



November 1, 2022

TO: Finance Advisory Committee
FROM: Laura Durban, Administrative Services Manager
Ron Munds, General Manager
SUBJECT: **Agenda Item 4 – 11/01/2022 FAC Meeting**
Receive Financial Report for the Period Ending September 30, 2022

President
Matthew D. Fourcroy

Vice President
Charles L. Cesena

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

General Manager
Ron Munds

District Accountant
Robert Stilts, CPA

Unit Chief
Eddy Moore

Battalion Chief
Paul Provence

DESCRIPTION

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

STAFF RECOMMENDATION

Staff recommends that the FAC adopt the following motion:

Motion: I recommend to the Board, that the Board receive and file the financials for the period ending September 30, 2022.

FINANCE AND BUDGET DASHBOARD

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

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

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

Attachments

September 2022 Financial Report

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

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

Phone: 805/528-9370
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www.losososcscsd.org

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 9/1/2022 Through 9/30/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remain... - Original
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues					
Other Revenues					
4002	Transfer In	59,413.12	178,239.36	712,957.50	(534,718.14) (75.00)%
	Total Other Revenues	<u>59,413.12</u>	<u>178,239.36</u>	<u>712,957.50</u>	<u>(534,718.14) (75.00)%</u>
	Total Revenues	<u>59,413.12</u>	<u>178,239.36</u>	<u>712,957.50</u>	<u>(534,718.14) (75.00)%</u>
Expenditures					
Personnel					
Salaries/Wages					
7322	Director's Compensation	100.00	1,900.00	16,500.00	14,600.00 88.48%
8018	Holiday Pay	1,123.07	1,851.37	16,460.00	14,608.63 88.75%
8045	Overtime Pay	0.00	269.10	300.00	30.90 10.30%
8050	Administrative Leave Pay	3,605.77	3,605.77	5,400.00	1,794.23 33.23%
8051	Floating Holiday Pay	1,442.31	1,442.31	3,000.00	1,557.69 51.92%
8054	Salaries & Wages - Regular	15,257.19	58,060.48	283,750.00	225,689.52 79.54%
8060	Sick Leave Pay	335.94	335.94	5,400.00	5,064.06 93.78%
8066	Comp Time Used	0.00	0.00	50.00	50.00 100.00%
8081	Vacation Pay	1,346.63	8,231.66	5,400.00	(2,831.66) (52.44)%
	Total Salaries/Wages	<u>23,210.91</u>	<u>75,696.63</u>	<u>336,260.00</u>	<u>260,563.37 77.49%</u>
Payroll Taxes & Benefits					
5020	FICA - ER	6.20	102.92	1,116.00	1,013.08 90.78%
5030	Life Insurance - ER	23.71	108.17	525.00	416.83 79.40%
5031	Disability Insurance	61.38	136.50	450.00	313.50 69.67%
5035	AD & D Insurance	6.38	20.52	119.00	98.48 82.76%
5040	LTD Insurance	68.65	218.38	1,700.00	1,481.62 87.15%
5050	Medicare - ER	340.53	1,128.53	4,900.00	3,771.47 76.97%
5060	Cafeteria Plan - ER	2,283.51	6,000.96	27,150.00	21,149.04 77.90%
5070	Retirement ER - Regular	0.00	210.00	1,000.00	790.00 79.00%
5075	Retirees Medical - ER	0.00	0.00	250.00	250.00 100.00%
5102	CA Training Tax- ER	0.10	1.66	37.50	35.84 95.57%
5120	Workers Comp Insurance - ER	0.00	645.88	1,000.00	354.12 35.41%
5124	Retirement - ER - Tier 2	1,867.56	5,698.51	25,700.00	20,001.49 77.83%
	Total Payroll Taxes & Benefits	<u>4,658.02</u>	<u>14,272.03</u>	<u>63,947.50</u>	<u>49,675.47 77.68%</u>
Employment Services					
5100	Unemployment Insurance - ER	4.00	66.40	2,015.00	1,948.60 96.70%
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>4.00</u>	<u>66.40</u>	<u>2,365.00</u>	<u>2,298.60 97.19%</u>
	Total Personnel	<u>27,872.93</u>	<u>90,035.06</u>	<u>402,572.50</u>	<u>312,537.44 77.64%</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	9,700.00	9,700.00	14,500.00	4,800.00 33.10%
6110	IT Purchased Services	1,941.00	5,468.85	24,500.00	19,031.15 77.68%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 9/1/2022 Through 9/30/2022

