



September 7, 2023

TO: Board of Directors

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

SUBJECT: Agenda Item 11D – 09/07/2023 Board Meeting
Receive Financial Report for the Period Ending July 31, 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 July 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 July 31, 2023.

Attachments

July 2023 Financial Report

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

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

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

www.losososcscsd.org

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 7/1/2023 Through 7/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Revenues					
Other Revenues					
4002	Transfer In	59,594.66	59,594.66	715,136.00	(655,541.34) (91.67)%
	Total Other Revenues	59,594.66	59,594.66	715,136.00	(655,541.34) (91.67)%
Use of Money & Property					
4510	Investment Income on funds	(448.12)	(448.12)	0.00	(448.12) 0.00%
	Total Use of Money & Property	(448.12)	(448.12)	0.00	(448.12) 0.00%
	Total Revenues	59,146.54	59,146.54	715,136.00	(655,989.46) (91.73)%
Expenditures					
Personnel					
Salaries/Wages					
7322	Director's Compensation	800.00	800.00	14,500.00	13,700.00 94.48%
8018	Holiday Pay	600.28	600.28	14,000.00	13,399.72 95.71%
8045	Overtime Pay	0.00	0.00	750.00	750.00 100.00%
8050	Administrative Leave Pay	958.82	958.82	5,800.00	4,841.18 83.47%
8051	Floating Holiday Pay	565.46	565.46	3,000.00	2,434.54 81.15%
8054	Salaries & Wages - Regular	16,845.53	16,845.53	287,000.00	270,154.47 94.13%
8060	Sick Leave Pay	128.91	128.91	6,250.00	6,121.09 97.94%
8066	Comp Time Used	0.00	0.00	50.00	50.00 100.00%
8081	Vacation Pay	0.00	0.00	13,000.00	13,000.00 100.00%
	Total Salaries/Wages	19,899.00	19,899.00	344,350.00	324,451.00 94.22%
Payroll Taxes & Benefits					
5020	Social Security Employer	49.60	49.60	1,116.00	1,066.40 95.56%
5030	Life Insurance - ER	30.67	30.67	525.00	494.33 94.16%
5031	Disability Insurance	25.52	25.52	500.00	474.48 94.90%
5035	AD & D Insurance	7.08	7.08	125.00	117.92 94.34%
5040	LTD Insurance	115.29	115.29	1,900.00	1,784.71 93.93%
5050	Medicare - ER	301.63	301.63	4,900.00	4,598.37 93.84%
5060	Cafeteria Plan - ER	1,674.85	1,674.85	27,150.00	25,475.15 93.83%
5070	Retirement ER - Regular	0.00	0.00	2,500.00	2,500.00 100.00%
5075	Retirees Medical - ER	0.00	0.00	250.00	250.00 100.00%
5102	CA Training Tax- ER	0.80	0.80	37.50	36.70 97.87%
5120	Workers Comp Insurance - ER	1,498.81	1,498.81	1,400.00	(98.81) (7.06)%
5124	Retirement - ER - Tier 2	1,456.44	1,456.44	26,200.00	24,743.56 94.44%
	Total Payroll Taxes & Benefits	5,160.69	5,160.69	66,603.50	61,442.81 92.25%
Employment Services					
5100	Unemployment Insurance - ER	28.80	28.80	1,500.00	1,471.20 98.08%
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	28.80	28.80	1,850.00	1,821.20 98.44%
	Total Personnel	25,088.49	25,088.49	412,803.50	387,715.01 93.92%
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 7/1/2023 Through 7/31/2023

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6100	Labor & Support-IT Services	15.00	15.00	11,000.00	10,985.00	99.86%
6110	IT Purchased Services	4,749.00	4,749.00	26,000.00	21,251.00	81.73%
7100	Copier Contract-Maint & Usage	300.30	300.30	3,600.00	3,299.70	91.66%
7255	Security Services	0.00	0.00	900.00	900.00	100.00%
7321	Janitorial Cleaning & Supplies	271.00	271.00	3,400.00	3,129.00	92.03%
7342	Public Meeting Recordings	255.99	255.99	5,600.00	5,344.01	95.43%
	Total Contract Services	5,591.29	5,591.29	50,500.00	44,908.71	88.93%
	Financial Services					
7309	Late Fees	0.00	0.00	200.00	200.00	100.00%
7310	Bank Service Charges	195.34	195.34	1,400.00	1,204.66	86.05%
	Total Financial Services	195.34	195.34	1,600.00	1,404.66	87.79%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	0.00	200.00	200.00	100.00%
6341	LAFCO Fees	17,640.03	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	41,642.83	41,642.83	41,792.50	149.67	0.36%
	Total Insurance, Licenses & Regulatory Fees	59,282.86	59,282.86	61,097.50	1,814.64	2.97%
	Legal & Professional					
7304	Professional Services - ACCTG	2,500.00	2,500.00	60,000.00	57,500.00	95.83%
7305	Auditing Services	3,000.00	3,000.00	23,250.00	20,250.00	87.10%
7320	Professional & Consulting Services	0.00	0.00	2,500.00	2,500.00	100.00%
7326	Legal Services	0.00	0.00	30,000.00	30,000.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	5,500.00	5,500.00	116,250.00	110,750.00	95.27%
	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	429.95	429.95	7,500.00	7,070.05	94.27%
7160	Postage, Shipping & Mail Supplies	7.34	7.34	1,700.00	1,692.66	99.57%
7226	Membership & Dues	100.00	100.00	8,750.00	8,650.00	98.86%
	Total Office/Operations	537.29	537.29	20,450.00	19,912.71	97.37%
	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	97.50	97.50	1,560.00	1,462.50	93.75%
6025	Telephone	233.84	233.84	3,000.00	2,766.16	92.21%
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 7/1/2023 Through 7/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7352 Rent - Offices & Other Structures	3,000.00	3,000.00	37,200.00	34,200.00	91.94%
8610 Electric	296.45	296.45	4,000.00	3,703.55	92.59%
8620 Gas Service	15.78	15.78	1,250.00	1,234.22	98.74%
Total Rent & Utilities	3,643.57	3,643.57	47,210.00	43,566.43	92.28%
Repairs & Maintenance					
6405 R & M - Extinguishers	121.11	121.11	100.00	(21.11)	(21.11)%
Total Repairs & Maintenance	121.11	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	500.00	500.00	500.00	0.00	0.00%
7370 Travel Expense	0.00	0.00	2,500.00	2,500.00	100.00%
8510 Lodging & Meals - Local	0.00	0.00	500.00	500.00	100.00%
8539 Meals	0.00	0.00	600.00	600.00	100.00%
8550 Mileage Reimbursement & Parking	0.00	0.00	500.00	500.00	100.00%
Total Travel & Training	500.00	500.00	4,700.00	4,200.00	89.36%
Total Services & Supplies	75,371.46	75,371.46	302,332.50	226,961.04	75.07%
Total Expenditures	100,459.95	100,459.95	715,136.00	614,676.05	85.95%
Net Revenues over Expenditures	(41,313.41)	(41,313.41)	0.00	(41,313.41)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 7/1/2023 Through 7/31/2023

