



November 2, 2023

**TO:** Board of Directors

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

**SUBJECT:** **Agenda Item 6D – 11/02/2023 Board Meeting**  
Receive Financial Report for the Period Ending September 30, 2023

**President**  
Charles L. Cesena

**Vice President**  
Marshall E. Ochylski

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

**General Manager**  
Ron Munds

**District Accountant**  
Robert Stilts, CPA

**Unit Chief**  
John Owens

**Battalion Chief**  
Paul Provence

**DESCRIPTION**

The attached are the Statement of Revenues and Expenditures and Balance Sheets for September 2023.

**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 September 30, 2023.***

Attachments

September 2023 Financial Report

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

**Offices:**  
2122 9<sup>th</sup> Street, Suite 110  
Los Osos, CA 93402

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

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**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 9/1/2023 Through 9/30/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remain... - Original	
<b>Revenues</b>						
<b>Other Revenues</b>						
4002	Transfer In	59,594.66	178,783.98	715,136.00	(536,352.02)	(75.00)%
	<b>Total Other Revenues</b>	<b>59,594.66</b>	<b>178,783.98</b>	<b>715,136.00</b>	<b>(536,352.02)</b>	<b>(75.00)%</b>
<b>Use of Money &amp; Property</b>						
4511	Gain or Loss on Investments	63.19	(197.34)	0.00	(197.34)	0.00%
	<b>Total Use of Money &amp; Property</b>	<b>63.19</b>	<b>(197.34)</b>	<b>0.00</b>	<b>(197.34)</b>	<b>0.00%</b>
	<b>Total Revenues</b>	<b>59,657.85</b>	<b>178,586.64</b>	<b>715,136.00</b>	<b>(536,549.36)</b>	<b>(75.03)%</b>
<b>Expenditures</b>						
<b>Personnel</b>						
<b>Salaries/Wages</b>						
7322	Director's Compensation	800.00	2,400.00	14,500.00	12,100.00	83.45%
8018	Holiday Pay	1,247.20	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	270.42	2,220.78	5,800.00	3,579.22	61.71%
8051	Floating Holiday Pay	0.00	786.73	3,000.00	2,213.27	73.78%
8054	Salaries & Wages - Regular	23,691.59	62,003.47	287,000.00	224,996.53	78.40%
8060	Sick Leave Pay	759.27	1,099.70	6,250.00	5,150.30	82.40%
8066	Comp Time Used	0.00	0.00	50.00	50.00	100.00%
8081	Vacation Pay	528.80	4,821.22	13,000.00	8,178.78	62.91%
	<b>Total Salaries/Wages</b>	<b>27,297.28</b>	<b>75,179.38</b>	<b>344,350.00</b>	<b>269,170.62</b>	<b>78.17%</b>
<b>Payroll Taxes &amp; Benefits</b>						
5020	Social Security Employer	49.60	148.80	1,116.00	967.20	86.67%
5030	Life Insurance - ER	40.89	112.44	525.00	412.56	78.58%
5031	Disability Insurance	34.49	94.49	500.00	405.51	81.10%
5035	AD & D Insurance	9.25	25.58	125.00	99.42	79.54%
5040	LTD Insurance	155.97	427.22	1,900.00	1,472.78	77.51%
5050	Medicare - ER	413.40	1,144.12	4,900.00	3,755.88	76.65%
5060	Cafeteria Plan - ER	2,227.59	6,130.03	27,150.00	21,019.97	77.42%
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	0.80	2.40	37.50	35.10	93.60%
5120	Workers Comp Insurance - ER	0.00	1,498.81	1,400.00	(98.81)	(7.06)%
5124	Retirement - ER - Tier 2	1,973.98	5,382.82	26,200.00	20,817.18	79.45%
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>4,905.97</b>	<b>15,176.71</b>	<b>66,603.50</b>	<b>51,426.79</b>	<b>77.21%</b>
<b>Employment Services</b>						
5100	Unemployment Insurance - ER	28.80	86.40	1,500.00	1,413.60	94.24%
6200	Hiring, Advertising & Other Costs	0.00	0.00	200.00	200.00	100.00%
6230	Medical Exam	0.00	0.00	150.00	150.00	100.00%
	<b>Total Employment Services</b>	<b>28.80</b>	<b>86.40</b>	<b>1,850.00</b>	<b>1,763.60</b>	<b>95.33%</b>
	<b>Total Personnel</b>	<b>32,232.05</b>	<b>90,442.49</b>	<b>412,803.50</b>	<b>322,361.01</b>	<b>78.09%</b>
<b>Services &amp; Supplies</b>						
<b>Clothing &amp; Uniform</b>						
7246	Uniform & Gear	0.00	0.00	200.00	200.00	100.00%
	<b>Total Clothing &amp; Uniform</b>	<b>0.00</b>	<b>0.00</b>	<b>200.00</b>	<b>200.00</b>	<b>100.00%</b>
<b>Contract Services</b>						

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 9/1/2023 Through 9/30/2023

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6100	Labor & Support-IT Services	0.00	15.00	11,000.00	10,985.00	99.86%
6110	IT Purchased Services	1,629.00	8,407.00	26,000.00	17,593.00	67.67%
7100	Copier Contract-Maint & Usage	300.30	900.90	3,600.00	2,699.10	74.97%
7255	Security Services	105.00	105.00	900.00	795.00	88.33%
7321	Janitorial Cleaning & Supplies	271.00	813.00	3,400.00	2,587.00	76.09%
7342	Public Meeting Recordings	55.99	567.97	5,600.00	5,032.03	89.86%
	Total Contract Services	2,361.29	10,808.87	50,500.00	39,691.13	78.60%
	Financial Services					
7309	Late Fees	0.00	0.00	200.00	200.00	100.00%
7310	Bank Service Charges	615.08	1,410.11	1,400.00	(10.11)	(0.72)%
	Total Financial Services	615.08	1,410.11	1,600.00	189.89	11.87%
	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	12,500.00	60,000.00	47,500.00	79.17%
7305	Auditing Services	0.00	3,000.00	23,250.00	20,250.00	87.10%
7320	Professional & Consulting Services	10.03	20.02	2,500.00	2,479.98	99.20%
7326	Legal Services	0.00	1,050.00	30,000.00	28,950.00	96.50%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	5,010.03	16,570.02	116,250.00	99,679.98	85.75%
	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	436.13	1,352.06	7,500.00	6,147.94	81.97%
7160	Postage, Shipping & Mail Supplies	168.66	365.19	1,700.00	1,334.81	78.52%
7226	Membership & Dues	0.00	100.00	8,750.00	8,650.00	98.86%
	Total Office/Operations	604.79	1,817.25	20,450.00	18,632.75	91.11%
	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	357.50	1,560.00	1,202.50	77.08%
6025	Telephone	229.52	707.77	3,000.00	2,292.23	76.41%
7350	Rent - Meetings	0.00	0.00	200.00	200.00	100.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 9/1/2023 Through 9/30/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7352 Rent - Offices & Other Structures	3,000.00	9,000.00	37,200.00	28,200.00	75.81%
8610 Electric	270.75	839.63	4,000.00	3,160.37	79.01%
8620 Gas Service	15.29	45.37	1,250.00	1,204.63	96.37%
Total Rent & Utilities	3,645.56	10,950.27	47,210.00	36,259.73	76.81%
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	367.80	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	48.92	48.92	600.00	551.08	91.85%
8550 Mileage Reimbursement & Parking	0.00	0.00	500.00	500.00	100.00%
Total Travel & Training	416.72	916.72	4,700.00	3,783.28	80.50%
Total Services & Supplies	12,653.47	101,877.21	302,332.50	200,455.29	66.30%
Total Expenditures	44,885.52	192,319.70	715,136.00	522,816.30	73.11%
Net Revenues over Expenditures	14,772.33	(13,733.06)	0.00	(13,733.06)	0.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 9/1/2023 Through 9/30/2023

