



January 5, 2023

TO: Board of Directors

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

SUBJECT: Agenda Item 9D – 01/05/2023 Board Meeting
Receive Financial Report for the Period Ending November 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
John Owens

Battalion Chief
Paul Provence

DESCRIPTION

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

STAFF RECOMMENDATION

This item will be approved along with the Consent Calendar unless it is pulled by a Director for separate consideration. If so, Staff recommends that the Board adopt the following motion:

Motion: I recommend that the Board receive and file the financials for the period ending November 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.losososcsd.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.

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

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

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

www.losososcsd.org

Attachments

November 2022 Financial Report

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 11/1/2022 Through 11/30/2022

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|-------------------------------------|---|------------------|----------------------------|--|--|
| Revenues | | | | | |
| Other Revenues | | | | | |
| 4002 | Transfer In | 59,413.12 | 297,065.60 | 712,957.50 | (415,891.90) (58.33)% |
| 4930 | Other Revenue | 290.00 | 290.00 | 0.00 | 290.00 0.00% |
| | Total Other Revenues | <u>59,703.12</u> | <u>297,355.60</u> | <u>712,957.50</u> | <u>(415,601.90)</u> (58.29)% |
| | Total Revenues | <u>59,703.12</u> | <u>297,355.60</u> | <u>712,957.50</u> | <u>(415,601.90)</u> (58.29)% |
| Expenditures | | | | | |
| Personnel | | | | | |
| Salaries/Wages | | | | | |
| 7322 | Director's Compensation | 700.00 | 3,100.00 | 16,500.00 | 13,400.00 81.21% |
| 8018 | Holiday Pay | 1,281.39 | 3,132.76 | 16,460.00 | 13,327.24 80.97% |
| 8045 | Overtime Pay | 56.52 | 325.62 | 300.00 | (25.62) (8.54)% |
| 8050 | Administrative Leave Pay | 0.00 | 3,605.77 | 5,400.00 | 1,794.23 33.23% |
| 8051 | Floating Holiday Pay | 0.00 | 2,236.55 | 3,000.00 | 763.45 25.45% |
| 8054 | Salaries & Wages - Regular | 25,851.77 | 111,563.02 | 283,750.00 | 172,186.98 60.68% |
| 8060 | Sick Leave Pay | 200.96 | 1,704.99 | 5,400.00 | 3,695.01 68.43% |
| 8066 | Comp Time Used | 0.00 | 0.00 | 50.00 | 50.00 100.00% |
| 8081 | Vacation Pay | 0.00 | 9,623.98 | 5,400.00 | (4,223.98) (78.22)% |
| | Total Salaries/Wages | <u>28,090.64</u> | <u>135,292.69</u> | <u>336,260.00</u> | <u>200,967.31</u> 59.77% |
| Payroll Taxes & Benefits | | | | | |
| 5020 | FICA - ER | 43.40 | 177.32 | 1,116.00 | 938.68 84.11% |
| 5030 | Life Insurance - ER | 46.92 | 202.01 | 525.00 | 322.99 61.52% |
| 5031 | Disability Insurance | 49.77 | 186.27 | 450.00 | 263.73 58.61% |
| 5035 | AD & D Insurance | 10.88 | 42.28 | 119.00 | 76.72 64.47% |
| 5040 | LTD Insurance | 163.12 | 516.82 | 1,700.00 | 1,183.18 69.60% |
| 5050 | Medicare - ER | 424.93 | 2,032.07 | 4,900.00 | 2,867.93 58.53% |
| 5060 | Cafeteria Plan - ER | 1,572.04 | 10,033.91 | 27,150.00 | 17,116.09 63.04% |
| 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 | 0.70 | 2.86 | 37.50 | 34.64 92.37% |
| 5120 | Workers Comp Insurance - ER | 0.00 | 645.88 | 1,000.00 | 354.12 35.41% |
| 5124 | Retirement - ER - Tier 2 | 2,171.87 | 10,197.07 | 25,700.00 | 15,502.93 60.32% |
| | Total Payroll Taxes & Benefits | <u>4,483.63</u> | <u>24,246.49</u> | <u>63,947.50</u> | <u>39,701.01</u> 62.08% |
| Employment Services | | | | | |
| 5100 | Unemployment Insurance - ER | 28.00 | 114.40 | 2,015.00 | 1,900.60 94.32% |
| 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>28.00</u> | <u>114.40</u> | <u>2,365.00</u> | <u>2,250.60</u> 95.16% |
| | Total Personnel | <u>32,602.27</u> | <u>159,653.58</u> | <u>402,572.50</u> | <u>242,918.92</u> 60.34% |
| Services & Supplies | | | | | |
| Clothing & Uniform | | | | | |
| 7246 | Uniform & Gear | 0.00 | 0.00 | 200.00 | 200.00 100.00% |
| | Total Clothing & Uniform | <u>0.00</u> | <u>0.00</u> | <u>200.00</u> | <u>200.00</u> 100.00% |
| Contract Services | | | | | |
| 6100 | Labor & Support-IT Services | 520.00 | 22,654.55 | 14,500.00 | (8,154.55) (56.24)% |
| 6110 | IT Purchased Services | 1,889.00 | 9,958.85 | 24,500.00 | 14,541.15 59.35% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 11/1/2022 Through 11/30/2022

| | | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|------|---|--------------------------|-----------|----------------------------|--|--|
| 7100 | Copier Contract-Maint & Usage | 288.05 | 1,453.61 | 3,500.00 | 2,046.39 | 58.47% |
| 7255 | Security Services | 105.00 | 210.00 | 900.00 | 690.00 | 76.67% |
| 7321 | Janitorial Cleaning & Supplies | 271.00 | 1,355.00 | 3,200.00 | 1,845.00 | 57.66% |
| 7342 | Public Meeting Recordings | 1,155.50 | 2,175.46 | 10,000.00 | 7,824.54 | 78.25% |
| | Total Contract Services | 4,228.55 | 37,807.47 | 56,600.00 | 18,792.53 | 33.20% |
| | Financial Services | | | | | |
| 7309 | Late Fees | 0.00 | 0.00 | 200.00 | 200.00 | 100.00% |
| 7310 | Bank Service Charges | 0.00 | 453.74 | 6,400.00 | 5,946.26 | 92.91% |
| | Total Financial Services | 0.00 | 453.74 | 6,600.00 | 6,146.26 | 93.13% |
| | Insurance, Licenses & Regulatory Fees | | | | | |
| 6340 | Misc Fees | 0.00 | 200.00 | 200.00 | 0.00 | 0.00% |
| 6341 | LAFCO Fees | 0.00 | 17,337.94 | 17,500.00 | 162.06 | 0.93% |
| 6343 | Lien & Notary Fees | 0.00 | 0.00 | 30.00 | 30.00 | 100.00% |
| 7325 | Insurance | 0.00 | 30,379.23 | 30,525.00 | 145.77 | 0.48% |
| | Total Insurance, Licenses & Regulatory Fees | 0.00 | 47,917.17 | 48,255.00 | 337.83 | 0.70% |
| | Legal & Professional | | | | | |
| 7304 | Professional Services - ACCTG | 5,000.00 | 22,500.00 | 60,000.00 | 37,500.00 | 62.50% |
| 7305 | Auditing Services | 0.00 | 20,550.00 | 22,550.00 | 2,000.00 | 8.87% |
| 7320 | Professional & Consulting Services | 153.94 | 242.38 | 2,500.00 | 2,257.62 | 90.30% |
| 7326 | Legal Services | 0.00 | 2,462.50 | 30,000.00 | 27,537.50 | 91.79% |
| 7340 | Legal Notifications & Mandated Advertising | 0.00 | 296.07 | 500.00 | 203.93 | 40.79% |
| 7343 | Election Expense | 0.00 | 0.00 | 15,000.00 | 15,000.00 | 100.00% |
| | Total Legal & Professional | 5,153.94 | 46,050.95 | 130,550.00 | 84,499.05 | 64.73% |
| | Office/Operations | | | | | |
| 6121 | IT-Supplies & Miscellaneous | 240.00 | 598.80 | 1,000.00 | 401.20 | 40.12% |
| 6130 | Computer Hardware | 0.00 | 102.95 | 1,500.00 | 1,397.05 | 93.14% |
| 7140 | General Supplies & Minor Equipment | 276.58 | 2,782.91 | 6,500.00 | 3,717.09 | 57.19% |
| 7160 | Postage, Shipping & Mail Supplies | 0.00 | 640.99 | 2,500.00 | 1,859.01 | 74.36% |
| 7226 | Membership & Dues | 0.00 | 8,286.00 | 7,950.00 | (336.00) | (4.23)% |
| | Total Office/Operations | 516.58 | 12,411.65 | 19,450.00 | 7,038.35 | 36.19% |
| | 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 | 447.00 | 1,080.00 | 633.00 | 58.61% |
| 6025 | Telephone | 248.53 | 939.84 | 3,000.00 | 2,060.16 | 68.67% |
| 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 11/1/2022 Through 11/30/2022

