



August 4, 2022

TO: Finance Advisory Committee
FROM: Julian Metcalf, Administrative Services Manager
Ron Munds, General Manager
SUBJECT: **Agenda Item 11D – 08/4/2022 Board Meeting**
Receive Financial Report for the Period Ending June 30, 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 June 2022.

STAFF RECOMMENDATION

Staff recommends that the FAC adopt the following motion:

Motion: I move that the Board receive and file the financials for the period ending June 30, 2022.

Attachments

June 2022 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 6/1/2022 Through 6/30/2022

	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	677,637.60	661,110.53	16,527.07	2.50%
4930	Other Revenue	0.00	45.00	0.00	45.00	0.00%
	Total Other Revenues	<u>60,601.55</u>	<u>677,682.60</u>	<u>661,110.53</u>	<u>16,572.07</u>	<u>2.51%</u>
	Total Revenues	<u>60,601.55</u>	<u>677,682.60</u>	<u>661,110.53</u>	<u>16,572.07</u>	<u>2.51%</u>
Expenditures						
Personnel						
Salaries/Wages						
7322	Director's Compensation	800.00	9,600.00	16,500.00	6,900.00	41.82%
8018	Holiday Pay	1,563.60	11,753.10	13,166.00	1,412.90	10.73%
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	0.00	1,528.86	3,000.00	1,471.14	49.04%
8054	Salaries & Wages - Regular	23,964.77	250,480.80	249,999.00	(481.80)	(0.19)%
8060	Sick Leave Pay	34.10	5,689.71	4,900.00	(789.71)	(16.12)%
8066	Comp Time Used	0.00	0.00	50.00	50.00	100.00%
8081	Vacation Pay	6,618.17	19,397.74	5,000.00	(14,397.74)	(287.95)%
	Total Salaries/Wages	<u>32,980.64</u>	<u>301,929.39</u>	<u>298,115.00</u>	<u>(3,814.39)</u>	<u>(1.28)%</u>
Payroll Taxes & Benefits						
5020	FICA - ER	49.60	680.76	1,116.00	435.24	39.00%
5030	Life Insurance - ER	38.54	540.91	525.00	(15.91)	(3.03)%
5031	Disability Insurance	50.45	418.11	320.00	(98.11)	(30.66)%
5035	AD & D Insurance	16.18	122.50	119.00	(3.50)	(2.94)%
5040	LTD Insurance	230.68	1,756.97	1,500.00	(256.97)	(17.13)%
5050	Medicare - ER	505.26	4,459.05	4,000.00	(459.05)	(11.48)%
5060	Cafeteria Plan - ER	2,986.13	27,181.74	25,774.00	(1,407.74)	(5.46)%
5070	Retirement ER - Regular	832.82	10,203.84	9,994.00	(209.84)	(2.10)%
5075	Retirees Medical - ER	0.00	1,316.55	1,775.00	458.45	25.83%
5102	CA Training Tax- ER	3.54	38.98	37.50	(1.48)	(3.95)%
5120	Workers Comp Insurance - ER	0.00	925.97	1,000.00	74.03	7.40%
5124	Retirement - ER - Tier 2	2,511.66	22,228.89	22,225.00	(3.89)	(0.02)%
	Total Payroll Taxes & Benefits	<u>7,224.86</u>	<u>69,874.27</u>	<u>68,385.50</u>	<u>(1,488.77)</u>	<u>(2.18)%</u>
Employment Services						
5100	Unemployment Insurance - ER	141.54	1,504.32	2,015.00	510.68	25.34%
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>141.54</u>	<u>2,623.34</u>	<u>2,365.00</u>	<u>(258.34)</u>	<u>(10.92)%</u>
	Total Personnel	<u>40,347.04</u>	<u>374,427.00</u>	<u>368,865.50</u>	<u>(5,561.50)</u>	<u>(1.51)%</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	460.00	23,973.59	24,000.00	26.41	0.11%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 6/1/2022 Through 6/30/2022

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remain... - Revised
7100	Copier Contract-Maint & Usage	589.46	3,523.40	3,100.00	(423.40)	(13.66)%
7255	Security Services	105.00	1,946.17	1,120.00	(826.17)	(73.77)%
7321	Janitorial Cleaning & Supplies	271.00	3,182.00	2,900.00	(282.00)	(9.72)%
7342	Public Meeting Recordings	54.99	6,724.88	10,000.00	3,275.12	32.75%
	Total Contract Services	1,480.45	51,261.73	55,620.00	4,358.27	7.84%
	Financial Services					
7309	Late Fees	0.00	0.00	200.00	200.00	100.00%
7310	Bank Service Charges	228.71	3,306.09	6,400.00	3,093.91	48.34%
	Total Financial Services	228.71	3,306.09	6,600.00	3,293.91	49.91%
	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	5,000.00	57,500.00	60,000.00	2,500.00	4.17%
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	0.00	7,666.04	30,000.00	22,333.96	74.45%
7340	Legal Notifications & Mandated Advertising	136.32	306.72	200.00	(106.72)	(53.36)%
	Total Legal & Professional	5,136.32	117,273.74	114,700.00	(2,573.74)	(2.24)%
	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	972.08	4,806.39	6,500.00	1,693.61	26.06%
7160	Postage, Shipping & Mail Supplies	322.03	1,949.99	2,500.00	550.01	22.00%
7226	Membership & Dues	0.00	7,715.00	7,950.00	235.00	2.96%
	Total Office/Operations	1,294.11	14,471.38	18,950.00	4,478.62	23.63%
	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	1,021.50	1,080.00	58.50	5.42%
6025	Telephone	217.68	2,696.62	3,000.00	303.38	10.11%
7350	Rent - Meetings	0.00	0.00	200.00	200.00	100.00%
7352	Rent - Offices & Other Structures	3,000.00	36,000.00	36,000.00	0.00	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 6/1/2022 Through 6/30/2022