	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	10,000.00	(10,000.00) (100.00)%
	Total Special Taxes & Assessments	<u>0.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>(10,000.00) (100.00)%</u>
	Total Revenues	<u>0.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>(10,000.00) (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 71.88%</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>75.00 100.00%</u>
Rent & Utilities					
8670	Street Lighting	435.10	1,299.96	6,724.16	5,424.20 80.67%
	Total Rent & Utilities	<u>435.10</u>	<u>1,299.96</u>	<u>6,724.16</u>	<u>5,424.20 80.67%</u>
	Total Services & Supplies	435.10	1,468.71	7,399.16	5,930.45 80.15%
Transfers					
9511	Interfund Transfer Out	148.99	446.97	1,787.84	1,340.87 75.00%
	Total Transfers	<u>148.99</u>	<u>446.97</u>	<u>1,787.84</u>	<u>1,340.87 75.00%</u>
	Total Expenditures	<u>584.09</u>	<u>1,915.68</u>	<u>9,187.00</u>	<u>7,271.32 79.15%</u>
	Net Revenues over Expenditures	<u>(584.09)</u>	<u>(1,915.68)</u>	<u>813.00</u>	<u>(2,728.68) (335.63)%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 9/1/2023 Through 9/30/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
<b>Property Taxes</b>					
4034	Property Tax Revenue from Water	0.00	0.00	125,105.00	(125,105.00) (100.00)%
4037	Property Tax Zone B Received	0.00	0.00	790,343.00	(790,343.00) (100.00)%
4038	Property Tax Zone B Pass thru	<u>0.00</u>	<u>0.00</u>	<u>1,821,073.00</u>	<u>(1,821,073.00)</u> (100.00)%
	<b>Total Property Taxes</b>	<b>0.00</b>	<b>0.00</b>	<b>2,736,521.00</b>	<b>(2,736,521.00)</b> (100.00)%
<b>Special Taxes &amp; Assessments</b>					
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)%
	<b>Total Special Taxes &amp; Assessments</b>	<b>0.00</b>	<b>0.00</b>	<b>700,850.00</b>	<b>(700,850.00)</b> (100.00)%
<b>Other Revenues</b>					
4000	Ambulance Agreement	<u>0.00</u>	<u>0.00</u>	<u>67,134.00</u>	<u>(67,134.00)</u> (100.00)%
	<b>Total Other Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>67,134.00</b>	<b>(67,134.00)</b> (100.00)%
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	1,069.58	3,132.02	2,000.00	1,132.02 56.60%
4511	Gain or Loss on Investments	<u>1,897.18</u>	<u>(5,925.70)</u>	<u>0.00</u>	<u>(5,925.70)</u> 0.00%
	<b>Total Use of Money &amp; Property</b>	<b>2,966.76</b>	<b>(2,793.68)</b>	<b>2,000.00</b>	<b>(4,793.68)</b> (239.68)%
	<b>Total Revenues</b>	<b>2,966.76</b>	<b>(2,793.68)</b>	<b>3,506,505.00</b>	<b>(3,509,298.68)</b> (100.08)%
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8295	Resv FF-Overtime/Shift Coverage	5,603.25	8,949.68	38,000.00	29,050.32 76.45%
8340	Resv FF-Shift Coverage	4,324.50	14,286.05	150,000.00	135,713.95 90.48%
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%
	<b>Total Salaries/Wages</b>	<b>9,927.75</b>	<b>23,235.73</b>	<b>190,000.00</b>	<b>166,764.27</b> 87.77%
<b>Payroll Taxes &amp; Benefits</b>					
5020	Social Security Employer	564.76	1,265.10	10,000.00	8,734.90 87.35%
5030	Life Insurance - ER	195.50	536.00	2,500.00	1,964.00 78.56%
5035	AD & D Insurance	42.50	120.00	850.00	730.00 85.88%
5050	Medicare - ER	143.95	336.91	2,500.00	2,163.09 86.52%
5070	Retirement ER - Regular	4,586.42	14,109.26	62,000.00	47,890.74 77.24%
5102	CA Training Tax- ER	1.14	7.82	175.00	167.18 95.53%
5120	Workers Comp Insurance - ER	0.00	7,442.49	8,540.00	1,097.51 12.85%
5124	Retirement - ER - Tier 2	<u>118.67</u>	<u>686.23</u>	<u>8,500.00</u>	<u>7,813.77</u> 91.93%
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>5,652.94</b>	<b>24,503.81</b>	<b>95,065.00</b>	<b>70,561.19</b> 74.22%
<b>Employment Services</b>					
5000	Medical Exams & Procedures	0.00	0.00	4,000.00	4,000.00 100.00%
5100	Unemployment Insurance - ER	41.02	281.76	6,000.00	5,718.24 95.30%
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%
	<b>Total Employment Services</b>	<b>41.02</b>	<b>851.26</b>	<b>14,100.00</b>	<b>13,248.74</b> 93.96%
	<b>Total Personnel</b>	<b>15,621.71</b>	<b>48,590.80</b>	<b>299,165.00</b>	<b>250,574.20</b> 83.76%
<b>Services &amp; Supplies</b>					

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 9/1/2023 Through 9/30/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
<b>Clothing &amp; Uniform</b>						
7246	Uniform & Gear	0.00	0.00	3,000.00	3,000.00	100.00%
7248	Uniform Safety Boots	0.00	0.00	2,000.00	2,000.00	100.00%
	<b>Total Clothing &amp; Uniform</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>100.00%</b>
<b>Contract Services</b>						
6110	IT Purchased Services	0.00	252.00	1,500.00	1,248.00	83.20%
7100	Copier Contract-Maint & Usage	127.64	382.92	2,500.00	2,117.08	84.68%
7202	Building Alarms & Security	210.00	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	0.00	2,500.00	2,500.00	100.00%
7500	Schedule A Charges	0.00	0.00	2,521,923.00	2,521,923.00	100.00%
	<b>Total Contract Services</b>	<b>337.64</b>	<b>844.92</b>	<b>2,533,023.00</b>	<b>2,532,178.08</b>	<b>99.97%</b>
<b>Equipment &amp; Tools</b>						
6055	Radios -Non Capital	0.00	0.00	2,000.00	2,000.00	100.00%
6440	Fire Personal Protection Equipment	0.00	0.00	25,000.00	25,000.00	100.00%
6460	Self-Contained Breathing Apparatus	0.00	0.00	3,000.00	3,000.00	100.00%
6610	Rescue - Extrication Equipment	0.00	0.00	2,000.00	2,000.00	100.00%
6611	Water Rescue Equipment	0.00	0.00	3,000.00	3,000.00	100.00%
6630	Rope & Climbing Equipment	0.00	0.00	10,000.00	10,000.00	100.00%
7234	Oxygen Supplies & Cylinder Rent	76.00	152.00	350.00	198.00	56.57%
7238	Paramedic & EMT Small Tools & Supplies	1,608.82	3,448.17	40,000.00	36,551.83	91.38%
7242	Minor Tools, Accessories & Field Machines	0.00	0.00	6,800.00	6,800.00	100.00%
7252	Misc Hardware	0.00	35.38	1,200.00	1,164.62	97.05%
	<b>Total Equipment &amp; Tools</b>	<b>1,684.82</b>	<b>3,635.55</b>	<b>93,350.00</b>	<b>89,714.45</b>	<b>96.11%</b>
<b>Financial Services</b>						
7309	Late Fees	0.00	0.00	10.00	10.00	100.00%
7310	Bank Service Charges	0.00	0.00	36.00	36.00	100.00%
9154	Losses and Damages	0.00	0.00	50.00	50.00	100.00%
	<b>Total Financial Services</b>	<b>0.00</b>	<b>0.00</b>	<b>96.00</b>	<b>96.00</b>	<b>100.00%</b>
<b>Insurance, Licenses &amp; Regulatory Fees</b>						
6120	Computer Licenses	0.00	0.00	2,000.00	2,000.00	100.00%
6345	Property Taxes & Assessments Costs	0.00	168.75	7,200.00	7,031.25	97.66%
7325	Insurance	0.00	64,488.83	64,120.00	(368.83)	(0.58)%
	<b>Total Insurance, Licenses &amp; Regulatory Fees</b>	<b>0.00</b>	<b>64,657.58</b>	<b>73,320.00</b>	<b>8,662.42</b>	<b>11.81%</b>
<b>Legal &amp; Professional</b>						

