



February 2, 2023

TO: Board of Directors

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

SUBJECT: Agenda Item 10D – 02/02/2023 Board Meeting
Receive Financial Report for the Period Ending December 31, 2022

President
Charles L. Cesena

Vice President
Marshall E. Ochylski

Directors
Matthew D. Fourcroy
Troy C. Gatchell
Christine M. Womack

General Manager
Ron Munds

District Accountant
Robert Stilts, CPA

Unit Chief
John Owens

Battalion Chief
Paul Provence

DESCRIPTION

The attached are the Statement of Revenues and Expenditures and Balance Sheets for December 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 December 31, 2022.

FINANCE AND BUDGET DASHBOARD

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

<https://www.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.

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Los Osos, CA 93412

Offices:
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www.losososcsd.org

Attachments

December 2022 Financial Report

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 12/1/2022 Through 12/31/2022

	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	356,478.72	712,957.50	(356,478.78) (50.00)%
4930	Other Revenue	0.00	290.00	0.00	290.00 0.00%
	Total Other Revenues	<u>59,413.12</u>	<u>356,768.72</u>	<u>712,957.50</u>	<u>(356,188.78)</u> (49.96)%
	Total Revenues	<u>59,413.12</u>	<u>356,768.72</u>	<u>712,957.50</u>	<u>(356,188.78)</u> (49.96)%
Expenditures					
Personnel					
Salaries/Wages					
7322	Director's Compensation	1,400.00	4,500.00	16,500.00	12,000.00 72.73%
8018	Holiday Pay	3,442.26	6,575.02	16,460.00	9,884.98 60.05%
8045	Overtime Pay	0.00	325.62	300.00	(25.62) (8.54)%
8050	Administrative Leave Pay	0.00	3,605.77	5,400.00	1,794.23 33.23%
8051	Floating Holiday Pay	0.00	2,236.55	3,000.00	763.45 25.45%
8054	Salaries & Wages - Regular	28,450.79	140,013.81	283,750.00	143,736.19 50.66%
8060	Sick Leave Pay	(27.23)	1,677.76	5,400.00	3,722.24 68.93%
8066	Comp Time Used	0.00	0.00	50.00	50.00 100.00%
8081	Vacation Pay	687.39	10,311.37	5,400.00	(4,911.37) (90.95)%
	Total Salaries/Wages	<u>33,953.21</u>	<u>169,245.90</u>	<u>336,260.00</u>	<u>167,014.10</u> 49.67%
Payroll Taxes & Benefits					
5020	Social Security Employer	86.80	264.12	1,116.00	851.88 76.33%
5030	Life Insurance - ER	47.17	249.18	525.00	275.82 52.54%
5031	Disability Insurance	36.71	222.98	450.00	227.02 50.45%
5035	AD & D Insurance	6.38	48.66	119.00	70.34 59.11%
5040	LTD Insurance	116.59	633.41	1,700.00	1,066.59 62.74%
5050	Medicare - ER	498.85	2,530.92	4,900.00	2,369.08 48.35%
5060	Cafeteria Plan - ER	2,387.79	12,421.70	27,150.00	14,728.30 54.25%
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	1.40	4.26	37.50	33.24 88.64%
5120	Workers Comp Insurance - ER	0.00	645.88	1,000.00	354.12 35.41%
5124	Retirement - ER - Tier 2	1,825.82	12,022.89	25,700.00	13,677.11 53.22%
	Total Payroll Taxes & Benefits	<u>5,007.51</u>	<u>29,254.00</u>	<u>63,947.50</u>	<u>34,693.50</u> 54.25%
Employment Services					
5100	Unemployment Insurance - ER	56.00	170.40	2,015.00	1,844.60 91.54%
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>56.00</u>	<u>170.40</u>	<u>2,365.00</u>	<u>2,194.60</u> 92.79%
	Total Personnel	<u>39,016.72</u>	<u>198,670.30</u>	<u>402,572.50</u>	<u>203,902.20</u> 50.65%
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	6,340.00	28,994.55	14,500.00	(14,494.55) (99.96)%
6110	IT Purchased Services	1,889.00	12,047.85	24,500.00	12,452.15 50.83%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 12/1/2022 Through 12/31/2022

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remain... - Original
7100	Copier Contract-Maint & Usage	288.05	1,741.66	3,500.00	1,758.34	50.24%
7255	Security Services	0.00	210.00	900.00	690.00	76.67%
7321	Janitorial Cleaning & Supplies	0.00	1,355.00	3,200.00	1,845.00	57.66%
7342	Public Meeting Recordings	154.99	2,330.45	10,000.00	7,669.55	76.70%
	Total Contract Services	8,672.04	46,679.51	56,600.00	9,920.49	17.53%
	Financial Services					
7309	Late Fees	0.00	0.00	200.00	200.00	100.00%
7310	Bank Service Charges	66.61	520.35	6,400.00	5,879.65	91.87%
	Total Financial Services	66.61	520.35	6,600.00	6,079.65	92.12%
	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	27,500.00	60,000.00	32,500.00	54.17%
7305	Auditing Services	975.00	21,525.00	22,550.00	1,025.00	4.55%
7320	Professional & Consulting Services	0.00	242.38	2,500.00	2,257.62	90.30%
7326	Legal Services	0.00	4,845.00	30,000.00	25,155.00	83.85%
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	5,975.00	54,408.45	130,550.00	76,141.55	58.32%
	Office/Operations					
6121	IT-Supplies & Miscellaneous	0.00	598.80	1,000.00	401.20	40.12%
6130	Computer Hardware	0.00	102.95	1,500.00	1,397.05	93.14%
7140	General Supplies & Minor Equipment	312.99	3,095.90	6,500.00	3,404.10	52.37%
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	312.99	12,724.64	19,450.00	6,725.36	34.58%
	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	577.00	1,080.00	503.00	46.57%
6025	Telephone	226.79	1,166.63	3,000.00	1,833.37	61.11%
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 12/1/2022 Through 12/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7352 Rent - Offices & Other Structures	3,000.00	18,000.00	36,000.00	18,000.00	50.00%
8610 Electric	303.52	1,667.78	3,800.00	2,132.22	56.11%
8620 Gas Service	151.63	279.30	1,000.00	720.70	72.07%
Total Rent & Utilities	3,811.94	21,690.71	45,080.00	23,389.29	51.88%
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	(550.00)	0.00	1,000.00	1,000.00	100.00%
8510 Lodging & Meals - Local	0.00	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	0.00	176.70	500.00	323.30	64.66%
Total Travel & Training	(550.00)	612.36	3,325.00	2,712.64	81.58%
Total Services & Supplies	18,288.58	184,659.67	310,385.00	125,725.33	40.51%
Total Expenditures	57,305.30	383,329.97	712,957.50	329,627.53	46.23%
Net Revenues over Expenditures	2,107.82	(26,561.25)	0.00	(26,561.25)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 12/1/2022 Through 12/31/2022

