



July 7, 2022

TO: Finance Advisory Committee
FROM: Julian Metcalf, Administrative Services Manager
Ron Munds, General Manager
SUBJECT: **Agenda Item 12D – 07/07/2022 Board Meeting**
Receive Financial Report for the Period Ending May 31, 2022

President
Matthew D. Fourcroy

Vice President
Charles L. Cesena

Directors
Troy C. Gatchell
Marshall E. Ochylski
Christine M. Womack

General Manager
Ron Munds

District Accountant
Robert Stilts, CPA

Unit Chief
Eddy Moore

Battalion Chief
Paul Provence

DESCRIPTION

The attached are the Statement of Revenues and Expenditures and Balance Sheets for May 2022, balance sheet statements for May 2022, cash flow summary for May 2022, and account balance statements for May 2022.

STAFF RECOMMENDATION

Staff recommends that the Board adopt the following motion:

Motion: I move that the Board receive and file the financials for the period ending May 31, 2022.

Attachments

May 2022 Financial Reports

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 5/1/2022 Through 5/31/2022

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Other Revenues						
4002	Transfer In	60,601.55	617,036.05	661,110.53	(44,074.48)	(6.67)%
4930	Other Revenue	0.00	45.00	0.00	45.00	0.00%
	Total Other Revenues	<u>60,601.55</u>	<u>617,081.05</u>	<u>661,110.53</u>	<u>(44,029.48)</u>	<u>(6.66)%</u>
	Total Revenues	<u>60,601.55</u>	<u>617,081.05</u>	<u>661,110.53</u>	<u>(44,029.48)</u>	<u>(6.66)%</u>
Expenditures						
Personnel						
Salaries/Wages						
7322	Director's Compensation	700.00	8,800.00	16,500.00	7,700.00	46.67%
8018	Holiday Pay	0.00	10,189.50	13,166.00	2,976.50	22.61%
8045	Overtime Pay	0.00	0.00	600.00	600.00	100.00%
8050	Administrative Leave Pay	0.00	3,479.18	4,900.00	1,420.82	29.00%
8051	Floating Holiday Pay	722.96	1,528.86	3,000.00	1,471.14	49.04%
8054	Salaries & Wages - Regular	25,346.82	226,518.23	249,999.00	23,480.77	9.39%
8060	Sick Leave Pay	1,250.72	5,655.61	4,900.00	(755.61)	(15.42)%
8066	Comp Time Used	0.00	0.00	50.00	50.00	100.00%
8081	Vacation Pay	1,188.93	12,779.57	5,000.00	(7,779.57)	(155.59)%
	Total Salaries/Wages	<u>29,209.43</u>	<u>268,950.95</u>	<u>298,115.00</u>	<u>29,164.05</u>	<u>9.78%</u>
Payroll Taxes & Benefits						
5020	FICA - ER	62.00	631.16	1,116.00	484.84	43.44%
5030	Life Insurance - ER	58.82	502.37	525.00	22.63	4.31%
5031	Disability Insurance	36.02	367.66	320.00	(47.66)	(14.89)%
5035	AD & D Insurance	13.57	106.32	119.00	12.68	10.66%
5040	LTD Insurance	166.58	1,526.29	1,500.00	(26.29)	(1.75)%
5050	Medicare - ER	446.37	3,953.79	4,000.00	46.21	1.16%
5060	Cafeteria Plan - ER	2,667.03	24,195.61	25,774.00	1,578.39	6.12%
5070	Retirement ER - Regular	832.82	9,371.02	9,994.00	622.98	6.23%
5075	Retirees Medical - ER	0.00	1,316.55	1,775.00	458.45	25.83%
5102	CA Training Tax- ER	5.26	35.44	37.50	2.06	5.49%
5120	Workers Comp Insurance - ER	645.88	1,571.85	1,000.00	(571.85)	(57.19)%
5124	Retirement - ER - Tier 2	2,204.69	19,717.23	22,225.00	2,507.77	11.28%
	Total Payroll Taxes & Benefits	<u>7,139.04</u>	<u>63,295.29</u>	<u>68,385.50</u>	<u>5,090.21</u>	<u>7.44%</u>
Employment Services						
5100	Unemployment Insurance - ER	210.46	1,362.78	2,015.00	652.22	32.37%
6200	Hiring, Advertising & Other Costs	0.00	1,119.02	200.00	(919.02)	(459.51)%
6230	Medical Exam	0.00	0.00	150.00	150.00	100.00%
	Total Employment Services	<u>210.46</u>	<u>2,481.80</u>	<u>2,365.00</u>	<u>(116.80)</u>	<u>(4.94)%</u>
	Total Personnel	<u>36,558.93</u>	<u>334,728.04</u>	<u>368,865.50</u>	<u>34,137.46</u>	<u>9.25%</u>
Services & Supplies						
Clothing & Uniform						
7246	Uniform & Gear	0.00	0.00	200.00	200.00	100.00%
	Total Clothing & Uniform	<u>0.00</u>	<u>0.00</u>	<u>200.00</u>	<u>200.00</u>	<u>100.00%</u>
Contract Services						
6100	Labor & Support-IT Services	0.00	11,911.69	14,500.00	2,588.31	17.85%
6110	IT Purchased Services	3,422.00	23,513.59	24,000.00	486.41	2.03%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 5/1/2022 Through 5/31/2022

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
7100	Copier Contract-Maint & Usage	0.00	2,933.94	3,100.00	166.06	5.36%
7255	Security Services	0.00	1,841.17	1,120.00	(721.17)	(64.39)%
7321	Janitorial Cleaning & Supplies	271.00	2,911.00	2,900.00	(11.00)	(0.38)%
7342	Public Meeting Recordings	54.99	6,669.89	10,000.00	3,330.11	33.30%
	Total Contract Services	3,747.99	49,781.28	55,620.00	5,838.72	10.50%
	Financial Services					
7309	Late Fees	0.00	0.00	200.00	200.00	100.00%
7310	Bank Service Charges	228.99	3,077.38	6,400.00	3,322.62	51.92%
	Total Financial Services	228.99	3,077.38	6,600.00	3,522.62	53.37%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	0.00	200.00	200.00	100.00%
6341	LAFCO Fees	0.00	16,432.71	17,500.00	1,067.29	6.10%
6343	Lien & Notary Fees	0.00	0.00	30.00	30.00	100.00%
7325	Insurance	0.00	29,840.03	29,840.03	0.00	0.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	46,272.74	47,570.03	1,297.29	2.73%
	Legal & Professional					
7304	Professional Services - ACCTG	10,000.00	52,500.00	60,000.00	7,500.00	12.50%
7305	Auditing Services	0.00	22,000.00	22,000.00	0.00	0.00%
7320	Professional & Consulting Services	0.00	29,800.98	2,500.00	(27,300.98)	...92.04)%
7326	Legal Services	775.00	6,166.04	30,000.00	23,833.96	79.45%
7340	Legal Notifications & Mandated Advertising	170.40	170.40	200.00	29.60	14.80%
	Total Legal & Professional	10,945.40	110,637.42	114,700.00	4,062.58	3.54%
	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	1,000.00	1,000.00	100.00%
7140	General Supplies & Minor Equipment	453.40	3,834.31	6,500.00	2,665.69	41.01%
7160	Postage, Shipping & Mail Supplies	0.00	1,627.96	2,500.00	872.04	34.88%
7226	Membership & Dues	0.00	7,715.00	7,950.00	235.00	2.96%
	Total Office/Operations	453.40	13,177.27	18,950.00	5,772.73	30.46%
	Other Expense					
7330	Misc Operating Expenses	0.00	5.37	0.00	(5.37)	0.00%
8735	Misc Department Admin	0.00	100.00	100.00	0.00	0.00%
	Total Other Expense	0.00	105.37	100.00	(5.37)	(5.37)%
	Rent & Utilities					
6000	Cell Phones	90.00	931.50	1,080.00	148.50	13.75%
6025	Telephone	218.85	2,478.94	3,000.00	521.06	17.37%
7350	Rent - Meetings	0.00	0.00	200.00	200.00	100.00%
7352	Rent - Offices & Other Structures	3,000.00	33,000.00	36,000.00	3,000.00	8.33%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 5/1/2022 Through 5/31/2022

