	Total Personnel	<u>30,693.49</u>	<u>229,363.79</u>	<u>405,172.50</u>	<u>175,808.71 43.39%</u>
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>200.00 100.00%</u>
Contract Services					
6100	Labor & Support-IT Services	647.42	29,641.97	34,046.00	4,404.03 12.94%
6110	IT Purchased Services	1,889.00	14,136.85	24,500.00	10,363.15 42.30%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 1/1/2023 Through 1/31/2023

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
7100	Copier Contract-Maint & Usage	288.05	2,029.71	3,500.00	1,470.29	42.01%
7255	Security Services	0.00	210.00	900.00	690.00	76.67%
7321	Janitorial Cleaning & Supplies	542.00	1,897.00	3,200.00	1,303.00	40.72%
7342	Public Meeting Recordings	54.99	2,385.44	5,600.00	3,214.56	57.40%
	Total Contract Services	3,421.46	50,300.97	71,746.00	21,445.03	29.89%
	Financial Services					
7309	Late Fees	2,034.18	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	2,034.18	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	32,500.00	60,000.00	27,500.00	45.83%
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	5,393.00	30,000.00	24,607.00	82.02%
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	59,956.45	116,300.00	56,343.55	48.45%
	Office/Operations					
6121	IT-Supplies & Miscellaneous	0.00	598.80	1,000.00	401.20	40.12%
6130	Computer Hardware	0.00	102.95	1,500.00	1,397.05	93.14%
7140	General Supplies & Minor Equipment	(30.99)	3,165.60	6,500.00	3,334.40	51.30%
7160	Postage, Shipping & Mail Supplies	178.11	819.10	2,000.00	1,180.90	59.05%
7226	Membership & Dues	0.00	8,286.00	8,286.00	0.00	0.00%
	Total Office/Operations	147.12	12,972.45	19,286.00	6,313.55	32.74%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	25.00	25.00	100.00%
8735	Misc Department Admin	0.00	0.00	200.00	200.00	100.00%
	Total Other Expense	0.00	0.00	225.00	225.00	100.00%
	Rent & Utilities					
6000	Cell Phones	130.00	707.00	1,440.00	733.00	50.90%
6025	Telephone	199.56	1,366.19	3,000.00	1,633.81	54.46%
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 1/1/2023 Through 1/31/2023

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
7352 Rent - Offices & Other Structures	3,000.00	21,000.00	36,000.00	15,000.00	41.67%
8610 Electric	289.52	1,957.30	3,440.00	1,482.70	43.10%
8620 Gas Service	<u>226.32</u>	<u>505.62</u>	<u>1,000.00</u>	<u>494.38</u>	<u>49.44%</u>
Total Rent & Utilities	3,845.40	25,536.11	45,080.00	19,543.89	43.35%
Repairs & Maintenance					
6405 R & M - Extinguishers	<u>0.00</u>	<u>106.48</u>	<u>100.00</u>	<u>(6.48)</u>	<u>(6.48)%</u>
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	490.80	490.80	1,500.00	1,009.20	67.28%
8510 Lodging & Meals - Local	0.00	435.66	500.00	64.34	12.87%
8539 Meals	85.49	85.49	400.00	314.51	78.63%
8550 Mileage Reimbursement & Parking	0.00	176.70	500.00	323.30	64.66%
Total Travel & Training	<u>576.29</u>	<u>1,188.65</u>	<u>3,300.00</u>	<u>2,111.35</u>	<u>63.98%</u>
Total Services & Supplies	<u>15,024.45</u>	<u>200,532.81</u>	<u>307,785.00</u>	<u>107,252.19</u>	<u>34.85%</u>
Total Expenditures	<u>45,717.94</u>	<u>429,896.60</u>	<u>712,957.50</u>	<u>283,060.90</u>	<u>39.70%</u>
Net Revenues over Expenditures	<u>13,695.18</u>	<u>(13,714.76)</u>	<u>0.00</u>	<u>(13,714.76)</u>	<u>0.00%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 1/1/2023 Through 1/31/2023

	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	2,765.79	5,839.71	10,000.00	(4,160.29)	(41.60)%
	Total Special Taxes & Assessments	<u>2,765.79</u>	<u>5,839.71</u>	<u>10,000.00</u>	<u>(4,160.29)</u>	<u>(41.60)%</u>
	Total Revenues	<u>2,765.79</u>	<u>5,839.71</u>	<u>10,000.00</u>	<u>(4,160.29)</u>	<u>(41.60)%</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	421.16	2,932.88	6,724.16	3,791.28	56.38%
	Total Rent & Utilities	<u>421.16</u>	<u>2,932.88</u>	<u>6,724.16</u>	<u>3,791.28</u>	<u>56.38%</u>
	Total Services & Supplies	421.16	3,464.35	7,399.16	3,934.81	53.18%
Transfers						
9511	Interfund Transfer Out	148.53	1,039.71	1,782.39	742.68	41.67%
	Total Transfers	<u>148.53</u>	<u>1,039.71</u>	<u>1,782.39</u>	<u>742.68</u>	<u>41.67%</u>
	Total Expenditures	<u>569.69</u>	<u>4,504.06</u>	<u>9,181.55</u>	<u>4,677.49</u>	<u>50.94%</u>
	Net Revenues over Expenditures	<u>2,196.10</u>	<u>1,335.65</u>	<u>818.45</u>	<u>517.20</u>	<u>63.19%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 1/1/2023 Through 1/31/2023

