



February 2, 2023

TO: Board of Directors, LOCSD
FROM: Ron Munds, General Manager
Adrienne Geidel, District Accountant
SUBJECT: **Agenda Item 10F – 02/02/2023 BOD Meeting**
Receive Quarterly Investment Report for Q4 2022 and the Annual
Investment Report for 2022

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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DESCRIPTION

This report includes our required quarterly investment report for Q4 2022 and the Annual Investment Report for 2022.

SUMMARY STAFF RECOMMENDATION

This item will be approved along with the Consent Calendar unless it is pulled by a Director for separate consideration. If so, Staff recommends that the Board adopt the following motion:

Motion: I recommend that the Board receive and file the Quarterly Investment Report for the fourth quarter of 2022 and the Annual Investment report for 2022.

Discussion

The District's Investment Policy requires the Finance Officer/Treasurer, which is the General Manager, to make quarterly and annual investment reports to the Board as detailed further below and in the attachments.

Annual Report

The Investment Policy requires that the District's Finance Officer/Treasurer (General Manager) to file an annual report (attached) which contains the following information:

1. Type of Investment
2. Institution/issuer
3. Date of Maturity (if applicable)
4. Amount of deposit or cost of the security, including par and dollar amount invested on all securities, investments, and moneys held by the District
5. Current market value of securities, with identification of the source of the valuation, for all securities held by the District as well as securities under the management of any outside party that is not also a local agency or the State of California Local Agency Investment Fund
6. Rate of Interest
7. Statement of compliance with the Statement of Investment Policy or the manner in which the portfolio is not in compliance
8. Statement of the District's ability to meet cash flow requirements, including any pool expenditure requirements, for the next six months, or an explanation as to why sufficient money may not be available
9. Accrued Interest (if applicable)
10. Description of any of the District's funds, investments, or programs that are under the management of contracted parties, including lending programs

Quarterly Report

Policy: *Finance Officer/Treasurer shall file a quarterly report that identifies the District's investments and their compliance with the District's Investment Policy. The quarterly report must be filed with the District's auditor and considered by the District's Board of Directors within thirty (30) days after the end of each quarter (i.e., by May 1, August 1, November 1, and February 1) (California Government Code § 53646).*

The District holds Treasury Investments in US Bank as detailed in the attached "Detailed quarterly investment report fourth quarter of 2022."

The District holds funds in checking, LAIF, and money market accounts as detailed in the attachments for each account. Pursuant to District policy, these funds require limited quarterly reporting of the most recent ending statements for the quarter. See attachment.

Compliance: The District's investments comply with the Investment Policy, California Government Code § 53646, and California Government Code § 16429.1.

Cash Flow: Based on our analysis, the District can meet cash flow requirements, including any pool expenditure requirements, for the next six months.

Recent Maturities

No new bills matured during the 4th quarter. The most recent maturities occurred August 11, 2022 and the District plans to reinvest the funds from these two Bills. Staff will review cash flow needs of the funds, legal reserve requirements, and current interest rates to determine the appropriate allocation of reserves and investments.

Attachments:

Annual Investment Report 2022

Detailed quarterly investment report fourth quarter of 2022

LAIF statement ending December 31, 2022

Mechanics Bank statement ending December 31, 2022

Pacific Premier statements ending December 31, 2022

US Bank statement ending December 31, 2022

LOS OSOS COMMUNITY SERVICES DISTRICT 2022 ANNUAL INVESTMENT REPORT

Background

The purpose of the Investment Policy is to outline the guidelines and practices to be used in effectively managing the District's available cash and investment portfolio. It applies to all cash and investment assets of the District including but not limited to moneys held in sinking funds, reserves or designations, trust funds or surplus funds not required for the immediate necessities of the District. The primary objectives are safety, liquidity, yield and compliance with applicable California and Federal Law.

Permitted Investments

The District Finance Officer is authorized to deposit or invest District funds only in the following institutions and investments:

1. County pooled funds (California Government Code §§53635, 61053)
2. The Local Agency Investment Fund created by the California State Treasury (California Government Code § 16429.1)
3. One or more FDIC insured Banks and/or Savings and Loan Associations that are designated as District depositories by resolution of the Board of Directors (California Government Code § 61053).
4. Intra-District fund loans and transfers with a fair rate of return from one fund to another specifically authorized and evidenced by District resolution.
5. Investment funds collateralized as per California Government Code § 53652.
6. Such other financial institutions or securities that may be designated by the Board of Directors from time to time in compliance with California and Federal law.
7. Allowable investments instruments per California Government Code which are consistent with California Debt and Investment Advisory Commission's guidelines.

Prohibited Investments

The District's Finance Officer shall not invest in:

1. Inverse floaters, range notes or interest only strips that are derived from a pool of mortgages.
2. Any security that could result in a zero-interest accrual if held to maturity.
3. A state or federal credit union, if a member of the District's Board of Directors or an administrative officer also serves on the Board of Directors, or any committee appointed by the Board of Directors, or the credit committee or supervisory committee, of the state or federal credit union.
4. Those investments or institutions not permitted by this Policy, or by action of the Board of Directors.

Diversified Investments

Investments, other than investments referenced in paragraphs **6-A** (1) and (2) above, will be diversified to avoid losses that may be associated with any one investment.

Standards of Care

The Finance Officer is charged with managing the portfolio pursuant to the "Prudent Investor Standard." When investing, reinvesting, purchasing, acquiring, exchanging, selling and managing public funds in the District's investment portfolio, the Finance Officer shall act with care, skill, prudence, and diligence under the circumstances then prevailing, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the District.

Finance Officer shall disclose any material interest in financial institutions or professionals with which he/she conducts the District business, and shall comply with all applicable laws relating to conflicts of interest.

Annual Report Elements

The District's Investment Policy states that prior to February 1, of each year, the Finance Officer/Treasurer shall file and submit an annual report to the Board of Directors which will contain the following elements:

1. Type of Investment
2. Institution/issuer
3. Date of Maturity (if applicable)
4. Amount of deposit or cost of the security, including par and dollar amount invested on all securities, investments, and moneys held by the District
5. Current market value of securities, with identification of the source of the valuation, for all securities held by the District as well as securities under the management of any outside party that is not also a local agency or the State of California Local Agency Investment Fund
6. Rate of Interest
7. Statement of compliance with the Statement of Investment Policy or the manner in which the portfolio is not in compliance
8. Statement of the District's ability to meet cash flow requirements, including any pool expenditure requirements, for the next six months, or an explanation as to why sufficient money may not be available
9. Accrued Interest (if applicable)
10. Description of any of the District's funds, investments, or programs that are under the management of contracted parties, including lending programs

Statement of Compliance

All investment listed in Table 1 below are in compliance with the Investment Policy.

Statement of Cash Flow Requirements

The District has the ability to meet all cash flow requirements for the next six months.