	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	2,373.72	3,073.92	10,000.00	(6,926.08)	(69.26)%
	Total Special Taxes & Assessments	<u>2,373.72</u>	<u>3,073.92</u>	<u>10,000.00</u>	<u>(6,926.08)</u>	<u>(69.26)%</u>
	Total Revenues	<u>2,373.72</u>	<u>3,073.92</u>	<u>10,000.00</u>	<u>(6,926.08)</u>	<u>(69.26)%</u>
Expenditures						
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6345	Property Taxes & Assessments Costs	0.00	531.47	600.00	68.53	11.42%
	Total Insurance, Licenses & Regulatory Fees	<u>0.00</u>	<u>531.47</u>	<u>600.00</u>	<u>68.53</u>	<u>11.42%</u>
Legal & Professional						
7340	Legal Notifications & Mandated Advertising	0.00	0.00	75.00	75.00	100.00%
	Total Legal & Professional	<u>0.00</u>	<u>0.00</u>	<u>75.00</u>	<u>75.00</u>	<u>100.00%</u>
Rent & Utilities						
8670	Street Lighting	418.62	2,511.72	6,724.16	4,212.44	62.65%
	Total Rent & Utilities	<u>418.62</u>	<u>2,511.72</u>	<u>6,724.16</u>	<u>4,212.44</u>	<u>62.65%</u>
	Total Services & Supplies	418.62	3,043.19	7,399.16	4,355.97	58.87%
Transfers						
9511	Interfund Transfer Out	148.53	891.18	1,782.39	891.21	50.00%
	Total Transfers	<u>148.53</u>	<u>891.18</u>	<u>1,782.39</u>	<u>891.21</u>	<u>50.00%</u>
	Total Expenditures	<u>567.15</u>	<u>3,934.37</u>	<u>9,181.55</u>	<u>5,247.18</u>	<u>57.15%</u>
	Net Revenues over Expenditures	<u>1,806.57</u>	<u>(860.45)</u>	<u>818.45</u>	<u>(1,678.90)</u>	<u>(205.13)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 12/1/2022 Through 12/31/2022

	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	207,046.17	315,408.88	923,390.00	(607,981.12) (65.84)%
4038	Property Tax Zone B Pass thru	0.00	0.00	1,500,152.00	(1,500,152.00) (100.00)%
	Total Property Taxes	207,046.17	315,408.88	2,532,276.78	(2,216,867.90) (87.54)%
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	20,822.77	20,822.77	67,134.00	(46,311.23) (68.98)%
4930	Other Revenue	0.00	290.00	0.00	290.00 0.00%
	Total Other Revenues	20,822.77	21,112.77	67,134.00	(46,021.23) (68.55)%
Use of Money & Property					
4510	Investment Income on funds	475.19	2,357.24	2,000.00	357.24 17.86%
	Total Use of Money & Property	475.19	2,357.24	2,000.00	357.24 17.86%
	Total Revenues	228,344.13	340,146.72	3,270,808.78	(2,930,662.06) (89.60)%
Expenditures					
Personnel					
Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	2,687.63	10,346.07	38,000.00	27,653.93 72.77%
8340	Resv FF-Shift Coverage	18,474.00	68,473.45	144,000.00	75,526.55 52.45%
8345	Resv FF-Special Projects	0.00	0.00	2,000.00	2,000.00 100.00%
	Total Salaries/Wages	21,161.63	78,819.52	184,000.00	105,180.48 57.16%
Payroll Taxes & Benefits					
5021	Social Security Fire ER	1,197.94	4,596.24	10,000.00	5,403.76 54.04%
5030	Life Insurance - ER	199.50	1,187.50	2,500.00	1,312.50 52.50%
5035	AD & D Insurance	47.50	285.00	850.00	565.00 66.47%
5051	Medicare - Reserves - ER	306.69	1,147.04	2,500.00	1,352.96 54.12%
5070	Retirement ER - Regular	5,071.34	29,987.51	62,000.00	32,012.49 51.63%
5102	CA Training Tax- ER	5.50	29.11	175.00	145.89 83.37%
5120	Workers Comp Insurance - ER	0.00	5,210.39	5,000.00	(210.39) (4.21)%
5124	Retirement - ER - Tier 2	655.24	2,560.41	8,500.00	5,939.59 69.88%
	Total Payroll Taxes & Benefits	7,483.71	45,003.20	91,525.00	46,521.80 50.83%
Employment Services					
5000	Medical Exams & Procedures	0.00	0.00	4,000.00	4,000.00 100.00%
5101	Unemp. Costs - Reserves	221.48	1,168.30	6,000.00	4,831.70 80.53%
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 12/1/2022 Through 12/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Total Employment Services	<u>221.48</u>	<u>1,168.30</u>	<u>14,100.00</u>	<u>12,931.70</u>	<u>91.71%</u>
Total Personnel	28,866.82	124,991.02	289,625.00	164,633.98	56.84%
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	0.00	10.33	3,000.00	2,989.67	99.66%
7248 Uniform Safety Boots	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>2,000.00</u>	<u>100.00%</u>
Total Clothing & Uniform	0.00	10.33	5,000.00	4,989.67	99.79%
Contract Services					
6110 IT Purchased Services	0.00	719.88	1,500.00	780.12	52.01%
7100 Copier Contract-Maint & Usage	199.48	1,414.23	2,500.00	1,085.77	43.43%
7202 Building Alarms & Security	0.00	565.98	1,100.00	534.02	48.55%
7204 Cleaning Supplies, Laundry & Towel Service	0.00	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	199.48	4,779.00	2,180,650.00	2,175,871.00	99.78%
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	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	78.28	78.28	3,000.00	2,921.72	97.39%
6630 Rope & Climbing Equipment	0.00	0.00	3,000.00	3,000.00	100.00%
7234 Oxygen Supplies & Cylinder Rent	0.00	316.26	350.00	33.74	9.64%
7238 Paramedic & EMT Small Tools & Supplies	2,091.03	23,650.32	25,000.00	1,349.68	5.40%
7242 Minor Tools, Accessories & Field Machines	0.00	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	2,169.31	27,555.91	55,750.00	28,194.09	50.57%
Financial Services					
7309 Late Fees	0.00	0.00	10.00	10.00	100.00%
7310 Bank Service Charges	2.00	12.00	36.00	24.00	66.67%
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	12.00	96.00	84.00	87.50%
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	7,020.55	7,200.00	179.45	2.49%
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 12/1/2022 Through 12/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Total Insurance, Licenses & Regulatory Fees	0.00	53,312.70	43,700.00	(9,612.70)	(22.00)%
Legal & Professional					
7320 Professional & Consulting Services	0.00	0.00	3,000.00	3,000.00	100.00%
7326 Legal Services	0.00	500.00	350.00	(150.00)	(42.86)%
7340 Legal Notifications & Mandated Advertising	238.56	238.56	1,500.00	1,261.44	84.10%
Total Legal & Professional	238.56	738.56	4,850.00	4,111.44	84.77%
Office/Operations					
7140 General Supplies & Minor Equipment	0.00	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	0.00	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	0.00	319.53	6,000.00	5,680.47	94.67%
Total Other Expense	0.00	319.53	8,000.00	7,680.47	96.01%
Rent & Utilities					
6000 Cell Phones	67.96	502.38	840.00	337.62	40.19%
6025 Telephone	149.94	1,434.98	14,000.00	12,565.02	89.75%
8610 Electric	0.00	590.23	1,200.00	609.77	50.81%
8620 Gas Service	393.92	508.01	1,600.00	1,091.99	68.25%
8630 Trash Services	130.14	836.21	1,600.00	763.79	47.74%
8640 Water and Water Services	274.24	2,253.28	6,000.00	3,746.72	62.45%
8659 Utility Cable Charges	0.00	1,030.20	2,075.00	1,044.80	50.35%
8670 Street Lighting	9.74	58.43	135.00	76.57	56.72%
Total Rent & Utilities	1,025.94	7,213.72	27,450.00	20,236.28	73.72%
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	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 12/1/2022 Through 12/31/2022