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Property Taxes						
4034	Property Tax Revenue from Water	0.00	108,734.78	108,734.78	0.00	0.00%
4037	Property Tax Zone B Received	301,973.25	617,382.13	923,390.00	(306,007.87)	(33.14)%
4038	Property Tax Zone B Pass thru	0.00	0.00	1,500,152.00	(1,500,152.00)	(100.00)%
	Total Property Taxes	301,973.25	726,116.91	2,532,276.78	(1,806,159.87)	(71.33)%
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	20,822.77	67,134.00	(46,311.23)	(68.98)%
4930	Other Revenue	0.00	290.00	0.00	290.00	0.00%
	Total Other Revenues	0.00	21,112.77	67,134.00	(46,021.23)	(68.55)%
Use of Money & Property						
4510	Investment Income on funds	452.41	2,809.65	2,000.00	809.65	40.48%
	Total Use of Money & Property	452.41	2,809.65	2,000.00	809.65	40.48%
	Total Revenues	302,425.66	751,307.16	3,270,808.78	(2,519,501.62)	(77.03)%
Expenditures						
Personnel						
Salaries/Wages						
8295	Resv FF-Overtime/Shift Coverage	3,706.44	14,052.51	38,000.00	23,947.49	63.02%
8340	Resv FF-Shift Coverage	12,763.76	81,237.21	144,000.00	62,762.79	43.59%
8345	Resv FF-Special Projects	0.00	0.00	2,000.00	2,000.00	100.00%
	Total Salaries/Wages	16,470.20	95,289.72	184,000.00	88,710.28	48.21%
Payroll Taxes & Benefits						
5020	Social Security Employer	732.95	5,329.19	10,000.00	4,670.81	46.71%
5030	Life Insurance - ER	399.00	1,586.50	2,500.00	913.50	36.54%
5035	AD & D Insurance	95.00	380.00	850.00	470.00	55.29%
5050	Medicare - ER	238.82	238.82	0.00	(238.82)	0.00%
5051	Medicare - Reserves - ER	0.00	1,147.04	2,500.00	1,352.96	54.12%
5070	Retirement ER - Regular	5,023.65	35,011.16	62,000.00	26,988.84	43.53%
5102	CA Training Tax- ER	15.99	45.10	175.00	129.90	74.23%
5120	Workers Comp Insurance - ER	0.00	5,210.39	5,000.00	(210.39)	(4.21)%
5124	Retirement - ER - Tier 2	561.41	3,121.82	8,500.00	5,378.18	63.27%
	Total Payroll Taxes & Benefits	7,066.82	52,070.02	91,525.00	39,454.98	43.11%
Employment Services						
5000	Medical Exams & Procedures	0.00	0.00	4,000.00	4,000.00	100.00%
5100	Unemployment Insurance - ER	575.22	575.22	0.00	(575.22)	0.00%
5101	Unemp. Costs - Reserves	0.00	1,168.30	6,000.00	4,831.70	80.53%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 1/1/2023 Through 1/31/2023

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6200	Hiring, Advertising & Other Costs	0.00	0.00	100.00	100.00	100.00%
6230	Medical Exam	<u>0.00</u>	<u>0.00</u>	<u>4,000.00</u>	<u>4,000.00</u>	<u>100.00%</u>
	Total Employment Services	<u>575.22</u>	<u>1,743.52</u>	<u>14,100.00</u>	<u>12,356.48</u>	<u>87.63%</u>
	Total Personnel	24,112.24	149,103.26	289,625.00	140,521.74	48.52%
	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	839.86	1,500.00	660.14	44.01%
7100	Copier Contract-Maint & Usage	246.13	1,660.36	2,500.00	839.64	33.59%
7202	Building Alarms & Security	0.00	565.98	1,100.00	534.02	48.55%
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>0.00</u>	<u>2,169,550.00</u>	<u>2,169,550.00</u>	<u>100.00%</u>
	Total Contract Services	246.13	5,759.88	2,180,650.00	2,174,890.12	99.74%
	Equipment & Tools					
6055	Radios -Non Capital	0.00	0.00	2,000.00	2,000.00	100.00%
6440	Fire Personal Protection Equipment	94.81	2,235.04	20,000.00	17,764.96	88.82%
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	529.00	24,179.32	40,000.00	15,820.68	39.55%
7242	Minor Tools, Accessories & Field Machines	157.57	1,184.63	1,800.00	615.37	34.19%
7252	Misc Hardware	<u>129.44</u>	<u>602.18</u>	<u>1,200.00</u>	<u>597.82</u>	<u>49.82%</u>
	Total Equipment & Tools	910.82	28,595.71	76,350.00	47,754.29	62.55%
	Financial Services					
7309	Late Fees	0.00	0.00	10.00	10.00	100.00%
7310	Bank Service Charges	2.00	14.00	36.00	22.00	61.11%
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	14.00	96.00	82.00	85.42%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	0.00	2,000.00	2,000.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 1/1/2023 Through 1/31/2023

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6345	Property Taxes & Assessments Costs	0.00	7,020.55	7,200.00	179.45	2.49%
7325	Insurance	0.00	46,292.15	46,300.00	7.85	0.02%
	Total Insurance, Licenses & Regulatory Fees	0.00	53,312.70	55,500.00	2,187.30	3.94%
	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	83.07	321.63	1,500.00	1,178.37	78.56%
	Total Legal & Professional	83.07	821.63	5,250.00	4,428.37	84.35%
	Office/Operations					
7140	General Supplies & Minor Equipment	0.00	1,965.37	4,000.00	2,034.63	50.87%
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	105.38	226.74	1,000.00	773.26	77.33%
7240	Propane	0.00	0.00	100.00	100.00	100.00%
	Total Office/Operations	105.38	2,542.11	9,200.00	6,657.89	72.37%
	Other Expense					
7201	White Goods & Accessories - bedding, towels	0.00	0.00	500.00	500.00	100.00%
7209	District Operating Center Expense	0.00	0.00	200.00	200.00	100.00%
7218	Cooking Products - Food, Drinks & Staples	0.00	0.00	500.00	500.00	100.00%
7224	Kitchen Cookware & Utensils	0.00	128.67	800.00	671.33	83.92%
7330	Misc Operating Expenses	0.00	319.53	6,000.00	5,680.47	94.67%
	Total Other Expense	0.00	448.20	8,000.00	7,551.80	94.40%
	Rent & Utilities					
6000	Cell Phones	136.54	638.92	840.00	201.08	23.94%
6025	Telephone	152.10	1,587.08	4,000.00	2,412.92	60.32%
8610	Electric	0.00	590.23	591.00	0.77	0.13%
8620	Gas Service	936.32	1,444.33	1,600.00	155.67	9.73%
8630	Trash Services	130.14	966.35	1,600.00	633.65	39.60%
8640	Water and Water Services	262.81	2,622.09	6,000.00	3,377.91	56.30%
8659	Utility Cable Charges	0.00	1,201.90	2,075.00	873.10	42.08%
8670	Street Lighting	9.82	68.25	135.00	66.75	49.44%
	Total Rent & Utilities	1,627.73	9,119.15	16,841.00	7,721.85	45.85%
	Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405	R & M - Extinguishers	0.00	372.27	500.00	127.73	25.55%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 1/1/2023 Through 1/31/2023

