



January 18, 2023

TO: Utilities Advisory Committee

FROM: Ron Munds, General Manager
Margaret Falkner, Utility System Manager
Laura Durban, Administrative Services Manager

SUBJECT: **Agenda Item 7 - 01/18/2023 UAC Meeting**
Fund 500 & Fund 800 Mid-Year Budget Adjustment Review

STAFF RECOMMENDATION

Motion: I recommend that the UAC recommend to the Board of Directors the adoption of the Mid-Year budget adjustments for Funds 500 and 800 as presented.

DISCUSSION

The following section of the report provides a summary of the requested mid-year changes to the Fiscal Year 2022-2023 budget for Funds 500 and 800. More detailed line-item descriptions of each request are provided as an attachment to the report.

Fiscal Year 2022-23 Mid-Year Budget Adjustment Request Summary:

Fund 500 – Water

Major Adjustment Requests: Adjustments in Services and Supplies which result in a moderate increase in budget due to increase in Water Quality Testing for both the 8th Street Upper and Program C wells but the total.

Impact to Budget: Net increase in the Services and Supplies budget of \$6,115

Fund 500 – Mid-Year Budget Adjustment Summary

On the revenue side of the budget at mid-year, water sales, service fees and other revenues are on target with projections.

On the expense side, Fund 500 (Water) budget requires adjustments within several of the object level categories in the Services and Supplies to offset line-item increases result in an increase of approximately \$6,115. The object level categories that required increases are:

- Rent and Utilities (increase \$15,000)
- Repairs & Maintenance (increase \$9,000)
- Water Quality Testing (increase \$6,400)

Staff was able to decrease several line-items to reflect either actual for service or anticipated costs reductions for the fiscal year.

The following table summarizes the larger budget increases in the **General Ledger line-items** recommended for Mid-Year adjustments:

President
Charles L. Cesena

Vice President
Marshall E. Ochylski

Directors
Matthew D. Fourcroy
Troy C. Gatchell
Christine M. Womack

General Manager
Ron Munds

District Accountant
Robert Stilts, CPA

Unit Chief
John Owens

Battalion Chief
Paul Provence

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Rent & Utilites		
8610-Electricity	\$15,000 increase	8 th Street upper well online
Repairs & Maintenance		
6640-Equipment & Non-structural Assets	\$9,000 increase	South Bay upper well brine tank replacement-one time cost
Contract Services		
7250-Water Quality Testing	\$6,400 increase	8 th St. Upper & Program C wells

Capital Outlay Summary of Changes

As identified in the 2022-23 Capital Improvement Plan, there are four capital projects, one that is deferred until next fiscal year and one that came up as an emergency.

FY 2022-23 Mid-Year Capital Improvement Projects Status Report				
Budget Code	FY 2020-21 Project	Original Budget	Revised Budget	Status
500/9006	Program "C" Well Construction	\$1,378,000.00	\$1,378,000.00	Drilling complete, equipping design award to MNS, pipeline project design to WSC
500/9006	16th St. Tank North Rehabilitation	\$490,000.00	\$490,000.00	Will begin in Spring
500/9006	Heavy Equipment Storage Structure	\$50,000.00	\$0.00	Deferred
500/9006	10th St. Transfer Pump	\$0.00	\$40,715.00	Emergency
	TOTAL	\$1,918,000.00	\$1,908,715.00	

The District was awarded a grant from the Department of Water Resources (DWR) for \$1,500,000 for the Program C Well and Pipeline Project which will help offset the above referenced project cost.

The following table summarizes the changes in the Fund 500 budget. More detailed line-item descriptions of the various budget adjustments are provided as an attachment to the report. The following table summarizes the revised budget for Fiscal Year 2022-23.