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remain... - Original
7100	Copier Contract-Maint & Usage	589.46	877.51	3,500.00	2,622.49	74.93%
7255	Security Services	105.00	105.00	900.00	795.00	88.33%
7321	Janitorial Cleaning & Supplies	271.00	813.00	3,200.00	2,387.00	74.59%
7342	Public Meeting Recordings	454.99	709.98	10,000.00	9,290.02	92.90%
	Total Contract Services	13,061.45	17,674.34	56,600.00	38,925.66	68.77%
	Financial Services					
7309	Late Fees	0.00	0.00	200.00	200.00	100.00%
7310	Bank Service Charges	297.96	297.96	6,400.00	6,102.04	95.34%
	Total Financial Services	297.96	297.96	6,600.00	6,302.04	95.49%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	200.00	200.00	0.00	0.00%
6341	LAFCO Fees	0.00	17,337.94	17,500.00	162.06	0.93%
6343	Lien & Notary Fees	0.00	0.00	30.00	30.00	100.00%
7325	Insurance	0.00	30,379.23	30,525.00	145.77	0.48%
	Total Insurance, Licenses & Regulatory Fees	0.00	47,917.17	48,255.00	337.83	0.70%
	Legal & Professional					
7304	Professional Services - ACCTG	5,000.00	12,500.00	60,000.00	47,500.00	79.17%
7305	Auditing Services	0.00	0.00	22,550.00	22,550.00	100.00%
7320	Professional & Consulting Services	0.00	0.00	2,500.00	2,500.00	100.00%
7326	Legal Services	0.00	2,462.50	30,000.00	27,537.50	91.79%
7340	Legal Notifications & Mandated Advertising	221.52	221.52	500.00	278.48	55.70%
7343	Election Expense	0.00	0.00	15,000.00	15,000.00	100.00%
	Total Legal & Professional	5,221.52	15,184.02	130,550.00	115,365.98	88.37%
	Office/Operations					
6121	IT-Supplies & Miscellaneous	358.80	358.80	1,000.00	641.20	64.12%
6130	Computer Hardware	102.95	102.95	1,500.00	1,397.05	93.14%
7140	General Supplies & Minor Equipment	143.10	1,179.80	6,500.00	5,320.20	81.85%
7160	Postage, Shipping & Mail Supplies	150.00	468.66	2,500.00	2,031.34	81.25%
7226	Membership & Dues	100.00	100.00	7,950.00	7,850.00	98.74%
	Total Office/Operations	854.85	2,210.21	19,450.00	17,239.79	88.64%
	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	90.00	207.00	1,080.00	873.00	80.83%
6025	Telephone	230.13	230.13	3,000.00	2,769.87	92.33%
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 9/1/2022 Through 9/30/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7352 Rent - Offices & Other Structures	3,000.00	9,000.00	36,000.00	27,000.00	75.00%
8610 Electric	273.58	842.82	3,800.00	2,957.18	77.82%
8620 Gas Service	14.79	22.50	1,000.00	977.50	97.75%
Total Rent & Utilities	3,608.50	10,302.45	45,080.00	34,777.55	77.15%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	106.48	100.00	(6.48)	(6.48)%
Total Repairs & Maintenance	0.00	106.48	100.00	(6.48)	(6.48)%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	0.00	225.00	225.00	100.00%
7324 Education & Training Fees	0.00	550.00	1,000.00	450.00	45.00%
8510 Lodging & Meals - Local	0.00	0.00	1,000.00	1,000.00	100.00%
8539 Meals	0.00	0.00	600.00	600.00	100.00%
8550 Mileage Reimbursement & Parking	0.00	0.00	500.00	500.00	100.00%
Total Travel & Training	0.00	550.00	3,325.00	2,775.00	83.46%
Total Services & Supplies	23,044.28	94,242.63	310,385.00	216,142.37	69.64%
Total Expenditures	50,917.21	184,277.69	712,957.50	528,679.81	74.15%
Net Revenues over Expenditures	8,495.91	(6,038.33)	0.00	(6,038.33)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 9/1/2022 Through 9/30/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	0.00	0.00	10,000.00	(10,000.00) (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	10,000.00	(10,000.00) (100.00)%
	Total Revenues	0.00	0.00	10,000.00	(10,000.00) (100.00)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	0.00	316.72	600.00	283.28 47.21%
	Total Insurance, Licenses & Regulatory Fees	0.00	316.72	600.00	283.28 47.21%
Legal & Professional					
7340	Legal Notifications & Mandated Advertising	0.00	0.00	75.00	75.00 100.00%
	Total Legal & Professional	0.00	0.00	75.00	75.00 100.00%
Rent & Utilities					
8670	Street Lighting	418.63	1,255.88	6,724.16	5,468.28 81.32%
	Total Rent & Utilities	418.63	1,255.88	6,724.16	5,468.28 81.32%
	Total Services & Supplies	418.63	1,572.60	7,399.16	5,826.56 78.75%
Transfers					
9511	Interfund Transfer Out	148.53	445.59	1,782.39	1,336.80 75.00%
	Total Transfers	148.53	445.59	1,782.39	1,336.80 75.00%
	Total Expenditures	567.16	2,018.19	9,181.55	7,163.36 78.02%
	Net Revenues over Expenditures	(567.16)	(2,018.19)	818.45	(2,836.64) (346.59)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 9/1/2022 Through 9/30/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4034	Property Tax Revenue from Water	0.00	0.00	108,734.78	(108,734.78) (100.00)%
4037	Property Tax Zone B Received	34,946.95	34,946.95	923,390.00	(888,443.05) (96.22)%
4038	Property Tax Zone B Pass thru	0.00	0.00	1,500,152.00	(1,500,152.00) (100.00)%
	Total Property Taxes	34,946.95	34,946.95	2,532,276.78	(2,497,329.83) (98.62)%
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	0.00	67,134.00	(67,134.00) (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	459.52	957.71	2,000.00	(1,042.29) (52.11)%
	Total Use of Money & Property	459.52	957.71	2,000.00	(1,042.29) (52.11)%
	Total Revenues	35,406.47	35,904.66	3,270,808.78	(3,234,904.12) (98.90)%
Expenditures					
Personnel					
Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	2,106.00	4,666.50	38,000.00	33,333.50 87.72%
8340	Resv FF-Shift Coverage	9,978.00	28,842.14	144,000.00	115,157.86 79.97%
8345	Resv FF-Special Projects	0.00	0.00	2,000.00	2,000.00 100.00%
	Total Salaries/Wages	12,084.00	33,508.64	184,000.00	150,491.36 81.79%
Payroll Taxes & Benefits					
5021	FICA - Fire - ER	721.32	1,976.83	10,000.00	8,023.17 80.23%
5030	Life Insurance - ER	199.50	589.00	2,500.00	1,911.00 76.44%
5035	AD & D Insurance	47.50	142.50	850.00	707.50 83.24%
5051	Medicare - Reserves - ER	175.17	485.78	2,500.00	2,014.22 80.57%
5070	Retirement ER - Regular	5,008.74	14,901.65	62,000.00	47,098.35 75.97%
5102	CA Training Tax- ER	3.92	15.56	175.00	159.44 91.11%
5120	Workers Comp Insurance - ER	0.00	5,210.39	5,000.00	(210.39) (4.21)%
5124	Retirement - ER - Tier 2	128.37	1,428.47	8,500.00	7,071.53 83.19%
	Total Payroll Taxes & Benefits	6,284.52	24,750.18	91,525.00	66,774.82 72.96%
Employment Services					
5000	Medical Exams & Procedures	0.00	0.00	4,000.00	4,000.00 100.00%
5101	Unemp. Costs - Reserves	156.60	622.93	6,000.00	5,377.07 89.62%
6200	Hiring, Advertising & Other Costs	0.00	0.00	100.00	100.00 100.00%
6230	Medical Exam	0.00	0.00	4,000.00	4,000.00 100.00%
	Total Employment Services	156.60	622.93	14,100.00	13,477.07 95.58%
	Total Personnel	18,525.12	58,881.75	289,625.00	230,743.25 79.67%
Services & Supplies					
Clothing & Uniform					

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 9/1/2022 Through 9/30/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
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%
	Total Clothing & Uniform	0.00	0.00	5,000.00	5,000.00	100.00%
	Contract Services					
6110	IT Purchased Services	119.98	239.96	1,500.00	1,260.04	84.00%
7100	Copier Contract-Maint & Usage	99.74	990.57	2,500.00	1,509.43	60.38%
7202	Building Alarms & Security	210.00	355.98	1,100.00	744.02	67.64%
7204	Cleaning Supplies, Laundry & Towel Service	0.00	0.00	3,500.00	3,500.00	100.00%
7222	Hazardous Materials CW JPA Cost	0.00	0.00	2,500.00	2,500.00	100.00%
7500	Schedule A Charges	0.00	0.00	2,169,550.00	2,169,550.00	100.00%
	Total Contract Services	429.72	1,586.51	2,180,650.00	2,179,063.49	99.93%
	Equipment & Tools					
6055	Radios -Non Capital	0.00	0.00	2,000.00	2,000.00	100.00%
6440	Fire Personal Protection Equipment	0.00	0.00	15,000.00	15,000.00	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	3,000.00	3,000.00	100.00%
7234	Oxygen Supplies & Cylinder Rent	0.00	0.00	350.00	350.00	100.00%
7238	Paramedic & EMT Small Tools & Supplies	5,672.34	17,882.67	25,000.00	7,117.33	28.47%
7242	Minor Tools, Accessories & Field Machines	304.89	304.89	1,200.00	895.11	74.59%
7252	Misc Hardware	62.69	388.74	1,200.00	811.26	67.61%
	Total Equipment & Tools	6,039.92	18,576.30	55,750.00	37,173.70	66.68%
	Financial Services					
7309	Late Fees	0.00	0.00	10.00	10.00	100.00%
7310	Bank Service Charges	2.00	6.00	36.00	30.00	83.33%
9154	Losses and Damages	0.00	0.00	50.00	50.00	100.00%
	Total Financial Services	2.00	6.00	96.00	90.00	93.75%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	0.00	2,000.00	2,000.00	100.00%
6345	Property Taxes & Assessments Costs	0.00	316.72	7,200.00	6,883.28	95.60%
7325	Insurance	0.00	46,292.15	34,500.00	(11,792.15)	(34.18)%
	Total Insurance, Licenses & Regulatory Fees	0.00	46,608.87	43,700.00	(2,908.87)	(6.66)%
	Legal & Professional					