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remain... - Revised
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	3,825.89	3,500.00	(325.89)	(9.31)%
6750	R & M - Minor Tools & Equipment	0.00	150.78	1,600.00	1,449.22	90.58%
6775	R & M -Operation/Field Equipment	0.00	0.00	1,600.00	1,600.00	100.00%
6800	R & M - Grounds & Collection Systems	0.00	0.00	1,600.00	1,600.00	100.00%
6900	R & M - Buildings & Structures	0.00	800.00	28,000.00	27,200.00	97.14%
	Total Repairs & Maintenance	<u>0.00</u>	<u>5,148.94</u>	<u>37,300.00</u>	<u>32,151.06</u>	<u>86.20%</u>
	Travel & Training					
7141	CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323	Books, Publications & Subscriptions	0.00	298.11	300.00	1.89	0.63%
7324	Education & Training Fees	0.00	0.00	400.00	400.00	100.00%
8405	Reserve FF Training Costs	0.00	0.00	500.00	500.00	100.00%
	Total Travel & Training	<u>0.00</u>	<u>298.11</u>	<u>1,300.00</u>	<u>1,001.89</u>	<u>77.07%</u>
	Total Services & Supplies	2,975.13	106,070.76	2,395,487.00	2,289,416.24	95.57%
	Capital Outlay					
9006	Infrastructure CIP	0.00	4,532.55	82,567.00	78,034.45	94.51%
9085	Vehicle Purchase	0.00	10,753.61	73,180.00	62,426.39	85.31%
	Total Capital Outlay	<u>0.00</u>	<u>15,286.16</u>	<u>155,747.00</u>	<u>140,460.84</u>	<u>90.19%</u>
	Reserves					
9504	*Vehicle Replacement Reserve	0.00	0.00	98,398.00	98,398.00	100.00%
9572	*General Contingency (Operations) Reserve	0.00	0.00	90,000.00	90,000.00	100.00%
	Total Reserves	<u>0.00</u>	<u>0.00</u>	<u>188,398.00</u>	<u>188,398.00</u>	<u>100.00%</u>
	Transfers					
9511	Interfund Transfer Out	5,941.31	41,589.17	71,295.75	29,706.58	41.67%
	Total Transfers	<u>5,941.31</u>	<u>41,589.17</u>	<u>71,295.75</u>	<u>29,706.58</u>	<u>41.67%</u>
	Total Expenditures	<u>33,028.68</u>	<u>312,049.35</u>	<u>3,100,552.75</u>	<u>2,788,503.40</u>	<u>89.94%</u>
	Net Revenues over Expenditures	<u>269,396.98</u>	<u>439,257.81</u>	<u>170,256.03</u>	<u>269,001.78</u>	<u>158.00%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 1/1/2023 Through 1/31/2023

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	1,894.05	3,378.38	6,000.00	(2,621.62)	(43.69)%
	Total Special Taxes & Assessments	1,894.05	3,378.38	6,000.00	(2,621.62)	(43.69)%
	Total Revenues	1,894.05	3,378.38	6,000.00	(2,621.62)	(43.69)%
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	0.00	353.47	600.00	246.53	41.09%
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	166.39	1,158.82	2,460.00	1,301.18	52.89%
	Total Rent & Utilities	166.39	1,158.82	2,460.00	1,301.18	52.89%
	Total Services & Supplies	166.39	1,512.29	3,360.00	1,847.71	54.99%
Transfers						
9511	Interfund Transfer Out	148.53	1,039.71	1,782.39	742.68	41.67%
	Total Transfers	148.53	1,039.71	1,782.39	742.68	41.67%
	Total Expenditures	314.92	2,552.00	5,142.39	2,590.39	50.37%
	Net Revenues over Expenditures	1,579.13	826.38	857.61	(31.23)	(3.64)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 1/1/2023 Through 1/31/2023

