



December 4, 2023

TO: Finance Advisory Committee

FROM: Laura Durban, Administrative Services Manager
Ron Munds, General Manager

SUBJECT: **Agenda Item 5 – 12/04/2023 FAC Meeting**
Receive Financial Report for the Period Ending October 31, 2023

STAFF RECOMMENDATION

Staff recommends that the FAC adopt the following motion:

Motion: I recommend to the Board, that the Board receive and file the financials for the period ending October 31, 2023.

DESCRIPTION

The attached are the Statement of Revenues and Expenditures and Balance Sheets for October 31, 2023. Below are some of the financials of note.

GL	Fund	Description	Explanation
6100	100	Labor & Support-IT Services	Annual Expense for the District Accounting and Payroll Software
7310	100	Bank Service Charges	Mechanics Bank banking fees
7305	100	Auditing Services	Audit charges to date.
7234	301	Oxygen Supplies & Cylinder Rent	Oxygen Supplies; Mid-Year adjustment will be made to account for the increase.
7326	301	Legal Services	Legal to assist with the reimbursement from overcharges by County Fire
8610	301	Electric	True-Up Annual amount. The budgeted amount was based on the previous FY Electric charges
6775	301	R & M -Operation/Field Equipment	Unanticipated expense for Engine replacement in a District owned vehicle. A mid-year adjustment will be made.
7320	500	Professional & Consulting Services	A Warranty Dive for the 16th St South Tank was a little over \$9000. This was not budgeted for, a mid-year adjustment will be made
7239	500	Water Treatment Chemicals	Under budgeted. A mid-year adjustment will be made
8610	500	Electric	Increase in rates, this was under budgeted. A mid-year adjustment will be made
8644	500	Disposal Services	Brine disposal. This will be watched and a mid-year adjustment made if needed.
8670	500	Street Lighting	Increase rates, this was under budgeted. A mid-year adjustment will be made

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

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GL	Fund	Description	Explanation
6640	500	R & M - Equip & Other Non-Structural Fixed Assets	Generator work; this will be watched and if needed a mid-year adjustment will be made
7006	500	Tuneup/Oil/Maintenance	Under budgeted; a mid-year adjustment will be made
6390	800	Equipment	40 Yard Roll Off service at Vista Court - A mid-year adjustment will be made
7242	800	Minor Tools, Accessories & Field Machines	Surveillance Equipment purchased for Cabrillo Basin - A mid-year adjustment will be made.

Attachments

October 2023 Financial Report

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 10/1/2023 Through 10/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remain... - Original
Revenues					
Other Revenues					
4002	Transfer In	59,594.66	238,378.64	715,136.00	(476,757.36) (66.67)%
	Total Other Revenues	59,594.66	238,378.64	715,136.00	(476,757.36) (66.67)%
Use of Money & Property					
4511	Gain or Loss on Investments	399.65	202.31	0.00	202.31 0.00%
	Total Use of Money & Property	399.65	202.31	0.00	202.31 0.00%
	Total Revenues	59,994.31	238,580.95	715,136.00	(476,555.05) (66.64)%
Expenditures					
Personnel					
Salaries/Wages					
7322	Director's Compensation	100.00	2,500.00	14,500.00	12,000.00 82.76%
8018	Holiday Pay	0.00	1,847.48	14,000.00	12,152.52 86.80%
8045	Overtime Pay	0.00	0.00	750.00	750.00 100.00%
8050	Administrative Leave Pay	92.85	2,313.63	5,800.00	3,486.37 60.11%
8051	Floating Holiday Pay	742.80	1,529.53	3,000.00	1,470.47 49.02%
8054	Salaries & Wages - Regular	24,889.31	86,892.78	287,000.00	200,107.22 69.72%
8060	Sick Leave Pay	299.01	1,398.71	6,250.00	4,851.29 77.62%
8066	Comp Time Used	0.00	0.00	50.00	50.00 100.00%
8081	Vacation Pay	147.51	4,968.73	13,000.00	8,031.27 61.78%
	Total Salaries/Wages	26,271.48	101,450.86	344,350.00	242,899.14 70.54%
Payroll Taxes & Benefits					
5020	Social Security Employer	6.20	155.00	1,116.00	961.00 86.11%
5030	Life Insurance - ER	40.88	153.32	525.00	371.68 70.80%
5031	Disability Insurance	34.48	128.97	500.00	371.03 74.21%
5035	AD & D Insurance	9.24	34.82	125.00	90.18 72.14%
5040	LTD Insurance	155.96	583.18	1,900.00	1,316.82 69.31%
5050	Medicare - ER	398.52	1,542.64	4,900.00	3,357.36 68.52%
5060	Cafeteria Plan - ER	2,227.59	8,357.62	27,150.00	18,792.38 69.22%
5070	Retirement ER - Regular	0.00	210.00	2,500.00	2,290.00 91.60%
5075	Retirees Medical - ER	0.00	0.00	250.00	250.00 100.00%
5102	CA Training Tax- ER	0.10	2.50	37.50	35.00 93.33%
5120	Workers Comp Insurance - ER	0.00	1,498.81	1,400.00	(98.81) (7.06)%
5124	Retirement - ER - Tier 2	1,995.53	7,378.35	26,200.00	18,821.65 71.84%
	Total Payroll Taxes & Benefits	4,868.50	20,045.21	66,603.50	46,558.29 69.90%
Employment Services					
5100	Unemployment Insurance - ER	3.60	90.00	1,500.00	1,410.00 94.00%
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	3.60	90.00	1,850.00	1,760.00 95.14%
	Total Personnel	31,143.58	121,586.07	412,803.50	291,217.43 70.55%
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	0.00	0.00	200.00	200.00 100.00%
	Total Clothing & Uniform	0.00	0.00	200.00	200.00 100.00%
Contract Services					

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 10/1/2023 Through 10/31/2023