500 - Water			
Fund 500 Budget Category	2022-2023 Budget	2022-2023 Mid Year	Increase/ (Decrease)
Revenue	\$3,124,625.76	\$3,205,965.02	\$81,339.26
Expenditures			
Total Personnel	\$856,333.00	\$858,833.00	\$2,500.00
Services & Supplies	\$578,352.00	\$584,467.00	\$6,115.00
Capital Outlay	\$1,918,000.00	\$1,918,000.00	\$0.00
Debt Service	\$264,949.19	\$264,949.19	\$0.00
Reserves	\$57,000.00	\$57,000.00	\$0.00
Transfers	\$541,847.70	\$541,847.70	\$0.00
TOTAL Expenditures	\$4,216,481.89	\$4,225,096.89	\$8,615.00
TOTAL Revenue	\$3,124,625.76	\$3,205,965.02	\$81,339.26

Fund 800 – Drainage

Major Adjustment Requests: Minor increases to Services and Supplies various categories to balance budget line-items.

Impact to Budget:

Fund 800 – Mid-Year Budget Adjustment Summary

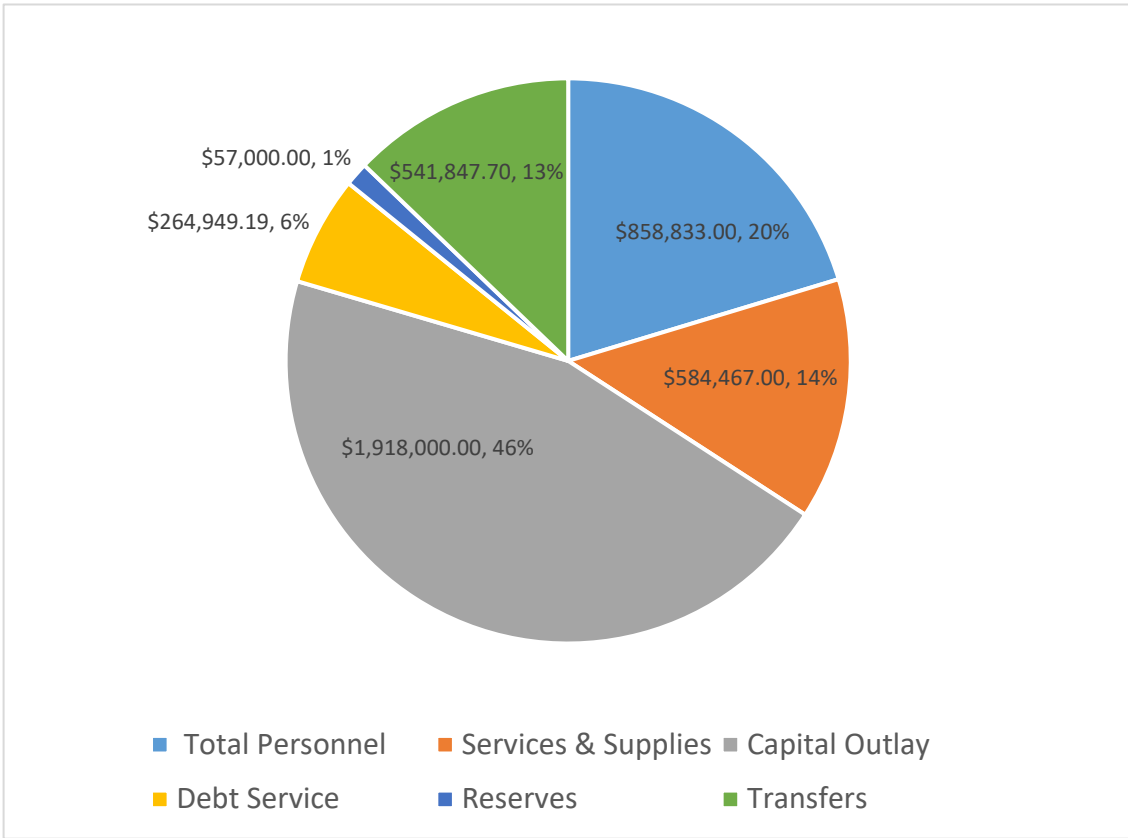
Capital outlay was increased to reflect quote.

The following table summarizes the requested changes to the Fund 800 budget. More detail is provided in the attached item detail document.