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|--|--------------------------|-------------|----------------------------|--|--|
| 7352 Rent - Offices & Other Structures | 3,000.00 | 15,000.00 | 36,000.00 | 21,000.00 | 58.33% |
| 8610 Electric | 273.47 | 1,364.26 | 3,800.00 | 2,435.74 | 64.10% |
| 8620 Gas Service | 87.97 | 127.67 | 1,000.00 | 872.33 | 87.23% |
| Total Rent & Utilities | 3,739.97 | 17,878.77 | 45,080.00 | 27,201.23 | 60.34% |
| 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 | 435.66 | 435.66 | 1,000.00 | 564.34 | 56.43% |
| 8539 Meals | 0.00 | 0.00 | 600.00 | 600.00 | 100.00% |
| 8550 Mileage Reimbursement & Parking | 176.70 | 176.70 | 500.00 | 323.30 | 64.66% |
| Total Travel & Training | 612.36 | 1,162.36 | 3,325.00 | 2,162.64 | 65.04% |
| Total Services & Supplies | 14,251.40 | 163,788.59 | 310,385.00 | 146,596.41 | 47.23% |
| Total Expenditures | 46,853.67 | 323,442.17 | 712,957.50 | 389,515.33 | 54.63% |
| Net Revenues over Expenditures | 12,849.45 | (26,086.57) | 0.00 | (26,086.57) | 0.00% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 11/1/2022 Through 11/30/2022

| | 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 | 700.20 | 700.20 | 10,000.00 | (9,299.80) | (93.00)% |
| | Total Special Taxes & Assessments | <u>700.20</u> | <u>700.20</u> | <u>10,000.00</u> | <u>(9,299.80)</u> | <u>(93.00)%</u> |
| | Total Revenues | <u>700.20</u> | <u>700.20</u> | <u>10,000.00</u> | <u>(9,299.80)</u> | <u>(93.00)%</u> |
| Expenditures | | | | | | |
| Services & Supplies | | | | | | |
| Insurance, Licenses & Regulatory Fees | | | | | | |
| 6345 | Property Taxes & Assessments Costs | 0.00 | 494.72 | 600.00 | 105.28 | 17.55% |
| | Total Insurance, Licenses & Regulatory Fees | <u>0.00</u> | <u>494.72</u> | <u>600.00</u> | <u>105.28</u> | <u>17.55%</u> |
| Legal & Professional | | | | | | |
| 7340 | Legal Notifications & Mandated Advertising | 0.00 | 0.00 | 75.00 | 75.00 | 100.00% |
| | Total Legal & Professional | <u>0.00</u> | <u>0.00</u> | <u>75.00</u> | <u>75.00</u> | <u>100.00%</u> |
| Rent & Utilities | | | | | | |
| 8670 | Street Lighting | 418.61 | 2,093.10 | 6,724.16 | 4,631.06 | 68.87% |
| | Total Rent & Utilities | <u>418.61</u> | <u>2,093.10</u> | <u>6,724.16</u> | <u>4,631.06</u> | <u>68.87%</u> |
| | Total Services & Supplies | 418.61 | 2,587.82 | 7,399.16 | 4,811.34 | 65.03% |
| Transfers | | | | | | |
| 9511 | Interfund Transfer Out | 148.53 | 742.65 | 1,782.39 | 1,039.74 | 58.33% |
| | Total Transfers | <u>148.53</u> | <u>742.65</u> | <u>1,782.39</u> | <u>1,039.74</u> | <u>58.33%</u> |
| | Total Expenditures | <u>567.14</u> | <u>3,330.47</u> | <u>9,181.55</u> | <u>5,851.08</u> | <u>63.73%</u> |
| | Net Revenues over Expenditures | <u>133.06</u> | <u>(2,630.27)</u> | <u>818.45</u> | <u>(3,448.72)</u> | <u>(421.37)%</u> |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 11/1/2022 Through 11/30/2022

| | 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 | 73,415.76 | 108,362.71 | 923,390.00 | (815,027.29) (88.26)% |
| 4038 | Property Tax Zone B Pass thru | 0.00 | 0.00 | 1,500,152.00 | (1,500,152.00) (100.00)% |
| | Total Property Taxes | 73,415.76 | 108,362.71 | 2,532,276.78 | (2,423,914.07) (95.72)% |
| Grant Revenue | | | | | |
| 4949 | Govt- State Grants | 0.00 | 1,267.83 | 0.00 | 1,267.83 0.00% |
| | Total Grant Revenue | 0.00 | 1,267.83 | 0.00 | 1,267.83 0.00% |
| Special Taxes & Assessments | | | | | |
| 4015 | CSA 9-I Assessments (Contract) | 0.00 | 0.00 | 27,508.00 | (27,508.00) (100.00)% |
| 4050 | Special Fire Tax | 0.00 | 0.00 | 641,890.00 | (641,890.00) (100.00)% |
| | Total Special Taxes & Assessments | 0.00 | 0.00 | 669,398.00 | (669,398.00) (100.00)% |
| Other Revenues | | | | | |
| 4000 | Ambulance Agreement | 0.00 | 0.00 | 67,134.00 | (67,134.00) (100.00)% |
| 4930 | Other Revenue | 290.00 | 290.00 | 0.00 | 290.00 0.00% |
| | Total Other Revenues | 290.00 | 290.00 | 67,134.00 | (66,844.00) (99.57)% |
| Use of Money & Property | | | | | |
| 4510 | Investment Income on funds | 449.39 | 1,882.05 | 2,000.00 | (117.95) (5.90)% |
| | Total Use of Money & Property | 449.39 | 1,882.05 | 2,000.00 | (117.95) (5.90)% |
| | Total Revenues | 74,155.15 | 111,802.59 | 3,270,808.78 | (3,159,006.19) (96.58)% |
| Expenditures | | | | | |
| Personnel | | | | | |
| Salaries/Wages | | | | | |
| 8295 | Resv FF-Overtime/Shift Coverage | 2,991.94 | 7,658.44 | 38,000.00 | 30,341.56 79.85% |
| 8340 | Resv FF-Shift Coverage | 9,873.56 | 49,999.45 | 144,000.00 | 94,000.55 65.28% |
| 8345 | Resv FF-Special Projects | 0.00 | 0.00 | 2,000.00 | 2,000.00 100.00% |
| | Total Salaries/Wages | 12,865.50 | 57,657.89 | 184,000.00 | 126,342.11 68.66% |
| Payroll Taxes & Benefits | | | | | |
| 5021 | FICA - Fire - ER | 780.46 | 3,398.30 | 10,000.00 | 6,601.70 66.02% |
| 5030 | Life Insurance - ER | 199.50 | 988.00 | 2,500.00 | 1,512.00 60.48% |
| 5035 | AD & D Insurance | 47.50 | 237.50 | 850.00 | 612.50 72.06% |
| 5051 | Medicare - Reserves - ER | 190.99 | 840.35 | 2,500.00 | 1,659.65 66.39% |
| 5070 | Retirement ER - Regular | 5,002.79 | 24,916.17 | 62,000.00 | 37,083.83 59.81% |
| 5102 | CA Training Tax- ER | 2.77 | 23.61 | 175.00 | 151.39 86.51% |
| 5120 | Workers Comp Insurance - ER | 0.00 | 5,210.39 | 5,000.00 | (210.39) (4.21)% |
| 5124 | Retirement - ER - Tier 2 | 282.76 | 1,905.17 | 8,500.00 | 6,594.83 77.59% |
| | Total Payroll Taxes & Benefits | 6,506.77 | 37,519.49 | 91,525.00 | 54,005.51 59.01% |
| Employment Services | | | | | |
| 5000 | Medical Exams & Procedures | 0.00 | 0.00 | 4,000.00 | 4,000.00 100.00% |
| 5101 | Unemp. Costs - Reserves | 113.09 | 946.82 | 6,000.00 | 5,053.18 84.22% |
| 6200 | Hiring, Advertising & Other Costs | 0.00 | 0.00 | 100.00 | 100.00 100.00% |
| 6230 | Medical Exam | 0.00 | 0.00 | 4,000.00 | 4,000.00 100.00% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 11/1/2022 Through 11/30/2022

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|--|--------------------------|---------------|----------------------------|--|--|
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Employment Services | <u>113.09</u> | <u>946.82</u> | <u>14,100.00</u> | <u>13,153.18</u> | <u>93.28%</u> |
| Total Personnel | 19,485.36 | 96,124.20 | 289,625.00 | 193,500.80 | 66.81% |
| Services & Supplies | | | | | |
| Clothing & Uniform | | | | | |
| 7246 Uniform & Gear | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 100.00% |
| 7248 Uniform Safety Boots | <u>0.00</u> | <u>0.00</u> | <u>2,000.00</u> | <u>2,000.00</u> | <u>100.00%</u> |
| Total Clothing & Uniform | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 100.00% |
| Contract Services | | | | | |
| 6110 IT Purchased Services | 0.00 | 599.90 | 1,500.00 | 900.10 | 60.01% |
| 7100 Copier Contract-Maint & Usage | 124.44 | 1,214.75 | 2,500.00 | 1,285.25 | 51.41% |
| 7202 Building Alarms & Security | 210.00 | 565.98 | 1,100.00 | 534.02 | 48.55% |
| 7204 Cleaning Supplies, Laundry & Towel Service | 78.91 | 78.91 | 3,500.00 | 3,421.09 | 97.75% |
| 7222 Hazardous Materials CW JPA Cost | 0.00 | 2,000.00 | 2,500.00 | 500.00 | 20.00% |
| 7500 Schedule A Charges | <u>0.00</u> | <u>0.00</u> | <u>2,169,550.00</u> | <u>2,169,550.00</u> | <u>100.00%</u> |
| Total Contract Services | 413.35 | 4,459.54 | 2,180,650.00 | 2,176,190.46 | 99.80% |
| Equipment & Tools | | | | | |
| 6055 Radios -Non Capital | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 100.00% |
| 6440 Fire Personal Protection Equipment | 744.32 | 2,140.23 | 15,000.00 | 12,859.77 | 85.73% |
| 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 | 316.26 | 316.26 | 350.00 | 33.74 | 9.64% |
| 7238 Paramedic & EMT Small Tools & Supplies | 2,516.93 | 21,559.29 | 25,000.00 | 3,440.71 | 13.76% |
| 7242 Minor Tools, Accessories & Field Machines | 35.38 | 982.08 | 1,200.00 | 217.92 | 18.16% |
| 7252 Misc Hardware | <u>0.00</u> | <u>388.74</u> | <u>1,200.00</u> | <u>811.26</u> | <u>67.61%</u> |
| Total Equipment & Tools | 3,612.89 | 25,386.60 | 55,750.00 | 30,363.40 | 54.46% |
| Financial Services | | | | | |
| 7309 Late Fees | 0.00 | 0.00 | 10.00 | 10.00 | 100.00% |
| 7310 Bank Service Charges | 2.00 | 10.00 | 36.00 | 26.00 | 72.22% |
| 9154 Losses and Damages | <u>0.00</u> | <u>0.00</u> | <u>50.00</u> | <u>50.00</u> | <u>100.00%</u> |
| Total Financial Services | 2.00 | 10.00 | 96.00 | 86.00 | 89.58% |
| 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 | 6,983.80 | 7,200.00 | 216.20 | 3.00% |
| 7325 Insurance | 0.00 | 46,292.15 | 34,500.00 | (11,792.15) | (34.18)% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 11/1/2022 Through 11/30/2022