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6100	Labor & Support-IT Services	0.00	6,464.53	11,000.00	4,535.47	41.23%
6110	IT Purchased Services	1,629.00	10,236.00	26,000.00	15,764.00	60.63%
7100	Copier Contract-Maint & Usage	300.30	1,201.20	3,600.00	2,398.80	66.63%
7255	Security Services	0.00	105.00	900.00	795.00	88.33%
7321	Janitorial Cleaning & Supplies	100.00	913.00	3,400.00	2,487.00	73.15%
7342	Public Meeting Recordings	575.99	1,143.96	5,600.00	4,456.04	79.57%
	Total Contract Services	2,605.29	20,063.69	50,500.00	30,436.31	60.27%
	Financial Services					
7309	Late Fees	0.00	0.00	200.00	200.00	100.00%
7310	Bank Service Charges	597.58	2,007.69	1,400.00	(607.69)	(43.41)%
	Total Financial Services	597.58	2,007.69	1,600.00	(407.69)	(25.48)%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	0.00	200.00	200.00	100.00%
6341	LAFCO Fees	0.00	17,640.03	19,075.00	1,434.97	7.52%
6343	Lien & Notary Fees	0.00	0.00	30.00	30.00	100.00%
7325	Insurance	0.00	41,642.83	41,792.50	149.67	0.36%
	Total Insurance, Licenses & Regulatory Fees	0.00	59,282.86	61,097.50	1,814.64	2.97%
	Legal & Professional					
7304	Professional Services - ACCTG	5,000.00	17,500.00	60,000.00	42,500.00	70.83%
7305	Auditing Services	16,900.00	19,900.00	23,250.00	3,350.00	14.41%
7320	Professional & Consulting Services	10.45	30.47	2,500.00	2,469.53	98.78%
7326	Legal Services	0.00	2,438.83	30,000.00	27,561.17	91.87%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	21,910.45	39,869.30	116,250.00	76,380.70	65.70%
	Office/Operations					
6121	IT-Supplies & Miscellaneous	0.00	0.00	1,000.00	1,000.00	100.00%
6130	Computer Hardware	0.00	0.00	1,500.00	1,500.00	100.00%
7140	General Supplies & Minor Equipment	274.72	1,726.98	7,500.00	5,773.02	76.97%
7160	Postage, Shipping & Mail Supplies	154.75	519.94	1,700.00	1,180.06	69.42%
7226	Membership & Dues	0.00	100.00	8,750.00	8,650.00	98.86%
	Total Office/Operations	429.47	2,346.92	20,450.00	18,103.08	88.52%
	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	487.50	1,560.00	1,072.50	68.75%
6025	Telephone	232.43	940.20	3,000.00	2,059.80	68.66%
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 10/1/2023 Through 10/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7352 Rent - Offices & Other Structures	3,000.00	12,000.00	37,200.00	25,200.00	67.74%
8610 Electric	182.86	1,022.49	4,000.00	2,977.51	74.44%
8620 Gas Service	15.29	60.66	1,250.00	1,189.34	95.15%
Total Rent & Utilities	3,560.58	14,510.85	47,210.00	32,699.15	69.26%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	121.11	100.00	(21.11)	(21.11)%
Total Repairs & Maintenance	0.00	121.11	100.00	(21.11)	(21.11)%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	0.00	100.00	100.00	100.00%
7324 Education & Training Fees	0.00	500.00	500.00	0.00	0.00%
7370 Travel Expense	0.00	367.80	2,500.00	2,132.20	85.29%
8510 Lodging & Meals - Local	0.00	0.00	500.00	500.00	100.00%
8539 Meals	25.00	73.92	600.00	526.08	87.68%
8550 Mileage Reimbursement & Parking	0.00	0.00	500.00	500.00	100.00%
Total Travel & Training	25.00	941.72	4,700.00	3,758.28	79.96%
Total Services & Supplies	29,128.37	139,144.14	302,332.50	163,188.36	53.98%
Total Expenditures	60,271.95	260,730.21	715,136.00	454,405.79	63.54%
Net Revenues over Expenditures	(277.64)	(22,149.26)	0.00	(22,149.26)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 10/1/2023 Through 10/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	0.00	0.00	10,000.00	(10,000.00) (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	10,000.00	(10,000.00) (100.00)%
	Total Revenues	0.00	0.00	10,000.00	(10,000.00) (100.00)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	0.00	168.75	600.00	431.25 71.88%
	Total Insurance, Licenses & Regulatory Fees	0.00	168.75	600.00	431.25 71.88%
Legal & Professional					
7340	Legal Notifications & Mandated Advertising	0.00	0.00	75.00	75.00 100.00%
	Total Legal & Professional	0.00	0.00	75.00	75.00 100.00%
Rent & Utilities					
8670	Street Lighting	436.02	1,735.98	6,724.16	4,988.18 74.18%
	Total Rent & Utilities	436.02	1,735.98	6,724.16	4,988.18 74.18%
	Total Services & Supplies	436.02	1,904.73	7,399.16	5,494.43 74.26%
Transfers					
9511	Interfund Transfer Out	148.99	595.96	1,787.84	1,191.88 66.67%
	Total Transfers	148.99	595.96	1,787.84	1,191.88 66.67%
	Total Expenditures	585.01	2,500.69	9,187.00	6,686.31 72.78%
	Net Revenues over Expenditures	(585.01)	(2,500.69)	813.00	(3,313.69) (407.59)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 10/1/2023 Through 10/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues					
Property Taxes					
4034	Property Tax Revenue from Water	0.00	0.00	125,105.00	(125,105.00) (100.00)%
4037	Property Tax Zone B Received	28,796.46	28,796.46	790,343.00	(761,546.54) (96.36)%
4038	Property Tax Zone B Pass thru	<u>0.00</u>	<u>0.00</u>	<u>1,821,073.00</u>	<u>(1,821,073.00)</u> (100.00)%
	Total Property Taxes	28,796.46	28,796.46	2,736,521.00	(2,707,724.54) (98.95)%
Special Taxes & Assessments					
4015	CSA 9-I Assessments (Contract)	0.00	0.00	27,508.00	(27,508.00) (100.00)%
4050	Special Fire Tax	<u>0.00</u>	<u>0.00</u>	<u>673,342.00</u>	<u>(673,342.00)</u> (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	700,850.00	(700,850.00) (100.00)%
Other Revenues					
4000	Ambulance Agreement	<u>0.00</u>	<u>0.00</u>	<u>67,134.00</u>	<u>(67,134.00)</u> (100.00)%
	Total Other Revenues	0.00	0.00	67,134.00	(67,134.00) (100.00)%
Use of Money & Property					
4510	Investment Income on funds	913.77	4,045.79	2,000.00	2,045.79 102.29%
4511	Gain or Loss on Investments	<u>11,999.79</u>	<u>6,074.09</u>	<u>0.00</u>	<u>6,074.09</u> 0.00%
	Total Use of Money & Property	<u>12,913.56</u>	<u>10,119.88</u>	<u>2,000.00</u>	<u>8,119.88</u> 405.99%
	Total Revenues	<u>41,710.02</u>	<u>38,916.34</u>	<u>3,506,505.00</u>	<u>(3,467,588.66)</u> (98.89)%
Expenditures					
Personnel					
Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	0.00	8,949.68	38,000.00	29,050.32 76.45%
8340	Resv FF-Shift Coverage	2,234.33	16,520.38	150,000.00	133,479.62 88.99%
8345	Resv FF-Special Projects	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>2,000.00</u> 100.00%
	Total Salaries/Wages	2,234.33	25,470.06	190,000.00	164,529.94 86.59%
Payroll Taxes & Benefits					
5020	Social Security Employer	138.52	1,403.62	10,000.00	8,596.38 85.96%
5030	Life Insurance - ER	184.00	720.00	2,500.00	1,780.00 71.20%
5035	AD & D Insurance	40.00	160.00	850.00	690.00 81.18%
5050	Medicare - ER	32.39	369.30	2,500.00	2,130.70 85.23%
5070	Retirement ER - Regular	4,586.42	18,695.68	62,000.00	43,304.32 69.85%
5102	CA Training Tax- ER	1.58	9.40	175.00	165.60 94.63%
5120	Workers Comp Insurance - ER	0.00	7,442.49	8,540.00	1,097.51 12.85%
5124	Retirement - ER - Tier 2	<u>0.00</u>	<u>686.23</u>	<u>8,500.00</u>	<u>7,813.77</u> 91.93%
	Total Payroll Taxes & Benefits	4,982.91	29,486.72	95,065.00	65,578.28 68.98%
Employment Services					
5000	Medical Exams & Procedures	328.00	328.00	4,000.00	3,672.00 91.80%
5100	Unemployment Insurance - ER	56.64	338.40	6,000.00	5,661.60 94.36%
6200	Hiring, Advertising & Other Costs	0.00	0.00	100.00	100.00 100.00%
6230	Medical Exam	<u>0.00</u>	<u>569.50</u>	<u>4,000.00</u>	<u>3,430.50</u> 85.76%
	Total Employment Services	<u>384.64</u>	<u>1,235.90</u>	<u>14,100.00</u>	<u>12,864.10</u> 91.23%
	Total Personnel	7,601.88	56,192.68	299,165.00	242,972.32 81.22%
Services & Supplies					

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 10/1/2023 Through 10/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Clothing & Uniform						
7246	Uniform & Gear	0.00	0.00	3,000.00	3,000.00	100.00%
7248	Uniform Safety Boots	0.00	0.00	2,000.00	2,000.00	100.00%
	Total Clothing & Uniform	0.00	0.00	5,000.00	5,000.00	100.00%
Contract Services						
6110	IT Purchased Services	0.00	378.00	1,500.00	1,122.00	74.80%
7100	Copier Contract-Maint & Usage	127.64	510.56	2,500.00	1,989.44	79.58%
7202	Building Alarms & Security	0.00	210.00	1,100.00	890.00	80.91%
7204	Cleaning Supplies, Laundry & Towel Service	0.00	0.00	3,500.00	3,500.00	100.00%
7222	Hazardous Materials CW JPA Cost	0.00	2,000.00	2,500.00	500.00	20.00%
7500	Schedule A Charges	0.00	0.00	2,521,923.00	2,521,923.00	100.00%
	Total Contract Services	127.64	3,098.56	2,533,023.00	2,529,924.44	99.88%
Equipment & Tools						
6055	Radios -Non Capital	0.00	0.00	2,000.00	2,000.00	100.00%
6440	Fire Personal Protection Equipment	0.00	0.00	25,000.00	25,000.00	100.00%
6460	Self-Contained Breathing Apparatus	0.00	0.00	3,000.00	3,000.00	100.00%
6610	Rescue - Extrication Equipment	0.00	0.00	2,000.00	2,000.00	100.00%
6611	Water Rescue Equipment	0.00	0.00	3,000.00	3,000.00	100.00%
6630	Rope & Climbing Equipment	0.00	0.00	10,000.00	10,000.00	100.00%
7234	Oxygen Supplies & Cylinder Rent	74.20	226.20	350.00	123.80	35.37%
7238	Paramedic & EMT Small Tools & Supplies	595.25	4,043.42	40,000.00	35,956.58	89.89%
7242	Minor Tools, Accessories & Field Machines	0.00	0.00	6,800.00	6,800.00	100.00%
7252	Misc Hardware	0.00	35.38	1,200.00	1,164.62	97.05%
	Total Equipment & Tools	669.45	4,305.00	93,350.00	89,045.00	95.39%
Financial Services						
7309	Late Fees	0.00	0.00	10.00	10.00	100.00%
7310	Bank Service Charges	0.00	0.00	36.00	36.00	100.00%
9154	Losses and Damages	0.00	0.00	50.00	50.00	100.00%
	Total Financial Services	0.00	0.00	96.00	96.00	100.00%
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	168.75	7,200.00	7,031.25	97.66%
7325	Insurance	0.00	64,488.83	64,120.00	(368.83)	(0.58)%
	Total Insurance, Licenses & Regulatory Fees	0.00	64,657.58	73,320.00	8,662.42	11.81%
Legal & Professional						