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
8610 Electric	264.61	3,232.30	3,800.00	567.70	14.94%
8620 Gas Service	0.00	667.30	1,000.00	332.70	33.27%
Total Rent & Utilities	3,572.29	43,617.72	45,080.00	1,462.28	3.24%
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	11,711.88	277,613.21	292,245.03	14,631.82	5.01%
Total Expenditures	52,058.92	652,040.21	661,110.53	9,070.32	1.37%
Net Revenues over Expenditures	8,542.63	25,642.39	0.00	25,642.39	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 6/1/2022 Through 6/30/2022

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	172.72	12,357.74	12,400.00	(42.26)	(0.34)%
	Total Special Taxes & Assessments	172.72	12,357.74	12,400.00	(42.26)	(0.34)%
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	172.72	12,356.96	12,400.00	(43.04)	(0.35)%
Expenditures						
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6345	Property Taxes & Assessments Costs	0.00	718.25	250.00	(468.25)	(187.30)%
	Total Insurance, Licenses & Regulatory Fees	0.00	718.25	250.00	(468.25)	(187.30)%
Legal & Professional						
7320	Professional & Consulting Services	220.50	220.50	275.00	54.50	19.82%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	70.00	70.00	100.00%
	Total Legal & Professional	220.50	220.50	345.00	124.50	36.09%
Rent & Utilities						
8670	Street Lighting	417.37	4,875.54	6,724.16	1,848.62	27.49%
	Total Rent & Utilities	417.37	4,875.54	6,724.16	1,848.62	27.49%
Vehicle Maintenance & Repairs						
7232	Vehicle Repairs - Parts, Tires & Lubricants	0.00	294.00	0.00	(294.00)	0.00%
	Total Vehicle Maintenance & Repairs	0.00	294.00	0.00	(294.00)	0.00%
	Total Services & Supplies	637.87	6,108.29	7,319.16	1,210.87	16.54%
Transfers						
9511	Interfund Transfer Out	275.46	3,305.52	3,305.55	0.03	0.00%
	Total Transfers	275.46	3,305.52	3,305.55	0.03	0.00%
	Total Expenditures	913.33	9,413.81	10,624.71	1,210.90	11.40%
	Net Revenues over Expenditures	(740.61)	2,943.15	1,775.29	1,167.86	65.78%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 6/1/2022 Through 6/30/2022

	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	67,306.19	543,549.59	501,784.70	41,764.89	8.32%
4038	Property Tax Zone B Pass thru	0.00	1,800,983.00	1,828,491.00	(27,508.00)	(1.50)%
	Total Property Taxes	67,306.19	2,487,330.49	2,473,073.60	14,256.89	0.58%
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)	0.00	27,508.00	27,508.00	0.00	0.00%
4050	Special Fire Tax	0.00	609,235.00	609,235.00	0.00	0.00%
	Total Special Taxes & Assessments	0.00	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)%
4800	Franchise Revenues	19,813.21	19,813.21	0.00	19,813.21	0.00%
	Total Other Revenues	19,813.21	59,439.63	67,134.00	(7,694.37)	(11.46)%
Use of Money & Property						
4510	Investment Income on funds	199.83	2,320.28	7,000.00	(4,679.72)	(66.85)%
4934	Gain on Sale of Fixed Assets	8,000.00	8,000.00	0.00	8,000.00	0.00%
	Total Use of Money & Property	8,199.83	10,320.28	7,000.00	3,320.28	47.43%
	Total Revenues	95,319.23	3,194,402.00	3,219,639.60	(25,237.60)	(0.78)%
Expenditures						
Personnel						
Salaries/Wages						
8295	Resv FF-Overtime/Shift Coverage	2,082.37	37,624.13	30,000.00	(7,624.13)	(25.41)%
8340	Resv FF-Shift Coverage	9,996.75	141,536.54	144,000.00	2,463.46	1.71%
8345	Resv FF-Special Projects	0.00	137.63	2,000.00	1,862.37	93.12%
	Total Salaries/Wages	12,079.12	179,298.30	176,000.00	(3,298.30)	(1.87)%
Payroll Taxes & Benefits						
5021	FICA - Fire - ER	730.31	10,310.57	9,100.00	(1,210.57)	(13.30)%
5030	Life Insurance - ER	190.00	2,370.50	2,500.00	129.50	5.18%
5035	AD & D Insurance	95.00	630.00	850.00	220.00	25.88%
5051	Medicare - Reserves - ER	175.07	2,605.86	2,150.00	(455.86)	(21.20)%
5070	Retirement ER - Regular	4,561.04	55,487.87	54,514.00	(973.87)	(1.79)%
5102	CA Training Tax- ER	7.90	118.18	175.00	56.82	32.47%
5120	Workers Comp Insurance - ER	0.00	4,355.02	5,000.00	644.98	12.90%
5124	Retirement - ER - Tier 2	94.95	3,257.55	9,125.00	5,867.45	64.30%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 6/1/2022 Through 6/30/2022

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Total Payroll Taxes & Benefits	5,854.27	79,135.55	83,414.00	4,278.45	5.13%
Employment Services					
5000 Medical Exams & Procedures	0.00	3,855.66	4,000.00	144.34	3.61%
5101 Unemp. Costs - Reserves	318.00	5,124.83	6,000.00	875.17	14.59%
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	318.00	12,757.49	14,100.00	1,342.51	9.52%
Total Personnel	18,251.39	271,191.34	273,514.00	2,322.66	0.85%
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	1,214.48	1,500.00	285.52	19.03%
7100 Copier Contract-Maint & Usage	99.74	1,845.47	2,500.00	654.53	26.18%
7202 Building Alarms & Security	210.00	1,153.71	900.00	(253.71)	(28.19)%
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	(331,392.68)	2,106,333.32	2,465,234.00	358,900.68	14.56%
Total Contract Services	(330,962.96)	2,113,082.06	2,475,959.00	362,876.94	14.66%
Equipment & Tools					
6055 Radios -Non Capital	0.00	1,640.81	2,000.00	359.19	17.96%
6440 Fire Personal Protection Equipment	0.00	38,655.01	23,000.00	(15,655.01)	(68.07)%
6460 Self-Contained Breathing Apparatus	0.00	0.00	3,000.00	3,000.00	100.00%
6610 Rescue - Extrication Equipment	0.00	2,703.66	2,000.00	(703.66)	(35.18)%
6611 Water Rescue Equipment	0.00	0.00	2,000.00	2,000.00	100.00%
6630 Rope & Climbing Equipment	439.76	439.76	2,000.00	1,560.24	78.01%
7234 Oxygen Supplies & Cylinder Rent	0.00	302.33	350.00	47.67	13.62%
7238 Paramedic & EMT Small Tools & Supplies	0.00	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	468.70	940.62	1,200.00	259.38	21.61%
Total Equipment & Tools	908.46	62,614.55	56,750.00	(5,864.55)	(10.33)%
Financial Services					
7309 Late Fees	1.05	1.05	10.00	8.95	89.50%
7310 Bank Service Charges	2.00	30.00	20.00	(10.00)	(50.00)%
9154 Losses and Damages	0.00	0.00	50.00	50.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 6/1/2022 Through 6/30/2022