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
8610	Electric	289.21	2,967.69	3,800.00	832.31	21.90%
8620	Gas Service	144.98	667.30	1,000.00	332.70	33.27%
	Total Rent & Utilities	3,743.04	40,045.43	45,080.00	5,034.57	11.17%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	91.35	100.00	8.65	8.65%
	Total Repairs & Maintenance	0.00	91.35	100.00	8.65	8.65%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	225.00	225.00	100.00%
7324	Education & Training Fees	0.00	150.00	1,000.00	850.00	85.00%
7370	Travel Expense	0.00	1,032.38	0.00	(1,032.38)	0.00%
8510	Lodging & Meals - Local	0.00	0.00	1,000.00	1,000.00	100.00%
8539	Meals	0.00	30.71	600.00	569.29	94.88%
8550	Mileage Reimbursement & Parking	0.00	0.00	500.00	500.00	100.00%
	Total Travel & Training	0.00	1,213.09	3,325.00	2,111.91	63.52%
	Total Services & Supplies	19,118.82	264,401.33	292,245.03	27,843.70	9.53%
	Total Expenditures	55,677.75	599,129.37	661,110.53	61,981.16	9.38%
	Net Revenues over Expenditures	4,923.80	17,951.68	0.00	17,951.68	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 5/1/2022 Through 5/31/2022

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	2,486.98	12,185.02	12,400.00	(214.98)	(1.73)%
	Total Special Taxes & Assessments	2,486.98	12,185.02	12,400.00	(214.98)	(1.73)%
Use of Money & Property						
4510	Investment Income on funds	0.00	(0.78)	0.00	(0.78)	0.00%
	Total Use of Money & Property	0.00	(0.78)	0.00	(0.78)	0.00%
	Total Revenues	2,486.98	12,184.24	12,400.00	(215.76)	(1.74)%
Expenditures						
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6345	Property Taxes & Assessments Costs	163.05	718.25	250.00	(468.25)	(187.30)%
	Total Insurance, Licenses & Regulatory Fees	163.05	718.25	250.00	(468.25)	(187.30)%
Legal & Professional						
7320	Professional & Consulting Services	0.00	0.00	275.00	275.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	70.00	70.00	100.00%
	Total Legal & Professional	0.00	0.00	345.00	345.00	100.00%
Rent & Utilities						
8670	Street Lighting	415.60	4,458.17	6,724.16	2,265.99	33.70%
	Total Rent & Utilities	415.60	4,458.17	6,724.16	2,265.99	33.70%
	Total Services & Supplies	578.65	5,176.42	7,319.16	2,142.74	29.28%
Transfers						
9511	Interfund Transfer Out	275.46	3,030.06	3,305.55	275.49	8.33%
	Total Transfers	275.46	3,030.06	3,305.55	275.49	8.33%
	Total Expenditures	854.11	8,206.48	10,624.71	2,418.23	22.76%
	Net Revenues over Expenditures	1,632.87	3,977.76	1,775.29	2,202.47	124.06%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 5/1/2022 Through 5/31/2022

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Property Taxes						
4034	Property Tax Revenue from Water	0.00	142,797.90	142,797.90	0.00	0.00%
4037	Property Tax Zone B Received	79,705.02	476,243.40	501,784.70	(25,541.30)	(5.09)%
4038	Property Tax Zone B Pass thru	582,120.00	1,800,983.00	1,828,491.00	(27,508.00)	(1.50)%
	Total Property Taxes	661,825.02	2,420,024.30	2,473,073.60	(53,049.30)	(2.15)%
Grant Revenue						
4955	Govt-Other St Aids & Reimbursements	0.00	0.00	15,689.00	(15,689.00)	(100.00)%
4957	Govtl Aid- Other Federal Aid & Reimbursements	0.00	568.60	0.00	568.60	0.00%
	Total Grant Revenue	0.00	568.60	15,689.00	(15,120.40)	(96.38)%
Service Charges & Fees						
4920	Service Charge/User Fee Rev	0.00	0.00	20,000.00	(20,000.00)	(100.00)%
	Total Service Charges & Fees	0.00	0.00	20,000.00	(20,000.00)	(100.00)%
Special Taxes & Assessments						
4015	CSA 9-I Assessments (Contract)	27,508.00	27,508.00	27,508.00	0.00	0.00%
4050	Special Fire Tax	609,235.00	609,235.00	609,235.00	0.00	0.00%
	Total Special Taxes & Assessments	636,743.00	636,743.00	636,743.00	0.00	0.00%
Other Revenues						
4000	Ambulance Agreement	0.00	39,626.42	67,134.00	(27,507.58)	(40.97)%
	Total Other Revenues	0.00	39,626.42	67,134.00	(27,507.58)	(40.97)%
Use of Money & Property						
4510	Investment Income on funds	205.65	2,120.45	7,000.00	(4,879.55)	(69.71)%
	Total Use of Money & Property	205.65	2,120.45	7,000.00	(4,879.55)	(69.71)%
	Total Revenues	1,298,773.67	3,099,082.77	3,219,639.60	(120,556.83)	(3.74)%
Expenditures						
Personnel						
Salaries/Wages						
8295	Resv FF-Overtime/Shift Coverage	1,890.00	35,541.76	30,000.00	(5,541.76)	(18.47)%
8340	Resv FF-Shift Coverage	11,836.50	131,539.79	144,000.00	12,460.21	8.65%
8345	Resv FF-Special Projects	0.00	137.63	2,000.00	1,862.37	93.12%
	Total Salaries/Wages	13,726.50	167,219.18	176,000.00	8,780.82	4.99%
Payroll Taxes & Benefits						
5021	FICA - Fire - ER	811.06	9,562.26	9,100.00	(462.26)	(5.08)%
5030	Life Insurance - ER	180.00	2,180.50	2,500.00	319.50	12.78%
5035	AD & D Insurance	45.00	535.00	850.00	315.00	37.06%
5051	Medicare - Reserves - ER	199.01	2,430.79	2,150.00	(280.79)	(13.06)%
5070	Retirement ER - Regular	4,611.42	50,926.83	54,514.00	3,587.17	6.58%
5102	CA Training Tax- ER	13.05	110.28	175.00	64.72	36.98%
5120	Workers Comp Insurance - ER	5,210.39	9,565.41	5,000.00	(4,565.41)	(91.31)%
5124	Retirement - ER - Tier 2	105.44	3,162.60	9,125.00	5,962.40	65.34%
	Total Payroll Taxes & Benefits	11,175.37	78,473.67	83,414.00	4,940.33	5.92%
Employment Services						

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 5/1/2022 Through 5/31/2022

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
5000	Medical Exams & Procedures	0.00	3,855.66	4,000.00	144.34	3.61%
5101	Unemp. Costs - Reserves	520.47	4,804.81	6,000.00	1,195.19	19.92%
6200	Hiring, Advertising & Other Costs	0.00	25.00	100.00	75.00	75.00%
6230	Medical Exam	0.00	3,752.00	4,000.00	248.00	6.20%
	Total Employment Services	520.47	12,437.47	14,100.00	1,662.53	11.79%
	Total Personnel	25,422.34	258,130.32	273,514.00	15,383.68	5.62%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	3,645.36	3,000.00	(645.36)	(21.51)%
7248	Uniform Safety Boots	0.00	0.00	2,000.00	2,000.00	100.00%
	Total Clothing & Uniform	0.00	3,645.36	5,000.00	1,354.64	27.09%
	Contract Services					
6110	IT Purchased Services	119.98	1,094.50	1,500.00	405.50	27.03%
7100	Copier Contract-Maint & Usage	390.41	1,745.73	2,500.00	754.27	30.17%
7202	Building Alarms & Security	0.00	943.71	900.00	(43.71)	(4.86)%
7204	Cleaning Supplies, Laundry & Towel Service	0.00	535.08	3,500.00	2,964.92	84.71%
7222	Hazardous Materials CW JPA Cost	0.00	2,000.00	2,325.00	325.00	13.98%
7500	Schedule A Charges	1,218,863.00	2,437,726.00	2,465,234.00	27,508.00	1.12%
	Total Contract Services	1,219,373.39	2,444,045.02	2,475,959.00	31,913.98	1.29%
	Equipment & Tools					
6055	Radios -Non Capital	0.00	1,640.81	2,000.00	359.19	17.96%
6440	Fire Personal Protection Equipment	25,629.39	38,446.36	23,000.00	(15,446.36)	(67.16)%
6460	Self-Contained Breathing Apparatus	0.00	0.00	3,000.00	3,000.00	100.00%
6610	Rescue - Extrication Equipment	0.00	2,452.80	2,000.00	(452.80)	(22.64)%
6611	Water Rescue Equipment	0.00	0.00	2,000.00	2,000.00	100.00%
6630	Rope & Climbing Equipment	0.00	0.00	2,000.00	2,000.00	100.00%
7234	Oxygen Supplies & Cylinder Rent	302.33	302.33	350.00	47.67	13.62%
7238	Paramedic & EMT Small Tools & Supplies	1,526.17	17,464.20	20,000.00	2,535.80	12.68%
7242	Minor Tools, Accessories & Field Machines	0.00	468.16	1,200.00	731.84	60.99%
7252	Misc Hardware	28.91	471.92	1,200.00	728.08	60.67%
	Total Equipment & Tools	27,486.80	61,246.58	56,750.00	(4,496.58)	(7.92)%
	Financial Services					
7309	Late Fees	0.00	0.00	10.00	10.00	100.00%
7310	Bank Service Charges	2.00	28.00	20.00	(8.00)	(40.00)%
9154	Losses and Damages	0.00	0.00	50.00	50.00	100.00%
	Total Financial Services	2.00	28.00	80.00	52.00	65.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 5/1/2022 Through 5/31/2022