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Property Taxes					
4035	Property Taxes	87,339.44	21,008.35	131,329.02	(110,320.67) (84.00)%
	Total Property Taxes	87,339.44	21,008.35	131,329.02	(110,320.67) (84.00)%
Grant Revenue					
4950	Grants	0.00	151,282.46	0.00	151,282.46 0.00%
	Total Grant Revenue	0.00	151,282.46	0.00	151,282.46 0.00%
Service Charges & Fees					
4030	Residential Single Family	140,226.08	1,292,418.91	2,402,240.00	(1,109,821.09) (46.20)%
4102	Residential- Multi -Family-Water Sales	24,523.72	141,513.21	246,640.00	(105,126.79) (42.62)%
4103	Commercial, Home Care, Retail-Water Sales	14,531.85	232,287.27	339,693.00	(107,405.73) (31.62)%
4104	Irrigation- Water Sales	5,180.10	39,862.81	33,663.00	6,199.81 18.42%
4114	Water Other Service Revenues	0.00	295.65	1,000.00	(704.35) (70.44)%
4931	Water Activation Fees	500.00	4,150.00	6,000.00	(1,850.00) (30.83)%
4932	Penalties	2,594.65	16,355.90	21,000.00	(4,644.10) (22.11)%
4933	Door Hangers/Lockout Notices	0.00	5,960.00	12,000.00	(6,040.00) (50.33)%
4937	NSF Fees	25.00	175.00	400.00	(225.00) (56.25)%
	Total Service Charges & Fees	187,581.40	1,733,018.75	3,062,636.00	(1,329,617.25) (43.41)%
Other Revenues					
4930	Other Revenue	0.00	521.56	6,000.00	(5,478.44) (91.31)%
4935	Sale-Specs/Plans & Non_Capital Items	426.45	426.45	0.00	426.45 0.00%
4989	Claim Revenue	0.00	12,373.63	0.00	12,373.63 0.00%
	Total Other Revenues	426.45	13,321.64	6,000.00	7,321.64 122.03%
Use of Money & Property					
4510	Investment Income on funds	1,974.41	6,901.84	6,000.00	901.84 15.03%
	Total Use of Money & Property	1,974.41	6,901.84	6,000.00	901.84 15.03%
	Total Revenues	277,321.70	1,925,533.04	3,205,965.02	(1,280,431.98) (39.94)%
Expenditures					
Personnel					
Salaries/Wages					
8018	Holiday Pay	6,542.16	19,428.82	25,325.00	5,896.18 23.28%
8045	Overtime Pay	(691.49)	4,902.41	6,500.00	1,597.59 24.58%
8050	Administrative Leave Pay	0.00	2,025.60	2,050.00	24.40 1.19%
8051	Floating Holiday Pay	0.00	1,554.64	6,500.00	4,945.36 76.08%
8054	Salaries & Wages - Regular	30,565.97	261,565.43	486,000.00	224,434.57 46.18%
8056	Retroactive Pay	0.00	0.00	1,000.00	1,000.00 100.00%
8060	Sick Leave Pay	618.25	11,684.22	13,000.00	1,315.78 10.12%
8063	Standby Pay	2,025.13	14,913.97	25,500.00	10,586.03 41.51%
8066	Comp Time Used	1,794.15	11,517.60	18,000.00	6,482.40 36.01%
8081	Vacation Pay	4,564.56	20,135.37	20,000.00	(135.37) (0.68)%
	Total Salaries/Wages	45,418.73	347,728.06	603,875.00	256,146.94 42.42%
Payroll Taxes & Benefits					
5030	Life Insurance - ER	154.14	1,132.33	1,950.00	817.67 41.93%
5031	Disability Insurance	208.28	679.09	850.00	170.91 20.11%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 1/1/2023 Through 1/31/2023

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
5035	AD & D Insurance	34.86	221.30	440.00	218.70	49.70%
5040	LTD Insurance	345.24	2,259.46	4,200.00	1,940.54	46.20%
5050	Medicare - ER	736.51	5,267.97	9,000.00	3,732.03	41.47%
5060	Cafeteria Plan - ER	6,652.98	40,651.18	75,000.00	34,348.82	45.80%
5070	Retirement ER - Regular	10,589.23	75,043.96	131,151.00	56,107.04	42.78%
5075	Retirees Medical - ER	0.00	1,053.64	2,000.00	946.36	47.32%
5102	CA Training Tax- ER	42.64	42.64	50.00	7.36	14.72%
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	8,633.93	14,157.00	5,523.07	39.01%
	Total Payroll Taxes & Benefits	19,919.52	145,167.76	250,798.00	105,630.24	42.12%
	Employment Services					
5100	Unemployment Insurance - ER	1,534.77	1,534.77	4,000.00	2,465.23	61.63%
6230	Medical Exam	0.00	0.00	160.00	160.00	100.00%
	Total Employment Services	1,534.77	1,534.77	4,160.00	2,625.23	63.11%
	Total Personnel	66,873.02	494,430.59	858,833.00	364,402.41	42.43%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	144.76	2,600.00	2,455.24	94.43%
7248	Uniform Safety Boots	0.00	604.61	1,000.00	395.39	39.54%
	Total Clothing & Uniform	0.00	749.37	3,600.00	2,850.63	79.18%
	Contract Services					
6100	Labor & Support-IT Services	0.00	1,215.47	3,250.00	2,034.53	62.60%
6110	IT Purchased Services	109.99	944.93	2,000.00	1,055.07	52.75%
7250	Water Quality Testing	0.00	36,369.00	70,000.00	33,631.00	48.04%
7255	Security Services	0.00	1,980.00	5,500.00	3,520.00	64.00%
7321	Janitorial Cleaning & Supplies	78.74	553.24	850.00	296.76	34.91%
	Total Contract Services	188.73	41,062.64	81,600.00	40,537.36	49.68%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	1,466.64	2,700.00	1,233.36	45.68%
7242	Minor Tools, Accessories & Field Machines	94.35	1,687.97	8,000.00	6,312.03	78.90%
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	94.35	3,314.76	14,200.00	10,885.24	76.66%
	Financial Services					
7309	Late Fees	0.00	0.00	50.00	50.00	100.00%
7310	Bank Service Charges	2.00	14.00	300.00	286.00	95.33%
9153	Bad Debt Expense	0.00	(177.80)	0.00	177.80	0.00%
	Total Financial Services	2.00	(163.80)	350.00	513.80	146.80%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	0.00	900.00	900.00	100.00%
6342	Fees - Regulatory	2,128.00	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 1/1/2023 Through 1/31/2023