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 9/1/2023 Through 9/30/2023

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7320	Professional & Consulting Services	844.05	1,549.56	3,000.00	1,450.44	48.35%
7326	Legal Services	0.00	2,147.32	750.00	(1,397.32)	(186.31)%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,500.00	1,500.00	100.00%
	Total Legal & Professional	844.05	3,696.88	5,250.00	1,553.12	29.58%
	Office/Operations					
7140	General Supplies & Minor Equipment	75.33	1,048.20	5,000.00	3,951.80	79.04%
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	75.33	1,117.39	10,200.00	9,082.61	89.05%
	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	67.18	201.26	840.00	638.74	76.04%
6025	Telephone	167.18	508.58	3,000.00	2,491.42	83.05%
8610	Electric	2,459.32	2,459.32	1,000.00	(1,459.32)	(145.93)%
8620	Gas Service	48.13	169.75	2,500.00	2,330.25	93.21%
8630	Trash Services	255.40	766.20	2,800.00	2,033.80	72.64%
8640	Water and Water Services	117.00	812.68	6,000.00	5,187.32	86.46%
8659	Utility Cable Charges	0.00	362.12	2,200.00	1,837.88	83.54%
8670	Street Lighting	10.28	30.66	135.00	104.34	77.29%
	Total Rent & Utilities	3,124.49	5,310.57	18,475.00	13,164.43	71.26%
	Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405	R & M - Extinguishers	0.00	456.19	500.00	43.81	8.76%
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	0.00	0.00	1,600.00	1,600.00	100.00%



**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 9/1/2023 Through 9/30/2023

	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	0.00	5,605.92	28,000.00	22,394.08	79.98%
Total Repairs & Maintenance	<u>0.00</u>	<u>6,251.85</u>	<u>38,800.00</u>	<u>32,548.15</u>	<u>83.89%</u>
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	6,066.33	85,942.24	2,786,914.00	2,700,971.76	96.92%
Capital Outlay					
9006 Infrastructure CIP	763.25	763.25	82,567.00	81,803.75	99.08%
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	763.25	763.25	122,567.00	121,803.75	99.38%
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>18,772.32</u>	<u>75,089.28</u>	<u>56,316.96</u>	<u>75.00%</u>
Total Transfers	<u>6,257.44</u>	<u>18,772.32</u>	<u>75,089.28</u>	<u>56,316.96</u>	<u>75.00%</u>
Total Expenditures	<u>28,708.73</u>	<u>154,068.61</u>	<u>3,477,053.28</u>	<u>3,322,984.67</u>	<u>95.57%</u>
Net Revenues over Expenditures	<u>(25,741.97)</u>	<u>(156,862.29)</u>	<u>29,451.72</u>	<u>(186,314.01)</u>	<u>(632.61)%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 9/1/2023 Through 9/30/2023

	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	6,000.00	(6,000.00)	(100.00)%
	Total Special Taxes & Assessments	0.00	0.00	6,000.00	(6,000.00)	(100.00)%
	Total Revenues	0.00	0.00	6,000.00	(6,000.00)	(100.00)%
Expenditures						
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6345	Property Taxes & Assessments Costs	0.00	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						
7320	Professional & Consulting Services	0.00	0.00	230.00	230.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	70.00	70.00	100.00%
	Total Legal & Professional	0.00	0.00	300.00	300.00	100.00%
Rent & Utilities						
8670	Street Lighting	171.86	513.48	2,460.00	1,946.52	79.13%
	Total Rent & Utilities	171.86	513.48	2,460.00	1,946.52	79.13%
	Total Services & Supplies	171.86	682.23	3,360.00	2,677.77	79.70%
Transfers						
9511	Interfund Transfer Out	148.98	446.94	1,787.84	1,340.90	75.00%
	Total Transfers	148.98	446.94	1,787.84	1,340.90	75.00%
	Total Expenditures	320.84	1,129.17	5,147.84	4,018.67	78.07%
	Net Revenues over Expenditures	(320.84)	(1,129.17)	852.16	(1,981.33)	(232.51)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 9/1/2023 Through 9/30/2023