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6775	R & M -Operation/Field Equipment	0.00	0.00	1,600.00	1,600.00	100.00%
6800	R & M - Grounds & Collection Systems	0.00	0.00	1,600.00	1,600.00	100.00%
6900	R & M - Buildings & Structures	0.00	725.00	28,000.00	27,275.00	97.41%
	Total Repairs & Maintenance	0.00	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	298.11	298.11	200.00	(98.11)	(49.05)%
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	298.11	298.11	1,300.00	1,001.89	77.07%
	Total Services & Supplies	3,933.40	101,327.47	2,371,296.00	2,269,968.53	95.73%
	Capital Outlay					
9006	Infrastructure CIP	0.00	3,838.49	50,000.00	46,161.51	92.32%
9085	Vehicle Purchase	0.00	0.00	73,180.00	73,180.00	100.00%
	Total Capital Outlay	0.00	3,838.49	123,180.00	119,341.51	96.88%
	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	35,647.86	71,295.75	35,647.89	50.00%
	Total Transfers	5,941.31	35,647.86	71,295.75	35,647.89	50.00%
	Total Expenditures	38,741.53	265,804.84	3,043,794.75	2,777,989.91	91.27%
	Net Revenues over Expenditures	189,602.60	74,341.88	227,014.03	(152,672.15)	(67.25)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 12/1/2022 Through 12/31/2022

	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	1,231.79	1,484.33	6,000.00	(4,515.67) (75.26)%
	Total Special Taxes & Assessments	<u>1,231.79</u>	<u>1,484.33</u>	<u>6,000.00</u>	<u>(4,515.67) (75.26)%</u>
	Total Revenues	<u>1,231.79</u>	<u>1,484.33</u>	<u>6,000.00</u>	<u>(4,515.67) (75.26)%</u>
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	0.00	353.47	600.00	246.53 41.09%
	Total Insurance, Licenses & Regulatory Fees	<u>0.00</u>	<u>353.47</u>	<u>600.00</u>	<u>246.53 41.09%</u>
Legal & Professional					
7320	Professional & Consulting Services	0.00	0.00	230.00	230.00 100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	70.00	70.00 100.00%
	Total Legal & Professional	<u>0.00</u>	<u>0.00</u>	<u>300.00</u>	<u>300.00 100.00%</u>
Rent & Utilities					
8670	Street Lighting	165.41	992.43	2,460.00	1,467.57 59.66%
	Total Rent & Utilities	<u>165.41</u>	<u>992.43</u>	<u>2,460.00</u>	<u>1,467.57 59.66%</u>
	Total Services & Supplies	165.41	1,345.90	3,360.00	2,014.10 59.94%
Transfers					
9511	Interfund Transfer Out	148.53	891.18	1,782.39	891.21 50.00%
	Total Transfers	<u>148.53</u>	<u>891.18</u>	<u>1,782.39</u>	<u>891.21 50.00%</u>
	Total Expenditures	<u>313.94</u>	<u>2,237.08</u>	<u>5,142.39</u>	<u>2,905.31 56.50%</u>
	Net Revenues over Expenditures	<u>917.85</u>	<u>(752.75)</u>	<u>857.61</u>	<u>(1,610.36) (187.77)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 12/1/2022 Through 12/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4035	Property Taxes	<u>59,520.61</u>	<u>84,767.89</u>	<u>131,329.02</u>	<u>(46,561.13)</u> (35.45)%
	Total Property Taxes	59,520.61	84,767.89	131,329.02	(46,561.13) (35.45)%
Grant Revenue					
4950	Grants	<u>151,282.46</u>	<u>151,282.46</u>	<u>0.00</u>	<u>151,282.46</u> 0.00%
	Total Grant Revenue	151,282.46	151,282.46	0.00	151,282.46 0.00%
Service Charges & Fees					
4030	Residential Single Family	213,962.32	1,152,192.83	2,402,240.00	(1,250,047.17) (52.04)%
4102	Residential- Multi -Family-Water Sales	13,687.50	116,989.49	246,640.00	(129,650.51) (52.57)%
4103	Commercial, Home Care, Retail-Water Sales	20,422.55	217,755.42	339,693.00	(121,937.58) (35.90)%
4104	Irrigation- Water Sales	323.25	34,682.71	33,663.00	1,019.71 3.03%
4114	Water Other Service Revenues	(180.00)	295.65	1,000.00	(704.35) (70.44)%
4931	Water Activation Fees	300.00	3,650.00	6,000.00	(2,350.00) (39.17)%
4932	Penalties	2,233.69	13,761.25	21,000.00	(7,238.75) (34.47)%
4933	Door Hangers/Lockout Notices	660.00	5,960.00	12,000.00	(6,040.00) (50.33)%
4937	NSF Fees	<u>0.00</u>	<u>150.00</u>	<u>400.00</u>	<u>(250.00)</u> (62.50)%
	Total Service Charges & Fees	251,409.31	1,545,437.35	3,062,636.00	(1,517,198.65) (49.54)%
Other Revenues					
4930	Other Revenue	0.00	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	0.00	12,895.19	6,000.00	6,895.19 114.92%
Use of Money & Property					
4510	Investment Income on funds	<u>686.36</u>	<u>4,927.43</u>	<u>6,000.00</u>	<u>(1,072.57)</u> (17.88)%
	Total Use of Money & Property	686.36	4,927.43	6,000.00	(1,072.57) (17.88)%
	Total Revenues	<u>462,898.74</u>	<u>1,799,310.32</u>	<u>3,205,965.02</u>	<u>(1,406,654.70)</u> (43.88)%
Expenditures					
Personnel					
Salaries/Wages					
8018	Holiday Pay	7,047.76	12,886.66	25,325.00	12,438.34 49.11%
8045	Overtime Pay	78.13	5,593.90	4,000.00	(1,593.90) (39.85)%
8050	Administrative Leave Pay	2,025.60	2,025.60	2,050.00	24.40 1.19%
8051	Floating Holiday Pay	224.80	1,554.64	6,500.00	4,945.36 76.08%
8054	Salaries & Wages - Regular	52,523.99	230,999.46	489,000.00	258,000.54 52.76%
8056	Retroactive Pay	0.00	0.00	1,000.00	1,000.00 100.00%
8060	Sick Leave Pay	1,670.13	11,065.97	10,000.00	(1,065.97) (10.66)%
8063	Standby Pay	3,106.75	12,888.84	25,500.00	12,611.16 49.46%
8066	Comp Time Used	2,505.02	9,723.45	18,000.00	8,276.55 45.98%
8081	Vacation Pay	<u>6,015.97</u>	<u>15,570.81</u>	<u>20,000.00</u>	<u>4,429.19</u> 22.15%
	Total Salaries/Wages	75,198.15	302,309.33	601,375.00	299,065.67 49.73%
Payroll Taxes & Benefits					
5030	Life Insurance - ER	245.06	978.19	1,950.00	971.81 49.84%
5031	Disability Insurance	80.86	470.81	850.00	379.19 44.61%
5035	AD & D Insurance	37.98	186.44	440.00	253.56 57.63%
5040	LTD Insurance	396.21	1,914.22	4,200.00	2,285.78 54.42%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 12/1/2022 Through 12/31/2022