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Total Financial Services	3.05	31.05	80.00	48.95	61.19%
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	0.00	26,511.73	33,515.00	7,003.27	20.90%
Total Insurance, Licenses & Regulatory Fees	0.00	33,150.93	41,889.60	8,738.67	20.86%
Legal & Professional					
7320 Professional & Consulting Services	220.50	514.50	3,000.00	2,485.50	82.85%
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	220.50	764.50	4,850.00	4,085.50	84.24%
Office/Operations					
7140 General Supplies & Minor Equipment	0.00	1,863.16	1,000.00	(863.16)	(86.32)%
7160 Postage, Shipping & Mail Supplies	19.35	156.10	2,500.00	2,343.90	93.76%
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	0.00	236.14	100.00	(136.14)	(136.14)%
Total Office/Operations	19.35	2,601.94	6,700.00	4,098.06	61.17%
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	0.00	1,044.70	800.00	(244.70)	(30.59)%
Total Other Expense	0.00	1,673.47	2,800.00	1,126.53	40.23%
Rent & Utilities					
6000 Cell Phones	67.16	812.78	840.00	27.22	3.24%
6025 Telephone	1,249.39	14,224.12	14,000.00	(224.12)	(1.60)%
8610 Electric	0.00	844.02	844.00	(0.02)	(0.00)%
8620 Gas Service	265.84	2,271.51	1,600.00	(671.51)	(41.97)%
8630 Trash Services	0.00	1,431.54	1,600.00	168.46	10.53%
8640 Water and Water Services	0.00	3,659.89	4,500.00	840.11	18.67%
8659 Utility Cable Charges	171.70	1,505.45	1,350.00	(155.45)	(11.51)%
8670 Street Lighting	9.70	110.21	135.00	24.79	18.36%
Total Rent & Utilities	1,763.79	24,859.52	24,869.00	9.48	0.04%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 6/1/2022 Through 6/30/2022

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	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	0.00	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	1,447.14	8,000.00	6,552.86 81.91%
	Total Repairs & Maintenance	<u>75.00</u>	<u>20,264.56</u>	<u>17,300.00</u>	<u>(2,964.56)</u> (17.14)%
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	<u>0.00</u>	<u>63.00</u>	<u>500.00</u>	<u>437.00</u> 87.40%
	Total Travel & Training	<u>0.00</u>	<u>350.41</u>	<u>1,300.00</u>	<u>949.59</u> 73.05%
	Total Services & Supplies	<u>(327,972.81)</u>	<u>2,263,038.35</u>	<u>2,637,497.60</u>	<u>374,459.25</u> 14.20%
Capital Outlay					
9006	Infrastructure CIP	0.00	0.00	9,363.04	9,363.04 100.00%
9085	Vehicle Purchase	<u>0.00</u>	<u>701,278.22</u>	<u>71,000.00</u>	<u>(630,278.22)</u> (887.72)%
	Total Capital Outlay	<u>0.00</u>	<u>701,278.22</u>	<u>80,363.04</u>	<u>(620,915.18)</u> (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	<u>0.00</u>	<u>0.00</u>	<u>183,713.00</u>	<u>183,713.00</u> 100.00%
Transfers					
9511	Interfund Transfer Out	<u>5,509.26</u>	<u>66,111.12</u>	<u>66,111.05</u>	<u>(0.07)</u> (0.00)%
	Total Transfers	<u>5,509.26</u>	<u>66,111.12</u>	<u>66,111.05</u>	<u>(0.07)</u> (0.00)%
	Total Expenditures	<u>(304,212.16)</u>	<u>3,301,619.03</u>	<u>3,241,198.69</u>	<u>(60,420.34)</u> (1.86)%
	Net Revenues over Expenditures	<u>399,531.39</u>	<u>(107,217.03)</u>	<u>(21,559.09)</u>	<u>(85,657.94)</u> 397.32%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 6/1/2022 Through 6/30/2022

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	0.00	15,768.00	15,768.00	0.00	0.00%
	Total Special Taxes & Assessments	0.00	15,768.00	15,768.00	0.00	0.00%
	Total Revenues	0.00	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	220.50	514.50	430.00	(84.50)	(19.65)%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	70.00	70.00	100.00%
	Total Legal & Professional	220.50	514.50	500.00	(14.50)	(2.90)%
Rent & Utilities						
8670	Street Lighting	164.90	1,928.44	2,460.00	531.56	21.61%
	Total Rent & Utilities	164.90	1,928.44	2,460.00	531.56	21.61%
	Total Services & Supplies	385.40	2,825.14	3,342.20	517.06	15.47%
Debt Service						
9023	Debt Service - Interest & Annual Fee	160.77	160.77	0.00	(160.77)	0.00%
9804	Payment on Internal Loans	0.00	0.00	6,711.49	6,711.49	100.00%
	Total Debt Service	160.77	160.77	6,711.49	6,550.72	97.60%
Transfers						
9511	Interfund Transfer Out	275.46	3,305.52	3,305.55	0.03	0.00%
	Total Transfers	275.46	3,305.52	3,305.55	0.03	0.00%
	Total Expenditures	821.63	6,291.43	13,359.24	7,067.81	52.91%
	Net Revenues over Expenditures	(821.63)	9,476.57	2,408.76	7,067.81	293.42%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 6/1/2022 Through 6/30/2022

