



April 4, 2022

**TO:** Finance Advisory Committee  
**FROM:** Adrienne Geidel at Robert Stilts, District Bookkeeper  
Ron Munds, General Manager  
**SUBJECT:** **Agenda Item 5 – 04/04/2022 FAC Meeting**  
Receive Financial Report for the Period Ending February 28, 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 February 2022.

**STAFF RECOMMENDATION**

Staff recommends that the FAC adopt the following motion:

***Motion: I recommend to the Board, that the Board receive and file the financials for the period ending February 28, 2022.***

Attachments

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

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

**Phone:** 805/528-9370  
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**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 2/1/2022 Through 2/28/2022

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
<b>Revenues</b>					
<b>Other Revenues</b>					
4002	Transfer In	55,092.55	440,740.40	661,110.53	(220,370.13) (33.33)%
4930	Other Revenue	25.00	25.00	0.00	25.00 0.00%
	<b>Total Other Revenues</b>	<u>55,117.55</u>	<u>440,765.40</u>	<u>661,110.53</u>	<u>(220,345.13)</u> (33.33)%
	<b>Total Revenues</b>	<u>55,117.55</u>	<u>440,765.40</u>	<u>661,110.53</u>	<u>(220,345.13)</u> (33.33)%
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
7322	Director's Compensation	700.00	6,200.00	16,500.00	10,300.00 62.42%
8018	Holiday Pay	0.00	9,314.58	13,166.00	3,851.42 29.25%
8045	Overtime Pay	0.00	0.00	600.00	600.00 100.00%
8050	Administrative Leave Pay	42.56	2,159.82	4,900.00	2,740.18 55.92%
8051	Floating Holiday Pay	0.00	465.42	3,000.00	2,534.58 84.49%
8054	Salaries & Wages - Regular	23,755.86	164,904.70	249,999.00	85,094.30 34.04%
8060	Sick Leave Pay	85.12	2,625.16	4,900.00	2,274.84 46.43%
8066	Comp Time Used	0.00	0.00	50.00	50.00 100.00%
8081	Vacation Pay	0.00	9,714.56	5,000.00	(4,714.56) (94.29)%
	<b>Total Salaries/Wages</b>	<u>24,583.54</u>	<u>195,384.24</u>	<u>298,115.00</u>	<u>102,730.76</u> 34.46%
<b>Payroll Taxes &amp; Benefits</b>					
5020	FICA - ER	43.40	451.36	1,116.00	664.64 59.56%
5030	Life Insurance - ER	48.62	366.20	525.00	158.80 30.25%
5031	Disability Insurance	35.33	260.98	320.00	59.02 18.44%
5035	AD & D Insurance	11.26	74.73	119.00	44.27 37.20%
5040	LTD Insurance	159.92	1,086.40	1,500.00	413.60 27.57%
5050	Medicare - ER	360.95	2,839.67	4,000.00	1,160.33 29.01%
5060	Cafeteria Plan - ER	2,599.38	17,851.35	25,774.00	7,922.65 30.74%
5070	Retirement ER - Regular	832.82	6,872.56	9,994.00	3,121.44 31.23%
5075	Retirees Medical - ER	150.21	1,316.55	1,775.00	458.45 25.83%
5102	CA Training Tax- ER	4.04	28.28	37.50	9.22 24.59%
5120	Workers Comp Insurance - ER	0.00	925.97	1,000.00	74.03 7.40%
5124	Retirement - ER - Tier 2	1,868.66	14,181.93	22,225.00	8,043.07 36.19%
	<b>Total Payroll Taxes &amp; Benefits</b>	<u>6,114.59</u>	<u>46,255.98</u>	<u>68,385.50</u>	<u>22,129.52</u> 32.36%
<b>Employment Services</b>					
5100	Unemployment Insurance - ER	161.69	1,216.32	2,015.00	798.68 39.64%
6200	Hiring, Advertising & Other Costs	402.01	836.21	200.00	(636.21) (318.11)%
6230	Medical Exam	0.00	0.00	150.00	150.00 100.00%
	<b>Total Employment Services</b>	<u>563.70</u>	<u>2,052.53</u>	<u>2,365.00</u>	<u>312.47</u> 13.21%
	<b>Total Personnel</b>	<u>31,261.83</u>	<u>243,692.75</u>	<u>368,865.50</u>	<u>125,172.75</u> 33.93%
<b>Services &amp; Supplies</b>					
<b>Clothing &amp; Uniform</b>					
7246	Uniform & Gear	0.00	0.00	200.00	200.00 100.00%
	<b>Total Clothing &amp; Uniform</b>	<u>0.00</u>	<u>0.00</u>	<u>200.00</u>	<u>200.00</u> 100.00%
<b>Contract Services</b>					
6100	Labor & Support-IT Services	0.00	11,862.94	14,500.00	2,637.06 18.19%
6110	IT Purchased Services	1,995.99	16,008.43	24,000.00	7,991.57 33.30%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 2/1/2022 Through 2/28/2022

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
7100	Copier Contract-Maint & Usage	301.41	2,357.84	3,100.00	742.16	23.94%
7255	Security Services	942.61	1,625.88	1,120.00	(505.88)	(45.17)%
7321	Janitorial Cleaning & Supplies	271.00	2,098.00	2,900.00	802.00	27.66%
7342	Public Meeting Recordings	1,218.92	5,496.71	10,000.00	4,503.29	45.03%
	Total Contract Services	4,729.93	39,449.80	55,620.00	16,170.20	29.07%
	Financial Services					
7309	Late Fees	0.00	0.00	200.00	200.00	100.00%
7310	Bank Service Charges	204.38	2,359.18	6,400.00	4,040.82	63.14%
	Total Financial Services	204.38	2,359.18	6,600.00	4,240.82	64.25%
	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	37,500.00	60,000.00	22,500.00	37.50%
7305	Auditing Services	0.00	22,000.00	22,000.00	0.00	0.00%
7320	Professional & Consulting Services	0.00	29,225.04	2,500.00	(26,725.04)	...69.00)%
7326	Legal Services	0.00	4,891.04	30,000.00	25,108.96	83.70%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	200.00	200.00	100.00%
	Total Legal & Professional	5,000.00	93,616.08	114,700.00	21,083.92	18.38%
	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	366.88	2,866.31	6,500.00	3,633.69	55.90%
7160	Postage, Shipping & Mail Supplies	0.00	1,455.82	2,500.00	1,044.18	41.77%
7226	Membership & Dues	0.00	7,715.00	7,950.00	235.00	2.96%
	Total Office/Operations	366.88	12,037.13	18,950.00	6,912.87	36.48%
	Other Expense					
7330	Misc Operating Expenses	5.37	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	5.37	105.37	100.00	(5.37)	(5.37)%
	Rent & Utilities					
6000	Cell Phones	90.00	661.50	1,080.00	418.50	38.75%
6025	Telephone	225.79	1,804.87	3,000.00	1,195.13	39.84%
7350	Rent - Meetings	0.00	0.00	200.00	200.00	100.00%
7352	Rent - Offices & Other Structures	3,000.00	24,000.00	36,000.00	12,000.00	33.33%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 2/1/2022 Through 2/28/2022

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
8610 Electric	0.00	2,074.10	3,800.00	1,725.90	45.42%
8620 Gas Service	150.61	440.00	1,000.00	560.00	56.00%
Total Rent & Utilities	3,466.40	28,980.47	45,080.00	16,099.53	35.71%
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	150.00	150.00	1,000.00	850.00	85.00%
7370 Travel Expense	445.19	445.19	0.00	(445.19)	0.00%
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	595.19	595.19	3,325.00	2,729.81	82.10%
Total Services & Supplies	14,368.15	223,507.31	292,245.03	68,737.72	23.52%
Total Expenditures	45,629.98	467,200.06	661,110.53	193,910.47	29.33%
Net Revenues over Expenditures	9,487.57	(26,434.66)	0.00	(26,434.66)	0.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 2/1/2022 Through 2/28/2022

