



September 1, 2022

TO: Finance Advisory Committee
FROM: Julian Metcalf, Administrative Services Manager
Ron Munds, General Manager
SUBJECT: **Agenda Item 6D – 09/01/2022 Board Meeting**
Receive Financial Report for the Period Ending July 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 July 2022.

STAFF RECOMMENDATION

Staff recommends that the Board adopt the following motion:

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

Attachments

July 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
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LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 7/1/2022 Through 7/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues					
Other Revenues					
4002	Transfer In	59,413.12	59,413.12	712,957.50	(653,544.38) (91.67)%
	Total Other Revenues	<u>59,413.12</u>	<u>59,413.12</u>	<u>712,957.50</u>	<u>(653,544.38) (91.67)%</u>
	Total Revenues	<u>59,413.12</u>	<u>59,413.12</u>	<u>712,957.50</u>	<u>(653,544.38) (91.67)%</u>
Expenditures					
Personnel					
Salaries/Wages					
7322	Director's Compensation	0.00	0.00	16,500.00	16,500.00 100.00%
8018	Holiday Pay	728.30	728.30	16,460.00	15,731.70 95.58%
8045	Overtime Pay	53.82	53.82	300.00	246.18 82.06%
8050	Administrative Leave Pay	0.00	0.00	5,400.00	5,400.00 100.00%
8051	Floating Holiday Pay	0.00	0.00	3,000.00	3,000.00 100.00%
8054	Salaries & Wages - Regular	18,932.40	18,932.40	283,750.00	264,817.60 93.33%
8060	Sick Leave Pay	0.00	0.00	5,400.00	5,400.00 100.00%
8066	Comp Time Used	0.00	0.00	50.00	50.00 100.00%
8081	Vacation Pay	1,137.32	1,137.32	5,400.00	4,262.68 78.94%
	Total Salaries/Wages	<u>20,851.84</u>	<u>20,851.84</u>	<u>336,260.00</u>	<u>315,408.16 93.80%</u>
Payroll Taxes & Benefits					
5020	FICA - ER	22.32	22.32	1,116.00	1,093.68 98.00%
5030	Life Insurance - ER	37.54	37.54	525.00	487.46 92.85%
5031	Disability Insurance	37.39	37.39	450.00	412.61 91.69%
5035	AD & D Insurance	3.26	3.26	119.00	115.74 97.26%
5040	LTD Insurance	34.55	34.55	1,700.00	1,665.45 97.97%
5050	Medicare - ER	308.51	308.51	4,900.00	4,591.49 93.70%
5060	Cafeteria Plan - ER	2,235.97	2,235.97	27,150.00	24,914.03 91.76%
5070	Retirement ER - Regular	156.04	156.04	1,000.00	843.96 84.40%
5075	Retirees Medical - ER	0.00	0.00	250.00	250.00 100.00%
5102	CA Training Tax- ER	0.36	0.36	37.50	37.14 99.04%
5120	Workers Comp Insurance - ER	645.88	645.88	1,000.00	354.12 35.41%
5124	Retirement - ER - Tier 2	1,529.59	1,529.59	25,700.00	24,170.41 94.05%
	Total Payroll Taxes & Benefits	<u>5,011.41</u>	<u>5,011.41</u>	<u>63,947.50</u>	<u>58,936.09 92.16%</u>
Employment Services					
5100	Unemployment Insurance - ER	14.40	14.40	2,015.00	2,000.60 99.29%
6200	Hiring, Advertising & Other Costs	0.00	0.00	200.00	200.00 100.00%
6230	Medical Exam	0.00	0.00	150.00	150.00 100.00%
	Total Employment Services	<u>14.40</u>	<u>14.40</u>	<u>2,365.00</u>	<u>2,350.60 99.39%</u>
	Total Personnel	<u>25,877.65</u>	<u>25,877.65</u>	<u>402,572.50</u>	<u>376,694.85 93.57%</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>200.00 100.00%</u>
Contract Services					
6100	Labor & Support-IT Services	0.00	0.00	14,500.00	14,500.00 100.00%
6110	IT Purchased Services	3,527.85	3,527.85	24,500.00	20,972.15 85.60%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 7/1/2022 Through 7/31/2022