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
5050	Medicare - ER	1,133.93	4,531.46	9,000.00	4,468.54	49.65%
5060	Cafeteria Plan - ER	7,407.95	33,998.20	75,000.00	41,001.80	54.67%
5070	Retirement ER - Regular	12,523.51	64,454.73	131,151.00	66,696.27	50.85%
5075	Retirees Medical - ER	302.65	1,053.64	2,000.00	946.36	47.32%
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	1,967.32	7,478.29	14,157.00	6,678.71	47.18%
	Total Payroll Taxes & Benefits	24,095.47	125,248.24	250,798.00	125,549.76	50.06%
	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	99,293.62	427,557.57	856,333.00	428,775.43	50.07%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	32.16	144.76	2,600.00	2,455.24	94.43%
7248	Uniform Safety Boots	175.00	604.61	1,000.00	395.39	39.54%
	Total Clothing & Uniform	207.16	749.37	3,600.00	2,850.63	79.18%
	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	809.94	5,400.00	4,590.06	85.00%
7250	Water Quality Testing	3,575.00	36,369.00	34,000.00	(2,369.00)	(6.97)%
7255	Security Services	510.00	1,980.00	5,500.00	3,520.00	64.00%
7321	Janitorial Cleaning & Supplies	109.50	474.50	850.00	375.50	44.18%
	Total Contract Services	4,304.49	40,848.91	50,750.00	9,901.09	19.51%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	1,466.64	2,700.00	1,233.36	45.68%
7242	Minor Tools, Accessories & Field Machines	190.38	1,593.62	8,000.00	6,406.38	80.08%
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	190.38	3,220.41	14,200.00	10,979.59	77.32%
	Financial Services					
7309	Late Fees	0.00	0.00	50.00	50.00	100.00%
7310	Bank Service Charges	2.00	12.00	300.00	288.00	96.00%
9153	Bad Debt Expense	0.00	(177.80)	0.00	177.80	0.00%
	Total Financial Services	2.00	(165.80)	350.00	515.80	147.37%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	0.00	900.00	900.00	100.00%
6342	Fees - Regulatory	0.00	22,391.76	22,000.00	(391.76)	(1.78)%
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	0.00	88,331.51	94,650.00	6,318.49	6.68%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 12/1/2022 Through 12/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Legal & Professional						
7318	Professional & Consulting BMC	0.00	17,862.96	120,000.00	102,137.04	85.11%
7320	Professional & Consulting Services	153.76	20,150.35	20,000.00	(150.35)	(0.75)%
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	153.76	38,913.31	149,000.00	110,086.69	73.88%
Office/Operations						
6130	Computer Hardware	0.00	4,280.72	6,000.00	1,719.28	28.65%
6140	Computer Software	0.00	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	703.49	3,702.84	9,000.00	5,297.16	58.86%
7180	Billing Supplies, Forms & Printing	1,749.48	8,916.70	18,750.00	9,833.30	52.44%
7226	Membership & Dues	0.00	1,051.40	3,000.00	1,948.60	64.95%
7230	Misc Small Parts & Supplies	2,290.41	3,555.57	3,000.00	(555.57)	(18.52)%
7237	Process Control & Treatment Supplies	653.86	5,156.64	10,000.00	4,843.36	48.43%
7239	Water Treatment Chemicals	53.61	5,964.10	13,000.00	7,035.90	54.12%
7249	Safety Supplies	641.69	918.35	1,000.00	81.65	8.16%
	Total Office/Operations	6,092.54	42,208.41	69,750.00	27,541.59	39.49%
Other Expense						
7330	Misc Operating Expenses	0.00	0.00	250.00	250.00	100.00%
7348	Water Conservation Program	147.80	447.80	10,000.00	9,552.20	95.52%
	Total Other Expense	147.80	447.80	10,250.00	9,802.20	95.63%
Rent & Utilities						
6000	Cell Phones	94.80	1,348.11	3,500.00	2,151.89	61.48%
6025	Telephone	923.20	6,258.76	10,000.00	3,741.24	37.41%
8610	Electric	7,483.51	57,466.02	100,000.00	42,533.98	42.53%
8620	Gas Service	61.97	102.22	250.00	147.78	59.11%
8630	Trash Services	149.72	903.31	2,000.00	1,096.69	54.83%
8644	Disposal Services	0.00	1,413.00	9,000.00	7,587.00	84.30%
8670	Street Lighting	44.72	268.30	432.00	163.70	37.89%
	Total Rent & Utilities	8,757.92	67,759.72	125,182.00	57,422.28	45.87%
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	48.83	14,003.47	5,000.00	(9,003.47)	(180.07)%
6641	R & M - Wells	67.09	106.23	3,000.00	2,893.77	96.46%
6750	R & M - Minor Tools & Equipment	0.00	119.49	2,400.00	2,280.51	95.02%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 12/1/2022 Through 12/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6800 R & M - Grounds & Collection Systems	(52.62)	63.70	600.00	536.30	89.38%
6830 Paving & Concrete	0.00	220.61	4,000.00	3,779.39	94.48%
6900 R & M - Buildings & Structures	121.74	4,407.35	15,000.00	10,592.65	70.62%
7241 R & M - Water Distribution System	45.83	2,998.76	8,000.00	5,001.24	62.52%
Total Repairs & Maintenance	230.87	22,366.82	39,700.00	17,333.18	43.66%
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	0.00	1,889.37	4,120.00	2,230.63	54.14%
Vehicle Maintenance & Repairs					
7006 Tuneup/Oil/Maintenance	85.46	445.69	1,600.00	1,154.31	72.14%
7211 Misc Fuel & Diesel	287.91	1,267.67	4,000.00	2,732.33	68.31%
7220 Gasoline	541.68	4,649.04	6,000.00	1,350.96	22.52%
7228 Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232 Vehicle Repairs - Parts, Tires & Lubricants	0.00	5,839.65	5,000.00	(839.65)	(16.79)%
Total Vehicle Maintenance & Repairs	915.05	12,202.05	16,800.00	4,597.95	27.37%
Total Services & Supplies	21,001.97	318,771.88	578,352.00	259,580.12	44.88%
Capital Outlay					
9006 Infrastructure CIP	1,672.35	892,119.38	1,999,339.26	1,107,219.88	55.38%
Total Capital Outlay	1,672.35	892,119.38	1,999,339.26	1,107,219.88	55.38%
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	270,923.88	541,847.70	270,923.82	50.00%
Total Transfers	45,153.98	270,923.88	541,847.70	270,923.82	50.00%
Total Expenditures	167,121.92	2,141,141.95	4,297,821.15	2,156,679.20	50.18%
Net Revenues over Expenditures	295,776.82	(341,831.63)	(1,091,856.13)	750,024.50	(68.69)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 12/1/2022 Through 12/31/2022

