



October 2, 2023

**TO:** Finance Advisory Committee  
**FROM:** Laura Durban, Administrative Services Manager  
Ron Munds, General Manager  
**SUBJECT:** **Agenda Item 4 – 10/02/2023 FAC Meeting**  
Receive Financial Report for the Period Ending August 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 August 31, 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 August 31, 2023.***

Attachments

August 2023 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

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**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 8/1/2023 Through 8/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
<b>Other Revenues</b>					
4002	Transfer In	59,594.66	119,189.32	715,136.00	(595,946.68) (83.33)%
	<b>Total Other Revenues</b>	<b>59,594.66</b>	<b>119,189.32</b>	<b>715,136.00</b>	<b>(595,946.68) (83.33)%</b>
<b>Use of Money &amp; Property</b>					
4511	Gain or Loss on Investments	187.59	(260.53)	0.00	(260.53) 0.00%
	<b>Total Use of Money &amp; Property</b>	<b>187.59</b>	<b>(260.53)</b>	<b>0.00</b>	<b>(260.53) 0.00%</b>
	<b>Total Revenues</b>	<b>59,782.25</b>	<b>118,928.79</b>	<b>715,136.00</b>	<b>(596,207.21) (83.37)%</b>
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
7322	Director's Compensation	800.00	1,600.00	14,500.00	12,900.00 88.97%
8018	Holiday Pay	0.00	600.28	14,000.00	13,399.72 95.71%
8045	Overtime Pay	0.00	0.00	750.00	750.00 100.00%
8050	Administrative Leave Pay	991.54	1,950.36	5,800.00	3,849.64 66.37%
8051	Floating Holiday Pay	221.27	786.73	3,000.00	2,213.27 73.78%
8054	Salaries & Wages - Regular	21,466.35	38,311.88	287,000.00	248,688.12 86.65%
8060	Sick Leave Pay	211.52	340.43	6,250.00	5,909.57 94.55%
8066	Comp Time Used	0.00	0.00	50.00	50.00 100.00%
8081	Vacation Pay	4,292.42	4,292.42	13,000.00	8,707.58 66.98%
	<b>Total Salaries/Wages</b>	<b>27,983.10</b>	<b>47,882.10</b>	<b>344,350.00</b>	<b>296,467.90 86.09%</b>
<b>Payroll Taxes &amp; Benefits</b>					
5020	Social Security Employer	49.60	99.20	1,116.00	1,016.80 91.11%
5030	Life Insurance - ER	40.88	71.55	525.00	453.45 86.37%
5031	Disability Insurance	34.48	60.00	500.00	440.00 88.00%
5035	AD & D Insurance	9.25	16.33	125.00	108.67 86.94%
5040	LTD Insurance	155.96	271.25	1,900.00	1,628.75 85.72%
5050	Medicare - ER	429.09	730.72	4,900.00	4,169.28 85.09%
5060	Cafeteria Plan - ER	2,227.59	3,902.44	27,150.00	23,247.56 85.63%
5070	Retirement ER - Regular	210.00	210.00	2,500.00	2,290.00 91.60%
5075	Retirees Medical - ER	0.00	0.00	250.00	250.00 100.00%
5102	CA Training Tax- ER	0.80	1.60	37.50	35.90 95.73%
5120	Workers Comp Insurance - ER	0.00	1,498.81	1,400.00	(98.81) (7.06)%
5124	Retirement - ER - Tier 2	1,952.40	3,408.84	26,200.00	22,791.16 86.99%
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>5,110.05</b>	<b>10,270.74</b>	<b>66,603.50</b>	<b>56,332.76 84.58%</b>
<b>Employment Services</b>					
5100	Unemployment Insurance - ER	28.80	57.60	1,500.00	1,442.40 96.16%
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%
	<b>Total Employment Services</b>	<b>28.80</b>	<b>57.60</b>	<b>1,850.00</b>	<b>1,792.40 96.89%</b>
	<b>Total Personnel</b>	<b>33,121.95</b>	<b>58,210.44</b>	<b>412,803.50</b>	<b>354,593.06 85.90%</b>
<b>Services &amp; Supplies</b>					
<b>Clothing &amp; Uniform</b>					
7246	Uniform & Gear	0.00	0.00	200.00	200.00 100.00%
	<b>Total Clothing &amp; Uniform</b>	<b>0.00</b>	<b>0.00</b>	<b>200.00</b>	<b>200.00 100.00%</b>
<b>Contract Services</b>					

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 8/1/2023 Through 8/31/2023

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6100	Labor & Support-IT Services	0.00	15.00	11,000.00	10,985.00	99.86%
6110	IT Purchased Services	1,629.00	6,578.00	26,000.00	19,422.00	74.70%
7100	Copier Contract-Maint & Usage	300.30	600.60	3,600.00	2,999.40	83.32%
7255	Security Services	0.00	0.00	900.00	900.00	100.00%
7321	Janitorial Cleaning & Supplies	271.00	542.00	3,400.00	2,858.00	84.06%
7342	Public Meeting Recordings	255.99	511.98	5,600.00	5,088.02	90.86%
	Total Contract Services	2,456.29	8,247.58	50,500.00	42,252.42	83.67%
	Financial Services					
7309	Late Fees	0.00	0.00	200.00	200.00	100.00%
7310	Bank Service Charges	599.69	795.03	1,400.00	604.97	43.21%
	Total Financial Services	599.69	795.03	1,600.00	804.97	50.31%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	0.00	200.00	200.00	100.00%
6341	LAFCO Fees	0.00	17,640.03	19,075.00	1,434.97	7.52%
6343	Lien & Notary Fees	0.00	0.00	30.00	30.00	100.00%
7325	Insurance	0.00	41,642.83	41,792.50	149.67	0.36%
	Total Insurance, Licenses & Regulatory Fees	0.00	59,282.86	61,097.50	1,814.64	2.97%
	Legal & Professional					
7304	Professional Services - ACCTG	5,000.00	7,500.00	60,000.00	52,500.00	87.50%
7305	Auditing Services	0.00	3,000.00	23,250.00	20,250.00	87.10%
7320	Professional & Consulting Services	9.99	9.99	2,500.00	2,490.01	99.60%
7326	Legal Services	0.00	0.00	30,000.00	30,000.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	5,009.99	10,509.99	116,250.00	105,740.01	90.96%
	Office/Operations					
6121	IT-Supplies & Miscellaneous	0.00	0.00	1,000.00	1,000.00	100.00%
6130	Computer Hardware	0.00	0.00	1,500.00	1,500.00	100.00%
7140	General Supplies & Minor Equipment	364.79	915.93	7,500.00	6,584.07	87.79%
7160	Postage, Shipping & Mail Supplies	0.00	7.34	1,700.00	1,692.66	99.57%
7226	Membership & Dues	0.00	100.00	8,750.00	8,650.00	98.86%
	Total Office/Operations	364.79	1,023.27	20,450.00	19,426.73	95.00%
	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	227.50	1,560.00	1,332.50	85.42%
6025	Telephone	244.41	478.25	3,000.00	2,521.75	84.06%
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 8/1/2023 Through 8/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7352 Rent - Offices & Other Structures	3,000.00	6,000.00	37,200.00	31,200.00	83.87%
8610 Electric	272.43	568.88	4,000.00	3,431.12	85.78%
8620 Gas Service	14.30	30.08	1,250.00	1,219.92	97.59%
Total Rent & Utilities	3,661.14	7,304.71	47,210.00	39,905.29	84.53%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	121.11	100.00	(21.11)	(21.11)%
Total Repairs & Maintenance	0.00	121.11	100.00	(21.11)	(21.11)%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	0.00	100.00	100.00	100.00%
7324 Education & Training Fees	0.00	500.00	500.00	0.00	0.00%
7370 Travel Expense	0.00	0.00	2,500.00	2,500.00	100.00%
8510 Lodging & Meals - Local	0.00	0.00	500.00	500.00	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	500.00	4,700.00	4,200.00	89.36%
Total Services & Supplies	12,091.90	87,784.55	302,332.50	214,547.95	70.96%
Total Expenditures	45,213.85	145,994.99	715,136.00	569,141.01	79.59%
Net Revenues over Expenditures	14,568.40	(27,066.20)	0.00	(27,066.20)	0.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 8/1/2023 Through 8/31/2023

	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	0.00	93.75	600.00	506.25 84.38%
	Total Insurance, Licenses & Regulatory Fees	0.00	93.75	600.00	506.25 84.38%
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	433.70	864.86	6,724.16	5,859.30 87.14%
	Total Rent & Utilities	433.70	864.86	6,724.16	5,859.30 87.14%
	Total Services & Supplies	433.70	958.61	7,399.16	6,440.55 87.04%
Transfers					
9511	Interfund Transfer Out	148.99	297.98	1,787.84	1,489.86 83.33%
	Total Transfers	148.99	297.98	1,787.84	1,489.86 83.33%
	Total Expenditures	582.69	1,256.59	9,187.00	7,930.41 86.32%
	Net Revenues over Expenditures	(582.69)	(1,256.59)	813.00	(2,069.59) (254.56)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 8/1/2023 Through 8/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Revenues					
Property Taxes					
4034	Property Tax Revenue from Water	0.00	0.00	125,105.00	(125,105.00) (100.00)%
4037	Property Tax Zone B Received	0.00	0.00	790,343.00	(790,343.00) (100.00)%
4038	Property Tax Zone B Pass thru	<u>0.00</u>	<u>0.00</u>	<u>1,821,073.00</u>	<u>(1,821,073.00)</u> (100.00)%
	Total Property Taxes	0.00	0.00	2,736,521.00	(2,736,521.00) (100.00)%
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	<u>0.00</u>	<u>0.00</u>	<u>673,342.00</u>	<u>(673,342.00)</u> (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	700,850.00	(700,850.00) (100.00)%
Other Revenues					
4000	Ambulance Agreement	<u>0.00</u>	<u>0.00</u>	<u>67,134.00</u>	<u>(67,134.00)</u> (100.00)%
	Total Other Revenues	0.00	0.00	67,134.00	(67,134.00) (100.00)%
Use of Money & Property					
4510	Investment Income on funds	1,122.64	2,062.44	2,000.00	62.44 3.12%
4511	Gain or Loss on Investments	<u>5,632.38</u>	<u>(7,822.88)</u>	<u>0.00</u>	<u>(7,822.88)</u> 0.00%
	Total Use of Money & Property	<u>6,755.02</u>	<u>(5,760.44)</u>	<u>2,000.00</u>	<u>(7,760.44)</u> (388.02)%
	Total Revenues	<u>6,755.02</u>	<u>(5,760.44)</u>	<u>3,506,505.00</u>	<u>(3,512,265.44)</u> (100.16)%
Expenditures					
Personnel					
Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	2,465.16	3,346.43	38,000.00	34,653.57 91.19%
8340	Resv FF-Shift Coverage	4,606.80	9,961.55	150,000.00	140,038.45 93.36%
8345	Resv FF-Special Projects	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>2,000.00</u> 100.00%
	Total Salaries/Wages	7,071.96	13,307.98	190,000.00	176,692.02 93.00%
Payroll Taxes & Benefits					
5020	Social Security Employer	438.45	700.34	10,000.00	9,299.66 93.00%
5030	Life Insurance - ER	151.50	340.50	2,500.00	2,159.50 86.38%
5035	AD & D Insurance	32.50	77.50	850.00	772.50 90.88%
5050	Medicare - ER	102.53	192.96	2,500.00	2,307.04 92.28%
5070	Retirement ER - Regular	4,936.42	9,522.84	62,000.00	52,477.16 84.64%
5102	CA Training Tax- ER	4.70	6.68	175.00	168.32 96.18%
5120	Workers Comp Insurance - ER	0.00	7,442.49	8,540.00	1,097.51 12.85%
5124	Retirement - ER - Tier 2	<u>350.00</u>	<u>567.56</u>	<u>8,500.00</u>	<u>7,932.44</u> 93.32%
	Total Payroll Taxes & Benefits	6,016.10	18,850.87	95,065.00	76,214.13 80.17%
Employment Services					
5000	Medical Exams & Procedures	0.00	0.00	4,000.00	4,000.00 100.00%
5100	Unemployment Insurance - ER	169.49	240.74	6,000.00	5,759.26 95.99%
6200	Hiring, Advertising & Other Costs	0.00	0.00	100.00	100.00 100.00%
6230	Medical Exam	<u>0.00</u>	<u>569.50</u>	<u>4,000.00</u>	<u>3,430.50</u> 85.76%
	Total Employment Services	<u>169.49</u>	<u>810.24</u>	<u>14,100.00</u>	<u>13,289.76</u> 94.25%
	Total Personnel	13,257.55	32,969.09	299,165.00	266,195.91 88.98%
Services & Supplies					