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|--|--------------------------|-----------|----------------------------|--|--|
| Total Insurance, Licenses & Regulatory Fees | 0.00 | 53,275.95 | 43,700.00 | (9,575.95) | (21.91)% |
| Legal & Professional | | | | | |
| 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 | 145.61 | 1,693.09 | 2,000.00 | 306.91 | 15.35% |
| 7160 Postage, Shipping & Mail Supplies | 0.00 | 350.00 | 2,000.00 | 1,650.00 | 82.50% |
| 7216 Fire Prevention Education Materials | 0.00 | 0.00 | 1,800.00 | 1,800.00 | 100.00% |
| 7226 Membership & Dues | 0.00 | 0.00 | 300.00 | 300.00 | 100.00% |
| 7230 Misc Small Parts & Supplies | 0.00 | 121.36 | 1,000.00 | 878.64 | 87.86% |
| 7240 Propane | 0.00 | 0.00 | 100.00 | 100.00 | 100.00% |
| Total Office/Operations | 145.61 | 2,164.45 | 7,200.00 | 5,035.55 | 69.94% |
| 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 | 37.51 | 319.53 | 6,000.00 | 5,680.47 | 94.67% |
| Total Other Expense | 37.51 | 319.53 | 8,000.00 | 7,680.47 | 96.01% |
| Rent & Utilities | | | | | |
| 6000 Cell Phones | 67.92 | 434.42 | 840.00 | 405.58 | 48.28% |
| 6025 Telephone | 24.68 | 1,285.04 | 14,000.00 | 12,714.96 | 90.82% |
| 8610 Electric | 0.00 | 590.23 | 1,200.00 | 609.77 | 50.81% |
| 8620 Gas Service | 114.09 | 114.09 | 1,600.00 | 1,485.91 | 92.87% |
| 8630 Trash Services | 99.12 | 706.07 | 1,600.00 | 893.93 | 55.87% |
| 8640 Water and Water Services | 306.42 | 1,873.04 | 6,000.00 | 4,126.96 | 68.78% |
| 8659 Utility Cable Charges | 0.00 | 858.50 | 2,075.00 | 1,216.50 | 58.63% |
| 8670 Street Lighting | 9.73 | 48.69 | 135.00 | 86.31 | 63.93% |
| Total Rent & Utilities | 621.96 | 5,910.08 | 27,450.00 | 21,539.92 | 78.47% |
| 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 | 2,365.91 | 3,825.89 | 3,500.00 | (325.89) | (9.31)% |
| 6750 R & M - Minor Tools & Equipment | 0.00 | 0.00 | 1,600.00 | 1,600.00 | 100.00% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 11/1/2022 Through 11/30/2022

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|---|--------------------------|--------------|----------------------------|--|--|
| 6775 R & M -Operation/Field Equipment | 0.00 | 0.00 | 1,600.00 | 1,600.00 | 100.00% |
| 6800 R & M - Grounds & Collection Systems | 0.00 | 0.00 | 1,600.00 | 1,600.00 | 100.00% |
| 6900 R & M - Buildings & Structures | 0.00 | 725.00 | 28,000.00 | 27,275.00 | 97.41% |
| Total Repairs & Maintenance | 2,365.91 | 4,923.16 | 37,300.00 | 32,376.84 | 86.80% |
| 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 | 7,199.23 | 96,524.31 | 2,371,296.00 | 2,274,771.69 | 95.93% |
| Capital Outlay | | | | | |
| 9006 Infrastructure CIP | 570.00 | 2,688.43 | 50,000.00 | 47,311.57 | 94.62% |
| 9085 Vehicle Purchase | 0.00 | 0.00 | 73,180.00 | 73,180.00 | 100.00% |
| Total Capital Outlay | 570.00 | 2,688.43 | 123,180.00 | 120,491.57 | 97.82% |
| 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 | 29,706.55 | 71,295.75 | 41,589.20 | 58.33% |
| Total Transfers | 5,941.31 | 29,706.55 | 71,295.75 | 41,589.20 | 58.33% |
| Total Expenditures | 33,195.90 | 225,043.49 | 3,043,794.75 | 2,818,751.26 | 92.61% |
| Net Revenues over Expenditures | 40,959.25 | (113,240.90) | 227,014.03 | (340,254.93) | (149.88)% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 11/1/2022 Through 11/30/2022

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original | |
|---------------------------------------|---|---------|----------------------------|--|--|-----------|
| Revenues | | | | | | |
| Special Taxes & Assessments | | | | | | |
| 4550 | Lighting & Septic Assessments | 252.54 | 252.54 | 6,000.00 | (5,747.46) | (95.79)% |
| | Total Special Taxes & Assessments | 252.54 | 252.54 | 6,000.00 | (5,747.46) | (95.79)% |
| | Total Revenues | 252.54 | 252.54 | 6,000.00 | (5,747.46) | (95.79)% |
| 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 | 165.40 | 827.02 | 2,460.00 | 1,632.98 | 66.38% |
| | Total Rent & Utilities | 165.40 | 827.02 | 2,460.00 | 1,632.98 | 66.38% |
| | Total Services & Supplies | 165.40 | 1,143.74 | 3,360.00 | 2,216.26 | 65.96% |
| Transfers | | | | | | |
| 9511 | Interfund Transfer Out | 148.53 | 742.65 | 1,782.39 | 1,039.74 | 58.33% |
| | Total Transfers | 148.53 | 742.65 | 1,782.39 | 1,039.74 | 58.33% |
| | Total Expenditures | 313.93 | 1,886.39 | 5,142.39 | 3,256.00 | 63.32% |
| | Net Revenues over Expenditures | (61.39) | (1,633.85) | 857.61 | (2,491.46) | (290.51)% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 11/1/2022 Through 11/30/2022

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|-------------------------------------|--|-------------------|----------------------------|--|--|
| Revenues | | | | | |
| Property Taxes | | | | | |
| 4035 | Property Taxes | <u>21,110.59</u> | <u>25,247.28</u> | <u>131,329.02</u> | <u>(106,081.74)</u> (80.78)% |
| | Total Property Taxes | 21,110.59 | 25,247.28 | 131,329.02 | (106,081.74) (80.78)% |
| Service Charges & Fees | | | | | |
| 4030 | Residential Single Family | 157,176.21 | 938,230.51 | 2,402,240.00 | (1,464,009.49) (60.94)% |
| 4102 | Residential- Multi -Family-Water Sales | 25,272.60 | 103,301.99 | 246,640.00 | (143,338.01) (58.12)% |
| 4103 | Commercial, Home Care, Retail-Water Sales | 18,316.61 | 197,332.87 | 339,693.00 | (142,360.13) (41.91)% |
| 4104 | Irrigation- Water Sales | 7,469.70 | 34,359.46 | 33,663.00 | 696.46 2.07% |
| 4114 | Water Other Service Revenues | 320.00 | 475.65 | 1,000.00 | (524.35) (52.44)% |
| 4931 | Water Activation Fees | 450.00 | 3,350.00 | 6,000.00 | (2,650.00) (44.17)% |
| 4932 | Penalties | 2,887.97 | 11,527.56 | 21,000.00 | (9,472.44) (45.11)% |
| 4933 | Door Hangers/Lockout Notices | 1,560.00 | 5,300.00 | 12,000.00 | (6,700.00) (55.83)% |
| 4937 | NSF Fees | <u>(25.00)</u> | <u>150.00</u> | <u>400.00</u> | <u>(250.00)</u> (62.50)% |
| | Total Service Charges & Fees | 213,428.09 | 1,294,028.04 | 3,062,636.00 | (1,768,607.96) (57.75)% |
| Other Revenues | | | | | |
| 4930 | Other Revenue | 486.86 | 521.56 | 6,000.00 | (5,478.44) (91.31)% |
| 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 | 486.86 | 12,895.19 | 6,000.00 | 6,895.19 114.92% |
| Use of Money & Property | | | | | |
| 4510 | Investment Income on funds | <u>718.71</u> | <u>4,241.07</u> | <u>6,000.00</u> | <u>(1,758.93)</u> (29.32)% |
| | Total Use of Money & Property | 718.71 | 4,241.07 | 6,000.00 | (1,758.93) (29.32)% |
| | Total Revenues | <u>235,744.25</u> | <u>1,336,411.58</u> | <u>3,205,965.02</u> | <u>(1,869,553.44)</u> (58.31)% |
| Expenditures | | | | | |
| Personnel | | | | | |
| Salaries/Wages | | | | | |
| 8018 | Holiday Pay | 2,215.28 | 5,838.90 | 25,325.00 | 19,486.10 76.94% |
| 8045 | Overtime Pay | 1,206.23 | 5,515.77 | 4,000.00 | (1,515.77) (37.89)% |
| 8050 | Administrative Leave Pay | 0.00 | 0.00 | 2,050.00 | 2,050.00 100.00% |
| 8051 | Floating Holiday Pay | 0.00 | 1,329.84 | 6,500.00 | 5,170.16 79.54% |
| 8054 | Salaries & Wages - Regular | 36,442.17 | 179,366.99 | 489,000.00 | 309,633.01 63.32% |
| 8056 | Retroactive Pay | 0.00 | 0.00 | 1,000.00 | 1,000.00 100.00% |
| 8060 | Sick Leave Pay | 3,459.70 | 9,395.84 | 10,000.00 | 604.16 6.04% |
| 8063 | Standby Pay | 2,044.25 | 9,782.09 | 25,500.00 | 15,717.91 61.64% |
| 8066 | Comp Time Used | 1,287.35 | 7,218.43 | 18,000.00 | 10,781.57 59.90% |
| 8081 | Vacation Pay | <u>580.78</u> | <u>9,554.84</u> | <u>20,000.00</u> | <u>10,445.16</u> 52.23% |
| | Total Salaries/Wages | 47,235.76 | 228,002.70 | 601,375.00 | 373,372.30 62.09% |
| Payroll Taxes & Benefits | | | | | |
| 5030 | Life Insurance - ER | 147.90 | 733.13 | 1,950.00 | 1,216.87 62.40% |
| 5031 | Disability Insurance | 80.14 | 389.95 | 850.00 | 460.05 54.12% |
| 5035 | AD & D Insurance | 33.48 | 148.46 | 440.00 | 291.54 66.26% |
| 5040 | LTD Insurance | 349.68 | 1,518.01 | 4,200.00 | 2,681.99 63.86% |
| 5050 | Medicare - ER | 698.69 | 3,397.53 | 9,000.00 | 5,602.47 62.25% |
| 5060 | Cafeteria Plan - ER | 5,921.46 | 26,590.25 | 75,000.00 | 48,409.75 64.55% |
| 5070 | Retirement ER - Regular | 10,557.40 | 51,931.22 | 131,151.00 | 79,219.78 60.40% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 11/1/2022 Through 11/30/2022