	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	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	0.00	600.00	600.00 100.00%
	Total Insurance, Licenses & Regulatory Fees	<u>0.00</u>	<u>0.00</u>	<u>600.00</u>	<u>600.00 100.00%</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	431.16	431.16	6,724.16	6,293.00 93.59%
	Total Rent & Utilities	<u>431.16</u>	<u>431.16</u>	<u>6,724.16</u>	<u>6,293.00 93.59%</u>
	Total Services & Supplies	431.16	431.16	7,399.16	6,968.00 94.17%
Transfers					
9511	Interfund Transfer Out	148.99	148.99	1,787.84	1,638.85 91.67%
	Total Transfers	<u>148.99</u>	<u>148.99</u>	<u>1,787.84</u>	<u>1,638.85 91.67%</u>
	Total Expenditures	<u>580.15</u>	<u>580.15</u>	<u>9,187.00</u>	<u>8,606.85 93.69%</u>
	Net Revenues over Expenditures	<u>(580.15)</u>	<u>(580.15)</u>	<u>813.00</u>	<u>(1,393.15) (171.36)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 7/1/2023 Through 7/31/2023

	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	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)%
	Total Property Taxes	0.00	0.00	2,736,521.00	(2,736,521.00) (100.00)%
Special Taxes & Assessments					
4015	CSA 9-I Assessments (Contract)	0.00	0.00	27,508.00	(27,508.00) (100.00)%
4050	Special Fire Tax	<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	<u>(12,515.46)</u>	<u>(12,515.46)</u>	<u>2,000.00</u>	<u>(14,515.46)</u> (725.77)%
	Total Use of Money & Property	<u>(12,515.46)</u>	<u>(12,515.46)</u>	<u>2,000.00</u>	<u>(14,515.46)</u> (725.77)%
	Total Revenues	<u>(12,515.46)</u>	<u>(12,515.46)</u>	<u>3,506,505.00</u>	<u>(3,519,020.46)</u> (100.36)%
Expenditures					
Personnel					
Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	881.27	881.27	38,000.00	37,118.73 97.68%
8340	Resv FF-Shift Coverage	5,354.75	5,354.75	150,000.00	144,645.25 96.43%
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	6,236.02	6,236.02	190,000.00	183,763.98 96.72%
Payroll Taxes & Benefits					
5020	Social Security Employer	261.89	261.89	10,000.00	9,738.11 97.38%
5030	Life Insurance - ER	189.00	189.00	2,500.00	2,311.00 92.44%
5035	AD & D Insurance	45.00	45.00	850.00	805.00 94.71%
5050	Medicare - ER	90.43	90.43	2,500.00	2,409.57 96.38%
5070	Retirement ER - Regular	4,586.42	4,586.42	62,000.00	57,413.58 92.60%
5102	CA Training Tax- ER	1.98	1.98	175.00	173.02 98.87%
5120	Workers Comp Insurance - ER	7,442.49	7,442.49	8,540.00	1,097.51 12.85%
5124	Retirement - ER - Tier 2	<u>217.56</u>	<u>217.56</u>	<u>8,500.00</u>	<u>8,282.44</u> 97.44%
	Total Payroll Taxes & Benefits	12,834.77	12,834.77	95,065.00	82,230.23 86.50%
Employment Services					
5000	Medical Exams & Procedures	0.00	0.00	4,000.00	4,000.00 100.00%
5100	Unemployment Insurance - ER	71.25	71.25	6,000.00	5,928.75 98.81%
6200	Hiring, Advertising & Other Costs	0.00	0.00	100.00	100.00 100.00%
6230	Medical Exam	<u>569.50</u>	<u>569.50</u>	<u>4,000.00</u>	<u>3,430.50</u> 85.76%
	Total Employment Services	<u>640.75</u>	<u>640.75</u>	<u>14,100.00</u>	<u>13,459.25</u> 95.46%
	Total Personnel	19,711.54	19,711.54	299,165.00	279,453.46 93.41%
Services & Supplies					
Clothing & Uniform					

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 7/1/2023 Through 7/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
7246	Uniform & Gear	0.00	0.00	3,000.00	3,000.00	100.00%
7248	Uniform Safety Boots	0.00	0.00	2,000.00	2,000.00	100.00%
	Total Clothing & Uniform	0.00	0.00	5,000.00	5,000.00	100.00%
	Contract Services					
6110	IT Purchased Services	0.00	0.00	1,500.00	1,500.00	100.00%
7100	Copier Contract-Maint & Usage	127.64	127.64	2,500.00	2,372.36	94.89%
7202	Building Alarms & Security	0.00	0.00	1,100.00	1,100.00	100.00%
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%
	Total Contract Services	127.64	127.64	2,533,023.00	2,532,895.36	99.99%
	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	0.00	0.00	350.00	350.00	100.00%
7238	Paramedic & EMT Small Tools & Supplies	756.71	756.71	40,000.00	39,243.29	98.11%
7242	Minor Tools, Accessories & Field Machines	0.00	0.00	6,800.00	6,800.00	100.00%
7252	Misc Hardware	35.38	35.38	1,200.00	1,164.62	97.05%
	Total Equipment & Tools	792.09	792.09	93,350.00	92,557.91	99.15%
	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	0.00	7,200.00	7,200.00	100.00%
7325	Insurance	64,488.83	64,488.83	64,120.00	(368.83)	(0.58)%
	Total Insurance, Licenses & Regulatory Fees	64,488.83	64,488.83	73,320.00	8,831.17	12.04%
	Legal & Professional					