Table 1: 2022 Annual Report Investment Summary¹

Institution	Type of Account	Account Balance	Interest Rate	Compliant	Interest Received ²
Mechanics³					
General Checking	Checking	\$2,756,120.22	0.346%	Yes	\$8040 ³
Payroll	Checking	\$20,873.43	0.346%	Yes	See footnote 3
Disbursement Reserve	Checking	\$102,793.69	0.345%	Yes	See footnote 3
Pacific Premier					
Low Income Assistance	Checking	\$9,367.02	0.0	Yes	\$0.00
Fire Reserve	Money Market	\$1,865,228.04	0.30/30	Yes	\$3,568.12
Water Reserve	Money Market	\$2,694,119.91	0.30/30	Yes	\$5,840.27
US Bank					
Redemption Fund	Money Market	\$366,535.78	0.01%	Yes	\$1,684.78
Pre-Payment Fund	Money Market	\$7,320.41	0.01%	Yes	\$0.61
Reserve Fund	Money Market	\$999,138.82	0.01%	Yes	\$6,712.79
Reserve Fund	US Treasury Note	MD 11/30/2023	2.13%	Yes	See footnote ⁴
Reserve Fund	US Treasury Note	MD 02/29/2024	1.50%	Yes	See footnote 4
Reserve Fund	US Treasury Note	MD 01/15/2025	1.13%	Yes	See footnote 4
Reserve Fund	US Treasury Note	MD 08/31/2025	2.75%	Yes	See footnote 4
Reserve Fund	US Treasury Note	MD 02/15/2026	1.63%	Yes	See footnote 4
LAIF					
	Pooled Money Investment	\$688,603.24	0.6625%	Yes	\$4,550.73
Community Foundation					
Low Income Assistance		\$109,015.64	0.0	Yes	\$0.00

¹ All balances as of 12/30/22

² Method of applying to the account the interest earned vary from the various banks

³ Mechanics Bank Accounts. Fees are subtracted from the interest accrued over the month and then any additional fees are debited from the General Checking account, so although we earned \$8,040 of interest in 2022, fees totaled \$9,377. The interest for the 3 accounts is consolidated.

⁴ US Treasury Notes had not received interest as of 01/01/2023. Their account balance is included in the Reserve Fund Account Balance. See the Quarterly report for more details on the US Treasury Notes



ACCOUNT NUMBER:
LOS OSOS COMMUNITY SERVICES DISTRICT
LIMITED OBLIGATION REFUNDING BONDS
WASTEWATER ASSESSMENT DISTRICT NO. 1
(REASSESSMENT AND REFUNDING OF 2019)
REDEMPTION FUND

This statement is for the period from
December 1, 2022 to December 31, 2022

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LOS OSOS COMMUNITY SERVICES DISTRICT
2122 9TH ST STE 110
LOS OSOS CA 93402

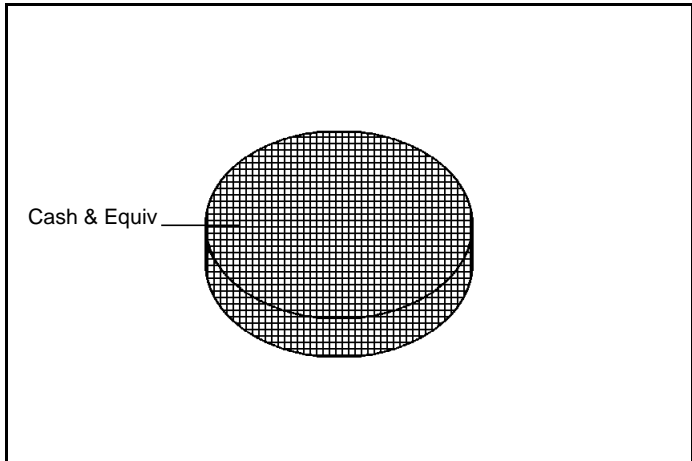
QUESTIONS?

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ASSET SUMMARY AS OF 12/31/22

Assets	Current Period Market Value	% of Total	Est Annual Income
Cash & Equivalents	366,533.24	100.00	36.65
Accrued Income	2.54	.00	.00
Total Market Value	\$366,535.78	100.00	\$36.65



ASSET DETAIL

Shares or Face Amount	Security Description	Market Value/ Price	Tax Cost/ Unrealized Gain(Loss)	Yield at Market	Est Annual Inc/ Accrued Inc
Cash & Equivalents					
Cash/Money Market					
366,533.240	US Bank Gcts0205 8AMMF0BR1	366,533.24 1.0000	366,533.24 0.00	0.01	36.65 2.54
Total Cash/Money Market		\$366,533.24	\$366,533.24 \$0.00		\$36.65 \$2.54
Total Cash & Equivalents		\$366,533.24	\$366,533.24 \$0.00		\$36.65 \$2.54



ACCOUNT NUMBER:
LOS OSOS COMMUNITY SERVICES DISTRICT
LIMITED OBLIGATION REFUNDING BONDS
WASTEWATER ASSESSMENT DISTRICT NO. 1
(REASSESSMENT AND REFUNDING OF 2019)
REDEMPTION FUND

This statement is for the period from
 December 1, 2022 to December 31, 2022

ASSET DETAIL (continued)

Shares or Face Amount	Security Description	Market Value/ Price	Tax Cost/ Unrealized Gain(Loss)	Yield at Market	Est Annual Inc/ Accrued Inc
Total Assets		\$366,533.24	\$366,533.24 \$.00		\$36.65 \$2.54
Accrued Income		\$2.54	\$2.54		
Grand Total		\$366,535.78	\$366,535.78		

ASSET DETAIL MESSAGES

Time of trade execution and trading party (if not disclosed) will be provided upon request.

Publicly traded assets are valued in accordance with market quotations or valuation methodologies from financial industry services believed by us to be reliable. Assets that are not publicly traded may be reflected at values from other external sources. Assets for which a current value is not available may be reflected at a previous value or as not valued, at par value, or at a nominal value. Values shown do not necessarily reflect prices at which assets could be bought or sold. Values are updated based on internal policy and may be updated less frequently than statement generation.

Yield at Market, Estimated Annual Income, and Accrued Income are estimates provided for informational purposes only and should not be relied on for making investment, trading, or tax decisions. The estimates may not represent the actual value earned by your investments and they provide no guarantee of what your investments may earn in the future.

For further information, please contact your account manager or relationship manager.





ACCOUNT NUMBER:
LOS OSOS COMMUNITY SERVICES DISTRICT
LIMITED OBLIGATION REFUNDING BONDS
WASTEWATER ASSESSMENT DISTRICT NO. 1
(REASSESSMENT AND REFUNDING OF 2019)
REDEMPTION FUND

This statement is for the period from
December 1, 2022 to December 31, 2022

MARKET VALUE SUMMARY

	Current Period 12/01/22 to 12/31/22	Year-to-Date 01/01/22 to 12/31/22
Beginning Market Value	\$167,196.21	\$678,159.31
Taxable Interest	1.08	1,684.78
Paid To/For Beneficiaries	- 19,694.00	- 1,062,403.49
Cash Receipts	219,031.03	749,092.64
Change in Accrued Income	1.46	2.54
Ending Market Value	\$366,535.78	\$366,535.78



ACCOUNT NUMBER:
LOS OSOS COMMUNITY SERVICES DISTRICT
LIMITED OBLIGATION REFUNDING BONDS
WASTEWATER ASSESSMENT DISTRICT NO. 1
(REASSESSMENT AND REFUNDING OF 2019)
REDEMPTION FUND

This statement is for the period from
December 1, 2022 to December 31, 2022

CASH SUMMARY

	Income Cash	Principal Cash	Total Cash
Beginning Cash 12/01/2022	\$0.00	\$0.00	\$0.00
Taxable Interest	1.08		1.08
Paid To/For Beneficiaries		- 19,694.00	- 19,694.00
Cash Receipts		219,031.03	219,031.03
Transfers	- 1.08	1.08	
Net Money Market Activity		- 199,338.11	- 199,338.11
Ending Cash 12/31/2022	\$0.00	\$0.00	\$0.00





**ACCOUNT NUMBER:
LOS OSOS COMMUNITY SERVICES DISTRICT
LIMITED OBLIGATION REFUNDING BONDS
WASTEWATER ASSESSMENT DISTRICT NO. 1
(REASSESSMENT AND REFUNDING OF 2019)
REDEMPTION FUND**