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remain... - Original
7100	Copier Contract-Maint & Usage	288.05	288.05	3,500.00	3,211.95	91.77%
7255	Security Services	0.00	0.00	900.00	900.00	100.00%
7321	Janitorial Cleaning & Supplies	271.00	271.00	3,200.00	2,929.00	91.53%
7342	Public Meeting Recordings	254.99	254.99	10,000.00	9,745.01	97.45%
	Total Contract Services	4,341.89	4,341.89	56,600.00	52,258.11	92.33%
	Financial Services					
7309	Late Fees	0.00	0.00	200.00	200.00	100.00%
7310	Bank Service Charges	0.00	0.00	6,400.00	6,400.00	100.00%
	Total Financial Services	0.00	0.00	6,600.00	6,600.00	100.00%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	0.00	200.00	200.00	100.00%
6341	LAFCO Fees	17,337.94	17,337.94	17,500.00	162.06	0.93%
6343	Lien & Notary Fees	0.00	0.00	30.00	30.00	100.00%
7325	Insurance	8,490.66	8,490.66	30,525.00	22,034.34	72.18%
	Total Insurance, Licenses & Regulatory Fees	25,828.60	25,828.60	48,255.00	22,426.40	46.47%
	Legal & Professional					
7304	Professional Services - ACCTG	2,500.00	2,500.00	60,000.00	57,500.00	95.83%
7305	Auditing Services	0.00	0.00	22,550.00	22,550.00	100.00%
7320	Professional & Consulting Services	0.00	0.00	2,500.00	2,500.00	100.00%
7326	Legal Services	32.00	32.00	30,000.00	29,968.00	99.89%
7340	Legal Notifications & Mandated Advertising	136.32	136.32	500.00	363.68	72.74%
7343	Election Expense	0.00	0.00	15,000.00	15,000.00	100.00%
	Total Legal & Professional	2,668.32	2,668.32	130,550.00	127,881.68	97.96%
	Office/Operations					
6121	IT-Supplies & Miscellaneous	0.00	0.00	1,000.00	1,000.00	100.00%
6130	Computer Hardware	0.00	0.00	1,500.00	1,500.00	100.00%
7140	General Supplies & Minor Equipment	153.33	153.33	6,500.00	6,346.67	97.64%
7160	Postage, Shipping & Mail Supplies	168.66	168.66	2,500.00	2,331.34	93.25%
7226	Membership & Dues	0.00	0.00	7,950.00	7,950.00	100.00%
	Total Office/Operations	321.99	321.99	19,450.00	19,128.01	98.34%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	25.00	25.00	100.00%
8735	Misc Department Admin	0.00	0.00	200.00	200.00	100.00%
	Total Other Expense	0.00	0.00	225.00	225.00	100.00%
	Rent & Utilities					
6000	Cell Phones	27.00	27.00	1,080.00	1,053.00	97.50%
6025	Telephone	0.00	0.00	3,000.00	3,000.00	100.00%
7350	Rent - Meetings	0.00	0.00	200.00	200.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 7/1/2022 Through 7/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7352 Rent - Offices & Other Structures	3,000.00	3,000.00	36,000.00	33,000.00	91.67%
8610 Electric	284.57	284.57	3,800.00	3,515.43	92.51%
8620 Gas Service	0.00	0.00	1,000.00	1,000.00	100.00%
Total Rent & Utilities	3,311.57	3,311.57	45,080.00	41,768.43	92.65%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	0.00	100.00	100.00	100.00%
Total Repairs & Maintenance	0.00	0.00	100.00	100.00	100.00%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	0.00	225.00	225.00	100.00%
7324 Education & Training Fees	550.00	550.00	1,000.00	450.00	45.00%
8510 Lodging & Meals - Local	0.00	0.00	1,000.00	1,000.00	100.00%
8539 Meals	0.00	0.00	600.00	600.00	100.00%
8550 Mileage Reimbursement & Parking	0.00	0.00	500.00	500.00	100.00%
Total Travel & Training	550.00	550.00	3,325.00	2,775.00	83.46%
Total Services & Supplies	37,022.37	37,022.37	310,385.00	273,362.63	88.07%
Total Expenditures	62,900.02	62,900.02	712,957.50	650,057.48	91.18%
Net Revenues over Expenditures	(3,486.90)	(3,486.90)	0.00	(3,486.90)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 7/1/2022 Through 7/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues					
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	0.00	0.00	10,000.00	(10,000.00) (100.00)%
	Total Special Taxes & Assessments	<u>0.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>(10,000.00) (100.00)%</u>
	Total Revenues	<u>0.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>(10,000.00) (100.00)%</u>
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	0.00	0.00	600.00	600.00 100.00%
	Total Insurance, Licenses & Regulatory Fees	<u>0.00</u>	<u>0.00</u>	<u>600.00</u>	<u>600.00 100.00%</u>
Legal & Professional					
7340	Legal Notifications & Mandated Advertising	0.00	0.00	75.00	75.00 100.00%
	Total Legal & Professional	<u>0.00</u>	<u>0.00</u>	<u>75.00</u>	<u>75.00 100.00%</u>
Rent & Utilities					
8670	Street Lighting	418.63	418.63	6,724.16	6,305.53 93.77%
	Total Rent & Utilities	<u>418.63</u>	<u>418.63</u>	<u>6,724.16</u>	<u>6,305.53 93.77%</u>
	Total Services & Supplies	418.63	418.63	7,399.16	6,980.53 94.34%
Transfers					
9511	Interfund Transfer Out	148.53	148.53	1,782.39	1,633.86 91.67%
	Total Transfers	<u>148.53</u>	<u>148.53</u>	<u>1,782.39</u>	<u>1,633.86 91.67%</u>
	Total Expenditures	<u>567.16</u>	<u>567.16</u>	<u>9,181.55</u>	<u>8,614.39 93.82%</u>
	Net Revenues over Expenditures	<u>(567.16)</u>	<u>(567.16)</u>	<u>818.45</u>	<u>(1,385.61) (169.30)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 7/1/2022 Through 7/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4034	Property Tax Revenue from Water	0.00	0.00	190,074.04	(190,074.04) (100.00)%
4037	Property Tax Zone B Received	0.00	0.00	923,390.00	(923,390.00) (100.00)%
4038	Property Tax Zone B Pass thru	0.00	0.00	1,500,152.00	(1,500,152.00) (100.00)%
	Total Property Taxes	0.00	0.00	2,613,616.04	(2,613,616.04) (100.00)%
Special Taxes & Assessments					
4015	CSA 9-I Assessments (Contract)	0.00	0.00	27,508.00	(27,508.00) (100.00)%
4050	Special Fire Tax	0.00	0.00	641,890.00	(641,890.00) (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	669,398.00	(669,398.00) (100.00)%
Other Revenues					
4000	Ambulance Agreement	0.00	0.00	67,134.00	(67,134.00) (100.00)%
	Total Other Revenues	0.00	0.00	67,134.00	(67,134.00) (100.00)%
Use of Money & Property					
4510	Investment Income on funds	205.69	205.69	2,000.00	(1,794.31) (89.72)%
	Total Use of Money & Property	205.69	205.69	2,000.00	(1,794.31) (89.72)%
	Total Revenues	205.69	205.69	3,352,148.04	(3,351,942.35) (99.99)%
Expenditures					
Personnel					
Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	1,523.25	1,523.25	38,000.00	36,476.75 95.99%
8340	Resv FF-Shift Coverage	8,353.64	8,353.64	144,000.00	135,646.36 94.20%
8345	Resv FF-Special Projects	0.00	0.00	2,000.00	2,000.00 100.00%
	Total Salaries/Wages	9,876.89	9,876.89	184,000.00	174,123.11 94.63%
Payroll Taxes & Benefits					
5021	FICA - Fire - ER	565.70	565.70	10,000.00	9,434.30 94.34%
5030	Life Insurance - ER	190.00	190.00	2,500.00	2,310.00 92.40%
5035	AD & D Insurance	47.50	47.50	850.00	802.50 94.41%
5051	Medicare - Reserves - ER	143.19	143.19	2,500.00	2,356.81 94.27%
5070	Retirement ER - Regular	150.58	150.58	62,000.00	61,849.42 99.76%
5102	CA Training Tax- ER	5.95	5.95	175.00	169.05 96.60%
5120	Workers Comp Insurance - ER	5,210.39	5,210.39	5,000.00	(210.39) (4.21)%
5124	Retirement - ER - Tier 2	5,071.36	5,071.36	8,500.00	3,428.64 40.34%
	Total Payroll Taxes & Benefits	11,384.67	11,384.67	91,525.00	80,140.33 87.56%
Employment Services					
5000	Medical Exams & Procedures	0.00	0.00	4,000.00	4,000.00 100.00%
5101	Unemp. Costs - Reserves	238.22	238.22	6,000.00	5,761.78 96.03%
6200	Hiring, Advertising & Other Costs	0.00	0.00	100.00	100.00 100.00%
6230	Medical Exam	0.00	0.00	4,000.00	4,000.00 100.00%
	Total Employment Services	238.22	238.22	14,100.00	13,861.78 98.31%
	Total Personnel	21,499.78	21,499.78	289,625.00	268,125.22 92.58%
Services & Supplies					
Clothing & Uniform					