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original | |
|------|--|------------------|----------------------------|--|--|----------------|
| 5075 | Retirees Medical - ER | 0.00 | 750.99 | 2,000.00 | 1,249.01 | 62.45% |
| 5102 | CA Training Tax- ER | 0.00 | 0.00 | 50.00 | 50.00 | 100.00% |
| 5120 | Workers Comp Insurance - ER | 0.00 | 10,182.26 | 12,000.00 | 1,817.74 | 15.15% |
| 5124 | Retirement - ER - Tier 2 | 991.76 | 5,510.97 | 14,157.00 | 8,646.03 | 61.07% |
| | Total Payroll Taxes & Benefits | 18,780.51 | 101,152.77 | 250,798.00 | 149,645.23 | 59.67% |
| | 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 | 66,016.27 | 329,155.47 | 856,333.00 | 527,177.53 | 61.56% |
| | Services & Supplies | | | | | |
| | Clothing & Uniform | | | | | |
| 7246 | Uniform & Gear | 0.00 | 112.60 | 2,600.00 | 2,487.40 | 95.67% |
| 7248 | Uniform Safety Boots | 141.37 | 429.61 | 1,000.00 | 570.39 | 57.04% |
| | Total Clothing & Uniform | 141.37 | 542.21 | 3,600.00 | 3,057.79 | 84.94% |
| | Contract Services | | | | | |
| 6100 | Labor & Support-IT Services | 0.00 | 1,215.47 | 5,000.00 | 3,784.53 | 75.69% |
| 6110 | IT Purchased Services | 109.99 | 674.95 | 5,400.00 | 4,725.05 | 87.50% |
| 7250 | Water Quality Testing | 0.00 | 21,171.00 | 34,000.00 | 12,829.00 | 37.73% |
| 7255 | Security Services | 735.00 | 1,470.00 | 5,500.00 | 4,030.00 | 73.27% |
| 7321 | Janitorial Cleaning & Supplies | 73.00 | 365.00 | 850.00 | 485.00 | 57.06% |
| | Total Contract Services | 917.99 | 24,896.42 | 50,750.00 | 25,853.58 | 50.94% |
| | Equipment & Tools | | | | | |
| 6438 | Disinfection Feed Pumps | 715.68 | 1,265.26 | 2,700.00 | 1,434.74 | 53.14% |
| 7242 | Minor Tools, Accessories & Field Machines | 536.19 | 1,403.24 | 8,000.00 | 6,596.76 | 82.46% |
| 7253 | Rent - Equipment | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| 7256 | Meter Purchases & Replacements | 0.00 | 160.15 | 3,000.00 | 2,839.85 | 94.66% |
| | Total Equipment & Tools | 1,251.87 | 2,828.65 | 14,200.00 | 11,371.35 | 80.08% |
| | Financial Services | | | | | |
| 7309 | Late Fees | 0.00 | 0.00 | 50.00 | 50.00 | 100.00% |
| 7310 | Bank Service Charges | 2.00 | 10.00 | 300.00 | 290.00 | 96.67% |
| 9153 | Bad Debt Expense | 0.00 | (177.80) | 0.00 | 177.80 | 0.00% |
| | Total Financial Services | 2.00 | (167.80) | 350.00 | 517.80 | 147.94% |
| | Insurance, Licenses & Regulatory Fees | | | | | |
| 6340 | Misc Fees | 0.00 | 0.00 | 900.00 | 900.00 | 100.00% |
| 6342 | Fees - Regulatory | 500.00 | 3,025.00 | 22,000.00 | 18,975.00 | 86.25% |
| 6345 | Property Taxes & Assessments Costs | 0.00 | 2,847.96 | 7,500.00 | 4,652.04 | 62.03% |
| 7325 | Insurance | 0.00 | 63,091.79 | 64,250.00 | 1,158.21 | 1.80% |
| | Total Insurance, Licenses & Regulatory Fees | 500.00 | 68,964.75 | 94,650.00 | 25,685.25 | 27.14% |
| | Legal & Professional | | | | | |
| 7318 | Professional & Consulting BMC | 0.00 | 17,862.96 | 120,000.00 | 102,137.04 | 85.11% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 11/1/2022 Through 11/30/2022

| | | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|------|---|--------------------------|------------------|----------------------------|--|--|
| 7320 | Professional & Consulting Services | 2,262.77 | 19,996.59 | 20,000.00 | 3.41 | 0.02% |
| 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 | 2,262.77 | 38,759.55 | 149,000.00 | 110,240.45 | 73.99% |
| | Office/Operations | | | | | |
| 6130 | Computer Hardware | 0.00 | 4,280.72 | 6,000.00 | 1,719.28 | 28.65% |
| 6140 | Computer Software | 1,235.00 | 7,987.36 | 5,000.00 | (2,987.36) | (59.75)% |
| 7140 | General Supplies & Minor Equipment | 0.00 | 674.73 | 1,000.00 | 325.27 | 32.53% |
| 7160 | Postage, Shipping & Mail Supplies | 525.65 | 2,999.35 | 9,000.00 | 6,000.65 | 66.67% |
| 7180 | Billing Supplies, Forms & Printing | 1,371.08 | 7,167.22 | 18,750.00 | 11,582.78 | 61.77% |
| 7226 | Membership & Dues | 0.00 | 1,051.40 | 3,000.00 | 1,948.60 | 64.95% |
| 7230 | Misc Small Parts & Supplies | 213.53 | 1,265.16 | 3,000.00 | 1,734.84 | 57.83% |
| 7237 | Process Control & Treatment Supplies | 539.44 | 4,502.78 | 10,000.00 | 5,497.22 | 54.97% |
| 7239 | Water Treatment Chemicals | 0.00 | 5,910.49 | 13,000.00 | 7,089.51 | 54.53% |
| 7249 | Safety Supplies | 32.16 | 276.66 | 1,000.00 | 723.34 | 72.33% |
| | Total Office/Operations | 3,916.86 | 36,115.87 | 69,750.00 | 33,634.13 | 48.22% |
| | Other Expense | | | | | |
| 7330 | Misc Operating Expenses | 0.00 | 0.00 | 250.00 | 250.00 | 100.00% |
| 7348 | Water Conservation Program | 200.00 | 300.00 | 10,000.00 | 9,700.00 | 97.00% |
| | Total Other Expense | 200.00 | 300.00 | 10,250.00 | 9,950.00 | 97.07% |
| | Rent & Utilities | | | | | |
| 6000 | Cell Phones | 40.00 | 1,103.91 | 3,500.00 | 2,396.09 | 68.46% |
| 6025 | Telephone | 859.52 | 5,335.56 | 10,000.00 | 4,664.44 | 46.64% |
| 8610 | Electric | 7,569.58 | 49,982.51 | 100,000.00 | 50,017.49 | 50.02% |
| 8620 | Gas Service | 40.25 | 40.25 | 250.00 | 209.75 | 83.90% |
| 8630 | Trash Services | 149.72 | 753.59 | 2,000.00 | 1,246.41 | 62.32% |
| 8644 | Disposal Services | 0.00 | 1,413.00 | 9,000.00 | 7,587.00 | 84.30% |
| 8670 | Street Lighting | 44.71 | 223.58 | 432.00 | 208.42 | 48.25% |
| | Total Rent & Utilities | 8,703.78 | 58,852.40 | 125,182.00 | 66,329.60 | 52.99% |
| | 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 | 0.00 | 13,954.64 | 5,000.00 | (8,954.64) | (179.09)% |
| 6641 | R & M - Wells | 0.00 | 39.14 | 3,000.00 | 2,960.86 | 98.70% |
| 6750 | R & M - Minor Tools & Equipment | 72.90 | 119.49 | 2,400.00 | 2,280.51 | 95.02% |
| 6800 | R & M - Grounds & Collection Systems | 0.00 | 116.32 | 600.00 | 483.68 | 80.61% |
| 6830 | Paving & Concrete | 0.00 | 220.61 | 4,000.00 | 3,779.39 | 94.48% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 11/1/2022 Through 11/30/2022

| | | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|------|---|--------------------------|---------------------|----------------------------|--|--|
| 6900 | R & M - Buildings & Structures | 604.66 | 4,285.61 | 15,000.00 | 10,714.39 | 71.43% |
| 7241 | R & M - Water Distribution System | 573.98 | 2,952.93 | 8,000.00 | 5,047.07 | 63.09% |
| | Total Repairs & Maintenance | <u>1,251.54</u> | <u>22,135.95</u> | <u>39,700.00</u> | <u>17,564.05</u> | 44.24% |
| | Travel & Training | | | | | |
| 7323 | Books, Publications & Subscriptions | 0.00 | 0.00 | 250.00 | 250.00 | 100.00% |
| 7324 | Education & Training Fees | 0.00 | 149.00 | 3,000.00 | 2,851.00 | 95.03% |
| 8410 | Certifications | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| 8510 | Lodging & Meals - Local | 0.00 | 1,385.38 | 0.00 | (1,385.38) | 0.00% |
| 8550 | Mileage Reimbursement & Parking | 0.00 | 354.99 | 370.00 | 15.01 | 4.06% |
| | Total Travel & Training | <u>0.00</u> | <u>1,889.37</u> | <u>4,120.00</u> | <u>2,230.63</u> | 54.14% |
| | Vehicle Maintenance & Repairs | | | | | |
| 7006 | Tuneup/Oil/Maintenance | 0.00 | 360.23 | 1,600.00 | 1,239.77 | 77.49% |
| 7211 | Misc Fuel & Diesel | 90.62 | 979.76 | 4,000.00 | 3,020.24 | 75.51% |
| 7220 | Gasoline | 937.94 | 4,107.36 | 6,000.00 | 1,892.64 | 31.54% |
| 7228 | Markings & Other Misc Services | 0.00 | 0.00 | 200.00 | 200.00 | 100.00% |
| 7232 | Vehicle Repairs - Parts, Tires & Lubricants | 220.90 | 5,839.65 | 5,000.00 | (839.65) | (16.79)% |
| | Total Vehicle Maintenance & Repairs | <u>1,249.46</u> | <u>11,287.00</u> | <u>16,800.00</u> | <u>5,513.00</u> | 32.82% |
| | Total Services & Supplies | <u>20,397.64</u> | <u>266,404.37</u> | <u>578,352.00</u> | <u>311,947.63</u> | 53.94% |
| | Capital Outlay | | | | | |
| 9006 | Infrastructure CIP | 140,239.10 | 863,627.53 | 1,999,339.26 | 1,135,711.73 | 56.80% |
| | Total Capital Outlay | <u>140,239.10</u> | <u>863,627.53</u> | <u>1,999,339.26</u> | <u>1,135,711.73</u> | 56.80% |
| | 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 | <u>0.00</u> | <u>231,769.24</u> | <u>264,949.19</u> | <u>33,179.95</u> | 12.52% |
| | Reserves | | | | | |
| 9572 | *General Contingency (Operations) Reserve | 0.00 | 0.00 | 57,000.00 | 57,000.00 | 100.00% |
| | Total Reserves | <u>0.00</u> | <u>0.00</u> | <u>57,000.00</u> | <u>57,000.00</u> | 100.00% |
| | Transfers | | | | | |
| 9511 | Interfund Transfer Out | 45,153.98 | 225,769.90 | 541,847.70 | 316,077.80 | 58.33% |
| | Total Transfers | <u>45,153.98</u> | <u>225,769.90</u> | <u>541,847.70</u> | <u>316,077.80</u> | 58.33% |
| | Total Expenditures | <u>271,806.99</u> | <u>1,916,726.51</u> | <u>4,297,821.15</u> | <u>2,381,094.64</u> | 55.40% |
| | Net Revenues over Expenditures | <u>(36,062.74)</u> | <u>(580,314.93)</u> | <u>(1,091,856.13)</u> | <u>511,541.20</u> | (46.85)% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 11/1/2022 Through 11/30/2022

| | 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 | 0.00 | 1,815.00 | 1,815.00 | 0.00 0.00% |
| | Total Financial Services | 0.00 | 1,815.00 | 1,815.00 | 0.00 0.00% |
| Insurance, Licenses & Regulatory Fees | | | | | |
| 6343 | Lien & Notary Fees | 0.00 | 0.00 | 35.00 | 35.00 100.00% |
| 6345 | Property Taxes & Assessments Costs | 0.00 | 272.63 | 270.00 | (2.63) (0.97)% |
| | Total Insurance, Licenses & Regulatory Fees | 0.00 | 272.63 | 305.00 | 32.37 10.61% |
| Legal & Professional | | | | | |
| 7320 | Professional & Consulting Services | 0.00 | 5,704.39 | 14,036.00 | 8,331.61 59.36% |
| | Total Legal & Professional | 0.00 | 5,704.39 | 14,036.00 | 8,331.61 59.36% |
| | Total Services & Supplies | 0.00 | 7,792.02 | 16,156.00 | 8,363.98 51.77% |
| Transfers | | | | | |
| 9511 | Interfund Transfer Out | 297.07 | 1,485.35 | 3,564.79 | 2,079.44 58.33% |
| | Total Transfers | 297.07 | 1,485.35 | 3,564.79 | 2,079.44 58.33% |
| | Total Expenditures | 297.07 | 9,277.37 | 19,720.79 | 10,443.42 52.96% |
| | Net Revenues over Expenditures | (297.07) | (9,277.37) | 0.00 | (9,277.37) 0.00% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 11/1/2022 Through 11/30/2022

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original | |
|--|--|------------------|----------------------------|--|--|--------------|
| Revenues | | | | | | |
| Special Taxes & Assessments | | | | | | |
| 4061 | Debt Service | 72,589.30 | (751,223.20) | 0.00 | (751,223.20) | 0.00% |
| | Assessments-2002 WW Bond | | | | | |
| | Total Special Taxes & Assessments | 72,589.30 | (751,223.20) | 0.00 | (751,223.20) | 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 | 6,476.53 | (5,522.34) | 0.00 | (5,522.34) | 0.00% |
| | Total Use of Money & Property | 6,476.53 | (5,522.34) | 0.00 | (5,522.34) | 0.00% |
| | Total Revenues | 79,065.83 | (756,715.54) | 0.00 | (756,715.54) | 0.00% |
| | Net Revenues over Expenditures | 79,065.83 | (756,715.54) | 0.00 | (756,715.54) | 0.00% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 11/1/2022 Through 11/30/2022

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|---------------------------------|--|------------|----------------------------|--|--|
| Revenues | | | | | |
| Other Revenues | | | | | |
| 4800 | Franchise Revenues | 6,758.43 | 80,237.68 | 245,000.00 | (164,762.32) (67.25)% |
| | Total Other Revenues | 6,758.43 | 80,237.68 | 245,000.00 | (164,762.32) (67.25)% |
| | Total Revenues | 6,758.43 | 80,237.68 | 245,000.00 | (164,762.32) (67.25)% |
| 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 | 0.00 | 325.00 | 11,000.00 | 10,675.00 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 | 0.00 | 0.00 | 500.00 | 500.00 100.00% |
| | Total Office/Operations | 0.00 | 0.00 | 3,500.00 | 3,500.00 100.00% |
| 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 | 0.00 | 0.00 | 1,000.00 | 1,000.00 100.00% |
| | Total Other Expense | 0.00 | 0.00 | 4,000.00 | 4,000.00 100.00% |
| 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 | 0.00 | 0.00 | 1,500.00 | 1,500.00 100.00% |
| | Total Services & Supplies | 0.00 | 325.00 | 20,000.00 | 19,675.00 98.38% |
| Debt Service | | | | | |
| 8952 | Amortization of franchise asset | 10,000.00 | 50,000.00 | 0.00 | (50,000.00) 0.00% |
| 9022 | Debt Service - Principal | 0.00 | 0.00 | 120,000.00 | 120,000.00 100.00% |
| | Total Debt Service | 10,000.00 | 50,000.00 | 120,000.00 | 70,000.00 58.33% |
| Transfers | | | | | |
| 9511 | Interfund Transfer Out | 5,941.31 | 29,706.55 | 71,295.75 | 41,589.20 58.33% |
| | Total Transfers | 5,941.31 | 29,706.55 | 71,295.75 | 41,589.20 58.33% |
| | Total Expenditures | 15,941.31 | 80,031.55 | 211,295.75 | 131,264.20 62.12% |
| | Net Revenues over Expenditures | (9,182.88) | 206.13 | 33,704.25 | (33,498.12) (99.39)% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 11/1/2022 Through 11/30/2022