This statement is for the period from
December 1, 2022 to December 31, 2022

TRANSACTION DETAIL

Date Posted	Description	Income Cash	Principal Cash	Tax Cost
	Beginning Balance 12/01/2022	\$0.00	\$0.00	\$167,195.13
12/01/22	Interest Earned On US Bank Gcts0205 Interest From 11/1/22 To 11/30/22 8AMMF0BR1	1.08		
12/02/22	Cash Disbursement Transfer To Principal 1	- 1.08		
12/02/22	Cash Receipt Transfer From Income 1		1.08	
12/02/22	Purchased 1.08 Units Of US Bank Gcts0205 Trade Date 12/2/22 8AMMF0BR1		- 1.08	1.08
12/12/22	Cash Receipt Receipt Of Funds Fed Ref #000925 Mufg Union Bank Na Los Angeles Ca Obi=los Osos CSD Ww Ad Tcf Fy23 Novembe R Month-En D Balance Payments (27812 5000) Bnf=1/U.S. Bank Tr Bxyan1		219,031.03	
12/13/22	Purchased 219,031.03 Units Of US Bank Gcts0205 Trade Date 12/13/22 8AMMF0BR1		- 219,031.03	219,031.03
12/28/22	Cash Disbursement Paid To Los Osos CSD Wire Transfer Bxy350 Wire To Mechanics Bank Ffc: Waste Water Assessment District Bond Expenses Fy 2022-23		- 19,694.00	
12/28/22	Sold 19,694 Units Of US Bank Gcts0205 Trade Date 12/28/22 8AMMF0BR1		19,694.00	- 19,694.00
	Ending Balance 12/31/2022	\$0.00	\$0.00	\$366,533.24



ACCOUNT NUMBER:
LOS OSOS COMMUNITY SERVICES DISTRICT
LIMITED OBLIGATION REFUNDING BONDS
WASTEWATER ASSESSMENT DISTRICT NO. 1
(REASSESSMENT AND REFUNDING OF 2019)
PREPAYMENT FUND

This statement is for the period from
December 1, 2022 to December 31, 2022

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LOS OSOS COMMUNITY SERVICES DISTRICT
2122 9TH ST STE 110
LOS OSOS CA 93402

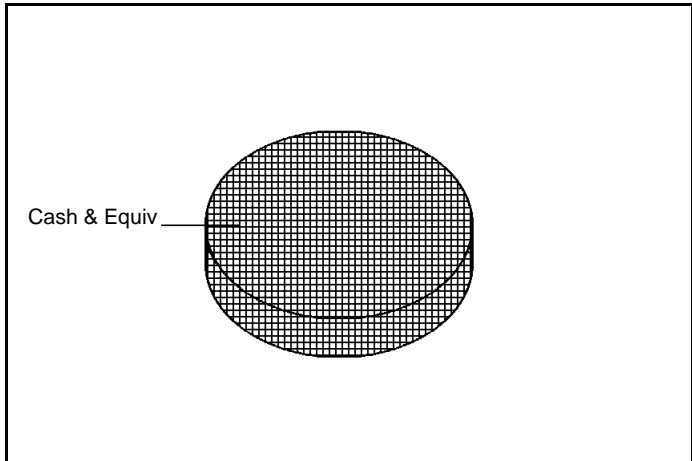
QUESTIONS?

If you have any questions regarding
your account or this statement, please
contact your Account Manager.

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LOS ANGELES, CA 90071
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E-mail john.axt@usbank.com

ASSET SUMMARY AS OF 12/31/22

Assets	Current Period Market Value	% of Total	Est Annual Income
Cash & Equivalents	7,320.35	100.00	.73
Accrued Income	0.06	.00	.00
Total Market Value	\$7,320.41	100.00	\$.73



ASSET DETAIL

Shares or Face Amount	Security Description	Market Value/ Price	Tax Cost/ Unrealized Gain(Loss)	Yield at Market	Est Annual Inc/ Accrued Inc
Cash & Equivalents					
Cash/Money Market					
7,320.350	US Bank Gcts0205 8AMMF0BR1	7,320.35 1.0000	7,320.35 0.00	0.01	0.73 0.06
Total Cash/Money Market		\$7,320.35	\$7,320.35 \$.00		\$0.73 \$0.06
Total Cash & Equivalents		\$7,320.35	\$7,320.35 \$.00		\$0.73 \$0.06



ACCOUNT NUMBER:
LOS OSOS COMMUNITY SERVICES DISTRICT
LIMITED OBLIGATION REFUNDING BONDS
WASTEWATER ASSESSMENT DISTRICT NO. 1
(REASSESSMENT AND REFUNDING OF 2019)
PREPAYMENT FUND

This statement is for the period from
December 1, 2022 to December 31, 2022

ASSET DETAIL (continued)

Shares or Face Amount	Security Description	Market Value/ Price	Tax Cost/ Unrealized Gain(Loss)	Yield at Market	Est Annual Inc/ Accrued Inc
Total Assets		\$7,320.35	\$7,320.35 \$.00		\$0.73 \$0.06
Accrued Income		\$0.06	\$0.06		
Grand Total		\$7,320.41	\$7,320.41		

ASSET DETAIL MESSAGES

Time of trade execution and trading party (if not disclosed) will be provided upon request.

Publicly traded assets are valued in accordance with market quotations or valuation methodologies from financial industry services believed by us to be reliable. Assets that are not publicly traded may be reflected at values from other external sources. Assets for which a current value is not available may be reflected at a previous value or as not valued, at par value, or at a nominal value. Values shown do not necessarily reflect prices at which assets could be bought or sold. Values are updated based on internal policy and may be updated less frequently than statement generation.

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For further information, please contact your account manager or relationship manager.





ACCOUNT NUMBER:
LOS OSOS COMMUNITY SERVICES DISTRICT
LIMITED OBLIGATION REFUNDING BONDS
WASTEWATER ASSESSMENT DISTRICT NO. 1
(REASSESSMENT AND REFUNDING OF 2019)
PREPAYMENT FUND

This statement is for the period from
December 1, 2022 to December 31, 2022

MARKET VALUE SUMMARY

	Current Period 12/01/22 to 12/31/22	Year-to-Date 01/01/22 to 12/31/22
Beginning Market Value	\$7,320.35	\$4,199.92
Taxable Interest	0.06	0.61
Cash Receipts		3,119.82
Change in Accrued Income		0.06
Ending Market Value	\$7,320.41	\$7,320.41



ACCOUNT NUMBER:
LOS OSOS COMMUNITY SERVICES DISTRICT
LIMITED OBLIGATION REFUNDING BONDS
WASTEWATER ASSESSMENT DISTRICT NO. 1
(REASSESSMENT AND REFUNDING OF 2019)
PREPAYMENT FUND

This statement is for the period from
December 1, 2022 to December 31, 2022

CASH SUMMARY

	Income Cash	Principal Cash	Total Cash
Beginning Cash 12/01/2022	\$0.00	\$0.00	\$0.00
Taxable Interest	0.06		0.06
Transfers	- 0.06	0.06	
Net Money Market Activity		- 0.06	- 0.06
Ending Cash 12/31/2022	\$0.00	\$0.00	\$0.00





ACCOUNT NUMBER:
LOS OSOS COMMUNITY SERVICES DISTRICT
LIMITED OBLIGATION REFUNDING BONDS
WASTEWATER ASSESSMENT DISTRICT NO. 1
(REASSESSMENT AND REFUNDING OF 2019)
PREPAYMENT FUND