	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						
Service Charges & Fees						
4062	Wastewater Admin Charge	19,694.00	19,694.00	19,720.79	(26.79)	(0.14)%
	Total Service Charges & Fees	<u>19,694.00</u>	<u>19,694.00</u>	<u>19,720.79</u>	<u>(26.79)</u>	<u>(0.14)%</u>
	Total Revenues	<u>19,694.00</u>	<u>19,694.00</u>	<u>19,720.79</u>	<u>(26.79)</u>	<u>(0.14)%</u>
Expenditures						
Services & Supplies						
Financial Services						
7310	Bank Service Charges	0.00	1,815.00	1,815.00	0.00	0.00%
	Total Financial Services	<u>0.00</u>	<u>1,815.00</u>	<u>1,815.00</u>	<u>0.00</u>	<u>0.00%</u>
Insurance, Licenses & Regulatory Fees						
6343	Lien & Notary Fees	0.00	0.00	35.00	35.00	100.00%
6345	Property Taxes & Assessments Costs	0.00	272.63	270.00	(2.63)	(0.97)%
	Total Insurance, Licenses & Regulatory Fees	<u>0.00</u>	<u>272.63</u>	<u>305.00</u>	<u>32.37</u>	<u>10.61%</u>
Legal & Professional						
7320	Professional & Consulting Services	2,204.73	7,909.12	14,036.00	6,126.88	43.65%
	Total Legal & Professional	<u>2,204.73</u>	<u>7,909.12</u>	<u>14,036.00</u>	<u>6,126.88</u>	<u>43.65%</u>
	Total Services & Supplies	<u>2,204.73</u>	<u>9,996.75</u>	<u>16,156.00</u>	<u>6,159.25</u>	<u>38.12%</u>
Transfers						
9511	Interfund Transfer Out	297.07	1,782.42	3,564.79	1,782.37	50.00%
	Total Transfers	<u>297.07</u>	<u>1,782.42</u>	<u>3,564.79</u>	<u>1,782.37</u>	<u>50.00%</u>
	Total Expenditures	<u>2,501.80</u>	<u>11,779.17</u>	<u>19,720.79</u>	<u>7,941.62</u>	<u>40.27%</u>
	Net Revenues over Expenditures	<u>17,192.20</u>	<u>7,914.83</u>	<u>0.00</u>	<u>7,914.83</u>	<u>0.00%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 12/1/2022 Through 12/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Revenues						
Service Charges & Fees						
4062	Wastewater Admin Charge	<u>25.98</u>	<u>25.98</u>	<u>0.00</u>	<u>25.98</u>	<u>0.00%</u>
	Total Service Charges & Fees	25.98	25.98	0.00	25.98	0.00%
Special Taxes & Assessments						
4061	Debt Service	199,337.03	(551,886.17)	0.00	(551,886.17)	0.00%
	Assessments-2002 WW Bond					
	Total Special Taxes & Assessments	<u>199,337.03</u>	<u>(551,886.17)</u>	<u>0.00</u>	<u>(551,886.17)</u>	<u>0.00%</u>
Other Revenues						
4928	Lien Fees Recoveries	<u>0.00</u>	<u>30.00</u>	<u>0.00</u>	<u>30.00</u>	<u>0.00%</u>
	Total Other Revenues	0.00	30.00	0.00	30.00	0.00%
Use of Money & Property						
4510	Investment Income on funds	<u>1,016.72</u>	<u>(4,505.62)</u>	<u>0.00</u>	<u>(4,505.62)</u>	<u>0.00%</u>
	Total Use of Money & Property	<u>1,016.72</u>	<u>(4,505.62)</u>	<u>0.00</u>	<u>(4,505.62)</u>	<u>0.00%</u>
	Total Revenues	<u>200,379.73</u>	<u>(556,335.81)</u>	<u>0.00</u>	<u>(556,335.81)</u>	<u>0.00%</u>
	Net Revenues over Expenditures	<u>200,379.73</u>	<u>(556,335.81)</u>	<u>0.00</u>	<u>(556,335.81)</u>	<u>0.00%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 12/1/2022 Through 12/31/2022