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Property Taxes					
4035	Property Taxes	<u>7,600.72</u>	<u>114,120.07</u>	<u>108,798.40</u>	<u>5,321.67</u> 4.89%
	Total Property Taxes	7,600.72	114,120.07	108,798.40	5,321.67 4.89%
Grant Revenue					
4957	Govtl Aid- Other Federal Aid & Reimbursements	<u>0.00</u>	<u>3,080.00</u>	<u>0.00</u>	<u>3,080.00</u> 0.00%
	Total Grant Revenue	0.00	3,080.00	0.00	3,080.00 0.00%
Service Charges & Fees					
4030	Residential Single Family	223,318.32	2,204,371.01	2,214,930.00	(10,558.99) (0.48)%
4102	Residential- Multi -Family-Water Sales	14,747.08	228,333.33	228,159.00	174.33 0.08%
4103	Commercial, Home Care, Retail-Water Sales	60,643.77	359,143.02	306,030.00	53,113.02 17.36%
4104	Irrigation- Water Sales	378.75	39,852.25	33,330.00	6,522.25 19.57%
4114	Water Other Service Revenues	0.00	(210.00)	1,000.00	(1,210.00) (121.00)%
4931	Water Activation Fees	950.00	8,750.00	5,000.00	3,750.00 75.00%
4932	Penalties	1,561.79	26,745.48	20,000.00	6,745.48 33.73%
4933	Door Hangers/Lockout Notices	700.00	2,860.00	12,000.00	(9,140.00) (76.17)%
4937	NSF Fees	<u>0.00</u>	<u>355.00</u>	<u>400.00</u>	<u>(45.00)</u> (11.25)%
	Total Service Charges & Fees	302,299.71	2,870,200.09	2,820,849.00	49,351.09 1.75%
Other Revenues					
4930	Other Revenue	<u>(14.00)</u>	<u>4,280.45</u>	<u>11,736.00</u>	<u>(7,455.55)</u> (63.53)%
	Total Other Revenues	(14.00)	4,280.45	11,736.00	(7,455.55) (63.53)%
Use of Money & Property					
4504	Interest Income	160.77	160.77	0.00	160.77 0.00%
4510	Investment Income on funds	<u>376.00</u>	<u>6,047.66</u>	<u>12,000.00</u>	<u>(5,952.34)</u> (49.60)%
	Total Use of Money & Property	536.77	6,208.43	12,000.00	(5,791.57) (48.26)%
	Total Revenues	<u>310,423.20</u>	<u>2,997,889.04</u>	<u>2,953,383.40</u>	<u>44,505.64</u> 1.51%
Expenditures					
Personnel					
Salaries/Wages					
8018	Holiday Pay	2,046.96	22,582.92	27,567.00	4,984.08 18.08%
8045	Overtime Pay	1,328.43	5,771.41	3,000.00	(2,771.41) (92.38)%
8050	Administrative Leave Pay	0.00	737.52	2,550.00	1,812.48 71.08%
8051	Floating Holiday Pay	678.24	3,721.66	6,330.00	2,608.34 41.21%
8054	Salaries & Wages - Regular	33,763.53	417,061.54	442,650.00	25,588.46 5.78%
8056	Retroactive Pay	0.00	151.20	1,000.00	848.80 84.88%
8060	Sick Leave Pay	682.10	24,301.47	10,000.00	(14,301.47) (143.01)%
8063	Standby Pay	1,550.25	19,520.80	20,830.00	1,309.20 6.29%
8066	Comp Time Used	1,792.68	15,084.23	18,000.00	2,915.77 16.20%
8081	Vacation Pay	<u>1,975.69</u>	<u>23,515.49</u>	<u>20,000.00</u>	<u>(3,515.49)</u> (17.58)%
	Total Salaries/Wages	43,817.88	532,448.24	551,927.00	19,478.76 3.53%
Payroll Taxes & Benefits					
5030	Life Insurance - ER	81.60	1,819.93	1,950.00	130.07 6.67%
5031	Disability Insurance	74.38	838.26	725.00	(113.26) (15.62)%
5035	AD & D Insurance	51.72	411.25	440.00	28.75 6.53%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 6/1/2022 Through 6/30/2022

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
5040	LTD Insurance	422.37	4,043.62	4,050.00	6.38	0.16%
5050	Medicare - ER	644.12	8,007.05	9,000.00	992.95	11.03%
5060	Cafeteria Plan - ER	5,621.46	65,008.24	70,020.00	5,011.76	7.16%
5070	Retirement ER - Regular	8,626.36	104,367.51	109,533.50	5,165.99	4.72%
5075	Retirees Medical - ER	0.00	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	0.00	11,073.60	13,000.00	1,926.40	14.82%
5124	Retirement - ER - Tier 2	934.80	13,021.45	13,550.00	528.55	3.90%
	Total Payroll Taxes & Benefits	16,456.81	210,406.33	224,094.50	13,688.17	6.11%
	Employment Services					
5100	Unemployment Insurance - ER	0.65	2,100.67	4,000.00	1,899.33	47.48%
6230	Medical Exam	0.00	0.00	160.00	160.00	100.00%
	Total Employment Services	0.65	2,100.67	4,160.00	2,059.33	49.50%
	Total Personnel	60,275.34	744,955.24	780,181.50	35,226.26	4.52%
	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	495.47	3,226.30	5,000.00	1,773.70	35.47%
6110	IT Purchased Services	134.99	4,908.34	5,400.00	491.66	9.10%
7250	Water Quality Testing	0.00	33,243.40	28,000.00	(5,243.40)	(18.73)%
7255	Security Services	1,245.00	14,914.21	8,000.00	(6,914.21)	(86.43)%
7321	Janitorial Cleaning & Supplies	109.50	859.06	850.00	(9.06)	(1.07)%
	Total Contract Services	1,984.96	57,151.31	47,250.00	(9,901.31)	(20.96)%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	1,619.26	2,700.00	1,080.74	40.03%
7242	Minor Tools, Accessories & Field Machines	15.20	5,229.09	8,400.00	3,170.91	37.75%
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	15.20	15,109.68	20,600.00	5,490.32	26.65%
	Financial Services					
7309	Late Fees	0.00	76.44	50.00	(26.44)	(52.88)%
7310	Bank Service Charges	52.00	80.00	300.00	220.00	73.33%
9153	Bad Debt Expense	0.00	(107.61)	0.00	107.61	0.00%
	Total Financial Services	52.00	48.83	350.00	301.17	86.05%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	873.81	900.00	26.19	2.91%
6342	Fees - Regulatory	948.69	22,466.33	19,470.00	(2,996.33)	(15.39)%
6345	Property Taxes & Assessments Costs	0.00	7,899.28	7,000.00	(899.28)	(12.85)%
7325	Insurance	0.00	62,964.76	62,686.00	(278.76)	(0.44)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 6/1/2022 Through 6/30/2022