This statement is for the period from
December 1, 2022 to December 31, 2022

TRANSACTION DETAIL

Date Posted	Description	Income Cash	Principal Cash	Tax Cost
	Beginning Balance 12/01/2022	\$0.00	\$0.00	\$7,320.29
12/01/22	Interest Earned On US Bank Gcts0205 Interest From 11/1/22 To 11/30/22 8AMMF0BR1	0.06		
12/02/22	Cash Disbursement Transfer To Principal 1	- 0.06		
12/02/22	Cash Receipt Transfer From Income 1		0.06	
12/02/22	Purchased 0.06 Units Of US Bank Gcts0205 Trade Date 12/2/22 8AMMF0BR1		- 0.06	0.06
	Ending Balance 12/31/2022	\$0.00	\$0.00	\$7,320.35



ACCOUNT NUMBER:
LOS OSOS COMMUNITY SERVICES DISTRICT
LIMITED OBLIGATION REFUNDING BONDS
WASTEWATER ASSESSMENT DISTRICT NO. 1
(REASSESSMENT AND REFUNDING OF 2019)
RESERVE FUND

This statement is for the period from
December 1, 2022 to December 31, 2022

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LOS OSOS COMMUNITY SERVICES DISTRICT
2122 9TH ST STE 110
LOS OSOS CA 93402

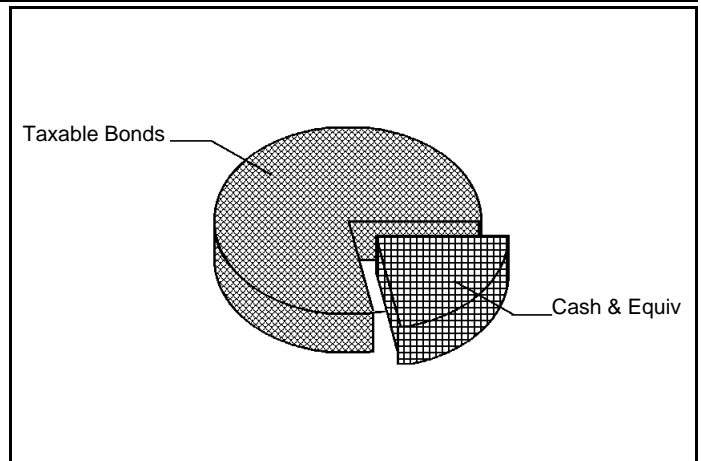
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ASSET SUMMARY AS OF 12/31/22

Assets	Current Period Market Value	% of Total	Est Annual Income
Cash & Equivalents	211,766.65	21.20	21.18
Taxable Bonds	782,729.25	78.30	14,062.50
Accrued Income	4,642.92	.50	.00
Total Market Value	\$999,138.82	100.00	\$14,083.68



ASSET DETAIL

Shares or Face Amount	Security Description	Market Value/ Price	Tax Cost/ Unrealized Gain(Loss)	Yield at Market	Est Annual Inc/ Accrued Inc
Cash & Equivalents					
Cash/Money Market					
211,766.650	US Bank Gcts0205 8AMMF0BR1	211,766.65 1.0000	211,766.65 0.00	0.01	21.18 1.80
Total Cash/Money Market		\$211,766.65	\$211,766.65 \$0.00		\$21.18 \$1.80
Total Cash & Equivalents		\$211,766.65	\$211,766.65 \$0.00		\$21.18 \$1.80
Taxable Bonds					



ACCOUNT NUMBER:
 LOS OSOS COMMUNITY SERVICES DISTRICT
 LIMITED OBLIGATION REFUNDING BONDS
 WASTEWATER ASSESSMENT DISTRICT NO. 1
 (REASSESSMENT AND REFUNDING OF 2019)
 RESERVE FUND

This statement is for the period from
 December 1, 2022 to December 31, 2022

ASSET DETAIL (continued)

Shares or Face Amount	Security Description	Market Value/ Price	Tax Cost/ Unrealized Gain(Loss)	Yield at Market	Est Annual Inc/ Accrued Inc
US Government Issues					
200,000.000	U S Treasury Note 01/15/2025 91282CDS7 Standard & Poors Rating: N/A Moody's Rating: Aaa	187,164.00 93.5820	194,670.40 - 7,506.40	1.20	2,250.00 1,039.40
200,000.000	U S Treasury Note 1.500 02/29/2024 91282CEA5 Standard & Poors Rating: N/A Moody's Rating: Aaa	192,782.00 96.3910	198,474.18 - 5,692.18	1.56	3,000.00 1,019.34
200,000.000	U S Treasury Note 1.625 02/15/2026 912828P46 Standard & Poors Rating: N/A Moody's Rating: Aaa	184,968.00 92.4840	198,344.60 - 13,376.60	1.76	3,250.00 1,227.58
100,000.000	U S Treasury Note 2.125 11/30/2023 912828U57 Standard & Poors Rating: N/A Moody's Rating: Aaa	97,664.00 97.6640	99,482.79 - 1,818.79	2.18	2,125.00 186.81
125,000.000	U S Treasury Note 2.750 08/31/2025 9128284Z0 Standard & Poors Rating: N/A Moody's Rating: Aaa	120,151.25 96.1210	124,413.43 - 4,262.18	2.86	3,437.50 1,167.99
Total US Government Issues		\$782,729.25	\$815,385.40 - \$32,656.15		\$14,062.50 \$4,641.12
Total Taxable Bonds		\$782,729.25	\$815,385.40 - \$32,656.15		\$14,062.50 \$4,641.12
Total Assets		\$994,495.90	\$1,027,152.05 - \$32,656.15		\$14,083.68 \$4,642.92
Accrued Income		\$4,642.92	\$4,642.92		
Grand Total		\$999,138.82	\$1,031,794.97		

ASSET DETAIL MESSAGES

Time of trade execution and trading party (if not disclosed) will be provided upon request.





**ACCOUNT NUMBER:
LOS OSOS COMMUNITY SERVICES DISTRICT
LIMITED OBLIGATION REFUNDING BONDS
WASTEWATER ASSESSMENT DISTRICT NO. 1
(REASSESSMENT AND REFUNDING OF 2019)
RESERVE FUND**

This statement is for the period from
December 1, 2022 to December 31, 2022

ASSET DETAIL MESSAGES (continued)

Publicly traded assets are valued in accordance with market quotations or valuation methodologies from financial industry services believed by us to be reliable. Assets that are not publicly traded may be reflected at values from other external sources. Assets for which a current value is not available may be reflected at a previous value or as not valued, at par value, or at a nominal value. Values shown do not necessarily reflect prices at which assets could be bought or sold. Values are updated based on internal policy and may be updated less frequently than statement generation.

Yield at Market, Estimated Annual Income, and Accrued Income are estimates provided for informational purposes only and should not be relied on for making investment, trading, or tax decisions. The estimates may not represent the actual value earned by your investments and they provide no guarantee of what your investments may earn in the future.

For further information, please contact your account manager or relationship manager.