	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					
Other Revenues					
4800	Franchise Revenues	33,662.59	113,900.27	245,000.00	(131,099.73) (53.51)%
	Total Other Revenues	<u>33,662.59</u>	<u>113,900.27</u>	<u>245,000.00</u>	<u>(131,099.73) (53.51)%</u>
	Total Revenues	<u>33,662.59</u>	<u>113,900.27</u>	<u>245,000.00</u>	<u>(131,099.73) (53.51)%</u>
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 97.05%</u>
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	<u>0.00</u>	<u>0.00</u>	<u>3,500.00</u>	<u>3,500.00 100.00%</u>
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	<u>0.00</u>	<u>0.00</u>	<u>4,000.00</u>	<u>4,000.00 100.00%</u>
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>1,500.00 100.00%</u>
	Total Services & Supplies	<u>0.00</u>	<u>325.00</u>	<u>20,000.00</u>	<u>19,675.00 98.38%</u>
Debt Service					
8952	Amortization of franchise asset	10,000.00	60,000.00	0.00	(60,000.00) 0.00%
9022	Debt Service - Principal	0.00	0.00	120,000.00	120,000.00 100.00%
	Total Debt Service	<u>10,000.00</u>	<u>60,000.00</u>	<u>120,000.00</u>	<u>60,000.00 50.00%</u>
Transfers					
9511	Interfund Transfer Out	5,941.31	35,647.86	71,295.75	35,647.89 50.00%
	Total Transfers	<u>5,941.31</u>	<u>35,647.86</u>	<u>71,295.75</u>	<u>35,647.89 50.00%</u>
	Total Expenditures	<u>15,941.31</u>	<u>95,972.86</u>	<u>211,295.75</u>	<u>115,322.89 54.58%</u>
	Net Revenues over Expenditures	<u>17,721.28</u>	<u>17,927.41</u>	<u>33,704.25</u>	<u>(15,776.84) (46.81)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 12/1/2022 Through 12/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
	_____	_____	_____	_____	_____
Revenues					
Property Taxes					
4035	8,288.72	11,804.82	39,290.00	(27,485.18)	(69.95)%
	8,288.72	11,804.82	39,290.00	(27,485.18)	(69.95)%
Special Taxes & Assessments					
4400	19,106.00	26,774.00	95,264.00	(68,490.00)	(71.89)%
	19,106.00	26,774.00	95,264.00	(68,490.00)	(71.89)%
Other Revenues					
4935	49.50	76.50	0.00	76.50	0.00%
	49.50	76.50	0.00	76.50	0.00%
Use of Money & Property					
4510	0.00	1,265.99	600.00	665.99	111.00%
	0.00	1,265.99	600.00	665.99	111.00%
	27,444.22	39,921.31	135,154.00	(95,232.69)	(70.46)%
Expenditures					
Personnel					
Salaries/Wages					
8045	0.00	0.00	200.00	200.00	100.00%
8054	1,478.74	3,612.30	11,000.00	7,387.70	67.16%
	1,478.74	3,612.30	11,200.00	7,587.70	67.75%
	1,478.74	3,612.30	11,200.00	7,587.70	67.75%
Services & Supplies					
Equipment & Tools					
6390	0.00	0.00	300.00	300.00	100.00%
7242	0.00	0.00	300.00	300.00	100.00%
	0.00	0.00	600.00	600.00	100.00%
Insurance, Licenses & Regulatory Fees					
6342	0.00	7,067.00	7,200.00	133.00	1.85%
6345	0.00	567.07	600.00	32.93	5.49%
7325	0.00	572.63	450.00	(122.63)	(27.25)%
	0.00	8,206.70	8,250.00	43.30	0.52%
Legal & Professional					
7320	2,900.00	3,473.15	3,000.00	(473.15)	(15.77)%
7326	0.00	0.00	500.00	500.00	100.00%
	2,900.00	3,473.15	3,500.00	26.85	0.77%
Office/Operations					
7230	213.00	285.25	550.00	264.75	48.14%
7249	0.00	0.00	100.00	100.00	100.00%
	213.00	285.25	650.00	364.75	56.12%
Other Expense					
7346	0.00	0.00	300.00	300.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 12/1/2022 Through 12/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Total Other Expense	0.00	0.00	300.00	300.00	100.00%
Rent & Utilities					
6000 Cell Phones	36.53	578.52	1,700.00	1,121.48	65.97%
6025 Telephone	24.08	124.49	250.00	125.51	50.20%
8610 Electric	231.92	828.96	2,200.00	1,371.04	62.32%
8670 Street Lighting	86.18	517.07	1,000.00	482.93	48.29%
Total Rent & Utilities	378.71	2,049.04	5,150.00	3,100.96	60.21%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	42.59	50.00	7.41	14.82%
6640 R & M - Equip & Other Non-Structural Fixed Assets	0.00	1,082.18	1,000.00	(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	1,977.32	1,977.32	1,500.00	(477.32)	(31.82)%
Total Repairs & Maintenance	1,977.32	3,380.73	8,550.00	5,169.27	60.46%
Travel & Training					
7324 Education & Training Fees	0.00	0.00	500.00	500.00	100.00%
8475 Training Materials	0.00	0.00	250.00	250.00	100.00%
Total Travel & Training	0.00	0.00	750.00	750.00	100.00%
Vehicle Maintenance & Repairs					
7211 Misc Fuel & Diesel	71.98	316.93	1,200.00	883.07	73.59%
7220 Gasoline	135.42	1,162.25	1,500.00	337.75	22.52%
Total Vehicle Maintenance & Repairs	207.40	1,479.18	2,700.00	1,220.82	45.22%
Total Services & Supplies	5,676.43	18,874.05	30,450.00	11,575.95	38.02%
Capital Outlay					
9006 Infrastructure CIP	0.00	0.00	15,000.00	15,000.00	100.00%
Total Capital Outlay	0.00	0.00	15,000.00	15,000.00	100.00%
Transfers					
9511 Interfund Transfer Out	1,188.26	7,129.56	14,259.15	7,129.59	50.00%
Total Transfers	1,188.26	7,129.56	14,259.15	7,129.59	50.00%
Total Expenditures	8,343.43	29,615.91	70,909.15	41,293.24	58.23%
Net Revenues over Expenditures	19,100.79	10,305.40	64,244.85	(53,939.45)	(83.96)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 12/1/2022 Through 12/31/2022