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 7/1/2023 Through 7/31/2023

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7320	Professional & Consulting Services	385.26	385.26	3,000.00	2,614.74	87.16%
7326	Legal Services	0.00	0.00	750.00	750.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,500.00	1,500.00	100.00%
	Total Legal & Professional	385.26	385.26	5,250.00	4,864.74	92.66%
	Office/Operations					
7140	General Supplies & Minor Equipment	58.48	58.48	5,000.00	4,941.52	98.83%
7160	Postage, Shipping & Mail Supplies	4.44	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	64.75	64.75	1,000.00	935.25	93.53%
7240	Propane	0.00	0.00	100.00	100.00	100.00%
	Total Office/Operations	127.67	127.67	10,200.00	10,072.33	98.75%
	Other Expense					
7201	White Goods & Accessories - bedding, towels	0.00	0.00	500.00	500.00	100.00%
7209	District Operating Center Expense	0.00	0.00	200.00	200.00	100.00%
7218	Cooking Products - Food, Drinks & Staples	0.00	0.00	500.00	500.00	100.00%
7224	Kitchen Cookware & Utensils	0.00	0.00	800.00	800.00	100.00%
7330	Misc Operating Expenses	0.00	0.00	6,000.00	6,000.00	100.00%
	Total Other Expense	0.00	0.00	8,000.00	8,000.00	100.00%
	Rent & Utilities					
6000	Cell Phones	67.04	67.04	840.00	772.96	92.02%
6025	Telephone	165.25	165.25	3,000.00	2,834.75	94.49%
8610	Electric	0.00	0.00	1,000.00	1,000.00	100.00%
8620	Gas Service	69.43	69.43	2,500.00	2,430.57	97.22%
8630	Trash Services	255.40	255.40	2,800.00	2,544.60	90.88%
8640	Water and Water Services	368.33	368.33	6,000.00	5,631.67	93.86%
8659	Utility Cable Charges	0.00	0.00	2,200.00	2,200.00	100.00%
8670	Street Lighting	10.15	10.15	135.00	124.85	92.48%
	Total Rent & Utilities	935.60	935.60	18,475.00	17,539.40	94.94%
	Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405	R & M - Extinguishers	0.00	0.00	500.00	500.00	100.00%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	0.00	5,000.00	5,000.00	100.00%
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 7/1/2023 Through 7/31/2023

	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	0.00	0.00	28,000.00	28,000.00	100.00%
Total Repairs & Maintenance	<u>0.00</u>	<u>0.00</u>	<u>38,800.00</u>	<u>38,800.00</u>	<u>100.00%</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	66,857.09	66,857.09	2,786,914.00	2,720,056.91	97.60%
Capital Outlay					
9006 Infrastructure CIP	0.00	0.00	82,567.00	82,567.00	100.00%
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	0.00	0.00	122,567.00	122,567.00	100.00%
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>6,257.44</u>	<u>75,089.28</u>	<u>68,831.84</u>	<u>91.67%</u>
Total Transfers	<u>6,257.44</u>	<u>6,257.44</u>	<u>75,089.28</u>	<u>68,831.84</u>	<u>91.67%</u>
Total Expenditures	<u>92,826.07</u>	<u>92,826.07</u>	<u>3,477,053.28</u>	<u>3,384,227.21</u>	<u>97.33%</u>
Net Revenues over Expenditures	<u>(105,341.53)</u>	<u>(105,341.53)</u>	<u>29,451.72</u>	<u>(134,793.25)</u>	<u>(457.68)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 7/1/2023 Through 7/31/2023