ACCOUNT NUMBER:
LOS OSOS COMMUNITY SERVICES DISTRICT
LIMITED OBLIGATION REFUNDING BONDS
WASTEWATER ASSESSMENT DISTRICT NO. 1
(REASSESSMENT AND REFUNDING OF 2019)
RESERVE FUND

This statement is for the period from
December 1, 2022 to December 31, 2022

MARKET VALUE SUMMARY

	Current Period 12/01/22 to 12/31/22	Year-to-Date 01/01/22 to 12/31/22
Beginning Market Value	\$998,124.70	\$1,027,835.05
Taxable Interest	1.73	6,712.79
Cash Disbursements		- 7,395.79
Change in Investment Value	- 183.25	- 32,656.15
Change in Accrued Income	1,195.64	4,642.92
Ending Market Value	\$999,138.82	\$999,138.82





ACCOUNT NUMBER:
LOS OSOS COMMUNITY SERVICES DISTRICT
LIMITED OBLIGATION REFUNDING BONDS
WASTEWATER ASSESSMENT DISTRICT NO. 1
(REASSESSMENT AND REFUNDING OF 2019)
RESERVE FUND

This statement is for the period from
December 1, 2022 to December 31, 2022

CASH SUMMARY

	Income Cash	Principal Cash	Total Cash
Beginning Cash 12/01/2022	\$0.00	\$0.00	\$0.00
Taxable Interest	1.73		1.73
Transfers	- 1.73	1.73	
Net Money Market Activity		- 1.73	- 1.73
Ending Cash 12/31/2022	\$0.00	\$0.00	\$0.00



ACCOUNT NUMBER:
LOS OSOS COMMUNITY SERVICES DISTRICT
LIMITED OBLIGATION REFUNDING BONDS
WASTEWATER ASSESSMENT DISTRICT NO. 1
(REASSESSMENT AND REFUNDING OF 2019)
RESERVE FUND

This statement is for the period from
December 1, 2022 to December 31, 2022

TRANSACTION DETAIL

Date Posted	Description	Income Cash	Principal Cash	Tax Cost
	Beginning Balance 12/01/2022	\$0.00	\$0.00	\$1,027,150.32
12/01/22	Interest Earned On US Bank Gcts0205 Interest From 11/1/22 To 11/30/22 8AMMF0BR1	1.73		
12/02/22	Cash Disbursement Transfer To Principal 1	- 1.73		
12/02/22	Cash Receipt Transfer From Income 1		1.73	
12/02/22	Purchased 1.73 Units Of US Bank Gcts0205 Trade Date 12/2/22 8AMMF0BR1		- 1.73	1.73
	Ending Balance 12/31/2022	\$0.00	\$0.00	\$1,027,152.05





ACCOUNT NUMBER:
 LOS OSOS COMMUNITY SERVICES DISTRICT
 LIMITED OBLIGATION REFUNDING BONDS
 WASTEWATER ASSESSMENT DISTRICT NO. 1
 (REASSESSMENT AND REFUNDING OF 2019)
 RESERVE FUND

This statement is for the period from
 December 1, 2022 to December 31, 2022

BOND SUMMARY

	Par Value	Market Value	% of Category
MATURITY			
2022	.00	.00	.00
2023	100,000.00	97,664.00	12.48
2024	200,000.00	192,782.00	24.63
2025	325,000.00	307,315.25	39.26
2026	200,000.00	184,968.00	23.63
Total of Category	\$825,000.00	\$782,729.25	100.00
MOODY'S RATING			
Aaa	825,000.00	782,729.25	100.00
Total of Category	\$825,000.00	\$782,729.25	100.00
S&P RATING			
N/A	825,000.00	782,729.25	100.00
Total of Category	\$825,000.00	\$782,729.25	100.00




BOND SUMMARY MESSAGES

Data contained within this section excluded Mutual Funds, Exchange Traded Funds, and Closed-Ended Funds.

RETURN SERVICE REQUESTED

LOS OSOS COMMUNITY SERVICES DISTRICT
 BANKRUPTCY CASE NO 06-10548-RR
 BY LOS OSOS CSD DEBTOR-IN-POSSESSION
 PO BOX 6064
 LOS OSOS CA 93412-6064

Managing Your Accounts

-  Client Services 800.797.6324
-  Online www.mechanicsbank.com
-  Mobile Download Our Mobile Apps



**BUSINESS LINE OF CREDIT
 UP TO \$100,000**

Prime +0%
APR

LIMITED TIME OFFER

www.MechanicsBank.com/GrowIt

All loans and credit products subject to program eligibility, collateral, underwriting approval and credit approval. Offer is for new lines of credit and does not apply to renewing lines of credit. Subject to change or cancellation without notice. Offer is effective as of 3/17/2022 and subject to change or cancellation without notice. Prime Rate is defined as "the Prime Rate as published daily in the Money Rates section of the Wall Street Journal." For the current Prime Rate, talk to a banker or visit <https://www.wsj.com/market-data/bonds/moneyrates>.

WATCH OUT FOR CARD OR ACCOUNT LOCKED SCAMS

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Summary of Accounts

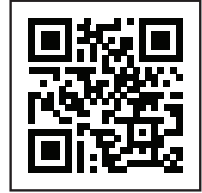
Account Type	Account Number	Ending Balance
PUBLIC CHECKING	XXXXXXXX5101	\$102,793.69



EQUIPMENT FINANCING

Great rates for the equipment you need

Learn more at www.MechanicsBank.com/GetEquipment



PUBLIC CHECKING-XXXXXXXXX5101

Account Summary

Date	Description	Amount
12/01/2022	Beginning Balance	\$102,793.69
	0 Credit(s) This Period	\$0.00
	0 Debit(s) This Period	\$0.00
12/30/2022	Ending Balance	\$102,793.69




Overdraft and Returned Item Fees

	Total for this period	Total year-to-date
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

RETURN SERVICE REQUESTED

LOS OSOS COMMUNITY SERVICES DISTRICT
 PO BOX 6064
 LOS OSOS CA 93412-6064

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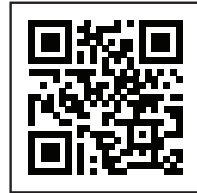
Account Type	Account Number	Ending Balance
PUBLIC CHECKING	XXXXXXXX4701	\$2,756,120.22



EQUIPMENT FINANCING

Great rates for the equipment you need

Learn more at www.MechanicsBank.com/GetEquipment



PUBLIC CHECKING-XXXXXXXX4701

Account Summary

Date	Description	Amount
12/01/2022	Beginning Balance	\$2,193,932.23
	124 Credit(s) This Period	\$788,392.47
	66 Debit(s) This Period	\$226,204.48
12/30/2022	Ending Balance	\$2,756,120.22

Deposits

Date	Description	Amount
12/20/2022	DEPOSIT # 32005	\$4.50
12/20/2022	DEPOSIT	\$9.00
12/20/2022	DEPOSIT # 32002	\$9.00
12/20/2022	DEPOSIT	\$13.50
12/20/2022	DEPOSIT	\$13.50
12/20/2022	DEPOSIT	\$92.00
12/20/2022	DEPOSIT	\$95.08
12/20/2022	DEPOSIT	\$128.00
12/20/2022	DEPOSIT	\$205.00
12/20/2022	DEPOSIT # 32004	\$210.00
12/20/2022	DEPOSIT	\$320.50
12/20/2022	DEPOSIT # 32003	\$490.85
12/20/2022	DEPOSIT	\$743.45
12/20/2022	DEPOSIT	\$924.57
12/22/2022	DEPOSIT	\$1,131.40
12/30/2022	DEPOSIT	\$120.00
12/30/2022	DEPOSIT	\$124.00
12/30/2022	DEPOSIT	\$442.13
12/30/2022	DEPOSIT	\$702.74
12/30/2022	DEPOSIT	\$1,545.45
12/30/2022	DEPOSIT	\$6,410.23
12/30/2022	DEPOSIT	\$33,662.59

Electronic Credits

Date	Description	Amount
12/01/2022	BANKCARD MTOT DEP 510159341150076	\$218.00
12/01/2022	TRANSFER PAYMENTUS LOCSD UTILITY PAYMENT	\$262.85
12/01/2022	METAVANTE CORP BILL PAYMT 00922	\$348.90
12/01/2022	CHECKFREE LOS OSOS C 8888006456	\$2,850.25
12/02/2022	METAVANTE CORP BILL PAYMT 01144	\$79.25
12/02/2022	TRANSFER PAYMENTUS LOCSD UTILITY PAYMENT	\$339.05
12/02/2022	COUNTY OF SAN LU VENDOR PAY	\$631.45
12/02/2022	BANKCARD MTOT DEP 510159341150076	\$655.55
12/02/2022	CHECKFREE LOS OSOS C 8888006456	\$1,814.40
12/05/2022	TRANSFER PAYMENTUS LOCSD UTILITY PAYMENT	\$159.23
12/05/2022	METAVANTE CORP BILL PAYMT 00472	\$228.04
12/05/2022	BANKCARD MTOT DEP 510159341150076	\$624.00
12/05/2022	BANKCARD MTOT DEP 510159341150076	\$734.68
12/05/2022	BANKCARD MTOT DEP 510159341150076	\$936.46
12/05/2022	CHECKFREE LOS OSOS C 8888006456	\$2,124.14
12/05/2022	Remote Deposit	\$25.98
12/05/2022	Remote Deposit	\$17,845.69