	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	3,564.78	7,129.58	3,564.80	50.00%
	Total Transfers	594.13	3,564.78	7,129.58	3,564.80	50.00%
	Total Expenditures	594.13	3,564.78	50,729.58	47,164.80	92.97%
	Net Revenues over Expenditures	(594.13)	(2,511.15)	(7,665.38)	5,154.23	(67.24)%

Balance Sheet 12.31.22

Current Period
Balance

ASSETS

CURRENT ASSETS

Cash in Bank

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

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

General Checking Account	1012	
100 - Administration	100	110,455.86
200 - Bayridge	200	33,353.49
301 - Fire	301	1,028,483.19
400 - Vista de Oro	400	(704.68)
500 - Water	500	1,111,999.54
600 - Wastewater	600	(63,756.98)
Wastewater Fiduciary Fund	602	25.98
650 - Solid Waste	650	27,558.87
800 - Drainage	800	394,247.49
900 - Parks & Recreation	900	73,846.12

Payroll Account (contra to 2998)	1013	
100 - Administration	100	10,961.06
301 - Fire	301	1,237.80
500 - Water	500	1,116.16

Rabobank-Bankruptcy Disbursement 1017

Reserve

600 - Wastewater	600	102,793.69
Fire Reserves Account	1031	
301 - Fire	301	1,865,228.04
US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	7,320.35
US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	366,535.78
US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	999,138.82
Total Cash in Bank		6,759,343.82

Investments

Water Reserves Account	0335	
500 - Water	500	2,694,119.91
Total Investments		2,694,119.91

Due From Others

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

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

Prior Month - Nov 2022	
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

Held Deposits		
Held Deposits	1030	
500 - Water	500	10,000.00
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	
301 - Fire	301	(18.00)
500 - Water	500	233,839.29
Unbilled A/R	1085	
500 - Water	500	287,958.78
Grants Receivable	1086	
500 - Water	500	<u>238,100.00</u>
Total Accounts Receivable		759,880.07
Accrued Inventory On Hand		
Inventory	1100	
500 - Water	500	<u>48,622.45</u>
Total Accrued Inventory On Hand		<u>48,622.45</u>
Total CURRENT ASSETS		10,273,483.25
FIXED ASSETS		
Land		
Land and Land Rights	1720	
200 - Bayridge	200	30,000.00
301 - Fire	301	10,000.00
500 - Water	500	339,838.19
600 - Wastewater	600	158,590.00
800 - Drainage	800	<u>17,374.90</u>
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	
301 - Fire	301	587,410.70
500 - Water	500	268,178.00
Accum Depreciation-Building, Structures &	1851	
Improvements		
500 - Water	500	<u>(17,428.00)</u>
Total Building		838,160.70
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	
100 - Administration	100	100,737.49
200 - Bayridge	200	0.12
301 - Fire	301	1,338,476.86
500 - Water	500	587,092.22
800 - Drainage	800	27,000.00
Acc Depreciation-Equipment, Vehicles &	1853	
Systems		
500 - Water	500	<u>(688,353.15)</u>
Total Plant & Equipment		1,364,953.54
Construction in Progress		
Construction In Progress	1850	
500 - Water	500	<u>1,147,659.28</u>
Total Construction in Progress		1,147,659.28
Infrastructure		

Infrastructures	1730	
200 - Bayridge	200	93,040.00
400 - Vista de Oro	400	7,000.00
500 - Water	500	10,091,860.24
800 - Drainage	800	133,391.01
Accum Depeciation-Infrastructures	1852	
500 - Water	500	(5,308,535.23)
Total Infrastructure		<u>5,016,756.02</u>
Total FIXED ASSETS		8,923,332.63
OTHER ASSETS		
Cash Suspense		
Other Assets		
500 - Water	500	900.00
Franchise Asset		
650 - Solid Waste	650	<u>1,106,772.00</u>
Total Cash Suspense		<u>1,107,672.00</u>
Total OTHER ASSETS		1,107,672.00
Other Assets		
Def Outflow		
500 - Water	500	214,830.00
Deferred Outflow - OPEB		
500 - Water	500	61,288.00
Amount to be Provided for Internal Loans		
400 - Vista de Oro	400	1,517.00
Amount to be Provided - Other LT Oblig-		
Comp Leave		
100 - Administration	100	<u>29,208.95</u>
Total Other Assets		<u>306,843.95</u>
Total ASSETS		<u>20,611,331.83</u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)		
100 - Administration	100	(1,890.45)
200 - Bayridge	200	59.47
301 - Fire	301	3,826.08
400 - Vista de Oro	400	59.47
500 - Water	500	37,101.74
600 - Wastewater	600	(2,913.34)
650 - Solid Waste	650	10,000.00
800 - Drainage	800	<u>2,267.07</u>
Total Accounts Payable		48,510.04
Current Payroll Liabilities		
Social Security Tax		
100 - Administration	100	(0.01)
FICA Employer Payable		
301 - Fire	301	0.50
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	(0.03)
500 - Water	500	(341.93)
Accrued Compensated Absences	2040	
100 - Administration	100	7,302.24
500 - Water	500	25,098.19
Long-term Compensated Absences	2041	
100 - Administration	100	21,906.71
500 - Water	500	75,294.56
CALPERS Retirement Tier 2- EE- Liab	2042	
100 - Administration	100	0.01
301 - Fire	301	0.36
CALPERS Retirement Tier 2- ER- Liab	2044	
100 - Administration	100	1.57
301 - Fire	301	1.71
500 - Water	500	0.01
Other Pension Oblig Liab (OPEB) ARC	2045	
500 - Water	500	296,892.00
Life Insurance Liab-Employer	2201	
100 - Administration	100	33.60
500 - Water	500	107.10
Medicare Tax Liab	2202	
500 - Water	500	341.98
Medical Plan Liab- Employee	2203	
500 - Water	500	(4,479.29)
Vision Plan Liab- Employee	2204	
100 - Administration	100	(19.93)
500 - Water	500	18.88
Dental Plan Ins Payable- Employee	2205	
100 - Administration	100	(72.60)
500 - Water	500	(73.66)
Retirement Contrib Liab-Employee	2206	
500 - Water	500	(0.01)
Insurance- AD & D	2211	
100 - Administration	100	(1.41)
500 - Water	500	(9.12)
Insurance- LT Disability	2213	
100 - Administration	100	(177.07)
500 - Water	500	(150.79)
Survivor Premiums-PERS	2214	
100 - Administration	100	0.93
301 - Fire	301	(0.93)
Payroll Clearing Account	2999	
100 - Administration	100	<u>7,335.94</u>
Total Current Payroll Liabilities		429,009.80