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 10/1/2023 Through 10/31/2023

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7320	Professional & Consulting Services	329.81	1,879.37	3,000.00	1,120.63	37.35%
7326	Legal Services	0.00	5,072.32	750.00	(4,322.32)	(576.31)%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,500.00	1,500.00	100.00%
	Total Legal & Professional	329.81	6,951.69	5,250.00	(1,701.69)	(32.41)%
	Office/Operations					
7140	General Supplies & Minor Equipment	0.00	1,073.20	5,000.00	3,926.80	78.54%
7160	Postage, Shipping & Mail Supplies	0.00	4.44	2,000.00	1,995.56	99.78%
7216	Fire Prevention Education Materials	0.00	0.00	1,800.00	1,800.00	100.00%
7226	Membership & Dues	0.00	0.00	300.00	300.00	100.00%
7230	Misc Small Parts & Supplies	0.00	64.75	1,000.00	935.25	93.53%
7240	Propane	0.00	0.00	100.00	100.00	100.00%
	Total Office/Operations	0.00	1,142.39	10,200.00	9,057.61	88.80%
	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	427.50	800.00	372.50	46.56%
7330	Misc Operating Expenses	0.00	0.00	6,000.00	6,000.00	100.00%
	Total Other Expense	0.00	427.50	8,000.00	7,572.50	94.66%
	Rent & Utilities					
6000	Cell Phones	68.08	269.34	840.00	570.66	67.94%
6025	Telephone	172.56	681.14	3,000.00	2,318.86	77.30%
8610	Electric	0.00	2,459.32	1,000.00	(1,459.32)	(145.93)%
8620	Gas Service	37.06	206.81	2,500.00	2,293.19	91.73%
8630	Trash Services	255.40	1,021.60	2,800.00	1,778.40	63.51%
8640	Water and Water Services	577.23	1,389.91	6,000.00	4,610.09	76.83%
8659	Utility Cable Charges	0.00	541.73	2,200.00	1,658.27	75.38%
8670	Street Lighting	10.30	40.96	135.00	94.04	69.66%
	Total Rent & Utilities	1,120.63	6,610.81	18,475.00	11,864.19	64.22%
	Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405	R & M - Extinguishers	0.00	525.92	500.00	(25.92)	(5.18)%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	189.74	5,000.00	4,810.26	96.21%
6750	R & M - Minor Tools & Equipment	0.00	0.00	1,600.00	1,600.00	100.00%
6775	R & M -Operation/Field Equipment	23,426.92	23,426.92	1,600.00	(21,826.92)	...64.18)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 10/1/2023 Through 10/31/2023

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6800	R & M - Grounds & Collection Systems	0.00	0.00	1,600.00	1,600.00	100.00%
6900	R & M - Buildings & Structures	75.00	5,680.92	28,000.00	22,319.08	79.71%
	Total Repairs & Maintenance	<u>23,501.92</u>	<u>29,823.50</u>	<u>38,800.00</u>	<u>8,976.50</u>	23.14%
	Travel & Training					
7141	CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323	Books, Publications & Subscriptions	0.00	0.00	400.00	400.00	100.00%
7324	Education & Training Fees	0.00	0.00	400.00	400.00	100.00%
8405	Reserve FF Training Costs	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>500.00</u>	<u>100.00%</u>
	Total Travel & Training	<u>0.00</u>	<u>0.00</u>	<u>1,400.00</u>	<u>1,400.00</u>	<u>100.00%</u>
	Total Services & Supplies	25,749.45	117,017.03	2,786,914.00	2,669,896.97	95.80%
	Capital Outlay					
9006	Infrastructure CIP	4,897.97	5,661.22	82,567.00	76,905.78	93.14%
9085	Vehicle Purchase	<u>0.00</u>	<u>0.00</u>	<u>40,000.00</u>	<u>40,000.00</u>	<u>100.00%</u>
	Total Capital Outlay	4,897.97	5,661.22	122,567.00	116,905.78	95.38%
	Reserves					
9504	*Vehicle Replacement Reserve	0.00	0.00	103,318.00	103,318.00	100.00%
9572	*General Contingency (Operations) Reserve	0.00	0.00	90,000.00	90,000.00	100.00%
	Total Reserves	<u>0.00</u>	<u>0.00</u>	<u>193,318.00</u>	<u>193,318.00</u>	<u>100.00%</u>
	Transfers					
9511	Interfund Transfer Out	<u>6,257.44</u>	<u>25,029.76</u>	<u>75,089.28</u>	<u>50,059.52</u>	<u>66.67%</u>
	Total Transfers	<u>6,257.44</u>	<u>25,029.76</u>	<u>75,089.28</u>	<u>50,059.52</u>	<u>66.67%</u>
	Total Expenditures	<u>44,506.74</u>	<u>203,900.69</u>	<u>3,477,053.28</u>	<u>3,273,152.59</u>	<u>94.14%</u>
	Net Revenues over Expenditures	<u>(2,796.72)</u>	<u>(164,984.35)</u>	<u>29,451.72</u>	<u>(194,436.07)</u>	<u>(660.19)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 10/1/2023 Through 10/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	
Revenues						
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	0.00	0.00	6,000.00	(6,000.00)	(100.00)%
	Total Special Taxes & Assessments	<u>0.00</u>	<u>0.00</u>	<u>6,000.00</u>	<u>(6,000.00)</u>	<u>(100.00)%</u>
	Total Revenues	<u>0.00</u>	<u>0.00</u>	<u>6,000.00</u>	<u>(6,000.00)</u>	<u>(100.00)%</u>
Expenditures						
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6345	Property Taxes & Assessments Costs	0.00	168.75	600.00	431.25	71.88%
	Total Insurance, Licenses & Regulatory Fees	<u>0.00</u>	<u>168.75</u>	<u>600.00</u>	<u>431.25</u>	<u>71.88%</u>
Legal & Professional						
7320	Professional & Consulting Services	0.00	0.00	230.00	230.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	70.00	70.00	100.00%
	Total Legal & Professional	<u>0.00</u>	<u>0.00</u>	<u>300.00</u>	<u>300.00</u>	<u>100.00%</u>
Rent & Utilities						
8670	Street Lighting	<u>426.15</u>	<u>939.63</u>	<u>2,460.00</u>	<u>1,520.37</u>	<u>61.80%</u>
	Total Rent & Utilities	<u>426.15</u>	<u>939.63</u>	<u>2,460.00</u>	<u>1,520.37</u>	<u>61.80%</u>
	Total Services & Supplies	426.15	1,108.38	3,360.00	2,251.62	67.01%
Transfers						
9511	Interfund Transfer Out	<u>148.98</u>	<u>595.92</u>	<u>1,787.84</u>	<u>1,191.92</u>	<u>66.67%</u>
	Total Transfers	<u>148.98</u>	<u>595.92</u>	<u>1,787.84</u>	<u>1,191.92</u>	<u>66.67%</u>
	Total Expenditures	<u>575.13</u>	<u>1,704.30</u>	<u>5,147.84</u>	<u>3,443.54</u>	<u>66.89%</u>
	Net Revenues over Expenditures	<u>(575.13)</u>	<u>(1,704.30)</u>	<u>852.16</u>	<u>(2,556.46)</u>	<u>(300.00)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 10/1/2023 Through 10/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4035	Property Taxes	<u>10,696.72</u>	<u>10,696.72</u>	<u>50,102.00</u>	<u>(39,405.28)</u> (78.65)%
	Total Property Taxes	10,696.72	10,696.72	50,102.00	(39,405.28) (78.65)%
Grant Revenue					
4965	BMC Reimbursements/Grants	<u>17,630.56</u>	<u>17,630.56</u>	<u>0.00</u>	<u>17,630.56</u> 0.00%
	Total Grant Revenue	17,630.56	17,630.56	0.00	17,630.56 0.00%
Service Charges & Fees					
4030	Residential Single Family	240,246.47	821,777.21	2,466,860.00	(1,645,082.79) (66.69)%
4102	Residential- Multi -Family-Water Sales	14,668.10	82,794.24	253,274.00	(170,479.76) (67.31)%
4103	Commercial, Home Care, Retail-Water Sales	78,747.30	186,230.44	348,830.00	(162,599.56) (46.61)%
4104	Irrigation- Water Sales	423.55	22,910.11	34,568.00	(11,657.89) (33.72)%
4114	Water Other Service Revenues	0.00	35.62	1,000.00	(964.38) (96.44)%
4931	Water Activation Fees	150.00	1,500.00	6,000.00	(4,500.00) (75.00)%
4932	Penalties	2,343.40	8,201.15	21,000.00	(12,798.85) (60.95)%
4933	Door Hangers/Lockout Notices	700.00	3,360.00	12,000.00	(8,640.00) (72.00)%
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	337,278.82	1,126,958.77	3,143,932.00	(2,016,973.23) (64.15)%
Other Revenues					
4930	Other Revenue	0.00	2,676.38	6,000.00	(3,323.62) (55.39)%
4935	Sale-Specs/Plans & Non_Capital Items	0.00	4,285.17	0.00	4,285.17 0.00%
	Total Other Revenues	0.00	6,961.55	6,000.00	961.55 16.03%
Use of Money & Property					
4504	Interest Income	565.95	2,323.09	6,492.10	(4,169.01) (64.22)%
4510	Investment Income on funds	2,378.72	10,331.57	6,000.00	4,331.57 72.19%
4511	Gain or Loss on Investments	<u>15,176.33</u>	<u>7,682.00</u>	<u>0.00</u>	<u>7,682.00</u> 0.00%
	Total Use of Money & Property	<u>18,121.00</u>	<u>20,336.66</u>	<u>12,492.10</u>	<u>7,844.56</u> 62.80%
	Total Revenues	<u>383,727.10</u>	<u>1,182,584.26</u>	<u>3,212,526.10</u>	<u>(2,029,941.84)</u> (63.19)%
Expenditures					
Personnel					
Salaries/Wages					
8018	Holiday Pay	0.00	3,671.88	27,800.00	24,128.12 86.79%
8045	Overtime Pay	504.29	2,102.84	10,000.00	7,897.16 78.97%
8050	Administrative Leave Pay	1,685.12	1,895.76	2,200.00	304.24 13.83%
8051	Floating Holiday Pay	421.28	794.08	6,500.00	5,705.92 87.78%
8054	Salaries & Wages - Regular	39,142.78	149,093.31	550,450.00	401,356.69 72.91%
8056	Retroactive Pay	0.00	0.00	1,000.00	1,000.00 100.00%
8060	Sick Leave Pay	3,097.98	7,751.82	14,000.00	6,248.18 44.63%
8063	Standby Pay	2,057.00	7,699.94	32,950.00	25,250.06 76.63%
8066	Comp Time Used	1,834.91	5,730.42	18,000.00	12,269.58 68.16%
8081	Vacation Pay	<u>2,811.54</u>	<u>13,702.08</u>	<u>22,000.00</u>	<u>8,297.92</u> 37.72%
	Total Salaries/Wages	51,554.90	192,442.13	684,900.00	492,457.87 71.90%
Payroll Taxes & Benefits					
5030	Life Insurance - ER	151.38	567.65	2,000.00	1,432.35 71.62%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 10/1/2023 Through 10/31/2023