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|--|--|------------------|----------------------------|--|--|
| Revenues | | | | | |
| Property Taxes | | | | | |
| 4035 | Property Taxes | <u>2,939.85</u> | <u>3,516.10</u> | <u>39,290.00</u> | <u>(35,773.90)</u> (91.05)% |
| | Total Property Taxes | 2,939.85 | 3,516.10 | 39,290.00 | (35,773.90) (91.05)% |
| Special Taxes & Assessments | | | | | |
| 4400 | Drainage Assessments | <u>7,668.00</u> | <u>7,668.00</u> | <u>95,264.00</u> | <u>(87,596.00)</u> (91.95)% |
| | Total Special Taxes & Assessments | 7,668.00 | 7,668.00 | 95,264.00 | (87,596.00) (91.95)% |
| Other Revenues | | | | | |
| 4935 | Sale-Specs/Plans & Non_Capital Items | <u>0.00</u> | <u>27.00</u> | <u>0.00</u> | <u>27.00</u> 0.00% |
| | Total Other Revenues | 0.00 | 27.00 | 0.00 | 27.00 0.00% |
| Use of Money & Property | | | | | |
| 4510 | Investment Income on funds | <u>(0.42)</u> | <u>1,265.99</u> | <u>600.00</u> | <u>665.99</u> 111.00% |
| | Total Use of Money & Property | (0.42) | 1,265.99 | 600.00 | 665.99 111.00% |
| | Total Revenues | <u>10,607.43</u> | <u>12,477.09</u> | <u>135,154.00</u> | <u>(122,676.91)</u> (90.77)% |
| Expenditures | | | | | |
| Personnel | | | | | |
| Salaries/Wages | | | | | |
| 8045 | Overtime Pay | <u>0.00</u> | <u>0.00</u> | <u>200.00</u> | <u>200.00</u> 100.00% |
| 8054 | Salaries & Wages - Regular | <u>0.00</u> | <u>1,242.04</u> | <u>11,000.00</u> | <u>9,757.96</u> 88.71% |
| | Total Salaries/Wages | 0.00 | 1,242.04 | 11,200.00 | 9,957.96 88.91% |
| | Total Personnel | 0.00 | 1,242.04 | 11,200.00 | 9,957.96 88.91% |
| Services & Supplies | | | | | |
| Equipment & Tools | | | | | |
| 6390 | Equipment | <u>0.00</u> | <u>0.00</u> | <u>300.00</u> | <u>300.00</u> 100.00% |
| 7242 | Minor Tools, Accessories & Field Machines | <u>0.00</u> | <u>0.00</u> | <u>300.00</u> | <u>300.00</u> 100.00% |
| | Total Equipment & Tools | 0.00 | 0.00 | 600.00 | 600.00 100.00% |
| Insurance, Licenses & Regulatory Fees | | | | | |
| 6342 | Fees - Regulatory | <u>7,067.00</u> | <u>7,067.00</u> | <u>7,200.00</u> | <u>133.00</u> 1.85% |
| 6345 | Property Taxes & Assessments Costs | <u>0.00</u> | <u>530.32</u> | <u>600.00</u> | <u>69.68</u> 11.61% |
| 7325 | Insurance | <u>0.00</u> | <u>572.63</u> | <u>450.00</u> | <u>(122.63)</u> (27.25)% |
| | Total Insurance, Licenses & Regulatory Fees | 7,067.00 | 8,169.95 | 8,250.00 | 80.05 0.97% |
| Legal & Professional | | | | | |
| 7320 | Professional & Consulting Services | <u>0.00</u> | <u>573.15</u> | <u>3,000.00</u> | <u>2,426.85</u> 80.89% |
| 7326 | Legal Services | <u>0.00</u> | <u>0.00</u> | <u>500.00</u> | <u>500.00</u> 100.00% |
| | Total Legal & Professional | 0.00 | 573.15 | 3,500.00 | 2,926.85 83.62% |
| Office/Operations | | | | | |
| 7230 | Misc Small Parts & Supplies | <u>0.00</u> | <u>72.25</u> | <u>550.00</u> | <u>477.75</u> 86.86% |
| 7249 | Safety Supplies | <u>0.00</u> | <u>0.00</u> | <u>100.00</u> | <u>100.00</u> 100.00% |
| | Total Office/Operations | 0.00 | 72.25 | 650.00 | 577.75 88.88% |
| Other Expense | | | | | |
| 7346 | Promotional Expenses - Event | <u>0.00</u> | <u>0.00</u> | <u>300.00</u> | <u>300.00</u> 100.00% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 11/1/2022 Through 11/30/2022

| | 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 | 0.00 | 442.40 | 1,700.00 | 1,257.60 | 73.98% |
| 6025 Telephone | 23.75 | 100.41 | 250.00 | 149.59 | 59.84% |
| 8610 Electric | 131.41 | 597.04 | 2,200.00 | 1,602.96 | 72.86% |
| 8670 Street Lighting | <u>86.18</u> | <u>430.89</u> | <u>1,000.00</u> | <u>569.11</u> | <u>56.91%</u> |
| Total Rent & Utilities | 241.34 | 1,570.74 | 5,150.00 | 3,579.26 | 69.50% |
| 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 | 1,082.18 | 1,082.18 | 1,000.00 | (82.18) | (8.22)% |
| 6750 R & M - Minor Tools & Equipment | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| 6800 R & M - Grounds & Collection Systems | 0.00 | 278.64 | 5,500.00 | 5,221.36 | 94.93% |
| 6900 R & M - Buildings & Structures | 0.00 | 0.00 | 1,500.00 | 1,500.00 | 100.00% |
| Total Repairs & Maintenance | 1,082.18 | 1,403.41 | 8,550.00 | 7,146.59 | 83.59% |
| 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 | 22.66 | 244.95 | 1,200.00 | 955.05 | 79.59% |
| 7220 Gasoline | <u>234.48</u> | <u>1,026.83</u> | <u>1,500.00</u> | <u>473.17</u> | <u>31.54%</u> |
| Total Vehicle Maintenance & Repairs | 257.14 | 1,271.78 | 2,700.00 | 1,428.22 | 52.90% |
| Total Services & Supplies | 8,647.66 | 13,061.28 | 30,450.00 | 17,388.72 | 57.11% |
| 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>5,941.30</u> | <u>14,259.15</u> | <u>8,317.85</u> | <u>58.33%</u> |
| Total Transfers | 1,188.26 | 5,941.30 | 14,259.15 | 8,317.85 | 58.33% |
| Total Expenditures | <u>9,835.92</u> | <u>20,244.62</u> | <u>70,909.15</u> | <u>50,664.53</u> | <u>71.45%</u> |
| Net Revenues over Expenditures | <u>771.51</u> | <u>(7,767.53)</u> | <u>64,244.85</u> | <u>(72,012.38)</u> | <u>(112.09)%</u> |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 11/1/2022 Through 11/30/2022

| | 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 | 1,053.63 | 700.00 | 353.63 | 50.52% |
| | Total Use of Money & Property | 0.00 | 1,053.63 | 700.00 | 353.63 | 50.52% |
| | Total Revenues | 0.00 | 1,053.63 | 43,064.20 | (42,010.57) | (97.55)% |
| 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 | 2,970.65 | 7,129.58 | 4,158.93 | 58.33% |
| | Total Transfers | 594.13 | 2,970.65 | 7,129.58 | 4,158.93 | 58.33% |
| | Total Expenditures | 594.13 | 2,970.65 | 50,729.58 | 47,758.93 | 94.14% |
| | Net Revenues over Expenditures | (594.13) | (1,917.02) | (7,665.38) | 5,748.36 | (74.99)% |

Balance Sheet 11.30.22

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 | 247,033.96 |
| 800 - Drainage | 800 | 241,011.13 |
| 900 - Parks & Recreation | 900 | 200,558.15 |

| | | |
|--------------------------|------|-------------|
| General Checking Account | 1012 | |
| 100 - Administration | 100 | 96,181.86 |
| 200 - Bayridge | 200 | 31,965.53 |
| 301 - Fire | 301 | 835,447.95 |
| 400 - Vista de Oro | 400 | (1,457.13) |
| 500 - Water | 500 | 839,885.50 |
| 600 - Wastewater | 600 | (78,013.12) |
| 650 - Solid Waste | 650 | 9,837.59 |
| 800 - Drainage | 800 | 382,677.47 |
| 900 - Parks & Recreation | 900 | 74,440.25 |

| | | |
|----------------------------------|------|-----------|
| Payroll Account (contra to 2998) | 1013 | |
| 100 - Administration | 100 | 25,857.42 |
| 301 - Fire | 301 | 7,730.11 |
| 500 - Water | 500 | 31,825.47 |

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

Reserve

| | | |
|-----------------------|------|--------------|
| Fire Reserves Account | 1031 | |
| 301 - Fire | 301 | 1,864,754.85 |

| | | |
|------------------------------|------|----------|
| US Bank - WW Bond Prepayment | 1070 | |
| Wastewater Fiduciary Fund | 602 | 7,320.29 |

| | | |
|------------------------------------|------|------------|
| US Bank - WW Bond Redemption (New) | 1072 | |
| Wastewater Fiduciary Fund | 602 | 167,196.21 |

| | | |
|---------------------------------|------|-------------------|
| US Bank - WW Bond Reserve (New) | 1073 | |
| Wastewater Fiduciary Fund | 602 | <u>998,124.70</u> |

| | | |
|--------------------|--|--------------|
| Total Cash in Bank | | 6,086,071.88 |
|--------------------|--|--------------|

Investments

| | | |
|------------------------|------|---------------------|
| Water Reserves Account | 0335 | |
| 500 - Water | 500 | <u>2,693,435.55</u> |

| | | |
|-------------------|--|--------------|
| Total Investments | | 2,693,435.55 |
|-------------------|--|--------------|