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
<b>Revenues</b>					
<b>Property Taxes</b>					
4035	344.83	6,716.28	0.00	6,716.28	0.00%
	344.83	6,716.28	0.00	6,716.28	0.00%
<b>Special Taxes &amp; Assessments</b>					
4550	345.44	7,711.76	12,400.00	(4,688.24)	(37.81)%
	345.44	7,711.76	12,400.00	(4,688.24)	(37.81)%
<b>Use of Money &amp; Property</b>					
4510	0.00	(0.78)	0.00	(0.78)	0.00%
	0.00	(0.78)	0.00	(0.78)	0.00%
	690.27	14,427.26	12,400.00	2,027.26	16.35%
<b>Expenditures</b>					
<b>Services &amp; Supplies</b>					
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6345	0.00	555.20	250.00	(305.20)	(122.08)%
	0.00	555.20	250.00	(305.20)	(122.08)%
<b>Legal &amp; Professional</b>					
7320	0.00	0.00	275.00	275.00	100.00%
7340	0.00	0.00	70.00	70.00	100.00%
	0.00	0.00	345.00	345.00	100.00%
<b>Rent &amp; Utilities</b>					
8670	0.00	3,214.71	6,724.16	3,509.45	52.19%
	0.00	3,214.71	6,724.16	3,509.45	52.19%
	0.00	3,769.91	7,319.16	3,549.25	48.49%
<b>Transfers</b>					
9511	275.46	2,203.68	3,305.55	1,101.87	33.33%
	275.46	2,203.68	3,305.55	1,101.87	33.33%
	275.46	5,973.59	10,624.71	4,651.12	43.78%
<b>Net Revenues over Expenditures</b>	414.81	8,453.67	1,775.29	6,678.38	376.19%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 2/1/2022 Through 2/28/2022

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
<b>Revenues</b>					
<b>Property Taxes</b>					
4034	Property Tax Revenue from Water	0.00	0.00	142,797.90	(142,797.90) (100.00)%
4037	Property Tax Zone B Received	17,280.92	334,221.12	501,784.70	(167,563.58) (33.39)%
4038	Property Tax Zone B Pass thru	0.00	1,218,863.00	1,828,491.00	(609,628.00) (33.34)%
	<b>Total Property Taxes</b>	<b>17,280.92</b>	<b>1,553,084.12</b>	<b>2,473,073.60</b>	<b>(919,989.48) (37.20)%</b>
<b>Grant Revenue</b>					
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	568.60	568.60	0.00	568.60 0.00%
	<b>Total Grant Revenue</b>	<b>568.60</b>	<b>568.60</b>	<b>15,689.00</b>	<b>(15,120.40) (96.38)%</b>
<b>Service Charges &amp; Fees</b>					
4920	Service Charge/User Fee Rev	0.00	0.00	20,000.00	(20,000.00) (100.00)%
	<b>Total Service Charges &amp; Fees</b>	<b>0.00</b>	<b>0.00</b>	<b>20,000.00</b>	<b>(20,000.00) (100.00)%</b>
<b>Special Taxes &amp; Assessments</b>					
4015	CSA 9-I Assessments ( Contract)	0.00	0.00	27,508.00	(27,508.00) (100.00)%
4050	Special Fire Tax	0.00	0.00	609,235.00	(609,235.00) (100.00)%
	<b>Total Special Taxes &amp; Assessments</b>	<b>0.00</b>	<b>0.00</b>	<b>636,743.00</b>	<b>(636,743.00) (100.00)%</b>
<b>Other Revenues</b>					
4000	Ambulance Agreement	0.00	19,813.21	67,134.00	(47,320.79) (70.49)%
	<b>Total Other Revenues</b>	<b>0.00</b>	<b>19,813.21</b>	<b>67,134.00</b>	<b>(47,320.79) (70.49)%</b>
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	185.69	1,582.48	7,000.00	(5,417.52) (77.39)%
	<b>Total Use of Money &amp; Property</b>	<b>185.69</b>	<b>1,582.48</b>	<b>7,000.00</b>	<b>(5,417.52) (77.39)%</b>
	<b>Total Revenues</b>	<b>18,035.21</b>	<b>1,575,048.41</b>	<b>3,219,639.60</b>	<b>(1,644,591.19) (51.08)%</b>
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8295	Resv FF-Overtime/Shift Coverage	1,701.00	27,606.01	30,000.00	2,393.99 7.98%
8340	Resv FF-Shift Coverage	14,396.63	87,114.29	144,000.00	56,885.71 39.50%
8345	Resv FF-Special Projects	0.00	137.63	2,000.00	1,862.37 93.12%
	<b>Total Salaries/Wages</b>	<b>16,097.63</b>	<b>114,857.93</b>	<b>176,000.00</b>	<b>61,142.07 34.74%</b>
<b>Payroll Taxes &amp; Benefits</b>					
5021	FICA - Fire - ER	871.02	6,673.09	9,100.00	2,426.91 26.67%
5030	Life Insurance - ER	160.00	1,620.50	2,500.00	879.50 35.18%
5035	AD & D Insurance	40.00	395.00	850.00	455.00 53.53%
5051	Medicare - Reserves - ER	233.32	1,671.73	2,150.00	478.27 22.25%
5070	Retirement ER - Regular	4,681.11	36,923.45	54,514.00	17,590.55 32.27%
5102	CA Training Tax- ER	16.13	59.27	175.00	115.73 66.13%
5120	Workers Comp Insurance - ER	0.00	4,355.02	5,000.00	644.98 12.90%
5124	Retirement - ER - Tier 2	655.22	2,340.89	9,125.00	6,784.11 74.35%
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>6,656.80</b>	<b>54,038.95</b>	<b>83,414.00</b>	<b>29,375.05 35.22%</b>
<b>Employment Services</b>					

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 2/1/2022 Through 2/28/2022

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
5000	Medical Exams & Procedures	0.00	3,855.66	4,000.00	144.34	3.61%
5101	Unemp. Costs - Reserves	643.59	2,767.01	6,000.00	3,232.99	53.88%
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	<u>643.59</u>	<u>10,399.67</u>	<u>14,100.00</u>	<u>3,700.33</u>	<u>26.24%</u>
	Total Personnel	23,398.02	179,296.55	273,514.00	94,217.45	34.45%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	3,549.05	3,645.36	3,000.00	(645.36)	(21.51)%
7248	Uniform Safety Boots	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>2,000.00</u>	<u>100.00%</u>
	Total Clothing & Uniform	3,549.05	3,645.36	5,000.00	1,354.64	27.09%
	Contract Services					
6110	IT Purchased Services	119.39	735.73	1,500.00	764.27	50.95%
7100	Copier Contract-Maint & Usage	99.74	1,031.40	2,500.00	1,468.60	58.74%
7202	Building Alarms & Security	450.00	733.71	900.00	166.29	18.48%
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	<u>0.00</u>	<u>1,218,863.00</u>	<u>2,465,234.00</u>	<u>1,246,371.00</u>	<u>50.56%</u>
	Total Contract Services	669.13	1,223,898.92	2,475,959.00	1,252,060.08	50.57%
	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	3,052.08	23,000.00	19,947.92	86.73%
6460	Self-Contained Breathing Apparatus	0.00	0.00	3,000.00	3,000.00	100.00%
6610	Rescue - Extrication Equipment	0.00	2,452.80	2,000.00	(452.80)	(22.64)%
6611	Water Rescue Equipment	0.00	0.00	2,000.00	2,000.00	100.00%
6630	Rope & Climbing Equipment	0.00	0.00	2,000.00	2,000.00	100.00%
7234	Oxygen Supplies & Cylinder Rent	0.00	0.00	350.00	350.00	100.00%
7238	Paramedic & EMT Small Tools & Supplies	464.12	14,250.80	20,000.00	5,749.20	28.75%
7242	Minor Tools, Accessories & Field Machines	0.00	468.16	1,200.00	731.84	60.99%
7252	Misc Hardware	<u>0.00</u>	<u>443.01</u>	<u>1,200.00</u>	<u>756.99</u>	<u>63.08%</u>
	Total Equipment & Tools	464.12	22,307.66	56,750.00	34,442.34	60.69%
	Financial Services					
7309	Late Fees	0.00	0.00	10.00	10.00	100.00%
7310	Bank Service Charges	2.00	22.00	20.00	(2.00)	(10.00)%
9154	Losses and Damages	<u>0.00</u>	<u>0.00</u>	<u>50.00</u>	<u>50.00</u>	<u>100.00%</u>
	Total Financial Services	2.00	22.00	80.00	58.00	72.50%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 2/1/2022 Through 2/28/2022