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remain... - Revised
Total Insurance, Licenses & Regulatory Fees	2,128.00	90,459.51	90,150.00	(309.51)	(0.34)%
Legal & Professional					
7318 Professional & Consulting BMC	30,403.65	48,266.61	120,000.00	71,733.39	59.78%
7320 Professional & Consulting Services	132.61	20,428.71	25,000.00	4,571.29	18.29%
7326 Legal Services	0.00	900.00	3,000.00	2,100.00	70.00%
7340 Legal Notifications & Mandated Advertising	0.00	0.00	1,000.00	1,000.00	100.00%
Total Legal & Professional	30,536.26	69,595.32	149,000.00	79,404.68	53.29%
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	(288.96)	385.77	1,000.00	614.23	61.42%
7160 Postage, Shipping & Mail Supplies	543.21	4,246.05	9,000.00	4,753.95	52.82%
7180 Billing Supplies, Forms & Printing	1,423.63	10,340.33	18,750.00	8,409.67	44.85%
7226 Membership & Dues	1,864.00	2,915.40	2,915.00	(0.40)	(0.01)%
7230 Misc Small Parts & Supplies	105.23	3,660.80	4,000.00	339.20	8.48%
7237 Process Control & Treatment Supplies	750.17	5,906.81	10,000.00	4,093.19	40.93%
7239 Water Treatment Chemicals	5,649.79	11,613.89	13,000.00	1,386.11	10.66%
7249 Safety Supplies	(145.93)	772.42	500.00	(272.42)	(54.48)%
Total Office/Operations	9,901.14	52,109.55	71,665.00	19,555.45	27.29%
Other Expense					
7330 Misc Operating Expenses	0.00	0.00	250.00	250.00	100.00%
7348 Water Conservation Program	0.00	647.80	5,000.00	4,352.20	87.04%
Total Other Expense	0.00	647.80	5,250.00	4,602.20	87.66%
Rent & Utilities					
6000 Cell Phones	40.00	1,531.51	3,500.00	1,968.49	56.24%
6025 Telephone	954.95	7,213.71	13,000.00	5,786.29	44.51%
8610 Electric	6,274.13	63,740.15	115,000.00	51,259.85	44.57%
8620 Gas Service	60.55	162.77	250.00	87.23	34.89%
8630 Trash Services	149.72	1,053.03	2,000.00	946.97	47.35%
8644 Disposal Services	0.00	1,413.00	5,000.00	3,587.00	71.74%
8670 Street Lighting	46.12	314.42	432.00	117.58	27.22%
Total Rent & Utilities	7,525.47	75,428.59	139,182.00	63,753.41	45.81%
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	2,912.00	16,915.47	14,000.00	(2,915.47)	(20.82)%
6641 R & M - Wells	0.00	106.23	1,500.00	1,393.77	92.92%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 1/1/2023 Through 1/31/2023

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6750	R & M - Minor Tools & Equipment	56.12	175.61	1,200.00	1,024.39	85.37%
6800	R & M - Grounds & Collection Systems	34.94	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	18.55	4,425.90	10,000.00	5,574.10	55.74%
7241	R & M - Water Distribution System	0.00	2,998.76	5,000.00	2,001.24	40.02%
	Total Repairs & Maintenance	3,021.61	25,388.43	38,050.00	12,661.57	33.28%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324	Education & Training Fees	0.00	149.00	1,000.00	851.00	85.10%
8410	Certifications	0.00	0.00	500.00	500.00	100.00%
8510	Lodging & Meals - Local	51.50	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	51.50	1,940.87	3,520.00	1,579.13	44.86%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	77.24	522.93	800.00	277.07	34.63%
7211	Misc Fuel & Diesel	632.97	1,900.64	3,000.00	1,099.36	36.65%
7220	Gasoline	577.76	5,226.80	8,000.00	2,773.20	34.66%
7228	Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232	Vehicle Repairs - Parts, Tires & Lubricants	323.76	6,163.41	6,500.00	336.59	5.18%
	Total Vehicle Maintenance & Repairs	1,611.73	13,813.78	18,500.00	4,686.22	25.33%
	Total Services & Supplies	55,060.79	374,346.82	615,067.00	240,720.18	39.14%
	Capital Outlay					
9006	Infrastructure CIP	36,558.00	971,893.12	1,999,339.26	1,027,446.14	51.39%
	Total Capital Outlay	36,558.00	971,893.12	1,999,339.26	1,027,446.14	51.39%
	Debt Service					
9022	Debt Service - Principal	0.00	187,716.53	187,716.54	0.01	0.00%
9023	Debt Service - Interest & Annual Fee	33,179.94	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	33,179.94	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	316,077.86	541,847.70	225,769.84	41.67%
	Total Transfers	45,153.98	316,077.86	541,847.70	225,769.84	41.67%
	Total Expenditures	236,825.73	2,421,697.57	4,337,036.15	1,915,338.58	44.16%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 1/1/2023 Through 1/31/2023

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Net Revenues over Expenditures	<u>40,495.97</u>	<u>(496,164.53)</u>	<u>(1,131,071.13)</u>	<u>634,906.60</u>	<u>(56.13)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 1/1/2023 Through 1/31/2023

	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	2,936.06	10,845.18	14,036.00	3,190.82	22.73%
	Total Legal & Professional	<u>2,936.06</u>	<u>10,845.18</u>	<u>14,036.00</u>	<u>3,190.82</u>	<u>22.73%</u>
	Total Services & Supplies	<u>2,936.06</u>	<u>12,932.81</u>	<u>16,156.00</u>	<u>3,223.19</u>	<u>19.95%</u>
Transfers						
9511	Interfund Transfer Out	297.07	2,079.49	3,564.79	1,485.30	41.67%
	Total Transfers	<u>297.07</u>	<u>2,079.49</u>	<u>3,564.79</u>	<u>1,485.30</u>	<u>41.67%</u>
	Total Expenditures	<u>3,233.13</u>	<u>15,012.30</u>	<u>19,720.79</u>	<u>4,708.49</u>	<u>23.88%</u>
	Net Revenues over Expenditures	<u>(3,233.13)</u>	<u>4,681.70</u>	<u>0.00</u>	<u>4,681.70</u>	<u>0.00%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 1/1/2023 Through 1/31/2023