	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	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	0.00	600.00	600.00	100.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	0.00	600.00	600.00	100.00%
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	170.31	170.31	2,460.00	2,289.69	93.08%
	Total Rent & Utilities	170.31	170.31	2,460.00	2,289.69	93.08%
	Total Services & Supplies	170.31	170.31	3,360.00	3,189.69	94.93%
Transfers						
9511	Interfund Transfer Out	148.98	148.98	1,787.84	1,638.86	91.67%
	Total Transfers	148.98	148.98	1,787.84	1,638.86	91.67%
	Total Expenditures	319.29	319.29	5,147.84	4,828.55	93.80%
	Net Revenues over Expenditures	(319.29)	(319.29)	852.16	(1,171.45)	(137.47)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 7/1/2023 Through 7/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
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)%
Service Charges & Fees					
4030	Residential Single Family	166,290.46	166,290.46	2,466,860.00	(2,300,569.54) (93.26)%
4102	Residential- Multi -Family-Water Sales	25,792.77	25,792.77	253,274.00	(227,481.23) (89.82)%
4103	Commercial, Home Care, Retail-Water Sales	20,391.29	20,391.29	348,830.00	(328,438.71) (94.15)%
4104	Irrigation- Water Sales	10,237.49	10,237.49	34,568.00	(24,330.51) (70.38)%
4114	Water Other Service Revenues	(124.38)	(124.38)	1,000.00	(1,124.38) (112.44)%
4931	Water Activation Fees	300.00	300.00	6,000.00	(5,700.00) (95.00)%
4932	Penalties	2,230.00	2,230.00	21,000.00	(18,770.00) (89.38)%
4933	Door Hangers/Lockout Notices	920.00	920.00	12,000.00	(11,080.00) (92.33)%
4937	NSF Fees	75.00	75.00	400.00	(325.00) (81.25)%
	Total Service Charges & Fees	226,112.63	226,112.63	3,143,932.00	(2,917,819.37) (92.81)%
Other Revenues					
4930	Other Revenue	(446.66)	(446.66)	6,000.00	(6,446.66) (107.44)%
	Total Other Revenues	(446.66)	(446.66)	6,000.00	(6,446.66) (107.44)%
Use of Money & Property					
4504	Interest Income	595.57	595.57	6,492.10	(5,896.53) (90.83)%
4510	Investment Income on funds	(13,217.03)	(13,217.03)	6,000.00	(19,217.03) (320.28)%
	Total Use of Money & Property	(12,621.46)	(12,621.46)	12,492.10	(25,113.56) (201.04)%
	Total Revenues	213,044.51	213,044.51	3,212,526.10	(2,999,481.59) (93.37)%
Expenditures					
Personnel					
Salaries/Wages					
8018	Holiday Pay	1,222.20	1,222.20	27,800.00	26,577.80 95.60%
8045	Overtime Pay	259.03	259.03	10,000.00	9,740.97 97.41%
8050	Administrative Leave Pay	210.64	210.64	2,200.00	1,989.36 90.43%
8051	Floating Holiday Pay	372.80	372.80	6,500.00	6,127.20 94.26%
8054	Salaries & Wages - Regular	32,238.89	32,238.89	550,450.00	518,211.11 94.14%
8056	Retroactive Pay	0.00	0.00	1,000.00	1,000.00 100.00%
8060	Sick Leave Pay	797.17	797.17	14,000.00	13,202.83 94.31%
8063	Standby Pay	1,545.94	1,545.94	32,950.00	31,404.06 95.31%
8066	Comp Time Used	1,212.05	1,212.05	18,000.00	16,787.95 93.27%
8081	Vacation Pay	612.28	612.28	22,000.00	21,387.72 97.22%
	Total Salaries/Wages	38,471.00	38,471.00	684,900.00	646,429.00 94.38%
Payroll Taxes & Benefits					
5030	Life Insurance - ER	113.52	113.52	2,000.00	1,886.48 94.32%
5031	Disability Insurance	76.36	76.36	1,100.00	1,023.64 93.06%
5035	AD & D Insurance	25.83	25.83	450.00	424.17 94.26%
5040	LTD Insurance	294.22	294.22	5,000.00	4,705.78 94.12%
5050	Medicare - ER	568.67	568.67	9,600.00	9,031.33 94.08%
5060	Cafeteria Plan - ER	5,021.66	5,021.66	75,000.00	69,978.34 93.30%
5070	Retirement ER - Regular	9,905.96	9,905.96	140,000.00	130,094.04 92.92%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 7/1/2023 Through 7/31/2023

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
5075	Retirees Medical - ER	304.73	304.73	2,000.00	1,695.27	84.76%
5102	CA Training Tax- ER	0.00	0.00	50.00	50.00	100.00%
5120	Workers Comp Insurance - ER	19,946.37	19,946.37	19,320.00	(626.37)	(3.24)%
5124	Retirement - ER - Tier 2	813.49	813.49	14,400.00	13,586.51	94.35%
	Total Payroll Taxes & Benefits	37,070.81	37,070.81	268,920.00	231,849.19	86.21%
	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	75,541.81	75,541.81	955,980.00	880,438.19	92.10%
	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	0.00	0.00	3,250.00	3,250.00	100.00%
6110	IT Purchased Services	119.99	119.99	2,000.00	1,880.01	94.00%
7250	Water Quality Testing	4,614.00	4,614.00	70,000.00	65,386.00	93.41%
7255	Security Services	0.00	0.00	5,500.00	5,500.00	100.00%
7321	Janitorial Cleaning & Supplies	81.22	81.22	850.00	768.78	90.44%
	Total Contract Services	4,815.21	4,815.21	81,600.00	76,784.79	94.10%
	Equipment & Tools					
6438	Disinfection Feed Pumps	525.06	525.06	2,700.00	2,174.94	80.55%
7242	Minor Tools, Accessories & Field Machines	94.31	94.31	3,500.00	3,405.69	97.31%
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	619.37	619.37	9,700.00	9,080.63	93.61%
	Financial Services					
7309	Late Fees	0.00	0.00	50.00	50.00	100.00%
7310	Bank Service Charges	12.00	12.00	300.00	288.00	96.00%
	Total Financial Services	12.00	12.00	350.00	338.00	96.57%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	3,125.00	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	2,168.00	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	87,735.00	87,735.00	88,165.00	430.00	0.49%
	Total Insurance, Licenses & Regulatory Fees	93,028.00	93,028.00	125,065.00	32,037.00	25.62%
	Legal & Professional					
7318	Professional & Consulting BMC	7,728.00	7,728.00	120,000.00	112,272.00	93.56%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 7/1/2023 Through 7/31/2023