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 9/1/2022 Through 9/30/2022

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7320	Professional & Consulting Services	0.00	0.00	3,000.00	3,000.00	100.00%
7326	Legal Services	0.00	75.00	350.00	275.00	78.57%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,500.00	1,500.00	100.00%
	Total Legal & Professional	0.00	75.00	4,850.00	4,775.00	98.45%
	Office/Operations					
7140	General Supplies & Minor Equipment	0.00	646.55	2,000.00	1,353.45	67.67%
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	121.36	121.36	1,000.00	878.64	87.86%
7240	Propane	0.00	0.00	100.00	100.00	100.00%
	Total Office/Operations	121.36	1,117.91	7,200.00	6,082.09	84.47%
	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	0.00	800.00	800.00	100.00%
7330	Misc Operating Expenses	0.00	0.00	6,000.00	6,000.00	100.00%
	Total Other Expense	0.00	0.00	8,000.00	8,000.00	100.00%
	Rent & Utilities					
6000	Cell Phones	160.86	298.58	840.00	541.42	64.45%
6025	Telephone	0.00	1,260.36	14,000.00	12,739.64	91.00%
8610	Electric	590.23	590.23	1,200.00	609.77	50.81%
8620	Gas Service	0.00	0.00	1,600.00	1,600.00	100.00%
8630	Trash Services	0.00	544.91	1,600.00	1,055.09	65.94%
8640	Water and Water Services	170.73	1,101.85	6,000.00	4,898.15	81.64%
8659	Utility Cable Charges	171.70	343.40	2,075.00	1,731.60	83.45%
8670	Street Lighting	9.74	29.22	135.00	105.78	78.36%
	Total Rent & Utilities	1,103.26	4,168.55	27,450.00	23,281.45	84.81%
	Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405	R & M - Extinguishers	0.00	372.27	500.00	127.73	25.55%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	195.00	3,500.00	3,305.00	94.43%
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 9/1/2022 Through 9/30/2022

	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	0.00	650.00	28,000.00	27,350.00	97.68%
Total Repairs & Maintenance	0.00	1,217.27	37,300.00	36,082.73	96.74%
Travel & Training					
7141 CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323 Books, Publications & Subscriptions	0.00	0.00	200.00	200.00	100.00%
7324 Education & Training Fees	0.00	0.00	500.00	500.00	100.00%
8405 Reserve FF Training Costs	0.00	0.00	500.00	500.00	100.00%
Total Travel & Training	0.00	0.00	1,300.00	1,300.00	100.00%
Total Services & Supplies	7,696.26	73,356.41	2,371,296.00	2,297,939.59	96.91%
Capital Outlay					
9006 Infrastructure CIP	0.00	921.43	50,000.00	49,078.57	98.16%
9085 Vehicle Purchase	0.00	0.00	73,180.00	73,180.00	100.00%
Total Capital Outlay	0.00	921.43	123,180.00	122,258.57	99.25%
Reserves					
9504 *Vehicle Replacement Reserve	0.00	0.00	98,398.00	98,398.00	100.00%
9572 *General Contingency (Operations) Reserve	0.00	0.00	90,000.00	90,000.00	100.00%
Total Reserves	0.00	0.00	188,398.00	188,398.00	100.00%
Transfers					
9511 Interfund Transfer Out	5,941.31	17,823.93	71,295.75	53,471.82	75.00%
Total Transfers	5,941.31	17,823.93	71,295.75	53,471.82	75.00%
Total Expenditures	32,162.69	150,983.52	3,043,794.75	2,892,811.23	95.04%
Net Revenues over Expenditures	3,243.78	(115,078.86)	227,014.03	(342,092.89)	(150.69)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 9/1/2022 Through 9/30/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Revenues						
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	0.00	0.00	6,000.00	(6,000.00)	(100.00)%
	Total Special Taxes & Assessments	0.00	0.00	6,000.00	(6,000.00)	(100.00)%
	Total Revenues	0.00	0.00	6,000.00	(6,000.00)	(100.00)%
Expenditures						
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6345	Property Taxes & Assessments Costs	0.00	316.72	600.00	283.28	47.21%
	Total Insurance, Licenses & Regulatory Fees	0.00	316.72	600.00	283.28	47.21%
Legal & Professional						
7320	Professional & Consulting Services	0.00	0.00	230.00	230.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	70.00	70.00	100.00%
	Total Legal & Professional	0.00	0.00	300.00	300.00	100.00%
Rent & Utilities						
8670	Street Lighting	165.39	496.21	2,460.00	1,963.79	79.83%
	Total Rent & Utilities	165.39	496.21	2,460.00	1,963.79	79.83%
	Total Services & Supplies	165.39	812.93	3,360.00	2,547.07	75.81%
Transfers						
9511	Interfund Transfer Out	148.53	445.59	1,782.39	1,336.80	75.00%
	Total Transfers	148.53	445.59	1,782.39	1,336.80	75.00%
	Total Expenditures	313.92	1,258.52	5,142.39	3,883.87	75.53%
	Net Revenues over Expenditures	(313.92)	(1,258.52)	857.61	(2,116.13)	(246.75)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 9/1/2022 Through 9/30/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4035	Property Taxes	<u>3,956.54</u>	<u>3,956.54</u>	<u>131,329.02</u>	<u>(127,372.48)</u> (96.99)%
	Total Property Taxes	3,956.54	3,956.54	131,329.02	(127,372.48) (96.99)%
Service Charges & Fees					
4030	Residential Single Family	162,955.18	557,671.58	2,402,240.00	(1,844,568.42) (76.79)%
4102	Residential- Multi -Family-Water Sales	24,618.56	63,593.82	246,640.00	(183,046.18) (74.22)%
4103	Commercial, Home Care, Retail-Water Sales	21,261.78	108,249.73	339,693.00	(231,443.27) (68.13)%
4104	Irrigation- Water Sales	14,217.95	26,545.91	33,663.00	(7,117.09) (21.14)%
4114	Water Other Service Revenues	205.00	155.00	1,000.00	(845.00) (84.50)%
4931	Water Activation Fees	650.00	2,450.00	6,000.00	(3,550.00) (59.17)%
4932	Penalties	2,786.97	7,114.70	21,000.00	(13,885.30) (66.12)%
4933	Door Hangers/Lockout Notices	740.00	2,840.00	12,000.00	(9,160.00) (76.33)%
4937	NSF Fees	<u>50.00</u>	<u>100.00</u>	<u>400.00</u>	<u>(300.00)</u> (75.00)%
	Total Service Charges & Fees	227,485.44	768,720.74	3,062,636.00	(2,293,915.26) (74.90)%
Other Revenues					
4930	Other Revenue	277.90	226.62	6,000.00	(5,773.38) (96.22)%
4989	Claim Revenue	<u>0.00</u>	<u>12,373.63</u>	<u>0.00</u>	<u>12,373.63</u> 0.00%
	Total Other Revenues	277.90	12,600.25	6,000.00	6,600.25 110.00%
Use of Money & Property					
4510	Investment Income on funds	<u>663.72</u>	<u>1,996.70</u>	<u>6,000.00</u>	<u>(4,003.30)</u> (66.72)%
	Total Use of Money & Property	<u>663.72</u>	<u>1,996.70</u>	<u>6,000.00</u>	<u>(4,003.30)</u> (66.72)%
	Total Revenues	<u>232,383.60</u>	<u>787,274.23</u>	<u>3,205,965.02</u>	<u>(2,418,690.79)</u> (75.44)%
Expenditures					
Personnel					
Salaries/Wages					
8018	Holiday Pay	2,338.32	3,623.62	25,325.00	21,701.38 85.69%
8045	Overtime Pay	1,754.38	2,908.81	4,000.00	1,091.19 27.28%
8050	Administrative Leave Pay	0.00	0.00	2,050.00	2,050.00 100.00%
8051	Floating Holiday Pay	0.00	996.48	6,500.00	5,503.52 84.67%
8054	Salaries & Wages - Regular	42,442.53	105,132.51	489,000.00	383,867.49 78.50%
8056	Retroactive Pay	0.00	0.00	1,000.00	1,000.00 100.00%
8060	Sick Leave Pay	1,900.04	3,849.23	10,000.00	6,150.77 61.51%
8063	Standby Pay	2,003.88	5,663.84	25,500.00	19,836.16 77.79%
8066	Comp Time Used	1,923.41	4,752.04	18,000.00	13,247.96 73.60%
8081	Vacation Pay	<u>653.84</u>	<u>7,104.73</u>	<u>20,000.00</u>	<u>12,895.27</u> 64.48%
	Total Salaries/Wages	53,016.40	134,031.26	601,375.00	467,343.74 77.71%
Payroll Taxes & Benefits					
5030	Life Insurance - ER	171.11	437.33	1,950.00	1,512.67 77.57%
5031	Disability Insurance	155.64	309.81	850.00	540.19 63.55%
5035	AD & D Insurance	37.98	81.50	440.00	358.50 81.48%
5040	LTD Insurance	386.47	828.39	4,200.00	3,371.61 80.28%
5050	Medicare - ER	803.50	2,007.71	9,000.00	6,992.29 77.69%
5060	Cafeteria Plan - ER	7,011.48	14,733.57	75,000.00	60,266.43 80.36%
5070	Retirement ER - Regular	10,495.78	30,848.94	131,151.00	100,302.06 76.48%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 9/1/2022 Through 9/30/2022