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remain... - Revised	
<b>Insurance, Licenses &amp; Regulatory Fees</b>						
6120	Computer Licenses	0.00	0.00	2,000.00	2,000.00	100.00%
6345	Property Taxes & Assessments Costs	0.00	6,639.20	6,374.60	(264.60)	(4.15)%
7325	Insurance	<u>0.00</u>	<u>26,017.61</u>	<u>33,515.00</u>	<u>7,497.39</u>	<u>22.37%</u>
	Total Insurance, Licenses & Regulatory Fees	0.00	32,656.81	41,889.60	9,232.79	22.04%
<b>Legal &amp; Professional</b>						
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>	<u>100.00%</u>
<b>Office/Operations</b>						
7140	General Supplies & Minor Equipment	0.00	889.49	1,000.00	110.51	11.05%
7160	Postage, Shipping & Mail Supplies	0.00	127.85	2,500.00	2,372.15	94.89%
7216	Fire Prevention Education Materials	0.00	0.00	1,800.00	1,800.00	100.00%
7226	Membership & Dues	0.00	0.00	300.00	300.00	100.00%
7230	Misc Small Parts & Supplies	0.00	346.54	1,000.00	653.46	65.35%
7240	Propane	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00%</u>
	Total Office/Operations	0.00	1,363.88	6,700.00	5,336.12	79.64%
<b>Other Expense</b>						
7201	White Goods & Accessories - bedding, towels	0.00	0.00	500.00	500.00	100.00%
7209	District Operating Center Expense	0.00	0.00	200.00	200.00	100.00%
7218	Cooking Products - Food, Drinks & Staples	0.00	93.23	500.00	406.77	81.35%
7224	Kitchen Cookware & Utensils	0.00	535.54	800.00	264.46	33.06%
7330	Misc Operating Expenses	<u>81.74</u>	<u>717.30</u>	<u>800.00</u>	<u>82.70</u>	<u>10.34%</u>
	Total Other Expense	81.74	1,346.07	2,800.00	1,453.93	51.93%
<b>Rent &amp; Utilities</b>						
6000	Cell Phones	66.76	543.88	840.00	296.12	35.25%
6025	Telephone	1,261.32	9,225.34	14,000.00	4,774.66	34.10%
8610	Electric	0.00	844.02	844.00	(0.02)	(0.00)%
8620	Gas Service	265.67	1,316.98	1,600.00	283.02	17.69%
8630	Trash Services	130.14	1,041.12	1,600.00	558.88	34.93%
8640	Water and Water Services	600.78	2,929.02	4,500.00	1,570.98	34.91%
8659	Utility Cable Charges	139.76	818.08	1,350.00	531.92	39.40%
8670	Street Lighting	<u>0.00</u>	<u>71.79</u>	<u>135.00</u>	<u>63.21</u>	<u>46.82%</u>
	Total Rent & Utilities	2,464.43	16,790.23	24,869.00	8,078.77	32.49%
<b>Repairs &amp; Maintenance</b>						



**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 2/1/2022 Through 2/28/2022

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6400 R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
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	721.03	1,600.00	878.97	54.94%
6775 R & M -Operation/Field Equipment	0.00	107.20	1,600.00	1,492.80	93.30%
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	1,271.20	8,000.00	6,728.80	84.11%
Total Repairs & Maintenance	75.00	4,375.29	17,300.00	12,924.71	74.71%
Travel & Training					
7141 CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323 Books, Publications & Subscriptions	0.00	287.41	200.00	(87.41)	(43.70)%
7324 Education & Training Fees	0.00	0.00	500.00	500.00	100.00%
8405 Reserve FF Training Costs	0.00	63.00	500.00	437.00	87.40%
Total Travel & Training	0.00	350.41	1,300.00	949.59	73.05%
Total Services & Supplies	7,305.47	1,306,756.63	2,637,497.60	1,330,740.97	50.45%
Capital Outlay					
9006 Infrastructure CIP	0.00	0.00	9,363.04	9,363.04	100.00%
9085 Vehicle Purchase	640,654.86	657,220.89	71,000.00	(586,220.89)	(825.66)%
Total Capital Outlay	640,654.86	657,220.89	80,363.04	(576,857.85)	(717.81)%
Reserves					
9504 *Vehicle Replacement Reserve	0.00	0.00	93,713.00	93,713.00	100.00%
9572 *General Contingency (Operations) Reserve	0.00	0.00	90,000.00	90,000.00	100.00%
Total Reserves	0.00	0.00	183,713.00	183,713.00	100.00%
Transfers					
9511 Interfund Transfer Out	5,509.26	44,074.08	66,111.05	22,036.97	33.33%
Total Transfers	5,509.26	44,074.08	66,111.05	22,036.97	33.33%
Total Expenditures	676,867.61	2,187,348.15	3,241,198.69	1,053,850.54	32.51%
Net Revenues over Expenditures	(658,832.40)	(612,299.74)	(21,559.09)	(590,740.65)	2,740.10%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 2/1/2022 Through 2/28/2022

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	
Revenues						
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	545.00	9,410.00	15,768.00	(6,358.00)	(40.32)%
	Total Special Taxes & Assessments	<u>545.00</u>	<u>9,410.00</u>	<u>15,768.00</u>	<u>(6,358.00)</u>	<u>(40.32)%</u>
	Total Revenues	<u>545.00</u>	<u>9,410.00</u>	<u>15,768.00</u>	<u>(6,358.00)</u>	<u>(40.32)%</u>
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	<u>0.00</u>	<u>382.20</u>	<u>382.20</u>	<u>0.00</u>	<u>0.00%</u>
Legal & Professional						
7320	Professional & Consulting Services	0.00	0.00	430.00	430.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	70.00	70.00	100.00%
	Total Legal & Professional	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>500.00</u>	<u>100.00%</u>
Rent & Utilities						
8670	Street Lighting	0.00	1,272.13	2,460.00	1,187.87	48.29%
	Total Rent & Utilities	<u>0.00</u>	<u>1,272.13</u>	<u>2,460.00</u>	<u>1,187.87</u>	<u>48.29%</u>
	Total Services & Supplies	<u>0.00</u>	<u>1,654.33</u>	<u>3,342.20</u>	<u>1,687.87</u>	<u>50.50%</u>
Debt Service						
9804	Payment on Internal Loans	0.00	0.00	6,711.49	6,711.49	100.00%
	Total Debt Service	<u>0.00</u>	<u>0.00</u>	<u>6,711.49</u>	<u>6,711.49</u>	<u>100.00%</u>
Transfers						
9511	Interfund Transfer Out	275.46	2,203.68	3,305.55	1,101.87	33.33%
	Total Transfers	<u>275.46</u>	<u>2,203.68</u>	<u>3,305.55</u>	<u>1,101.87</u>	<u>33.33%</u>
	Total Expenditures	<u>275.46</u>	<u>3,858.01</u>	<u>13,359.24</u>	<u>9,501.23</u>	<u>71.12%</u>
	Net Revenues over Expenditures	<u>269.54</u>	<u>5,551.99</u>	<u>2,408.76</u>	<u>3,143.23</u>	<u>130.49%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 2/1/2022 Through 2/28/2022