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Insurance, Licenses & Regulatory Fees						
6120	Computer Licenses	0.00	0.00	2,000.00	2,000.00	100.00%
6345	Property Taxes & Assessments Costs	0.00	6,639.20	6,374.60	(264.60)	(4.15)%
7325	Insurance	<u>0.00</u>	<u>26,017.61</u>	<u>33,515.00</u>	<u>7,497.39</u>	<u>22.37%</u>
	Total Insurance, Licenses & Regulatory Fees	0.00	32,656.81	41,889.60	9,232.79	22.04%
Legal & Professional						
7320	Professional & Consulting Services	0.00	0.00	3,000.00	3,000.00	100.00%
7326	Legal Services	0.00	250.00	350.00	100.00	28.57%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,500.00	1,500.00	100.00%
	Total Legal & Professional	<u>0.00</u>	<u>250.00</u>	<u>4,850.00</u>	<u>4,600.00</u>	<u>94.85%</u>
Office/Operations						
7140	General Supplies & Minor Equipment	0.00	1,863.16	1,000.00	(863.16)	(86.32)%
7160	Postage, Shipping & Mail Supplies	0.00	136.75	2,500.00	2,363.25	94.53%
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	346.54	1,000.00	653.46	65.35%
7240	Propane	<u>0.00</u>	<u>161.58</u>	<u>100.00</u>	<u>(61.58)</u>	<u>(61.58)%</u>
	Total Office/Operations	0.00	2,508.03	6,700.00	4,191.97	62.57%
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	93.23	500.00	406.77	81.35%
7224	Kitchen Cookware & Utensils	0.00	535.54	800.00	264.46	33.06%
7330	Misc Operating Expenses	<u>327.40</u>	<u>1,044.70</u>	<u>800.00</u>	<u>(244.70)</u>	<u>(30.59)%</u>
	Total Other Expense	327.40	1,673.47	2,800.00	1,126.53	40.23%
Rent & Utilities						
6000	Cell Phones	67.16	745.62	840.00	94.38	11.24%
6025	Telephone	1,249.59	12,974.73	14,000.00	1,025.27	7.32%
8610	Electric	0.00	844.02	844.00	(0.02)	(0.00)%
8620	Gas Service	0.00	2,005.67	1,600.00	(405.67)	(25.35)%
8630	Trash Services	130.14	1,431.54	1,600.00	168.46	10.53%
8640	Water and Water Services	636.87	3,659.89	4,500.00	840.11	18.67%
8659	Utility Cable Charges	171.70	1,333.75	1,350.00	16.25	1.20%
8670	Street Lighting	<u>9.63</u>	<u>100.51</u>	<u>135.00</u>	<u>34.49</u>	<u>25.55%</u>
	Total Rent & Utilities	2,265.09	23,095.73	24,869.00	1,773.27	7.13%
Repairs & Maintenance						

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 5/1/2022 Through 5/31/2022

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6400	R & M - Air Compressors	14,170.64	14,170.64	500.00	(13,670.64)	...34.13)%
6405	R & M - Extinguishers	0.00	437.50	500.00	62.50	12.50%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	1,838.36	3,500.00	1,661.64	47.48%
6750	R & M - Minor Tools & Equipment	342.49	1,063.52	1,600.00	536.48	33.53%
6775	R & M -Operation/Field Equipment	0.00	1,307.40	1,600.00	292.60	18.29%
6800	R & M - Grounds & Collection Systems	0.00	0.00	1,600.00	1,600.00	100.00%
6900	R & M - Buildings & Structures	75.00	1,346.20	8,000.00	6,653.80	83.17%
	Total Repairs & Maintenance	14,588.13	20,163.62	17,300.00	(2,863.62)	(16.55)%
	Travel & Training					
7141	CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323	Books, Publications & Subscriptions	0.00	287.41	200.00	(87.41)	(43.70)%
7324	Education & Training Fees	0.00	0.00	500.00	500.00	100.00%
8405	Reserve FF Training Costs	0.00	63.00	500.00	437.00	87.40%
	Total Travel & Training	0.00	350.41	1,300.00	949.59	73.05%
	Total Services & Supplies	1,264,042.81	2,589,663.03	2,637,497.60	47,834.57	1.81%
	Capital Outlay					
9006	Infrastructure CIP	0.00	0.00	9,363.04	9,363.04	100.00%
9085	Vehicle Purchase	0.00	701,278.22	71,000.00	(630,278.22)	(887.72)%
	Total Capital Outlay	0.00	701,278.22	80,363.04	(620,915.18)	(772.64)%
	Reserves					
9504	*Vehicle Replacement Reserve	0.00	0.00	93,713.00	93,713.00	100.00%
9572	*General Contingency (Operations) Reserve	0.00	0.00	90,000.00	90,000.00	100.00%
	Total Reserves	0.00	0.00	183,713.00	183,713.00	100.00%
	Transfers					
9511	Interfund Transfer Out	5,509.26	60,601.86	66,111.05	5,509.19	8.33%
	Total Transfers	5,509.26	60,601.86	66,111.05	5,509.19	8.33%
	Total Expenditures	1,294,974.41	3,609,673.43	3,241,198.69	(368,474.74)	(11.37)%
	Net Revenues over Expenditures	3,799.26	(510,590.66)	(21,559.09)	(489,031.57)	2,268.33%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 5/1/2022 Through 5/31/2022

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	4,069.00	15,768.00	15,768.00	0.00	0.00%
	Total Special Taxes & Assessments	4,069.00	15,768.00	15,768.00	0.00	0.00%
	Total Revenues	4,069.00	15,768.00	15,768.00	0.00	0.00%
Expenditures						
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6345	Property Taxes & Assessments Costs	0.00	382.20	382.20	0.00	0.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	382.20	382.20	0.00	0.00%
Legal & Professional						
7320	Professional & Consulting Services	0.00	0.00	430.00	430.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	70.00	70.00	100.00%
	Total Legal & Professional	0.00	0.00	500.00	500.00	100.00%
Rent & Utilities						
8670	Street Lighting	164.21	1,763.54	2,460.00	696.46	28.31%
	Total Rent & Utilities	164.21	1,763.54	2,460.00	696.46	28.31%
	Total Services & Supplies	164.21	2,145.74	3,342.20	1,196.46	35.80%
Debt Service						
9804	Payment on Internal Loans	0.00	0.00	6,711.49	6,711.49	100.00%
	Total Debt Service	0.00	0.00	6,711.49	6,711.49	100.00%
Transfers						
9511	Interfund Transfer Out	275.46	3,030.06	3,305.55	275.49	8.33%
	Total Transfers	275.46	3,030.06	3,305.55	275.49	8.33%
	Total Expenditures	439.67	5,175.80	13,359.24	8,183.44	61.26%
	Net Revenues over Expenditures	3,629.33	10,592.20	2,408.76	8,183.44	339.74%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 5/1/2022 Through 5/31/2022