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Total Insurance, Licenses & Regulatory Fees	948.69	94,204.18	90,056.00	(4,148.18)	(4.61)%
Legal & Professional					
7318 Professional & Consulting BMC	2,218.25	101,267.85	120,000.00	18,732.15	15.61%
7320 Professional & Consulting Services	2,236.36	16,566.87	25,000.00	8,433.13	33.73%
7326 Legal Services	0.00	875.00	16,000.00	15,125.00	94.53%
7340 Legal Notifications & Mandated Advertising	0.00	1,887.29	1,000.00	(887.29)	(88.73)%
Total Legal & Professional	4,454.61	120,597.01	162,000.00	41,402.99	25.56%
Office/Operations					
6130 Computer Hardware	0.00	1,076.18	3,000.00	1,923.82	64.13%
6140 Computer Software	0.00	4,889.99	5,000.00	110.01	2.20%
7140 General Supplies & Minor Equipment	0.00	731.13	1,000.00	268.87	26.89%
7160 Postage, Shipping & Mail Supplies	661.77	9,572.41	8,000.00	(1,572.41)	(19.66)%
7180 Billing Supplies, Forms & Printing	1,684.33	19,466.56	18,750.00	(716.56)	(3.82)%
7226 Membership & Dues	0.00	2,300.94	3,000.00	699.06	23.30%
7230 Misc Small Parts & Supplies	1,140.03	5,247.97	5,000.00	(247.97)	(4.96)%
7237 Process Control & Treatment Supplies	923.56	13,584.03	12,500.00	(1,084.03)	(8.67)%
7239 Water Treatment Chemicals	0.00	8,967.93	13,000.00	4,032.07	31.02%
7249 Safety Supplies	21.44	562.47	1,000.00	437.53	43.75%
Total Office/Operations	4,431.13	66,399.61	70,250.00	3,850.39	5.48%
Other Expense					
7330 Misc Operating Expenses	0.00	238.26	250.00	11.74	4.70%
7348 Water Conservation Program	400.00	4,546.80	10,000.00	5,453.20	54.53%
Total Other Expense	400.00	4,785.06	10,250.00	5,464.94	53.32%
Rent & Utilities					
6000 Cell Phones	40.00	2,577.31	3,500.00	922.69	26.36%
6025 Telephone	946.60	9,033.89	10,000.00	966.11	9.66%
8610 Electric	9,911.17	97,861.37	100,000.00	2,138.63	2.14%
8620 Gas Service	0.00	306.11	250.00	(56.11)	(22.44)%
8630 Trash Services	149.72	1,796.64	2,000.00	203.36	10.17%
8644 Disposal Services	415.00	5,001.00	18,000.00	12,999.00	72.22%
8670 Street Lighting	44.02	465.29	432.00	(33.29)	(7.71)%
Total Rent & Utilities	11,506.51	117,041.61	134,182.00	17,140.39	12.77%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	383.61	400.00	16.39	4.10%
6422 R & M - Hydrants	5,997.43	7,244.77	1,300.00	(5,944.77)	(457.29)%
6640 R & M - Equip & Other Non-Structural Fixed Assets	0.00	4,848.29	16,700.00	11,851.71	70.97%
6641 R & M - Wells	0.00	9,947.34	22,300.00	12,352.66	55.39%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 6/1/2022 Through 6/30/2022

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6750	R & M - Minor Tools & Equipment	0.00	176.40	2,400.00	2,223.60	92.65%
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	272.06	13,371.85	15,000.00	1,628.15	10.85%
7241	R & M - Water Distribution System	0.00	5,321.12	8,000.00	2,678.88	33.49%
	Total Repairs & Maintenance	6,269.49	43,271.02	71,700.00	28,428.98	39.65%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324	Education & Training Fees	0.00	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	0.00	4,317.50	4,120.00	(197.50)	(4.79)%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	0.00	587.48	1,600.00	1,012.52	63.28%
7211	Misc Fuel & Diesel	197.34	3,345.56	2,400.00	(945.56)	(39.40)%
7220	Gasoline	784.90	7,079.07	6,000.00	(1,079.07)	(17.98)%
7228	Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232	Vehicle Repairs - Parts, Tires & Lubricants	0.00	3,599.24	6,000.00	2,400.76	40.01%
	Total Vehicle Maintenance & Repairs	982.24	14,611.35	16,200.00	1,588.65	9.81%
	Total Services & Supplies	31,044.83	539,216.11	630,558.00	91,341.89	14.49%
	Capital Outlay					
9006	Infrastructure CIP	79,644.22	669,922.14	1,573,519.00	903,596.86	57.43%
9059	Vehicles, Equipment, & Fixtures	(30.00)	33,686.15	33,706.00	19.85	0.06%
	Total Capital Outlay	79,614.22	703,608.29	1,607,225.00	903,616.71	56.22%
	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					

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 6/1/2022 Through 6/30/2022

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
9511 Interfund Transfer Out	<u>47,104.13</u>	<u>565,249.56</u>	<u>565,249.50</u>	<u>(0.06)</u>	<u>(0.00)%</u>
Total Transfers	<u>47,104.13</u>	<u>565,249.56</u>	<u>565,249.50</u>	<u>(0.06)</u>	<u>(0.00)%</u>
Total Expenditures	<u>218,038.52</u>	<u>2,836,496.73</u>	<u>3,915,770.50</u>	<u>1,079,273.77</u>	<u>27.56%</u>
Net Revenues over Expenditures	<u>92,384.68</u>	<u>161,392.31</u>	<u>(962,387.10)</u>	<u>1,123,779.41</u>	<u>(116.77)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 6/1/2022 Through 6/30/2022