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
<b>Revenues</b>						
Property Taxes						
4035	Property Taxes	8,678.27	169,223.50	108,798.40	60,425.10	55.54%
	Total Property Taxes	8,678.27	169,223.50	108,798.40	60,425.10	55.54%
Grant Revenue						
4957	Govtl Aid- Other Federal Aid & Reimbursements	2,226.60	3,080.00	0.00	3,080.00	0.00%
	Total Grant Revenue	2,226.60	3,080.00	0.00	3,080.00	0.00%
Service Charges & Fees						
4030	Residential Single Family	200,856.60	1,486,077.05	2,214,930.00	(728,852.95)	(32.91)%
4102	Residential- Multi -Family-Water Sales	13,509.42	154,525.91	228,159.00	(73,633.09)	(32.27)%
4103	Commercial, Home Care, Retail-Water Sales	16,113.50	219,381.00	306,030.00	(86,649.00)	(28.31)%
4104	Irrigation- Water Sales	322.00	28,897.00	33,330.00	(4,433.00)	(13.30)%
4114	Water Other Service Revenues	0.00	55.00	1,000.00	(945.00)	(94.50)%
4931	Water Activation Fees	650.00	6,200.00	5,000.00	1,200.00	24.00%
4932	Penalties	1,922.44	17,652.39	20,000.00	(2,347.61)	(11.74)%
4933	Door Hangers/Lockout Notices	0.00	0.00	12,000.00	(12,000.00)	(100.00)%
4937	NSF Fees	0.00	305.00	400.00	(95.00)	(23.75)%
	Total Service Charges & Fees	233,373.96	1,913,093.35	2,820,849.00	(907,755.65)	(32.18)%
Other Revenues						
4930	Other Revenue	(1,103.50)	3,837.48	11,736.00	(7,898.52)	(67.30)%
	Total Other Revenues	(1,103.50)	3,837.48	11,736.00	(7,898.52)	(67.30)%
Use of Money & Property						
4510	Investment Income on funds	868.93	4,179.23	12,000.00	(7,820.77)	(65.17)%
	Total Use of Money & Property	868.93	4,179.23	12,000.00	(7,820.77)	(65.17)%
	Total Revenues	244,044.26	2,093,413.56	2,953,383.40	(859,969.84)	(29.12)%
<b>Expenditures</b>						
Personnel						
Salaries/Wages						
8018	Holiday Pay	0.00	18,227.92	27,567.00	9,339.08	33.88%
8045	Overtime Pay	267.23	3,279.91	3,000.00	(279.91)	(9.33)%
8050	Administrative Leave Pay	0.00	737.52	2,550.00	1,812.48	71.08%
8051	Floating Holiday Pay	316.72	2,021.82	6,330.00	4,308.18	68.06%
8054	Salaries & Wages - Regular	30,375.85	270,817.54	442,650.00	171,832.46	38.82%
8056	Retroactive Pay	0.00	0.00	1,000.00	1,000.00	100.00%
8060	Sick Leave Pay	6,935.43	20,723.40	10,000.00	(10,723.40)	(107.23)%
8063	Standby Pay	1,577.06	13,225.55	20,830.00	7,604.45	36.51%
8066	Comp Time Used	873.10	10,516.32	18,000.00	7,483.68	41.58%
8081	Vacation Pay	2,243.75	17,227.18	20,000.00	2,772.82	13.86%
	Total Salaries/Wages	42,589.14	356,777.16	551,927.00	195,149.84	35.36%
Payroll Taxes & Benefits						
5030	Life Insurance - ER	147.90	1,274.74	1,950.00	675.26	34.63%
5031	Disability Insurance	73.96	541.58	725.00	183.42	25.30%
5035	AD & D Insurance	33.48	254.59	440.00	185.41	42.14%
5040	LTD Insurance	339.94	2,554.90	4,050.00	1,495.10	36.92%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 2/1/2022 Through 2/28/2022

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
5050	Medicare - ER	625.71	5,379.57	9,000.00	3,620.43	40.23%
5060	Cafeteria Plan - ER	5,631.89	41,553.61	70,020.00	28,466.39	40.65%
5070	Retirement ER - Regular	8,599.27	69,894.94	109,533.50	39,638.56	36.19%
5075	Retirees Medical - ER	150.21	1,316.58	1,776.00	459.42	25.87%
5102	CA Training Tax- ER	7.29	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	934.76	8,858.35	13,550.00	4,691.65	34.62%
	Total Payroll Taxes & Benefits	16,544.41	142,751.45	224,094.50	81,343.05	36.30%
	Employment Services					
5100	Unemployment Insurance - ER	292.45	1,960.02	4,000.00	2,039.98	51.00%
6230	Medical Exam	0.00	0.00	160.00	160.00	100.00%
	Total Employment Services	292.45	1,960.02	4,160.00	2,199.98	52.88%
	Total Personnel	59,426.00	501,488.63	780,181.50	278,692.87	35.72%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	665.78	2,600.00	1,934.22	74.39%
7248	Uniform Safety Boots	0.00	839.88	1,000.00	160.12	16.01%
	Total Clothing & Uniform	0.00	1,505.66	3,600.00	2,094.34	58.18%
	Contract Services					
6100	Labor & Support-IT Services	0.00	2,280.39	5,000.00	2,719.61	54.39%
6110	IT Purchased Services	274.73	3,997.32	5,400.00	1,402.68	25.98%
7250	Water Quality Testing	0.00	15,290.40	28,000.00	12,709.60	45.39%
7255	Security Services	11,819.60	12,329.60	8,000.00	(4,329.60)	(54.12)%
7321	Janitorial Cleaning & Supplies	69.00	536.56	850.00	313.44	36.88%
	Total Contract Services	12,163.33	34,434.27	47,250.00	12,815.73	27.12%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	1,034.30	2,700.00	1,665.70	61.69%
7242	Minor Tools, Accessories & Field Machines	0.00	3,504.58	8,400.00	4,895.42	58.28%
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	0.00	12,800.21	20,600.00	7,799.79	37.86%
	Financial Services					
7309	Late Fees	0.00	76.44	50.00	(26.44)	(52.88)%
7310	Bank Service Charges	2.00	22.00	300.00	278.00	92.67%
9153	Bad Debt Expense	0.00	(107.61)	0.00	107.61	0.00%
	Total Financial Services	2.00	(9.17)	350.00	359.17	102.62%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	873.81	900.00	26.19	2.91%
6342	Fees - Regulatory	0.00	21,517.64	19,470.00	(2,047.64)	(10.52)%
6345	Property Taxes & Assessments Costs	0.00	3,792.12	7,000.00	3,207.88	45.83%
7325	Insurance	0.00	62,524.85	62,686.00	161.15	0.26%
	Total Insurance, Licenses & Regulatory Fees	0.00	88,708.42	90,056.00	1,347.58	1.50%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 2/1/2022 Through 2/28/2022