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 8/1/2023 Through 8/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
<b>Clothing &amp; Uniform</b>						
7246	Uniform & Gear	0.00	0.00	3,000.00	3,000.00	100.00%
7248	Uniform Safety Boots	0.00	0.00	2,000.00	2,000.00	100.00%
	<b>Total Clothing &amp; Uniform</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>100.00%</b>
<b>Contract Services</b>						
6110	IT Purchased Services	0.00	126.00	1,500.00	1,374.00	91.60%
7100	Copier Contract-Maint & Usage	127.64	255.28	2,500.00	2,244.72	89.79%
7202	Building Alarms & Security	0.00	0.00	1,100.00	1,100.00	100.00%
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	0.00	2,500.00	2,500.00	100.00%
7500	Schedule A Charges	0.00	0.00	2,521,923.00	2,521,923.00	100.00%
	<b>Total Contract Services</b>	<b>127.64</b>	<b>381.28</b>	<b>2,533,023.00</b>	<b>2,532,641.72</b>	<b>99.98%</b>
<b>Equipment &amp; Tools</b>						
6055	Radios -Non Capital	0.00	0.00	2,000.00	2,000.00	100.00%
6440	Fire Personal Protection Equipment	0.00	0.00	25,000.00	25,000.00	100.00%
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	10,000.00	10,000.00	100.00%
7234	Oxygen Supplies & Cylinder Rent	0.00	76.00	350.00	274.00	78.29%
7238	Paramedic & EMT Small Tools & Supplies	1,082.64	1,839.35	40,000.00	38,160.65	95.40%
7242	Minor Tools, Accessories & Field Machines	0.00	0.00	6,800.00	6,800.00	100.00%
7252	Misc Hardware	0.00	35.38	1,200.00	1,164.62	97.05%
	<b>Total Equipment &amp; Tools</b>	<b>1,082.64</b>	<b>1,950.73</b>	<b>93,350.00</b>	<b>91,399.27</b>	<b>97.91%</b>
<b>Financial Services</b>						
7309	Late Fees	0.00	0.00	10.00	10.00	100.00%
7310	Bank Service Charges	0.00	0.00	36.00	36.00	100.00%
9154	Losses and Damages	0.00	0.00	50.00	50.00	100.00%
	<b>Total Financial Services</b>	<b>0.00</b>	<b>0.00</b>	<b>96.00</b>	<b>96.00</b>	<b>100.00%</b>
<b>Insurance, Licenses &amp; Regulatory Fees</b>						
6120	Computer Licenses	0.00	0.00	2,000.00	2,000.00	100.00%
6345	Property Taxes & Assessments Costs	0.00	93.75	7,200.00	7,106.25	98.70%
7325	Insurance	0.00	64,488.83	64,120.00	(368.83)	(0.58)%
	<b>Total Insurance, Licenses &amp; Regulatory Fees</b>	<b>0.00</b>	<b>64,582.58</b>	<b>73,320.00</b>	<b>8,737.42</b>	<b>11.92%</b>
<b>Legal &amp; Professional</b>						

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 8/1/2023 Through 8/31/2023

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7320	Professional & Consulting Services	320.25	705.51	3,000.00	2,294.49	76.48%
7326	Legal Services	0.00	0.00	750.00	750.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,500.00	1,500.00	100.00%
	Total Legal & Professional	320.25	705.51	5,250.00	4,544.49	86.56%
	Office/Operations					
7140	General Supplies & Minor Equipment	199.19	282.67	5,000.00	4,717.33	94.35%
7160	Postage, Shipping & Mail Supplies	0.00	4.44	2,000.00	1,995.56	99.78%
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	64.75	1,000.00	935.25	93.53%
7240	Propane	0.00	0.00	100.00	100.00	100.00%
	Total Office/Operations	199.19	351.86	10,200.00	9,848.14	96.55%
	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	427.50	427.50	800.00	372.50	46.56%
7330	Misc Operating Expenses	0.00	0.00	6,000.00	6,000.00	100.00%
	Total Other Expense	427.50	427.50	8,000.00	7,572.50	94.66%
	Rent & Utilities					
6000	Cell Phones	67.04	134.08	840.00	705.92	84.04%
6025	Telephone	176.15	341.40	3,000.00	2,658.60	88.62%
8610	Electric	0.00	0.00	1,000.00	1,000.00	100.00%
8620	Gas Service	52.19	121.62	2,500.00	2,378.38	95.14%
8630	Trash Services	255.40	510.80	2,800.00	2,289.20	81.76%
8640	Water and Water Services	327.35	695.68	6,000.00	5,304.32	88.41%
8659	Utility Cable Charges	0.00	186.00	2,200.00	2,014.00	91.55%
8670	Street Lighting	10.23	20.38	135.00	114.62	84.90%
	Total Rent & Utilities	888.36	2,009.96	18,475.00	16,465.04	89.12%
	Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405	R & M - Extinguishers	456.19	456.19	500.00	43.81	8.76%
6640	R & M - Equip & Other Non-Structural Fixed Assets	189.74	189.74	5,000.00	4,810.26	96.21%
6750	R & M - Minor Tools & Equipment	0.00	0.00	1,600.00	1,600.00	100.00%
6775	R & M -Operation/Field 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 8/1/2023 Through 8/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6800 R & M - Grounds & Collection Systems	0.00	0.00	1,600.00	1,600.00	100.00%
6900 R & M - Buildings & Structures	5,283.92	5,605.92	28,000.00	22,394.08	79.98%
Total Repairs & Maintenance	<u>5,929.85</u>	<u>6,251.85</u>	<u>38,800.00</u>	<u>32,548.15</u>	83.89%
Travel & Training					
7141 CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323 Books, Publications & Subscriptions	0.00	0.00	400.00	400.00	100.00%
7324 Education & Training Fees	0.00	0.00	400.00	400.00	100.00%
8405 Reserve FF Training Costs	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>500.00</u>	<u>100.00%</u>
Total Travel & Training	<u>0.00</u>	<u>0.00</u>	<u>1,400.00</u>	<u>1,400.00</u>	<u>100.00%</u>
Total Services & Supplies	8,975.43	76,661.27	2,786,914.00	2,710,252.73	97.25%
Capital Outlay					
9006 Infrastructure CIP	0.00	0.00	82,567.00	82,567.00	100.00%
9085 Vehicle Purchase	<u>0.00</u>	<u>0.00</u>	<u>40,000.00</u>	<u>40,000.00</u>	<u>100.00%</u>
Total Capital Outlay	0.00	0.00	122,567.00	122,567.00	100.00%
Reserves					
9504 *Vehicle Replacement Reserve	0.00	0.00	103,318.00	103,318.00	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>193,318.00</u>	<u>193,318.00</u>	<u>100.00%</u>
Transfers					
9511 Interfund Transfer Out	<u>6,257.44</u>	<u>12,514.88</u>	<u>75,089.28</u>	<u>62,574.40</u>	83.33%
Total Transfers	<u>6,257.44</u>	<u>12,514.88</u>	<u>75,089.28</u>	<u>62,574.40</u>	83.33%
Total Expenditures	<u>28,490.42</u>	<u>122,145.24</u>	<u>3,477,053.28</u>	<u>3,354,908.04</u>	96.49%
Net Revenues over Expenditures	<u>(21,735.40)</u>	<u>(127,905.68)</u>	<u>29,451.72</u>	<u>(157,357.40)</u>	<u>(534.29)%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 8/1/2023 Through 8/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	
Revenues						
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	0.00	0.00	6,000.00	(6,000.00)	(100.00)%
	Total Special Taxes & Assessments	<u>0.00</u>	<u>0.00</u>	<u>6,000.00</u>	<u>(6,000.00)</u>	<u>(100.00)%</u>
	Total Revenues	<u>0.00</u>	<u>0.00</u>	<u>6,000.00</u>	<u>(6,000.00)</u>	<u>(100.00)%</u>
Expenditures						
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6345	Property Taxes & Assessments Costs	0.00	93.75	600.00	506.25	84.38%
	Total Insurance, Licenses & Regulatory Fees	<u>0.00</u>	<u>93.75</u>	<u>600.00</u>	<u>506.25</u>	<u>84.38%</u>
Legal & Professional						
7320	Professional & Consulting Services	0.00	0.00	230.00	230.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	70.00	70.00	100.00%
	Total Legal & Professional	<u>0.00</u>	<u>0.00</u>	<u>300.00</u>	<u>300.00</u>	<u>100.00%</u>
Rent & Utilities						
8670	Street Lighting	<u>171.31</u>	<u>341.62</u>	<u>2,460.00</u>	<u>2,118.38</u>	<u>86.11%</u>
	Total Rent & Utilities	<u>171.31</u>	<u>341.62</u>	<u>2,460.00</u>	<u>2,118.38</u>	<u>86.11%</u>
	Total Services & Supplies	<u>171.31</u>	<u>435.37</u>	<u>3,360.00</u>	<u>2,924.63</u>	<u>87.04%</u>
Transfers						
9511	Interfund Transfer Out	<u>148.98</u>	<u>297.96</u>	<u>1,787.84</u>	<u>1,489.88</u>	<u>83.33%</u>
	Total Transfers	<u>148.98</u>	<u>297.96</u>	<u>1,787.84</u>	<u>1,489.88</u>	<u>83.33%</u>
	Total Expenditures	<u>320.29</u>	<u>733.33</u>	<u>5,147.84</u>	<u>4,414.51</u>	<u>85.75%</u>
	Net Revenues over Expenditures	<u>(320.29)</u>	<u>(733.33)</u>	<u>852.16</u>	<u>(1,585.49)</u>	<u>(186.06)%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 8/1/2023 Through 8/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Revenues					
Property Taxes					
4035	Property Taxes	0.00	0.00	50,102.00	(50,102.00) (100.00)%
	Total Property Taxes	0.00	0.00	50,102.00	(50,102.00) (100.00)%
Service Charges & Fees					
4030	Residential Single Family	242,310.88	408,601.34	2,466,860.00	(2,058,258.66) (83.44)%
4102	Residential- Multi -Family-Water Sales	14,577.17	40,369.94	253,274.00	(212,904.06) (84.06)%
4103	Commercial, Home Care, Retail-Water Sales	65,313.30	85,704.59	348,830.00	(263,125.41) (75.43)%
4104	Irrigation- Water Sales	437.07	10,674.56	34,568.00	(23,893.44) (69.12)%
4114	Water Other Service Revenues	0.00	(124.38)	1,000.00	(1,124.38) (112.44)%
4931	Water Activation Fees	550.00	850.00	6,000.00	(5,150.00) (85.83)%
4932	Penalties	1,479.73	3,709.73	21,000.00	(17,290.27) (82.33)%
4933	Door Hangers/Lockout Notices	460.00	1,380.00	12,000.00	(10,620.00) (88.50)%
4937	NSF Fees	25.00	100.00	400.00	(300.00) (75.00)%
	Total Service Charges & Fees	325,153.15	551,265.78	3,143,932.00	(2,592,666.22) (82.47)%
Other Revenues					
4930	Other Revenue	1,503.36	1,056.70	6,000.00	(4,943.30) (82.39)%
	Total Other Revenues	1,503.36	1,056.70	6,000.00	(4,943.30) (82.39)%
Use of Money & Property					
4504	Interest Income	585.72	1,181.29	6,492.10	(5,310.81) (81.80)%
4510	Investment Income on funds	1,886.06	5,686.11	6,000.00	(313.89) (5.23)%
4511	Gain or Loss on Investments	7,123.36	(9,893.72)	0.00	(9,893.72) 0.00%
	Total Use of Money & Property	9,595.14	(3,026.32)	12,492.10	(15,518.42) (124.23)%
	Total Revenues	336,251.65	549,296.16	3,212,526.10	(2,663,229.94) (82.90)%
Expenditures					
Personnel					
Salaries/Wages					
8018	Holiday Pay	0.00	1,222.20	27,800.00	26,577.80 95.60%
8045	Overtime Pay	681.62	940.65	10,000.00	9,059.35 90.59%
8050	Administrative Leave Pay	0.00	210.64	2,200.00	1,989.36 90.43%
8051	Floating Holiday Pay	0.00	372.80	6,500.00	6,127.20 94.26%
8054	Salaries & Wages - Regular	37,860.38	70,099.27	550,450.00	480,350.73 87.27%
8056	Retroactive Pay	0.00	0.00	1,000.00	1,000.00 100.00%
8060	Sick Leave Pay	1,213.98	2,011.15	14,000.00	11,988.85 85.63%
8063	Standby Pay	2,044.25	3,590.19	32,950.00	29,359.81 89.10%
8066	Comp Time Used	1,291.89	2,503.94	18,000.00	15,496.06 86.09%
8081	Vacation Pay	8,521.78	9,134.06	22,000.00	12,865.94 58.48%
	Total Salaries/Wages	51,613.90	90,084.90	684,900.00	594,815.10 86.85%
Payroll Taxes & Benefits					
5030	Life Insurance - ER	151.38	264.90	2,000.00	1,735.10 86.75%
5031	Disability Insurance	88.84	165.20	1,100.00	934.80 84.98%
5035	AD & D Insurance	34.23	60.06	450.00	389.94 86.65%
5040	LTD Insurance	415.82	710.04	5,000.00	4,289.96 85.80%
5050	Medicare - ER	763.20	1,331.87	9,600.00	8,268.13 86.13%
5060	Cafeteria Plan - ER	6,668.70	11,690.36	75,000.00	63,309.64 84.41%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 8/1/2023 Through 8/31/2023