800 - Drainage			
Fund 800 Budget Category	2022-2023 Budget	2022-2023 Mid Year	Increase/ (Decrease)
Revenue	\$135,154.00	\$135,138.00	-\$16.00
Expenditures			
Total Personnel	\$11,200.00	\$11,200.00	\$0.00
Services & Supplies	\$30,450.00	\$34,123.00	\$3,673.00
Capital Outlay	\$15,000.00	\$18,000.00	\$3,000.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$14,259.15	\$14,259.15	\$0.00
TOTAL Expenditures	\$70,909.15	\$77,582.15	\$6,673.00
TOTAL Revenue	\$135,154.00	\$135,138.00	-\$16.00

Attachments - Budget line-item details for Funds 500 & 800

500 - Water			
Fund 500 Budget Category	2022-2023 Budget	2022-2023 Mid Year	Increase/ (Decrease)
Revenue	\$3,124,625.76	\$3,205,965.02	\$81,339.26
Expenditures			
Total Personnel	\$856,333.00	\$858,833.00	\$2,500.00
Services & Supplies	\$578,352.00	\$584,467.00	\$6,115.00
Capital Outlay	\$1,918,000.00	\$1,918,000.00	\$0.00
Debt Service	\$264,949.19	\$264,949.19	\$0.00
Reserves	\$57,000.00	\$57,000.00	\$0.00
Transfers	\$541,847.70	\$541,847.70	\$0.00
TOTAL Expenditures	\$4,216,481.89	\$4,225,096.89	\$8,615.00
TOTAL Revenue	\$3,124,625.76	\$3,205,965.02	\$81,339.26



500 - WATER

**Fiscal YTD
11/30/2022**

**FY 2022-2023
Budget**

**FY 2022-2023
Mid Year Budget**

Notes

REVENUES					
Property Taxes					
4035	Zone A Property Tax Revenue	25,247.28	49,989.76	131,329.02	Allocation directed by Board at 10.06.22
Total Property Taxes		25,247.28	49,989.76	131,329.02	
Grant Revenue					
4957	Govt Aid-Other Federal Aid & Reimbursements	0.00	0.00	0.00	
Total Grant Revenue		0.00	0.00	0.00	
Service Charges & Fees					
4030	Residential Single Family	938,230.51	2,402,240.00	2,402,240.00	
4102	Residential-Multi -Family-Water Sales	103,301.99	246,640.00	246,640.00	
4103	Commercial, Home Care, Retail-Water Sales	197,332.87	339,693.00	339,693.00	
4104	Irrigation- Water Sales	34,359.46	33,663.00	33,663.00	
4114	Water Other Service Revenues	475.65	1,000.00	1,000.00	
4931	Water Activation Fees	3,350.00	6,000.00	6,000.00	
4932	Penalties	11,527.56	21,000.00	21,000.00	
4933	Door Hangers/Lockout Notices	5,300.00	12,000.00	12,000.00	
4937	NSF Fees	150.00	400.00	400.00	
Total Service Charges & Fees		1,294,028.04	3,062,636.00	3,062,636.00	
Other Revenues					
4930	Other Revenue	521.56	6,000.00	6,000.00	
4989	Claim Revenue	12,373.63	0.00	0.00	

500 - WATER

**Fiscal YTD
11/30/2022**

**FY 2022-2023
Budget**

**FY 2022-2023
Mid Year Budget**

Notes

4936	Water Delinquencies via Tax Roll	0.00	0.00	0.00	
	Total Other Revenues	12,895.19	6,000.00	6,000.00	
Use of Money & Property					
4504	Interest Income	0.00	0.00	0.00	
4505	HO Prop Tax Relief	0.00	0.00	0.00	
4510	Investment Income on funds	4,241.07	6,000.00	6,000.00	
	Total Use of Money & Property	4,241.07	6,000.00	6,000.00	
	Total Revenues	1,336,411.58	3,124,625.76	3,205,965.02	