	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	307,205.82	(244,680.35)	0.00	(244,680.35)	0.00%
	307,205.82	(244,680.35)	0.00	(244,680.35)	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	7,665.15	3,159.53	0.00	3,159.53	0.00%
	7,665.15	3,159.53	0.00	3,159.53	0.00%
	314,870.97	(241,464.84)	0.00	(241,464.84)	0.00%
Net Revenues over Expenditures	314,870.97	(241,464.84)	0.00	(241,464.84)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 1/1/2023 Through 1/31/2023

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remain... - Revised
Revenues					
Other Revenues					
4800	Franchise Revenues	<u>6,576.54</u>	<u>120,476.81</u>	<u>245,000.00</u>	<u>(124,523.19)</u> (50.83)%
	Total Other Revenues	<u>6,576.54</u>	<u>120,476.81</u>	<u>245,000.00</u>	<u>(124,523.19)</u> (50.83)%
	Total Revenues	<u>6,576.54</u>	<u>120,476.81</u>	<u>245,000.00</u>	<u>(124,523.19)</u> (50.83)%
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>70,000.00</u>	<u>120,000.00</u>	<u>50,000.00</u> 41.67%
	Total Debt Service	<u>10,000.00</u>	<u>70,000.00</u>	<u>120,000.00</u>	<u>50,000.00</u> 41.67%
Transfers					
9511	Interfund Transfer Out	<u>5,941.31</u>	<u>41,589.17</u>	<u>71,295.75</u>	<u>29,706.58</u> 41.67%
	Total Transfers	<u>5,941.31</u>	<u>41,589.17</u>	<u>71,295.75</u>	<u>29,706.58</u> 41.67%
	Total Expenditures	<u>15,941.31</u>	<u>111,914.17</u>	<u>211,295.75</u>	<u>99,381.58</u> 47.03%
	Net Revenues over Expenditures	<u>(9,364.77)</u>	<u>8,562.64</u>	<u>33,704.25</u>	<u>(25,141.61)</u> (74.59)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 1/1/2023 Through 1/31/2023

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remain... - Revised
Revenues					
Property Taxes					
4035	Property Taxes	12,106.49	23,911.31	39,290.00	(15,378.69) (39.14)%
	Total Property Taxes	12,106.49	23,911.31	39,290.00	(15,378.69) (39.14)%
Special Taxes & Assessments					
4400	Drainage Assessments	29,214.00	55,988.00	95,248.00	(39,260.00) (41.22)%
	Total Special Taxes & Assessments	29,214.00	55,988.00	95,248.00	(39,260.00) (41.22)%
Other Revenues					
4935	Sale-Specs/Plans & Non_Capital Items	382.00	458.50	0.00	458.50 0.00%
	Total Other Revenues	382.00	458.50	0.00	458.50 0.00%
Use of Money & Property					
4510	Investment Income on funds	1,258.67	2,524.66	600.00	1,924.66 320.78%
	Total Use of Money & Property	1,258.67	2,524.66	600.00	1,924.66 320.78%
	Total Revenues	42,961.16	82,882.47	135,138.00	(52,255.53) (38.67)%
Expenditures					
Personnel					
Salaries/Wages					
8045	Overtime Pay	2,050.97	2,050.97	200.00	(1,850.97) (925.49)%
8054	Salaries & Wages - Regular	2,286.32	5,898.62	11,000.00	5,101.38 46.38%
	Total Salaries/Wages	4,337.29	7,949.59	11,200.00	3,250.41 29.02%
	Total Personnel	4,337.29	7,949.59	11,200.00	3,250.41 29.02%
Services & Supplies					
Equipment & Tools					
6390	Equipment	13,825.71	13,825.71	300.00	(13,525.71) ...08.57)%
7242	Minor Tools, Accessories & Field Machines	0.00	0.00	300.00	300.00 100.00%
	Total Equipment & Tools	13,825.71	13,825.71	600.00	(13,225.71) ...04.28)%
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	0.00	3,473.15	3,000.00	(473.15) (15.77)%
7326	Legal Services	0.00	0.00	5,000.00	5,000.00 100.00%
	Total Legal & Professional	0.00	3,473.15	8,000.00	4,526.85 56.59%
Office/Operations					
7230	Misc Small Parts & Supplies	227.60	512.85	550.00	37.15 6.75%
7249	Safety Supplies	1,091.74	1,091.74	100.00	(991.74) (991.74)%
	Total Office/Operations	1,319.34	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 1/1/2023 Through 1/31/2023

	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	674.12	1,100.00	425.88	38.72%
6025 Telephone	24.60	149.09	250.00	100.91	40.36%
8610 Electric	458.25	1,287.21	1,500.00	212.79	14.19%
8670 Street Lighting	<u>88.21</u>	<u>605.28</u>	<u>1,100.00</u>	<u>494.72</u>	<u>44.97%</u>
Total Rent & Utilities	571.06	2,715.70	3,950.00	1,234.30	31.25%
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	1,082.18	1,100.00	17.82	1.62%
6750 R & M - Minor Tools & Equipment	0.00	0.00	400.00	400.00	100.00%
6800 R & M - Grounds & Collection Systems	238.16	516.80	5,500.00	4,983.20	90.60%
6900 R & M - Buildings & Structures	0.00	1,977.32	1,500.00	(477.32)	(31.82)%
Total Repairs & Maintenance	238.16	3,618.89	8,550.00	4,931.11	57.67%
Vehicle Maintenance & Repairs					
7211 Misc Fuel & Diesel	158.24	475.17	1,200.00	724.83	60.40%
7220 Gasoline	<u>144.44</u>	<u>1,306.69</u>	<u>2,500.00</u>	<u>1,193.31</u>	<u>47.73%</u>
Total Vehicle Maintenance & Repairs	302.68	1,781.86	3,700.00	1,918.14	51.84%
Total Services & Supplies	16,256.95	35,226.60	34,123.00	(1,103.60)	(3.23)%
Capital Outlay					
9006 Infrastructure CIP	<u>0.00</u>	<u>0.00</u>	<u>18,000.00</u>	<u>18,000.00</u>	<u>100.00%</u>
Total Capital Outlay	0.00	0.00	18,000.00	18,000.00	100.00%
Transfers					
9511 Interfund Transfer Out	<u>1,188.26</u>	<u>8,317.82</u>	<u>14,259.15</u>	<u>5,941.33</u>	<u>41.67%</u>
Total Transfers	<u>1,188.26</u>	<u>8,317.82</u>	<u>14,259.15</u>	<u>5,941.33</u>	<u>41.67%</u>
Total Expenditures	<u>21,782.50</u>	<u>51,494.01</u>	<u>77,582.15</u>	<u>26,088.14</u>	<u>33.63%</u>
Net Revenues over Expenditures	<u>21,178.66</u>	<u>31,388.46</u>	<u>57,555.85</u>	<u>(26,167.39)</u>	<u>(45.46)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 1/1/2023 Through 1/31/2023