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7320	Professional & Consulting Services	501.17	501.17	25,000.00	24,498.83	98.00%
7326	Legal Services	0.00	0.00	3,000.00	3,000.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Legal & Professional	8,229.17	8,229.17	149,000.00	140,770.83	94.48%
	Office/Operations					
6130	Computer Hardware	0.00	0.00	3,500.00	3,500.00	100.00%
6140	Computer Software	2,000.00	2,000.00	2,000.00	0.00	0.00%
7140	General Supplies & Minor Equipment	125.58	125.58	1,000.00	874.42	87.44%
7160	Postage, Shipping & Mail Supplies	565.73	565.73	9,000.00	8,434.27	93.71%
7180	Billing Supplies, Forms & Printing	1,414.49	1,414.49	18,750.00	17,335.51	92.46%
7226	Membership & Dues	1,200.65	1,200.65	3,000.00	1,799.35	59.98%
7230	Misc Small Parts & Supplies	78.91	78.91	5,000.00	4,921.09	98.42%
7237	Process Control & Treatment Supplies	811.35	811.35	10,000.00	9,188.65	91.89%
7239	Water Treatment Chemicals	1,395.21	1,395.21	13,000.00	11,604.79	89.27%
7249	Safety Supplies	57.21	57.21	500.00	442.79	88.56%
	Total Office/Operations	7,649.13	7,649.13	65,750.00	58,100.87	88.37%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	250.00	250.00	100.00%
7348	Water Conservation Program	0.00	0.00	5,000.00	5,000.00	100.00%
	Total Other Expense	0.00	0.00	5,250.00	5,250.00	100.00%
	Rent & Utilities					
6000	Cell Phones	30.00	30.00	3,500.00	3,470.00	99.14%
6025	Telephone	1,110.60	1,110.60	13,000.00	11,889.40	91.46%
8610	Electric	14,155.83	14,155.83	115,000.00	100,844.17	87.69%
8620	Gas Service	0.00	0.00	250.00	250.00	100.00%
8630	Trash Services	293.78	293.78	3,150.00	2,856.22	90.67%
8644	Disposal Services	896.00	896.00	5,000.00	4,104.00	82.08%
8670	Street Lighting	51.61	51.61	432.00	380.39	88.05%
	Total Rent & Utilities	16,537.82	16,537.82	140,332.00	123,794.18	88.22%
	Repairs & Maintenance					
6405	R & M - Extinguishers	508.67	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	748.93	748.93	4,000.00	3,251.07	81.28%
6641	R & M - Wells	0.00	0.00	5,000.00	5,000.00	100.00%
6750	R & M - Minor Tools & Equipment	4.92	4.92	1,200.00	1,195.08	99.59%
6800	R & M - Grounds & Collection Systems	0.00	0.00	600.00	600.00	100.00%
6830	Paving & Concrete	0.00	0.00	4,000.00	4,000.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 7/1/2023 Through 7/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6900 R & M - Buildings & Structures	0.00	0.00	10,000.00	10,000.00	100.00%
7241 R & M - Water Distribution System	43.93	43.93	5,000.00	4,956.07	99.12%
Total Repairs & Maintenance	<u>1,306.45</u>	<u>1,306.45</u>	<u>31,550.00</u>	<u>30,243.55</u>	<u>95.86%</u>
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324 Education & Training Fees	1,500.00	1,500.00	1,000.00	(500.00)	(50.00)%
8410 Certifications	120.00	120.00	500.00	380.00	76.00%
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	<u>1,620.00</u>	<u>1,620.00</u>	<u>3,520.00</u>	<u>1,900.00</u>	<u>53.98%</u>
Vehicle Maintenance & Repairs					
7006 Tuneup/Oil/Maintenance	0.00	0.00	800.00	800.00	100.00%
7211 Misc Fuel & Diesel	179.62	179.62	4,500.00	4,320.38	96.01%
7220 Gasoline	627.02	627.02	9,000.00	8,372.98	93.03%
7228 Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232 Vehicle Repairs - Parts, Tires & Lubricants	0.00	0.00	6,500.00	6,500.00	100.00%
Total Vehicle Maintenance & Repairs	<u>806.64</u>	<u>806.64</u>	<u>21,000.00</u>	<u>20,193.36</u>	<u>96.16%</u>
Total Services & Supplies	<u>134,623.79</u>	<u>134,623.79</u>	<u>636,717.00</u>	<u>502,093.21</u>	<u>78.86%</u>
Capital Outlay					
9006 Infrastructure CIP	<u>3,331.61</u>	<u>3,331.61</u>	<u>1,922,000.00</u>	<u>1,918,668.39</u>	<u>99.83%</u>
Total Capital Outlay	<u>3,331.61</u>	<u>3,331.61</u>	<u>1,922,000.00</u>	<u>1,918,668.39</u>	<u>99.83%</u>
Debt Service					
9022 Debt Service - Principal	192,409.45	192,409.45	192,409.45	0.00	0.00%
9023 Debt Service - Interest & Annual Fee	33,179.92	33,179.92	63,954.75	30,774.83	48.12%
9024 Loan Administration Fee	<u>7,963.18</u>	<u>7,963.18</u>	<u>8,526.33</u>	<u>563.15</u>	<u>6.60%</u>
Total Debt Service	<u>233,552.55</u>	<u>233,552.55</u>	<u>264,890.53</u>	<u>31,337.98</u>	<u>11.83%</u>
Reserves					
9572 *General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
Total Reserves	<u>0.00</u>	<u>0.00</u>	<u>57,000.00</u>	<u>57,000.00</u>	<u>100.00%</u>
Transfers					
9511 Interfund Transfer Out	<u>45,291.95</u>	<u>45,291.95</u>	<u>543,503.36</u>	<u>498,211.41</u>	<u>91.67%</u>
Total Transfers	<u>45,291.95</u>	<u>45,291.95</u>	<u>543,503.36</u>	<u>498,211.41</u>	<u>91.67%</u>
Total Expenditures	<u>492,341.71</u>	<u>492,341.71</u>	<u>4,380,090.89</u>	<u>3,887,749.18</u>	<u>88.76%</u>
Net Revenues over Expenditures	<u>(279,297.20)</u>	<u>(279,297.20)</u>	<u>(1,167,564.79)</u>	<u>888,267.59</u>	<u>(76.08)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 7/1/2023 Through 7/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Service Charges & Fees					
4062	Wastewater Admin Charge	0.00	0.00	21,082.85	(21,082.85) (100.00)%
	Total Service Charges & Fees	0.00	0.00	21,082.85	(21,082.85) (100.00)%
	Total Revenues	0.00	0.00	21,082.85	(21,082.85) (100.00)%
Expenditures					
Services & Supplies					
Financial Services					
7310	Bank Service Charges	0.00	0.00	1,815.00	1,815.00 100.00%
	Total Financial Services	0.00	0.00	1,815.00	1,815.00 100.00%
Insurance, Licenses & Regulatory Fees					
6343	Lien & Notary Fees	0.00	0.00	35.00	35.00 100.00%
6345	Property Taxes & Assessments Costs	0.00	0.00	270.00	270.00 100.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	0.00	305.00	305.00 100.00%
Legal & Professional					
7320	Professional & Consulting Services	0.00	0.00	15,692.17	15,692.17 100.00%
	Total Legal & Professional	0.00	0.00	15,692.17	15,692.17 100.00%
	Total Services & Supplies	0.00	0.00	17,812.17	17,812.17 100.00%
Transfers					
9511	Interfund Transfer Out	297.97	297.97	3,575.68	3,277.71 91.67%
	Total Transfers	297.97	297.97	3,575.68	3,277.71 91.67%
	Total Expenditures	297.97	297.97	21,387.85	21,089.88 98.61%
	Net Revenues over Expenditures	(297.97)	(297.97)	(305.00)	7.03 (2.30)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 7/1/2023 Through 7/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Use of Money & Property					
4510 Investment Income on funds	<u>6,195.93</u>	<u>6,195.93</u>	<u>0.00</u>	<u>6,195.93</u>	<u>0.00%</u>
Total Use of Money & Property	<u>6,195.93</u>	<u>6,195.93</u>	<u>0.00</u>	<u>6,195.93</u>	<u>0.00%</u>
Total Revenues	<u>6,195.93</u>	<u>6,195.93</u>	<u>0.00</u>	<u>6,195.93</u>	<u>0.00%</u>
Net Revenues over Expenditures	<u>6,195.93</u>	<u>6,195.93</u>	<u>0.00</u>	<u>6,195.93</u>	<u>0.00%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 7/1/2023 Through 7/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Revenues						
Other Revenues						
4800	Franchise Revenues	0.00	0.00	350,000.00	(350,000.00)	(100.00)%
	Total Other Revenues	0.00	0.00	350,000.00	(350,000.00)	(100.00)%
Use of Money & Property						
4510	Investment Income on funds	189.69	189.69	0.00	189.69	0.00%
	Total Use of Money & Property	189.69	189.69	0.00	189.69	0.00%
	Total Revenues	189.69	189.69	350,000.00	(349,810.31)	(99.95)%
Expenditures						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	0.00	0.00	4,000.00	4,000.00	100.00%
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	0.00	0.00	8,000.00	8,000.00	100.00%
Office/Operations						
7140	General Supplies & Minor Equipment	0.00	0.00	500.00	500.00	100.00%
7160	Postage, Shipping & Mail Supplies	122.49	122.49	2,500.00	2,377.51	95.10%
7230	Misc Small Parts & Supplies	0.00	0.00	500.00	500.00	100.00%
	Total Office/Operations	122.49	122.49	3,500.00	3,377.51	96.50%
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	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Other Expense	0.00	0.00	4,000.00	4,000.00	100.00%
Travel & Training						
7324	Education & Training Fees	0.00	0.00	1,000.00	1,000.00	100.00%
8475	Training Materials	0.00	0.00	250.00	250.00	100.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	250.00	250.00	100.00%
	Total Travel & Training	0.00	0.00	1,500.00	1,500.00	100.00%
	Total Services & Supplies	122.49	122.49	17,000.00	16,877.51	99.28%
Debt Service						
8952	Amortization of franchise asset	10,000.00	10,000.00	120,000.00	110,000.00	91.67%
	Total Debt Service	10,000.00	10,000.00	120,000.00	110,000.00	91.67%
Transfers						
9511	Interfund Transfer Out	5,959.47	5,959.47	71,513.60	65,554.13	91.67%
	Total Transfers	5,959.47	5,959.47	71,513.60	65,554.13	91.67%
	Total Expenditures	16,081.96	16,081.96	208,513.60	192,431.64	92.29%
	Net Revenues over Expenditures	(15,892.27)	(15,892.27)	141,486.40	(157,378.67)	(111.23)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 7/1/2023 Through 7/31/2023