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
5031	Disability Insurance	88.84	342.87	1,100.00	757.13	68.83%
5035	AD & D Insurance	34.24	128.53	450.00	321.47	71.44%
5040	LTD Insurance	415.82	1,541.67	5,000.00	3,458.33	69.17%
5050	Medicare - ER	762.38	2,858.02	9,600.00	6,741.98	70.23%
5060	Cafeteria Plan - ER	6,668.70	25,027.76	75,000.00	49,972.24	66.63%
5070	Retirement ER - Regular	11,077.14	43,277.38	140,000.00	96,722.62	69.09%
5075	Retirees Medical - ER	152.34	761.75	2,000.00	1,238.25	61.91%
5102	CA Training Tax- ER	0.00	0.00	50.00	50.00	100.00%
5120	Workers Comp Insurance - ER	0.00	19,946.37	19,320.00	(626.37)	(3.24)%
5124	Retirement - ER - Tier 2	<u>1,093.11</u>	<u>4,430.16</u>	<u>14,400.00</u>	<u>9,969.84</u>	<u>69.23%</u>
	Total Payroll Taxes & Benefits	20,443.95	98,882.16	268,920.00	170,037.84	63.23%
	Employment Services					
5100	Unemployment Insurance - ER	0.00	0.00	2,000.00	2,000.00	100.00%
6230	Medical Exam	<u>0.00</u>	<u>0.00</u>	<u>160.00</u>	<u>160.00</u>	<u>100.00%</u>
	Total Employment Services	0.00	0.00	2,160.00	2,160.00	100.00%
	Total Personnel	71,998.85	291,324.29	955,980.00	664,655.71	69.53%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	0.00	2,600.00	2,600.00	100.00%
7248	Uniform Safety Boots	<u>175.00</u>	<u>175.00</u>	<u>1,000.00</u>	<u>825.00</u>	<u>82.50%</u>
	Total Clothing & Uniform	175.00	175.00	3,600.00	3,425.00	95.14%
	Contract Services					
6100	Labor & Support-IT Services	0.00	1,265.01	3,250.00	1,984.99	61.08%
6110	IT Purchased Services	119.99	554.96	2,000.00	1,445.04	72.25%
7250	Water Quality Testing	5,608.00	19,187.00	70,000.00	50,813.00	72.59%
7255	Security Services	0.00	735.00	5,500.00	4,765.00	86.64%
7321	Janitorial Cleaning & Supplies	<u>81.22</u>	<u>324.88</u>	<u>850.00</u>	<u>525.12</u>	<u>61.78%</u>
	Total Contract Services	5,809.21	22,066.85	81,600.00	59,533.15	72.96%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	525.06	2,700.00	2,174.94	80.55%
7242	Minor Tools, Accessories & Field Machines	36.41	292.67	3,500.00	3,207.33	91.64%
7253	Rent - Equipment	0.00	0.00	500.00	500.00	100.00%
7256	Meter Purchases & Replacements	0.00	0.00	3,000.00	3,000.00	100.00%
	Total Equipment & Tools	36.41	817.73	9,700.00	8,882.27	91.57%
	Financial Services					
7309	Late Fees	0.00	0.00	50.00	50.00	100.00%
7310	Bank Service Charges	<u>0.00</u>	<u>12.00</u>	<u>300.00</u>	<u>288.00</u>	<u>96.00%</u>
	Total Financial Services	0.00	12.00	350.00	338.00	96.57%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	3,125.00	8,000.00	4,875.00	60.94%
6340	Misc Fees	0.00	0.00	900.00	900.00	100.00%
6342	Fees - Regulatory	0.00	2,168.00	25,000.00	22,832.00	91.33%
6345	Property Taxes & Assessments Costs	0.00	0.00	3,000.00	3,000.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 10/1/2023 Through 10/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7325 Insurance	0.00	87,735.00	88,165.00	430.00	0.49%
Total Insurance, Licenses & Regulatory Fees	0.00	93,028.00	125,065.00	32,037.00	25.62%
Legal & Professional					
7318 Professional & Consulting BMC	6,275.00	45,313.62	120,000.00	74,686.38	62.24%
7320 Professional & Consulting Services	3,105.94	17,331.41	25,000.00	7,668.59	30.67%
7326 Legal Services	0.00	425.00	3,000.00	2,575.00	85.83%
7340 Legal Notifications & Mandated Advertising	92.89	332.51	1,000.00	667.49	66.75%
Total Legal & Professional	9,473.83	63,402.54	149,000.00	85,597.46	57.45%
Office/Operations					
6130 Computer Hardware	0.00	0.00	3,500.00	3,500.00	100.00%
6140 Computer Software	0.00	2,000.00	2,000.00	0.00	0.00%
7140 General Supplies & Minor Equipment	14.56	292.75	1,000.00	707.25	70.72%
7160 Postage, Shipping & Mail Supplies	764.37	2,660.14	9,000.00	6,339.86	70.44%
7180 Billing Supplies, Forms & Printing	1,833.59	6,272.05	18,750.00	12,477.95	66.55%
7226 Membership & Dues	0.00	1,200.65	3,000.00	1,799.35	59.98%
7230 Misc Small Parts & Supplies	214.37	420.11	5,000.00	4,579.89	91.60%
7237 Process Control & Treatment Supplies	546.23	3,127.37	10,000.00	6,872.63	68.73%
7239 Water Treatment Chemicals	0.00	8,898.48	13,000.00	4,101.52	31.55%
7249 Safety Supplies	126.42	279.45	500.00	220.55	44.11%
Total Office/Operations	3,499.54	25,151.00	65,750.00	40,599.00	61.75%
Other Expense					
7330 Misc Operating Expenses	0.00	0.00	250.00	250.00	100.00%
7348 Water Conservation Program	0.00	495.00	5,000.00	4,505.00	90.10%
Total Other Expense	0.00	495.00	5,250.00	4,755.00	90.57%
Rent & Utilities					
6000 Cell Phones	40.00	640.20	3,500.00	2,859.80	81.71%
6025 Telephone	972.35	4,013.25	13,000.00	8,986.75	69.13%
8610 Electric	11,876.70	51,219.34	115,000.00	63,780.66	55.46%
8620 Gas Service	0.00	0.00	250.00	250.00	100.00%
8630 Trash Services	293.78	1,175.12	3,150.00	1,974.88	62.69%
8644 Disposal Services	0.00	2,336.00	5,000.00	2,664.00	53.28%
8670 Street Lighting	54.29	212.68	432.00	219.32	50.77%
Total Rent & Utilities	13,237.12	59,596.59	140,332.00	80,735.41	57.53%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	508.67	450.00	(58.67)	(13.04)%
6422 R & M - Hydrants	642.08	642.08	1,300.00	657.92	50.61%
6640 R & M - Equip & Other Non-Structural Fixed Assets	1,017.35	1,766.28	4,000.00	2,233.72	55.84%
6641 R & M - Wells	0.00	414.28	5,000.00	4,585.72	91.71%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 10/1/2023 Through 10/31/2023