	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	1,047.71	2,101.34	700.00	1,401.34	200.19%
	Total Use of Money & Property	1,047.71	2,101.34	700.00	1,401.34	200.19%
	Total Revenues	1,047.71	44,465.54	43,064.20	1,401.34	3.25%
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	4,158.91	7,129.58	2,970.67	41.67%
	Total Transfers	594.13	4,158.91	7,129.58	2,970.67	41.67%
	Total Expenditures	594.13	4,158.91	50,729.58	46,570.67	91.80%
	Net Revenues over Expenditures	453.58	40,306.63	(7,665.38)	47,972.01	(625.83)%

Balance Sheet 1.31.23

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	248,324.46
800 - Drainage	800	242,270.16
900 - Parks & Recreation	900	201,605.86

General Checking Account	1012	
100 - Administration	100	123,596.71
200 - Bayridge	200	35,512.84
301 - Fire	301	1,402,520.47
400 - Vista de Oro	400	837.70
500 - Water	500	1,013,166.18
600 - Wastewater	600	(64,054.05)
Wastewater Fiduciary Fund	602	25.98
650 - Solid Waste	650	18,194.10
800 - Drainage	800	430,520.66
900 - Parks & Recreation	900	115,616.19

Payroll Account (contra to 2998)	1013	
100 - Administration	100	12,756.68
301 - Fire	301	1,237.80
500 - Water	500	1,119.15

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

Reserve

Fire Reserves Account	1031	
301 - Fire	301	1,865,701.35

US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	7,320.41

US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	674,470.75

US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	1,006,074.76

Total Cash in Bank 7,440,511.85

Investments

Water Reserves Account	0335	
500 - Water	500	2,694,804.44

Total Investments 2,694,804.44

Due From Others

Due From Vista De Oro	1440	
100 - Administration	100	1,517.00

Total Due From Others 1,517.00

Fund	Cash Summary
100	\$ 136,853.39
200	\$ 35,512.84
301	\$ 3,269,659.62
400	\$ 837.70
500	\$ 3,957,614.23
600	\$ 38,739.64
602	\$ 1,687,891.90
650	\$ 18,194.10
800	\$ 672,790.82
900	\$ 317,222.05
Total	\$ 10,135,316.29

Prior Month - Dec 2022	
Fund	Cash Summary
100	\$ 121,916.92
200	\$ 33,353.49
301	\$ 2,895,149.03
400	\$ (704.68)
500	\$ 4,054,469.57
600	\$ 39,036.71
602	\$ 1,373,020.93
650	\$ 27,558.87
800	\$ 635,258.62
900	\$ 274,404.27
Total	\$ 9,453,463.73

Held Deposits		
Held Deposits	1030	
500 - Water	500	10,000.00
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	
301 - Fire	301	(18.00)
500 - Water	500	164,385.46
Unbilled A/R	1085	
500 - Water	500	287,958.78
Grants Receivable	1086	
500 - Water	500	<u>238,100.00</u>
Total Accounts Receivable		690,426.24
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		10,885,881.98
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>1,096,772.00</u>
Total Cash Suspense		<u>1,097,672.00</u>
Total OTHER ASSETS		1,097,672.00
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>21,213,730.56</u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)		
100 - Administration	100	(2,711.05)
200 - Bayridge	200	22.72
301 - Fire	301	13,420.74
400 - Vista de Oro	400	22.72
500 - Water	500	20,089.91
600 - Wastewater	600	22.72
650 - Solid Waste	650	10,000.00
800 - Drainage	800	<u>18,716.21</u>
Total Accounts Payable		59,583.97
Current Payroll Liabilities		
Fed Income Tax Withholding		
500 - Water	500	(0.01)
Social Security Tax		
100 - Administration	100	(0.01)
FICA Employer Payable		
301 - Fire	301	0.50
Wage Garnishment		
	2005	

100 - Administration	100	0.01
500 - Water	500	(0.01)
CA Income Tax Withholding	2011	
500 - Water	500	0.30
SDI Payable Employee (EE Only)	2012	
301 - Fire	301	0.13
500 - Water	500	(0.14)
Retirement-ER-Regular Contrib	2014	
301 - Fire	301	0.01
500 - Water	500	(0.01)
AFLAC Voluntary Insurance-Employee	2022	
100 - Administration	100	(0.03)
500 - Water	500	(341.93)
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	0.02
301 - Fire	301	0.36
500 - Water	500	(0.01)
CALPERS Retirement Tier 2- ER- Liab	2044	
100 - Administration	100	1.55
301 - Fire	301	1.71
500 - Water	500	0.01
Other Pension Oblig Liab (OPEB) ARC	2045	
500 - Water	500	296,892.00
Life Insurance Liab-Employer	2201	
100 - Administration	100	26.40
500 - Water	500	106.54
Medicare Tax Liab	2202	
100 - Administration	100	0.01
500 - Water	500	341.97
Medical Plan Liab- Employee	2203	
100 - Administration	100	1,014.80
500 - Water	500	432.71
Vision Plan Liab- Employee	2204	
100 - Administration	100	5.17
500 - Water	500	25.25
Dental Plan Ins Payable- Employee	2205	
100 - Administration	100	(4.67)
500 - Water	500	(51.02)
Retirement Contrib Liab-Employee	2206	
500 - Water	500	(0.01)
Insurance- AD & D	2211	
100 - Administration	100	(3.05)
500 - Water	500	(9.26)
Insurance-Work Injury (WI)	2212	
100 - Administration	100	33.08