PUBLIC CHECKING-XXXXXXXX4701 (continued)
Electronic Credits (continued)

Date	Description	Amount
12/05/2022	Remote Deposit	\$20,740.10
12/06/2022	METAVANTE CORP BILL PAYMT 00755	\$136.68
12/06/2022	TRANSFER PAYMENTUS LOCSD UTILITY PAYMENT	\$525.00
12/06/2022	BANKCARD MTOT DEP 510159341150076	\$622.91
12/06/2022	CHECKFREE LOS OSOS C 8888006456	\$2,639.00
12/06/2022	Remote Deposit	\$50.00
12/07/2022	METAVANTE CORP BILL PAYMT 00059	\$112.35
12/07/2022	BANKCARD BTOT DEP 510159341150076	\$396.72
12/07/2022	CHECKFREE LOS OSOS C 8888006456	\$2,106.28
12/07/2022	Remote Deposit	\$6,171.54
12/08/2022	BANKCARD MTOT DEP 510159341150076	\$136.65
12/08/2022	CHECKFREE LOS OSOS C 8888006456	\$504.01
12/09/2022	METAVANTE CORP BILL PAYMT 05716	\$136.65
12/09/2022	BANKCARD MTOT DEP 510159341150076	\$243.80
12/09/2022	CHECKFREE LOS OSOS C 8888006456	\$772.85
12/09/2022	VENDOR PAY COUNTY OF SAN LU RMR* OI* TCFY23NOVME* * 297565.01* 297565.01* 0.00\	\$297,565.01
12/09/2022	Remote Deposit	\$5,390.05
12/12/2022	BANKCARD MTOT DEP 510159341150076	\$297.25
12/12/2022	BANKCARD MTOT DEP 510159341150076	\$450.31
12/12/2022	CHECKFREE LOS OSOS C 8888006456	\$1,796.95
12/12/2022	BANKCARD BTOT DEP 510159341150076	\$1,897.49
12/12/2022	Remote Deposit	\$5,953.72
12/13/2022	METAVANTE CORP BILL PAYMT 00160	\$330.90
12/13/2022	BANKCARD MTOT DEP 510159341150076	\$790.55
12/13/2022	CHECKFREE LOS OSOS C 8888006456	\$2,112.15
12/13/2022	Remote Deposit	\$8,060.81
12/14/2022	TRANSFER PAYMENTUS LOCSD UTILITY PAYMENT	\$99.05
12/14/2022	BANKCARD MTOT DEP 510159341150076	\$945.48
12/14/2022	CHECKFREE LOS OSOS C 8888006456	\$1,983.44
12/15/2022	BANKCARD BTOT DEP 510159341150076	\$290.24
12/15/2022	TRANSFER PAYMENTUS LOCSD UTILITY PAYMENT	\$372.75
12/15/2022	CHECKFREE LOS OSOS C 8888006456	\$1,426.25
12/15/2022	Remote Deposit	\$12,762.23
12/16/2022	TRANSFER PAYMENTUS LOCSD UTILITY PAYMENT	\$152.50
12/16/2022	BANKCARD MTOT DEP 510159341150076	\$1,539.24
12/16/2022	Remote Deposit	\$3,780.43
12/19/2022	CHECKFREE LOS OSOS C 8888006456	\$241.68
12/19/2022	BANKCARD BTOT DEP 510159341150076	\$363.96
12/19/2022	BANKCARD BTOT DEP 510159341150076	\$450.41
12/19/2022	TRANSFER PAYMENTUS LOCSD UTILITY PAYMENT	\$597.47
12/19/2022	BANKCARD BTOT DEP 510159341150076	\$1,781.17
12/19/2022	LOCSD LOCSD BILL XXXXX4518	\$7,717.00
12/19/2022	LOCSD LOCSD BILL XXXXX4518	\$7,844.89
12/19/2022	LOCSD LOCSD BILL XXXXX4518	\$9,349.33
12/19/2022	LOCSD LOCSD BILL XXXXX4518	\$15,349.20
12/19/2022	LOCSD LOCSD BILL XXXXX4518	\$19,827.60
12/19/2022	Remote Deposit	\$822.85
12/20/2022	TRANSFER PAYMENTUS LOCSD UTILITY PAYMENT	\$150.00
12/20/2022	TRANSFER PAYMENTUS LOCSD UTILITY PAYMENT	\$152.50
12/20/2022	CHECKFREE LOS OSOS C 8888006456	\$451.62
12/20/2022	TRANSFER PAYMENTUS LOCSD UTILITY PAYMENT	\$476.34
12/20/2022	BANKCARD MTOT DEP 510159341150076	\$827.91
12/20/2022	Remote Deposit	\$136.65
12/20/2022	Remote Deposit	\$775.49
12/20/2022	Remote Deposit	\$2,361.47
12/20/2022	Remote Deposit	\$21,372.77
12/20/2022	Remote Deposit	\$203,527.80
12/21/2022	TRANSFER PAYMENTUS LOCSD UTILITY PAYMENT	\$143.59
12/21/2022	CHECKFREE LOS OSOS C 8888006456	\$447.79
12/21/2022	BANKCARD MTOT DEP 510159341150076	\$1,351.86

PUBLIC CHECKING-XXXXXXXX4701 (continued)
Electronic Credits (continued)

Date	Description	Amount
12/22/2022	TRANSFER PAYMENTUS LOCS D UTILITY PAYMENT	\$225.01
12/22/2022	METAVANTE CORP BILL PAYMT 02725	\$304.80
12/22/2022	CHECKFREE LOS OSOS C 8888006456	\$1,064.71
12/22/2022	BANKCARD MTOT DEP 510159341150076	\$2,285.83
12/23/2022	COUNTY OF SAN LU VENDOR PAY	\$298.25
12/23/2022	TRANSFER PAYMENTUS LOCS D UTILITY PAYMENT	\$418.20
12/23/2022	BANKCARD BTOT DEP 510159341150076	\$604.34
12/23/2022	CHECKFREE LOS OSOS C 8888006456	\$1,117.80
12/27/2022	TRANSFER PAYMENTUS LOCS D UTILITY PAYMENT	\$128.55
12/27/2022	BANKCARD MTOT DEP 510159341150076	\$229.12
12/27/2022	METAVANTE CORP BILL PAYMT 02597	\$250.45
12/27/2022	CHECKFREE LOS OSOS C 8888006456	\$417.00
12/27/2022	BANKCARD MTOT DEP 510159341150076	\$654.45
12/27/2022	BANKCARD BTOT DEP 510159341150076	\$737.84
12/28/2022	CHECKFREE LOS OSOS C 8888006456	\$366.20
12/28/2022	COUNTY OF SAN LU VENDOR PAY	\$442.95
12/28/2022	BANKCARD MTOT DEP 510159341150076	\$493.17
12/28/2022	Wire/In/091000022/US BANK MINNESOTA/221228038980/LOS OSOS COMMUNITY	\$19,694.00
12/29/2022	CHECKFREE LOS OSOS C 8888006456	\$112.80
12/29/2022	METAVANTE CORP BILL PAYMT 02697	\$194.25
12/29/2022	BANKCARD MTOT DEP 510159341150076	\$233.85
12/30/2022	TRANSFER PAYMENTUS LOCS D UTILITY PAYMENT	\$50.00
12/30/2022	METAVANTE CORP BILL PAYMT 00234	\$80.00
12/30/2022	CHECKFREE LOS OSOS C 8888006456	\$230.00
12/30/2022	BANKCARD BTOT DEP 510159341150076	\$670.80