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
5070	Retirement ER - Regular	11,217.14	21,123.10	140,000.00	118,876.90	84.91%
5075	Retirees Medical - ER	152.34	457.07	2,000.00	1,542.93	77.15%
5102	CA Training Tax- ER	0.00	0.00	50.00	50.00	100.00%
5120	Workers Comp Insurance - ER	0.00	19,946.37	19,320.00	(626.37)	(3.24)%
5124	Retirement - ER - Tier 2	1,434.68	2,248.17	14,400.00	12,151.83	84.39%
	Total Payroll Taxes & Benefits	20,926.33	57,997.14	268,920.00	210,922.86	78.43%
	Employment Services					
5100	Unemployment Insurance - ER	0.00	0.00	2,000.00	2,000.00	100.00%
6230	Medical Exam	0.00	0.00	160.00	160.00	100.00%
	Total Employment Services	0.00	0.00	2,160.00	2,160.00	100.00%
	Total Personnel	72,540.23	148,082.04	955,980.00	807,897.96	84.51%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	0.00	2,600.00	2,600.00	100.00%
7248	Uniform Safety Boots	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Clothing & Uniform	0.00	0.00	3,600.00	3,600.00	100.00%
	Contract Services					
6100	Labor & Support-IT Services	720.00	720.00	3,250.00	2,530.00	77.85%
6110	IT Purchased Services	119.99	264.98	2,000.00	1,735.02	86.75%
7250	Water Quality Testing	6,045.00	10,659.00	70,000.00	59,341.00	84.77%
7255	Security Services	0.00	0.00	5,500.00	5,500.00	100.00%
7321	Janitorial Cleaning & Supplies	81.22	162.44	850.00	687.56	80.89%
	Total Contract Services	6,966.21	11,806.42	81,600.00	69,793.58	85.53%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	525.06	2,700.00	2,174.94	80.55%
7242	Minor Tools, Accessories & Field Machines	0.00	94.31	3,500.00	3,405.69	97.31%
7253	Rent - Equipment	0.00	0.00	500.00	500.00	100.00%
7256	Meter Purchases & Replacements	0.00	0.00	3,000.00	3,000.00	100.00%
	Total Equipment & Tools	0.00	619.37	9,700.00	9,080.63	93.61%
	Financial Services					
7309	Late Fees	0.00	0.00	50.00	50.00	100.00%
7310	Bank Service Charges	0.00	12.00	300.00	288.00	96.00%
	Total Financial Services	0.00	12.00	350.00	338.00	96.57%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	3,125.00	8,000.00	4,875.00	60.94%
6340	Misc Fees	0.00	0.00	900.00	900.00	100.00%
6342	Fees - Regulatory	0.00	2,168.00	25,000.00	22,832.00	91.33%
6345	Property Taxes & Assessments Costs	0.00	0.00	3,000.00	3,000.00	100.00%
7325	Insurance	0.00	87,735.00	88,165.00	430.00	0.49%
	Total Insurance, Licenses & Regulatory Fees	0.00	93,028.00	125,065.00	32,037.00	25.62%
	Legal & Professional					

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 8/1/2023 Through 8/31/2023

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7318	Professional & Consulting BMC	2,570.62	11,318.62	120,000.00	108,681.38	90.57%
7320	Professional & Consulting Services	3,270.02	3,771.19	25,000.00	21,228.81	84.92%
7326	Legal Services	0.00	0.00	3,000.00	3,000.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Legal & Professional Office/Operations	<u>5,840.64</u>	<u>15,089.81</u>	<u>149,000.00</u>	<u>133,910.19</u>	89.87%
6130	Computer Hardware	0.00	0.00	3,500.00	3,500.00	100.00%
6140	Computer Software	0.00	2,000.00	2,000.00	0.00	0.00%
7140	General Supplies & Minor Equipment	124.44	250.02	1,000.00	749.98	75.00%
7160	Postage, Shipping & Mail Supplies	766.07	1,331.80	9,000.00	7,668.20	85.20%
7180	Billing Supplies, Forms & Printing	1,521.99	2,936.48	18,750.00	15,813.52	84.34%
7226	Membership & Dues	0.00	1,200.65	3,000.00	1,799.35	59.98%
7230	Misc Small Parts & Supplies	52.06	130.97	5,000.00	4,869.03	97.38%
7237	Process Control & Treatment Supplies	1,223.56	2,034.91	10,000.00	7,965.09	79.65%
7239	Water Treatment Chemicals	5,988.69	7,383.90	13,000.00	5,616.10	43.20%
7249	Safety Supplies	54.50	111.71	500.00	388.29	77.66%
	Total Office/Operations	<u>9,731.31</u>	<u>17,380.44</u>	<u>65,750.00</u>	<u>48,369.56</u>	73.57%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	250.00	250.00	100.00%
7348	Water Conservation Program	0.00	0.00	5,000.00	5,000.00	100.00%
	Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>5,250.00</u>	<u>5,250.00</u>	100.00%
	Rent & Utilities					
6000	Cell Phones	40.00	233.40	3,500.00	3,266.60	93.33%
6025	Telephone	973.03	2,083.63	13,000.00	10,916.37	83.97%
8610	Electric	12,178.41	26,334.24	115,000.00	88,665.76	77.10%
8620	Gas Service	0.00	0.00	250.00	250.00	100.00%
8630	Trash Services	293.78	587.56	3,150.00	2,562.44	81.35%
8644	Disposal Services	1,440.00	2,336.00	5,000.00	2,664.00	53.28%
8670	Street Lighting	53.01	104.62	432.00	327.38	75.78%
	Total Rent & Utilities	<u>14,978.23</u>	<u>31,679.45</u>	<u>140,332.00</u>	<u>108,652.55</u>	77.43%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	508.67	450.00	(58.67)	(13.04)%
6422	R & M - Hydrants	0.00	0.00	1,300.00	1,300.00	100.00%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	748.93	4,000.00	3,251.07	81.28%
6641	R & M - Wells	414.28	414.28	5,000.00	4,585.72	91.71%
6750	R & M - Minor Tools & Equipment	15.64	20.56	1,200.00	1,179.44	98.29%
6800	R & M - Grounds & Collection Systems	20.61	20.61	600.00	579.39	96.56%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 8/1/2023 Through 8/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6830 Paving & Concrete	0.00	0.00	4,000.00	4,000.00	100.00%
6900 R & M - Buildings & Structures	140.04	140.04	10,000.00	9,859.96	98.60%
7241 R & M - Water Distribution System	471.84	515.77	5,000.00	4,484.23	89.68%
Total Repairs & Maintenance	1,062.41	2,368.86	31,550.00	29,181.14	92.49%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324 Education & Training Fees	0.00	1,500.00	1,000.00	(500.00)	(50.00)%
8410 Certifications	60.00	180.00	500.00	320.00	64.00%
8510 Lodging & Meals - Local	0.00	0.00	1,400.00	1,400.00	100.00%
8550 Mileage Reimbursement & Parking	0.00	0.00	370.00	370.00	100.00%
Total Travel & Training	60.00	1,680.00	3,520.00	1,840.00	52.27%
Vehicle Maintenance & Repairs					
7006 Tuneup/Oil/Maintenance	777.23	777.23	800.00	22.77	2.85%
7211 Misc Fuel & Diesel	278.30	457.92	4,500.00	4,042.08	89.82%
7220 Gasoline	829.75	1,456.77	9,000.00	7,543.23	83.81%
7228 Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232 Vehicle Repairs - Parts, Tires & Lubricants	814.78	814.78	6,500.00	5,685.22	87.46%
Total Vehicle Maintenance & Repairs	2,700.06	3,506.70	21,000.00	17,493.30	83.30%
Total Services & Supplies	41,338.86	177,171.05	636,717.00	459,545.95	72.17%
Capital Outlay					
9006 Infrastructure CIP	10,708.20	20,441.06	1,922,000.00	1,901,558.94	98.94%
Total Capital Outlay	10,708.20	20,441.06	1,922,000.00	1,901,558.94	98.94%
Debt Service					
9022 Debt Service - Principal	0.00	192,409.45	192,409.45	0.00	0.00%
9023 Debt Service - Interest & Annual Fee	0.00	33,179.92	63,954.75	30,774.83	48.12%
9024 Loan Administration Fee	0.00	7,963.18	8,526.33	563.15	6.60%
Total Debt Service	0.00	233,552.55	264,890.53	31,337.98	11.83%
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	45,291.95	90,583.90	543,503.36	452,919.46	83.33%
Total Transfers	45,291.95	90,583.90	543,503.36	452,919.46	83.33%
Total Expenditures	169,879.24	669,830.60	4,380,090.89	3,710,260.29	84.71%
Net Revenues over Expenditures	166,372.41	(120,534.44)	(1,167,564.79)	1,047,030.35	(89.68)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 8/1/2023 Through 8/31/2023