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6750	R & M - Minor Tools & Equipment	27.84	110.18	1,200.00	1,089.82	90.82%
6800	R & M - Grounds & Collection Systems	0.00	53.83	600.00	546.17	91.03%
6830	Paving & Concrete	208.34	208.34	4,000.00	3,791.66	94.79%
6900	R & M - Buildings & Structures	1,536.27	2,442.69	10,000.00	7,557.31	75.57%
7241	R & M - Water Distribution System	1,697.15	2,212.92	5,000.00	2,787.08	55.74%
	Total Repairs & Maintenance	5,129.03	8,359.27	31,550.00	23,190.73	73.50%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324	Education & Training Fees	0.00	1,799.00	1,000.00	(799.00)	(79.90)%
8410	Certifications	0.00	180.00	500.00	320.00	64.00%
8510	Lodging & Meals - Local	25.00	25.00	1,400.00	1,375.00	98.21%
8550	Mileage Reimbursement & Parking	192.83	192.83	370.00	177.17	47.88%
	Total Travel & Training	217.83	2,196.83	3,520.00	1,323.17	37.59%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	9.85	787.08	800.00	12.92	1.61%
7211	Misc Fuel & Diesel	369.49	1,014.93	4,500.00	3,485.07	77.45%
7220	Gasoline	673.62	2,751.93	9,000.00	6,248.07	69.42%
7228	Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232	Vehicle Repairs - Parts, Tires & Lubricants	953.39	1,768.17	6,500.00	4,731.83	72.80%
	Total Vehicle Maintenance & Repairs	2,006.35	6,322.11	21,000.00	14,677.89	69.89%
	Total Services & Supplies	39,584.32	281,622.92	636,717.00	355,094.08	55.77%
	Capital Outlay					
9006	Infrastructure CIP	12,670.00	84,448.16	1,922,000.00	1,837,551.84	95.61%
	Total Capital Outlay	12,670.00	84,448.16	1,922,000.00	1,837,551.84	95.61%
	Debt Service					
9022	Debt Service - Principal	0.00	192,409.45	192,409.45	0.00	0.00%
9023	Debt Service - Interest & Annual Fee	0.00	33,179.92	63,954.75	30,774.83	48.12%
9024	Loan Administration Fee	0.00	7,963.18	8,526.33	563.15	6.60%
	Total Debt Service	0.00	233,552.55	264,890.53	31,337.98	11.83%
	Reserves					
9572	*General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
	Total Reserves	0.00	0.00	57,000.00	57,000.00	100.00%
	Transfers					
9511	Interfund Transfer Out	45,291.95	181,167.80	543,503.36	362,335.56	66.67%
	Total Transfers	45,291.95	181,167.80	543,503.36	362,335.56	66.67%
	Total Expenditures	169,545.12	1,072,115.72	4,380,090.89	3,307,975.17	75.52%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 10/1/2023 Through 10/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Net Revenues over Expenditures	<u>214,181.98</u>	<u>110,468.54</u>	<u>(1,167,564.79)</u>	<u>1,278,033.33</u>	<u>(109.46)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 10/1/2023 Through 10/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues					
Service Charges & Fees					
4062	Wastewater Admin Charge	0.00	0.00	21,082.85	(21,082.85) (100.00)%
	Total Service Charges & Fees	<u>0.00</u>	<u>0.00</u>	<u>21,082.85</u>	<u>(21,082.85) (100.00)%</u>
	Total Revenues	<u>0.00</u>	<u>0.00</u>	<u>21,082.85</u>	<u>(21,082.85) (100.00)%</u>
Expenditures					
Services & Supplies					
Financial Services					
7310	Bank Service Charges	0.00	0.00	1,815.00	1,815.00 100.00%
	Total Financial Services	<u>0.00</u>	<u>0.00</u>	<u>1,815.00</u>	<u>1,815.00 100.00%</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	0.00	270.00	270.00 100.00%
	Total Insurance, Licenses & Regulatory Fees	<u>0.00</u>	<u>0.00</u>	<u>305.00</u>	<u>305.00 100.00%</u>
Legal & Professional					
7320	Professional & Consulting Services	3,098.41	6,032.76	15,692.17	9,659.41 61.56%
	Total Legal & Professional	<u>3,098.41</u>	<u>6,032.76</u>	<u>15,692.17</u>	<u>9,659.41 61.56%</u>
	Total Services & Supplies	<u>3,098.41</u>	<u>6,032.76</u>	<u>17,812.17</u>	<u>11,779.41 66.13%</u>
Transfers					
9511	Interfund Transfer Out	297.97	1,191.88	3,575.68	2,383.80 66.67%
	Total Transfers	<u>297.97</u>	<u>1,191.88</u>	<u>3,575.68</u>	<u>2,383.80 66.67%</u>
	Total Expenditures	<u>3,396.38</u>	<u>7,224.64</u>	<u>21,387.85</u>	<u>14,163.21 66.22%</u>
	Net Revenues over Expenditures	<u>(3,396.38)</u>	<u>(7,224.64)</u>	<u>(305.00)</u>	<u>(6,919.64) 2,268.73%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 10/1/2023 Through 10/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Revenues						
Special Taxes & Assessments						
4061	Debt Service	0.00	(831,312.50)	0.00	(831,312.50)	0.00%
	Assessments-2002 WW Bond					
	Total Special Taxes & Assessments	0.00	(831,312.50)	0.00	(831,312.50)	0.00%
Use of Money & Property						
4510	Investment Income on funds	3,924.30	19,846.75	0.00	19,846.75	0.00%
	Total Use of Money & Property	3,924.30	19,846.75	0.00	19,846.75	0.00%
	Total Revenues	3,924.30	(811,465.75)	0.00	(811,465.75)	0.00%
	Net Revenues over Expenditures	3,924.30	(811,465.75)	0.00	(811,465.75)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 10/1/2023 Through 10/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Other Revenues					
4800	Franchise Revenues	<u>63,449.72</u>	<u>139,299.40</u>	<u>350,000.00</u>	<u>(210,700.60)</u> (60.20)%
	Total Other Revenues	<u>63,449.72</u>	<u>139,299.40</u>	<u>350,000.00</u>	<u>(210,700.60)</u> (60.20)%
Use of Money & Property					
4510	Investment Income on funds	<u>583.53</u>	<u>1,224.73</u>	<u>0.00</u>	<u>1,224.73</u> 0.00%
	Total Use of Money & Property	<u>583.53</u>	<u>1,224.73</u>	<u>0.00</u>	<u>1,224.73</u> 0.00%
	Total Revenues	<u>64,033.25</u>	<u>140,524.13</u>	<u>350,000.00</u>	<u>(209,475.87)</u> (59.85)%
Expenditures					
Services & Supplies					
Legal & Professional					
7320	Professional & Consulting Services	12.98	23.13	4,000.00	3,976.87 99.42%
7326	Legal Services	0.00	0.00	2,000.00	2,000.00 100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	2,000.00	2,000.00 100.00%
	Total Legal & Professional	<u>12.98</u>	<u>23.13</u>	<u>8,000.00</u>	<u>7,976.87</u> 99.71%
Office/Operations					
7140	General Supplies & Minor Equipment	0.00	0.00	500.00	500.00 100.00%
7160	Postage, Shipping & Mail Supplies	0.00	277.25	2,500.00	2,222.75 88.91%
7230	Misc Small Parts & Supplies	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>500.00</u> 100.00%
	Total Office/Operations	<u>0.00</u>	<u>277.25</u>	<u>3,500.00</u>	<u>3,222.75</u> 92.08%
Other Expense					
7330	Misc Operating Expenses	0.00	0.00	500.00	500.00 100.00%
7345	Outreach- Program Give-away Items	0.00	0.00	2,500.00	2,500.00 100.00%
7346	Promotional Expenses - Event	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>1,000.00</u> 100.00%
	Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>4,000.00</u>	<u>4,000.00</u> 100.00%
Travel & Training					
7324	Education & Training Fees	0.00	0.00	1,000.00	1,000.00 100.00%
8475	Training Materials	0.00	0.00	250.00	250.00 100.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	250.00	250.00 100.00%
	Total Travel & Training	<u>0.00</u>	<u>0.00</u>	<u>1,500.00</u>	<u>1,500.00</u> 100.00%
	Total Services & Supplies	<u>12.98</u>	<u>300.38</u>	<u>17,000.00</u>	<u>16,699.62</u> 98.23%
Debt Service					
8952	Amortization of franchise asset	<u>10,000.00</u>	<u>40,000.00</u>	<u>120,000.00</u>	<u>80,000.00</u> 66.67%
	Total Debt Service	<u>10,000.00</u>	<u>40,000.00</u>	<u>120,000.00</u>	<u>80,000.00</u> 66.67%
Transfers					
9511	Interfund Transfer Out	<u>5,959.47</u>	<u>23,837.88</u>	<u>71,513.60</u>	<u>47,675.72</u> 66.67%
	Total Transfers	<u>5,959.47</u>	<u>23,837.88</u>	<u>71,513.60</u>	<u>47,675.72</u> 66.67%
	Total Expenditures	<u>15,972.45</u>	<u>64,138.26</u>	<u>208,513.60</u>	<u>144,375.34</u> 69.24%
	Net Revenues over Expenditures	<u>48,060.80</u>	<u>76,385.87</u>	<u>141,486.40</u>	<u>(65,100.53)</u> (46.01)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 10/1/2023 Through 10/31/2023