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 7/1/2022 Through 7/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
7246	Uniform & Gear	0.00	0.00	3,000.00	3,000.00	100.00%
7248	Uniform Safety Boots	0.00	0.00	2,000.00	2,000.00	100.00%
	Total Clothing & Uniform	0.00	0.00	5,000.00	5,000.00	100.00%
	Contract Services					
6110	IT Purchased Services	119.98	119.98	1,500.00	1,380.02	92.00%
7100	Copier Contract-Maint & Usage	390.41	390.41	2,500.00	2,109.59	84.38%
7202	Building Alarms & Security	145.98	145.98	1,100.00	954.02	86.73%
7204	Cleaning Supplies, Laundry & Towel Service	0.00	0.00	3,500.00	3,500.00	100.00%
7222	Hazardous Materials CW JPA Cost	0.00	0.00	2,500.00	2,500.00	100.00%
7500	Schedule A Charges	0.00	0.00	2,169,550.00	2,169,550.00	100.00%
	Total Contract Services	656.37	656.37	2,180,650.00	2,179,993.63	99.97%
	Equipment & Tools					
6055	Radios -Non Capital	0.00	0.00	2,000.00	2,000.00	100.00%
6440	Fire Personal Protection Equipment	0.00	0.00	15,000.00	15,000.00	100.00%
6460	Self-Contained Breathing Apparatus	0.00	0.00	3,000.00	3,000.00	100.00%
6610	Rescue - Extrication Equipment	0.00	0.00	2,000.00	2,000.00	100.00%
6611	Water Rescue Equipment	0.00	0.00	3,000.00	3,000.00	100.00%
6630	Rope & Climbing Equipment	0.00	0.00	3,000.00	3,000.00	100.00%
7234	Oxygen Supplies & Cylinder Rent	0.00	0.00	350.00	350.00	100.00%
7238	Paramedic & EMT Small Tools & Supplies	9,904.00	9,904.00	25,000.00	15,096.00	60.38%
7242	Minor Tools, Accessories & Field Machines	0.00	0.00	1,200.00	1,200.00	100.00%
7252	Misc Hardware	2,705.38	2,705.38	1,200.00	(1,505.38)	(125.45)%
	Total Equipment & Tools	12,609.38	12,609.38	55,750.00	43,140.62	77.38%
	Financial Services					
7309	Late Fees	0.00	0.00	10.00	10.00	100.00%
7310	Bank Service Charges	2.00	2.00	36.00	34.00	94.44%
9154	Losses and Damages	0.00	0.00	50.00	50.00	100.00%
	Total Financial Services	2.00	2.00	96.00	94.00	97.92%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	0.00	2,000.00	2,000.00	100.00%
6345	Property Taxes & Assessments Costs	0.00	0.00	7,200.00	7,200.00	100.00%
7325	Insurance	48,583.04	48,583.04	34,500.00	(14,083.04)	(40.82)%
	Total Insurance, Licenses & Regulatory Fees	48,583.04	48,583.04	43,700.00	(4,883.04)	(11.17)%
	Legal & Professional					

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 7/1/2022 Through 7/31/2022

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7320	Professional & Consulting Services	0.00	0.00	3,000.00	3,000.00	100.00%
7326	Legal Services	0.00	0.00	350.00	350.00	100.00%
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>0.00</u>	<u>4,850.00</u>	<u>4,850.00</u>	100.00%
	Office/Operations					
7140	General Supplies & Minor Equipment	0.00	0.00	2,000.00	2,000.00	100.00%
7160	Postage, Shipping & Mail Supplies	350.00	350.00	2,000.00	1,650.00	82.50%
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	0.00	1,000.00	1,000.00	100.00%
7240	Propane	0.00	0.00	100.00	100.00	100.00%
	Total Office/Operations	<u>350.00</u>	<u>350.00</u>	<u>7,200.00</u>	<u>6,850.00</u>	95.14%
	Other Expense					
7201	White Goods & Accessories - bedding, towels	0.00	0.00	500.00	500.00	100.00%
7209	District Operating Center Expense	0.00	0.00	200.00	200.00	100.00%
7218	Cooking Products - Food, Drinks & Staples	0.00	0.00	500.00	500.00	100.00%
7224	Kitchen Cookware & Utensils	0.00	0.00	800.00	800.00	100.00%
7330	Misc Operating Expenses	0.00	0.00	6,000.00	6,000.00	100.00%
	Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>8,000.00</u>	<u>8,000.00</u>	100.00%
	Rent & Utilities					
6000	Cell Phones	67.16	67.16	840.00	772.84	92.00%
6025	Telephone	1,260.36	1,260.36	14,000.00	12,739.64	91.00%
8610	Electric	0.00	0.00	1,200.00	1,200.00	100.00%
8620	Gas Service	0.00	0.00	1,600.00	1,600.00	100.00%
8630	Trash Services	540.56	540.56	1,600.00	1,059.44	66.22%
8640	Water and Water Services	298.13	298.13	6,000.00	5,701.87	95.03%
8659	Utility Cable Charges	171.70	171.70	2,075.00	1,903.30	91.73%
8670	Street Lighting	9.74	9.74	135.00	125.26	92.79%
	Total Rent & Utilities	<u>2,347.65</u>	<u>2,347.65</u>	<u>27,450.00</u>	<u>25,102.35</u>	91.45%
	Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405	R & M - Extinguishers	0.00	0.00	500.00	500.00	100.00%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	0.00	3,500.00	3,500.00	100.00%
6750	R & M - Minor Tools & Equipment	0.00	0.00	1,600.00	1,600.00	100.00%
6775	R & M -Operation/Field Equipment	0.00	0.00	1,600.00	1,600.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 7/1/2022 Through 7/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6800 R & M - Grounds & Collection Systems	0.00	0.00	1,600.00	1,600.00	100.00%
6900 R & M - Buildings & Structures	0.00	0.00	28,000.00	28,000.00	100.00%
Total Repairs & Maintenance	<u>0.00</u>	<u>0.00</u>	<u>37,300.00</u>	<u>37,300.00</u>	100.00%
Travel & Training					
7141 CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323 Books, Publications & Subscriptions	0.00	0.00	200.00	200.00	100.00%
7324 Education & Training Fees	0.00	0.00	500.00	500.00	100.00%
8405 Reserve FF Training Costs	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>500.00</u>	<u>100.00%</u>
Total Travel & Training	<u>0.00</u>	<u>0.00</u>	<u>1,300.00</u>	<u>1,300.00</u>	<u>100.00%</u>
Total Services & Supplies	64,548.44	64,548.44	2,371,296.00	2,306,747.56	97.28%
Capital Outlay					
9006 Infrastructure CIP	0.00	0.00	50,000.00	50,000.00	100.00%
9085 Vehicle Purchase	<u>0.00</u>	<u>0.00</u>	<u>73,180.00</u>	<u>73,180.00</u>	<u>100.00%</u>
Total Capital Outlay	0.00	0.00	123,180.00	123,180.00	100.00%
Reserves					
9504 *Vehicle Replacement Reserve	0.00	0.00	98,398.00	98,398.00	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>188,398.00</u>	<u>188,398.00</u>	<u>100.00%</u>
Transfers					
9511 Interfund Transfer Out	<u>5,941.31</u>	<u>5,941.31</u>	<u>71,295.75</u>	<u>65,354.44</u>	<u>91.67%</u>
Total Transfers	<u>5,941.31</u>	<u>5,941.31</u>	<u>71,295.75</u>	<u>65,354.44</u>	<u>91.67%</u>
Total Expenditures	<u>91,989.53</u>	<u>91,989.53</u>	<u>3,043,794.75</u>	<u>2,951,805.22</u>	<u>96.98%</u>
Net Revenues over Expenditures	<u>(91,783.84)</u>	<u>(91,783.84)</u>	<u>308,353.29</u>	<u>(400,137.13)</u>	<u>(129.77)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 7/1/2022 Through 7/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	
Revenues						
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	0.00	0.00	6,000.00	(6,000.00)	(100.00)%
	Total Special Taxes & Assessments	<u>0.00</u>	<u>0.00</u>	<u>6,000.00</u>	<u>(6,000.00)</u>	<u>(100.00)%</u>
	Total Revenues	<u>0.00</u>	<u>0.00</u>	<u>6,000.00</u>	<u>(6,000.00)</u>	<u>(100.00)%</u>
Expenditures						
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6345	Property Taxes & Assessments Costs	0.00	0.00	600.00	600.00	100.00%
	Total Insurance, Licenses & Regulatory Fees	<u>0.00</u>	<u>0.00</u>	<u>600.00</u>	<u>600.00</u>	<u>100.00%</u>
Legal & Professional						
7320	Professional & Consulting Services	0.00	0.00	230.00	230.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	70.00	70.00	100.00%
	Total Legal & Professional	<u>0.00</u>	<u>0.00</u>	<u>300.00</u>	<u>300.00</u>	<u>100.00%</u>
Rent & Utilities						
8670	Street Lighting	<u>165.41</u>	<u>165.41</u>	<u>2,460.00</u>	<u>2,294.59</u>	<u>93.28%</u>
	Total Rent & Utilities	<u>165.41</u>	<u>165.41</u>	<u>2,460.00</u>	<u>2,294.59</u>	<u>93.28%</u>
	Total Services & Supplies	165.41	165.41	3,360.00	3,194.59	95.08%
Transfers						
9511	Interfund Transfer Out	<u>148.53</u>	<u>148.53</u>	<u>1,782.39</u>	<u>1,633.86</u>	<u>91.67%</u>
	Total Transfers	<u>148.53</u>	<u>148.53</u>	<u>1,782.39</u>	<u>1,633.86</u>	<u>91.67%</u>
	Total Expenditures	<u>313.94</u>	<u>313.94</u>	<u>5,142.39</u>	<u>4,828.45</u>	<u>93.90%</u>
	Net Revenues over Expenditures	<u>(313.94)</u>	<u>(313.94)</u>	<u>857.61</u>	<u>(1,171.55)</u>	<u>(136.61)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 7/1/2022 Through 7/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4035	Property Taxes	0.00	0.00	49,989.76	(49,989.76) (100.00)%
	Total Property Taxes	0.00	0.00	49,989.76	(49,989.76) (100.00)%
Service Charges & Fees					
4030	Residential Single Family	163,439.32	163,439.32	2,402,240.00	(2,238,800.68) (93.20)%
4102	Residential- Multi -Family-Water Sales	24,925.72	24,925.72	246,640.00	(221,714.28) (89.89)%
4103	Commercial, Home Care, Retail-Water Sales	18,331.80	18,331.80	339,693.00	(321,361.20) (94.60)%
4104	Irrigation- Water Sales	11,939.64	11,939.64	33,663.00	(21,723.36) (64.53)%
4114	Water Other Service Revenues	(50.00)	(50.00)	1,000.00	(1,050.00) (105.00)%
4931	Water Activation Fees	600.00	600.00	6,000.00	(5,400.00) (90.00)%
4932	Penalties	2,558.43	2,558.43	21,000.00	(18,441.57) (87.82)%
4933	Door Hangers/Lockout Notices	1,340.00	1,340.00	12,000.00	(10,660.00) (88.83)%
4937	NSF Fees	50.00	50.00	400.00	(350.00) (87.50)%
	Total Service Charges & Fees	223,134.91	223,134.91	3,062,636.00	(2,839,501.09) (92.71)%
Other Revenues					
4930	Other Revenue	23.90	23.90	6,000.00	(5,976.10) (99.60)%
	Total Other Revenues	23.90	23.90	6,000.00	(5,976.10) (99.60)%
Use of Money & Property					
4510	Investment Income on funds	848.57	848.57	6,000.00	(5,151.43) (85.86)%
	Total Use of Money & Property	848.57	848.57	6,000.00	(5,151.43) (85.86)%
	Total Revenues	224,007.38	224,007.38	3,124,625.76	(2,900,618.38) (92.83)%
Expenditures					
Personnel					
Salaries/Wages					
8018	Holiday Pay	1,285.30	1,285.30	25,325.00	24,039.70 94.92%
8045	Overtime Pay	252.90	252.90	4,000.00	3,747.10 93.68%
8050	Administrative Leave Pay	0.00	0.00	2,050.00	2,050.00 100.00%
8051	Floating Holiday Pay	771.68	771.68	6,500.00	5,728.32 88.13%
8054	Salaries & Wages - Regular	27,996.89	27,996.89	489,000.00	461,003.11 94.27%
8056	Retroactive Pay	0.00	0.00	1,000.00	1,000.00 100.00%
8060	Sick Leave Pay	1,101.58	1,101.58	10,000.00	8,898.42 88.98%
8063	Standby Pay	1,594.46	1,594.46	25,500.00	23,905.54 93.75%
8066	Comp Time Used	1,160.61	1,160.61	18,000.00	16,839.39 93.55%
8081	Vacation Pay	1,796.65	1,796.65	20,000.00	18,203.35 91.02%
	Total Salaries/Wages	35,960.07	35,960.07	601,375.00	565,414.93 94.02%
Payroll Taxes & Benefits					
5030	Life Insurance - ER	118.32	118.32	1,950.00	1,831.68 93.93%
5031	Disability Insurance	74.38	74.38	850.00	775.62 91.25%
5035	AD & D Insurance	10.04	10.04	440.00	429.96 97.72%
5040	LTD Insurance	101.98	101.98	4,200.00	4,098.02 97.57%
5050	Medicare - ER	524.66	524.66	9,000.00	8,475.34 94.17%
5060	Cafeteria Plan - ER	1,800.63	1,800.63	75,000.00	73,199.37 97.60%
5070	Retirement ER - Regular	3,172.34	3,172.34	131,151.00	127,978.66 97.58%
5075	Retirees Medical - ER	300.21	300.21	2,000.00	1,699.79 84.99%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 7/1/2022 Through 7/31/2022