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
<b>Legal &amp; Professional</b>						
7318	Professional & Consulting BMC	0.00	53,321.11	120,000.00	66,678.89	55.57%
7320	Professional & Consulting Services	75.00	10,565.27	25,000.00	14,434.73	57.74%
7326	Legal Services	0.00	750.00	16,000.00	15,250.00	95.31%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,000.00	1,000.00	100.00%
	<b>Total Legal &amp; Professional</b>	<b>75.00</b>	<b>64,636.38</b>	<b>162,000.00</b>	<b>97,363.62</b>	<b>60.10%</b>
<b>Office/Operations</b>						
6130	Computer Hardware	0.00	787.18	3,000.00	2,212.82	73.76%
6140	Computer Software	0.00	4,889.99	5,000.00	110.01	2.20%
7140	General Supplies & Minor Equipment	211.46	558.79	1,000.00	441.21	44.12%
7160	Postage, Shipping & Mail Supplies	846.08	5,022.16	8,000.00	2,977.84	37.22%
7180	Billing Supplies, Forms & Printing	1,273.01	12,214.42	18,750.00	6,535.58	34.86%
7226	Membership & Dues	0.00	2,300.94	3,000.00	699.06	23.30%
7230	Misc Small Parts & Supplies	49.28	884.14	5,000.00	4,115.86	82.32%
7237	Process Control & Treatment Supplies	971.48	7,368.12	12,500.00	5,131.88	41.06%
7239	Water Treatment Chemicals	901.77	5,315.60	13,000.00	7,684.40	59.11%
7249	Safety Supplies	9.64	401.89	1,000.00	598.11	59.81%
	<b>Total Office/Operations</b>	<b>4,262.72</b>	<b>39,743.23</b>	<b>70,250.00</b>	<b>30,506.77</b>	<b>43.43%</b>
<b>Other Expense</b>						
7330	Misc Operating Expenses	43.89	238.26	250.00	11.74	4.70%
7348	Water Conservation Program	495.00	3,021.80	10,000.00	6,978.20	69.78%
	<b>Total Other Expense</b>	<b>538.89</b>	<b>3,260.06</b>	<b>10,250.00</b>	<b>6,989.94</b>	<b>68.19%</b>
<b>Rent &amp; Utilities</b>						
6000	Cell Phones	40.00	1,512.26	3,500.00	1,987.74	56.79%
6025	Telephone	786.33	5,564.90	10,000.00	4,435.10	44.35%
8610	Electric	0.00	62,639.63	100,000.00	37,360.37	37.36%
8620	Gas Service	0.00	174.37	250.00	75.63	30.25%
8630	Trash Services	149.72	1,197.76	2,000.00	802.24	40.11%
8644	Disposal Services	778.00	3,130.00	18,000.00	14,870.00	82.61%
8670	Street Lighting	0.00	293.53	432.00	138.47	32.05%
	<b>Total Rent &amp; Utilities</b>	<b>1,754.05</b>	<b>74,512.45</b>	<b>134,182.00</b>	<b>59,669.55</b>	<b>44.47%</b>
<b>Repairs &amp; Maintenance</b>						
6405	R & M - Extinguishers	0.00	383.61	400.00	16.39	4.10%
6422	R & M - Hydrants	969.39	1,247.34	1,300.00	52.66	4.05%
6640	R & M - Equip & Other Non-Structural Fixed Assets	369.39	4,033.68	16,700.00	12,666.32	75.85%
6641	R & M - Wells	0.00	2,244.52	22,300.00	20,055.48	89.93%
6750	R & M - Minor Tools & Equipment	19.56	176.40	2,400.00	2,223.60	92.65%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 2/1/2022 Through 2/28/2022

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6800	R & M - Grounds & Collection Systems	0.00	279.97	600.00	320.03	53.34%
6830	Paving & Concrete	0.00	1,650.00	5,000.00	3,350.00	67.00%
6900	R & M - Buildings & Structures	0.00	12,350.93	15,000.00	2,649.07	17.66%
7241	R & M - Water Distribution System	25.14	4,079.95	8,000.00	3,920.05	49.00%
	<b>Total Repairs &amp; Maintenance</b>	<b>1,383.48</b>	<b>26,446.40</b>	<b>71,700.00</b>	<b>45,253.60</b>	<b>63.12%</b>
	<b>Travel &amp; Training</b>					
7323	Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324	Education & Training Fees	525.00	525.00	3,000.00	2,475.00	82.50%
8410	Certifications	0.00	320.00	500.00	180.00	36.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	370.00	370.00	100.00%
	<b>Total Travel &amp; Training</b>	<b>525.00</b>	<b>845.00</b>	<b>4,120.00</b>	<b>3,275.00</b>	<b>79.49%</b>
	<b>Vehicle Maintenance &amp; Repairs</b>					
7006	Tuneup/Oil/Maintenance	52.45	427.27	1,600.00	1,172.73	73.30%
7211	Misc Fuel & Diesel	289.90	2,420.33	2,400.00	(20.33)	(0.85)%
7220	Gasoline	164.66	3,763.07	6,000.00	2,236.93	37.28%
7228	Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232	Vehicle Repairs - Parts, Tires & Lubricants	0.00	1,222.05	6,000.00	4,777.95	79.63%
	<b>Total Vehicle Maintenance &amp; Repairs</b>	<b>507.01</b>	<b>7,832.72</b>	<b>16,200.00</b>	<b>8,367.28</b>	<b>51.65%</b>
	<b>Total Services &amp; Supplies</b>	<b>21,211.48</b>	<b>354,715.63</b>	<b>630,558.00</b>	<b>275,842.37</b>	<b>43.75%</b>
	<b>Capital Outlay</b>					
9006	Infrastructure CIP	114,154.49	158,450.83	1,573,519.00	1,415,068.17	89.93%
9059	Vehicles, Equipment, & Fixtures	0.00	33,716.15	33,706.00	(10.15)	(0.03)%
	<b>Total Capital Outlay</b>	<b>114,154.49</b>	<b>192,166.98</b>	<b>1,607,225.00</b>	<b>1,415,058.02</b>	<b>88.04%</b>
	<b>Debt Service</b>					
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)%
	<b>Total Debt Service</b>	<b>0.00</b>	<b>283,467.53</b>	<b>275,556.50</b>	<b>(7,911.03)</b>	<b>(2.87)%</b>
	<b>Reserves</b>					
9572	*General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
	<b>Total Reserves</b>	<b>0.00</b>	<b>0.00</b>	<b>57,000.00</b>	<b>57,000.00</b>	<b>100.00%</b>
	<b>Transfers</b>					
9511	Interfund Transfer Out	47,104.13	376,833.04	565,249.50	188,416.46	33.33%
	<b>Total Transfers</b>	<b>47,104.13</b>	<b>376,833.04</b>	<b>565,249.50</b>	<b>188,416.46</b>	<b>33.33%</b>
	<b>Total Expenditures</b>	<b>241,896.10</b>	<b>1,708,671.81</b>	<b>3,915,770.50</b>	<b>2,207,098.69</b>	<b>56.36%</b>
	<b>Net Revenues over Expenditures</b>	<b>2,148.16</b>	<b>384,741.75</b>	<b>(962,387.10)</b>	<b>1,347,128.85</b>	<b>(139.98)%</b>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 2/1/2022 Through 2/28/2022