Electronic Debits

Date	Description	Amount
12/02/2022	SO CAL GAS PAID SCGC 1735158010	\$27.59
12/02/2022	SO CAL GAS PAID SCGC 0501172047	\$40.25
12/02/2022	SO CAL GAS PAID SCGC 1714158018	\$60.38
12/02/2022	SO CAL GAS PAID SCGC 1494152227	\$114.09
12/02/2022	LOS OSOS COMMUNI Net@Work_M 121102036	\$5,820.00
12/02/2022	PGANDE WEB ONLINE 35887875112822	\$8,699.09
12/05/2022	AFLAC INSURANCE HJ582721877	\$286.35
12/05/2022	ALLIED DELTA BILLPAY B2233439680967	\$782.47
12/05/2022	MINER S ACE HARD 8054890158 M64082836519	\$1,081.70
12/06/2022	MINER S ACE HARD 8054890158 M64084572056	\$98.62
12/09/2022	Pitney Bowes DIRECT DEB PBLessing	\$168.66
12/12/2022	121622 Payroll	\$50,321.01
12/13/2022	UAL Pers	\$12,064.58
12/15/2022	CARDMEMBER SERV WEB PYMT ***** 1514	\$8,356.72
12/19/2022	HUMANA, INC. INS PYMT 278135781001278	\$247.00
12/19/2022	EDI PYMNTS Golden State Wat NTE* OBI* {"accountId":"XXXXXX0000"}\	\$274.24
12/20/2022	Medical PERS	\$6,098.76
12/20/2022	LEASE DIRECT WEB PAY 78445382	\$288.05
12/21/2022	OFCDEPOT ECHECK WEB PAY OfficeDepot	\$169.39
12/21/2022	OFCDEPOT ECHECK WEB PAY OfficeDepot	\$198.79
12/21/2022	WELLS FARGO BANK EFT DEBIT 000000012317276	\$199.48
12/21/2022	OFCDEPOT ECHECK WEB PAY OfficeDepot	\$610.33
12/21/2022	PREPAYMNT * LINCOLN NATLIFE 91000019968807	\$913.34
12/22/2022	VSP PAYMENT PAYMENTS XXXXXX5588	\$196.89
12/27/2022	Your Answering S Your Answ ST-I1A5X1A4J7P0	\$153.76
12/28/2022	123022 Payroll	\$47,177.79
12/29/2022	SO CAL GAS PAID SCGC 1735158010	\$44.19
12/29/2022	SO CAL GAS PAID SCGC 1714158018	\$107.44
12/29/2022	SO CAL GAS PAID SCGC 1494152227	\$393.92
12/29/2022	PGANDE WEB ONLINE 38481432122222	\$8,743.62

PUBLIC CHECKING-XXXXXXXX4701 (continued)
Other Debits

Date	Description	Amount
12/12/2022	Analysis Charges November 2022	\$66.61

Checks Cleared

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
31844	12/06/2022	\$35.00	31900	12/08/2022	\$7,963.64	31914	12/23/2022	\$2,559.75
31852*	12/14/2022	\$35.00	31901	12/15/2022	\$12,095.51	31915	12/21/2022	\$2,204.73
31872*	12/09/2022	\$3,000.00	31902	12/29/2022	\$800.00	31917*	12/21/2022	\$10,000.00
31881*	12/05/2022	\$715.68	31903	12/15/2022	\$653.86	31918	12/28/2022	\$149.94
31882	12/15/2022	\$200.00	31904	12/13/2022	\$324.35	31919	12/23/2022	\$316.26
31892*	12/12/2022	\$1,073.61	31905	12/15/2022	\$510.00	31920	12/27/2022	\$744.32
31893	12/08/2022	\$990.79	31906	12/14/2022	\$7,067.00	31921	12/28/2022	\$1,033.06
31894	12/09/2022	\$1,896.73	31907	12/19/2022	\$1,285.70	31922	12/29/2022	\$85.46
31896*	12/06/2022	\$157.78	31908	12/19/2022	\$2,900.00	31924*	12/28/2022	\$326.24
31897	12/07/2022	\$142.88	31910*	12/20/2022	\$81.99	31925	12/28/2022	\$351.09
31898	12/07/2022	\$5,022.00	31911	12/23/2022	\$975.00	31926	12/29/2022	\$5,000.00
31899	12/06/2022	\$1,629.00	31913*	12/21/2022	\$73.00			

* Indicates skipped check number

Daily Balances

Date	Amount	Date	Amount	Date	Amount
12/01/2022	\$2,197,612.23	12/12/2022	\$2,482,261.54	12/21/2022	\$2,749,836.04
12/02/2022	\$2,186,370.53	12/13/2022	\$2,481,167.02	12/22/2022	\$2,754,650.90
12/05/2022	\$2,226,922.65	12/14/2022	\$2,477,092.99	12/23/2022	\$2,753,238.48
12/06/2022	\$2,228,975.84	12/15/2022	\$2,470,128.37	12/27/2022	\$2,754,757.81
12/07/2022	\$2,232,597.85	12/16/2022	\$2,475,600.54	12/28/2022	\$2,726,716.01
12/08/2022	\$2,224,284.08	12/19/2022	\$2,535,239.16	12/29/2022	\$2,712,082.28
12/09/2022	\$2,523,327.05	12/20/2022	\$2,762,261.86	12/30/2022	\$2,756,120.22




Overdraft and Returned Item Fees

	Total for this period	Total year-to-date
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

RETURN SERVICE REQUESTED

LOS OSOS COMMUNITY SERVICES DISTRICT
 PAYROLL ACCOUNT
 PO BOX 6064
 LOS OSOS CA 93412-6064

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Criminals contact you via phone, text or email pretending to be your bank or a credit card company, and tell you that your account is "locked" or "frozen" from fraudulent attempts to access it. They then ask for your card number, account number, password or PIN to "unlock" the account. **Learn how to spot this scam at www.MechanicsBank.com/Security.**

Summary of Accounts

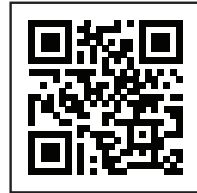
Account Type	Account Number	Ending Balance
PUBLIC CHECKING	XXXXXXXX4702	\$20,873.43



EQUIPMENT FINANCING

Great rates for the equipment you need

Learn more at www.MechanicsBank.com/GetEquipment



PUBLIC CHECKING-XXXXXXXX4702

Account Summary

Date	Description	Amount
12/01/2022	Beginning Balance	\$65,413.00
	4 Credit(s) This Period	\$115,662.14
	41 Debit(s) This Period	\$160,201.71
12/30/2022	Ending Balance	\$20,873.43

Electronic Credits

Date	Description	Amount
12/12/2022	121622 Payroll	\$50,321.01
12/13/2022	UAL Pers	\$12,064.58
12/20/2022	Medical PERS	\$6,098.76
12/28/2022	123022 Payroll	\$47,177.79