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
5102	CA Training Tax- ER	0.00	0.00	50.00	50.00	100.00%
5120	Workers Comp Insurance - ER	10,182.26	10,182.26	12,000.00	1,817.74	15.15%
5124	Retirement - ER - Tier 2	<u>7,332.15</u>	<u>7,332.15</u>	<u>14,157.00</u>	<u>6,824.85</u>	<u>48.21%</u>
	Total Payroll Taxes & Benefits	23,616.97	23,616.97	250,798.00	227,181.03	90.58%
	Employment Services					
5100	Unemployment Insurance - ER	0.00	0.00	4,000.00	4,000.00	100.00%
6230	Medical Exam	<u>0.00</u>	<u>0.00</u>	<u>160.00</u>	<u>160.00</u>	<u>100.00%</u>
	Total Employment Services	0.00	0.00	4,160.00	4,160.00	100.00%
	Total Personnel	59,577.04	59,577.04	856,333.00	796,755.96	93.04%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	0.00	2,600.00	2,600.00	100.00%
7248	Uniform Safety Boots	<u>288.24</u>	<u>288.24</u>	<u>1,000.00</u>	<u>711.76</u>	<u>71.18%</u>
	Total Clothing & Uniform	288.24	288.24	3,600.00	3,311.76	91.99%
	Contract Services					
6100	Labor & Support-IT Services	0.00	0.00	5,000.00	5,000.00	100.00%
6110	IT Purchased Services	134.99	134.99	5,400.00	5,265.01	97.50%
7250	Water Quality Testing	0.00	0.00	34,000.00	34,000.00	100.00%
7255	Security Services	0.00	0.00	5,500.00	5,500.00	100.00%
7321	Janitorial Cleaning & Supplies	<u>73.00</u>	<u>73.00</u>	<u>850.00</u>	<u>777.00</u>	<u>91.41%</u>
	Total Contract Services	207.99	207.99	50,750.00	50,542.01	99.59%
	Equipment & Tools					
6438	Disinfection Feed Pumps	549.58	549.58	2,700.00	2,150.42	79.65%
7242	Minor Tools, Accessories & Field Machines	30.00	30.00	8,000.00	7,970.00	99.63%
7253	Rent - Equipment	0.00	0.00	500.00	500.00	100.00%
7256	Meter Purchases & Replacements	0.00	0.00	3,000.00	3,000.00	100.00%
	Total Equipment & Tools	579.58	579.58	14,200.00	13,620.42	95.92%
	Financial Services					
7309	Late Fees	0.00	0.00	50.00	50.00	100.00%
7310	Bank Service Charges	<u>2.00</u>	<u>2.00</u>	<u>300.00</u>	<u>298.00</u>	<u>99.33%</u>
	Total Financial Services	2.00	2.00	350.00	348.00	99.43%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	0.00	900.00	900.00	100.00%
6342	Fees - Regulatory	2,525.00	2,525.00	22,000.00	19,475.00	88.52%
6345	Property Taxes & Assessments Costs	0.00	0.00	7,500.00	7,500.00	100.00%
7325	Insurance	<u>81,760.49</u>	<u>81,760.49</u>	<u>64,250.00</u>	<u>(17,510.49)</u>	<u>(27.25)%</u>
	Total Insurance, Licenses & Regulatory Fees	84,285.49	84,285.49	94,650.00	10,364.51	10.95%
	Legal & Professional					
7318	Professional & Consulting BMC	0.00	0.00	120,000.00	120,000.00	100.00%
7320	Professional & Consulting Services	5,510.82	5,510.82	20,000.00	14,489.18	72.45%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 7/1/2022 Through 7/31/2022