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
<b>Revenues</b>						
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%
<b>Expenditures</b>						
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	35.00	35.00	35.00	0.00	0.00%
6345	Property Taxes & Assessments Costs	0.00	241.54	270.00	28.46	10.54%
	Total Insurance, Licenses & Regulatory Fees	35.00	276.54	305.00	28.46	9.33%
Legal & Professional						
7320	Professional & Consulting Services	125.00	10,902.67	14,850.00	3,947.33	26.58%
	Total Legal & Professional	125.00	10,902.67	14,850.00	3,947.33	26.58%
	Total Services & Supplies	160.00	12,829.21	16,805.00	3,975.79	23.66%
Transfers						
9511	Interfund Transfer Out	275.46	2,203.68	3,305.55	1,101.87	33.33%
	Total Transfers	275.46	2,203.68	3,305.55	1,101.87	33.33%
	Total Expenditures	435.46	15,032.89	20,110.55	5,077.66	25.25%
	Net Revenues over Expenditures	(435.46)	5,077.66	0.00	5,077.66	0.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 2/1/2022 Through 2/28/2022

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Special Taxes & Assessments						
4061	Debt Service	38,177.71	(193,259.61)	0.00	(193,259.61)	0.00%
	Assessments-2002 WW Bond					
	Total Special Taxes & Assessments	38,177.71	(193,259.61)	0.00	(193,259.61)	0.00%
Other Revenues						
4928	Lien Fees Recoveries	35.00	35.00	0.00	35.00	0.00%
	Total Other Revenues	35.00	35.00	0.00	35.00	0.00%
Use of Money & Property						
4510	Investment Income on funds	49.85	5,576.34	0.00	5,576.34	0.00%
	Total Use of Money & Property	49.85	5,576.34	0.00	5,576.34	0.00%
	Total Revenues	38,262.56	(187,648.27)	0.00	(187,648.27)	0.00%
	Net Revenues over Expenditures	38,262.56	(187,648.27)	0.00	(187,648.27)	0.00%



**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 2/1/2022 Through 2/28/2022

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
<b>Revenues</b>						
<b>Property Taxes</b>						
4035	Property Taxes	866.87	16,852.74	37,575.00	(20,722.26)	(55.15)%
	Total Property Taxes	866.87	16,852.74	37,575.00	(20,722.26)	(55.15)%
<b>Special Taxes &amp; Assessments</b>						
4400	Drainage Assessments	3,969.00	60,058.00	95,264.00	(35,206.00)	(36.96)%
	Total Special Taxes & Assessments	3,969.00	60,058.00	95,264.00	(35,206.00)	(36.96)%
<b>Other Revenues</b>						
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%
<b>Use of Money &amp; Property</b>						
4510	Investment Income on funds	0.00	476.84	700.00	(223.16)	(31.88)%
	Total Use of Money & Property	0.00	476.84	700.00	(223.16)	(31.88)%
	<b>Total Revenues</b>	<b>4,835.87</b>	<b>77,432.58</b>	<b>133,539.00</b>	<b>(56,106.42)</b>	<b>(42.02)%</b>
<b>Expenditures</b>						
<b>Personnel</b>						
<b>Salaries/Wages</b>						
8045	Overtime Pay	0.00	0.00	200.00	200.00	100.00%
8054	Salaries & Wages - Regular	0.00	6,745.87	9,000.00	2,254.13	25.05%
	Total Salaries/Wages	0.00	6,745.87	9,200.00	2,454.13	26.68%
	Total Personnel	0.00	6,745.87	9,200.00	2,454.13	26.68%
<b>Services &amp; Supplies</b>						
<b>Equipment &amp; Tools</b>						
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%
<b>Insurance, Licenses &amp; Regulatory Fees</b>						
6342	Fees - Regulatory	0.00	7,067.00	7,200.00	133.00	1.85%
6345	Property Taxes & Assessments Costs	0.00	589.80	600.00	10.20	1.70%
7325	Insurance	0.00	470.25	391.24	(79.01)	(20.19)%
	Total Insurance, Licenses & Regulatory Fees	0.00	8,127.05	8,191.24	64.19	0.78%
<b>Legal &amp; Professional</b>						
7320	Professional & Consulting Services	0.00	0.00	3,000.00	3,000.00	100.00%
7326	Legal Services	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	0.00	0.00	3,500.00	3,500.00	100.00%
<b>Office/Operations</b>						
7230	Misc Small Parts & Supplies	0.00	239.66	550.00	310.34	56.43%
7249	Safety Supplies	0.00	0.00	100.00	100.00	100.00%
	Total Office/Operations	0.00	239.66	650.00	410.34	63.13%
<b>Other Expense</b>						
7346	Promotional Expenses - Event	0.00	250.00	300.00	50.00	16.67%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 2/1/2022 Through 2/28/2022

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Total Other Expense	0.00	250.00	300.00	50.00	16.67%
Rent & Utilities					
6000    Cell Phones	0.00	798.82	1,700.00	901.18	53.01%
6025    Telephone	22.50	161.11	250.00	88.89	35.56%
8610    Electric	0.00	1,051.20	2,200.00	1,148.80	52.22%
8670    Street Lighting	0.00	589.34	1,000.00	410.66	41.07%
Total Rent & Utilities	22.50	2,600.47	5,150.00	2,549.53	49.51%
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	46.75	500.00	453.25	90.65%
6800    R & M - Grounds & Collection Systems	0.00	2,919.11	5,500.00	2,580.89	46.93%
6900    R & M - Buildings & Structures	0.00	0.00	1,500.00	1,500.00	100.00%
Total Repairs & Maintenance	0.00	3,002.40	8,550.00	5,547.60	64.88%
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	72.48	674.24	967.00	292.76	30.28%
7220    Gasoline	41.17	940.77	1,276.00	335.23	26.27%
Total Vehicle Maintenance & Repairs	113.65	1,615.01	2,243.00	627.99	28.00%
Total Services & Supplies	136.15	15,834.59	29,934.24	14,099.65	47.10%
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	8,814.80	13,222.21	4,407.41	33.33%
Total Transfers	1,101.85	8,814.80	13,222.21	4,407.41	33.33%
Total Expenditures	1,238.00	31,395.26	67,356.45	35,961.19	53.39%
Net Revenues over Expenditures	3,597.87	46,037.32	66,182.55	(20,145.23)	(30.44)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 2/1/2022 Through 2/28/2022

	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	0.00	20,399.70	(20,399.70) (100.00)%
	Total Property Taxes	0.00	0.00	20,399.70	(20,399.70) (100.00)%
Use of Money & Property					
4510	Investment Income on funds	0.00	468.25	2,700.00	(2,231.75) (82.66)%
	Total Use of Money & Property	0.00	468.25	2,700.00	(2,231.75) (82.66)%
	Total Revenues	0.00	468.25	23,099.70	(22,631.45) (97.97)%
Expenditures					
Services & Supplies					
Legal & Professional					
7320	Professional & Consulting Services	0.00	3.75	1,000.00	996.25 99.63%
7326	Legal Services	0.00	0.00	500.00	500.00 100.00%
	Total Legal & Professional	0.00	3.75	1,500.00	1,496.25 99.75%
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	3.75	1,600.00	1,596.25 99.77%
Capital Outlay					
9006	Infrastructure CIP	0.00	0.00	60,000.00	60,000.00 100.00%
	Total Capital Outlay	0.00	0.00	60,000.00	60,000.00 100.00%
Transfers					
9511	Interfund Transfer Out	550.93	4,407.44	6,611.11	2,203.67 33.33%
	Total Transfers	550.93	4,407.44	6,611.11	2,203.67 33.33%
	Total Expenditures	550.93	4,411.19	68,211.11	63,799.92 93.53%
	Net Revenues over Expenditures	(550.93)	(3,942.94)	(45,111.41)	41,168.47 (91.26)%

Balance Sheet 2.28.22

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	245,542.68
800 - Drainage	800	239,556.21
900 - Parks & Recreation	900	199,347.43

General Checking Account	1012	
100 - Administration	100	105,562.86
200 - Bayridge	200	40,027.61
301 - Fire	301	276,819.56
400 - Vista de Oro	400	2,775.32
500 - Water	500	1,845,273.71
600 - Wastewater	600	(64,851.72)
800 - Drainage	800	338,828.83
900 - Parks & Recreation	900	61,976.70