	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	21,082.85	(21,082.85) (100.00)%
	Total Service Charges & Fees	0.00	0.00	21,082.85	(21,082.85) (100.00)%
	Total Revenues	0.00	0.00	21,082.85	(21,082.85) (100.00)%
<b>Expenditures</b>					
Services & Supplies					
Financial Services					
7310	Bank Service Charges	0.00	0.00	1,815.00	1,815.00 100.00%
	Total Financial Services	0.00	0.00	1,815.00	1,815.00 100.00%
Insurance, Licenses & Regulatory Fees					
6343	Lien & Notary Fees	0.00	0.00	35.00	35.00 100.00%
6345	Property Taxes & Assessments Costs	0.00	0.00	270.00	270.00 100.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	0.00	305.00	305.00 100.00%
Legal & Professional					
7320	Professional & Consulting Services	0.00	2,934.35	15,692.17	12,757.82 81.30%
	Total Legal & Professional	0.00	2,934.35	15,692.17	12,757.82 81.30%
	Total Services & Supplies	0.00	2,934.35	17,812.17	14,877.82 83.53%
Transfers					
9511	Interfund Transfer Out	297.97	595.94	3,575.68	2,979.74 83.33%
	Total Transfers	297.97	595.94	3,575.68	2,979.74 83.33%
	Total Expenditures	297.97	3,530.29	21,387.85	17,857.56 83.49%
	Net Revenues over Expenditures	(297.97)	(3,530.29)	(305.00)	(3,225.29) 1,057.47%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 8/1/2023 Through 8/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Use of Money & Property					
4510    Investment Income on funds	7,983.14	14,179.07	0.00	14,179.07	0.00%
Total Use of Money & Property	7,983.14	14,179.07	0.00	14,179.07	0.00%
Total Revenues	7,983.14	14,179.07	0.00	14,179.07	0.00%
Net Revenues over Expenditures	7,983.14	14,179.07	0.00	14,179.07	0.00%



**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 8/1/2023 Through 8/31/2023

	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	<u>62,226.87</u>	<u>62,226.87</u>	<u>350,000.00</u>	<u>(287,773.13)</u> (82.22)%
	Total Other Revenues	<u>62,226.87</u>	<u>62,226.87</u>	<u>350,000.00</u>	<u>(287,773.13)</u> (82.22)%
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	<u>235.25</u>	<u>424.94</u>	<u>0.00</u>	<u>424.94</u> 0.00%
	Total Use of Money & Property	<u>235.25</u>	<u>424.94</u>	<u>0.00</u>	<u>424.94</u> 0.00%
	Total Revenues	<u>62,462.12</u>	<u>62,651.81</u>	<u>350,000.00</u>	<u>(287,348.19)</u> (82.10)%
<b>Expenditures</b>					
<b>Services &amp; Supplies</b>					
<b>Legal &amp; Professional</b>					
7320	Professional & Consulting Services	5.06	5.06	4,000.00	3,994.94 99.87%
7326	Legal Services	0.00	0.00	2,000.00	2,000.00 100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	2,000.00	2,000.00 100.00%
	Total Legal & Professional	<u>5.06</u>	<u>5.06</u>	<u>8,000.00</u>	<u>7,994.94</u> 99.94%
<b>Office/Operations</b>					
7140	General Supplies & Minor Equipment	0.00	0.00	500.00	500.00 100.00%
7160	Postage, Shipping & Mail Supplies	81.77	204.26	2,500.00	2,295.74 91.83%
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>81.77</u>	<u>204.26</u>	<u>3,500.00</u>	<u>3,295.74</u> 94.16%
<b>Other Expense</b>					
7330	Misc Operating Expenses	0.00	0.00	500.00	500.00 100.00%
7345	Outreach- Program Give-away Items	0.00	0.00	2,500.00	2,500.00 100.00%
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%
<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	<u>0.00</u>	<u>0.00</u>	<u>1,500.00</u>	<u>1,500.00</u> 100.00%
	Total Services & Supplies	<u>86.83</u>	<u>209.32</u>	<u>17,000.00</u>	<u>16,790.68</u> 98.77%
<b>Debt Service</b>					
8952	Amortization of franchise asset	<u>10,000.00</u>	<u>20,000.00</u>	<u>120,000.00</u>	<u>100,000.00</u> 83.33%
	Total Debt Service	<u>10,000.00</u>	<u>20,000.00</u>	<u>120,000.00</u>	<u>100,000.00</u> 83.33%
<b>Transfers</b>					
9511	Interfund Transfer Out	<u>5,959.47</u>	<u>11,918.94</u>	<u>71,513.60</u>	<u>59,594.66</u> 83.33%
	Total Transfers	<u>5,959.47</u>	<u>11,918.94</u>	<u>71,513.60</u>	<u>59,594.66</u> 83.33%
	Total Expenditures	<u>16,046.30</u>	<u>32,128.26</u>	<u>208,513.60</u>	<u>176,385.34</u> 84.59%
	Net Revenues over Expenditures	<u>46,415.82</u>	<u>30,523.55</u>	<u>141,486.40</u>	<u>(110,962.85)</u> (78.43)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 8/1/2023 Through 8/31/2023

	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	109,804.39	(109,804.39) (100.00)%
4035	Property Taxes	0.00	0.00	41,679.00	(41,679.00) (100.00)%
	<b>Total Property Taxes</b>	<b>0.00</b>	<b>0.00</b>	<b>151,483.39</b>	<b>(151,483.39) (100.00)%</b>
<b>Special Taxes &amp; Assessments</b>					
4400	Drainage Assessments	0.00	0.00	95,248.00	(95,248.00) (100.00)%
	<b>Total Special Taxes &amp; Assessments</b>	<b>0.00</b>	<b>0.00</b>	<b>95,248.00</b>	<b>(95,248.00) (100.00)%</b>
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	1,176.26	3,998.22	600.00	3,398.22 566.37%
	<b>Total Use of Money &amp; Property</b>	<b>1,176.26</b>	<b>3,998.22</b>	<b>600.00</b>	<b>3,398.22 566.37%</b>
	<b>Total Revenues</b>	<b>1,176.26</b>	<b>3,998.22</b>	<b>247,331.39</b>	<b>(243,333.17) (98.38)%</b>
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8045	Overtime Pay	0.00	0.00	200.00	200.00 100.00%
8054	Salaries & Wages - Regular	0.00	0.00	12,000.00	12,000.00 100.00%
	<b>Total Salaries/Wages</b>	<b>0.00</b>	<b>0.00</b>	<b>12,200.00</b>	<b>12,200.00 100.00%</b>
	<b>Total Personnel</b>	<b>0.00</b>	<b>0.00</b>	<b>12,200.00</b>	<b>12,200.00 100.00%</b>
<b>Services &amp; Supplies</b>					
<b>Equipment &amp; Tools</b>					
6390	Equipment	1,457.42	2,896.04	300.00	(2,596.04) (865.35)%
7242	Minor Tools, Accessories & Field Machines	0.00	0.00	300.00	300.00 100.00%
	<b>Total Equipment &amp; Tools</b>	<b>1,457.42</b>	<b>2,896.04</b>	<b>600.00</b>	<b>(2,296.04) (382.67)%</b>
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6342	Fees - Regulatory	0.00	0.00	7,200.00	7,200.00 100.00%
6345	Property Taxes & Assessments Costs	0.00	93.75	600.00	506.25 84.38%
7325	Insurance	0.00	852.32	900.00	47.68 5.30%
	<b>Total Insurance, Licenses &amp; Regulatory Fees</b>	<b>0.00</b>	<b>946.07</b>	<b>8,700.00</b>	<b>7,753.93 89.13%</b>
<b>Legal &amp; Professional</b>					
7320	Professional & Consulting Services	25.87	25.87	3,000.00	2,974.13 99.14%
7326	Legal Services	0.00	0.00	5,000.00	5,000.00 100.00%
	<b>Total Legal &amp; Professional</b>	<b>25.87</b>	<b>25.87</b>	<b>8,000.00</b>	<b>7,974.13 99.68%</b>
<b>Office/Operations</b>					
7230	Misc Small Parts & Supplies	0.00	0.00	550.00	550.00 100.00%
7249	Safety Supplies	0.00	0.00	100.00	100.00 100.00%
	<b>Total Office/Operations</b>	<b>0.00</b>	<b>0.00</b>	<b>650.00</b>	<b>650.00 100.00%</b>
<b>Other Expense</b>					
7346	Promotional Expenses - Event	0.00	0.00	300.00	300.00 100.00%
	<b>Total Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>300.00</b>	<b>300.00 100.00%</b>
<b>Rent &amp; Utilities</b>					