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
5075	Retirees Medical - ER	300.52	600.73	2,000.00	1,399.27	69.96%
5102	CA Training Tax- ER	0.00	0.00	50.00	50.00	100.00%
5120	Workers Comp Insurance - ER	0.00	10,182.26	12,000.00	1,817.74	15.15%
5124	Retirement - ER - Tier 2	1,468.60	3,561.92	14,157.00	10,595.08	74.84%
	Total Payroll Taxes & Benefits	20,831.08	63,592.16	250,798.00	187,205.84	74.64%
	Employment Services					
5100	Unemployment Insurance - ER	0.00	0.00	4,000.00	4,000.00	100.00%
6230	Medical Exam	0.00	0.00	160.00	160.00	100.00%
	Total Employment Services	0.00	0.00	4,160.00	4,160.00	100.00%
	Total Personnel	73,847.48	197,623.42	856,333.00	658,709.58	76.92%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	112.60	112.60	2,600.00	2,487.40	95.67%
7248	Uniform Safety Boots	0.00	288.24	1,000.00	711.76	71.18%
	Total Clothing & Uniform	112.60	400.84	3,600.00	3,199.16	88.87%
	Contract Services					
6100	Labor & Support-IT Services	495.47	1,215.47	5,000.00	3,784.53	75.69%
6110	IT Purchased Services	134.99	269.98	5,400.00	5,130.02	95.00%
7250	Water Quality Testing	0.00	11,702.00	34,000.00	22,298.00	65.58%
7255	Security Services	735.00	735.00	5,500.00	4,765.00	86.64%
7321	Janitorial Cleaning & Supplies	73.00	219.00	850.00	631.00	74.24%
	Total Contract Services	1,438.46	14,141.45	50,750.00	36,608.55	72.14%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	549.58	2,700.00	2,150.42	79.65%
7242	Minor Tools, Accessories & Field Machines	410.35	685.16	8,000.00	7,314.84	91.44%
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	410.35	1,234.74	14,200.00	12,965.26	91.30%
	Financial Services					
7309	Late Fees	0.00	0.00	50.00	50.00	100.00%
7310	Bank Service Charges	2.00	6.00	300.00	294.00	98.00%
9153	Bad Debt Expense	0.00	(177.80)	0.00	177.80	0.00%
	Total Financial Services	2.00	(171.80)	350.00	521.80	149.09%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	0.00	900.00	900.00	100.00%
6342	Fees - Regulatory	0.00	2,525.00	22,000.00	19,475.00	88.52%
6345	Property Taxes & Assessments Costs	0.00	316.72	7,500.00	7,183.28	95.78%
7325	Insurance	0.00	63,091.79	64,250.00	1,158.21	1.80%
	Total Insurance, Licenses & Regulatory Fees	0.00	65,933.51	94,650.00	28,716.49	30.34%
	Legal & Professional					
7318	Professional & Consulting BMC	0.00	5,767.45	120,000.00	114,232.55	95.19%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 9/1/2022 Through 9/30/2022