	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	0.00	0.00	41,679.00	(41,679.00) (100.00)%
	Total Property Taxes	0.00	0.00	151,483.39	(151,483.39) (100.00)%
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)%
Use of Money & Property					
4510	Investment Income on funds	2,821.96	2,821.96	600.00	2,221.96 370.33%
	Total Use of Money & Property	2,821.96	2,821.96	600.00	2,221.96 370.33%
	Total Revenues	2,821.96	2,821.96	247,331.39	(244,509.43) (98.86)%
Expenditures					
Personnel					
Salaries/Wages					
8045	Overtime Pay	0.00	0.00	200.00	200.00 100.00%
8054	Salaries & Wages - Regular	0.00	0.00	12,000.00	12,000.00 100.00%
	Total Salaries/Wages	0.00	0.00	12,200.00	12,200.00 100.00%
	Total Personnel	0.00	0.00	12,200.00	12,200.00 100.00%
Services & Supplies					
Equipment & Tools					
6390	Equipment	1,438.62	1,438.62	300.00	(1,138.62) (379.54)%
7242	Minor Tools, Accessories & Field Machines	0.00	0.00	300.00	300.00 100.00%
	Total Equipment & Tools	1,438.62	1,438.62	600.00	(838.62) (139.77)%
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	0.00	600.00	600.00 100.00%
7325	Insurance	852.32	852.32	900.00	47.68 5.30%
	Total Insurance, Licenses & Regulatory Fees	852.32	852.32	8,700.00	7,847.68 90.20%
Legal & Professional					
7320	Professional & Consulting Services	0.00	0.00	3,000.00	3,000.00 100.00%
7326	Legal Services	0.00	0.00	5,000.00	5,000.00 100.00%
	Total Legal & Professional	0.00	0.00	8,000.00	8,000.00 100.00%
Office/Operations					
7230	Misc Small Parts & Supplies	0.00	0.00	550.00	550.00 100.00%
7249	Safety Supplies	0.00	0.00	100.00	100.00 100.00%
	Total Office/Operations	0.00	0.00	650.00	650.00 100.00%
Other Expense					
7346	Promotional Expenses - Event	0.00	0.00	300.00	300.00 100.00%
	Total Other Expense	0.00	0.00	300.00	300.00 100.00%
Rent & Utilities					