EXPENDITURES

Personnel

Salaries/Wages

8018	Holiday Pay	5,838.90	25,325.00	25,325.00	
8045	Overtime Pay	5,515.77	4,000.00	6,500.00	
8050	Administrative Leave Pay	0.00	2,050.00	2,050.00	
8051	Floating Holiday Pay	1,329.84	6,500.00	6,500.00	
8054	Salaries & Wages - Regular	179,366.99	489,000.00	486,000.00	Lowered to cover increase in Sick Leave
8056	Retroactive Pay	0.00	1,000.00	1,000.00	
8060	Sick Leave Pay	9,395.84	10,000.00	13,000.00	
8063	Standby Pay	9,782.09	25,500.00	25,500.00	
8066	Comp Time Used	7,218.43	18,000.00	18,000.00	
8081	Vacation Pay	9,554.84	20,000.00	20,000.00	
	Total Salaries/Wages	228,002.70	601,375.00	603,875.00	

**Payroll Taxes &
Benefits**

5030	Life Insurance - ER	733.13	1,950.00	1,950.00	
5031	Disability Insurance	389.95	850.00	850.00	
5035	AD & D Insurance	148.46	440.00	440.00	

500 - WATER

**Fiscal YTD
11/30/2022**

**FY 2022-2023
Budget**

**FY 2022-2023
Mid Year Budget**

Notes

5040	LTD Insurance	1,518.01	4,200.00	4,200.00	
5050	Medicare - ER	3,397.53	9,000.00	9,000.00	
5060	Cafeteria Plan - ER	26,590.25	75,000.00	75,000.00	
5070	Retirement ER - Regular	51,931.22	131,151.00	131,151.00	
5075	Retirees Medical - ER	750.99	2,000.00	2,000.00	
5102	CA Training Tax - ER	0.00	50.00	50.00	
5120	Workers Comp Insurance - ER	10,182.26	12,000.00	12,000.00	
5124	Retirement - ER - Tier 2	5,510.97	14,157.00	14,157.00	

Total Payroll Taxes & Benefits 101,152.77 250,798.00 250,798.00

Employment Services

5100	Unemployment Insurance - ER	0.00	4,000.00	4,000.00	
6200	Hiring, Advertising & Other Costs	0.00	0.00	0.00	
6230	Medical Exam	0.00	160.00	160.00	

Total Employment Services 0.00 4,160.00 4,160.00

Total Personnel 329,155.47 856,333.00 858,833.00

Services & Supplies

Clothing & Uniform

7246	Uniform & Gear	112.60	2,600.00	2,600.00	
7248	Uniform Safety Boots	429.61	1,000.00	1,000.00	

Total Clothing & Uniform 542.21 3,600.00 3,600.00

Contract Services

6100	Labor & Support- IT Services	1,215.47	5,000.00	3,250.00	
6110	IT Purchased Services	674.95	5,400.00	2,000.00	
7250	Water Quality Testing	21,171.00	34,000.00	40,400.00	8th St upper going online & Prog C well
7255	Security Services	1,470.00	5,500.00	5,500.00	

500 - WATER

**Fiscal YTD
11/30/2022**

**FY 2022-2023
Budget**

**FY 2022-2023
Mid Year Budget**

Notes

		Fiscal YTD 11/30/2022	FY 2022-2023 Budget	FY 2022-2023 Mid Year Budget	Notes
7301	Contract Maint Services	0.00	0.00	0.00	
7321	Janitorial Cleaning & Supplies	365.00	850.00	850.00	
Total Contract Services		24,896.42	50,750.00	52,000.00	
Equipment & Tools					
6438	Disinfection Feed Pumps	1,265.26	2,700.00	2,700.00	
7242	Minor Tools, Accessories & Field Machines	1,403.24	8,000.00	8,000.00	
7253	Rent - Equipment	0.00	500.00	500.00	
7256	Meter Purchases & Replacements	160.15	3,000.00	3,000.00	
Total Equipment & Tools		2,828.65	14,200.00	14,200.00	
Financial Services					
7309	Late Fees	0.00	50.00	50.00	
7310	Bank Service Charges	10.00	300.00	300.00	
9153	Bad Debt Expense	(177.80)	0.00	0.00	
Total Financial Services		(167.80)	350.00	350.00	
Ins., Lic. & Regulatory Fees					
6120	Computer Licenses	0.00	0.00	0.00	
6340	Misc Fees	0.00	900.00	900.00	
6342	Fees - Regulatory	3,025.00	22,000.00	22,000.00	
6345	Property Taxes & Assess.	2,847.96	7,500.00	3,000.00	
7325	Insurance	63,091.79	64,250.00	64,250.00	
Total Ins., Lic. & Regulatory Fees		68,964.75	94,650.00	90,150.00	
Legal & Professional					
7318	Professional & Consulting BMC	17,862.96	120,000.00	120,000.00	
7320	Professional & Consulting Services	19,996.59	20,000.00	25,000.00	
7326	Legal Services	900.00	8,000.00	3,000.00	