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 8/1/2023 Through 8/31/2023

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6000	Cell Phones	0.00	108.93	1,100.00	991.07	90.10%
6025	Telephone	28.52	55.39	250.00	194.61	77.84%
8610	Electric	109.88	219.54	1,500.00	1,280.46	85.36%
8670	Street Lighting	98.24	194.43	1,100.00	905.57	82.32%
	Total Rent & Utilities	236.64	578.29	3,950.00	3,371.71	85.36%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	48.45	50.00	1.55	3.10%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	479.97	1,100.00	620.03	56.37%
6750	R & M - Minor Tools & Equipment	0.00	0.00	400.00	400.00	100.00%
6800	R & M - Grounds & Collection Systems	0.00	0.00	5,500.00	5,500.00	100.00%
6900	R & M - Buildings & Structures	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Repairs & Maintenance	0.00	528.42	8,050.00	7,521.58	93.44%
	Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	69.57	114.47	1,200.00	1,085.53	90.46%
7220	Gasoline	207.44	364.20	2,500.00	2,135.80	85.43%
	Total Vehicle Maintenance & Repairs	277.01	478.67	3,700.00	3,221.33	87.06%
	Total Services & Supplies	1,996.94	5,453.36	33,950.00	28,496.64	83.94%
	Capital Outlay					
9006	Infrastructure CIP	0.00	1,185.00	18,000.00	16,815.00	93.42%
	Total Capital Outlay	0.00	1,185.00	18,000.00	16,815.00	93.42%
	Debt Service					
2491	Internal Loan Due Water-500	4,738.49	9,467.13	57,398.40	47,931.27	83.51%
9023	Debt Service - Interest & Annual Fee	585.72	1,181.29	6,492.10	5,310.81	81.80%
	Total Debt Service	5,324.21	10,648.42	63,890.50	53,242.08	83.33%
	Transfers					
9511	Interfund Transfer Out	1,191.89	2,383.78	14,302.72	11,918.94	83.33%
	Total Transfers	1,191.89	2,383.78	14,302.72	11,918.94	83.33%
	Total Expenditures	8,513.04	19,670.56	142,343.22	122,672.66	86.18%
	Net Revenues over Expenditures	(7,336.78)	(15,672.34)	104,988.17	(120,660.51)	(114.93)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 8/1/2023 Through 8/31/2023

	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	15,000.00	(15,000.00)	(100.00)%
	Total Property Taxes	0.00	0.00	15,000.00	(15,000.00)	(100.00)%
Use of Money & Property						
4510	Investment Income on funds	941.01	3,258.81	700.00	2,558.81	365.54%
4511	Gain or Loss on Investments	187.58	(260.54)	0.00	(260.54)	0.00%
	Total Use of Money & Property	1,128.59	2,998.27	700.00	2,298.27	328.32%
	<b>Total Revenues</b>	<b>1,128.59</b>	<b>2,998.27</b>	<b>15,700.00</b>	<b>(12,701.73)</b>	<b>(80.90)%</b>
<b>Expenditures</b>						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	30.71	30.71	1,000.00	969.29	96.93%
7326	Legal Services	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	30.71	30.71	1,500.00	1,469.29	97.95%
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	30.71	30.71	1,600.00	1,569.29	98.08%
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	297.97	595.94	3,575.68	2,979.74	83.33%
	Total Transfers	297.97	595.94	3,575.68	2,979.74	83.33%
	<b>Total Expenditures</b>	<b>328.68</b>	<b>626.65</b>	<b>47,175.68</b>	<b>46,549.03</b>	<b>98.67%</b>
	<b>Net Revenues over Expenditures</b>	<b>799.91</b>	<b>2,371.62</b>	<b>(31,475.68)</b>	<b>33,847.30</b>	<b>(107.53)%</b>

## CASH FLOW SUMMARY

	August 2023	July 2023	June 2023
Fund	Cash Summary	Cash Summary	Cash Summary
100	\$ 147,216.33	\$ 135,449.41	\$ 143,080.72
200	\$ 34,920.71	\$ 35,503.40	\$ 36,300.20
301	\$ 3,222,349.27	\$ 3,257,785.68	\$ 3,292,317.74
400	\$ 684.11	\$ 1,004.40	\$ 1,526.18
500	\$ 4,540,190.21	\$ 4,347,963.21	\$ 4,571,959.89
600	\$ 33,122.19	\$ 33,420.16	\$ 33,779.81
602	\$ 1,971,836.44	\$ 1,951,010.69	\$ 1,942,993.88
650	\$ 145,198.56	\$ 85,429.87	\$ 101,322.14
800	\$ 255,898.21	\$ 272,972.70	\$ 265,874.54
900	\$ 317,833.08	\$ 317,002.46	\$ 315,430.75
<b>Total</b>	<b>\$ 10,669,249.11</b>	<b>\$ 10,437,541.98</b>	<b>\$ 10,704,585.85</b>

	% Change from Prior Month
Fund	%
100	8.69%
200	-1.64%
301	-1.09%
400	-31.89%
500	4.42%
600	-0.89%
602	1.07%
650	69.96%
800	-6.26%
900	0.26%

Average Cash Flow Summary 2023/2024		Average Cash Flow Summary 2022/2023	
100	\$ 141,332.87	100	\$ 143,565.55
200	\$ 35,212.06	200	\$ 34,307.87
301	\$ 3,240,067.48	301	\$ 2,890,389.94
400	\$ 844.26	400	\$ 120.33
500	\$ 4,444,076.71	500	\$ 4,103,807.39
600	\$ 33,271.18	600	\$ 32,863.82
602	\$ 1,961,423.57	602	\$ 1,603,694.09
650	\$ 115,314.22	650	\$ 27,234.61
800	\$ 264,435.46	800	\$ 609,286.29
900	\$ 317,417.77	900	\$ 295,967.88
<b>TOTAL</b>	<b>\$ 10,553,395.55</b>	<b>TOTAL</b>	<b>\$ 9,748,398.88</b>

Balance Sheet 8.31.23

Current Period  
Balance

ASSETS

Low  
Income

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	5,818.40
800 - Drainage	800	5,676.54
900 - Parks & Recreation	900	4,723.74

General Checking Account	1012	
100 - Administration	100	38,025.79
Low Income Sewer Connection Money	105	9,353.02
200 - Bayridge	200	34,920.71
301 - Fire	301	(23,489.63)
400 - Vista de Oro	400	684.11
500 - Water	500	195,538.36
600 - Wastewater	600	(69,671.50)
Wastewater Fiduciary Fund	602	25.98
650 - Solid Waste	650	94,773.62
800 - Drainage	800	(1,903.04)
900 - Parks & Recreation	900	11,849.55
Payroll Account (contra to 2998)	1013	
100 - Administration	100	9,130.51
301 - Fire	301	917.19
500 - Water	500	874.35

Reserve

600 - Wastewater	600	102,793.69
Mechanics Money Market	1040	
301 - Fire	301	53,648.37
500 - Water	500	557,051.40
CAMP Investments	1042	
301 - Fire	301	201,699.77
650 - Solid Waste	650	50,424.94
800 - Drainage	800	252,124.71
900 - Parks & Recreation	900	201,699.77
US Bank - Investments	1045	
100 - Administration	100	99,560.03
301 - Fire	301	2,989,373.57
500 - Water	500	3,780,707.70
900 - Parks & Recreation	900	99,560.02
US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	7,363.18

Fund	Cash Summary
100	\$ 147,216.33
105	\$ 9,353.02
200	\$ 34,920.71
301	\$ 3,222,349.27
400	\$ 684.11
500	\$ 4,540,190.21
600	\$ 33,122.19
602	\$ 1,971,836.44
650	\$ 145,198.56
800	\$ 255,898.21
900	\$ 317,833.08
<b>Total</b>	<b>\$ 10,678,602.13</b>

Prior Month - July 2023	
Fund	Cash Summary
100	\$ 135,449.41
200	\$ 35,503.40
301	\$ 3,257,785.68
400	\$ 1,004.40
500	\$ 4,347,963.21
600	\$ 33,420.16
602	\$ 1,951,010.69
650	\$ 85,429.87
800	\$ 272,972.70
900	\$ 317,002.46
<b>Total</b>	<b>\$ 10,437,541.98</b>

US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	943,873.37
US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	1,020,573.91
Total Cash in Bank		10,678,602.13
Due From Others		
Due From Vista De Oro	1440	
100 - Administration	100	1,517.00
Due From Drainage	1480	
500 - Water	500	<u>276,405.85</u>
Total Due From Others		277,922.85
Held Deposits		
Held Deposits	1030	
500 - Water	500	<u>10,000.00</u>
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	
301 - Fire	301	20,804.77
500 - Water	500	215,119.44
Unbilled A/R	1085	
500 - Water	500	268,353.91
Grants Receivable	1086	
301 - Fire	301	15,623.96
500 - Water	500	<u>127,970.14</u>
Total Accounts Receivable		647,872.22
Accrued Inventory On Hand		
Inventory	1100	
500 - Water	500	<u>73,442.53</u>
Total Accrued Inventory On Hand		<u>73,442.53</u>
Total CURRENT ASSETS		11,687,839.73
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 & Improvements	1851	
500 - Water	500	<u>(17,428.00)</u>
Total Building		838,160.70
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	
100 - Administration	100	100,737.49
200 - Bayridge	200	0.12

301 - Fire	301	1,338,476.86
500 - Water	500	587,092.22
800 - Drainage	800	27,000.00
Acc Depreciation-Equipment, Vehicles & Systems	1853	
500 - Water	500	(688,353.15)
Total Plant & Equipment		1,364,953.54
Construction in Progress		
Construction In Progress	1850	
500 - Water	500	1,147,659.28
Total Construction in Progress		1,147,659.28
Infrastructure		
Infrastructures	1730	
200 - Bayridge	200	93,040.00
400 - Vista de Oro	400	7,000.00
500 - Water	500	10,091,860.24
800 - Drainage	800	133,391.01
Accum Depreciation-Infrastructures	1852	
500 - Water	500	(5,308,535.23)
Total Infrastructure		5,016,756.02
Total FIXED ASSETS		8,923,332.63
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	
500 - Water	500	900.00
Franchise Asset	1993	
650 - Solid Waste	650	1,026,772.00
Total Cash Suspense		1,027,672.00
Total OTHER ASSETS		1,027,672.00
Other Assets		
Def Outflow	1991	
500 - Water	500	214,830.00
Deferred Outflow - OPEB	1992	
500 - Water	500	61,288.00
Amount to be Provided for Internal Loans	1997	
400 - Vista de Oro	400	1,517.00
Amount to be Provided - Other LT Oblig-	1998	
Comp Leave		
100 - Administration	100	31,570.86
Total Other Assets		309,205.86
Total ASSETS		21,948,050.22