	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	109,804.39	(109,804.39) (100.00)%
4035	Property Taxes	1,516.69	1,516.69	41,679.00	(40,162.31) (96.36)%
	Total Property Taxes	1,516.69	1,516.69	151,483.39	(149,966.70) (99.00)%
Special Taxes & Assessments					
4400	Drainage Assessments	0.00	0.00	95,248.00	(95,248.00) (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	95,248.00	(95,248.00) (100.00)%
Other Revenues					
4935	Sale-Specs/Plans & Non_Capital Items	11.00	22.00	0.00	22.00 0.00%
	Total Other Revenues	11.00	22.00	0.00	22.00 0.00%
Use of Money & Property					
4510	Investment Income on funds	1,135.58	6,215.08	600.00	5,615.08 935.85%
	Total Use of Money & Property	1,135.58	6,215.08	600.00	5,615.08 935.85%
	Total Revenues	2,663.27	7,753.77	247,331.39	(239,577.62) (96.87)%
Expenditures					
Personnel					
Salaries/Wages					
8045	Overtime Pay	0.00	0.00	200.00	200.00 100.00%
8054	Salaries & Wages - Regular	0.00	849.12	12,000.00	11,150.88 92.92%
	Total Salaries/Wages	0.00	849.12	12,200.00	11,350.88 93.04%
	Total Personnel	0.00	849.12	12,200.00	11,350.88 93.04%
Services & Supplies					
Equipment & Tools					
6390	Equipment	757.84	4,656.95	300.00	(4,356.95) ...52.32)%
7242	Minor Tools, Accessories & Field Machines	1,641.32	1,641.32	300.00	(1,341.32) (447.11)%
	Total Equipment & Tools	2,399.16	6,298.27	600.00	(5,698.27) (949.71)%
Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	0.00	0.00	7,200.00	7,200.00 100.00%
6345	Property Taxes & Assessments Costs	0.00	168.75	600.00	431.25 71.88%
7325	Insurance	0.00	852.32	900.00	47.68 5.30%
	Total Insurance, Licenses & Regulatory Fees	0.00	1,021.07	8,700.00	7,678.93 88.26%
Legal & Professional					
7320	Professional & Consulting Services	24.76	76.67	3,000.00	2,923.33 97.44%
7326	Legal Services	0.00	325.00	5,000.00	4,675.00 93.50%
	Total Legal & Professional	24.76	401.67	8,000.00	7,598.33 94.98%
Office/Operations					
7230	Misc Small Parts & Supplies	0.00	0.00	550.00	550.00 100.00%
7249	Safety Supplies	0.00	0.00	100.00	100.00 100.00%
	Total Office/Operations	0.00	0.00	650.00	650.00 100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 10/1/2023 Through 10/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Other Expense						
7346	Promotional Expenses - Event	0.00	0.00	300.00	300.00	100.00%
	Total Other Expense	0.00	0.00	300.00	300.00	100.00%
Rent & Utilities						
6000	Cell Phones	0.00	326.79	1,100.00	773.21	70.29%
6025	Telephone	28.27	110.76	250.00	139.24	55.70%
8610	Electric	3.84	344.39	1,500.00	1,155.61	77.04%
8670	Street Lighting	100.07	393.82	1,100.00	706.18	64.20%
	Total Rent & Utilities	132.18	1,175.76	3,950.00	2,774.24	70.23%
Repairs & Maintenance						
6405	R & M - Extinguishers	0.00	48.45	50.00	1.55	3.10%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	479.97	1,100.00	620.03	56.37%
6750	R & M - Minor Tools & Equipment	0.00	0.00	400.00	400.00	100.00%
6800	R & M - Grounds & Collection Systems	138.32	138.32	5,500.00	5,361.68	97.49%
6900	R & M - Buildings & Structures	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Repairs & Maintenance	138.32	666.74	8,050.00	7,383.26	91.72%
Vehicle Maintenance & Repairs						
7211	Misc Fuel & Diesel	92.37	253.72	1,200.00	946.28	78.86%
7220	Gasoline	168.41	687.99	2,500.00	1,812.01	72.48%
	Total Vehicle Maintenance & Repairs	260.78	941.71	3,700.00	2,758.29	74.55%
	Total Services & Supplies	2,955.20	10,505.22	33,950.00	23,444.78	69.06%
Capital Outlay						
9006	Infrastructure CIP	0.00	6,329.24	18,000.00	11,670.76	64.84%
	Total Capital Outlay	0.00	6,329.24	18,000.00	11,670.76	64.84%
Debt Service						
2491	Internal Loan Due Water-500	4,758.26	18,973.75	57,398.40	38,424.65	66.94%
9023	Debt Service - Interest & Annual Fee	565.95	2,323.09	6,492.10	4,169.01	64.22%
	Total Debt Service	5,324.21	21,296.84	63,890.50	42,593.66	66.67%
Transfers						
9511	Interfund Transfer Out	1,191.89	4,767.56	14,302.72	9,535.16	66.67%
	Total Transfers	1,191.89	4,767.56	14,302.72	9,535.16	66.67%
	Total Expenditures	9,471.30	43,747.98	142,343.22	98,595.24	69.27%
	Net Revenues over Expenditures	(6,808.03)	(35,994.21)	104,988.17	(140,982.38)	(134.28)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 10/1/2023 Through 10/31/2023

	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	15,000.00	(15,000.00)	(100.00)%
	Total Property Taxes	0.00	0.00	15,000.00	(15,000.00)	(100.00)%
Use of Money & Property						
4510	Investment Income on funds	996.66	5,120.49	700.00	4,420.49	631.50%
4511	Gain or Loss on Investments	399.65	202.30	0.00	202.30	0.00%
	Total Use of Money & Property	1,396.31	5,322.79	700.00	4,622.79	660.40%
	Total Revenues	1,396.31	5,322.79	15,700.00	(10,377.21)	(66.10)%
Expenditures						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	32.21	93.79	1,000.00	906.21	90.62%
7326	Legal Services	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	32.21	93.79	1,500.00	1,406.21	93.75%
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	32.21	93.79	1,600.00	1,506.21	94.14%
Capital Outlay						
9006	Infrastructure CIP	0.00	0.00	42,000.00	42,000.00	100.00%
	Total Capital Outlay	0.00	0.00	42,000.00	42,000.00	100.00%
Transfers						
9511	Interfund Transfer Out	297.97	1,191.88	3,575.68	2,383.80	66.67%
	Total Transfers	297.97	1,191.88	3,575.68	2,383.80	66.67%
	Total Expenditures	330.18	1,285.67	47,175.68	45,890.01	97.27%
	Net Revenues over Expenditures	1,066.13	4,037.12	(31,475.68)	35,512.80	(112.83)%