500 - WATER

**Fiscal YTD
11/30/2022**

**FY 2022-2023
Budget**

**FY 2022-2023
Mid Year Budget**

Notes

		Fiscal YTD 11/30/2022	FY 2022-2023 Budget	FY 2022-2023 Mid Year Budget	Notes
7336	Legal Services- ISJ	0.00	0.00	0.00	
	Legal	0.00	1,000.00	1,000.00	
7340	Notifications				
Total Legal & Professional		38,759.55	149,000.00	149,000.00	
Office/Operations					
6130	Computer Hardware	4,280.72	6,000.00	4,500.00	
6140	Computer Software	7,987.36	5,000.00	8,000.00	
7140	General Supplies & Minor Equipment	674.73	1,000.00	1,000.00	
7160	Postage, Shipping & Mail Supplies	2,999.35	9,000.00	9,000.00	
7180	Billing Supplies, Forms & Printing	7,167.22	18,750.00	18,750.00	
7226	Membership & Dues	1,051.40	3,000.00	2,915.00	
7230	Misc Small Parts & Supplies	1,265.16	3,000.00	3,000.00	
7237	Process Control & Treatment Supplies	4,502.78	10,000.00	10,000.00	
7239	Water Treatment Chemicals	5,910.49	13,000.00	13,000.00	
7249	Safety Supplies	276.66	1,000.00	500.00	
Total Office/Operations		36,115.87	69,750.00	70,665.00	
Other Expenses					
7330	Misc Operating Expenses	0.00	250.00	250.00	
7348	Water Conservation Program	300.00	10,000.00	5,000.00	
Total Other Expense		300.00	10,250.00	5,250.00	
Rent & Utilities					
6000	Cell Phones	1,103.91	3,500.00	3,500.00	
6025	Telephone	5,335.56	10,000.00	13,000.00	

500 - WATER

		Fiscal YTD 11/30/2022	FY 2022-2023 Budget	FY 2022-2023 Mid Year Budget	Notes
7352	Rent - Offices & Other	0.00	0.00	0.00	
8610	Electric	49,982.51	100,000.00	115,000.00	8th Street Upper online
8620	Gas Service	40.25	250.00	250.00	
8630	Trash Services	753.59	2,000.00	2,000.00	
8644	Disposal Services	1,413.00	9,000.00	5,000.00	Brine Disposal not as often
8670	Street Lighting	223.58	432.00	432.00	
Total Rent & Utilities		58,852.40	125,182.00	139,182.00	
Repairs & Maintenance					
6405	R & M - Extinguishers	447.21	400.00	450.00	
6422	R & M - Hydrants	0.00	1,300.00	1,300.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	13,954.64	5,000.00	14,000.00	\$12,000 for brine tank
6641	R & M - Wells	39.14	3,000.00	1,500.00	
6750	R & M - Minor Tools & Equipment	119.49	2,400.00	1,200.00	
6800	R & M - Grounds & Collection Systems	116.32	600.00	600.00	
6830	Paving & Concrete	220.61	4,000.00	4,000.00	
6900	R & M - Buildings & Structures	4,285.61	15,000.00	10,000.00	
7241	R & M - Water Distribution System	2,952.93	8,000.00	5,000.00	
Total Repairs & Maintenance		22,135.95	39,700.00	38,050.00	
Travel & Training					
7323	Books, Publications & Subscriptions	0.00	250.00	250.00	
7324	Education & Training Fees	149.00	3,000.00	1,000.00	
8410	Certifications	0.00	500.00	500.00	
8510	Lodging & Meals - Local	1,385.38	0.00	1,400.00	