## LIABILITIES & EQUITY

### CURRENT LIABILITIES

#### Accounts Payable

Vendor Payable (Control Account)	2000	
100 - Administration	100	(4,610.29)
200 - Bayridge	200	116.47
301 - Fire	301	7,917.51
400 - Vista de Oro	400	116.47
500 - Water	500	30,036.29



600 - Wastewater	600	2,957.07
650 - Solid Waste	650	10,005.06
800 - Drainage	800	2,045.70
900 - Parks & Recreation	900	30.71
Total Accounts Payable		48,614.99
Current Payroll Liabilities		
Fed Income Tax Withholding	2001	
100 - Administration	100	0.03
500 - Water	500	(840.87)
CA Income Tax Withholding	2011	
100 - Administration	100	0.03
500 - Water	500	840.81
Accrued Compensated Absences	2040	
100 - Administration	100	7,892.71
500 - Water	500	29,333.90
Long-term Compensated Absences	2041	
100 - Administration	100	23,678.15
500 - Water	500	88,001.71
CALPERS Retirement Tier 2- EE- Liab	2042	
100 - Administration	100	0.03
500 - Water	500	(0.03)
CALPERS Retirement Tier 2- ER- Liab	2044	
100 - Administration	100	(0.06)
500 - Water	500	(0.02)
Other Pension Oblig Liab (OPEB) ARC	2045	
500 - Water	500	296,892.00
Life Insurance Liab-Employer	2201	
100 - Administration	100	(0.01)
500 - Water	500	(0.03)
Medicare Tax Liab	2202	
100 - Administration	100	0.04
500 - Water	500	(0.04)
Medical Plan Liab- Employee	2203	
100 - Administration	100	(1,014.80)
500 - Water	500	(4,479.37)
Vision Plan Liab- Employee	2204	
100 - Administration	100	0.02
500 - Water	500	25.10
Dental Plan Ins Payable- Employee	2205	
500 - Water	500	0.02
Insurance- AD & D	2211	
100 - Administration	100	0.30
500 - Water	500	0.28
Insurance-Work Injury (WI)	2212	
100 - Administration	100	0.02
500 - Water	500	19.53
Insurance- LT Disability	2213	
100 - Administration	100	0.04
500 - Water	500	(35.25)
Payroll Clearing Account	2999	
100 - Administration	100	<u>5,530.21</u>

Total Current Payroll Liabilities		445,844.45
Due to Others		
Due To Administration	2410	
400 - Vista de Oro	400	1,517.00
Total Due to Others		1,517.00
Current Portion Long Term Debt		
Current portion-Long Term Debt	2102	
500 - Water	500	192,409.45
650 - Solid Waste	650	<u>120,000.00</u>
Total Current Portion Long Term Debt		312,409.45
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		901,072.48
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	1,306,022.02
500 - Water	500	144,644.25
General Contingency Reserve	3111	
100 - Administration	100	20,918.48
301 - Fire	301	493,225.51
500 - Water	500	699,183.00
800 - Drainage	800	10,000.00
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	55,000.00
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	1,517.00
Total Other Liabilities		<u>6,669,754.47</u>
Total Other Liabilities		6,669,754.47
Long Term Debt		
Note Payable - Long Term		
Long Term Debt- Note Payable	2100	
650 - Solid Waste	650	906,772.00
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	2,461,985.21
Internal Loan Due Water-500	2491	
800 - Drainage	800	<u>276,405.85</u>
Total Note Payable - Long Term		3,645,163.06
Accrued Interest Payable		
Accrued Interest Payable	2110	
500 - Water	500	<u>27,649.93</u>
Total Accrued Interest Payable		<u>27,649.93</u>
Total Long Term Debt		3,672,812.99
Equity		
Revenues		
100 - Administration	100	118,928.79
301 - Fire	301	(5,760.44)
500 - Water	500	549,296.16
Wastewater Fiduciary Fund	602	14,179.07
650 - Solid Waste	650	62,651.81
800 - Drainage	800	3,998.22
900 - Parks & Recreation	900	<u>2,998.27</u>
Total Revenues		746,291.88
Expenditures		
100 - Administration	100	(145,994.99)
200 - Bayridge	200	(1,256.59)
301 - Fire	301	(122,145.24)
400 - Vista de Oro	400	(733.33)
500 - Water	500	(669,830.60)
600 - Wastewater	600	(3,530.29)
650 - Solid Waste	650	(32,128.26)
800 - Drainage	800	(10,203.43)
900 - Parks & Recreation	900	(626.65)
Total Expenditures		(986,449.38)
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	131,538.77

Low Income Sewer Connection Money	105	9,353.02
200 - Bayridge	200	28,060.83
301 - Fire	301	863,173.33
400 - Vista de Oro	400	1,300.97
500 - Water	500	5,133,444.72
600 - Wastewater	600	1,356,971.79
Wastewater Fiduciary Fund	602	1,952,684.63
650 - Solid Waste	650	104,669.95
800 - Drainage	800	(81,348.13)
900 - Parks & Recreation	900	116,551.57
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>10,944,567.78</u>
Total Equity		<u>10,704,410.28</u>
Total LIABILITIES & EQUITY		<u>21,948,050.22</u>

# FIRE RESERVES

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 8/31/2023

Current Period  
Balance

### LIABILITIES & EQUITY

#### Other Liabilities

##### Other Liabilities

Replacement Reserve - Vehicle, Equip & Fire Engines	3110	1,298,022.02
General Contingency Reserve	3111	493,225.51
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	<u>540,562.42</u>

Total Other Liabilities 2,372,143.95

Total Other Liabilities 2,372,143.95

#### Equity

##### Equity

Fire Mitigation Fund 3161 135,448.89

Total Equity 135,448.89

Total Equity 135,448.89

Total LIABILITIES & EQUITY 2,507,592.84

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## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 8/31/2023

		<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	699,183.00
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>3,111,165.10</u>
Total Other Liabilities		<u>3,111,165.10</u>
Total LIABILITIES & EQUITY		<u><u>3,202,682.37</u></u>

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## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 8/31/2023

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
General Contingency Reserve	3111	10,000.00
Capital Outlay Reserve	3160	<u>55,000.00</u>
Total Other Liabilities		<u>65,000.00</u>
Total Other Liabilities		<u>65,000.00</u>
Total LIABILITIES & EQUITY		<u><u>65,000.00</u></u>

# PARKS RESERVES

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 8/31/2023

		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>





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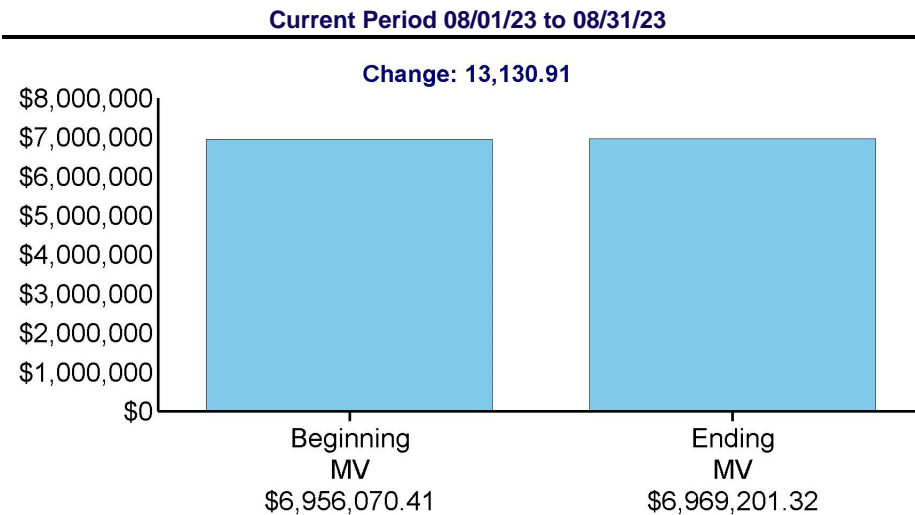


LOS OSOS CSD  
ACCOUNT NUMBER:

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August 1, 2023 to August 31, 2023

### MARKET VALUE SUMMARY

	Current Period 08/01/23 to 08/31/23	Year-to-Date 06/13/23 to 08/31/23
<b>Beginning Market Value</b>	<b>\$6,956,070.41</b>	<b>\$0.00</b>
Taxable Interest	10,486.14	-6,262.40
Taxable Dividends	55.04	3,168.47
Fees and Expenses	-125.00	-125.00
Cash Receipts		7,000,000.00
Change in Investment Value	2,714.73	-27,579.75
<b>Ending Market Value</b>	<b>\$6,969,201.32</b>	<b>\$6,969,201.32</b>



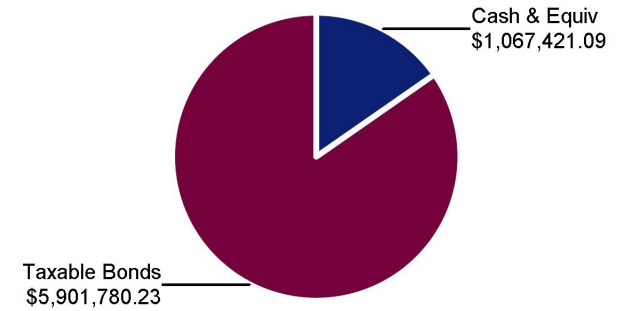


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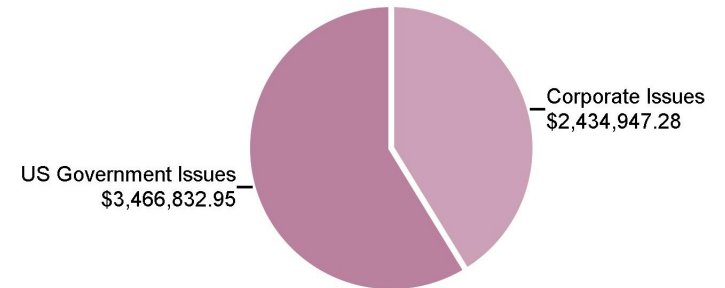
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August 1, 2023 to August 31, 2023

**ASSET SUMMARY**

<b>Assets</b>	<b>Current Period Market Value</b>	<b>% of Total</b>	<b>Estimated Annual Income</b>
Cash & Equivalents	1,067,421.09	15.30	56,638.96
Taxable Bonds	5,901,780.23	84.70	221,213.50
<b>Total Market Value</b>	<b>\$6,969,201.32</b>	<b>100.00</b>	<b>\$277,852.46</b>