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 7/1/2023 Through 7/31/2023

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6000	Cell Phones	0.00	0.00	1,100.00	1,100.00	100.00%
6025	Telephone	26.87	26.87	250.00	223.13	89.25%
8610	Electric	109.66	109.66	1,500.00	1,390.34	92.69%
8670	Street Lighting	96.19	96.19	1,100.00	1,003.81	91.26%
	Total Rent & Utilities	232.72	232.72	3,950.00	3,717.28	94.11%
	Repairs & Maintenance					
6405	R & M - Extinguishers	48.45	48.45	50.00	1.55	3.10%
6640	R & M - Equip & Other Non-Structural Fixed Assets	479.97	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	528.42	528.42	8,050.00	7,521.58	93.44%
	Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	44.90	44.90	1,200.00	1,155.10	96.26%
7220	Gasoline	156.76	156.76	2,500.00	2,343.24	93.73%
	Total Vehicle Maintenance & Repairs	201.66	201.66	3,700.00	3,498.34	94.55%
	Total Services & Supplies	3,253.74	3,253.74	33,950.00	30,696.26	90.42%
	Capital Outlay					
9006	Infrastructure CIP	1,125.00	1,125.00	18,000.00	16,875.00	93.75%
	Total Capital Outlay	1,125.00	1,125.00	18,000.00	16,875.00	93.75%
	Debt Service					
2491	Internal Loan Due Water-500	4,728.64	4,728.64	57,398.40	52,669.76	91.76%
9023	Debt Service - Interest & Annual Fee	595.57	595.57	6,492.10	5,896.53	90.83%
	Total Debt Service	5,324.21	5,324.21	63,890.50	58,566.29	91.67%
	Transfers					
9511	Interfund Transfer Out	1,191.89	1,191.89	14,302.72	13,110.83	91.67%
	Total Transfers	1,191.89	1,191.89	14,302.72	13,110.83	91.67%
	Total Expenditures	10,894.84	10,894.84	142,343.22	131,448.38	92.35%
	Net Revenues over Expenditures	(8,072.88)	(8,072.88)	104,988.17	(113,061.05)	(107.69)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 7/1/2023 Through 7/31/2023

	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	1,869.68	1,869.68	700.00	1,169.68	167.10%
	Total Use of Money & Property	1,869.68	1,869.68	700.00	1,169.68	167.10%
	Total Revenues	1,869.68	1,869.68	15,700.00	(13,830.32)	(88.09)%
Expenditures						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	0.00	0.00	1,000.00	1,000.00	100.00%
7326	Legal Services	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	0.00	0.00	1,500.00	1,500.00	100.00%
Office/Operations						
7140	General Supplies & Minor Equipment	0.00	0.00	100.00	100.00	100.00%
	Total Office/Operations	0.00	0.00	100.00	100.00	100.00%
	Total Services & Supplies	0.00	0.00	1,600.00	1,600.00	100.00%
Capital Outlay						
9006	Infrastructure CIP	0.00	0.00	42,000.00	42,000.00	100.00%
	Total Capital Outlay	0.00	0.00	42,000.00	42,000.00	100.00%
Transfers						
9511	Interfund Transfer Out	297.97	297.97	3,575.68	3,277.71	91.67%
	Total Transfers	297.97	297.97	3,575.68	3,277.71	91.67%
	Total Expenditures	297.97	297.97	47,175.68	46,877.71	99.37%
	Net Revenues over Expenditures	1,571.71	1,571.71	(31,475.68)	33,047.39	(104.99)%

CASH FLOW SUMMARY

	July 2023	June 2023
Fund	Cash Summary	Cash Summary
100	\$ 135,449.41	\$ 143,080.72
200	\$ 35,503.40	\$ 36,300.20
301	\$ 3,257,785.68	\$ 3,292,317.74
400	\$ 1,004.40	\$ 1,526.18
500	\$ 4,347,963.21	\$ 4,571,959.89
600	\$ 33,420.16	\$ 33,779.81
602	\$ 1,951,010.69	\$ 1,942,993.88
650	\$ 85,429.87	\$ 101,322.14
800	\$ 272,972.70	\$ 265,874.54
900	\$ 317,002.46	\$ 315,430.75
Total	\$ 10,437,541.98	\$ 10,704,585.85

	% Change from Prior Month
Fund	%
100	-5.33%
200	-2.20%
301	-1.05%
400	-34.19%
500	-4.90%
600	-1.06%
602	0.41%
650	-15.68%
800	2.67%
900	0.50%

Average Cash Flow Summary 2023/2024		Average Cash Flow Summary 2022/2023	
100	\$ 135,449.41	100	\$ 143,565.55
200	\$ 35,503.40	200	\$ 34,307.87
301	\$ 3,257,785.68	301	\$ 2,890,389.94
400	\$ 1,004.40	400	\$ 120.33
500	\$ 4,347,963.21	500	\$ 4,103,807.39
600	\$ 33,420.16	600	\$ 32,863.82
602	\$ 1,951,010.69	602	\$ 1,603,694.09
650	\$ 85,429.87	650	\$ 27,234.61
800	\$ 272,972.70	800	\$ 609,286.29
900	\$ 317,002.46	900	\$ 295,967.88
TOTAL	\$ 10,437,541.98	TOTAL	\$ 9,748,398.88

Balance Sheet 7.31.23

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	5,818.40
800 - Drainage	800	5,676.54
900 - Parks & Recreation	900	4,723.74
General Checking Account	1012	
100 - Administration	100	26,269.33
200 - Bayridge	200	35,503.40
301 - Fire	301	18,701.80
400 - Vista de Oro	400	1,004.40
500 - Water	500	12,320.76
600 - Wastewater	600	(69,373.53)
Wastewater Fiduciary Fund	602	25.98
650 - Solid Waste	650	35,240.18
800 - Drainage	800	16,347.71
900 - Parks & Recreation	900	12,147.52
Payroll Account (contra to 2998)	1013	
100 - Administration	100	9,307.64
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	53,466.73
500 - Water	500	555,165.36
CAMP Investments	1042	
301 - Fire	301	200,758.77
650 - Solid Waste	650	50,189.69
800 - Drainage	800	250,948.45
900 - Parks & Recreation	900	200,758.76
US Bank - Investments	1045	
100 - Administration	100	99,372.44
301 - Fire	301	2,983,741.19
500 - Water	500	3,773,584.34
900 - Parks & Recreation	900	99,372.44
US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	7,332.37
US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	926,904.19