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remain... - 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	20.00	55.00	35.00	(20.00)	(57.14)%
6345	Property Taxes & Assessments Costs	0.00	241.54	270.00	28.46	10.54%
	Total Insurance, Licenses & Regulatory Fees	20.00	296.54	305.00	8.46	2.77%
Legal & Professional						
7320	Professional & Consulting Services	2,769.91	13,672.58	14,850.00	1,177.42	7.93%
	Total Legal & Professional	2,769.91	13,672.58	14,850.00	1,177.42	7.93%
	Total Services & Supplies	2,789.91	15,619.12	16,805.00	1,185.88	7.06%
Transfers						
9511	Interfund Transfer Out	275.46	3,305.52	3,305.55	0.03	0.00%
	Total Transfers	275.46	3,305.52	3,305.55	0.03	0.00%
	Total Expenditures	3,065.37	18,924.64	20,110.55	1,185.91	5.90%
	Net Revenues over Expenditures	(3,065.37)	1,185.91	0.00	1,185.91	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 6/1/2022 Through 6/30/2022

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Special Taxes & Assessments					
4061	Debt Service	4,424.34	(8,982.07)	0.00	(8,982.07) 0.00%
	Assessments-2002 WW Bond				
	Total Special Taxes & Assessments	4,424.34	(8,982.07)	0.00	(8,982.07) 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	3.07	5,084.01	0.00	5,084.01 0.00%
	Total Use of Money & Property	3.07	5,084.01	0.00	5,084.01 0.00%
	Total Revenues	4,427.41	(3,863.06)	0.00	(3,863.06) 0.00%
	Net Revenues over Expenditures	4,427.41	(3,863.06)	0.00	(3,863.06) 0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 6/1/2022 Through 6/30/2022

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remain... - Revised
Revenues					
Other Revenues					
4800	Franchise Revenues	40,364.68	40,364.68	61,250.00	(20,885.32) (34.10)%
	Total Other Revenues	40,364.68	40,364.68	61,250.00	(20,885.32) (34.10)%
	Total Revenues	40,364.68	40,364.68	61,250.00	(20,885.32) (34.10)%
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	934.50	1,000.00	65.50 6.55%
7340	Legal Notifications & Mandated Advertising	0.00	353.58	0.00	(353.58) 0.00%
	Total Legal & Professional	0.00	1,288.08	2,000.00	711.92 35.60%
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	139.90	139.90	1,000.00	860.10 86.01%
	Total Other Expense	139.90	139.90	2,000.00	1,860.10 93.00%
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	139.90	1,427.98	4,700.00	3,272.02 69.62%
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	16,527.00	16,527.00	0.00 0.00%
	Total Transfers	5,509.00	16,527.00	16,527.00	0.00 0.00%
	Total Expenditures	5,648.90	17,954.98	51,227.00	33,272.02 64.95%
	Net Revenues over Expenditures	34,715.78	22,409.70	10,023.00	12,386.70 123.58%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 6/1/2022 Through 6/30/2022

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Property Taxes						
4035	Property Taxes	948.24	38,493.17	37,575.00	918.17	2.44%
	Total Property Taxes	948.24	38,493.17	37,575.00	918.17	2.44%
Special Taxes & Assessments						
4400	Drainage Assessments	1,503.00	93,908.00	95,264.00	(1,356.00)	(1.42)%
	Total Special Taxes & Assessments	1,503.00	93,908.00	95,264.00	(1,356.00)	(1.42)%
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	0.01	664.48	700.00	(35.52)	(5.07)%
	Total Use of Money & Property	0.01	664.48	700.00	(35.52)	(5.07)%
	Total Revenues	2,451.25	133,110.65	133,539.00	(428.35)	(0.32)%
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	406.70	7,473.70	7,200.00	(273.70)	(3.80)%
6345	Property Taxes & Assessments Costs	0.00	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	406.70	8,942.87	8,191.24	(751.63)	(9.18)%
Legal & Professional						
7320	Professional & Consulting Services	220.50	514.50	3,000.00	2,485.50	82.85%
7326	Legal Services	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	220.50	514.50	3,500.00	2,985.50	85.30%
Office/Operations						
7200	Batteries - Common Sizes	196.23	196.23	0.00	(196.23)	0.00%
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	196.23	435.89	650.00	214.11	32.94%
Other Expense						

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 6/1/2022 Through 6/30/2022

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
7346 Promotional Expenses - Event	0.00	250.00	300.00	50.00	16.67%
Total Other Expense	0.00	250.00	300.00	50.00	16.67%
Rent & Utilities					
6000 Cell Phones	0.00	1,402.17	1,700.00	297.83	17.52%
6025 Telephone	22.43	250.98	250.00	(0.98)	(0.39)%
8610 Electric	107.57	1,535.73	2,200.00	664.27	30.19%
8670 Street Lighting	85.17	923.41	1,000.00	76.59	7.66%
Total Rent & Utilities	215.17	4,112.29	5,150.00	1,037.71	20.15%
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	0.00	63.90	500.00	436.10	87.22%
6800 R & M - Grounds & Collection Systems	102.94	3,069.56	5,500.00	2,430.44	44.19%
6900 R & M - Buildings & Structures	0.00	0.00	1,500.00	1,500.00	100.00%
Total Repairs & Maintenance	102.94	3,170.00	8,550.00	5,380.00	62.92%
Travel & Training					
7324 Education & Training Fees	0.00	0.00	500.00	500.00	100.00%
8475 Training Materials	0.00	0.00	250.00	250.00	100.00%
Total Travel & Training	0.00	0.00	750.00	750.00	100.00%
Vehicle Maintenance & Repairs					
7211 Misc Fuel & Diesel	49.34	905.55	967.00	61.45	6.35%
7220 Gasoline	0.00	1,573.54	1,276.00	(297.54)	(23.32)%
Total Vehicle Maintenance & Repairs	49.34	2,479.09	2,243.00	(236.09)	(10.53)%
Total Services & Supplies	1,190.88	19,904.64	29,934.24	10,029.60	33.51%
Capital Outlay					
9006 Infrastructure CIP	0.00	0.00	15,000.00	15,000.00	100.00%
Total Capital Outlay	0.00	0.00	15,000.00	15,000.00	100.00%
Transfers					
9511 Interfund Transfer Out	1,101.85	13,222.20	13,222.21	0.01	0.00%
Total Transfers	1,101.85	13,222.20	13,222.21	0.01	0.00%
Total Expenditures	2,292.73	42,120.86	67,356.45	25,235.59	37.47%
Net Revenues over Expenditures	158.52	90,989.79	66,182.55	24,807.24	37.48%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 6/1/2022 Through 6/30/2022