Electronic Debits

Date	Description	Amount
12/02/2022	EXPERTPAY EXPERTPAY 770504518	\$74.88
12/02/2022	EMPLOYMENT DEVEL EDD EFTPMT 1425482144	\$1,948.87
12/02/2022	1800 CALPERS 100000017000917	\$5,222.87
12/02/2022	IRS USATAXPYMT 270273665062157	\$6,252.44
12/02/2022	Los Osos Communi Payroll XXXXX2036	\$27,500.04
12/05/2022	3100 CALPERS 100000016960264	\$52.90
12/05/2022	3100 CALPERS 100000016960307	\$232.62
12/05/2022	1900 CALPERS 100000017009401	\$2,191.00
12/05/2022	3100 CALPERS 100000016960353	\$2,770.57
12/05/2022	3100 CALPERS 100000016960229	\$3,202.99
12/16/2022	EXPERTPAY EXPERTPAY 770504518	\$74.88
12/16/2022	1900 CALPERS 100000017010895	\$120.17
12/16/2022	1900 CALPERS 100000017010902	\$312.08
12/16/2022	EMPLOYMENT DEVEL EDD EFTPMT 2126082464	\$2,046.39
12/16/2022	1900 CALPERS 100000017010882	\$4,931.25
12/16/2022	1900 CALPERS 100000017011003	\$6,701.08
12/16/2022	IRS USATAXPYMT 270275063434477	\$6,908.77
12/16/2022	Los Osos Communi Payroll XXXXX2036	\$29,098.37
12/19/2022	3100 CALPERS 100000016992531	\$70.22
12/19/2022	3100 CALPERS 100000016992567	\$426.28
12/19/2022	1900 CALPERS 100000017027535	\$2,191.00
12/19/2022	3100 CALPERS 100000016992607	\$2,317.11
12/19/2022	3100 CALPERS 100000016992490	\$3,202.99
12/22/2022	1800 CALPERS 100000017030570	\$6,098.76
12/30/2022	EXPERTPAY EXPERTPAY 770504518	\$74.88
12/30/2022	EMPLOYMENT DEVEL EDD EFTPMT 2001684896	\$1,827.85
12/30/2022	IRS USATAXPYMT 270276463391633	\$6,296.67
12/30/2022	Los Osos Communi Payroll XXXXX2036	\$27,210.30

Checks Cleared

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
5902	12/14/2022	\$941.08	5914*	12/12/2022	\$43.11	5921*	12/14/2022	\$766.80
5907*	12/14/2022	\$180.67	5916*	12/14/2022	\$820.42	5922	12/13/2022	\$402.42
5910*	12/12/2022	\$953.15	5918*	12/12/2022	\$172.46	5923	12/06/2022	\$1,933.31

PUBLIC CHECKING-XXXXXXXX4702 (continued)
Checks Cleared (continued)

Check Nbr	Date	Amount	Check Nbr	Date	Amount
5925*	12/07/2022	\$671.65	5932*	12/21/2022	\$45.17
5930*	12/20/2022	\$1,933.30	5936*	12/30/2022	\$1,979.94

* Indicates skipped check number

Daily Balances

Date	Amount	Date	Amount	Date	Amount
12/02/2022	\$24,413.90	12/13/2022	\$74,173.31	12/21/2022	\$17,184.04
12/05/2022	\$15,963.82	12/14/2022	\$71,464.34	12/22/2022	\$11,085.28
12/06/2022	\$14,030.51	12/16/2022	\$21,271.35	12/28/2022	\$58,263.07
12/07/2022	\$13,358.86	12/19/2022	\$13,063.75	12/30/2022	\$20,873.43
12/12/2022	\$62,511.15	12/20/2022	\$17,229.21		

Overdraft and Returned Item Fees

	Total for this period	Total year-to-date
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

California State Treasurer
Fiona Ma, CPA



Local Agency Investment Fund
P.O. Box 942809
Sacramento, CA 94209-0001
(916) 653-3001

January 04, 2023

[LAIIF Home](#)
[PMIA Average Monthly Yields](#)

LOS OSOS COMMUNITY SERVICES DISTRICT

GENERAL MANAGER
P.O. BOX 6064
LOS OSOS, CA 93412

[Tran Type Definitions](#)

Account Number:

December 2022 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	688,603.24
Total Withdrawal:	0.00	Ending Balance:	688,603.24



LOS OSOS COMMUNITY SERVICES DISTRICT
SOUTH BAY FIRE RESERVES
PO BOX 6064
LOS OSOS CA 93412-6064

Page 1 of 1
Branch 128
Account Number:
Date 12/30/2022

EM

Don't miss paying a bill or receiving money electronically.
Effective immediately, for your account protection, Pacific Premier Bank will no longer repair incoming electronic debits (ACH) containing incorrect information. We strongly recommend reviewing and updating your account information with any parties authorized to send electronic ACH transactions.

BUSINESS MONEY MARKET Acct

Summary of Activity Since Your Last Statement

Beginning Balance	12/01/22	1,864,754.85
Deposits / Misc Credits	1	475.19
Withdrawals / Misc Debits	1	2.00
** Ending Balance	12/31/22	1,865,228.04 **
Service Charge		2.00
Interest Paid Thru 12/31/22		475.19
Interest Paid Year To Date		3,568.12
Average Collected Balance		1,864,754
Average Rate / Cycle Days		.30000 / 31

Deposits and Credits

Date	Deposits	Withdrawals	Activity Description
12/30	475.19		INTEREST EARNED

Withdrawals and Debits

Date	Deposits	Withdrawals	Activity Description
12/30		2.00	PAPER STATEMENT FEE

Daily Balance Summary

Date	Balance	Date	Balance	Date	Balance
12/30	1,865,228.04				



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

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Branch 128
Account Number:
Date 12/30/2022

EM

Don't miss paying a bill or receiving money electronically.
Effective immediately, for your account protection, Pacific Premier Bank will no longer repair incoming electronic debits (ACH) containing incorrect information. We strongly recommend reviewing and updating your account information with any parties authorized to send electronic ACH transactions.

EXECUTIVE 50 CHECKING **Acct**

Summary of Activity Since Your Last Statement

Beginning Balance	12/01/22	9,369.02
Deposits / Misc Credits	0	.00
Withdrawals / Misc Debits	1	2.00
** Ending Balance	12/31/22	9,367.02 **
Service Charge		2.00
Average Collected Balance		9,369

Withdrawals and Debits

Date	Deposits	Withdrawals	Activity Description
12/30		2.00	PAPER STATEMENT FEE

Daily Balance Summary

Date	Balance	Date	Balance
12/30	9,367.02		



LOS OSOS COMMUNITY SERVICES DISTRICT
WATER FUND RESERVE ACCOUNT
PO BOX 6064
LOS OSOS CA 93412-6064

Page 1 of 1
Branch 128
Account Number:
Date 12/30/2022

EM

Don't miss paying a bill or receiving money electronically.
Effective immediately, for your account protection, Pacific Premier Bank will no longer repair incoming electronic debits (ACH) containing incorrect information. We strongly recommend reviewing and updating your account information with any parties authorized to send electronic ACH transactions.

BUSINESS MONEY MARKET Acct

Summary of Activity Since Your Last Statement

Beginning Balance	12/01/22	2,693,435.55	
Deposits / Misc Credits	1	686.36	
Withdrawals / Misc Debits	1	2.00	
** Ending Balance	12/31/22	2,694,119.91	**
Service Charge		2.00	
Interest Paid Thru 12/31/22		686.36	
Interest Paid Year To Date		5,840.27	
Average Collected Balance		2,693,435	
Average Rate / Cycle Days		.30000 / 31	

Deposits and Credits

Date	Deposits	Withdrawals	Activity Description
12/30	686.36		INTEREST EARNED

Withdrawals and Debits

Date	Deposits	Withdrawals	Activity Description
12/30		2.00	PAPER STATEMENT FEE

Daily Balance Summary

Date	Balance	Date	Balance	Date	Balance
12/30	2,694,119.91				