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 | \$ 122,539.28 |
| 200 | \$ 31,965.53 |
| 301 | \$ 2,708,132.91 |
| 400 | \$ (1,457.13) |
| 500 | \$ 3,812,380.48 |
| 600 | \$ 24,780.57 |
| 602 | \$ 1,172,641.20 |
| 650 | \$ 9,837.59 |
| 800 | \$ 623,688.60 |
| 900 | \$ 274,998.40 |
| Total | \$ 8,779,507.43 |

| Prior Month - Oct 2022 | |
|------------------------|------------------------|
| Fund | Cash Summary |
| 100 | \$ 105,591.24 |
| 200 | \$ 31,413.86 |
| 301 | \$ 2,552,742.86 |
| 400 | \$ (1,561.14) |
| 500 | \$ 4,149,318.67 |
| 600 | \$ 25,077.64 |
| 602 | \$ 1,093,575.37 |
| 650 | \$ 19,020.47 |
| 800 | \$ 614,669.32 |
| 900 | \$ 275,592.53 |
| Total | \$ 8,865,440.82 |

| | | |
|---|------|---------------------|
| 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 | 196,000.81 |
| Unbilled A/R | 1085 | |
| 500 - Water | 500 | 287,958.78 |
| Grants Receivable | 1086 | |
| 500 - Water | 500 | <u>290,345.34</u> |
| Total Accounts Receivable | | 774,286.93 |
| Accrued Inventory On Hand | | |
| Inventory | 1100 | |
| 500 - Water | 500 | <u>48,622.45</u> |
| Total Accrued Inventory On Hand | | <u>48,622.45</u> |
| Total CURRENT ASSETS | | 9,613,933.81 |
| FIXED ASSETS | | |
| Land | | |
| Land and Land Rights | 1720 | |
| 200 - Bayridge | 200 | 30,000.00 |
| 301 - Fire | 301 | 10,000.00 |
| 500 - Water | 500 | 339,838.19 |
| 600 - Wastewater | 600 | 158,590.00 |
| 800 - Drainage | 800 | <u>17,374.90</u> |
| Total Land | | 555,803.09 |
| Building | | |
| Building, Structures & Improvements | 1750 | |
| 301 - Fire | 301 | 587,410.70 |
| 500 - Water | 500 | 268,178.00 |
| Accum Depreciation-Building, Structures & | 1851 | |
| Improvements | | |
| 500 - Water | 500 | (17,428.00) |
| Total Building | | 838,160.70 |
| Plant & Equipment | | |
| Equipment, Vehicles, Fixtures & Systems | 1800 | |
| 100 - Administration | 100 | 100,737.49 |
| 200 - Bayridge | 200 | 0.12 |
| 301 - Fire | 301 | 1,338,476.86 |
| 500 - Water | 500 | 587,092.22 |
| 800 - Drainage | 800 | 27,000.00 |
| Acc Depreciation-Equipment,Vehicles & | 1853 | |
| Systems | | |
| 500 - Water | 500 | (688,353.15) |
| Total Plant & Equipment | | 1,364,953.54 |
| Construction in Progress | | |
| Construction In Progress | 1850 | |
| 500 - Water | 500 | <u>1,147,659.28</u> |
| Total Construction in Progress | | 1,147,659.28 |
| Infrastructure | | |
| Infrastructures | 1730 | |

| | | |
|--|------|----------------------|
| 200 - Bayridge | 200 | 93,040.00 |
| 400 - Vista de Oro | 400 | 7,000.00 |
| 500 - Water | 500 | 10,091,860.24 |
| 800 - Drainage | 800 | 133,391.01 |
| Accum Depeciation-Infrastructures | 1852 | |
| 500 - Water | 500 | (5,308,535.23) |
| Total Infrastructure | | <u>5,016,756.02</u> |
| Total FIXED ASSETS | | 8,923,332.63 |
| OTHER ASSETS | | |
| Cash Suspense | | |
| Other Assets | | |
| 500 - Water | 500 | 900.00 |
| Franchise Asset | | |
| 650 - Solid Waste | 650 | <u>1,116,772.00</u> |
| Total Cash Suspense | | <u>1,117,672.00</u> |
| Total OTHER ASSETS | | 1,117,672.00 |
| Other Assets | | |
| Def Outflow | | |
| 500 - Water | 500 | 214,830.00 |
| Deferred Outflow - OPEB | | |
| 500 - Water | 500 | 61,288.00 |
| Amount to be Provided for Internal Loans | | |
| 400 - Vista de Oro | 400 | 1,517.00 |
| Amount to be Provided - Other LT Oblig- | | |
| Comp Leave | | |
| 100 - Administration | 100 | <u>29,208.95</u> |
| Total Other Assets | | <u>306,843.95</u> |
| Total ASSETS | | <u>19,961,782.39</u> |

LIABILITIES & EQUITY

CURRENT LIABILITIES

Accounts Payable

| | | |
|----------------------------------|-----|-----------------|
| Vendor Payable (Control Account) | | |
| 100 - Administration | 100 | 322.86 |
| 200 - Bayridge | 200 | 441.33 |
| 301 - Fire | 301 | 3,824.45 |
| 400 - Vista de Oro | 400 | 188.12 |
| 500 - Water | 500 | 37,781.52 |
| 600 - Wastewater | 600 | 22.72 |
| 650 - Solid Waste | 650 | 10,000.00 |
| 800 - Drainage | 800 | <u>8,769.98</u> |
| Total Accounts Payable | | 61,350.98 |

Current Payroll Liabilities

| | | |
|--------------------------------|------|----------|
| FICA Employee Payable | | |
| 100 - Administration | 100 | (0.01) |
| 301 - Fire | 301 | (317.75) |
| FICA Employer Payable | | |
| 301 - Fire | 301 | 318.25 |
| CA Income Tax Withholding | | |
| 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 | (16.59) |
| 500 - Water | 500 | (115.28) |
| Accrued Compensated Absences | 2040 | |
| 100 - Administration | 100 | 7,302.24 |
| 500 - Water | 500 | 25,098.19 |
| Long-term Compensated Absences | 2041 | |
| 100 - Administration | 100 | 21,906.71 |
| 500 - Water | 500 | 75,294.56 |
| CALPERS Retirement Tier 2- EE- Liab | 2042 | |
| 100 - Administration | 100 | 0.01 |
| 301 - Fire | 301 | 0.36 |
| CALPERS Retirement Tier 2- ER- Liab | 2044 | |
| 100 - Administration | 100 | 1.57 |
| 500 - Water | 500 | 0.01 |
| Other Pension Oblig Liab (OPEB) ARC | 2045 | |
| 500 - Water | 500 | 296,892.00 |
| Life Insurance Liab-Employer | 2201 | |
| 100 - Administration | 100 | 14.06 |
| 500 - Water | 500 | 39.95 |
| Medical Plan Liab- Employee | 2203 | |
| 500 - Water | 500 | (305.53) |
| Vision Plan Liab- Employee | 2204 | |
| 100 - Administration | 100 | (19.93) |
| 500 - Water | 500 | 18.89 |
| Dental Plan Ins Payable- Employee | 2205 | |
| 100 - Administration | 100 | (117.86) |
| 500 - Water | 500 | (73.63) |
| Retirement Contrib Liab-Employee | 2206 | |
| 500 - Water | 500 | (0.01) |
| Insurance- AD & D | 2211 | |
| 100 - Administration | 100 | (0.79) |
| 500 - Water | 500 | (7.60) |
| Insurance- LT Disability | 2213 | |
| 100 - Administration | 100 | (173.83) |
| 500 - Water | 500 | (120.94) |
| Survivor Premiums-PERS | 2214 | |
| 100 - Administration | 100 | 0.93 |
| 301 - Fire | 301 | (0.93) |
| Payroll Clearing Account | 2999 | |
| 100 - Administration | 100 | <u>5,147.81</u> |
| Total Current Payroll Liabilities | | 430,765.15 |
| 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 | 120,000.00 |
| 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 | | 894,036.25 |
| Other Liabilities | | |
| Other Liabilities | | |
| Net Pension Liability | 2215 | |
| 500 - Water | 500 | 405,081.00 |
| Def Inflow | 2216 | |
| 500 - Water | 500 | 120,069.00 |
| Deferred Inflow - Pension | 2217 | |
| 500 - Water | 500 | 346,193.00 |
| Suspense Account | 2997 | |
| 100 - Administration | 100 | 9.00 |
| 500 - Water | 500 | 37.36 |
| Restricted Park and Rec | 3090 | |
| 900 - Parks & Recreation | 900 | 198,879.18 |
| Replacement Reserve - Vehicle, Equip & | 3110 | |
| Fire Engines | | |
| 301 - Fire | 301 | 1,207,624.02 |
| 500 - Water | 500 | 144,644.25 |
| General Contingency Reserve | 3111 | |
| 100 - Administration | 100 | 20,918.48 |
| 301 - Fire | 301 | 403,225.51 |
| 500 - Water | 500 | 642,183.00 |
| 800 - Drainage | 800 | 32,238.22 |
| Public Facilities Fees Reserve | 3115 | |
| 301 - Fire | 301 | 40,334.00 |
| Capital Outlay Reserve | 3160 | |
| 301 - Fire | 301 | 540,562.42 |
| 500 - Water | 500 | 1,999,562.85 |
| 800 - Drainage | 800 | 202,296.60 |
| Water Stabilization Reserve | 3163 | |
| 500 - Water | 500 | 158,456.00 |
| Info Tech Reserve | 3164 | |
| 100 - Administration | 100 | 20,741.40 |
| Basin Management Reserve | 3165 | |
| 500 - Water | 500 | 50,031.00 |
| Water Conservation Reserve | 3167 | |
| 500 - Water | 500 | 59,288.00 |
| Reserve - Internal Loans | 3193 | |
| 100 - Administration | 100 | <u>1,517.00</u> |
| Total Other Liabilities | | <u>6,593,891.29</u> |