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7326	Legal Services	0.00	0.00	8,000.00	8,000.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Legal & Professional	5,510.82	5,510.82	149,000.00	143,489.18	96.30%
	Office/Operations					
6130	Computer Hardware	2,687.56	2,687.56	6,000.00	3,312.44	55.21%
6140	Computer Software	5,000.00	5,000.00	5,000.00	0.00	0.00%
7140	General Supplies & Minor Equipment	0.00	0.00	1,000.00	1,000.00	100.00%
7160	Postage, Shipping & Mail Supplies	532.88	532.88	9,000.00	8,467.12	94.08%
7180	Billing Supplies, Forms & Printing	1,493.47	1,493.47	18,750.00	17,256.53	92.03%
7226	Membership & Dues	1,051.40	1,051.40	3,000.00	1,948.60	64.95%
7230	Misc Small Parts & Supplies	0.00	0.00	3,000.00	3,000.00	100.00%
7237	Process Control & Treatment Supplies	77.65	77.65	10,000.00	9,922.35	99.22%
7239	Water Treatment Chemicals	0.00	0.00	13,000.00	13,000.00	100.00%
7249	Safety Supplies	200.56	200.56	1,000.00	799.44	79.94%
	Total Office/Operations	11,043.52	11,043.52	69,750.00	58,706.48	84.17%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	250.00	250.00	100.00%
7348	Water Conservation Program	100.00	100.00	10,000.00	9,900.00	99.00%
	Total Other Expense	100.00	100.00	10,250.00	10,150.00	99.02%
	Rent & Utilities					
6000	Cell Phones	346.31	346.31	3,500.00	3,153.69	90.11%
6025	Telephone	139.26	139.26	10,000.00	9,860.74	98.61%
8610	Electric	12,597.80	12,597.80	100,000.00	87,402.20	87.40%
8620	Gas Service	0.00	0.00	250.00	250.00	100.00%
8630	Trash Services	149.72	149.72	2,000.00	1,850.28	92.51%
8644	Disposal Services	0.00	0.00	9,000.00	9,000.00	100.00%
8670	Street Lighting	44.72	44.72	432.00	387.28	89.65%
	Total Rent & Utilities	13,277.81	13,277.81	125,182.00	111,904.19	89.39%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	0.00	400.00	400.00	100.00%
6422	R & M - Hydrants	0.00	0.00	1,300.00	1,300.00	100.00%
6640	R & M - Equip & Other Non-Structural Fixed Assets	784.80	784.80	5,000.00	4,215.20	84.30%
6641	R & M - Wells	0.00	0.00	3,000.00	3,000.00	100.00%
6750	R & M - Minor Tools & Equipment	0.00	0.00	2,400.00	2,400.00	100.00%
6800	R & M - Grounds & Collection Systems	0.00	0.00	600.00	600.00	100.00%
6830	Paving & Concrete	0.00	0.00	4,000.00	4,000.00	100.00%
6900	R & M - Buildings & Structures	674.06	674.06	15,000.00	14,325.94	95.51%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 7/1/2022 Through 7/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7241 R & M - Water Distribution System	523.06	523.06	8,000.00	7,476.94	93.46%
Total Repairs & Maintenance	1,981.92	1,981.92	39,700.00	37,718.08	95.01%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324 Education & Training Fees	0.00	0.00	3,000.00	3,000.00	100.00%
8410 Certifications	0.00	0.00	500.00	500.00	100.00%
8550 Mileage Reimbursement & Parking	0.00	0.00	370.00	370.00	100.00%
Total Travel & Training	0.00	0.00	4,120.00	4,120.00	100.00%
Vehicle Maintenance & Repairs					
7006 Tuneup/Oil/Maintenance	0.00	0.00	1,600.00	1,600.00	100.00%
7211 Misc Fuel & Diesel	122.02	122.02	4,000.00	3,877.98	96.95%
7220 Gasoline	900.18	900.18	6,000.00	5,099.82	85.00%
7228 Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232 Vehicle Repairs - Parts, Tires & Lubricants	1,113.57	1,113.57	5,000.00	3,886.43	77.73%
Total Vehicle Maintenance & Repairs	2,135.77	2,135.77	16,800.00	14,664.23	87.29%
Total Services & Supplies	119,413.14	119,413.14	578,352.00	458,938.86	79.35%
Capital Outlay					
9006 Infrastructure CIP	9,290.85	9,290.85	1,918,000.00	1,908,709.15	99.52%
Total Capital Outlay	9,290.85	9,290.85	1,918,000.00	1,908,709.15	99.52%
Debt Service					
9022 Debt Service - Principal	187,716.53	187,716.53	187,716.54	0.01	0.00%
9023 Debt Service - Interest & Annual Fee	35,526.38	35,526.38	68,706.32	33,179.94	48.29%
9024 Loan Administration Fee	8,526.33	8,526.33	8,526.33	0.00	0.00%
Total Debt Service	231,769.24	231,769.24	264,949.19	33,179.95	12.52%
Reserves					
9572 *General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
Total Reserves	0.00	0.00	57,000.00	57,000.00	100.00%
Transfers					
9511 Interfund Transfer Out	45,153.98	45,153.98	541,847.70	496,693.72	91.67%
Total Transfers	45,153.98	45,153.98	541,847.70	496,693.72	91.67%
Total Expenditures	465,204.25	465,204.25	4,216,481.89	3,751,277.64	88.97%
Net Revenues over Expenditures	(241,196.87)	(241,196.87)	(1,091,856.13)	850,659.26	(77.91)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 7/1/2022 Through 7/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Service Charges & Fees					
4062	Wastewater Admin Charge	0.00	0.00	19,720.79	(19,720.79) (100.00)%
	Total Service Charges & Fees	0.00	0.00	19,720.79	(19,720.79) (100.00)%
	Total Revenues	0.00	0.00	19,720.79	(19,720.79) (100.00)%
Expenditures					
Services & Supplies					
Financial Services					
7310	Bank Service Charges	0.00	0.00	1,815.00	1,815.00 100.00%
	Total Financial Services	0.00	0.00	1,815.00	1,815.00 100.00%
Insurance, Licenses & Regulatory Fees					
6343	Lien & Notary Fees	0.00	0.00	35.00	35.00 100.00%
6345	Property Taxes & Assessments Costs	0.00	0.00	270.00	270.00 100.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	0.00	305.00	305.00 100.00%
Legal & Professional					
7320	Professional & Consulting Services	2,770.04	2,770.04	14,036.00	11,265.96 80.26%
	Total Legal & Professional	2,770.04	2,770.04	14,036.00	11,265.96 80.26%
	Total Services & Supplies	2,770.04	2,770.04	16,156.00	13,385.96 82.85%
Transfers					
9511	Interfund Transfer Out	297.07	297.07	3,564.79	3,267.72 91.67%
	Total Transfers	297.07	297.07	3,564.79	3,267.72 91.67%
	Total Expenditures	3,067.11	3,067.11	19,720.79	16,653.68 84.45%
	Net Revenues over Expenditures	(3,067.11)	(3,067.11)	0.00	(3,067.11) 0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 7/1/2022 Through 7/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Other Revenues					
4928 Lien Fees Recoveries	<u>30.00</u>	<u>30.00</u>	<u>0.00</u>	<u>30.00</u>	<u>0.00%</u>
Total Other Revenues	<u>30.00</u>	<u>30.00</u>	<u>0.00</u>	<u>30.00</u>	<u>0.00%</u>
Use of Money & Property					
4510 Investment Income on funds	<u>0.09</u>	<u>0.09</u>	<u>0.00</u>	<u>0.09</u>	<u>0.00%</u>
Total Use of Money & Property	<u>0.09</u>	<u>0.09</u>	<u>0.00</u>	<u>0.09</u>	<u>0.00%</u>
Total Revenues	<u>30.09</u>	<u>30.09</u>	<u>0.00</u>	<u>30.09</u>	<u>0.00%</u>
Net Revenues over Expenditures	<u>30.09</u>	<u>30.09</u>	<u>0.00</u>	<u>30.09</u>	<u>0.00%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 7/1/2022 Through 7/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Revenues						
Other Revenues						
4800	Franchise Revenues	7,346.76	7,346.76	245,000.00	(237,653.24)	(97.00)%
	Total Other Revenues	7,346.76	7,346.76	245,000.00	(237,653.24)	(97.00)%
	Total Revenues	7,346.76	7,346.76	245,000.00	(237,653.24)	(97.00)%
Expenditures						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	0.00	0.00	5,000.00	5,000.00	100.00%
7326	Legal Services	0.00	0.00	5,000.00	5,000.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Legal & Professional	0.00	0.00	11,000.00	11,000.00	100.00%
Office/Operations						
7140	General Supplies & Minor Equipment	0.00	0.00	500.00	500.00	100.00%
7160	Postage, Shipping & Mail Supplies	0.00	0.00	2,500.00	2,500.00	100.00%
7230	Misc Small Parts & Supplies	0.00	0.00	500.00	500.00	100.00%
	Total Office/Operations	0.00	0.00	3,500.00	3,500.00	100.00%
Other Expense						
7330	Misc Operating Expenses	0.00	0.00	1,000.00	1,000.00	100.00%
7345	Outreach- Program Give-away Items	0.00	0.00	2,000.00	2,000.00	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	4,000.00	4,000.00	100.00%
Travel & Training						
7324	Education & Training Fees	0.00	0.00	1,000.00	1,000.00	100.00%
8475	Training Materials	0.00	0.00	250.00	250.00	100.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	250.00	250.00	100.00%
	Total Travel & Training	0.00	0.00	1,500.00	1,500.00	100.00%
	Total Services & Supplies	0.00	0.00	20,000.00	20,000.00	100.00%
Debt Service						
9022	Debt Service - Principal	0.00	0.00	120,000.00	120,000.00	100.00%
	Total Debt Service	0.00	0.00	120,000.00	120,000.00	100.00%
Transfers						
9511	Interfund Transfer Out	5,941.31	5,941.31	71,295.75	65,354.44	91.67%
	Total Transfers	5,941.31	5,941.31	71,295.75	65,354.44	91.67%
	Total Expenditures	5,941.31	5,941.31	211,295.75	205,354.44	97.19%
	Net Revenues over Expenditures	1,405.45	1,405.45	33,704.25	(32,298.80)	(95.83)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 7/1/2022 Through 7/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues					
Property Taxes					
4035	Property Taxes	0.00	0.00	39,290.00	(39,290.00) (100.00)%
	Total Property Taxes	0.00	0.00	39,290.00	(39,290.00) (100.00)%
Special Taxes & Assessments					
4400	Drainage Assessments	0.00	0.00	95,264.00	(95,264.00) (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	95,264.00	(95,264.00) (100.00)%
Use of Money & Property					
4510	Investment Income on funds	448.85	448.85	600.00	(151.15) (25.19)%
	Total Use of Money & Property	448.85	448.85	600.00	(151.15) (25.19)%
	Total Revenues	448.85	448.85	135,154.00	(134,705.15) (99.67)%
Expenditures					
Personnel					
Salaries/Wages					
8045	Overtime Pay	0.00	0.00	200.00	200.00 100.00%
8054	Salaries & Wages - Regular	0.00	0.00	11,000.00	11,000.00 100.00%
	Total Salaries/Wages	0.00	0.00	11,200.00	11,200.00 100.00%
	Total Personnel	0.00	0.00	11,200.00	11,200.00 100.00%
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	0.00	7,200.00	7,200.00 100.00%
6345	Property Taxes & Assessments Costs	0.00	0.00	600.00	600.00 100.00%
7325	Insurance	1,501.61	1,501.61	450.00	(1,051.61) (233.69)%
	Total Insurance, Licenses & Regulatory Fees	1,501.61	1,501.61	8,250.00	6,748.39 81.80%
Legal & Professional					
7320	Professional & Consulting Services	573.15	573.15	3,000.00	2,426.85 80.89%
7326	Legal Services	0.00	0.00	500.00	500.00 100.00%
	Total Legal & Professional	573.15	573.15	3,500.00	2,926.85 83.62%
Office/Operations					
7230	Misc Small Parts & Supplies	0.00	0.00	550.00	550.00 100.00%
7249	Safety Supplies	0.00	0.00	100.00	100.00 100.00%
	Total Office/Operations	0.00	0.00	650.00	650.00 100.00%
Other Expense					
7346	Promotional Expenses - Event	0.00	0.00	300.00	300.00 100.00%
	Total Other Expense	0.00	0.00	300.00	300.00 100.00%
Rent & Utilities					
6000	Cell Phones	44.00	44.00	1,700.00	1,656.00 97.41%
6025	Telephone	0.00	0.00	250.00	250.00 100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 7/1/2022 Through 7/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
8610	Electric	123.17	123.17	2,200.00	2,076.83	94.40%
8670	Street Lighting	<u>86.18</u>	<u>86.18</u>	<u>1,000.00</u>	<u>913.82</u>	<u>91.38%</u>
	Total Rent & Utilities	253.35	253.35	5,150.00	4,896.65	95.08%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	0.00	50.00	50.00	100.00%
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	0.00	500.00	500.00	100.00%
6800	R & M - Grounds & Collection Systems	275.00	275.00	5,500.00	5,225.00	95.00%
6900	R & M - Buildings & Structures	0.00	0.00	1,500.00	1,500.00	100.00%
	Total Repairs & Maintenance	<u>275.00</u>	<u>275.00</u>	<u>8,550.00</u>	<u>8,275.00</u>	<u>96.78%</u>
	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	30.51	30.51	1,200.00	1,169.49	97.46%
7220	Gasoline	<u>225.04</u>	<u>225.04</u>	<u>1,500.00</u>	<u>1,274.96</u>	<u>85.00%</u>
	Total Vehicle Maintenance & Repairs	<u>255.55</u>	<u>255.55</u>	<u>2,700.00</u>	<u>2,444.45</u>	<u>90.54%</u>
	Total Services & Supplies	2,858.66	2,858.66	30,450.00	27,591.34	90.61%
	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>1,188.26</u>	<u>1,188.26</u>	<u>14,259.15</u>	<u>13,070.89</u>	<u>91.67%</u>
	Total Transfers	<u>1,188.26</u>	<u>1,188.26</u>	<u>14,259.15</u>	<u>13,070.89</u>	<u>91.67%</u>
	Total Expenditures	<u>4,046.92</u>	<u>4,046.92</u>	<u>70,909.15</u>	<u>66,862.23</u>	<u>94.29%</u>
	Net Revenues over Expenditures	<u>(3,598.07)</u>	<u>(3,598.07)</u>	<u>64,244.85</u>	<u>(67,842.92)</u>	<u>(105.60)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 7/1/2022 Through 7/31/2022