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7320	Professional & Consulting Services	888.96	13,422.68	20,000.00	6,577.32	32.89%
7326	Legal Services	0.00	900.00	8,000.00	7,100.00	88.75%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Legal & Professional	888.96	20,090.13	149,000.00	128,909.87	86.52%
	Office/Operations					
6130	Computer Hardware	695.38	4,280.72	6,000.00	1,719.28	28.65%
6140	Computer Software	19.99	6,397.56	5,000.00	(1,397.56)	(27.95)%
7140	General Supplies & Minor Equipment	128.21	188.87	1,000.00	811.13	81.11%
7160	Postage, Shipping & Mail Supplies	527.59	1,767.02	9,000.00	7,232.98	80.37%
7180	Billing Supplies, Forms & Printing	1,346.19	4,412.66	18,750.00	14,337.34	76.47%
7226	Membership & Dues	0.00	1,051.40	3,000.00	1,948.60	64.95%
7230	Misc Small Parts & Supplies	952.69	1,005.23	3,000.00	1,994.77	66.49%
7237	Process Control & Treatment Supplies	1,287.66	3,423.90	10,000.00	6,576.10	65.76%
7239	Water Treatment Chemicals	0.00	4,324.90	13,000.00	8,675.10	66.73%
7249	Safety Supplies	43.94	244.50	1,000.00	755.50	75.55%
	Total Office/Operations	5,001.65	27,096.76	69,750.00	42,653.24	61.15%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	250.00	250.00	100.00%
7348	Water Conservation Program	0.00	100.00	10,000.00	9,900.00	99.00%
	Total Other Expense	0.00	100.00	10,250.00	10,150.00	99.02%
	Rent & Utilities					
6000	Cell Phones	189.40	575.71	3,500.00	2,924.29	83.55%
6025	Telephone	2,334.12	2,615.80	10,000.00	7,384.20	73.84%
8610	Electric	11,542.90	35,084.15	100,000.00	64,915.85	64.92%
8620	Gas Service	0.00	0.00	250.00	250.00	100.00%
8630	Trash Services	0.00	304.43	2,000.00	1,695.57	84.78%
8644	Disposal Services	690.00	1,413.00	9,000.00	7,587.00	84.30%
8670	Street Lighting	44.72	134.16	432.00	297.84	68.94%
	Total Rent & Utilities	14,801.14	40,127.25	125,182.00	85,054.75	67.94%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	447.21	400.00	(47.21)	(11.80)%
6422	R & M - Hydrants	0.00	0.00	1,300.00	1,300.00	100.00%
6640	R & M - Equip & Other Non-Structural Fixed Assets	19.66	13,674.91	5,000.00	(8,674.91)	(173.50)%
6641	R & M - Wells	0.00	39.14	3,000.00	2,960.86	98.70%
6750	R & M - Minor Tools & Equipment	46.59	46.59	2,400.00	2,353.41	98.06%
6800	R & M - Grounds & Collection Systems	47.16	116.32	600.00	483.68	80.61%
6830	Paving & Concrete	191.71	191.71	4,000.00	3,808.29	95.21%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 9/1/2022 Through 9/30/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6900 R & M - Buildings & Structures	105.13	830.72	15,000.00	14,169.28	94.46%
7241 R & M - Water Distribution System	407.74	1,124.47	8,000.00	6,875.53	85.94%
Total Repairs & Maintenance	817.99	16,471.07	39,700.00	23,228.93	58.51%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324 Education & Training Fees	0.00	0.00	3,000.00	3,000.00	100.00%
8410 Certifications	0.00	0.00	500.00	500.00	100.00%
8510 Lodging & Meals - Local	110.00	418.60	0.00	(418.60)	0.00%
8550 Mileage Reimbursement & Parking	280.03	353.49	370.00	16.51	4.46%
Total Travel & Training	390.03	772.09	4,120.00	3,347.91	81.26%
Vehicle Maintenance & Repairs					
7006 Tuneup/Oil/Maintenance	101.78	169.53	1,600.00	1,430.47	89.40%
7211 Misc Fuel & Diesel	507.18	815.24	4,000.00	3,184.76	79.62%
7220 Gasoline	815.39	2,401.40	6,000.00	3,598.60	59.98%
7228 Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232 Vehicle Repairs - Parts, Tires & Lubricants	138.09	5,570.47	5,000.00	(570.47)	(11.41)%
Total Vehicle Maintenance & Repairs	1,562.44	8,956.64	16,800.00	7,843.36	46.69%
Total Services & Supplies	25,425.62	195,152.68	578,352.00	383,199.32	66.26%
Capital Outlay					
9006 Infrastructure CIP	19,760.73	299,564.65	1,999,339.26	1,699,774.61	85.02%
Total Capital Outlay	19,760.73	299,564.65	1,999,339.26	1,699,774.61	85.02%
Debt Service					
9022 Debt Service - Principal	0.00	187,716.53	187,716.54	0.01	0.00%
9023 Debt Service - Interest & Annual Fee	0.00	35,526.38	68,706.32	33,179.94	48.29%
9024 Loan Administration Fee	0.00	8,526.33	8,526.33	0.00	0.00%
Total Debt Service	0.00	231,769.24	264,949.19	33,179.95	12.52%
Reserves					
9572 *General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
Total Reserves	0.00	0.00	57,000.00	57,000.00	100.00%
Transfers					
9511 Interfund Transfer Out	45,153.98	135,461.94	541,847.70	406,385.76	75.00%
Total Transfers	45,153.98	135,461.94	541,847.70	406,385.76	75.00%
Total Expenditures	164,187.81	1,059,571.93	4,297,821.15	3,238,249.22	75.35%
Net Revenues over Expenditures	68,195.79	(272,297.70)	(1,091,856.13)	819,558.43	(75.06)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 9/1/2022 Through 9/30/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Service Charges & Fees					
4062	Wastewater Admin Charge	0.00	0.00	19,720.79	(19,720.79) (100.00)%
	Total Service Charges & Fees	0.00	0.00	19,720.79	(19,720.79) (100.00)%
	Total Revenues	0.00	0.00	19,720.79	(19,720.79) (100.00)%
Expenditures					
Services & Supplies					
Financial Services					
7310	Bank Service Charges	1,815.00	1,815.00	1,815.00	0.00 0.00%
	Total Financial Services	1,815.00	1,815.00	1,815.00	0.00 0.00%
Insurance, Licenses & Regulatory Fees					
6343	Lien & Notary Fees	0.00	0.00	35.00	35.00 100.00%
6345	Property Taxes & Assessments Costs	7.99	30.71	270.00	239.29 88.63%
	Total Insurance, Licenses & Regulatory Fees	7.99	30.71	305.00	274.29 89.93%
Legal & Professional					
7320	Professional & Consulting Services	0.00	2,770.04	14,036.00	11,265.96 80.26%
	Total Legal & Professional	0.00	2,770.04	14,036.00	11,265.96 80.26%
	Total Services & Supplies	1,822.99	4,615.75	16,156.00	11,540.25 71.43%
Transfers					
9511	Interfund Transfer Out	297.07	891.21	3,564.79	2,673.58 75.00%
	Total Transfers	297.07	891.21	3,564.79	2,673.58 75.00%
	Total Expenditures	2,120.06	5,506.96	19,720.79	14,213.83 72.08%
	Net Revenues over Expenditures	(2,120.06)	(5,506.96)	0.00	(5,506.96) 0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 9/1/2022 Through 9/30/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Revenues						
Special Taxes & Assessments						
4061	Debt Service	(823,812.50)	(823,812.50)	0.00	(823,812.50)	0.00%
	Assessments-2002 WW Bond					
	Total Special Taxes & Assessments	(823,812.50)	(823,812.50)	0.00	(823,812.50)	0.00%
Other Revenues						
4928	Lien Fees Recoveries	0.00	30.00	0.00	30.00	0.00%
	Total Other Revenues	0.00	30.00	0.00	30.00	0.00%
Use of Money & Property						