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Property Taxes					
4035	Property Taxes	68,616.57	106,519.35	108,798.40	(2,279.05) (2.09)%
	Total Property Taxes	68,616.57	106,519.35	108,798.40	(2,279.05) (2.09)%
Grant Revenue					
4957	Govtl Aid- Other Federal Aid & Reimbursements	0.00	3,080.00	0.00	3,080.00 0.00%
	Total Grant Revenue	0.00	3,080.00	0.00	3,080.00 0.00%
Service Charges & Fees					
4030	Residential Single Family	147,171.91	1,981,052.69	2,214,930.00	(233,877.31) (10.56)%
4102	Residential- Multi -Family-Water Sales	23,903.00	213,586.25	228,159.00	(14,572.75) (6.39)%
4103	Commercial, Home Care, Retail-Water Sales	17,312.00	298,499.25	306,030.00	(7,530.75) (2.46)%
4104	Irrigation- Water Sales	5,209.25	39,473.50	33,330.00	6,143.50 18.43%
4114	Water Other Service Revenues	0.00	(210.00)	1,000.00	(1,210.00) (121.00)%
4931	Water Activation Fees	400.00	7,800.00	5,000.00	2,800.00 56.00%
4932	Penalties	2,921.09	25,183.69	20,000.00	5,183.69 25.92%
4933	Door Hangers/Lockout Notices	1,000.00	2,160.00	12,000.00	(9,840.00) (82.00)%
4937	NSF Fees	0.00	355.00	400.00	(45.00) (11.25)%
	Total Service Charges & Fees	197,917.25	2,567,900.38	2,820,849.00	(252,948.62) (8.97)%
Other Revenues					
4930	Other Revenue	0.00	4,294.45	11,736.00	(7,441.55) (63.41)%
	Total Other Revenues	0.00	4,294.45	11,736.00	(7,441.55) (63.41)%
Use of Money & Property					
4510	Investment Income on funds	534.85	5,671.66	12,000.00	(6,328.34) (52.74)%
	Total Use of Money & Property	534.85	5,671.66	12,000.00	(6,328.34) (52.74)%
	Total Revenues	267,068.67	2,687,465.84	2,953,383.40	(265,917.56) (9.00)%
Expenditures					
Personnel					
Salaries/Wages					
8018	Holiday Pay	0.00	20,535.96	27,567.00	7,031.04 25.51%
8045	Overtime Pay	0.00	4,442.98	3,000.00	(1,442.98) (48.10)%
8050	Administrative Leave Pay	0.00	737.52	2,550.00	1,812.48 71.08%
8051	Floating Holiday Pay	1,021.60	3,043.42	6,330.00	3,286.58 51.92%
8054	Salaries & Wages - Regular	35,780.85	383,298.01	442,650.00	59,351.99 13.41%
8056	Retroactive Pay	0.00	151.20	1,000.00	848.80 84.88%
8060	Sick Leave Pay	1,138.71	23,619.37	10,000.00	(13,619.37) (136.19)%
8063	Standby Pay	1,573.00	17,970.55	20,830.00	2,859.45 13.73%
8066	Comp Time Used	1,015.80	13,291.55	18,000.00	4,708.45 26.16%
8081	Vacation Pay	1,982.25	21,539.80	20,000.00	(1,539.80) (7.70)%
	Total Salaries/Wages	42,512.21	488,630.36	551,927.00	63,296.64 11.47%
Payroll Taxes & Benefits					
5030	Life Insurance - ER	147.90	1,738.33	1,950.00	211.67 10.85%
5031	Disability Insurance	74.38	763.88	725.00	(38.88) (5.36)%
5035	AD & D Insurance	33.48	359.53	440.00	80.47 18.29%
5040	LTD Insurance	339.94	3,621.25	4,050.00	428.75 10.59%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 5/1/2022 Through 5/31/2022

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
5050	Medicare - ER	625.17	7,362.93	9,000.00	1,637.07	18.19%
5060	Cafeteria Plan - ER	5,631.89	59,386.78	70,020.00	10,633.22	15.19%
5070	Retirement ER - Regular	8,626.37	95,741.15	109,533.50	13,792.35	12.59%
5075	Retirees Medical - ER	149.95	1,766.43	1,776.00	9.57	0.54%
5102	CA Training Tax- ER	0.00	48.99	50.00	1.01	2.02%
5120	Workers Comp Insurance - ER	10,182.26	21,255.86	13,000.00	(8,255.86)	(63.51)%
5124	Retirement - ER - Tier 2	934.76	12,086.65	13,550.00	1,463.35	10.80%
	Total Payroll Taxes & Benefits	26,746.10	204,131.78	224,094.50	19,962.72	8.91%
	Employment Services					
5100	Unemployment Insurance - ER	0.00	2,100.02	4,000.00	1,899.98	47.50%
6230	Medical Exam	0.00	0.00	160.00	160.00	100.00%
	Total Employment Services	0.00	2,100.02	4,160.00	2,059.98	49.52%
	Total Personnel	69,258.31	694,862.16	780,181.50	85,319.34	10.94%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	839.07	2,600.00	1,760.93	67.73%
7248	Uniform Safety Boots	0.00	839.88	1,000.00	160.12	16.01%
	Total Clothing & Uniform	0.00	1,678.95	3,600.00	1,921.05	53.36%
	Contract Services					
6100	Labor & Support-IT Services	0.00	2,730.83	5,000.00	2,269.17	45.38%
6110	IT Purchased Services	176.33	4,773.35	5,400.00	626.65	11.60%
7250	Water Quality Testing	0.00	33,243.40	28,000.00	(5,243.40)	(18.73)%
7255	Security Services	0.00	13,669.21	8,000.00	(5,669.21)	(70.87)%
7321	Janitorial Cleaning & Supplies	73.00	749.56	850.00	100.44	11.82%
	Total Contract Services	249.33	55,166.35	47,250.00	(7,916.35)	(16.75)%
	Equipment & Tools					
6438	Disinfection Feed Pumps	16.70	1,619.26	2,700.00	1,080.74	40.03%
7242	Minor Tools, Accessories & Field Machines	1,014.09	5,213.89	8,400.00	3,186.11	37.93%
7253	Rent - Equipment	0.00	0.00	500.00	500.00	100.00%
7256	Meter Purchases & Replacements	0.00	8,261.33	9,000.00	738.67	8.21%
	Total Equipment & Tools	1,030.79	15,094.48	20,600.00	5,505.52	26.73%
	Financial Services					
7309	Late Fees	0.00	76.44	50.00	(26.44)	(52.88)%
7310	Bank Service Charges	2.00	28.00	300.00	272.00	90.67%
9153	Bad Debt Expense	0.00	(107.61)	0.00	107.61	0.00%
	Total Financial Services	2.00	(3.17)	350.00	353.17	100.91%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	873.81	900.00	26.19	2.91%
6342	Fees - Regulatory	0.00	21,517.64	19,470.00	(2,047.64)	(10.52)%
6345	Property Taxes & Assessments Costs	4,107.16	7,899.28	7,000.00	(899.28)	(12.85)%
7325	Insurance	0.00	62,964.76	62,686.00	(278.76)	(0.44)%
	Total Insurance, Licenses & Regulatory Fees	4,107.16	93,255.49	90,056.00	(3,199.49)	(3.55)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 5/1/2022 Through 5/31/2022

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Legal & Professional					
7318	Professional & Consulting BMC	15,069.20	87,414.19	120,000.00	32,585.81 27.15%
7320	Professional & Consulting Services	1,738.70	13,305.01	25,000.00	11,694.99 46.78%
7326	Legal Services	0.00	875.00	16,000.00	15,125.00 94.53%
7340	Legal Notifications & Mandated Advertising	153.36	1,887.29	1,000.00	(887.29) (88.73)%
	Total Legal & Professional	16,961.26	103,481.49	162,000.00	58,518.51 36.12%
Office/Operations					
6130	Computer Hardware	0.00	1,076.18	3,000.00	1,923.82 64.13%
6140	Computer Software	5,000.00	9,889.99	5,000.00	(4,889.99) (97.80)%
7140	General Supplies & Minor Equipment	42.86	731.13	1,000.00	268.87 26.89%
7160	Postage, Shipping & Mail Supplies	1,624.42	8,910.64	8,000.00	(910.64) (11.38)%
7180	Billing Supplies, Forms & Printing	3,222.08	17,782.23	18,750.00	967.77 5.16%
7226	Membership & Dues	0.00	2,300.94	3,000.00	699.06 23.30%
7230	Misc Small Parts & Supplies	2,311.71	4,107.94	5,000.00	892.06 17.84%
7237	Process Control & Treatment Supplies	4,561.28	12,660.47	12,500.00	(160.47) (1.28)%
7239	Water Treatment Chemicals	1,093.11	8,967.93	13,000.00	4,032.07 31.02%
7249	Safety Supplies	0.00	541.03	1,000.00	458.97 45.90%
	Total Office/Operations	17,855.46	66,968.48	70,250.00	3,281.52 4.67%
Other Expense					
7330	Misc Operating Expenses	0.00	238.26	250.00	11.74 4.70%
7348	Water Conservation Program	125.00	4,146.80	10,000.00	5,853.20 58.53%
	Total Other Expense	125.00	4,385.06	10,250.00	5,864.94 57.22%
Rent & Utilities					
6000	Cell Phones	73.00	2,376.10	3,500.00	1,123.90 32.11%
6025	Telephone	946.64	8,087.29	10,000.00	1,912.71 19.13%
8610	Electric	8,101.61	87,950.20	100,000.00	12,049.80 12.05%
8620	Gas Service	2.98	306.11	250.00	(56.11) (22.44)%
8630	Trash Services	149.72	1,646.92	2,000.00	353.08 17.65%
8644	Disposal Services	612.00	4,586.00	18,000.00	13,414.00 74.52%
8670	Street Lighting	43.06	421.27	432.00	10.73 2.48%
	Total Rent & Utilities	9,929.01	105,373.89	134,182.00	28,808.11 21.47%
Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	383.61	400.00	16.39 4.10%
6422	R & M - Hydrants	0.00	1,247.34	1,300.00	52.66 4.05%
6640	R & M - Equip & Other Non-Structural Fixed Assets	389.93	4,848.29	16,700.00	11,851.71 70.97%
6641	R & M - Wells	191.67	9,947.34	22,300.00	12,352.66 55.39%
6750	R & M - Minor Tools & Equipment	0.00	176.40	2,400.00	2,223.60 92.65%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 5/1/2022 Through 5/31/2022