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Revenues						
Property Taxes						
4034	Property Tax Revenue from Water	0.00	0.00	42,364.20	(42,364.20)	(100.00)%
	Total Property Taxes	0.00	0.00	42,364.20	(42,364.20)	(100.00)%
Use of Money & Property						
4510	Investment Income on funds	373.52	373.52	700.00	(326.48)	(46.64)%
	Total Use of Money & Property	373.52	373.52	700.00	(326.48)	(46.64)%
	Total Revenues	373.52	373.52	43,064.20	(42,690.68)	(99.13)%
Expenditures						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	0.00	0.00	1,000.00	1,000.00	100.00%
7326	Legal Services	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	0.00	0.00	1,500.00	1,500.00	100.00%
Office/Operations						
7140	General Supplies & Minor Equipment	0.00	0.00	100.00	100.00	100.00%
	Total Office/Operations	0.00	0.00	100.00	100.00	100.00%
	Total Services & Supplies	0.00	0.00	1,600.00	1,600.00	100.00%
Capital Outlay						
9006	Infrastructure CIP	0.00	0.00	42,000.00	42,000.00	100.00%
	Total Capital Outlay	0.00	0.00	42,000.00	42,000.00	100.00%
Transfers						
9511	Interfund Transfer Out	594.13	594.13	7,129.58	6,535.45	91.67%
	Total Transfers	594.13	594.13	7,129.58	6,535.45	91.67%
	Total Expenditures	594.13	594.13	50,729.58	50,135.45	98.83%
	Net Revenues over Expenditures	(220.61)	(220.61)	(7,665.38)	7,444.77	(97.12)%