| | | |
|-----------------------------------|------|---------------------|
| Total Other Liabilities | | 6,593,891.29 |
| Long Term Debt | | |
| Note Payable - Long Term | | |
| Long Term Debt- Note Payable | 2100 | |
| 650 - Solid Waste | 650 | 996,772.00 |
| Note Payable - State CIEDB-LTD | 2101 | |
| 500 - Water | 500 | <u>2,654,394.66</u> |
| Total Note Payable - Long Term | | 3,651,166.66 |
| 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 | | 3,680,771.98 |
| Equity | | |
| Revenues | | |
| 100 - Administration | 100 | 297,355.60 |
| 200 - Bayridge | 200 | 700.20 |
| 301 - Fire | 301 | 111,802.59 |
| 400 - Vista de Oro | 400 | 252.54 |
| 500 - Water | 500 | 1,336,411.58 |
| Wastewater Fiduciary Fund | 602 | (756,715.54) |
| 650 - Solid Waste | 650 | 80,237.68 |
| 800 - Drainage | 800 | 12,477.09 |
| 900 - Parks & Recreation | 900 | <u>1,053.63</u> |
| Total Revenues | | 1,083,575.37 |
| Expenditures | | |
| 100 - Administration | 100 | (323,242.17) |
| 200 - Bayridge | 200 | (3,330.47) |
| 301 - Fire | 301 | (224,473.49) |
| 400 - Vista de Oro | 400 | (1,886.39) |
| 500 - Water | 500 | (1,910,627.91) |
| 600 - Wastewater | 600 | (9,277.37) |
| 650 - Solid Waste | 650 | (80,031.55) |
| 800 - Drainage | 800 | (20,244.62) |
| 900 - Parks & Recreation | 900 | (2,970.65) |
| Total Expenditures | | (2,576,084.62) |
| Equity | | |
| Septic System Decommision Reserve | 3109 | |
| 200 - Bayridge | 200 | 8,000.00 |
| Prepaid Assessment Reserve | 3159 | |
| Wastewater Fiduciary Fund | 602 | 4,972.74 |
| Fire Mitigation Fund | 3161 | |
| 301 - Fire | 301 | 135,448.89 |
| 600 - Wastewater | 600 | 102,948.71 |
| Fund Balance | 3200 | |
| 100 - Administration | 100 | 100,429.42 |
| 200 - Bayridge | 200 | 26,154.47 |
| 301 - Fire | 301 | 489,766.45 |
| 400 - Vista de Oro | 400 | (11.40) |
| 500 - Water | 500 | 4,593,572.22 |
| 600 - Wastewater | 600 | 1,357,311.60 |

| | | |
|---------------------------------|------|----------------------|
| Wastewater Fiduciary Fund | 602 | 1,924,384.00 |
| 650 - Solid Waste | 650 | (368.54) |
| 800 - Drainage | 800 | 388,151.33 |
| 900 - Parks & Recreation | 900 | 78,036.24 |
| Bankruptcy Fund Balance | 3203 | |
| 600 - Wastewater | 600 | 58,710.96 |
| GFAG- Net Investment in Assets | 3300 | |
| 100 - Administration | 100 | 24,226.08 |
| 200 - Bayridge | 200 | 30,000.12 |
| 301 - Fire | 301 | 596,541.18 |
| 800 - Drainage | 800 | 20,388.71 |
| GFAG- Accumulated Depreciation | 3301 | |
| 100 - Administration | 100 | 84,879.33 |
| 200 - Bayridge | 200 | 93,040.00 |
| 301 - Fire | 301 | 1,411,311.46 |
| 400 - Vista de Oro | 400 | 7,000.00 |
| 800 - Drainage | 800 | 160,647.22 |
| GFAG- Governmental Depreciation | 3302 | |
| 100 - Administration | 100 | (8,367.92) |
| 301 - Fire | 301 | (71,965.08) |
| 800 - Drainage | 800 | (3,270.02) |
| Investment in N/A-Costs | 3310 | |
| 600 - Wastewater | 600 | (1,326,346.05) |
| Total Equity | | <u>10,285,592.12</u> |
| Total Equity | | <u>8,793,082.87</u> |
| Total LIABILITIES & EQUITY | | <u>19,961,782.39</u> |

CASH FLOW SUMMARY

| | November 2022 | October 2022 | September 2022 | August 2022 | July 2022 | June 2022 |
|--------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Fund | Cash Summary | Cash Summary | Cash Summary | Cash Summary | Cash Summary | Cash Summary |
| 100 | \$ 122,539.28 | \$ 105,591.24 | \$ 141,970.96 | \$ 150,840.12 | \$ 138,369.84 | \$ 152,920.73 |
| 200 | \$ 31,965.53 | \$ 31,413.86 | \$ 32,306.00 | \$ 33,020.16 | \$ 33,587.31 | \$ 34,649.94 |
| 301 | \$ 2,708,132.91 | \$ 2,552,742.86 | \$ 2,570,540.44 | \$ 2,213,753.77 | \$ 2,256,028.45 | \$ 2,215,055.56 |
| 400 | \$ (1,457.13) | \$ (1,561.14) | \$ (1,100.20) | \$ (639.28) | \$ (325.34) | \$ 447.50 |
| 500 | \$ 3,812,380.48 | \$ 4,149,318.67 | \$ 4,109,900.93 | \$ 4,188,470.80 | \$ 4,179,919.87 | \$ 4,380,802.96 |
| 600 | \$ 24,780.57 | \$ 25,077.64 | \$ 30,365.98 | \$ 30,671.04 | \$ 30,968.11 | \$ 34,055.22 |
| 602 | \$ 1,172,641.20 | \$ 1,093,575.37 | \$ 1,128,008.50 | \$ 1,951,813.32 | \$ 1,944,658.83 | \$ 1,921,646.74 |
| 650 | \$ 9,837.59 | \$ 19,020.47 | \$ 797.71 | \$ 9,647.11 | \$ (6,184.85) | \$ 3,259.10 |
| 800 | \$ 623,688.60 | \$ 614,669.32 | \$ 616,032.86 | \$ 617,632.39 | \$ 619,936.81 | \$ 620,896.18 |
| 900 | \$ 274,998.40 | \$ 275,592.53 | \$ 275,506.55 | \$ 276,100.68 | \$ 276,694.81 | \$ 277,021.67 |
| Total | \$ 8,865,440.82 | \$ 8,865,440.82 | \$ 8,904,329.73 | \$ 9,471,310.11 | \$ 9,473,653.84 | \$ 9,640,755.60 |

| | % Change from Prior Month | % Change from Prior Month | % Change from Prior Month | % Change from Prior Month |
|------|---------------------------|---------------------------|---------------------------|---------------------------|
| Fund | % | % | % | % |
| 100 | 16.05% | -5.88% | 9.01% | -9.52% |
| 200 | 1.76% | -2.16% | -1.69% | -3.07% |
| 301 | 6.09% | 16.12% | -1.87% | 1.85% |
| 400 | -6.66% | 72.10% | 96.50% | -172.70% |
| 500 | -8.12% | -1.88% | 0.20% | -4.59% |
| 600 | -1.18% | -0.99% | -0.96% | -9.07% |
| 602 | 7.23% | -42.21% | 0.37% | 1.20% |
| 650 | -48.28% | -91.73% | -255.98% | -289.77% |
| 800 | 1.47% | -0.26% | -0.37% | -0.15% |
| 900 | -0.22% | -0.22% | -0.21% | -0.12% |

| Average Cash Flow Summary 2022/2023 | | Average Cash Flow Summary 2021/2022 | |
|-------------------------------------|------------------------|-------------------------------------|------------------------|
| 100 | \$ 131,862.29 | 100 | \$ 119,992.35 |
| 200 | \$ 32,458.57 | 200 | \$ 34,039.09 |
| 301 | \$ 2,460,239.69 | 301 | \$ 2,487,920.81 |
| 400 | \$ (1,016.62) | 400 | \$ 53.32 |
| 500 | \$ 4,087,998.15 | 500 | \$ 4,458,552.95 |
| 600 | \$ 28,372.67 | 600 | \$ 30,569.36 |
| 602 | \$ 1,458,139.44 | 602 | \$ 1,631,528.03 |
| 650 | \$ 6,623.61 | 650 | n/a |
| 800 | \$ 618,392.00 | 800 | \$ 563,162.29 |
| 900 | \$ 275,778.59 | 900 | \$ 267,458.60 |
| TOTAL | \$ 9,116,035.06 | TOTAL | \$ 9,591,302.02 |

FIRE RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 11/30/2022

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 11/30/2022

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 11/30/2022

| | | 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 11/30/2022

| | | 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> |



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

Page 1 of 1
Branch 128
Account Number: 3317181190
Date 11/30/2022

EM

Don't miss paying a bill or receiving money electronically.
Effective immediately, for your account protection, Pacific Premier Bank will no longer repair incoming electronic debits (ACH) containing incorrect information. We strongly recommend reviewing and updating your account information with any parties authorized to send electronic ACH transactions.

EXECUTIVE 50 CHECKING

Acct 3317181190

Summary of Activity Since Your Last Statement

| | | |
|---------------------------|----------|-------------|
| Beginning Balance | 11/01/22 | 9,371.02 |
| Deposits / Misc Credits | 0 | .00 |
| Withdrawals / Misc Debits | 1 | 2.00 |
| ** Ending Balance | 11/30/22 | 9,369.02 ** |
| Service Charge | | 2.00 |
| Average Collected Balance | | 9,371 |

Withdrawals and Debits

| Date | Deposits | Withdrawals | Activity Description |
|-------|----------|-------------|----------------------|
| 11/30 | | 2.00 | PAPER STATEMENT FEE |

Daily Balance Summary

| Date | Balance | Date | Balance |
|-------|----------|------|---------|
| 11/30 | 9,369.02 | | |