Payroll Account (contra to 2998)	1013	
100 - Administration	100	2,946.06
301 - Fire	301	777.59
500 - Water	500	(1,179.63)

Reserve

600 - Wastewater	600	102,793.69
Fire Reserves Account	1031	
301 - Fire	301	1,862,071.17
US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	5,909.97
US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	704,063.72
US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	<u>1,027,887.84</u>
Total Cash in Bank		6,997,029.60

Investments

Water Reserves Account	0335	
500 - Water	500	<u>2,689,038.47</u>
Total Investments		2,689,038.47

Due From Others

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

Held Deposits

Fund	Cash Summary
100	\$ 109,008.92
200	\$ 40,027.61
301	\$ 2,139,868.32
400	\$ 2,775.32
500	\$ 4,778,875.23
600	\$ 37,941.97
602	\$ 1,737,861.53
800	\$ 578,385.04
900	\$ 261,324.13
<b>Total</b>	<b>\$ 9,686,068.07</b>

Prior Month - Jan 2022	
Fund	Cash Summary
100	\$ 102,909.04
200	\$ 39,612.80
301	\$ 2,810,591.40
400	\$ 2,505.78
500	\$ 4,710,329.12
600	\$ 38,886.61
602	\$ 1,697,924.00
800	\$ 575,016.95
900	\$ 261,875.06
<b>Total</b>	<b>\$ 10,239,650.76</b>

Held Deposits	1030	
500 - Water	500	<u>10,000.00</u>
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	
500 - Water	500	243,520.29
Unbilled A/R	1085	
500 - Water	500	<u>288,561.30</u>
Total Accounts Receivable		532,081.59
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		10,304,458.83
FIXED ASSETS		
Land		
Land and Land Rights	1720	
200 - Bayridge	200	30,000.00
301 - Fire	301	10,000.00
500 - Water	500	339,838.19
600 - Wastewater	600	158,590.00
800 - Drainage	800	<u>17,374.90</u>
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	
301 - Fire	301	587,410.70
500 - Water	500	268,178.00
Accum Depreciation-Building, Structures & Improvements	1851	
500 - Water	500	<u>(5,000.00)</u>
Total Building		850,588.70
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	
100 - Administration	100	100,737.49
200 - Bayridge	200	0.12
301 - Fire	301	1,338,476.86
500 - Water	500	553,406.22
800 - Drainage	800	27,000.00
Acc Depreciation-Equipment, Vehicles & Systems	1853	
500 - Water	500	<u>(632,364.15)</u>
Total Plant & Equipment		1,387,256.54
Construction in Progress		
Construction In Progress	1850	
500 - Water	500	<u>410,521.28</u>
Total Construction in Progress		410,521.28
Infrastructure		
Infrastructures	1730	
200 - Bayridge	200	93,040.00
400 - Vista de Oro	400	7,000.00
500 - Water	500	10,091,860.24

800 - Drainage	800	133,391.01
Accum Depreciation-Infrastructures	1852	
500 - Water	500	(5,082,963.23)
Total Infrastructure		<u>5,242,328.02</u>
Total FIXED ASSETS		8,446,497.63
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	
500 - Water	500	<u>900.00</u>
Total Cash Suspense		<u>900.00</u>
Total OTHER ASSETS		900.00
Other Assets		
Def Outflow	1991	
500 - Water	500	208,054.00
Deferred Outflow - OPEB	1992	
500 - Water	500	41,234.00
Amount to be Provided for Internal Loans	1997	
400 - Vista de Oro	400	1,517.00
Amount to be Provided - Other LT Oblig-	1998	
Comp Leave		
100 - Administration	100	<u>27,448.17</u>
Total Other Assets		<u>278,253.17</u>
Total ASSETS		<u>19,030,109.63</u>

#### LIABILITIES & EQUITY

##### CURRENT LIABILITIES

###### Accounts Payable

Vendor Payable (Control Account)	2000	
100 - Administration	100	(106.82)
200 - Bayridge	200	405.80
301 - Fire	301	4,387.53
400 - Vista de Oro	400	160.58
500 - Water	500	138,453.76
600 - Wastewater	600	15.00
800 - Drainage	800	<u>323.64</u>
Total Accounts Payable		143,639.49

###### Current Payroll Liabilities

Fed Income Tax Withholding	2001	
100 - Administration	100	(0.01)
500 - Water	500	(576.25)
FICA Employee Payable	2002	
301 - Fire	301	344.36
500 - Water	500	(667.53)
FICA Employer Payable	2003	
301 - Fire	301	(9.00)
CA Income Tax Withholding	2011	
500 - Water	500	576.25
SDI Payable Employee (EE Only)	2012	
301 - Fire	301	0.13
Retirement-ER-Regular Contrib	2014	
301 - Fire	301	(138.87)

500 - Water	500	0.01
Employee Contributions to 457 PLAN	2021	
100 - Administration	100	(1,731.00)
301 - Fire	301	(0.93)
500 - Water	500	1,731.00
AFLAC Voluntary Insurance-Employee	2022	
100 - Administration	100	(0.02)
500 - Water	500	0.05
Medicare Liab- Employer	2029	
301 - Fire	301	0.03
500 - Water	500	314.17
Accrued Compensated Absences	2040	
100 - Administration	100	6,862.05
500 - Water	500	21,584.75
Long-term Compensated Absences	2041	
100 - Administration	100	20,586.12
500 - Water	500	64,754.26
CALPERS Retirement Tier 2- EE- Liab	2042	
301 - Fire	301	(116.43)
500 - Water	500	(0.03)
CALPERS Retirement Tier 2- ER- Liab	2044	
301 - Fire	301	(118.38)
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	30.86
500 - Water	500	93.50
Medical Plan Liab- Employee	2203	
100 - Administration	100	(953.84)
500 - Water	500	(4,479.37)
Vision Plan Liab- Employee	2204	
100 - Administration	100	(0.08)
500 - Water	500	18.98
Dental Plan Ins Payable- Employee	2205	
100 - Administration	100	0.08
500 - Water	500	0.32
Retirement Contrib Liab-Employee	2206	
301 - Fire	301	137.35
Insurance- AD & D	2211	
100 - Administration	100	(1.27)
500 - Water	500	(12.16)
Insurance- LT Disability	2213	
100 - Administration	100	(3.39)
500 - Water	500	(50.11)
Payroll Clearing Account	2999	
100 - Administration	100	<u>2,948.23</u>
Total Current Payroll Liabilities		463,557.82
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
Total Current Portion Long Term Debt		176,043.98
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		877,444.88
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	
500 - Water	500	771,025.00
Def Inflow	2216	
500 - Water	500	22,658.00
Deferred Inflow - Pension	2217	
500 - Water	500	56,078.00
Suspense Account	2997	
100 - Administration	100	9.00
500 - Water	500	37.36
Restricted Park and Rec	3090	
900 - Parks & Recreation	900	198,879.18
Replacement Reserve - Vehicle, Equip &	3110	
Fire Engines		
301 - Fire	301	1,105,911.02
500 - Water	500	144,644.25
General Contingency Reserve	3111	
100 - Administration	100	20,918.48
301 - Fire	301	313,225.51
500 - Water	500	585,183.00
800 - Drainage	800	32,238.22
Public Facilities Fees Reserve	3115	
301 - Fire	301	40,334.00
Capital Outlay Reserve	3160	
301 - Fire	301	540,562.42
500 - Water	500	1,999,562.85
800 - Drainage	800	202,296.60
Water Stabilization Reserve	3163	
500 - Water	500	158,456.00
Info Tech Reserve	3164	
100 - Administration	100	20,741.40
Basin Management Reserve	3165	
500 - Water	500	50,031.00
Water Conservation Reserve	3167	
500 - Water	500	59,288.00
Reserve - Internal Loans	3193	
100 - Administration	100	<u>1,517.00</u>
Total Other Liabilities		<u>6,323,596.29</u>