	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	207.78	1,000.00	792.22	79.22%
7326	Legal Services	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	0.00	207.78	1,500.00	1,292.22	86.15%
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	207.78	1,600.00	1,392.22	87.01%
Capital Outlay						
9006	Infrastructure CIP	0.00	2,557.75	60,000.00	57,442.25	95.74%
	Total Capital Outlay	0.00	2,557.75	60,000.00	57,442.25	95.74%
Transfers						
9511	Interfund Transfer Out	550.93	6,611.16	6,611.11	(0.05)	(0.00)%
	Total Transfers	550.93	6,611.16	6,611.11	(0.05)	(0.00)%
	Total Expenditures	550.93	9,376.69	68,211.11	58,834.42	86.25%
	Net Revenues over Expenditures	(550.93)	11,648.35	(45,111.41)	56,759.76	(125.82)%

Balance Sheet 6.30.22

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	129,982.13
200 - Bayridge	200	34,649.94
301 - Fire	301	343,615.71
400 - Vista de Oro	400	447.50
500 - Water	500	1,419,510.77
600 - Wastewater	600	(68,738.47)
650 - Solid Waste	650	3,259.10
800 - Drainage	800	381,151.19
900 - Parks & Recreation	900	77,517.15

Payroll Account (contra to 2998)	1013	
100 - Administration	100	22,438.60
301 - Fire	301	8,367.40
500 - Water	500	24,797.16

Rabobank-Bankruptcy Disbursement	1017	
600 - Wastewater	600	102,793.69

Reserve

Fire Reserves Account	1031	
301 - Fire	301	1,862,872.45

US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	5,910.16

US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	896,275.94

US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	<u>1,019,460.64</u>

Total Cash in Bank 6,950,196.74

Investments

Water Reserves Account	0335	
500 - Water	500	<u>2,690,558.86</u>

Total Investments 2,690,558.86

Due From Others

Due From Vista De Oro	1440	
100 - Administration	100	<u>1,517.00</u>
Total Due From Others		1,517.00

Held Deposits

Held Deposits	1030	
---------------	------	--

Fund	Cash Summary
100	\$ 152,920.73
200	\$ 34,649.94
301	\$ 2,215,055.56
400	\$ 447.50
500	\$ 4,380,802.96
600	\$ 34,055.22
602	\$ 1,921,646.74
650	\$ 3,259.10
800	\$ 620,896.18
900	\$ 277,021.67
Total	\$ 9,640,755.60

Prior Month - May 2022	
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

500 - Water	500	<u>10,000.00</u>
Total Held Deposits		10,000.00
Prepaid Expenses		
Prepaid PERS	1234	
100 - Administration	100	894.82
500 - Water	500	<u>4,323.70</u>
Total Prepaid Expenses		5,218.52
Accounts Receivable		
Accounts Receivable	1080	
500 - Water	500	276,705.77
Unbilled A/R	1085	
500 - Water	500	288,561.30
Accounts Receivable-Propety Tax	1091	
200 - Bayridge	200	172.72
301 - Fire	301	42,403.15
500 - Water	500	5,093.94
800 - Drainage	800	<u>1,480.52</u>
Total Accounts Receivable		614,417.40
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		10,340,149.97
FIXED ASSETS		
Land		
Land and Land Rights	1720	
200 - Bayridge	200	30,000.00
301 - Fire	301	10,000.00
500 - Water	500	339,838.19
600 - Wastewater	600	158,590.00
800 - Drainage	800	<u>17,374.90</u>
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	
301 - Fire	301	587,410.70
500 - Water	500	268,178.00
Accum Depreciation-Building, Structures &	1851	
Improvements		
500 - Water	500	<u>(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 &	1853	
Systems		
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 Depeciation-Infrastructures	1852	
500 - Water	500	<u>(5,082,963.23)</u>
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>19,065,800.77</u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	
100 - Administration	100	(7,049.00)
200 - Bayridge	200	711.37
301 - Fire	301	(51,163.16)
400 - Vista de Oro	400	458.90
500 - Water	500	2,133.36
600 - Wastewater	600	20.00
650 - Solid Waste	650	10,849.40
800 - Drainage	800	(637.17)
900 - Parks & Recreation	900	<u>106.25</u>
Total Accounts Payable		<u>(44,570.05)</u>
Current Payroll Liabilities		
Wage Garnishment	2005	
100 - Administration	100	(35.00)
CA Income Tax Withholding	2011	
100 - Administration	100	(581.69)
301 - Fire	301	(132.01)
500 - Water	500	(381.80)
SDI Payable Employee (EE Only)	2012	