Fund	Cash Summary
100	\$ 135,449.41
200	\$ 35,503.40
301	\$ 3,257,785.68
400	\$ 1,004.40
500	\$ 4,347,963.21
600	\$ 33,420.16
602	\$ 1,951,010.69
650	\$ 85,429.87
800	\$ 272,972.70
900	\$ 317,002.46
Total	\$ 10,437,541.98

Prior Month - June 2023	
Fund	Cash Summary
100	\$ 143,080.72
200	\$ 36,300.20
301	\$ 3,292,317.74
400	\$ 1,526.18
500	\$ 4,571,959.89
600	\$ 33,779.81
602	\$ 1,942,993.88
650	\$ 101,322.14
800	\$ 265,874.54
900	\$ 315,430.75
Total	\$ 10,704,585.85

US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	<u>1,016,748.15</u>
Total Cash in Bank		10,437,541.98
Investments		
Water Reserves Account	0335	
500 - Water	500	<u>530.40</u>
Total Investments		530.40
Due From Others		
Due From Vista De Oro	1440	
100 - Administration	100	1,517.00
Due From Drainage	1480	
500 - Water	500	<u>281,144.34</u>
Total Due From Others		282,661.34
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	20,804.77
500 - Water	500	181,367.24
650 - Solid Waste	650	14,597.81
Unbilled A/R	1085	
500 - Water	500	287,958.78
Grants Receivable	1086	
301 - Fire	301	15,854.05
500 - Water	500	<u>192,861.66</u>
Total Accounts Receivable		713,444.31
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		11,517,620.56
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	<u>(17,428.00)</u>
Total Building		838,160.70
Plant & Equipment		

Equipment, Vehicles, Fixtures & Systems	1800	
100 - Administration	100	100,737.49
200 - Bayridge	200	0.12
301 - Fire	301	1,338,476.86
500 - Water	500	587,092.22
800 - Drainage	800	27,000.00
Acc Depreciation-Equipment, Vehicles & 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 Depreciation-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	1,036,772.00
Total Cash Suspense		1,037,672.00
Total OTHER ASSETS		1,037,672.00
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		21,787,831.05
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	
100 - Administration	100	(2,307.08)
200 - Bayridge	200	22.72

301 - Fire	301	2,635.79
400 - Vista de Oro	400	22.72
500 - Water	500	23,175.06
600 - Wastewater	600	22.72
650 - Solid Waste	650	11,250.00
800 - Drainage	800	<u>11,520.73</u>
Total Accounts Payable		46,342.66
Current Payroll Liabilities		
Fed Income Tax Withholding	2001	
100 - Administration	100	0.02
500 - Water	500	(840.86)
CA Income Tax Withholding	2011	
100 - Administration	100	0.01
500 - Water	500	840.83
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	0.01
500 - Water	500	(0.01)
CALPERS Retirement Tier 2- ER- Liab	2044	
100 - Administration	100	(0.02)
500 - Water	500	(0.02)
Other Pension Oblig Liab (OPEB) ARC	2045	
500 - Water	500	296,892.00
Life Insurance Liab-Employer	2201	
500 - Water	500	(0.02)
Medicare Tax Liab	2202	
100 - Administration	100	0.02
500 - Water	500	(0.02)
Medical Plan Liab- Employee	2203	
100 - Administration	100	(1,014.80)
500 - Water	500	(4,479.36)
Vision Plan Liab- Employee	2204	
100 - Administration	100	0.01
500 - Water	500	25.12
Dental Plan Ins Payable- Employee	2205	
500 - Water	500	0.01
Insurance- AD & D	2211	
100 - Administration	100	0.30
500 - Water	500	0.30
Insurance-Work Injury (WI)	2212	
100 - Administration	100	0.02
500 - Water	500	19.50
Insurance- LT Disability	2213	
100 - Administration	100	0.02
500 - Water	500	(35.27)
Payroll Clearing Account	2999	

100 - Administration	100	<u>5,707.34</u>
Total Current Payroll Liabilities		446,021.60
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		898,977.30
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	916,772.00
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	2,461,985.21
Internal Loan Due Water-500	2491	
800 - Drainage	800	<u>281,144.34</u>
Total Note Payable - Long Term		3,659,901.55
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		3,687,551.48
Equity		
Revenues		
100 - Administration	100	59,146.54
301 - Fire	301	(12,515.46)
500 - Water	500	213,044.51
Wastewater Fiduciary Fund	602	6,195.93
650 - Solid Waste	650	189.69
800 - Drainage	800	2,821.96
900 - Parks & Recreation	900	<u>1,869.68</u>
Total Revenues		270,752.85
Expenditures		
100 - Administration	100	(100,459.95)
200 - Bayridge	200	(580.15)
301 - Fire	301	(92,826.07)
400 - Vista de Oro	400	(319.29)
500 - Water	500	(492,341.71)
600 - Wastewater	600	(297.97)
650 - Solid Waste	650	(16,081.96)
800 - Drainage	800	(6,166.20)
900 - Parks & Recreation	900	<u>(297.97)</u>
Total Expenditures		(709,371.27)
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	131,538.77
200 - Bayridge	200	28,060.83
301 - Fire	301	881,557.40
400 - Vista de Oro	400	1,300.97
500 - Water	500	5,162,854.72
600 - Wastewater	600	1,356,971.79
Wastewater Fiduciary Fund	602	1,939,842.02
650 - Solid Waste	650	104,669.95
800 - Drainage	800	(81,348.13)
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>10,970,166.22</u>
Total Equity		<u>10,531,547.80</u>
Total LIABILITIES & EQUITY		<u>21,787,831.05</u>

FIRE RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 7/31/2023

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	<u>135,448.89</u>
Total Equity		<u>135,448.89</u>
Total Equity		<u>135,448.89</u>

Total LIABILITIES & EQUITY 2,507,592.84

WATER RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 7/31/2023

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 RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 7/31/2023

		<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 7/31/2023

		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>