	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>
<b>Revenues</b>					
<b>Property Taxes</b>					
4035	Property Taxes	0.00	0.00	50,102.00	(50,102.00) (100.00)%
	Total Property Taxes	0.00	0.00	50,102.00	(50,102.00) (100.00)%
<b>Service Charges &amp; Fees</b>					
4030	Residential Single Family	172,929.40	581,530.74	2,466,860.00	(1,885,329.26) (76.43)%
4102	Residential- Multi -Family-Water Sales	27,756.20	68,126.14	253,274.00	(185,147.86) (73.10)%
4103	Commercial, Home Care, Retail-Water Sales	21,778.55	107,483.14	348,830.00	(241,346.86) (69.19)%
4104	Irrigation- Water Sales	11,812.00	22,486.56	34,568.00	(12,081.44) (34.95)%
4114	Water Other Service Revenues	160.00	35.62	1,000.00	(964.38) (96.44)%
4931	Water Activation Fees	500.00	1,350.00	6,000.00	(4,650.00) (77.50)%
4932	Penalties	2,148.02	5,857.75	21,000.00	(15,142.25) (72.11)%
4933	Door Hangers/Lockout Notices	1,280.00	2,660.00	12,000.00	(9,340.00) (77.83)%
4937	NSF Fees	50.00	150.00	400.00	(250.00) (62.50)%
	Total Service Charges & Fees	238,414.17	789,679.95	3,143,932.00	(2,354,252.05) (74.88)%
<b>Other Revenues</b>					
4930	Other Revenue	1,619.68	2,676.38	6,000.00	(3,323.62) (55.39)%
4935	Sale-Specs/Plans & Non_Capital Items	4,285.17	4,285.17	0.00	4,285.17 0.00%
	Total Other Revenues	5,904.85	6,961.55	6,000.00	961.55 16.03%
<b>Use of Money &amp; Property</b>					
4504	Interest Income	575.85	1,757.14	6,492.10	(4,734.96) (72.93)%
4510	Investment Income on funds	2,266.74	7,952.85	6,000.00	1,952.85 32.55%
4511	Gain or Loss on Investments	2,399.39	(7,494.33)	0.00	(7,494.33) 0.00%
	Total Use of Money & Property	5,241.98	2,215.66	12,492.10	(10,276.44) (82.26)%
	<b>Total Revenues</b>	<u>249,561.00</u>	<u>798,857.16</u>	<u>3,212,526.10</u>	<u>(2,413,668.94) (75.13)%</u>
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8018	Holiday Pay	2,449.68	3,671.88	27,800.00	24,128.12 86.79%
8045	Overtime Pay	657.90	1,598.55	10,000.00	8,401.45 84.01%
8050	Administrative Leave Pay	0.00	210.64	2,200.00	1,989.36 90.43%
8051	Floating Holiday Pay	0.00	372.80	6,500.00	6,127.20 94.26%
8054	Salaries & Wages - Regular	40,151.06	109,950.53	550,450.00	440,499.47 80.03%
8056	Retroactive Pay	0.00	0.00	1,000.00	1,000.00 100.00%
8060	Sick Leave Pay	2,642.69	4,653.84	14,000.00	9,346.16 66.76%
8063	Standby Pay	2,052.75	5,642.94	32,950.00	27,307.06 82.87%
8066	Comp Time Used	1,391.57	3,895.51	18,000.00	14,104.49 78.36%
8081	Vacation Pay	1,756.48	10,890.54	22,000.00	11,109.46 50.50%
	Total Salaries/Wages	51,102.13	140,887.23	684,900.00	544,012.77 79.43%
<b>Payroll Taxes &amp; Benefits</b>					
5030	Life Insurance - ER	151.37	416.27	2,000.00	1,583.73 79.19%
5031	Disability Insurance	88.83	254.03	1,100.00	845.97 76.91%
5035	AD & D Insurance	34.23	94.29	450.00	355.71 79.05%
5040	LTD Insurance	415.81	1,125.85	5,000.00	3,874.15 77.48%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 9/1/2023 Through 9/30/2023

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
5050	Medicare - ER	763.77	2,095.64	9,600.00	7,504.36	78.17%
5060	Cafeteria Plan - ER	6,668.70	18,359.06	75,000.00	56,640.94	75.52%
5070	Retirement ER - Regular	11,077.14	32,200.24	140,000.00	107,799.76	77.00%
5075	Retirees Medical - ER	152.34	609.41	2,000.00	1,390.59	69.53%
5102	CA Training Tax- ER	0.00	0.00	50.00	50.00	100.00%
5120	Workers Comp Insurance - ER	0.00	19,946.37	19,320.00	(626.37)	(3.24)%
5124	Retirement - ER - Tier 2	1,088.88	3,337.05	14,400.00	11,062.95	76.83%
	Total Payroll Taxes & Benefits	20,441.07	78,438.21	268,920.00	190,481.79	70.83%
	Employment Services					
5100	Unemployment Insurance - ER	0.00	0.00	2,000.00	2,000.00	100.00%
6230	Medical Exam	0.00	0.00	160.00	160.00	100.00%
	Total Employment Services	0.00	0.00	2,160.00	2,160.00	100.00%
	Total Personnel	71,543.20	219,325.44	955,980.00	736,654.56	77.06%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	0.00	2,600.00	2,600.00	100.00%
7248	Uniform Safety Boots	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Clothing & Uniform	0.00	0.00	3,600.00	3,600.00	100.00%
	Contract Services					
6100	Labor & Support-IT Services	545.01	1,265.01	3,250.00	1,984.99	61.08%
6110	IT Purchased Services	119.99	409.97	2,000.00	1,590.03	79.50%
7250	Water Quality Testing	0.00	10,659.00	70,000.00	59,341.00	84.77%
7255	Security Services	735.00	735.00	5,500.00	4,765.00	86.64%
7321	Janitorial Cleaning & Supplies	81.22	243.66	850.00	606.34	71.33%
	Total Contract Services	1,481.22	13,312.64	81,600.00	68,287.36	83.69%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	525.06	2,700.00	2,174.94	80.55%
7242	Minor Tools, Accessories & Field Machines	161.95	256.26	3,500.00	3,243.74	92.68%
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	161.95	781.32	9,700.00	8,918.68	91.95%
	Financial Services					
7309	Late Fees	0.00	0.00	50.00	50.00	100.00%
7310	Bank Service Charges	0.00	12.00	300.00	288.00	96.00%
	Total Financial Services	0.00	12.00	350.00	338.00	96.57%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	3,125.00	8,000.00	4,875.00	60.94%
6340	Misc Fees	0.00	0.00	900.00	900.00	100.00%
6342	Fees - Regulatory	0.00	2,168.00	25,000.00	22,832.00	91.33%
6345	Property Taxes & Assessments Costs	0.00	0.00	3,000.00	3,000.00	100.00%
7325	Insurance	0.00	87,735.00	88,165.00	430.00	0.49%
	Total Insurance, Licenses & Regulatory Fees	0.00	93,028.00	125,065.00	32,037.00	25.62%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 9/1/2023 Through 9/30/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
<b>Legal &amp; Professional</b>						
7318	Professional & Consulting BMC	14,504.00	39,038.62	120,000.00	80,961.38	67.47%
7320	Professional & Consulting Services	646.28	4,417.47	25,000.00	20,582.53	82.33%
7326	Legal Services	0.00	325.00	3,000.00	2,675.00	89.17%
7340	Legal Notifications & Mandated Advertising	239.62	239.62	1,000.00	760.38	76.04%
	<b>Total Legal &amp; Professional</b>	<b>15,389.90</b>	<b>44,020.71</b>	<b>149,000.00</b>	<b>104,979.29</b>	<b>70.46%</b>
<b>Office/Operations</b>						
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	28.17	278.19	1,000.00	721.81	72.18%
7160	Postage, Shipping & Mail Supplies	563.97	1,895.77	9,000.00	7,104.23	78.94%
7180	Billing Supplies, Forms & Printing	1,501.98	4,438.46	18,750.00	14,311.54	76.33%
7226	Membership & Dues	0.00	1,200.65	3,000.00	1,799.35	59.98%
7230	Misc Small Parts & Supplies	74.77	205.74	5,000.00	4,794.26	95.89%
7237	Process Control & Treatment Supplies	546.23	2,581.14	10,000.00	7,418.86	74.19%
7239	Water Treatment Chemicals	1,514.58	8,898.48	13,000.00	4,101.52	31.55%
7249	Safety Supplies	41.32	153.03	500.00	346.97	69.39%
	<b>Total Office/Operations</b>	<b>4,271.02</b>	<b>21,651.46</b>	<b>65,750.00</b>	<b>44,098.54</b>	<b>67.07%</b>
<b>Other Expense</b>						
7330	Misc Operating Expenses	0.00	0.00	250.00	250.00	100.00%
7348	Water Conservation Program	495.00	495.00	5,000.00	4,505.00	90.10%
	<b>Total Other Expense</b>	<b>495.00</b>	<b>495.00</b>	<b>5,250.00</b>	<b>4,755.00</b>	<b>90.57%</b>
<b>Rent &amp; Utilities</b>						
6000	Cell Phones	40.00	436.80	3,500.00	3,063.20	87.52%
6025	Telephone	572.88	2,656.51	13,000.00	10,343.49	79.57%
8610	Electric	13,008.40	39,342.64	115,000.00	75,657.36	65.79%
8620	Gas Service	0.00	0.00	250.00	250.00	100.00%
8630	Trash Services	293.78	881.34	3,150.00	2,268.66	72.02%
8644	Disposal Services	0.00	2,336.00	5,000.00	2,664.00	53.28%
8670	Street Lighting	53.77	158.39	432.00	273.61	63.34%
	<b>Total Rent &amp; Utilities</b>	<b>13,968.83</b>	<b>45,811.68</b>	<b>140,332.00</b>	<b>94,520.32</b>	<b>67.35%</b>
<b>Repairs &amp; Maintenance</b>						
6405	R & M - Extinguishers	0.00	508.67	450.00	(58.67)	(13.04)%
6422	R & M - Hydrants	0.00	0.00	1,300.00	1,300.00	100.00%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	748.93	4,000.00	3,251.07	81.28%
6641	R & M - Wells	0.00	414.28	5,000.00	4,585.72	91.71%
6750	R & M - Minor Tools & Equipment	61.78	82.34	1,200.00	1,117.66	93.14%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 9/1/2023 Through 9/30/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6800 R & M - Grounds & Collection Systems	33.22	53.83	600.00	546.17	91.03%
6830 Paving & Concrete	0.00	0.00	4,000.00	4,000.00	100.00%
6900 R & M - Buildings & Structures	766.38	906.42	10,000.00	9,093.58	90.94%
7241 R & M - Water Distribution System	0.00	515.77	5,000.00	4,484.23	89.68%
Total Repairs & Maintenance	861.38	3,230.24	31,550.00	28,319.76	89.76%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324 Education & Training Fees	299.00	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	0.00	0.00	1,400.00	1,400.00	100.00%
8550 Mileage Reimbursement & Parking	0.00	0.00	370.00	370.00	100.00%
Total Travel & Training	299.00	1,979.00	3,520.00	1,541.00	43.78%
Vehicle Maintenance & Repairs					
7006 Tuneup/Oil/Maintenance	0.00	777.23	800.00	22.77	2.85%
7211 Misc Fuel & Diesel	187.52	645.44	4,500.00	3,854.56	85.66%
7220 Gasoline	621.54	2,078.31	9,000.00	6,921.69	76.91%
7228 Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232 Vehicle Repairs - Parts, Tires & Lubricants	0.00	814.78	6,500.00	5,685.22	87.46%
Total Vehicle Maintenance & Repairs	809.06	4,315.76	21,000.00	16,684.24	79.45%
Total Services & Supplies	37,737.36	228,637.81	636,717.00	408,079.19	64.09%
Capital Outlay					
9006 Infrastructure CIP	29,570.77	70,515.83	1,922,000.00	1,851,484.17	96.33%
Total Capital Outlay	29,570.77	70,515.83	1,922,000.00	1,851,484.17	96.33%
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	135,875.85	543,503.36	407,627.51	75.00%
Total Transfers	45,291.95	135,875.85	543,503.36	407,627.51	75.00%
Total Expenditures	184,143.28	887,907.48	4,380,090.89	3,492,183.41	79.73%
Net Revenues over Expenditures	65,417.72	(89,050.32)	(1,167,564.79)	1,078,514.47	(92.37)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 9/1/2023 Through 9/30/2023