500 - WATER

**Fiscal YTD
11/30/2022**

**FY 2022-2023
Budget**

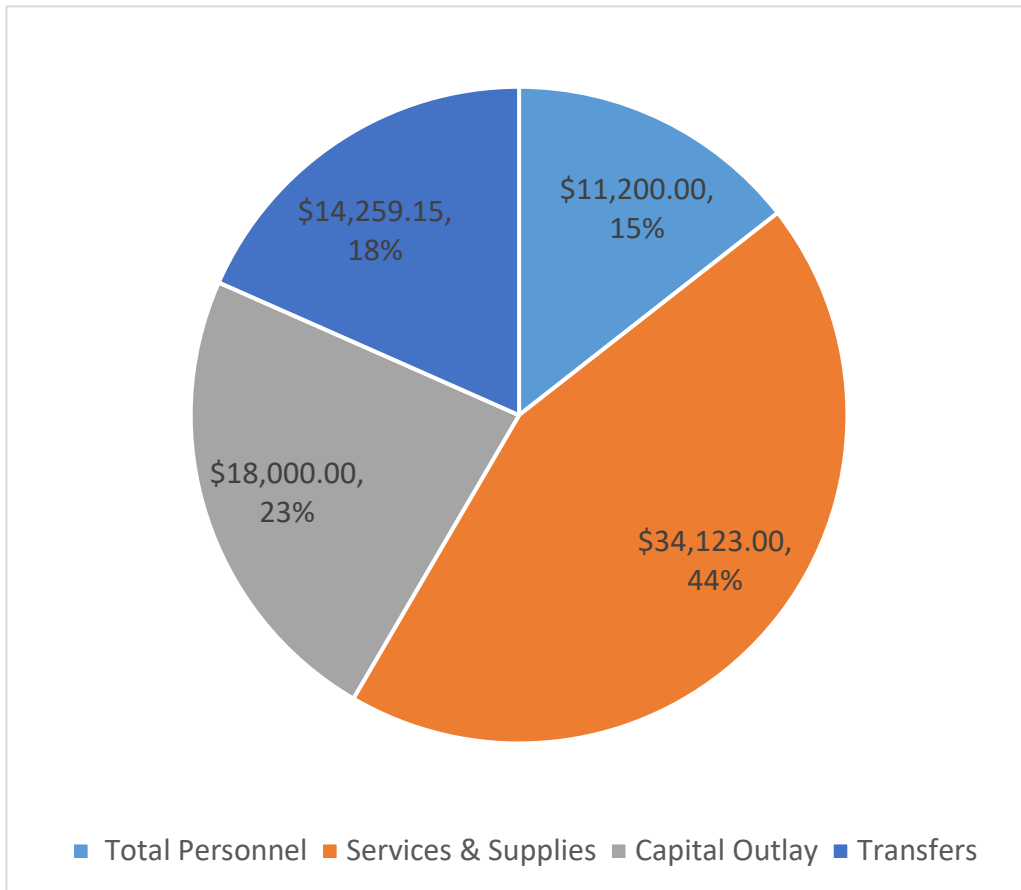
**FY 2022-2023
Mid Year Budget**

Notes

8539	Meals	0.00	0.00	0.00
8550	Mileage Reimbursement & Parking	354.99	370.00	370.00
Total Travel & Training		1,889.37	4,120.00	3,520.00
Vehicle Maintenance & Repairs				
7006	Tuneup/Oil/Mai	360.23	1,600.00	800.00
7211	Misc Fuel & Diesel	979.76	4,000.00	3,000.00
7220	Gasoline	4,107.36	6,000.00	8,000.00
7228	Markings & Other Misc Services	0.00	200.00	200.00
7232	Vehicle Repairs - Parts, Tires & Lubricants	5,839.65	5,000.00	6,500.00
Total Vehicle Maintenance & Repairs		11,287.00	16,800.00	18,500.00
Total Services & Supplies		266,404.37	578,352.00	584,467.00
Capital Outlay				
9006	Infrastructure CIP	863,627.53	1,918,000.00	1,918,000.00
9059	Vehicles, Equipment, & Fixtures	0.00	0.00	0.00
Total Capital Outlay		863,627.53	1,918,000.00	1,918,000.00
Debt Service				
9022	Debt Service - Principal	187,716.53	187,716.54	187,716.54
9023	Debt Service - Interest & Annual Fee	35,526.38	68,706.32	68,706.32
9024	Loan Administration Fee	8,526.33	8,526.33	8,526.33
Total Debt Service		231,769.24	264,949.19	264,949.19
Reserves				
9571	*Capital Outlay Reserve	0.00	0.00	0.00
9572	*General Contingency	0.00	57,000.00	57,000.00
Total Reserves		0.00	57,000.00	57,000.00

500 - WATER		Fiscal YTD 11/30/2022	FY 2022-2023 Budget	FY 2022-2023 Mid Year Budget	Notes
<hr/> <hr/>					
<u>TRANSFERS</u>					
9511	Interfund Transfer Out	225,769.90	541,847.70	541,847.70	
	Total Transfers	225,769.90	541,847.70	541,847.70	
	Total Expenditures	1,916,726.51	4,216,247.95	4,225,096.89	

800 - Drainage			
Fund 800 Budget Category	2022-2023 Budget	2022-2023 Mid Year	Increase/ (Decrease)