Balance Sheet 7.31.22

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	246,196.24
800 - Drainage	800	240,193.84
900 - Parks & Recreation	900	199,878.04
General Checking Account	1012	
100 - Administration	100	133,877.29
200 - Bayridge	200	33,587.31
301 - Fire	301	391,858.89
400 - Vista de Oro	400	(325.34)
500 - Water	500	1,241,119.98
600 - Wastewater	600	(71,825.58)
650 - Solid Waste	650	(6,184.85)
800 - Drainage	800	379,742.97
900 - Parks & Recreation	900	76,816.77
Payroll Account (contra to 2998)	1013	
100 - Administration	100	3,992.55
301 - Fire	301	893.42
500 - Water	500	1,458.29
Rabobank-Bankruptcy Disbursement	1017	
600 - Wastewater	600	102,793.69
Fire Reserves Account	1031	
301 - Fire	301	1,863,076.14
US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	7,320.06
US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	916,753.09
US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	<u>1,020,585.68</u>
Total Cash in Bank		6,782,708.48

Investments

Water Reserves Account	0335	
500 - Water	500	<u>2,690,945.36</u>
Total Investments		2,690,945.36

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	\$ 138,369.84
200	\$ 33,587.31
301	\$ 2,256,028.45
400	\$ (325.34)
500	\$ 4,179,919.87
600	\$ 30,968.11
602	\$ 1,944,658.83
650	\$ (6,184.85)
800	\$ 619,936.81
900	\$ 276,694.81
Total	\$ 9,473,653.84

Prior Month - June 2022	
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

500 - Water	500	<u>10,000.00</u>
Total Held Deposits		10,000.00
Prepaid Expenses		
Prepaid PERS	1234	
100 - Administration	100	10.43
500 - Water	500	<u>(10.43)</u>
Total Prepaid Expenses		0.00
Accounts Receivable		
Accounts Receivable	1080	
301 - Fire	301	331,392.68
500 - Water	500	210,842.99
Unbilled A/R	1085	
500 - Water	500	<u>288,561.30</u>
Total Accounts Receivable		830,796.97
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		10,384,209.26
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 Depeciation-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>29,208.95</u>
Total Other Assets		<u>280,013.95</u>
Total ASSETS		<u>19,111,620.84</u>

LIABILITIES & EQUITY

CURRENT LIABILITIES

Accounts Payable

Vendor Payable (Control Account)	2000	
100 - Administration	100	(1,517.48)
301 - Fire	301	14,497.90
500 - Water	500	89,379.32
650 - Solid Waste	650	10,125.00
800 - Drainage	800	<u>825.70</u>
Total Accounts Payable		113,310.44

Current Payroll Liabilities

FICA Employee Payable	2002	
100 - Administration	100	(0.01)
301 - Fire	301	(317.75)
FICA Employer Payable	2003	
301 - Fire	301	317.75
CA Income Tax Withholding	2011	
500 - Water	500	0.30
SDI Payable Employee (EE Only)	2012	
301 - Fire	301	0.13
500 - Water	500	(0.14)
Retirement-ER-Regular Contrib	2014	
301 - Fire	301	0.01
500 - Water	500	(0.01)
AFLAC Voluntary Insurance-Employee	2022	
100 - Administration	100	(0.02)