	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	0.00	2,934.35	15,692.17	12,757.82 81.30%
	Total Legal & Professional	<u>0.00</u>	<u>2,934.35</u>	<u>15,692.17</u>	<u>12,757.82 81.30%</u>
	Total Services & Supplies	<u>0.00</u>	<u>2,934.35</u>	<u>17,812.17</u>	<u>14,877.82 83.53%</u>
Transfers					
9511	Interfund Transfer Out	297.97	893.91	3,575.68	2,681.77 75.00%
	Total Transfers	<u>297.97</u>	<u>893.91</u>	<u>3,575.68</u>	<u>2,681.77 75.00%</u>
	Total Expenditures	<u>297.97</u>	<u>3,828.26</u>	<u>21,387.85</u>	<u>17,559.59 82.10%</u>
	Net Revenues over Expenditures	<u>(297.97)</u>	<u>(3,828.26)</u>	<u>(305.00)</u>	<u>(3,523.26) 1,155.17%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 9/1/2023 Through 9/30/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Revenues						
Special Taxes & Assessments						
4061	Debt Service	(831,312.50)	(831,312.50)	0.00	(831,312.50)	0.00%
	Assessments-2002 WW Bond					
	Total Special Taxes & Assessments	(831,312.50)	(831,312.50)	0.00	(831,312.50)	0.00%
Use of Money & Property						
4510	Investment Income on funds	1,743.38	15,922.45	0.00	15,922.45	0.00%
	Total Use of Money & Property	1,743.38	15,922.45	0.00	15,922.45	0.00%
	Total Revenues	(829,569.12)	(815,390.05)	0.00	(815,390.05)	0.00%
	Net Revenues over Expenditures	(829,569.12)	(815,390.05)	0.00	(815,390.05)	0.00%



