



April 1, 2024

TO: Finance Advisory Committee
FROM: Laura Durban, Administrative Services Manager
Ron Munds, General Manager
SUBJECT: **Agenda Item 4 – 04/01/2024 FAC Meeting**
Receive Financial Report for the Period Ending February 29, 2024

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 29, 2024.

DESCRIPTION

The attached are the Statement of Revenues and Expenditures and Balance Sheets for February 2024. Below are some of the financials of note.

GL	Fund	Description	Explanation
7330	100	Misc Operating Expenses	This is due to Sales Tax Use Payment for 2023.
7318	500	Professional & Consulting – BMC	Grant Funding and Reimbursement from Water purveyors expected for BMC projects
7320	500	Professional and Consulting Services	Discovered Optimized Investment Partners Fee was not budgeted. Expected to be \$5500 for the 23/24 FY
6900	500	R&M – Buildings and Structures	Unexpected repair needed to the 16 th Street Booster Pump which was \$4900

President
Marshall E. Ochylski

Vice President
Christine M. Womack

Directors
Charles L. Cesena
Matthew D. Fourcroy
Troy C. Gatchell

General Manager
Ron Munds

District Accountant
Robert Stilts, CPA

Unit Chief
John Owens

Battalion Chief
Paul Provence

Attachment

February 2024 Financial Report

Mailing Address:
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LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 2/1/2024 Through 2/29/2024

	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					
Other Revenues					
4002	Transfer In	59,594.66	476,757.28	715,136.00	(238,378.72) (33.33)%
	Total Other Revenues	59,594.66	476,757.28	715,136.00	(238,378.72) (33.33)%
Use of Money & Property					
4510	Investment Income on funds	210.34	2,122.39	0.00	2,122.39 0.00%
4511	Unrealized Change in Value	(463.16)	994.51	0.00	994.51 0.00%
	Total Use of Money & Property	(252.82)	3,116.90	0.00	3,116.90 0.00%
	Total Revenues	59,341.84	479,874.18	715,136.00	(235,261.82) (32.90)%
Expenditures					
Personnel					
Salaries/Wages					
7322	Director's Compensation	500.00	5,400.00	14,500.00	9,100.00 62.76%
8018	Holiday Pay	0.00	10,577.88	14,000.00	3,422.12 24.44%
8045	Overtime Pay	0.00	0.00	750.00	750.00 100.00%
8050	Administrative Leave Pay	0.00	5,175.75	6,800.00	1,624.25 23.89%
8051	Floating Holiday Pay	0.00	2,272.33	3,000.00	727.67 24.26%
8054	Salaries & Wages - Regular	25,401.14	182,767.18	287,000.00	104,232.82 36.32%
8060	Sick Leave Pay	770.34	2,685.35	4,250.00	1,564.65 36.82%
8066	Comp Time Used	0.00	0.00	50.00	50.00 100.00%
8081	Vacation Pay	0.00	12,089.65	14,000.00	1,910.35 13.65%
	Total Salaries/Wages	26,671.48	220,968.14	344,350.00	123,381.86 35.83%
Payroll Taxes & Benefits					
5020	Social Security Employer	31.00	334.80	1,116.00	781.20 70.00%
5030	Life Insurance - ER	40.88	316.84	525.00	208.16 39.65%
5031	Disability Insurance	34.69	267.73	600.00	332.27 55.38%
5035	AD & D Insurance	7.00	67.30	125.00	57.70 46.16%
5040	LTD Insurance	156.86	1,210.62	1,900.00	689.38 36.28%
5050	Medicare - ER	404.33	3,345.99	5,200.00	1,854.01 35.65%
5060	Cafeteria Plan - ER	2,364.72	17,679.37	27,150.00	9,470.63 34.88%
5070	Retirement ER - Regular	0.00	210.00	2,500.00	2,290.00 91.60%
5075	Retirees Medical - ER	0.00	0.00	250.00	250.00 100.00%
5102	CA Training Tax- ER	5.40	19.68	37.50	17.82 47.52%
5120	Workers Comp Insurance - ER	0.00	1,498.81	1,500.00	1.19 0.08%
5124	Retirement - ER - Tier 2	1,995.52	15,239.72	26,200.00	10,960.28 41.83%
	Total Payroll Taxes & Benefits	5,040.40	40,190.86	67,103.50	26,912.64 40.11%
Employment Services					
5100	Unemployment Insurance - ER	156.72	601.36	1,500.00	898.64 59.91%
6200	Hiring, Advertising & Other Costs	0.00	0.00	200.00	200.00 100.00%
6230	Medical Exam	0.00	0.00	150.00	150.00 100.00%
	Total Employment Services	156.72	601.36	1,850.00	1,248.64 67.49%
	Total Personnel	31,868.60	261,760.36	413,303.50	151,543.14 36.67%
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	0.00	0.00	200.00	200.00 100.00%
	Total Clothing & Uniform	0.00	0.00	200.00	200.00 100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 2/1/2024 Through 2/29/2024