Revenue	\$135,154.00	\$135,138.00	-\$16.00
Expenditures			
Total Personnel	\$11,200.00	\$11,200.00	\$0.00
Services & Supplies	\$30,450.00	\$34,123.00	\$3,673.00
Capital Outlay	\$15,000.00	\$18,000.00	\$3,000.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$14,259.15	\$14,259.15	\$0.00
TOTAL Expenditures	\$70,909.15	\$77,582.15	\$6,673.00
TOTAL Revenue	\$135,154.00	\$135,138.00	-\$16.00



800 - DRAINAGE		Fiscal YTD 11/30/2022	FY 2022- 2023 Budget	FY 2022- 2023 Mid Year Budget	Notes
<u>REVENUES</u>					
Property Taxes					
4034	Zone A Property Tax Revenue	0.00	0.00	0.00	
4035	Zone D & F Property Taxes	3,516.10	39,290.00	39,290.00	Based on County Estimate
Total Property Taxes		3,516.10	39,290.00	39,290.00	
Special Taxes & Assessments					
4400	Drainage Assessments	7,668.00	95,264.00	95,248.00	Actual on 9J Tax Rolls
Total Special Taxes & Assessments		7,668.00	95,264.00	95,248.00	
Other Revenues					
4935	Sale-Specs/Plans & Non-Capital Items	27.00	0.00	0.00	
Total Other Revenues		27.00	0.00	0.00	
Use of Money & Property					
4505	HO Prop Tax Relief	0.00	0.00	0.00	
4510	Investment Income on funds	1,265.99	600.00	600.00	
Total Use of Money & Property		1,265.99	600.00	600.00	
Total Revenues		12,477.09	135,154.00	135,138.00	
<u>EXPENDITURES</u>					
Personnel					
Salaries/Wages					
8045	Overtime Pay	0.00	200.00	200.00	
8054	Salaries & Wages - Regular	1,242.04	11,000.00	11,000.00	
Total Salaries/Wages		1,242.04	11,200.00	11,200.00	
Total Personnel		1,242.04	11,200.00	11,200.00	
Services & Supplies					
Equipment & Tools					
6390	Equipment	0.00	300.00	300.00	
7242	Minor Tools, Accessories & Field Machines	0.00	300.00	300.00	
Total Equipment & Tools		0.00	600.00	600.00	