**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 9/1/2023 Through 9/30/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
<b>Other Revenues</b>					
4800	Franchise Revenues	<u>13,622.81</u>	<u>75,849.68</u>	<u>350,000.00</u>	<u>(274,150.32)</u> (78.33)%
	Total Other Revenues	<u>13,622.81</u>	<u>75,849.68</u>	<u>350,000.00</u>	<u>(274,150.32)</u> (78.33)%
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	<u>216.26</u>	<u>641.20</u>	<u>0.00</u>	<u>641.20</u> 0.00%
	Total Use of Money & Property	<u>216.26</u>	<u>641.20</u>	<u>0.00</u>	<u>641.20</u> 0.00%
	Total Revenues	<u>13,839.07</u>	<u>76,490.88</u>	<u>350,000.00</u>	<u>(273,509.12)</u> (78.15)%
<b>Expenditures</b>					
<b>Services &amp; Supplies</b>					
<b>Legal &amp; Professional</b>					
7320	Professional & Consulting Services	5.09	10.15	4,000.00	3,989.85 99.75%
7326	Legal Services	0.00	0.00	2,000.00	2,000.00 100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	2,000.00	2,000.00 100.00%
	Total Legal & Professional	<u>5.09</u>	<u>10.15</u>	<u>8,000.00</u>	<u>7,989.85</u> 99.87%
<b>Office/Operations</b>					
7140	General Supplies & Minor Equipment	0.00	0.00	500.00	500.00 100.00%
7160	Postage, Shipping & Mail Supplies	72.99	277.25	2,500.00	2,222.75 88.91%
7230	Misc Small Parts & Supplies	0.00	0.00	500.00	500.00 100.00%
	Total Office/Operations	<u>72.99</u>	<u>277.25</u>	<u>3,500.00</u>	<u>3,222.75</u> 92.08%
<b>Other Expense</b>					
7330	Misc Operating Expenses	0.00	0.00	500.00	500.00 100.00%
7345	Outreach- Program Give-away Items	0.00	0.00	2,500.00	2,500.00 100.00%
7346	Promotional Expenses - Event	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</u> 100.00%
<b>Travel &amp; Training</b>					
7324	Education & Training Fees	0.00	0.00	1,000.00	1,000.00 100.00%
8475	Training Materials	0.00	0.00	250.00	250.00 100.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	250.00	250.00 100.00%
	Total Travel & Training	<u>0.00</u>	<u>0.00</u>	<u>1,500.00</u>	<u>1,500.00</u> 100.00%
	Total Services & Supplies	<u>78.08</u>	<u>287.40</u>	<u>17,000.00</u>	<u>16,712.60</u> 98.31%
<b>Debt Service</b>					
8952	Amortization of franchise asset	<u>10,000.00</u>	<u>30,000.00</u>	<u>120,000.00</u>	<u>90,000.00</u> 75.00%
	Total Debt Service	<u>10,000.00</u>	<u>30,000.00</u>	<u>120,000.00</u>	<u>90,000.00</u> 75.00%
<b>Transfers</b>					
9511	Interfund Transfer Out	<u>5,959.47</u>	<u>17,878.41</u>	<u>71,513.60</u>	<u>53,635.19</u> 75.00%
	Total Transfers	<u>5,959.47</u>	<u>17,878.41</u>	<u>71,513.60</u>	<u>53,635.19</u> 75.00%
	Total Expenditures	<u>16,037.55</u>	<u>48,165.81</u>	<u>208,513.60</u>	<u>160,347.79</u> 76.90%
	Net Revenues over Expenditures	<u>(2,198.48)</u>	<u>28,325.07</u>	<u>141,486.40</u>	<u>(113,161.33)</u> (79.98)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 9/1/2023 Through 9/30/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
<b>Property Taxes</b>					
4034	Property Tax Revenue from Water	0.00	0.00	109,804.39	(109,804.39) (100.00)%
4035	Property Taxes	0.00	0.00	41,679.00	(41,679.00) (100.00)%
	<b>Total Property Taxes</b>	<b>0.00</b>	<b>0.00</b>	<b>151,483.39</b>	<b>(151,483.39) (100.00)%</b>
<b>Special Taxes &amp; Assessments</b>					
4400	Drainage Assessments	0.00	0.00	95,248.00	(95,248.00) (100.00)%
	<b>Total Special Taxes &amp; Assessments</b>	<b>0.00</b>	<b>0.00</b>	<b>95,248.00</b>	<b>(95,248.00) (100.00)%</b>
<b>Other Revenues</b>					
4935	Sale-Specs/Plans & Non_Capital Items	0.00	11.00	0.00	11.00 0.00%
	<b>Total Other Revenues</b>	<b>0.00</b>	<b>11.00</b>	<b>0.00</b>	<b>11.00 0.00%</b>
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	1,081.28	5,079.50	600.00	4,479.50 746.58%
	<b>Total Use of Money &amp; Property</b>	<b>1,081.28</b>	<b>5,079.50</b>	<b>600.00</b>	<b>4,479.50 746.58%</b>
	<b>Total Revenues</b>	<b>1,081.28</b>	<b>5,090.50</b>	<b>247,331.39</b>	<b>(242,240.89) (97.94)%</b>
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8045	Overtime Pay	0.00	0.00	200.00	200.00 100.00%
8054	Salaries & Wages - Regular	549.32	849.12	12,000.00	11,150.88 92.92%
	<b>Total Salaries/Wages</b>	<b>549.32</b>	<b>849.12</b>	<b>12,200.00</b>	<b>11,350.88 93.04%</b>
	<b>Total Personnel</b>	<b>549.32</b>	<b>849.12</b>	<b>12,200.00</b>	<b>11,350.88 93.04%</b>
<b>Services &amp; Supplies</b>					
<b>Equipment &amp; Tools</b>					
6390	Equipment	1,003.07	3,899.11	300.00	(3,599.11) ...99.70)%
7242	Minor Tools, Accessories & Field Machines	0.00	0.00	300.00	300.00 100.00%
	<b>Total Equipment &amp; Tools</b>	<b>1,003.07</b>	<b>3,899.11</b>	<b>600.00</b>	<b>(3,299.11) (549.85)%</b>
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6342	Fees - Regulatory	0.00	0.00	7,200.00	7,200.00 100.00%
6345	Property Taxes & Assessments Costs	0.00	168.75	600.00	431.25 71.88%
7325	Insurance	0.00	852.32	900.00	47.68 5.30%
	<b>Total Insurance, Licenses &amp; Regulatory Fees</b>	<b>0.00</b>	<b>1,021.07</b>	<b>8,700.00</b>	<b>7,678.93 88.26%</b>
<b>Legal &amp; Professional</b>					
7320	Professional & Consulting Services	26.04	51.91	3,000.00	2,948.09 98.27%
7326	Legal Services	0.00	0.00	5,000.00	5,000.00 100.00%
	<b>Total Legal &amp; Professional</b>	<b>26.04</b>	<b>51.91</b>	<b>8,000.00</b>	<b>7,948.09 99.35%</b>
<b>Office/Operations</b>					
7230	Misc Small Parts & Supplies	0.00	0.00	550.00	550.00 100.00%
7249	Safety Supplies	0.00	0.00	100.00	100.00 100.00%
	<b>Total Office/Operations</b>	<b>0.00</b>	<b>0.00</b>	<b>650.00</b>	<b>650.00 100.00%</b>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 9/1/2023 Through 9/30/2023

	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>
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	217.86	1,100.00	882.14	80.19%
6025 Telephone	27.10	82.49	250.00	167.51	67.00%
8610 Electric	121.01	340.55	1,500.00	1,159.45	77.30%
8670 Street Lighting	99.32	293.75	1,100.00	806.25	73.30%
Total Rent & Utilities	247.43	934.65	3,950.00	3,015.35	76.34%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	48.45	50.00	1.55	3.10%
6640 R & M - Equip & Other Non-Structural Fixed Assets	0.00	479.97	1,100.00	620.03	56.37%
6750 R & M - Minor Tools & Equipment	0.00	0.00	400.00	400.00	100.00%
6800 R & M - Grounds & Collection Systems	0.00	0.00	5,500.00	5,500.00	100.00%
6900 R & M - Buildings & Structures	0.00	0.00	1,000.00	1,000.00	100.00%
Total Repairs & Maintenance	0.00	528.42	8,050.00	7,521.58	93.44%
Vehicle Maintenance & Repairs					
7211 Misc Fuel & Diesel	46.88	161.35	1,200.00	1,038.65	86.55%
7220 Gasoline	155.38	519.58	2,500.00	1,980.42	79.22%
Total Vehicle Maintenance & Repairs	202.26	680.93	3,700.00	3,019.07	81.60%
Total Services & Supplies	1,478.80	7,116.09	33,950.00	26,833.91	79.04%
Capital Outlay					
9006 Infrastructure CIP	0.00	1,185.00	18,000.00	16,815.00	93.42%
Total Capital Outlay	0.00	1,185.00	18,000.00	16,815.00	93.42%
Debt Service					
2491 Internal Loan Due Water-500	4,748.36	14,215.49	57,398.40	43,182.91	75.23%
9023 Debt Service - Interest & Annual Fee	575.85	1,757.14	6,492.10	4,734.96	72.93%
Total Debt Service	5,324.21	15,972.63	63,890.50	47,917.87	75.00%
Transfers					
9511 Interfund Transfer Out	1,191.89	3,575.67	14,302.72	10,727.05	75.00%
Total Transfers	1,191.89	3,575.67	14,302.72	10,727.05	75.00%
Total Expenditures	8,544.22	28,698.51	142,343.22	113,644.71	79.84%
Net Revenues over Expenditures	(7,462.94)	(23,608.01)	104,988.17	(128,596.18)	(122.49)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 9/1/2023 Through 9/30/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
<b>Revenues</b>						
Property Taxes						
4034	Property Tax Revenue from Water	0.00	0.00	15,000.00	(15,000.00)	(100.00)%
	Total Property Taxes	0.00	0.00	15,000.00	(15,000.00)	(100.00)%
Use of Money & Property						
4510	Investment Income on funds	865.02	4,123.83	700.00	3,423.83	489.12%
4511	Gain or Loss on Investments	63.19	(197.35)	0.00	(197.35)	0.00%
	Total Use of Money & Property	928.21	3,926.48	700.00	3,226.48	460.93%
	Total Revenues	928.21	3,926.48	15,700.00	(11,773.52)	(74.99)%
<b>Expenditures</b>						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	30.87	61.58	1,000.00	938.42	93.84%
7326	Legal Services	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	30.87	61.58	1,500.00	1,438.42	95.89%
Office/Operations						
7140	General Supplies & Minor Equipment	0.00	0.00	100.00	100.00	100.00%
	Total Office/Operations	0.00	0.00	100.00	100.00	100.00%
	Total Services & Supplies	30.87	61.58	1,600.00	1,538.42	96.15%
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	893.91	3,575.68	2,681.77	75.00%
	Total Transfers	297.97	893.91	3,575.68	2,681.77	75.00%
	Total Expenditures	328.84	955.49	47,175.68	46,220.19	97.97%
	Net Revenues over Expenditures	599.37	2,970.99	(31,475.68)	34,446.67	(109.44)%