4510	Investment Income on funds	7.68	7,162.26	0.00	7,162.26	0.00%
	Total Use of Money & Property	7.68	7,162.26	0.00	7,162.26	0.00%
	Total Revenues	(823,804.82)	(816,620.24)	0.00	(816,620.24)	0.00%
	Net Revenues over Expenditures	(823,804.82)	(816,620.24)	0.00	(816,620.24)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 9/1/2022 Through 9/30/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Other Revenues					
4800	Franchise Revenues	<u>7,091.91</u>	<u>38,990.18</u>	<u>245,000.00</u>	<u>(206,009.82)</u> (84.09)%
	Total Other Revenues	<u>7,091.91</u>	<u>38,990.18</u>	<u>245,000.00</u>	<u>(206,009.82)</u> (84.09)%
	Total Revenues	<u>7,091.91</u>	<u>38,990.18</u>	<u>245,000.00</u>	<u>(206,009.82)</u> (84.09)%
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					
2100	Long Term Debt- Note Payable	10,000.00	30,000.00	0.00	(30,000.00) 0.00%
9022	Debt Service - Principal	<u>0.00</u>	<u>0.00</u>	<u>120,000.00</u>	<u>120,000.00</u> 100.00%
	Total Debt Service	<u>10,000.00</u>	<u>30,000.00</u>	<u>120,000.00</u>	<u>90,000.00</u> 75.00%
Transfers					
9511	Interfund Transfer Out	<u>5,941.31</u>	<u>17,823.93</u>	<u>71,295.75</u>	<u>53,471.82</u> 75.00%
	Total Transfers	<u>5,941.31</u>	<u>17,823.93</u>	<u>71,295.75</u>	<u>53,471.82</u> 75.00%
	Total Expenditures	<u>15,941.31</u>	<u>48,148.93</u>	<u>211,295.75</u>	<u>163,146.82</u> 77.21%
	Net Revenues over Expenditures	<u>(8,849.40)</u>	<u>(9,158.75)</u>	<u>33,704.25</u>	<u>(42,863.00)</u> (127.17)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 9/1/2022 Through 9/30/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4035	Property Taxes	551.11	551.11	39,290.00	(38,738.89) (98.60)%
	Total Property Taxes	551.11	551.11	39,290.00	(38,738.89) (98.60)%
Special Taxes & Assessments					
4400	Drainage Assessments	0.00	0.00	95,264.00	(95,264.00) (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	95,264.00	(95,264.00) (100.00)%
Other Revenues					
4935	Sale-Specs/Plans & Non_Capital Items	27.00	27.00	0.00	27.00 0.00%
	Total Other Revenues	27.00	27.00	0.00	27.00 0.00%
Use of Money & Property					
4510	Investment Income on funds	0.00	448.85	600.00	(151.15) (25.19)%
	Total Use of Money & Property	0.00	448.85	600.00	(151.15) (25.19)%
	Total Revenues	578.11	1,026.96	135,154.00	(134,127.04) (99.24)%
Expenditures					
Personnel					
Salaries/Wages					
8045	Overtime Pay	0.00	0.00	200.00	200.00 100.00%
8054	Salaries & Wages - Regular	333.36	1,242.04	11,000.00	9,757.96 88.71%
	Total Salaries/Wages	333.36	1,242.04	11,200.00	9,957.96 88.91%
	Total Personnel	333.36	1,242.04	11,200.00	9,957.96 88.91%
Services & Supplies					
Equipment & Tools					
6390	Equipment	0.00	0.00	300.00	300.00 100.00%
7242	Minor Tools, Accessories & Field Machines	0.00	0.00	300.00	300.00 100.00%
	Total Equipment & Tools	0.00	0.00	600.00	600.00 100.00%
Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	0.00	0.00	7,200.00	7,200.00 100.00%
6345	Property Taxes & Assessments Costs	0.00	316.72	600.00	283.28 47.21%
7325	Insurance	0.00	572.63	450.00	(122.63) (27.25)%
	Total Insurance, Licenses & Regulatory Fees	0.00	889.35	8,250.00	7,360.65 89.22%
Legal & Professional					
7320	Professional & Consulting Services	0.00	573.15	3,000.00	2,426.85 80.89%
7326	Legal Services	0.00	0.00	500.00	500.00 100.00%
	Total Legal & Professional	0.00	573.15	3,500.00	2,926.85 83.62%
Office/Operations					
7230	Misc Small Parts & Supplies	0.00	0.00	550.00	550.00 100.00%
7249	Safety Supplies	0.00	0.00	100.00	100.00 100.00%
	Total Office/Operations	0.00	0.00	650.00	650.00 100.00%
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 9/1/2022 Through 9/30/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
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	99.60	143.60	1,700.00	1,556.40	91.55%
6025 Telephone	26.33	26.33	250.00	223.67	89.47%
8610 Electric	125.56	361.07	2,200.00	1,838.93	83.59%
8670 Street Lighting	<u>86.19</u>	<u>258.54</u>	<u>1,000.00</u>	<u>741.46</u>	<u>74.15%</u>
Total Rent & Utilities	337.68	789.54	5,150.00	4,360.46	84.67%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	42.59	50.00	7.41	14.82%
6640 R & M - Equip & Other Non-Structural Fixed Assets	0.00	0.00	1,000.00	1,000.00	100.00%
6750 R & M - Minor Tools & Equipment	0.00	0.00	500.00	500.00	100.00%
6800 R & M - Grounds & Collection Systems	0.00	275.00	5,500.00	5,225.00	95.00%
6900 R & M - Buildings & Structures	0.00	0.00	1,500.00	1,500.00	100.00%
Total Repairs & Maintenance	0.00	317.59	8,550.00	8,232.41	96.29%
Travel & Training					
7324 Education & Training Fees	0.00	0.00	500.00	500.00	100.00%
8475 Training Materials	<u>0.00</u>	<u>0.00</u>	<u>250.00</u>	<u>250.00</u>	<u>100.00%</u>
Total Travel & Training	0.00	0.00	750.00	750.00	100.00%
Vehicle Maintenance & Repairs					
7211 Misc Fuel & Diesel	126.79	203.81	1,200.00	996.19	83.02%
7220 Gasoline	<u>203.85</u>	<u>600.35</u>	<u>1,500.00</u>	<u>899.65</u>	<u>59.98%</u>
Total Vehicle Maintenance & Repairs	330.64	804.16	2,700.00	1,895.84	70.22%
Total Services & Supplies	668.32	3,373.79	30,450.00	27,076.21	88.92%
Capital Outlay					
9006 Infrastructure CIP	<u>0.00</u>	<u>0.00</u>	<u>15,000.00</u>	<u>15,000.00</u>	<u>100.00%</u>
Total Capital Outlay	0.00	0.00	15,000.00	15,000.00	100.00%
Transfers					
9511 Interfund Transfer Out	<u>1,188.26</u>	<u>3,564.78</u>	<u>14,259.15</u>	<u>10,694.37</u>	<u>75.00%</u>
Total Transfers	1,188.26	3,564.78	14,259.15	10,694.37	75.00%
Total Expenditures	<u>2,189.94</u>	<u>8,180.61</u>	<u>70,909.15</u>	<u>62,728.54</u>	<u>88.46%</u>
Net Revenues over Expenditures	<u>(1,611.83)</u>	<u>(7,153.65)</u>	<u>64,244.85</u>	<u>(71,398.50)</u>	<u>(111.13)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 9/1/2022 Through 9/30/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Revenues						
Property Taxes						
4034	Property Tax Revenue from Water	0.00	0.00	42,364.20	(42,364.20)	(100.00)%
	Total Property Taxes	0.00	0.00	42,364.20	(42,364.20)	(100.00)%
Use of Money & Property						
4510	Investment Income on funds	0.00	373.52	700.00	(326.48)	(46.64)%
	Total Use of Money & Property	0.00	373.52	700.00	(326.48)	(46.64)%
	Total Revenues	0.00	373.52	43,064.20	(42,690.68)	(99.13)%
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	1,782.39	7,129.58	5,347.19	75.00%
	Total Transfers	594.13	1,782.39	7,129.58	5,347.19	75.00%
	Total Expenditures	594.13	1,782.39	50,729.58	48,947.19	96.49%
	Net Revenues over Expenditures	(594.13)	(1,408.87)	(7,665.38)	6,256.51	(81.62)%