Balance Sheet 10.31.23

Current Period
Balance

ASSETS

CURRENT ASSETS

Cash in Bank

Change Fund	0999	
100 - Administration	100	200.00
500 - Water	500	200.00
Petty Cash	1000	
100 - Administration	100	300.00
301 - Fire	301	200.00
LAIF Investments	1011	
500 - Water	500	5,868.48
800 - Drainage	800	5,725.40
900 - Parks & Recreation	900	4,764.39
General Checking Account	1012	
100 - Administration	100	41,714.25
Low Income Sewer Connection Money	105	9,353.02
200 - Bayridge	200	33,400.06
301 - Fire	301	5,920.02
400 - Vista de Oro	400	(380.61)
500 - Water	500	358,245.06
600 - Wastewater	600	(76,544.28)
Wastewater Fiduciary Fund	602	25.98
650 - Solid Waste	650	66,844.07
800 - Drainage	800	102.33
900 - Parks & Recreation	900	11,192.03
Payroll Account (contra to 2998)	1013	
100 - Administration	100	6,530.46
301 - Fire	301	917.19
500 - Water	500	874.35
Rabobank-Bankruptcy Disbursement	1017	
Reserve		
600 - Wastewater	600	102,793.69
Mechanics Money Market	1040	
301 - Fire	301	54,041.78
500 - Water	500	258,936.41
CAMP Investments	1042	
301 - Fire	301	153,284.83
500 - Water	500	302,708.55
650 - Solid Waste	650	124,224.73
800 - Drainage	800	231,292.46
900 - Parks & Recreation	900	203,520.80
US Bank - Investments	1045	
100 - Administration	100	100,022.87
301 - Fire	301	3,003,270.54
500 - Water	500	3,798,283.42
900 - Parks & Recreation	900	100,022.86
US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	7,424.19

Fund	Cash Summary
100	\$ 148,767.58
105	\$ 9,353.02
200	\$ 33,400.06
301	\$ 3,217,634.36
400	\$ (380.61)
500	\$ 4,725,116.27
600	\$ 26,249.41
602	\$ 1,146,191.62
650	\$ 191,068.80
800	\$ 237,120.19
900	\$ 319,500.08
Total	\$ 10,054,020.78

Prior Month - Sept 2023	
Fund	Cash Summary
100	\$ 157,918.91
105	\$ 9,353.02
200	\$ 34,242.87
301	\$ 3,227,601.74
400	\$ 269.52
500	\$ 4,644,844.19
600	\$ 29,889.87
602	\$ 1,142,267.32
650	\$ 143,073.10
800	\$ 247,381.96
900	\$ 318,432.61
Total	\$ 9,955,275.11

US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	113,944.19
US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	<u>1,024,797.26</u>
Total Cash in Bank		10,054,020.78
Due From Others		
Due From Vista De Oro	1440	
100 - Administration	100	1,517.00
Due From Drainage	1480	
500 - Water	500	<u>266,899.23</u>
Total Due From Others		268,416.23
Held Deposits		
Held Deposits	1030	
500 - Water	500	<u>10,000.00</u>
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	
301 - Fire	301	(15,641.96)
500 - Water	500	279,918.02
Unbilled A/R	1085	
500 - Water	500	268,353.91
Grants Receivable	1086	
301 - Fire	301	15,623.96
500 - Water	500	<u>127,970.14</u>
Total Accounts Receivable		676,224.07
Accrued Inventory On Hand		
Inventory	1100	
500 - Water	500	<u>73,442.53</u>
Total Accrued Inventory On Hand		<u>73,442.53</u>
Total CURRENT ASSETS		11,082,103.61
FIXED ASSETS		
Land		
Land and Land Rights	1720	
200 - Bayridge	200	30,000.00
301 - Fire	301	10,000.00
500 - Water	500	339,838.19
600 - Wastewater	600	158,590.00
800 - Drainage	800	<u>17,374.90</u>
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	
301 - Fire	301	587,410.70
500 - Water	500	268,178.00
Accum Depreciation-Building, Structures & Improvements	1851	
500 - Water	500	(26,201.00)
Total Building		829,387.70
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	
100 - Administration	100	100,737.49
200 - Bayridge	200	0.12

301 - Fire	301	1,338,476.86
500 - Water	500	587,092.22
800 - Drainage	800	27,000.00
Acc Depreciation-Equipment,Vehicles & Systems	1853	
500 - Water	500	(732,806.15)
Total Plant & Equipment		1,320,500.54
Construction in Progress		
Construction In Progress	1850	
500 - Water	500	1,296,870.28
Total Construction in Progress		1,296,870.28
Infrastructure		
Infrastructures	1730	
200 - Bayridge	200	93,040.00
400 - Vista de Oro	400	7,000.00
500 - Water	500	11,121,877.24
800 - Drainage	800	133,391.01
Accum Depeciation-Infrastructures	1852	
500 - Water	500	(5,550,679.23)
Total Infrastructure		5,804,629.02
Total FIXED ASSETS		9,807,190.63
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	
500 - Water	500	900.00
Franchise Asset	1993	
650 - Solid Waste	650	1,006,772.00
Total Cash Suspense		1,007,672.00
Total OTHER ASSETS		1,007,672.00
Other Assets		
Def Outflow	1991	
500 - Water	500	486,553.00
Deferred Outflow - OPEB	1992	
500 - Water	500	45,852.00
Amount to be Provided for Internal Loans	1997	
400 - Vista de Oro	400	1,517.00
Amount to be Provided - Other LT Oblig-	1998	
Comp Leave		
100 - Administration	100	31,570.86
Total Other Assets		565,492.86
Total ASSETS		22,462,459.10
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	
100 - Administration	100	(5,207.24)
200 - Bayridge	200	(160.08)
301 - Fire	301	3,742.14
400 - Vista de Oro	400	22.72
500 - Water	500	40,067.63

600 - Wastewater	600	(221.36)
650 - Solid Waste	650	10,012.98
800 - Drainage	800	8,204.55
900 - Parks & Recreation	900	32.21
Total Accounts Payable		56,493.55
Current Payroll Liabilities		
Fed Income Tax Withholding	2001	
100 - Administration	100	0.04
500 - Water	500	(840.88)
Wage Garnishment	2005	
100 - Administration	100	0.01
500 - Water	500	(0.01)
CA Income Tax Withholding	2011	
100 - Administration	100	0.06
500 - Water	500	840.78
SDI Payable Employee (EE Only)	2012	
100 - Administration	100	0.02
500 - Water	500	(0.02)
SLOCEA Dues Payable	2016	
100 - Administration	100	0.03
500 - Water	500	(0.03)
Accrued Compensated Absences	2040	
100 - Administration	100	7,892.71
500 - Water	500	29,333.90
Long-term Compensated Absences	2041	
100 - Administration	100	23,678.15
500 - Water	500	88,001.71
CALPERS Retirement Tier 2- EE- Liab	2042	
100 - Administration	100	0.04
500 - Water	500	(0.04)
CALPERS Retirement Tier 2- ER- Liab	2044	
100 - Administration	100	(0.05)
500 - Water	500	(0.05)
Other Pension Oblig Liab (OPEB) ARC	2045	
500 - Water	500	253,925.00
Life Insurance Liab-Employer	2201	
100 - Administration	100	40.87
500 - Water	500	151.33
Medicare Tax Liab	2202	
100 - Administration	100	0.05
500 - Water	500	(0.05)
Medical Plan Liab- Employee	2203	
100 - Administration	100	(1,014.80)
500 - Water	500	(4,479.39)
Vision Plan Liab- Employee	2204	
100 - Administration	100	0.04
500 - Water	500	25.06
Dental Plan Ins Payable- Employee	2205	
500 - Water	500	0.04
Insurance- AD & D	2211	
100 - Administration	100	9.54

500 - Water	500	34.50
Insurance-Work Injury (WI)	2212	
100 - Administration	100	34.51
500 - Water	500	108.39
Insurance- LT Disability	2213	
100 - Administration	100	156.03
500 - Water	500	380.58
Payroll Clearing Account	2999	
100 - Administration	100	<u>2,930.16</u>
Total Current Payroll Liabilities		401,208.23
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	192,409.45
650 - Solid Waste	650	<u>120,000.00</u>
Total Current Portion Long Term Debt		312,409.45
Trust Liability		
Trust Funds- Low Income Savings	2513	
100 - Administration	100	1,169.32
Water Quality Trust Reserve	3050	
500 - Water	500	<u>91,517.27</u>
Total Trust Liability		<u>92,686.59</u>
Total CURRENT LIABILITIES		864,314.82
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	
500 - Water	500	967,655.00
Def Inflow	2216	
500 - Water	500	162,244.00
Deferred Inflow - Pension	2217	
500 - Water	500	34,639.00
Suspense Account	2997	
100 - Administration	100	9.00
500 - Water	500	37.36
Restricted Park and Rec	3090	
900 - Parks & Recreation	900	198,879.18
Replacement Reserve - Vehicle, Equip &	3110	
Fire Engines		
301 - Fire	301	1,306,022.02
500 - Water	500	144,644.25
General Contingency Reserve	3111	
100 - Administration	100	20,918.48
301 - Fire	301	493,225.51
500 - Water	500	699,183.00
800 - Drainage	800	10,000.00
Public Facilities Fees Reserve	3115	
301 - Fire	301	40,334.00
Capital Outlay Reserve	3160	