Balance Sheet 9.30.23

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	5,818.40
800 - Drainage	800	5,676.54
900 - Parks & Recreation	900	4,723.74
General Checking Account	1012	
100 - Administration	100	54,134.34
Low Income Sewer Connection Money	105	9,353.02
200 - Bayridge	200	34,242.87
301 - Fire	301	(21,203.92)
400 - Vista de Oro	400	269.52
500 - Water	500	295,526.21
600 - Wastewater	600	(72,903.82)
Wastewater Fiduciary Fund	602	25.98
650 - Solid Waste	650	92,431.90
800 - Drainage	800	(11,500.57)
900 - Parks & Recreation	900	11,520.87
Payroll Account (contra to 2998)	1013	
100 - Administration	100	3,661.35
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	53,852.93
500 - Water	500	258,031.53
CAMP Investments	1042	
301 - Fire	301	202,564.79
500 - Water	500	301,286.61
650 - Solid Waste	650	50,641.20
800 - Drainage	800	253,205.99
900 - Parks & Recreation	900	202,564.79
US Bank - Investments	1045	
100 - Administration	100	99,623.22
301 - Fire	301	2,991,270.75
500 - Water	500	3,783,107.09
900 - Parks & Recreation	900	99,623.21
US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	7,393.09

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
<b>Total</b>	<b>\$ 9,955,275.11</b>

Prior Month - August 2023	
Fund	Cash Summary
100	\$ 147,216.33
105	\$ 9,353.02
200	\$ 34,920.71
301	\$ 3,222,349.27
400	\$ 684.11
500	\$ 4,540,190.21
600	\$ 33,122.19
602	\$ 1,971,836.44
650	\$ 145,198.56
800	\$ 255,898.21
900	\$ 317,833.08
<b>Total</b>	<b>\$ 10,678,602.13</b>

US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	113,466.96
US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	<u>1,021,381.29</u>
Total Cash in Bank		9,955,275.11
Due From Others		
Due From Vista De Oro	1440	
100 - Administration	100	1,517.00
Due From Drainage	1480	
500 - Water	500	<u>271,657.49</u>
Total Due From Others		273,174.49
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	199,912.80
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		596,218.85
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		10,908,110.98
FIXED ASSETS		
Land		
Land and Land Rights	1720	
200 - Bayridge	200	30,000.00
301 - Fire	301	10,000.00
500 - Water	500	339,838.19
600 - Wastewater	600	158,590.00
800 - Drainage	800	<u>17,374.90</u>
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	
301 - Fire	301	587,410.70
500 - Water	500	268,178.00
Accum Depreciation-Building, Structures &	1851	
Improvements		
500 - Water	500	(17,428.00)
Total Building		838,160.70
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	
100 - Administration	100	100,737.49
200 - Bayridge	200	0.12

301 - Fire	301	1,338,476.86
500 - Water	500	587,092.22
800 - Drainage	800	27,000.00
Acc Depreciation-Equipment,Vehicles & Systems	1853	
500 - Water	500	(688,353.15)
Total Plant & Equipment		1,364,953.54
Construction in Progress		
Construction In Progress	1850	
500 - Water	500	1,147,659.28
Total Construction in Progress		1,147,659.28
Infrastructure		
Infrastructures	1730	
200 - Bayridge	200	93,040.00
400 - Vista de Oro	400	7,000.00
500 - Water	500	10,091,860.24
800 - Drainage	800	133,391.01
Accum Depeciation-Infrastructures	1852	
500 - Water	500	(5,308,535.23)
Total Infrastructure		5,016,756.02
Total FIXED ASSETS		8,923,332.63
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	
500 - Water	500	900.00
Franchise Asset	1993	
650 - Solid Waste	650	1,016,772.00
Total Cash Suspense		1,017,672.00
Total OTHER ASSETS		1,017,672.00
Other Assets		
Def Outflow	1991	
500 - Water	500	214,830.00
Deferred Outflow - OPEB	1992	
500 - Water	500	61,288.00
Amount to be Provided for Internal Loans	1997	
400 - Vista de Oro	400	1,517.00
Amount to be Provided - Other LT Oblig-	1998	
Comp Leave		
100 - Administration	100	31,570.86
Total Other Assets		309,205.86
Total ASSETS		21,158,321.47
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	
100 - Administration	100	(1,362.37)
200 - Bayridge	200	97.72
301 - Fire	301	5,587.46
400 - Vista de Oro	400	97.72
500 - Water	500	85,142.04

600 - Wastewater	600	22.72
650 - Solid Waste	650	10,078.08
800 - Drainage	800	6,080.12
900 - Parks & Recreation	900	30.87
Total Accounts Payable		105,774.36
Current Payroll Liabilities		
Fed Income Tax Withholding	2001	
100 - Administration	100	0.04
500 - Water	500	(840.88)
CA Income Tax Withholding	2011	
100 - Administration	100	0.05
500 - Water	500	840.79
SDI Payable Employee (EE Only)	2012	
100 - Administration	100	0.01
500 - Water	500	(0.01)
SLOCEA Dues Payable	2016	
100 - Administration	100	0.01
500 - Water	500	(0.01)
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	(0.06)
500 - Water	500	(0.04)
Other Pension Oblig Liab (OPEB) ARC	2045	
500 - Water	500	296,892.00
Life Insurance Liab-Employer	2201	
100 - Administration	100	(0.01)
500 - Water	500	(0.05)
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	(4,479.38)
Vision Plan Liab- Employee	2204	
100 - Administration	100	0.03
500 - Water	500	25.08
Dental Plan Ins Payable- Employee	2205	
500 - Water	500	0.03
Insurance- AD & D	2211	
100 - Administration	100	0.30
500 - Water	500	0.26
Insurance-Work Injury (WI)	2212	
100 - Administration	100	0.03