500 - Water	500	0.05
Accrued Compensated Absences	2040	
100 - Administration	100	7,302.24
500 - Water	500	25,098.19
Long-term Compensated Absences	2041	
100 - Administration	100	21,906.71
500 - Water	500	75,294.56
CALPERS Retirement Tier 2- EE- Liab	2042	
100 - Administration	100	0.01
CALPERS Retirement Tier 2- ER- Liab	2044	
100 - Administration	100	0.80
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	29.74
500 - Water	500	67.15
Medical Plan Liab- Employee	2203	
500 - Water	500	(4,479.32)
Vision Plan Liab- Employee	2204	
100 - Administration	100	(19.93)
500 - Water	500	18.93
Dental Plan Ins Payable- Employee	2205	
100 - Administration	100	(70.67)
500 - Water	500	(720.24)
Retirement Contrib Liab-Employee	2206	
500 - Water	500	(0.01)
Insurance- AD & D	2211	
100 - Administration	100	1.69
500 - Water	500	(1.52)
Insurance- LT Disability	2213	
100 - Administration	100	(27.57)
500 - Water	500	(9.08)
Survivor Premiums-PERS	2214	
100 - Administration	100	0.93
301 - Fire	301	(0.93)
Payroll Clearing Account	2999	
100 - Administration	100	<u>61.05</u>
Total Current Payroll Liabilities		476,887.05
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	187,716.53
650 - Solid Waste	650	<u>120,000.00</u>
Total Current Portion Long Term Debt		307,716.53
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		992,117.61
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	1,207,624.02
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>6,572,309.29</u>
Total Other Liabilities		6,572,309.29
Long Term Debt		
Note Payable - Long Term		
Long Term Debt- Note Payable	2100	
650 - Solid Waste	650	1,036,772.00
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	2,654,394.66
Total Note Payable - Long Term		3,691,166.66
Accrued Interest Payable		
Accrued Interest Payable	2110	

500 - Water	500	<u>29,605.32</u>
Total Accrued Interest Payable		<u>29,605.32</u>
Total Long Term Debt		3,720,771.98
Equity		
Revenues		
100 - Administration	100	59,413.12
301 - Fire	301	205.69
500 - Water	500	224,007.38
Wastewater Fiduciary Fund	602	30.09
650 - Solid Waste	650	7,346.76
800 - Drainage	800	448.85
900 - Parks & Recreation	900	<u>373.52</u>
Total Revenues		291,825.41
Expenditures		
100 - Administration	100	(62,900.02)
200 - Bayridge	200	(567.16)
301 - Fire	301	(91,989.53)
400 - Vista de Oro	400	(313.94)
500 - Water	500	(465,204.25)
600 - Wastewater	600	(3,067.11)
650 - Solid Waste	650	(5,941.31)
800 - Drainage	800	(4,046.92)
900 - Parks & Recreation	900	(594.13)
Total Expenditures		(634,624.37)
Equity		
Septic System Decommission Reserve	3109	
200 - Bayridge	200	8,000.00
Prepaid Assessment Reserve	3159	
Wastewater Fiduciary Fund	602	4,972.74
Fire Mitigation Fund	3161	
301 - Fire	301	135,448.89
600 - Wastewater	600	102,948.71
Fund Balance	3200	
100 - Administration	100	100,570.43
200 - Bayridge	200	26,154.47
301 - Fire	301	337,513.02
400 - Vista de Oro	400	(11.40)
500 - Water	500	3,757,138.17
600 - Wastewater	600	1,357,311.60
Wastewater Fiduciary Fund	602	1,939,656.00
650 - Solid Waste	650	22,284.70
800 - Drainage	800	388,174.36
900 - Parks & Recreation	900	78,036.24
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>8,169,220.92</u>
Total Equity		<u>7,826,421.96</u>
Total LIABILITIES & EQUITY		<u><u>19,111,620.84</u></u>

	July 2022	June 2022	May 2022	April 2022	March 2022	February 2022	January 2022	December 2021	November 2021	October 2021	September 2021	August 2021	July 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	\$ 138,369.84	\$ 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
200	\$ 33,587.31	\$ 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
301	\$ 2,256,028.45	\$ 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
400	\$ (325.34)	\$ 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)
500	\$ 4,179,919.87	\$ 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
600	\$ 30,968.11	\$ 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
602	\$ 1,944,658.83	\$ 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
650	\$ (6,184.85)	\$ 3,259.10	\$ (21,447.48)	\$ (5,509.00)									
800	\$ 619,936.81	\$ 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
900	\$ 276,694.81	\$ 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
Total	\$ 9,473,653.84	\$ 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

	% 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	-9.52%	0.80%	6.88%	12.84%	15.40%	5.93%	7.76%	-2.99%	-20.19%	-2.12%	17.00%	2.93%	
200	-3.07%	-1.41%	4.87%	-16.62%	0.41%	1.05%	15.91%	8.81%	9.70%	-3.74%	-1.56%	-3.00%	
301	1.85%	-1.26%	-1.68%	6.60%	0.03%	-23.86%	4.40%	1.64%	-0.72%	-1.50%	2.50%	-0.84%	
400	-172.70%	-94.15%	90.16%	15.54%	25.55%	10.76%	-254.38%	-44.66%	-40.10%	16.64%	15.13%	23.39%	
500	-4.59%	-1.07%	-0.62%	-5.59%	-1.23%	1.46%	3.12%	1.12%	3.22%	1.61%	2.92%	2.73%	
600	-9.07%	-0.80%	-0.80%	-0.79%	-8.07%	-2.43%	103.83%	-21.06%	-1.02%	-2.07%	-15.84%	-0.92%	
602	1.20%	0.23%	14.91%	4.59%	-8.21%	2.35%	-0.72%	37.34%	11.33%	0.00%	-41.86%	0.00%	
650	-289.77%	-115.20%	289.32%										
800	-0.15%	-0.45%	4.30%	2.75%	0.63%	0.59%	5.70%	1.12%	3.37%	-0.36%	-0.37%	-1.22%	
900	-0.12%	-1.11%	-0.18%	7.61%	-0.21%	-0.21%	-0.17%	-0.21%	-0.21%	-0.16%	-0.21%	-2.41%	

Average Cash Flow Summary 2022/2023		Average Cash Flow Summary 2021/2022	
100	\$ 138,369.84	100	\$ 119,992.35
200	\$ 33,587.31	200	\$ 34,039.09
301	\$ 2,256,028.45	301	\$ 2,487,920.81
400	\$ (325.34)	400	\$ 53.32
500	\$ 4,179,919.87	500	\$ 4,458,552.95
600	\$ 30,968.11	600	\$ 30,569.36
602	\$ 1,944,658.83	602	\$ 1,631,528.03
650	\$ (6,184.85)	650	n/a
800	\$ 619,936.81	800	\$ 563,162.29
900	\$ 276,694.81	900	\$ 267,458.60

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 7/31/2022

		<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

Balance Sheet
As of 7/31/2022

		<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 7/31/2022

		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>

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 7/31/2022

		<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	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>



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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00004025-0008049-0001-0001-TIMR8006410729226118

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: *****
Date 07/29/2022
EM

EXECUTIVE 50 CHECKING

Acct *****

Summary of Activity Since Your Last Statement

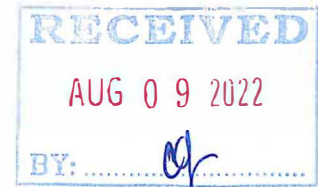
Table with 3 columns: Description, Date, Amount. Rows include Beginning Balance (7/01/22, 9,379.02), Deposits / Misc Credits (0, .00), Withdrawals / Misc Debits (1, 2.00), ** Ending Balance (7/31/22, 9,377.02 **), Service Charge (2.00), and Average Collected Balance (9,379).

Withdrawals and Debits

Table with 4 columns: Date, Deposits, Withdrawals, Activity Description. Row: 7/29, Deposits, 2.00, PAPER STATEMENT FEE.

Daily Balance Summary

Table with 6 columns: Date, Balance, Date, Balance, Date, Balance. Row: 7/29, 9,377.02.



00004025-0008049-0001-0001-TIMR800641072922611800004025-000009051