800 - DRAINAGE		Fiscal YTD 11/30/2022	FY 2022- 2023 Budget	FY 2022- 2023 Mid Year Budget	Notes
Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	7,067.00	7,200.00	7,200.00	
6345	Property Taxes & Assessments Costs	530.32	600.00	600.00	
7325	Insurance	572.63	450.00	573.00	Actual
Total Insurance, Licenses & Regulatory Fees		8,169.95	8,250.00	8,373.00	
Legal & Professional					
7320	Professional & Consulting Services	573.15	3,000.00	3,000.00	
7326	Legal Services	0.00	500.00	5,000.00	
7340	Legal Notifications & Mandated Advertising	0.00	0.00	0.00	
Total Legal & Professional		573.15	3,500.00	8,000.00	
Office/Operations					
7230	Misc Small Parts & Supplies	72.25	550.00	550.00	
7249	Safety Supplies	0.00	100.00	100.00	
Total Office/Operations		72.25	650.00	650.00	
Other Expense					
7346	Promotional Expenses - Event	0.00	300.00	300.00	
Total Other Expense		0.00	300.00	300.00	
Rent & Utilities					
6000	Cell Phones	442.40	1,700.00	1,100.00	
6025	Telephone	100.41	250.00	250.00	
8610	Electric	597.04	2,200.00	1,500.00	adjust to realistic amt
8670	Street Lighting	430.89	1,000.00	1,100.00	adjust to real value
Total Rent & Utilities		1,570.74	5,150.00	3,950.00	
Repairs & Maintenance					
6405	R & M - Extinguishers	42.59	50.00	50.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	1,082.18	1,000.00	1,100.00	

800 - DRAINAGE		Fiscal YTD 11/30/2022	FY 2022- 2023 Budget	FY 2022- 2023 Mid Year Budget	Notes
6750	R & M - Minor Tools & Equipment	0.00	500.00	400.00	
6800	R & M - Grounds & Collection Systems	278.64	5,500.00	5,500.00	
6900	R & M - Buildings & Structures	0.00	1,500.00	1,500.00	
Total Repairs & Maintenance		1,403.41	8,550.00	8,550.00	
Travel & Training					
7324	Education & Training Fees	0.00	500.00	0.00	no training expense this year
8410	Certifications	0.00	0.00	0.00	
8475	Training Materials	0.00	250.00	0.00	
8550	Mileage Reimbursement & Parking	0.00	0.00	0.00	
Total Travel & Training		0.00	750.00	0.00	
Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	244.95	1,200.00	1,200.00	
7220	Gasoline	1,026.83	1,500.00	2,500.00	prices are up at the pump
Total Vehicle Maintenance & Repairs		1,271.78	2,700.00	3,700.00	
Total Services & Supplies		13,061.28	30,450.00	34,123.00	
Capital Outlay					
9006	Infrastructure CIP	0.00	15,000.00	18,000.00	One quote \$17,368
Total Capital Outlay		0.00	15,000.00	18,000.00	
Reserves					
9571	*Capital Outlay Reserve	0.00	0.00	0.00	
Total Reserves			0.00	0.00	
TRANSFERS					
9511	Interfund Transfer Out	5,941.30	14,259.15	14,259.15	
Total Transfers		5,941.30	14,259.15	14,259.15	
Total Expenditures		20,244.62	70,902.99	77,582.15	

FY 2022-23 Mid-Year Capital Improvement Projects Status Report

Budget Code	FY 2020-21 Project	Original Budget	Revised Budget	Status
500/9006	Program "C" Well Construction	\$1,378,000.00	\$1,378,000.00	Drilling complete, equipping design award to MNS, pipeline project design to WSC
500/9006	16th St. Tank North Rehabilitation	\$490,000.00	\$490,000.00	Will begin in Spring
500/9006	Heavy Equipment Storage Structure	\$50,000.00	\$0.00	Deferred
500/9006	10th St. Transfer Pump	\$0.00	\$40,715.00	Emergency
	TOTAL	\$1,918,000.00	\$1,908,715.00	

WATER RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 11/30/2022

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	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>

DRAINAGE RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 11/30/2022

		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>