500 - Water	500	127.80
Insurance- LT Disability	2213	
100 - Administration	100	(194.19)
500 - Water	500	(183.30)
Survivor Premiums-PERS	2214	
100 - Administration	100	0.93
301 - Fire	301	(0.93)
Payroll Clearing Account	2999	
100 - Administration	100	<u>9,131.56</u>
Total Current Payroll Liabilities		436,955.94
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		898,460.03
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	976,772.00
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	<u>2,654,394.66</u>
Total Note Payable - Long Term		3,631,166.66
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		3,660,771.98
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	416,181.84
200 - Bayridge	200	5,839.71
301 - Fire	301	642,572.38
400 - Vista de Oro	400	3,378.38
500 - Water	500	1,925,533.04
600 - Wastewater	600	19,694.00
Wastewater Fiduciary Fund	602	(241,464.84)
650 - Solid Waste	650	120,476.81
800 - Drainage	800	82,882.47
900 - Parks & Recreation	900	<u>2,101.34</u>
Total Revenues		3,128,294.11
Expenditures		
100 - Administration	100	(429,896.60)
200 - Bayridge	200	(4,504.06)
301 - Fire	301	(312,049.35)
400 - Vista de Oro	400	(2,552.00)
500 - Water	500	(2,421,697.57)
600 - Wastewater	600	(15,012.30)

650 - Solid Waste	650	(111,914.17)
800 - Drainage	800	(51,494.01)
900 - Parks & Recreation	900	(4,158.91)
Total Expenditures		(3,353,278.97)
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	4,593,572.22
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>10,060,607.26</u>
Total LIABILITIES & EQUITY		<u>21,213,730.56</u>

CASH FLOW SUMMARY

	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
100	\$ 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	\$ 35,512.84	\$ 33,353.49	\$ 31,965.53	\$ 31,413.86	\$ 32,306.00	\$ 33,020.16	\$ 33,587.31	\$ 34,649.94
301	\$ 3,269,659.62	\$ 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	\$ 837.70	\$ (704.68)	\$ (1,457.13)	\$ (1,561.14)	\$ (1,100.20)	\$ (639.28)	\$ (325.34)	\$ 447.50
500	\$ 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	\$ 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	\$ 1,687,891.90	\$ 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	\$ 18,194.10	\$ 27,558.87	\$ 9,837.59	\$ 19,020.47	\$ 797.71	\$ 9,647.11	\$ (6,184.85)	\$ 3,259.10
800	\$ 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	\$ 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	\$ 10,135,316.29	\$ 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
Fund	%	%	%	%	%	%
100	12.25%	-0.51%	16.05%	-5.88%	9.01%	-9.52%
200	6.47%	4.34%	1.76%	-2.16%	-1.69%	-3.07%
301	12.94%	6.91%	6.09%	16.12%	-1.87%	1.85%
400	-218.88%	-51.64%	-6.66%	72.10%	96.50%	-172.70%
500	-2.39%	6.35%	-8.12%	-1.88%	0.20%	-4.59%
600	-0.76%	57.53%	-1.18%	-0.99%	-0.96%	-9.07%
602	22.93%	17.09%	7.23%	-42.21%	0.37%	1.20%
650	-33.98%	180.14%	-48.28%	-91.73%	-255.98%	-289.77%
800	5.91%	1.86%	1.47%	-0.26%	-0.37%	-0.15%
900	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	\$ 131,154.54	100	\$ 119,992.35
200	\$ 33,022.74	200	\$ 34,039.09
301	\$ 2,638,001.01	301	\$ 2,487,920.81
400	\$ (707.15)	400	\$ 53.32
500	\$ 4,064,582.08	500	\$ 4,458,552.95
600	\$ 31,377.10	600	\$ 30,569.36
602	\$ 1,478,801.44	602	\$ 1,631,528.03
650	\$ 11,267.29	650	n/a
800	\$ 628,572.77	800	\$ 563,162.29
900	\$ 281,502.76	900	\$ 267,458.60
TOTAL	\$ 9,297,574.56	TOTAL	\$ 9,591,302.02

FIRE RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 1/31/2023

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	<u>135,448.89</u>
Total Equity		<u>135,448.89</u>
Total Equity		<u>135,448.89</u>

Total LIABILITIES & EQUITY 2,319,194.84

WATER RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 1/31/2023

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

DRAINAGE RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 1/31/2023

		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>

PARKS RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 1/31/2023

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



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

Page 1 of 1
Branch 128
Account Number: 3317181190
Date 01/31/2023

EM

EXECUTIVE 50 CHECKING **Acct 3317181190**

Summary of Activity Since Your Last Statement

Beginning Balance	1/01/23	9,367.02
Deposits / Misc Credits	0	.00
Withdrawals / Misc Debits	1	2.00
** Ending Balance	1/31/23	9,365.02 **
Service Charge		2.00
Average Collected Balance		9,367

Withdrawals and Debits

Date	Deposits	Withdrawals	Activity Description
1/31		2.00	PAPER STATEMENT FEE

Daily Balance Summary

Date	Balance	Date	Balance
1/31	9,365.02		