301 - Fire	301	540,562.42
500 - Water	500	1,999,562.85
800 - Drainage	800	55,000.00
Water Stabilization Reserve	3163	
500 - Water	500	158,456.00
Info Tech Reserve	3164	
100 - Administration	100	20,741.40
Basin Management Reserve	3165	
500 - Water	500	50,031.00
Water Conservation Reserve	3167	
500 - Water	500	59,288.00
Reserve - Internal Loans	3193	
100 - Administration	100	<u>1,517.00</u>
Total Other Liabilities		<u>6,962,949.47</u>
Total Other Liabilities		6,962,949.47
Long Term Debt		
Note Payable - Long Term		
Long Term Debt- Note Payable	2100	
650 - Solid Waste	650	886,772.00
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	2,461,985.21
Internal Loan Due Water-500	2491	
800 - Drainage	800	<u>266,899.23</u>
Total Note Payable - Long Term		3,615,656.44
Accrued Interest Payable		
Accrued Interest Payable	2110	
500 - Water	500	<u>27,649.93</u>
Total Accrued Interest Payable		<u>27,649.93</u>
Total Long Term Debt		3,643,306.37
Equity		
Revenues		
100 - Administration	100	238,580.95
301 - Fire	301	38,916.34
500 - Water	500	1,182,584.26
Wastewater Fiduciary Fund	602	(811,465.75)
650 - Solid Waste	650	140,524.13
800 - Drainage	800	7,753.77
900 - Parks & Recreation	900	<u>5,322.79</u>
Total Revenues		802,216.49
Expenditures		
100 - Administration	100	(260,730.21)
200 - Bayridge	200	(2,500.69)
301 - Fire	301	(203,900.69)
400 - Vista de Oro	400	(1,704.30)
500 - Water	500	(1,072,115.72)
600 - Wastewater	600	(7,224.64)
650 - Solid Waste	650	(64,138.26)
800 - Drainage	800	(24,774.23)
900 - Parks & Recreation	900	(1,285.67)
Total Expenditures		(1,638,374.41)
Equity		

Septic System Decommision Reserve	3109	
200 - Bayridge	200	8,000.00
Prepaid Assessment Reserve	3159	
Wastewater Fiduciary Fund	602	4,972.74
Fire Mitigation Fund	3161	
301 - Fire	301	135,448.89
600 - Wastewater	600	102,948.71
Fund Balance	3200	
100 - Administration	100	131,129.33
Low Income Sewer Connection Money	105	9,353.02
200 - Bayridge	200	28,060.83
301 - Fire	301	863,265.73
400 - Vista de Oro	400	1,300.97
500 - Water	500	6,021,855.34
600 - Wastewater	600	1,356,971.79
Wastewater Fiduciary Fund	602	1,952,684.63
650 - Solid Waste	650	104,669.95
800 - Drainage	800	(85,963.13)
900 - Parks & Recreation	900	116,551.57
Bankruptcy Fund Balance	3203	
600 - Wastewater	600	58,710.96
GFAG- Net Investment in Assets	3300	
100 - Administration	100	24,226.08
200 - Bayridge	200	30,000.12
301 - Fire	301	596,541.18
800 - Drainage	800	20,388.71
GFAG- Accumulated Depreciation	3301	
100 - Administration	100	84,879.33
200 - Bayridge	200	93,040.00
301 - Fire	301	1,411,311.46
400 - Vista de Oro	400	7,000.00
800 - Drainage	800	160,647.22
GFAG- Governmental Depreciation	3302	
100 - Administration	100	(8,367.92)
301 - Fire	301	(71,965.08)
800 - Drainage	800	(3,270.02)
Investment in N/A-Costs	3310	
600 - Wastewater	600	(1,326,346.05)
Total Equity		<u>11,828,046.36</u>
Total Equity		<u>10,991,888.44</u>
Total LIABILITIES & EQUITY		<u>22,462,459.10</u>

CASH FLOW SUMMARY

	October 2023	September 2023	August 2023	July 2023	June 2023
Fund	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary
100	\$ 148,767.58	\$ 157,918.91	\$ 147,216.33	\$ 135,449.41	\$ 143,080.72
200	\$ 33,400.06	\$ 34,242.87	\$ 34,920.71	\$ 35,503.40	\$ 36,300.20
301	\$ 3,217,634.36	\$ 3,227,601.74	\$ 3,222,349.27	\$ 3,257,785.68	\$ 3,292,317.74
400	\$ (380.61)	\$ 269.52	\$ 684.11	\$ 1,004.40	\$ 1,526.18
500	\$ 4,725,116.27	\$ 4,644,844.19	\$ 4,540,190.21	\$ 4,347,963.21	\$ 4,571,959.89
600	\$ 26,249.41	\$ 29,889.87	\$ 33,122.19	\$ 33,420.16	\$ 33,779.81
602	\$ 1,146,191.62	\$ 1,142,267.32	\$ 1,971,836.44	\$ 1,951,010.69	\$ 1,942,993.88
650	\$ 191,068.80	\$ 143,073.10	\$ 145,198.56	\$ 85,429.87	\$ 101,322.14
800	\$ 237,120.19	\$ 247,381.96	\$ 255,898.21	\$ 272,972.70	\$ 265,874.54
900	\$ 319,500.08	\$ 318,432.61	\$ 317,833.08	\$ 317,002.46	\$ 315,430.75
Total	\$ 10,044,667.76	\$ 9,945,922.09	\$ 10,669,249.11	\$ 10,437,541.98	\$ 10,704,585.85

	% Change from Prior Month
Fund	%
100	-5.79%
200	-2.46%
301	-0.31%
400	-241.22%
500	1.73%
600	-12.18%
602	0.34%
650	33.55%
800	-4.15%
900	0.19%

Average Cash Flow Summary 2023/2024		Average Cash Flow Summary 2022/2023	
100	\$ 147,338.06	100	\$ 143,565.55
200	\$ 34,516.76	200	\$ 34,307.87
301	\$ 3,231,342.76	301	\$ 2,890,389.94
400	\$ 394.36	400	\$ 120.33
500	\$ 4,564,528.47	500	\$ 4,103,807.39
600	\$ 30,670.41	600	\$ 32,863.82
602	\$ 1,552,826.52	602	\$ 1,603,694.09
650	\$ 141,192.58	650	\$ 27,234.61
800	\$ 253,343.27	800	\$ 609,286.29
900	\$ 318,192.06	900	\$ 295,967.88
TOTAL	\$ 10,274,345.24	TOTAL	\$ 9,748,398.88

FIRE RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 10/31/2023

Current Period
Balance

LIABILITIES & EQUITY

Other Liabilities

Other Liabilities

Replacement Reserve - Vehicle, Equip & Fire Engines 3110 1,306,022.02

General Contingency Reserve 3111 493,225.51

Public Facilities Fees Reserve 3115 40,334.00

Capital Outlay Reserve 3160 540,562.42

Total Other Liabilities 2,380,143.95

Total Other Liabilities 2,380,143.95

Equity

Equity

Fire Mitigation Fund 3161 135,448.89

Total Equity 135,448.89

Total Equity 135,448.89

Total LIABILITIES & EQUITY 2,515,592.84

WATER RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 10/31/2023

Current Period
Balance

LIABILITIES & EQUITY

CURRENT LIABILITIES

Trust Liability

Water Quality Trust Reserve

3050 91,517.27

Total Trust Liability

91,517.27

Total CURRENT LIABILITIES

91,517.27

Other Liabilities

Other Liabilities

Replacement Reserve - Vehicle, Equip & Fire Engines

3110 144,644.25

General Contingency Reserve

3111 699,183.00

Capital Outlay Reserve

3160 1,999,562.85

Water Stabilization Reserve

3163 158,456.00

Basin Management Reserve

3165 50,031.00

Water Conservation Reserve

3167 59,288.00

Total Other Liabilities

3,111,165.10

Total Other Liabilities

3,111,165.10

Total LIABILITIES & EQUITY

3,202,682.37

DRAINAGE RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 10/31/2023

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

PARKS RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 10/31/2023

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