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6800	R & M - Grounds & Collection Systems	0.00	327.64	600.00	272.36	45.39%
6830	Paving & Concrete	0.00	1,650.00	5,000.00	3,350.00	67.00%
6900	R & M - Buildings & Structures	748.86	13,099.79	15,000.00	1,900.21	12.67%
7241	R & M - Water Distribution System	80.95	5,321.12	8,000.00	2,678.88	33.49%
	Total Repairs & Maintenance	1,411.41	37,001.53	71,700.00	34,698.47	48.39%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324	Education & Training Fees	165.53	2,435.53	3,000.00	564.47	18.82%
8410	Certifications	0.00	320.00	500.00	180.00	36.00%
8510	Lodging & Meals - Local	0.00	648.26	0.00	(648.26)	0.00%
8539	Meals	0.00	60.00	0.00	(60.00)	0.00%
8550	Mileage Reimbursement & Parking	0.00	853.71	370.00	(483.71)	(130.73)%
	Total Travel & Training	165.53	4,317.50	4,120.00	(197.50)	(4.79)%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	14.99	587.48	1,600.00	1,012.52	63.28%
7211	Misc Fuel & Diesel	539.82	3,148.22	2,400.00	(748.22)	(31.18)%
7220	Gasoline	1,588.59	6,294.17	6,000.00	(294.17)	(4.90)%
7228	Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232	Vehicle Repairs - Parts, Tires & Lubricants	2,071.51	3,599.24	6,000.00	2,400.76	40.01%
	Total Vehicle Maintenance & Repairs	4,214.91	13,629.11	16,200.00	2,570.89	15.87%
	Total Services & Supplies	56,051.86	500,349.16	630,558.00	130,208.84	20.65%
	Capital Outlay					
9006	Infrastructure CIP	0.00	585,142.67	1,573,519.00	988,376.33	62.81%
9059	Vehicles, Equipment, & Fixtures	0.00	33,716.15	33,706.00	(10.15)	(0.03)%
	Total Capital Outlay	0.00	618,858.82	1,607,225.00	988,366.18	61.50%
	Debt Service					
9022	Debt Service - Principal	0.00	176,043.98	170,833.56	(5,210.42)	(3.05)%
9023	Debt Service - Interest & Annual Fee	0.00	84,158.53	94,658.94	10,500.41	11.09%
9024	Loan Administration Fee	0.00	23,265.02	10,064.00	(13,201.02)	(131.17)%
	Total Debt Service	0.00	283,467.53	275,556.50	(7,911.03)	(2.87)%
	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	47,104.13	518,145.43	565,249.50	47,104.07	8.33%
	Total Transfers	47,104.13	518,145.43	565,249.50	47,104.07	8.33%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 5/1/2022 Through 5/31/2022

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Total Expenditures	<u>172,414.30</u>	<u>2,615,683.10</u>	<u>3,915,770.50</u>	<u>1,300,087.40</u>	<u>33.20%</u>
Net Revenues over Expenditures	<u>94,654.37</u>	<u>71,782.74</u>	<u>(962,387.10)</u>	<u>1,034,169.84</u>	<u>(107.46)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 5/1/2022 Through 5/31/2022

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Service Charges & Fees						
4062	Wastewater Admin Charge	0.00	20,110.55	20,110.55	0.00	0.00%
	Total Service Charges & Fees	0.00	20,110.55	20,110.55	0.00	0.00%
	Total Revenues	0.00	20,110.55	20,110.55	0.00	0.00%
Expenditures						
Services & Supplies						
Financial Services						
7310	Bank Service Charges	0.00	1,650.00	1,650.00	0.00	0.00%
	Total Financial Services	0.00	1,650.00	1,650.00	0.00	0.00%
Insurance, Licenses & Regulatory Fees						
6343	Lien & Notary Fees	0.00	35.00	35.00	0.00	0.00%
6345	Property Taxes & Assessments Costs	0.00	241.54	270.00	28.46	10.54%
	Total Insurance, Licenses & Regulatory Fees	0.00	276.54	305.00	28.46	9.33%
Legal & Professional						
7320	Professional & Consulting Services	0.00	10,902.67	14,850.00	3,947.33	26.58%
	Total Legal & Professional	0.00	10,902.67	14,850.00	3,947.33	26.58%
	Total Services & Supplies	0.00	12,829.21	16,805.00	3,975.79	23.66%
Transfers						
9511	Interfund Transfer Out	275.46	3,030.06	3,305.55	275.49	8.33%
	Total Transfers	275.46	3,030.06	3,305.55	275.49	8.33%
	Total Expenditures	275.46	15,859.27	20,110.55	4,251.28	21.14%
	Net Revenues over Expenditures	(275.46)	4,251.28	0.00	4,251.28	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 5/1/2022 Through 5/31/2022

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Special Taxes & Assessments						
4061	Debt Service	249,299.18	(13,406.41)	0.00	(13,406.41)	0.00%
	Assessments-2002 WW Bond					
	Total Special Taxes & Assessments	249,299.18	(13,406.41)	0.00	(13,406.41)	0.00%
Other Revenues						
4928	Lien Fees Recoveries	0.00	35.00	0.00	35.00	0.00%
	Total Other Revenues	0.00	35.00	0.00	35.00	0.00%
Use of Money & Property						
4510	Investment Income on funds	(505.86)	5,080.94	0.00	5,080.94	0.00%
	Total Use of Money & Property	(505.86)	5,080.94	0.00	5,080.94	0.00%
	Total Revenues	248,793.32	(8,290.47)	0.00	(8,290.47)	0.00%
	Net Revenues over Expenditures	248,793.32	(8,290.47)	0.00	(8,290.47)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 5/1/2022 Through 5/31/2022

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remain... - Revised	
Revenues						
Other Revenues						
4800	Franchise Revenues	0.00	0.00	61,250.00	(61,250.00)	(100.00)%
	Total Other Revenues	0.00	0.00	61,250.00	(61,250.00)	(100.00)%
	Total Revenues	0.00	0.00	61,250.00	(61,250.00)	(100.00)%
Expenditures						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	0.00	0.00	1,000.00	1,000.00	100.00%
7326	Legal Services	225.00	225.00	1,000.00	775.00	77.50%
7340	Legal Notifications & Mandated Advertising	149.10	353.58	0.00	(353.58)	0.00%
	Total Legal & Professional	374.10	578.58	2,000.00	1,421.42	71.07%
Office/Operations						
7140	General Supplies & Minor Equipment	0.00	0.00	100.00	100.00	100.00%
7160	Postage, Shipping & Mail Supplies	0.00	0.00	200.00	200.00	100.00%
	Total Office/Operations	0.00	0.00	300.00	300.00	100.00%
Other Expense						
7345	Outreach- Program Give-away Items	0.00	0.00	1,000.00	1,000.00	100.00%
7346	Promotional Expenses - Event	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Other Expense	0.00	0.00	2,000.00	2,000.00	100.00%
Travel & Training						
7324	Education & Training Fees	0.00	0.00	200.00	200.00	100.00%
8475	Training Materials	0.00	0.00	100.00	100.00	100.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	100.00	100.00	100.00%
	Total Travel & Training	0.00	0.00	400.00	400.00	100.00%
	Total Services & Supplies	374.10	578.58	4,700.00	4,121.42	87.69%
Debt Service						
9022	Debt Service - Principal	0.00	0.00	30,000.00	30,000.00	100.00%
	Total Debt Service	0.00	0.00	30,000.00	30,000.00	100.00%
Transfers						
9511	Interfund Transfer Out	5,509.00	11,018.00	16,527.00	5,509.00	33.33%
	Total Transfers	5,509.00	11,018.00	16,527.00	5,509.00	33.33%
	Total Expenditures	5,883.10	11,596.58	51,227.00	39,630.42	77.36%
	Net Revenues over Expenditures	(5,883.10)	(11,596.58)	10,023.00	(21,619.58)	(215.70)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 5/1/2022 Through 5/31/2022