Total Other Liabilities		6,323,596.29
Long Term Debt		
Note Payable - Long Term		
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	2,842,111.19
Internal Loan Due Water-500	2491	
400 - Vista de Oro	400	<u>6,550.72</u>
Total Note Payable - Long Term		2,848,661.91
Accrued Interest Payable		
Accrued Interest Payable	2110	
500 - Water	500	<u>38,355.72</u>
Total Accrued Interest Payable		<u>38,355.72</u>
Total Long Term Debt		2,887,017.63
Equity		
Revenues		
100 - Administration	100	440,765.40
200 - Bayridge	200	14,427.26
301 - Fire	301	1,575,048.41
400 - Vista de Oro	400	9,410.00
500 - Water	500	2,093,413.56
600 - Wastewater	600	20,110.55
Wastewater Fiduciary Fund	602	(187,648.27)
800 - Drainage	800	77,432.58
900 - Parks & Recreation	900	<u>468.25</u>
Total Revenues		4,043,427.74
Expenditures		
100 - Administration	100	(467,200.06)
200 - Bayridge	200	(5,973.59)
301 - Fire	301	(2,187,348.15)
400 - Vista de Oro	400	(3,858.01)
500 - Water	500	(1,708,671.81)
600 - Wastewater	600	(15,032.89)
800 - Drainage	800	(31,395.26)
900 - Parks & Recreation	900	(4,411.19)
Total Expenditures		(4,423,890.96)
Equity		
Septic System Decommision Reserve	3109	
200 - Bayridge	200	8,000.00
Prepaid Assessment Reserve	3159	
Wastewater Fiduciary Fund	602	3,592.89
Fire Mitigation Fund	3161	
301 - Fire	301	135,448.89
600 - Wastewater	600	102,948.71
Fund Balance	3200	
100 - Administration	100	92,422.64
200 - Bayridge	200	23,168.14
301 - Fire	301	612,200.43
400 - Vista de Oro	400	(9,487.97)
500 - Water	500	3,604,505.58
600 - Wastewater	600	1,356,125.69
Wastewater Fiduciary Fund	602	1,921,916.91

800 - Drainage	800	297,489.26
900 - Parks & Recreation	900	66,387.89
Bankruptcy Fund Balance	3203	
600 - Wastewater	600	58,710.96
GFAG- Net Investment in Assets	3300	
100 - Administration	100	24,226.08
200 - Bayridge	200	30,000.12
301 - Fire	301	596,541.18
800 - Drainage	800	20,388.71
GFAG- Accumulated Depreciation	3301	
100 - Administration	100	84,879.33
200 - Bayridge	200	93,040.00
301 - Fire	301	1,411,311.46
400 - Vista de Oro	400	7,000.00
800 - Drainage	800	160,647.22
GFAG- Governmental Depreciation	3302	
100 - Administration	100	(8,367.92)
301 - Fire	301	(71,965.08)
800 - Drainage	800	(3,270.02)
Investment in N/A-Costs	3310	
600 - Wastewater	600	(1,326,346.05)
Prior Years Adjustment	3400	
500 - Water	500	<u>30,999.00</u>
Total Equity		<u>9,322,514.05</u>
Total Equity		<u>8,942,050.83</u>
Total LIABILITIES & EQUITY		<u>19,030,109.63</u>

## CASH FLOW SUMMARY

	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
100	\$ 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	\$ 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	\$ 2,139,868.32	\$ 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	\$ 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	\$ 4,778,875.23	\$ 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	\$ 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	\$ 1,737,861.53	\$ 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
800	\$ 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	\$ 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	\$ 9,686,068.07	\$ 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
Fund	%	%	%	%	%	%	%	%
100	5.93%	7.76%	-2.99%	-20.19%	-2.12%	17.00%	2.93%	-12.77%
200	1.05%	15.91%	8.81%	9.70%	-3.74%	-1.56%	-3.00%	-1.14%
301	-23.86%	4.40%	1.64%	-0.72%	-1.50%	2.50%	-0.84%	1.68%
400	10.76%	-254.38%	-44.66%	-40.10%	16.64%	15.13%	23.39%	6.22%
500	1.46%	3.12%	1.12%	3.22%	1.61%	2.92%	2.73%	-4.57%
600	-2.43%	103.83%	-21.06%	-1.02%	-2.07%	-15.84%	-0.92%	-1.13%
602	2.35%	-0.72%	37.34%	11.33%	0.00%	-41.86%	0.00%	0.76%
800	0.59%	5.70%	1.12%	3.37%	-0.36%	-0.37%	-1.22%	0.09%
900	-0.21%	-0.17%	-0.21%	-0.21%	-0.16%	-0.21%	-2.41%	-16.60%

Average Cash Flow Summary 2021/2022	
100	\$ 108,442.42
200	\$ 33,121.17
301	\$ 2,621,829.10
400	\$ (1,871.57)
500	\$ 4,439,662.33
600	\$ 28,619.83
602	\$ 1,559,484.86
800	\$ 541,669.22
900	\$ 263,869.51

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
800	\$ 481,805.47
900	\$ 301,480.13

# FIRE RESERVES

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 2/28/2022

Current Period  
Balance

### LIABILITIES & EQUITY

#### Other Liabilities

##### Other Liabilities

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

Total Other Liabilities 2,000,032.95

Total Other Liabilities 2,000,032.95

#### Equity

##### Equity

Fire Mitigation Fund 3161 135,448.89

Total Equity 135,448.89

Total Equity 135,448.89

Total LIABILITIES & EQUITY 2,135,481.84

# WATER RESERVES

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 2/28/2022

		Current Period Balance
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Trust Liability		
Water Quality Trust Reserve	3050	<u>91,517.27</u>
Total Trust Liability		<u>91,517.27</u>
Total CURRENT LIABILITIES		91,517.27
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	144,644.25
General Contingency Reserve	3111	585,183.00
Capital Outlay Reserve	3160	1,999,562.85
Water Stabilization Reserve	3163	158,456.00
Basin Management Reserve	3165	50,031.00
Water Conservation Reserve	3167	<u>59,288.00</u>
Total Other Liabilities		<u>2,997,165.10</u>
Total Other Liabilities		<u>2,997,165.10</u>
Total LIABILITIES & EQUITY		<u><u>3,088,682.37</u></u>

**DRAINAGE RESERVES**  
 LOS OSOS COMMUNITY SERVICES DISTRICT  
 Balance Sheet  
 As of 2/28/2022

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

# PARKS & REC RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 2/28/2022

		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  
LOW INCOME ASSISTANCE FUNDS ACCOUNT  
PO BOX 6064  
LOS OSOS CA 93412-6064

Page 1 of 1  
Branch 128  
Account Number: 3317181190  
Date 02/28/2022

EM

EXECUTIVE 50 CHECKING

Acct 3317181190

Summary of Activity Since Your Last Statement

Beginning Balance	2/01/22	9,389.02
Deposits / Misc Credits	0	.00
Withdrawals / Misc Debits	1	2.00
** Ending Balance	2/28/22	9,387.02 **
Service Charge		2.00
Average Collected Balance		9,389

Withdrawals and Debits

Date	Deposits	Withdrawals	Activity Description
2/28		2.00	PAPER STATEMENT FEE

Daily Balance Summary

Date	Balance	Date	Balance	Date	Balance
2/28	9,387.02				