**Fixed Income Summary**



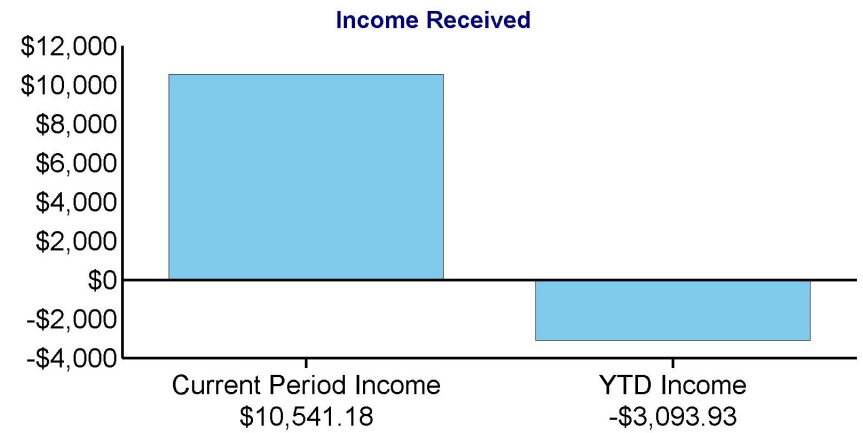


LOS OSOS CSD  
ACCOUNT NUMBER:

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August 1, 2023 to August 31, 2023

### INCOME SUMMARY

	Income Received Current Period	Income Received YTD
Taxable Interest	10,486.14	-6,262.40
Taxable Dividends	55.04	3,168.47
<b>Total Current Period Income</b>	<b>\$10,541.18</b>	<b>-\$3,093.93</b>



LOS OSOS CSD  
ACCOUNT NUMBER:Page 4 of 14  
August 1, 2023 to August 31, 2023**CASH SUMMARY**

	Principal Cash	Income Cash	Total Cash
<b>Beginning Cash 08/01/2023</b>	<b>\$16,748.54</b>	<b>-\$16,748.54</b>	<b>\$0.00</b>
Taxable Interest		10,486.14	10,486.14
Taxable Dividends		55.04	55.04
Fees and Expenses	-125.00		-125.00
Transfers	55.04	-55.04	0.00
Purchases	-10,541.18		-10,541.18
Sales	125.00		125.00
Net Money Market Activity			0.00
<b>Ending Cash 08/31/2023</b>	<b>\$6,262.40</b>	<b>-\$6,262.40</b>	<b>\$0.00</b>



LOS OSOS CSD  
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August 1, 2023 to August 31, 2023

### ASSET DETAIL

#### Security Description

Shares/Face Amt	Price	Market Value	Tax Cost	Unrealized Gain/Loss	Percent of Total Portfolio	Estimated Annual Income	Estimated Current Yield
<b>Cash &amp; Equivalents</b>							
<b>Cash/Money Market</b>							
U S Treasury Bill - 912796CS6 09/28/2023							
526,000.000	99.6040	523,917.04	519,577.54	4,339.50	7.5	27,785.96	5.30
U S Treasury Bill - 912797FV4 12/21/2023							
532,000.000	98.3680	523,317.76	519,097.40	4,220.36	7.5	28,003.16	5.35
US Bank Liquidity Plus Program - USBLP3 ** - Class Y							
20,186.290	1.0000	20,186.29	20,186.29	0.00	0.3	849.84	4.21
<b>Total Cash/Money Market</b>		<b>\$1,067,421.09</b>	<b>\$1,058,861.23</b>	<b>\$8,559.86</b>	<b>15.3</b>	<b>\$56,638.96</b>	
<b>Cash</b>							
Principal Cash		6,262.40	6,262.40		0.1		
Income Cash		-6,262.40	-6,262.40		-0.1		
<b>Total Cash</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0</b>	<b>\$0.00</b>	
<b>Total Cash &amp; Equivalents</b>		<b>\$1,067,421.09</b>	<b>\$1,058,861.23</b>	<b>\$8,559.86</b>	<b>15.3</b>	<b>\$56,638.96</b>	

#### Taxable Bonds

##### US Government Issues

U S Treasury Note - 91282CEG2 2.250 03/31/2024							
520,000.000	98.1950	510,614.00	508,497.40	2,116.60	7.3	11,700.00	2.29



LOS OSOS CSD  
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August 1, 2023 to August 31, 2023

**ASSET DETAIL (continued)**

**Security Description**

	<b>Shares/Face Amt</b>	<b>Price</b>	<b>Market Value</b>	<b>Tax Cost</b>	<b>Unrealized Gain/Loss</b>	<b>Percent of Total Portfolio</b>	<b>Estimated Annual Income</b>	<b>Estimated Current Yield</b>
U S Treasury Note - 9128286Z8 1.750 06/30/2024	535,000.000	97.0630	519,287.05	516,781.11	2,505.94	7.5	9,362.50	1.80
Federal Farm Credit Bks - 3133ENP79 4.250 09/26/2024	250,000.000	98.9220	247,305.00	247,128.50	176.50	3.5	10,625.00	4.30
U S Treasury Note - 91282CED9 1.750 03/15/2025	260,000.000	95.1090	247,283.40	246,537.72	745.68	3.5	4,550.00	1.84
U S Treasury Note - 91282CFK2 3.500 09/15/2025	250,000.000	97.3980	243,495.00	244,038.25	-543.25	3.5	8,750.00	3.59
Federal Farm Credit Bks - 3133EPMB8 4.125 12/08/2025	250,000.000	98.5320	246,330.00	247,065.50	-735.50	3.5	10,312.50	4.19
Federal Farm Credit Bks - 3133EPNV3 4.375 03/30/2026	250,000.000	99.0900	247,725.00	249,216.25	-1,491.25	3.6	10,937.50	4.41
U S Treasury Note - 912828YG9 1.625 09/30/2026	250,000.000	91.8400	229,600.00	229,903.00	-303.00	3.3	4,062.50	1.77
Federal Agri Mtg Corp M T N - 3132X0PY1 3.000 02/23/2027	250,000.000	94.9530	237,382.50	238,315.75	-933.25	3.4	7,500.00	3.16
U S Treasury Note - 91282CFM8 4.125 09/30/2027	250,000.000	99.0740	247,685.00	249,745.25	-2,060.25	3.6	10,312.50	4.16
U S Treasury Note - 91282CGC9 3.875 12/31/2027	250,000.000	98.1680	245,420.00	247,608.63	-2,188.63	3.5	9,687.50	3.95





LOS OSOS CSD  
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**ASSET DETAIL (continued)**

**Security Description**

	Shares/Face Amt	Price	Market Value	Tax Cost	Unrealized Gain/Loss	Percent of Total Portfolio	Estimated Annual Income	Estimated Current Yield
U S Treasury Note - 91282CBS9 1.250 03/31/2028	280,000.000	87.3950	244,706.00	246,082.48	-1,376.48	3.5	3,500.00	1.43
<b>Total US Government Issues</b>			<b>\$3,466,832.95</b>	<b>\$3,470,919.84</b>	<b>-\$4,086.89</b>	<b>49.7</b>	<b>\$101,300.00</b>	

**Corporate Issues**

Western Alliance Bk Phoenix - 95763PPD7 C D 5.250 01/07/2025	244,000.000	99.6070	243,041.08	244,000.00	-958.92	3.5	12,810.00	5.27
First Technology Federal - 33715LFQ8 C D 5.300 07/14/2025	248,000.000	99.6700	247,181.60	248,000.00	-818.40	3.5	13,144.00	5.32
Liberty Fed Cr Un Evansville - 53052LAW9 C D 5.300 07/14/2025	248,000.000	99.6700	247,181.60	248,000.00	-818.40	3.5	13,144.00	5.32
Connexus Credit Union Wausau - 20825WCA6 C D 5.000 07/13/2026	248,000.000	99.0510	245,646.48	248,000.00	-2,353.52	3.5	12,400.00	5.05
Frontier Bk Omaha Ne - 35907XFG7 C D 4.700 07/14/2026	248,000.000	98.2540	243,669.92	248,000.00	-4,330.08	3.5	11,656.00	4.78
Uinta Bk Mtn View Wyo - 903572GH2 C D 4.550 01/12/2027	248,000.000	97.7600	242,444.80	248,000.00	-5,555.20	3.5	11,284.00	4.65



LOS OSOS CSD  
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August 1, 2023 to August 31, 2023



**ASSET DETAIL (continued)**

**Security Description**

	<b>Shares/Face Amt</b>	<b>Price</b>	<b>Market Value</b>	<b>Tax Cost</b>	<b>Unrealized Gain/Loss</b>	<b>Percent of Total Portfolio</b>	<b>Estimated Annual Income</b>	<b>Estimated Current Yield</b>
Discover Bk - 2546736B7 C D 4.500 07/06/2027	244,000.000	97.5890	238,117.16	244,000.00	-5,882.84	3.4	10,980.00	4.61
Dort Finl Cr Un Grand Blanc - 25844MBG2 C D 4.850 07/12/2027	247,000.000	98.8040	244,045.88	247,000.00	-2,954.12	3.5	11,979.50	4.91
Morgan Stanley Bk N A - 61690DAZ1 C D 4.400 07/05/2028	244,000.000	96.3750	235,155.00	244,000.00	-8,845.00	3.4	10,736.00	4.56
Utah First Fed Credit - 91739JAA3 C D 4.750 07/14/2028	248,000.000	100.1870	248,463.76	248,000.00	463.76	3.6	11,780.00	4.74
<b>Total Corporate Issues</b>			<b>\$2,434,947.28</b>	<b>\$2,467,000.00</b>	<b>-\$32,052.72</b>	<b>34.9</b>	<b>\$119,913.50</b>	
<b>Total Taxable Bonds</b>			<b>\$5,901,780.23</b>	<b>\$5,937,919.84</b>	<b>-\$36,139.61</b>	<b>84.7</b>	<b>\$221,213.50</b>	
<b>Total Assets</b>			<b>\$6,969,201.32</b>	<b>\$6,996,781.07</b>	<b>-\$27,579.75</b>	<b>100.0</b>	<b>\$277,852.46</b>	
<b>Estimated Current Yield</b>								<b>3.98</b>

**ASSET DETAIL MESSAGES**

Time of trade execution and trading party (if not disclosed) will be provided upon request.



LOS OSOS CSD  
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**ASSET DETAIL MESSAGES (continued)**

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Publicly traded assets are valued in accordance with market quotations or valuation methodologies from financial industry services believed by us to be reliable. Assets that are not publicly traded may be reflected at values from other external sources. Assets for which a current value is not available may be reflected at a previous value or as not valued, at par value, or at a nominal value. Values shown do not necessarily reflect prices at which assets could be bought or sold. Values are updated based on internal policy and may be updated less frequently than statement generation.