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Property Taxes						
4035	Property Taxes	9,523.70	37,544.93	37,575.00	(30.07)	(0.08)%
	Total Property Taxes	9,523.70	37,544.93	37,575.00	(30.07)	(0.08)%
Special Taxes & Assessments						
4400	Drainage Assessments	18,136.00	92,405.00	95,264.00	(2,859.00)	(3.00)%
	Total Special Taxes & Assessments	18,136.00	92,405.00	95,264.00	(2,859.00)	(3.00)%
Other Revenues						
4935	Sale-Specs/Plans & Non_Capital Items	0.00	45.00	0.00	45.00	0.00%
	Total Other Revenues	0.00	45.00	0.00	45.00	0.00%
Use of Money & Property						
4510	Investment Income on funds	0.00	664.47	700.00	(35.53)	(5.08)%
	Total Use of Money & Property	0.00	664.47	700.00	(35.53)	(5.08)%
	Total Revenues	27,659.70	130,659.40	133,539.00	(2,879.60)	(2.16)%
Expenditures						
Personnel						
Salaries/Wages						
8045	Overtime Pay	0.00	0.00	200.00	200.00	100.00%
8054	Salaries & Wages - Regular	0.00	8,994.02	9,000.00	5.98	0.07%
	Total Salaries/Wages	0.00	8,994.02	9,200.00	205.98	2.24%
	Total Personnel	0.00	8,994.02	9,200.00	205.98	2.24%
Services & Supplies						
Equipment & Tools						
6390	Equipment	0.00	0.00	300.00	300.00	100.00%
7242	Minor Tools, Accessories & Field Machines	0.00	0.00	300.00	300.00	100.00%
	Total Equipment & Tools	0.00	0.00	600.00	600.00	100.00%
Insurance, Licenses & Regulatory Fees						
6342	Fees - Regulatory	0.00	7,067.00	7,200.00	133.00	1.85%
6345	Property Taxes & Assessments Costs	409.12	998.92	600.00	(398.92)	(66.49)%
7325	Insurance	0.00	470.25	391.24	(79.01)	(20.19)%
	Total Insurance, Licenses & Regulatory Fees	409.12	8,536.17	8,191.24	(344.93)	(4.21)%
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	500.00	500.00	100.00%
	Total Legal & Professional	0.00	0.00	3,500.00	3,500.00	100.00%
Office/Operations						
7230	Misc Small Parts & Supplies	0.00	239.66	550.00	310.34	56.43%
7249	Safety Supplies	0.00	0.00	100.00	100.00	100.00%
	Total Office/Operations	0.00	239.66	650.00	410.34	63.13%
Other Expense						
7346	Promotional Expenses - Event	0.00	250.00	300.00	50.00	16.67%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 5/1/2022 Through 5/31/2022

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remain... - Revised
Total Other Expense	<u>0.00</u>	<u>250.00</u>	<u>300.00</u>	<u>50.00</u>	<u>16.67%</u>
Rent & Utilities					
6000 Cell Phones	22.00	1,294.70	1,700.00	405.30	23.84%
6025 Telephone	22.43	228.55	250.00	21.45	8.58%
8610 Electric	110.52	1,428.16	2,200.00	771.84	35.08%
8670 Street Lighting	<u>83.75</u>	<u>838.24</u>	<u>1,000.00</u>	<u>161.76</u>	<u>16.18%</u>
Total Rent & Utilities	238.70	3,789.65	5,150.00	1,360.35	26.41%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	36.54	50.00	13.46	26.92%
6640 R & M - Equip & Other Non-Structural Fixed Assets	0.00	0.00	1,000.00	1,000.00	100.00%
6750 R & M - Minor Tools & Equipment	17.15	63.90	500.00	436.10	87.22%
6800 R & M - Grounds & Collection Systems	47.51	2,966.62	5,500.00	2,533.38	46.06%
6900 R & M - Buildings & Structures	0.00	0.00	1,500.00	1,500.00	100.00%
Total Repairs & Maintenance	64.66	3,067.06	8,550.00	5,482.94	64.13%
Travel & Training					
7324 Education & Training Fees	0.00	0.00	500.00	500.00	100.00%
8475 Training Materials	<u>0.00</u>	<u>0.00</u>	<u>250.00</u>	<u>250.00</u>	<u>100.00%</u>
Total Travel & Training	0.00	0.00	750.00	750.00	100.00%
Vehicle Maintenance & Repairs					
7211 Misc Fuel & Diesel	134.95	856.21	967.00	110.79	11.46%
7220 Gasoline	<u>397.14</u>	<u>1,573.54</u>	<u>1,276.00</u>	<u>(297.54)</u>	<u>(23.32)%</u>
Total Vehicle Maintenance & Repairs	532.09	2,429.75	2,243.00	(186.75)	(8.33)%
Total Services & Supplies	1,244.57	18,312.29	29,934.24	11,621.95	38.82%
Capital Outlay					
9006 Infrastructure CIP	<u>0.00</u>	<u>0.00</u>	<u>15,000.00</u>	<u>15,000.00</u>	<u>100.00%</u>
Total Capital Outlay	0.00	0.00	15,000.00	15,000.00	100.00%
Transfers					
9511 Interfund Transfer Out	<u>1,101.85</u>	<u>12,120.35</u>	<u>13,222.21</u>	<u>1,101.86</u>	<u>8.33%</u>
Total Transfers	1,101.85	12,120.35	13,222.21	1,101.86	8.33%
Total Expenditures	<u>2,346.42</u>	<u>39,426.66</u>	<u>67,356.45</u>	<u>27,929.79</u>	<u>41.47%</u>
Net Revenues over Expenditures	<u>25,313.28</u>	<u>91,232.74</u>	<u>66,182.55</u>	<u>25,050.19</u>	<u>37.85%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 5/1/2022 Through 5/31/2022

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Property Taxes						
4034	Property Tax Revenue from Water	0.00	20,399.70	20,399.70	0.00	0.00%
	Total Property Taxes	0.00	20,399.70	20,399.70	0.00	0.00%
Use of Money & Property						
4510	Investment Income on funds	0.00	625.34	2,700.00	(2,074.66)	(76.84)%
	Total Use of Money & Property	0.00	625.34	2,700.00	(2,074.66)	(76.84)%
	Total Revenues	0.00	21,025.04	23,099.70	(2,074.66)	(8.98)%
Expenditures						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	0.00	101.53	1,000.00	898.47	89.85%
7326	Legal Services	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	0.00	101.53	1,500.00	1,398.47	93.23%
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	101.53	1,600.00	1,498.47	93.65%
Capital Outlay						
9006	Infrastructure CIP	2,557.75	2,557.75	60,000.00	57,442.25	95.74%
	Total Capital Outlay	2,557.75	2,557.75	60,000.00	57,442.25	95.74%
Transfers						
9511	Interfund Transfer Out	550.93	6,060.23	6,611.11	550.88	8.33%
	Total Transfers	550.93	6,060.23	6,611.11	550.88	8.33%
	Total Expenditures	3,108.68	8,719.51	68,211.11	59,491.60	87.22%
	Net Revenues over Expenditures	(3,108.68)	12,305.53	(45,111.41)	57,416.94	(127.28)%

Balance Sheet 5.31.22

Current Period
Balance

ASSETS

CURRENT ASSETS

Cash in Bank

Change Fund	0999	
100 - Administration	100	200.00
500 - Water	500	200.00
Petty Cash	1000	
100 - Administration	100	300.00
301 - Fire	301	200.00
LAIF Investments	1011	
500 - Water	500	245,736.17
800 - Drainage	800	239,744.99
900 - Parks & Recreation	900	199,504.52
General Checking Account	1012	
100 - Administration	100	145,677.40
200 - Bayridge	200	35,145.90
301 - Fire	301	379,680.17
400 - Vista de Oro	400	7,654.95
500 - Water	500	1,489,067.47
600 - Wastewater	600	(68,463.01)
650 - Solid Waste	650	(21,447.48)
800 - Drainage	800	383,955.03
900 - Parks & Recreation	900	80,625.83
Payroll Account (contra to 2998)	1013	
100 - Administration	100	5,535.19
301 - Fire	301	777.59
500 - Water	500	3,154.76
Rabobank-Bankruptcy Disbursement	1017	

Reserve

600 - Wastewater	600	102,793.69
Fire Reserves Account	1031	
301 - Fire	301	1,862,675.41
US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	5,910.11
US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	891,849.06
US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	<u>1,019,460.16</u>
Total Cash in Bank		7,009,937.91

Investments

Water Reserves Account	0335	
500 - Water	500	<u>2,690,184.95</u>
Total Investments		2,690,184.95

Due From Others

Due From Vista De Oro	1440	
100 - Administration	100	1,517.00
500 - Water	500	<u>6,550.72</u>
Total Due From Others		8,067.72

Held Deposits

Fund	Cash Summary
100	\$ 151,712.59
200	\$ 35,145.90
301	\$ 2,243,333.17
400	\$ 7,654.95
500	\$ 4,428,343.35
600	\$ 34,330.68
602	\$ 1,917,219.33
650	\$ (21,447.48)
800	\$ 623,700.02
900	\$ 280,130.35
Total	\$ 9,700,122.86