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		879,439.96
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	986,772.00
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	<u>2,654,394.66</u>
Total Note Payable - Long Term		3,641,166.66
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		3,670,771.98
Equity		
Revenues		
100 - Administration	100	356,768.72
200 - Bayridge	200	3,073.92
301 - Fire	301	340,146.72
400 - Vista de Oro	400	1,484.33
500 - Water	500	1,799,310.32
600 - Wastewater	600	19,694.00
Wastewater Fiduciary Fund	602	(556,335.81)
650 - Solid Waste	650	113,900.27
800 - Drainage	800	39,921.31
900 - Parks & Recreation	900	<u>1,053.63</u>
Total Revenues		2,119,017.41
Expenditures		
100 - Administration	100	(383,329.97)
200 - Bayridge	200	(3,934.37)
301 - Fire	301	(265,804.84)
400 - Vista de Oro	400	(2,237.08)
500 - Water	500	(2,141,141.95)
600 - Wastewater	600	(11,779.17)
650 - Solid Waste	650	(95,972.86)
800 - Drainage	800	(29,615.91)
900 - Parks & Recreation	900	(3,564.78)
Total Expenditures		(2,937,380.93)
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>9,467,228.60</u>
Total LIABILITIES & EQUITY		<u>20,611,331.83</u>

CASH FLOW SUMMARY

	December 2022	November 2022	October 2022	September 2022	August 2022	July 2022	June 2022
Fund	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary
100	\$ 121,916.92	\$ 122,539.28	\$ 105,591.24	\$ 141,970.96	\$ 150,840.12	\$ 138,369.84	\$ 152,920.73
200	\$ 33,353.49	\$ 31,965.53	\$ 31,413.86	\$ 32,306.00	\$ 33,020.16	\$ 33,587.31	\$ 34,649.94
301	\$ 2,895,149.03	\$ 2,708,132.91	\$ 2,552,742.86	\$ 2,570,540.44	\$ 2,213,753.77	\$ 2,256,028.45	\$ 2,215,055.56
400	\$ (704.68)	\$ (1,457.13)	\$ (1,561.14)	\$ (1,100.20)	\$ (639.28)	\$ (325.34)	\$ 447.50
500	\$ 4,054,469.57	\$ 3,812,380.48	\$ 4,149,318.67	\$ 4,109,900.93	\$ 4,188,470.80	\$ 4,179,919.87	\$ 4,380,802.96
600	\$ 39,036.71	\$ 24,780.57	\$ 25,077.64	\$ 30,365.98	\$ 30,671.04	\$ 30,968.11	\$ 34,055.22
602	\$ 1,373,020.93	\$ 1,172,641.20	\$ 1,093,575.37	\$ 1,128,008.50	\$ 1,951,813.32	\$ 1,944,658.83	\$ 1,921,646.74
650	\$ 27,558.87	\$ 9,837.59	\$ 19,020.47	\$ 797.71	\$ 9,647.11	\$ (6,184.85)	\$ 3,259.10
800	\$ 635,258.62	\$ 623,688.60	\$ 614,669.32	\$ 616,032.86	\$ 617,632.39	\$ 619,936.81	\$ 620,896.18
900	\$ 274,404.27	\$ 274,998.40	\$ 275,592.53	\$ 275,506.55	\$ 276,100.68	\$ 276,694.81	\$ 277,021.67
Total	\$ 9,453,463.73	\$ 8,865,440.82	\$ 8,865,440.82	\$ 8,904,329.73	\$ 9,471,310.11	\$ 9,473,653.84	\$ 9,640,755.60

	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month
Fund	%	%	%	%	%
100	-0.51%	16.05%	-5.88%	9.01%	-9.52%
200	4.34%	1.76%	-2.16%	-1.69%	-3.07%
301	6.91%	6.09%	16.12%	-1.87%	1.85%
400	-51.64%	-6.66%	72.10%	96.50%	-172.70%
500	6.35%	-8.12%	-1.88%	0.20%	-4.59%
600	57.53%	-1.18%	-0.99%	-0.96%	-9.07%
602	17.09%	7.23%	-42.21%	0.37%	1.20%
650	180.14%	-48.28%	-91.73%	-255.98%	-289.77%
800	1.86%	1.47%	-0.26%	-0.37%	-0.15%
900	-0.22%	-0.22%	-0.22%	-0.21%	-0.12%

Average Cash Flow Summary 2022/2023		Average Cash Flow Summary 2021/2022	
100	\$ 130,204.73	100	\$ 119,992.35
200	\$ 32,607.73	200	\$ 34,039.09
301	\$ 2,532,724.58	301	\$ 2,487,920.81
400	\$ (964.63)	400	\$ 53.32
500	\$ 4,082,410.05	500	\$ 4,458,552.95
600	\$ 30,150.01	600	\$ 30,569.36
602	\$ 1,443,953.03	602	\$ 1,631,528.03
650	\$ 10,112.82	650	n/a
800	\$ 621,203.10	800	\$ 563,162.29
900	\$ 275,549.54	900	\$ 267,458.60
TOTAL	\$ 9,172,273.18	TOTAL	\$ 9,591,302.02

FIRE RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 12/31/2022

Current Period
Balance

LIABILITIES & EQUITY

Other Liabilities

Other Liabilities

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

General Contingency Reserve 3111 403,225.51

Public Facilities Fees Reserve 3115 40,334.00

Capital Outlay Reserve 3160 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 RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 12/31/2022

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

DRAINAGE RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 12/31/2022

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
General Contingency Reserve	3111	32,238.22
Capital Outlay Reserve	3160	<u>202,296.60</u>
Total Other Liabilities		<u>234,534.82</u>
Total Other Liabilities		<u>234,534.82</u>
Total LIABILITIES & EQUITY		<u><u>234,534.82</u></u>

PARKS RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 12/31/2022

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



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 12/30/2022

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	12/01/22	9,369.02
Deposits / Misc Credits	0	.00
Withdrawals / Misc Debits	1	2.00
** Ending Balance	12/31/22	9,367.02 **
Service Charge		2.00
Average Collected Balance		9,369

Withdrawals and Debits

Date	Deposits	Withdrawals	Activity Description
12/30		2.00	PAPER STATEMENT FEE

Daily Balance Summary

Date	Balance	Date	Balance
12/30	9,367.02		