100 - Administration	100	(143.33)
301 - Fire	301	(78.98)
500 - Water	500	(206.28)
SLOCEA Dues Payable	2016	
100 - Administration	100	(14.48)
500 - Water	500	(119.39)
AFLAC Voluntary Insurance-Employee	2022	
100 - Administration	100	(16.58)
500 - Water	500	(78.84)
Unemployment Ins Liab-Employer (ER	2028	
301 - Fire	301	(168.32)
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
Other Pension Oblig Liab (OPEB) ARC	2045	
500 - Water	500	352,434.00
Medical Plan Liab- Employee	2203	
500 - Water	500	(305.58)
Vision Plan Liab- Employee	2204	
100 - Administration	100	(32.71)
500 - Water	500	(133.69)
Dental Plan Ins Payable- Employee	2205	
100 - Administration	100	(164.99)
500 - Water	500	(1,393.88)
CA Training Tax Liability- ER only	2208	
301 - Fire	301	(4.22)
Payroll Clearing Account	2999	
100 - Administration	100	<u>3,950.10</u>
Total Current Payroll Liabilities		466,179.51
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		811,857.03
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 & Fire Engines	3110	
301 - Fire	301	1,199,624.02
500 - Water	500	144,644.25
General Contingency Reserve	3111	
100 - Administration	100	20,918.48
301 - Fire	301	403,225.51
500 - Water	500	642,183.00
800 - Drainage	800	32,238.22
Public Facilities Fees Reserve	3115	
301 - Fire	301	40,334.00
Capital Outlay Reserve	3160	
301 - Fire	301	540,562.42
500 - Water	500	1,999,562.85
800 - Drainage	800	202,296.60
Water Stabilization Reserve	3163	
500 - Water	500	158,456.00
Info Tech Reserve	3164	
100 - Administration	100	20,741.40
Basin Management Reserve	3165	
500 - Water	500	50,031.00
Water Conservation Reserve	3167	
500 - Water	500	59,288.00
Reserve - Internal Loans	3193	
100 - Administration	100	<u>1,517.00</u>
Total Other Liabilities		<u>6,564,309.29</u>
Total Other Liabilities		6,564,309.29
Long Term Debt		
Note Payable - Long Term		
Long Term Debt- Note Payable	2100	
650 - Solid Waste	650	1,046,772.00
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	<u>2,842,111.19</u>
Total Note Payable - Long Term		3,888,883.19
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		3,927,238.91
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	677,682.60
200 - Bayridge	200	12,356.96
301 - Fire	301	3,051,604.10
400 - Vista de Oro	400	15,768.00
500 - Water	500	2,997,889.04
600 - Wastewater	600	20,110.55
Wastewater Fiduciary Fund	602	(3,863.06)
650 - Solid Waste	650	40,364.68
800 - Drainage	800	133,110.65
900 - Parks & Recreation	900	<u>625.34</u>
Total Revenues		7,108,846.46
Expenditures		
100 - Administration	100	(655,040.21)
200 - Bayridge	200	(9,413.81)
301 - Fire	301	(3,633,078.87)
400 - Vista de Oro	400	(6,291.43)
500 - Water	500	(2,839,278.48)
600 - Wastewater	600	(18,924.64)
650 - Solid Waste	650	(17,954.98)
800 - Drainage	800	(42,120.86)
900 - Parks & Recreation	900	<u>(9,376.69)</u>
Total Expenditures		(7,231,479.97)
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	428,487.43
400 - Vista de Oro	400	(9,487.97)
500 - Water	500	3,547,505.58
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>7,885,029.05</u>
Total Equity		<u>7,762,395.54</u>
Total LIABILITIES & EQUITY		<u>19,065,800.77</u>

	June 2022	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	Cash Summary
100	\$ 152,920.73	\$ 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	\$ 34,649.94	\$ 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	\$ 2,215,055.56	\$ 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	\$ 447.50	\$ 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	\$ 4,380,802.96	\$ 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	\$ 34,055.22	\$ 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	\$ 1,921,646.74	\$ 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	\$ 3,259.10	\$ (21,447.48)	\$ (5,509.00)										
800	\$ 620,896.18	\$ 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	\$ 277,021.67	\$ 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	\$ 9,640,755.60	\$ 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	% Change from Prior Month	% Change from Prior Month
Fund	%	%	%	%	%	%	%	%	%	%	%	%	%
100	0.80%	6.88%	12.84%	15.40%	5.93%	7.76%	-2.99%	-20.19%	-2.12%	17.00%	2.93%	-12.77%	
200	-1.41%	4.87%	-16.62%	0.41%	1.05%	15.91%	8.81%	9.70%	-3.74%	-1.56%	-3.00%	-1.14%	
301	-1.26%	-1.68%	6.60%	0.03%	-23.86%	4.40%	1.64%	-0.72%	-1.50%	2.50%	-0.84%	1.68%	
400	-94.15%	90.16%	15.54%	25.55%	10.76%	-254.38%	-44.66%	-40.10%	16.64%	15.13%	23.39%	6.22%	
500	-1.07%	-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%	-0.80%	-0.79%	-8.07%	-2.43%	103.83%	-21.06%	-1.02%	-2.07%	-15.84%	-0.92%	-1.13%	
602	0.23%	14.91%	4.59%	-8.21%	2.35%	-0.72%	37.34%	11.33%	0.00%	-41.86%	0.00%	0.76%	
650	-115.20%	289.32%											
800	-0.45%	4.30%	2.75%	0.63%	0.59%	5.70%	1.12%	3.37%	-0.36%	-0.37%	-1.22%	0.09%	
900	-1.11%	-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	\$ 119,992.35
200	\$ 34,039.09
301	\$ 2,487,920.81
400	\$ 53.32
500	\$ 4,458,552.95
600	\$ 30,569.36
602	\$ 1,631,528.03
650	\$ (7,899.13)
800	\$ 563,162.29
900	\$ 267,458.60

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
650	n/a
800	\$ 481,805.47
900	\$ 301,480.13

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 6/30/2022

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

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 6/30/2022

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

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 6/30/2022

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	1,199,624.02
General Contingency Reserve	3111	403,225.51
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	<u>540,562.42</u>
Total Other Liabilities		<u>2,183,745.95</u>
Total Other Liabilities		2,183,745.95
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		<u><u>2,319,194.84</u></u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 6/30/2022

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



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: xxxxxxx
Date 06/30/2022

EM

EXECUTIVE 50 CHECKING

Summary of Activity Since Your Last Statement

Beginning Balance	6/01/22	9,381.02
Deposits / Misc Credits	0	.00
Withdrawals / Misc Debits	1	2.00
** Ending Balance	6/30/22	9,379.02 **
Service Charge		2.00
Average Collected Balance		9,381

Withdrawals and Debits

Date	Deposits	Withdrawals	Activity Description
6/30		2.00	PAPER STATEMENT FEE

Daily Balance Summary

Date	Balance	Date	Balance
6/30	9,379.02		