Prior Month - Apr 2022	
Fund	Cash Summary
100	\$ 141,940.72
200	\$ 33,513.03
301	\$ 2,281,610.45
400	\$ 4,025.62
500	\$ 4,456,104.45
600	\$ 34,606.14
602	\$ 1,668,426.01
650	\$ (5,509.00)
800	\$ 597,991.70
900	\$ 280,621.97
Total	\$ 9,493,331.09

Held Deposits	1030	
500 - Water	500	10,000.00
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	
500 - Water	500	179,680.52
Unbilled A/R	1085	
500 - Water	500	<u>288,561.30</u>
Total Accounts Receivable		468,241.82
Accrued Inventory On Hand		
Inventory	1100	
500 - Water	500	<u>68,241.45</u>
Total Accrued Inventory On Hand		<u>68,241.45</u>
Total CURRENT ASSETS		10,254,673.85
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>(5,000.00)</u>
Total Building		850,588.70
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	553,406.22
800 - Drainage	800	27,000.00
Acc Depreciation-Equipment,Vehicles & Systems	1853	
500 - Water	500	<u>(632,364.15)</u>
Total Plant & Equipment		1,387,256.54
Construction in Progress		
Construction In Progress	1850	
500 - Water	500	<u>410,521.28</u>
Total Construction in Progress		410,521.28
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	(5,082,963.23)
Total Infrastructure		<u>5,242,328.02</u>
Total FIXED ASSETS		8,446,497.63
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	
500 - Water	500	<u>900.00</u>
Total Cash Suspense		<u>900.00</u>
Total OTHER ASSETS		900.00
Other Assets		
Def Outflow	1991	
500 - Water	500	208,054.00
Deferred Outflow - OPEB	1992	
500 - Water	500	41,234.00
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	<u>27,448.17</u>
Total Other Assets		<u>278,253.17</u>
Total ASSETS		<u>18,980,324.65</u>

LIABILITIES & EQUITY

CURRENT LIABILITIES

Accounts Payable

Vendor Payable (Control Account)	2000	
100 - Administration	100	(2,026.45)
301 - Fire	301	5,905.60
500 - Water	500	38,477.68
600 - Wastewater	600	(2,769.91)
650 - Solid Waste	650	10,149.10
800 - Drainage	800	443.20
900 - Parks & Recreation	900	<u>2,557.75</u>
Total Accounts Payable		52,736.97

Current Payroll Liabilities

Fed Income Tax Withholding	2001	
100 - Administration	100	(0.01)
301 - Fire	301	(108.63)
500 - Water	500	(576.25)
FICA Employee Payable	2002	
100 - Administration	100	(62.00)
301 - Fire	301	(37.46)
500 - Water	500	(667.53)
FICA Employer Payable	2003	
100 - Administration	100	62.00
301 - Fire	301	372.82
Wage Garnishment	2005	
100 - Administration	100	35.00
500 - Water	500	(35.00)
CA Income Tax Withholding	2011	
301 - Fire	301	108.63
500 - Water	500	576.55
SDI Payable Employee (EE Only)	2012	

301 - Fire	301	0.13
500 - Water	500	(0.14)
Retirement-ER-Regular Contrib	2014	
301 - Fire	301	(321.12)
500 - Water	500	0.01
Employee Contributions to 457 PLAN	2021	
100 - Administration	100	(1,731.00)
301 - Fire	301	(0.93)
500 - Water	500	1,731.00
AFLAC Voluntary Insurance-Employee	2022	
100 - Administration	100	(0.02)
500 - Water	500	0.05
Unemployment Ins Liab-Employer (ER	2028	
301 - Fire	301	(2.05)
500 - Water	500	(6.44)
Medicare Liab- Employer	2029	
301 - Fire	301	0.03
500 - Water	500	314.17
Accrued Compensated Absences	2040	
100 - Administration	100	6,862.05
500 - Water	500	21,584.75
Long-term Compensated Absences	2041	
100 - Administration	100	20,586.12
500 - Water	500	64,754.26
CALPERS Retirement Tier 2- EE- Liab	2042	
500 - Water	500	(0.03)
CALPERS Retirement Tier 2- ER- Liab	2044	
500 - Water	500	(0.01)
Other Pension Oblig Liab (OPEB) ARC	2045	
500 - Water	500	352,434.00
Life Insurance Liab-Employer	2201	
100 - Administration	100	34.40
500 - Water	500	73.10
Medical Plan Liab- Employee	2203	
100 - Administration	100	(953.84)
500 - Water	500	(4,479.34)
Vision Plan Liab- Employee	2204	
100 - Administration	100	(19.93)
500 - Water	500	18.95
Dental Plan Ins Payable- Employee	2205	
100 - Administration	100	(164.99)
500 - Water	500	(1,346.76)
Retirement Contrib Liab-Employee	2206	
301 - Fire	301	317.82
CA Training Tax Liability- ER only	2208	
100 - Administration	100	2.20
301 - Fire	301	5.79
Insurance- AD & D	2211	
100 - Administration	100	0.32
500 - Water	500	(16.72)
Insurance- LT Disability	2213	
100 - Administration	100	0.13

500 - Water	500	(73.35)
Survivor Premiums-PERS	2214	
301 - Fire	301	0.93
Payroll Clearing Account	2999	
100 - Administration	100	<u>3,324.26</u>
Total Current Payroll Liabilities		462,595.92
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	176,043.98
650 - Solid Waste	650	<u>120,000.00</u>
Total Current Portion Long Term Debt		296,043.98
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		905,580.46
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	
500 - Water	500	771,025.00
Def Inflow	2216	
500 - Water	500	22,658.00
Deferred Inflow - Pension	2217	
500 - Water	500	56,078.00
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	1,105,911.02
500 - Water	500	144,644.25
General Contingency Reserve	3111	
100 - Administration	100	20,918.48
301 - Fire	301	313,225.51
500 - Water	500	585,183.00
800 - Drainage	800	32,238.22
Public Facilities Fees Reserve	3115	
301 - Fire	301	40,334.00
Capital Outlay Reserve	3160	
301 - Fire	301	540,562.42
500 - Water	500	1,999,562.85
800 - Drainage	800	202,296.60
Water Stabilization Reserve	3163	
500 - Water	500	158,456.00

Info Tech Reserve	3164	
100 - Administration	100	20,741.40
Basin Management Reserve	3165	
500 - Water	500	50,031.00
Water Conservation Reserve	3167	
500 - Water	500	59,288.00
Reserve - Internal Loans	3193	
100 - Administration	100	<u>1,517.00</u>
Total Other Liabilities		<u>6,323,596.29</u>
Total Other Liabilities		6,323,596.29
Long Term Debt		
Note Payable - Long Term		
Long Term Debt- Note Payable	2100	
650 - Solid Waste	650	1,056,772.00
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	2,842,111.19
Internal Loan Due Water-500	2491	
400 - Vista de Oro	400	<u>6,550.72</u>
Total Note Payable - Long Term		3,905,433.91
Accrued Interest Payable		
Accrued Interest Payable	2110	
500 - Water	500	<u>38,355.72</u>
Total Accrued Interest Payable		<u>38,355.72</u>
Total Long Term Debt		3,943,789.63
Equity		
Revenues		
Property Tax Revenue from Water	4034	
301 - Fire	301	142,797.90
900 - Parks & Recreation	900	20,399.70
Other		
100 - Administration	100	617,081.05
200 - Bayridge	200	12,184.24
301 - Fire	301	2,956,284.87
400 - Vista de Oro	400	15,768.00
500 - Water	500	2,687,465.84
600 - Wastewater	600	20,110.55
Wastewater Fiduciary Fund	602	(8,290.47)
800 - Drainage	800	130,659.40
900 - Parks & Recreation	900	<u>625.34</u>
Total Revenues		6,595,086.42
Expenditures		
100 - Administration	100	(599,129.37)
200 - Bayridge	200	(8,206.48)
301 - Fire	301	(3,609,673.43)
400 - Vista de Oro	400	(5,175.80)
500 - Water	500	(2,615,683.10)
600 - Wastewater	600	(15,859.27)
650 - Solid Waste	650	(11,596.58)
800 - Drainage	800	(39,426.66)
900 - Parks & Recreation	900	<u>(8,719.51)</u>
Total Expenditures		(6,913,470.20)
Equity		