CASH FLOW SUMMARY

	September 2022	August 2022	July 2022
Fund	Cash Summary	Cash Summary	Cash Summary
100	\$ 141,970.96	\$ 150,840.12	\$ 138,369.84
200	\$ 32,306.00	\$ 33,020.16	\$ 33,587.31
301	\$ 2,570,540.44	\$ 2,213,753.77	\$ 2,256,028.45
400	\$ (1,100.20)	\$ (639.28)	\$ (325.34)
500	\$ 4,109,900.93	\$ 4,188,470.80	\$ 4,179,919.87
600	\$ 30,365.98	\$ 30,671.04	\$ 30,968.11
602	\$ 1,128,008.50	\$ 1,951,813.32	\$ 1,944,658.83
650	\$ 797.71	\$ 9,647.11	\$ (6,184.85)
800	\$ 616,032.86	\$ 617,632.39	\$ 619,936.81
900	\$ 275,506.55	\$ 276,100.68	\$ 276,694.81
Total	\$ 8,904,329.73	\$ 9,471,310.11	\$ 9,473,653.84

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

Average Cash Flow Summary 2022/2023		Average Cash Flow Summary 2021/2022	
100	\$ 143,726.97	100	\$ 119,992.35
200	\$ 32,971.16	200	\$ 34,039.09
301	\$ 2,346,774.22	301	\$ 2,487,920.81
400	\$ (688.27)	400	\$ 53.32
500	\$ 4,159,430.53	500	\$ 4,458,552.95
600	\$ 30,668.38	600	\$ 30,569.36
602	\$ 1,674,826.88	602	\$ 1,631,528.03
650	\$ 1,419.99	650	n/a
800	\$ 617,867.35	800	\$ 563,162.29
900	\$ 276,100.68	900	\$ 267,458.60
TOTAL	\$ 9,283,097.89	TOTAL	\$ 9,591,302.02

Balance Sheet 9.30.22

Current Period
Balance

ASSETS

CURRENT ASSETS

Cash in Bank

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

LAIF Investments	1011	
500 - Water	500	246,196.24
800 - Drainage	800	240,193.84
900 - Parks & Recreation	900	199,878.04

General Checking Account	1012	
100 - Administration	100	138,051.30
200 - Bayridge	200	32,306.00
301 - Fire	301	705,587.86
400 - Vista de Oro	400	(1,100.20)
500 - Water	500	1,170,056.91
600 - Wastewater	600	(72,427.71)
650 - Solid Waste	650	797.71
800 - Drainage	800	375,839.02
900 - Parks & Recreation	900	75,628.51

Payroll Account (contra to 2998)	1013	
100 - Administration	100	3,419.66
301 - Fire	301	928.42
500 - Water	500	1,358.29

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

Reserve

Fire Reserves Account	1031	
301 - Fire	301	1,863,824.16

US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	7,320.17

US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	94,604.03

US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	<u>1,026,084.30</u>

Total Cash in Bank 6,212,240.24

Investments

Water Reserves Account	0335	
500 - Water	500	<u>2,692,089.49</u>

Total Investments 2,692,089.49

Due From Others

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

Total Due From Others 1,517.00

Held Deposits

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

Prior Month - August 2022	
Fund	Cash Summary
100	\$ 150,840.12
200	\$ 33,020.16
301	\$ 2,213,753.77
400	\$ (639.28)
500	\$ 4,188,470.80
600	\$ 30,671.04
602	\$ 1,951,813.32
650	\$ 9,647.11
800	\$ 617,632.39
900	\$ 276,100.68
Total	\$ 9,471,310.11

Held Deposits	1030	
500 - Water	500	<u>10,000.00</u>
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	
301 - Fire	301	(18.00)
500 - Water	500	213,956.75
Unbilled A/R	1085	
500 - Water	500	287,958.78
Grants Receivable	1086	
301 - Fire	301	18,732.17
500 - Water	500	<u>290,345.34</u>
Total Accounts Receivable		810,975.04
Accrued Inventory On Hand		
Inventory	1100	
500 - Water	500	<u>68,241.45</u>
Total Accrued Inventory On Hand		<u>68,241.45</u>
Total CURRENT ASSETS		9,795,063.22
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	(5,000.00)
Total Building		850,588.70
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	553,406.22
800 - Drainage	800	27,000.00
Acc Depreciation-Equipment, Vehicles & Systems	1853	
500 - Water	500	(632,364.15)
Total Plant & Equipment		1,387,256.54
Construction in Progress		
Construction In Progress	1850	
500 - Water	500	<u>410,521.28</u>
Total Construction in Progress		410,521.28
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	(5,082,963.23)
Total Infrastructure		<u>5,242,328.02</u>
Total FIXED ASSETS		8,446,497.63
OTHER ASSETS		
Cash Suspense		
Other Assets		
500 - Water	500	<u>900.00</u>
Total Cash Suspense		<u>900.00</u>
Total OTHER ASSETS		900.00
Other Assets		
Def Outflow		
500 - Water	500	208,054.00
Deferred Outflow - OPEB		
500 - Water	500	41,234.00
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>280,013.95</u>
Total ASSETS		<u>18,522,474.80</u>