500 - Water	500	19.55
Insurance- LT Disability	2213	
100 - Administration	100	0.07
500 - Water	500	(35.24)
Payroll Clearing Account	2999	
100 - Administration	100	<u>61.05</u>
Total Current Payroll Liabilities		440,375.29
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		952,762.69
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	
500 - Water	500	405,081.00
Def Inflow	2216	
500 - Water	500	120,069.00
Deferred Inflow - Pension	2217	
500 - Water	500	346,193.00
Suspense Account	2997	
100 - Administration	100	9.00
500 - Water	500	37.36
Restricted Park and Rec	3090	
900 - Parks & Recreation	900	198,879.18
Replacement Reserve - Vehicle, Equip &	3110	
Fire Engines		
301 - Fire	301	1,306,022.02
500 - Water	500	144,644.25
General Contingency Reserve	3111	
100 - Administration	100	20,918.48
301 - Fire	301	493,225.51
500 - Water	500	699,183.00
800 - Drainage	800	10,000.00
Public Facilities Fees Reserve	3115	
301 - Fire	301	40,334.00
Capital Outlay Reserve	3160	
301 - Fire	301	540,562.42
500 - Water	500	1,999,562.85
800 - Drainage	800	55,000.00

Water Stabilization Reserve	3163	
500 - Water	500	158,456.00
Info Tech Reserve	3164	
100 - Administration	100	20,741.40
Basin Management Reserve	3165	
500 - Water	500	50,031.00
Water Conservation Reserve	3167	
500 - Water	500	59,288.00
Reserve - Internal Loans	3193	
100 - Administration	100	<u>1,517.00</u>
Total Other Liabilities		<u>6,669,754.47</u>
Total Other Liabilities		6,669,754.47
Long Term Debt		
Note Payable - Long Term		
Long Term Debt- Note Payable	2100	
650 - Solid Waste	650	896,772.00
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	2,461,985.21
Internal Loan Due Water-500	2491	
800 - Drainage	800	<u>271,657.49</u>
Total Note Payable - Long Term		<u>3,630,414.70</u>
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		3,658,064.63
Equity		
Revenues		
100 - Administration	100	178,586.64
301 - Fire	301	(2,793.68)
500 - Water	500	798,857.16
Wastewater Fiduciary Fund	602	(815,390.05)
650 - Solid Waste	650	76,490.88
800 - Drainage	800	5,090.50
900 - Parks & Recreation	900	<u>3,926.48</u>
Total Revenues		244,767.93
Expenditures		
100 - Administration	100	(192,319.70)
200 - Bayridge	200	(1,915.68)
301 - Fire	301	(154,068.61)
400 - Vista de Oro	400	(1,129.17)
500 - Water	500	(887,907.48)
600 - Wastewater	600	(3,828.26)
650 - Solid Waste	650	(48,165.81)
800 - Drainage	800	(14,483.02)
900 - Parks & Recreation	900	<u>(955.49)</u>
Total Expenditures		<u>(1,304,773.22)</u>
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	5,131,553.95
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>10,937,744.97</u>
Total Equity		<u>9,877,739.68</u>
Total LIABILITIES & EQUITY		<u>21,158,321.47</u>

## CASH FLOW SUMMARY

	September 2023	August 2023	July 2023	June 2023
Fund	Cash Summary	Cash Summary	Cash Summary	Cash Summary
100	\$ 157,918.91	\$ 147,216.33	\$ 135,449.41	\$ 143,080.72
200	\$ 34,242.87	\$ 34,920.71	\$ 35,503.40	\$ 36,300.20
301	\$ 3,227,601.74	\$ 3,222,349.27	\$ 3,257,785.68	\$ 3,292,317.74
400	\$ 269.52	\$ 684.11	\$ 1,004.40	\$ 1,526.18
500	\$ 4,644,844.19	\$ 4,540,190.21	\$ 4,347,963.21	\$ 4,571,959.89
600	\$ 29,889.87	\$ 33,122.19	\$ 33,420.16	\$ 33,779.81
602	\$ 1,142,267.32	\$ 1,971,836.44	\$ 1,951,010.69	\$ 1,942,993.88
650	\$ 143,073.10	\$ 145,198.56	\$ 85,429.87	\$ 101,322.14
800	\$ 247,381.96	\$ 255,898.21	\$ 272,972.70	\$ 265,874.54
900	\$ 318,432.61	\$ 317,833.08	\$ 317,002.46	\$ 315,430.75
<b>Total</b>	<b>\$ 9,945,922.09</b>	<b>\$ 10,669,249.11</b>	<b>\$ 10,437,541.98</b>	<b>\$ 10,704,585.85</b>

	% Change from Prior Month	% Change from Prior Month
Fund	%	%
100	7.27%	8.69%
200	-1.94%	-1.64%
301	0.16%	-1.09%
400	-60.60%	-31.89%
500	2.31%	4.42%
600	-9.76%	-0.89%
602	-42.07%	1.07%
650	-1.46%	69.96%
800	-3.33%	-6.26%
900	0.19%	0.26%

Average Cash Flow Summary 2023/2024		Average Cash Flow Summary 2022/2023	
100	\$ 146,861.55	100	\$ 143,565.55
200	\$ 34,888.99	200	\$ 34,307.87
301	\$ 3,235,912.23	301	\$ 2,890,389.94
400	\$ 652.68	400	\$ 120.33
500	\$ 4,510,999.20	500	\$ 4,103,807.39
600	\$ 32,144.07	600	\$ 32,863.82
602	\$ 1,688,371.48	602	\$ 1,603,694.09
650	\$ 124,567.18	650	\$ 27,234.61
800	\$ 258,750.96	800	\$ 609,286.29
900	\$ 317,756.05	900	\$ 295,967.88
<b>TOTAL</b>	<b>\$ 10,350,904.39</b>	<b>TOTAL</b>	<b>\$ 9,748,398.88</b>

# FIRE RESERVE

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 9/30/2023

Current Period  
Balance

### LIABILITIES & EQUITY

#### Other Liabilities

##### Other Liabilities

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

Total Other Liabilities 2,372,143.95

Total Other Liabilities 2,372,143.95

#### Equity

##### Equity

Fire Mitigation Fund 3161 135,448.89

Total Equity 135,448.89

Total Equity 135,448.89

Total LIABILITIES & EQUITY 2,507,592.84

# WATER RESERVE

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 9/30/2023

Current Period  
Balance

LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Trust Liability		
Water Quality Trust Reserve	3050	<u>91,517.27</u>
Total Trust Liability		<u>91,517.27</u>
Total CURRENT LIABILITIES		91,517.27
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	144,644.25
General Contingency Reserve	3111	699,183.00
Capital Outlay Reserve	3160	1,999,562.85
Water Stabilization Reserve	3163	158,456.00
Basin Management Reserve	3165	50,031.00
Water Conservation Reserve	3167	<u>59,288.00</u>
Total Other Liabilities		<u>3,111,165.10</u>
Total Other Liabilities		<u>3,111,165.10</u>
Total LIABILITIES & EQUITY		<u><u>3,202,682.37</u></u>

# DRAINAGE RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 9/30/2023

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

# PARKS RESERVE

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 9/30/2023

		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>