**\*\*Your U.S. Bank Liquidity Plus Program as of 08/31/2023 was allocated as follows:**

**Total Balance** \$20,186.29

<b>Bank Name</b>	<b>Balance</b>	<b>Excluded Bank Name</b>
First Horizon Bank	\$10.20	None
Union Bank and Trust Company	\$356.17	
State Bank of India	\$163.39	
EagleBank	\$302.83	
US Bank	\$18,053.04	
Amarillo National Bank	\$13.03	
Cadence Bank	\$301.76	
Univest Bank and Trust Co	\$357.84	
Bremer Bank NA	\$270.19	
Bank of India	\$357.84	



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**TRANSACTION DETAIL**

<b>Date Posted</b>	<b>Activity</b>	<b>Description</b>	<b>Income Cash</b>	<b>Principal Cash</b>	<b>Tax Cost</b>
<b>Beginning Balance 08/01/2023</b>			<b>-\$16,748.54</b>	<b>\$16,748.54</b>	<b>\$6,986,364.89</b>
08/01/23	Asset Income	Interest Earned On Liberty Fed C D 5.300% 7/14/25 0.002614 USD/\$1 Pv On 248,000 Par Value Due 8/1/23	648.20		
08/01/23	Purchase	Purchased 648.2 Shares Of US Bank Liquidity Plus Class Y Trade Date 8/1/23 648.2 Shares At 1.00 USD		-648.20	648.20
08/01/23	Asset Income	Interest Earned On First Am Govt Ob Fd Cl Y Interest From 7/1/23 To 7/31/23	969.63		
08/02/23	Purchase	Purchased 969.63 Shares Of US Bank Liquidity Plus Class Y Trade Date 8/2/23 969.63 Shares At 1.00 USD		-969.63	969.63
08/14/23	Asset Income	Interest Earned On Connexus Credit C D 5.000% 7/13/26 0.004247 USD/\$1 Pv On 248,000 Par Value Due 8/12/23	1,053.15		
08/14/23	Asset Income	Interest Earned On Uinta Bk C D 4.550% 1/12/27 0.003864 USD/\$1 Pv On 248,000 Par Value Due 8/12/23	958.37		
08/14/23	Asset Income	Interest Earned On First C D 5.300% 7/14/25 0.004501 USD/\$1 Pv On 248,000 Par Value Due 8/14/23	1,116.34		
08/14/23	Asset Income	Interest Earned On Frontier Bk C D 4.700% 7/14/26 0.003992 USD/\$1 Pv On 248,000 Par Value Due 8/14/23	989.96		
08/14/23	Asset Income	Interest Earned On Utah First Fed C D 4.750% 7/14/28 0.004034 USD/\$1 Pv On 248,000 Par Value Due 8/14/23	1,000.49		
08/14/23	Purchase	Purchased 5,118.31 Shares Of US Bank Liquidity Plus Class Y Trade Date 8/14/23 5,118.31 Shares At 1.00 USD		-5,118.31	5,118.31



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**TRANSACTION DETAIL (continued)**

<b>Date Posted</b>	<b>Activity</b>	<b>Description</b>	<b>Income Cash</b>	<b>Principal Cash</b>	<b>Tax Cost</b>
08/23/23	Asset Income	Interest Earned On F A M C M T N 3.000% 2/23/27 0.015 USD/\$1 Pv On 250,000 Par Value Due 8/23/23	3,750.00		
08/23/23	Purchase	Purchased 3,750 Shares Of US Bank Liquidity Plus Class Y Trade Date 8/23/23 3,750 Shares At 1.00 USD		-3,750.00	3,750.00
08/25/23	Fee	Trust Fees Collected Charged For Period 07/01/2023 Thru 07/31/2023		-125.00	
08/25/23	Sale	Sold 125 Shares Of US Bank Liquidity Plus Class Y Trade Date 8/25/23 125 Shares At 1.00 USD		125.00	-125.00
08/31/23	Asset Income	Dividend Earned On US Bank Liquidity Plus Class Y	55.04		
08/31/23	Cash Disbursement	Cash Disbursement Transfer To Principal	-55.04		
08/31/23	Cash Receipt	Cash Receipt Transfer From Income		55.04	
08/31/23	Purchase	Purchased 55.04 Shares Of US Bank Liquidity Plus Class Y Trade Date 8/31/23 Reinvestment Of Income Received 8/31/23		-55.04	55.04
	Purchase	Combined Purchases For The Period 8/ 1/23 - 8/31/23 Of First Am Govt Ob Fd Cl Y		-10,486.14	10,486.14
	Sale	Combined Sales For The Period 8/ 1/23 - 8/31/23 Of First Am Govt Ob Fd Cl Y		10,486.14	-10,486.14
<b>Ending Balance 08/31/2023</b>			<b>-\$6,262.40</b>	<b>\$6,262.40</b>	<b>\$6,996,781.07</b>

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August 1, 2023 to August 31, 2023**SALE/MATURITY SUMMARY**

	<b>Settlement Date</b>	<b>Description</b>	<b>Tax Cost</b>	<b>Proceeds</b>	<b>Estimated Gain/Loss</b>
<b>Cash and Equivalents</b>					
<b>US Bank Liquidity Plus Program - Class Y USBLP3</b>					
	08/25/23	Sold 125 Shares Trade Date 8/25/23 125 Shares At 1.00 USD	-125.00	125.00	
<b>Total Cash and Equivalents</b>			<b>-\$125.00</b>	<b>\$125.00</b>	<b>\$0.00</b>
<b>Total Sales &amp; Maturities</b>			<b>-\$125.00</b>	<b>\$125.00</b>	<b>\$0.00</b>

**SALE/MATURITY SUMMARY MESSAGES**

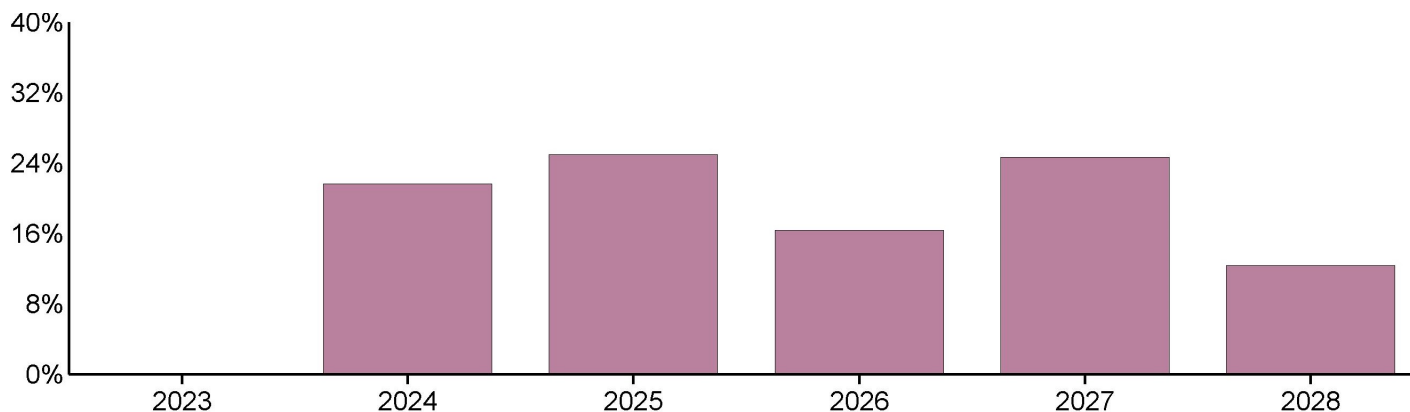
Estimates should not be used for tax purposes



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### BOND SUMMARY



	Par Value	Market Value	Percentage of Category
<b>MATURITY</b>			
2023	0.00	0.00	0.00
2024	1,305,000.00	1,277,206.05	21.65
2025	1,500,000.00	1,474,512.68	24.99
2026	996,000.00	966,641.40	16.37
2027	1,489,000.00	1,455,095.34	24.65
2028	772,000.00	728,324.76	12.34
<b>Total of Category</b>	<b>\$6,062,000.00</b>	<b>\$5,901,780.23</b>	<b>100.00</b>

### MOODY'S RATING

Aaa	3,345,000.00	3,229,450.45	54.72
N/A	1,481,000.00	1,452,213.02	24.61
NOT RATED	1,236,000.00	1,220,116.76	20.67
<b>Total of Category</b>	<b>\$6,062,000.00</b>	<b>\$5,901,780.23</b>	<b>100.00</b>



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**BOND SUMMARY (continued)**

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	Par Value	Market Value	Percentage of Category
<b>S&amp;P RATING</b>			
AA+	750,000.00	741,360.00	12.56
N/A	2,845,000.00	2,725,472.95	46.18
NOT RATED	2,467,000.00	2,434,947.28	41.26
<b>Total of Category</b>	<b>\$6,062,000.00</b>	<b>\$5,901,780.23</b>	<b>100.00</b>

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**BOND SUMMARY MESSAGES**

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Data contained within this section excluded Mutual Funds, Exchange Traded Funds, and Closed-Ended Funds.





### Account Statement - Transaction Summary

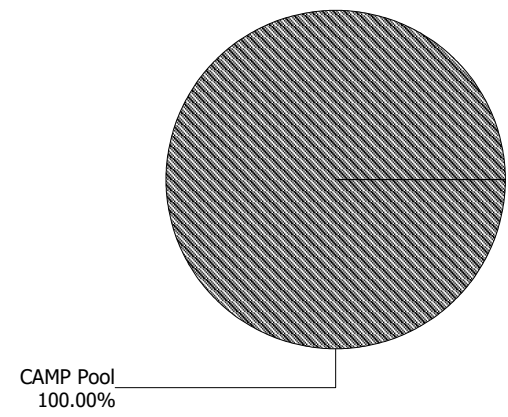
For the Month Ending **August 31, 2023**

Los Osos Community Services District - Los Osos Community Services District -

<b>CAMP Pool</b>	
Opening Market Value	702,655.67
Purchases	3,293.52
Redemptions	0.00
Unsettled Trades	0.00
Change in Value	0.00
<b>Closing Market Value</b>	<b>\$705,949.19</b>
Cash Dividends and Income	3,293.52

<b>Asset Summary</b>		
	<b>August 31, 2023</b>	<b>July 31, 2023</b>
<b>CAMP Pool</b>	705,949.19	702,655.67
<b>Total</b>	<b>\$705,949.19</b>	<b>\$702,655.67</b>

#### **Asset Allocation**





## Account Statement

For the Month Ending **August 31, 2023**

Los Osos Community Services District - Los Osos Community Services District -

Trade Date	Settlement Date	Transaction Description	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
<b>CAMP Pool</b>					
<b>Opening Balance</b>					<b>702,655.67</b>
08/31/23	09/01/23	Accrual Income Div Reinvestment - Distributions	1.00	3,293.52	705,949.19
<b>Closing Balance</b>					<b>705,949.19</b>

	Month of August	Fiscal YTD July-August	
<b>Opening Balance</b>	702,655.67	0.00	<b>Closing Balance</b>
<b>Purchases</b>	3,293.52	705,949.19	<b>Average Monthly Balance</b>
<b>Redemptions (Excl. Checks)</b>	0.00	0.00	<b>Monthly Distribution Yield</b>
<b>Check Disbursements</b>	0.00	0.00	5.52%
<b>Closing Balance</b>	<b>705,949.19</b>	<b>705,949.19</b>	
<b>Cash Dividends and Income</b>	3,293.52	5,949.19	