LIABILITIES & EQUITY

CURRENT LIABILITIES

Accounts Payable

Vendor Payable (Control Account)	2000	
100 - Administration	100	3,021.63
200 - Bayridge	200	199.12
301 - Fire	301	4,782.52
400 - Vista de Oro	400	199.12
500 - Water	500	55,739.54
600 - Wastewater	600	1,837.72
650 - Solid Waste	650	10,325.00
800 - Drainage	800	<u>529.76</u>
Total Accounts Payable		76,634.41

Current Payroll Liabilities

FICA Employee Payable	2002	
100 - Administration	100	(0.01)
301 - Fire	301	(317.75)
FICA Employer Payable	2003	
301 - Fire	301	317.75
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	0.05
Accrued Compensated Absences	2040	
100 - Administration	100	7,302.24
500 - Water	500	25,098.19
Long-term Compensated Absences	2041	
100 - Administration	100	21,906.71
500 - Water	500	75,294.56
CALPERS Retirement Tier 2- EE- Liab	2042	
100 - Administration	100	0.01
301 - Fire	301	0.36
CALPERS Retirement Tier 2- ER- Liab	2044	
100 - Administration	100	1.57
500 - Water	500	0.01
Other Pension Oblig Liab (OPEB) ARC	2045	
500 - Water	500	352,434.00
Life Insurance Liab-Employer	2201	
100 - Administration	100	(6.84)
500 - Water	500	(101.15)
Medical Plan Liab- Employee	2203	
500 - Water	500	(4,479.30)
Vision Plan Liab- Employee	2204	
100 - Administration	100	(19.93)
500 - Water	500	18.91
Dental Plan Ins Payable- Employee	2205	
100 - Administration	100	(23.52)
500 - Water	500	(46.55)
Retirement Contrib Liab-Employee	2206	
500 - Water	500	(0.01)
Insurance- AD & D	2211	
100 - Administration	100	(6.05)
500 - Water	500	(39.56)
Insurance- LT Disability	2213	
100 - Administration	100	(244.65)
500 - Water	500	(434.40)
Survivor Premiums-PERS	2214	
100 - Administration	100	0.93
301 - Fire	301	(0.93)
Payroll Clearing Account	2999	
100 - Administration	100	<u>2,018.56</u>
Total Current Payroll Liabilities		478,673.46
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		957,227.99
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	
500 - Water	500	771,025.00
Def Inflow	2216	
500 - Water	500	22,658.00
Deferred Inflow - Pension	2217	
500 - Water	500	56,078.00
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>6,572,309.29</u>
Total Other Liabilities		6,572,309.29

Long Term Debt

Note Payable - Long Term

Long Term Debt- Note Payable	2100	
650 - Solid Waste	650	1,016,772.00
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	<u>2,654,394.66</u>
Total Note Payable - Long Term		3,671,166.66

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		3,700,771.98
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Equity

Revenues

100 - Administration	100	178,239.36
301 - Fire	301	35,904.66
500 - Water	500	787,274.23
Wastewater Fiduciary Fund	602	(816,620.24)
650 - Solid Waste	650	38,990.18
800 - Drainage	800	1,026.96
900 - Parks & Recreation	900	<u>373.52</u>
Total Revenues		225,188.67

Expenditures

100 - Administration	100	(184,277.69)
200 - Bayridge	200	(2,047.59)
301 - Fire	301	(151,012.92)
400 - Vista de Oro	400	(1,287.92)
500 - Water	500	(1,059,454.33)
600 - Wastewater	600	(5,506.96)
650 - Solid Waste	650	(18,148.93)
800 - Drainage	800	(8,210.01)
900 - Parks & Recreation	900	<u>(1,782.39)</u>
Total Expenditures		(1,431,728.74)

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	372,385.94
400 - Vista de Oro	400	(11.40)
500 - Water	500	4,044,567.22
600 - Wastewater	600	1,357,311.60
Wastewater Fiduciary Fund	602	1,939,656.00
650 - Solid Waste	650	29,631.46
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)
Prior Years Adjustment	3400	
500 - Water	500	30,999.00
650 - Solid Waste	650	(1,196,772.00)
Total Equity		<u>8,498,705.61</u>
Total Equity		<u>7,292,165.54</u>
Total LIABILITIES & EQUITY		<u>18,522,474.80</u>

FIRE RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 9/30/2022

Current Period
Balance

LIABILITIES & EQUITY

Other Liabilities

Other Liabilities

Replacement Reserve - Vehicle, Equip & Fire Engines 3110 1,199,624.02

General Contingency Reserve 3111 403,225.51

Public Facilities Fees Reserve 3115 40,334.00

Capital Outlay Reserve 3160 540,562.42

Total Other Liabilities 2,183,745.95

Total Other Liabilities 2,183,745.95

Equity

Equity

Fire Mitigation Fund 3161 135,448.89

Total Equity 135,448.89

Total Equity 135,448.89

Total LIABILITIES & EQUITY 2,319,194.84

WATER RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 9/30/2022

Current Period
Balance

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

DRAINAGE RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 9/30/2022

		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 RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 9/30/2022

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

SDRMA Property Insurance Reconciliation

93.27%

	Amount on Invoice	Actual with Discount
	42498.39	39640.22313
	6662.1	6214.050238
	83525.62	77908.22696
	6212.6	5794.780701
	10451.02	9748.151982
	1104.67	1030.37704
Total	150454.4	140335.81

Percentages for Vehicles, Trailers, Mobile Equipment, Property & Auto Comp are the cost provided by SDRAM per item owned by the district and used for each department. Each year this should be reviewed to make sure each department is paying the correct amount.

Percentage for General Liability, Errors & Omissions, Employee and Public Dishonesty will be 37% Admin, 33% Fire and 30%. Percentage yo discuss with GM every year to confirm these numbers. Based on actions from last year the Fire Department GL Liability percentage went up to cover the increased cost from those activities, and we will revisit every year.

Vehicles

Fund 301	42.67%	2762.37196
Fund 500	52.33%	3032.408741
Total		5794.780701

Trailers

Fund 301	86.76%	894.3672705
Fund 500	13.24%	136.0097692
Total		1030.37704

Mobile Equipment

Fund 301	28.28%	1757.333407
Fund 500	71.72%	4456.716831
Total		6214.050238

Property

Fund 100	3.92%	1553.203043
Fun 301	26.54%	10521.41505
Fund 500	68.09%	26992.97426
Fund 800	1.44%	572.6307712
Total		39640.22313

Auto Comp Collision

Fund 301	42.67%	4646.94405
Fund 500	52.33%	5101.207932
Total		9748.151982

General Liability

Fund 100	40%	28826.04397
Fund 301	30%	25709.7149
Fund 500	30%	23372.46809
Total		77908.22696

	Total Per Fund	Over or Under Budget
Fund 100	\$30,379.25	-\$145.75
Fund 301	\$46,292.15	\$11,792.15
Fund 500	\$63,091.79	-\$1,158.21
Fund 800	\$572.63	\$122.63
Total Due	\$140,335.81	