Septic System Decommission Reserve	3109	
200 - Bayridge	200	8,000.00
Prepaid Assessment Reserve	3159	
Wastewater Fiduciary Fund	602	3,592.89
Fire Mitigation Fund	3161	
301 - Fire	301	135,448.89
600 - Wastewater	600	102,948.71
Fund Balance	3200	
100 - Administration	100	92,422.64
200 - Bayridge	200	23,168.14
301 - Fire	301	612,200.43
400 - Vista de Oro	400	(9,487.97)
500 - Water	500	3,604,505.58
600 - Wastewater	600	1,356,125.69
Wastewater Fiduciary Fund	602	1,921,916.91
800 - Drainage	800	297,489.26
900 - Parks & Recreation	900	66,387.89
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)
Prior Years Adjustment	3400	
500 - Water	500	30,999.00
650 - Solid Waste	650	(1,196,772.00)
Total Equity		<u>8,125,742.05</u>
Total Equity		<u>7,807,358.27</u>
Total LIABILITIES & EQUITY		<u>18,980,324.65</u>

	May 2022	April 2022	March 2022	February 2022	January 2022	December 2021	November 2021	October 2021	September 2021	August 2021	July 2021	June 2021
Fund	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary
100	\$ 151,712.59	\$ 141,940.72	\$ 125,794.82	\$ 109,008.92	\$ 102,909.04	\$ 95,500.68	\$ 98,442.41	\$ 123,340.20	\$ 126,009.03	\$ 107,699.91	\$ 104,629.14	\$ 119,951.16
200	\$ 35,145.90	\$ 33,513.03	\$ 40,190.84	\$ 40,027.61	\$ 39,612.80	\$ 34,175.66	\$ 31,409.73	\$ 28,631.53	\$ 29,745.42	\$ 30,216.69	\$ 31,149.93	\$ 31,507.76
301	\$ 2,243,333.17	\$ 2,281,610.45	\$ 2,140,417.77	\$ 2,139,868.32	\$ 2,810,591.40	\$ 2,692,030.29	\$ 2,648,502.77	\$ 2,667,828.40	\$ 2,708,532.91	\$ 2,642,444.05	\$ 2,664,834.66	\$ 2,620,800.85
400	\$ 7,654.95	\$ 4,025.62	\$ 3,484.30	\$ 2,775.32	\$ 2,505.78	\$ (1,623.14)	\$ (2,933.07)	\$ (4,896.99)	\$ (4,198.31)	\$ (3,646.67)	\$ (2,955.46)	\$ (2,782.46)
500	\$ 4,428,343.35	\$ 4,456,104.45	\$ 4,720,086.05	\$ 4,778,875.23	\$ 4,710,329.12	\$ 4,567,873.75	\$ 4,517,503.04	\$ 4,376,452.86	\$ 4,307,204.59	\$ 4,185,198.24	\$ 4,073,861.81	\$ 4,269,036.07
600	\$ 34,330.68	\$ 34,606.14	\$ 34,881.60	\$ 37,941.97	\$ 38,886.61	\$ 19,077.58	\$ 24,167.81	\$ 24,417.21	\$ 24,934.21	\$ 29,628.90	\$ 29,904.36	\$ 30,245.85
602	\$ 1,917,219.33	\$ 1,668,426.01	\$ 1,595,165.37	\$ 1,737,861.53	\$ 1,697,924.00	\$ 1,710,194.28	\$ 1,245,195.18	\$ 1,118,518.09	\$ 1,118,508.98	\$ 1,923,841.95	\$ 1,923,834.86	\$ 1,909,332.75
650	\$ (21,447.48)	\$ (5,509.00)										
800	\$ 623,700.02	\$ 597,991.70	\$ 582,005.77	\$ 578,385.04	\$ 575,016.95	\$ 544,031.12	\$ 538,019.75	\$ 520,469.39	\$ 522,367.50	\$ 524,303.58	\$ 530,760.44	\$ 530,287.56
900	\$ 280,130.35	\$ 280,621.97	\$ 260,773.20	\$ 261,324.13	\$ 261,875.06	\$ 262,311.29	\$ 262,862.22	\$ 263,413.15	\$ 263,842.84	\$ 264,397.52	\$ 270,929.84	\$ 324,856.31
Total	\$ 9,700,122.86	\$ 9,493,331.09	\$ 9,502,799.72	\$ 9,686,068.07	\$ 10,239,650.76	\$ 9,923,571.51	\$ 9,363,169.84	\$ 9,118,173.84	\$ 9,096,947.17	\$ 9,704,084.17	\$ 9,626,949.58	\$ 9,833,235.85

	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	% Change from Prior Month	
Fund	%	%	%	%	%	%	%	%	%	%	%	
100	6.88%	12.84%	15.40%	5.93%	7.76%	-2.99%	-20.19%	-2.12%	17.00%	2.93%	-12.77%	
200	4.87%	-16.62%	0.41%	1.05%	15.91%	8.81%	9.70%	-3.74%	-1.56%	-3.00%	-1.14%	
301	-1.68%	6.60%	0.03%	-23.86%	4.40%	1.64%	-0.72%	-1.50%	2.50%	-0.84%	1.68%	
400	90.16%	15.54%	25.55%	10.76%	-254.38%	-44.66%	-40.10%	16.64%	15.13%	23.39%	6.22%	
500	-0.62%	-5.59%	-1.23%	1.46%	3.12%	1.12%	3.22%	1.61%	2.92%	2.73%	-4.57%	
600	-0.80%	-0.79%	-8.07%	-2.43%	103.83%	-21.06%	-1.02%	-2.07%	-15.84%	-0.92%	-1.13%	
602	14.91%	4.59%	-8.21%	2.35%	-0.72%	37.34%	11.33%	0.00%	-41.86%	0.00%	0.76%	
650	289.32%											
800	4.30%	2.75%	0.63%	0.59%	5.70%	1.12%	3.37%	-0.36%	-0.37%	-1.22%	0.09%	
900	-0.18%	7.61%	-0.21%	-0.21%	-0.17%	-0.21%	-0.21%	-0.16%	-0.21%	-2.41%	-16.60%	

Average Cash Flow Summary 2021/2022	
100	\$ 116,998.86
200	\$ 33,983.56
301	\$ 2,512,726.74
400	\$ 17.48
500	\$ 4,465,621.14
600	\$ 30,252.46
602	\$ 1,605,153.60
650	\$ (13,478.24)
800	\$ 557,913.75
900	\$ 266,589.23

Average Cash Flow Summary 2020/2021	
100	\$ 94,873.87
200	\$ 20,841.72
301	\$ 2,501,651.12
400	\$ (3,195.27)
500	\$ 4,032,604.17
600	\$ 30,037.28
602	\$ 1,597,181.54
n/a	
800	\$ 481,805.47
900	\$ 301,480.13

FIRE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 5/31/2022

Current Period
Balance

LIABILITIES & EQUITY

Other Liabilities

Other Liabilities

Replacement Reserve - Vehicle, Equip & Fire Engines	3110	1,105,911.02
General Contingency Reserve	3111	313,225.51
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	<u>540,562.42</u>

Total Other Liabilities		<u>2,000,032.95</u>
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Total Other Liabilities		2,000,032.95
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Equity

Equity

Fire Mitigation Fund	3161	<u>135,448.89</u>
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Total Equity		<u>135,448.89</u>
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Total Equity		<u>135,448.89</u>
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Total LIABILITIES & EQUITY		<u><u>2,135,481.84</u></u>
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Parks and Recreation
LOS OSOS COMMUNITY SERVICES DISTRICT
Balance Sheet
As of 5/31/2022

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

Water

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 5/31/2022

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Trust Liability		
Water Quality Trust Reserve	3050	<u>91,517.27</u>
Total Trust Liability		<u>91,517.27</u>
Total CURRENT LIABILITIES		91,517.27
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	144,644.25
General Contingency Reserve	3111	585,183.00
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>2,997,165.10</u>
Total Other Liabilities		<u>2,997,165.10</u>
Total LIABILITIES & EQUITY		<u><u>3,088,682.37</u></u>

Drainage

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 5/31/2022

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



PACIFIC PREMIER BANK

P.O. Box 25171
Santa Ana, CA 92799-9810

STATEMENT OF ACCOUNT ACTIVITY

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STATEMENT OF ACCOUNT ACTIVITY

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

Page 1 of 1
Branch 128
Account Number: 3317181190
Date 05/31/2022
EM

EXECUTIVE 50 CHECKING

Acct 3317181190

Summary of Activity Since Your Last Statement

Beginning Balance	5/01/22	9,383.02
Deposits / Misc Credits	0	.00
Withdrawals / Misc Debits	1	2.00
** Ending Balance	5/31/22	9,381.02 **
Service Charge		2.00
Average Collected Balance		9,383

Withdrawals and Debits

Date	Deposits	Withdrawals	Activity Description
5/31		2.00	PAPER STATEMENT FEE

Daily Balance Summary

Date	Balance	Date	Balance	Date	Balance
5/31	9,381.02				

RECEIVED
JUN 13 2022
BY: *[Signature]*

00004081-0008161-0001-0001-TIMR8006410531225089