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Contract Services						
6100	Labor & Support-IT Services	0.00	6,591.12	11,000.00	4,408.88	40.08%
6110	IT Purchased Services	1,629.00	17,652.00	26,000.00	8,348.00	32.11%
7100	Copier Contract-Maint & Usage	300.30	2,402.40	3,600.00	1,197.60	33.27%
7255	Security Services	0.00	210.00	500.00	290.00	58.00%
7321	Janitorial Cleaning & Supplies	271.00	2,268.00	3,400.00	1,132.00	33.29%
7342	Public Meeting Recordings	255.99	2,923.16	5,600.00	2,676.84	47.80%
	Total Contract Services	2,456.29	32,046.68	50,100.00	18,053.32	36.03%
Financial Services						
7309	Late Fees	0.00	0.00	200.00	200.00	100.00%
7310	Bank Service Charges	514.48	4,222.05	7,300.00	3,077.95	42.16%
	Total Financial Services	514.48	4,222.05	7,500.00	3,277.95	43.71%
Insurance, Licenses & Regulatory Fees						
6340	Misc Fees	0.00	0.00	200.00	200.00	100.00%
6341	LAFCO Fees	0.00	17,640.03	17,640.00	(0.03)	(0.00)%
6343	Lien & Notary Fees	0.00	15.00	30.00	15.00	50.00%
7325	Insurance	0.00	41,642.83	41,792.50	149.67	0.36%
	Total Insurance, Licenses & Regulatory Fees	0.00	59,297.86	59,662.50	364.64	0.61%
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	23,000.00	23,250.00	250.00	1.08%
7320	Professional & Consulting Services	10.57	72.82	2,500.00	2,427.18	97.09%
7326	Legal Services	0.00	3,538.83	24,400.00	20,861.17	85.50%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	5,010.57	64,111.65	110,650.00	46,538.35	42.06%
Office/Operations						
6121	IT-Supplies & Miscellaneous	0.00	0.00	1,000.00	1,000.00	100.00%
6130	Computer Hardware	0.00	1,001.00	1,200.00	199.00	16.58%
7140	General Supplies & Minor Equipment	295.43	2,925.33	7,500.00	4,574.67	61.00%
7160	Postage, Shipping & Mail Supplies	416.57	1,270.72	1,700.00	429.28	25.25%
7226	Membership & Dues	0.00	8,387.00	8,400.00	13.00	0.15%
	Total Office/Operations	712.00	13,584.05	19,800.00	6,215.95	31.39%
Other Expense						
7330	Misc Operating Expenses	0.00	55.50	25.00	(30.50)	(122.00)%
8735	Misc Department Admin	0.00	0.00	200.00	200.00	100.00%
	Total Other Expense	0.00	55.50	225.00	169.50	75.33%
Rent & Utilities						
6000	Cell Phones	130.00	1,007.50	1,560.00	552.50	35.42%
6025	Telephone	241.76	1,925.51	2,914.00	988.49	33.92%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 2/1/2024 Through 2/29/2024

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
7350	Rent - Meetings	0.00	0.00	200.00	200.00	100.00%
7352	Rent - Offices & Other Structures	3,400.00	25,600.00	39,600.00	14,000.00	35.35%
8610	Electric	399.30	2,358.98	4,000.00	1,641.02	41.03%
8620	Gas Service	<u>81.12</u>	<u>322.36</u>	<u>1,100.00</u>	<u>777.64</u>	<u>70.69%</u>
	Total Rent & Utilities	4,252.18	31,214.35	49,374.00	18,159.65	36.78%
	Repairs & Maintenance					
6405	R & M - Extinguishers	<u>0.00</u>	<u>121.11</u>	<u>121.00</u>	<u>(0.11)</u>	<u>(0.09)%</u>
	Total Repairs & Maintenance	0.00	121.11	121.00	(0.11)	(0.09)%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	100.00	100.00	100.00%
7324	Education & Training Fees	0.00	860.00	500.00	(360.00)	(72.00)%
7370	Travel Expense	0.00	744.00	2,000.00	1,256.00	62.80%
8510	Lodging & Meals - Local	0.00	0.00	500.00	500.00	100.00%
8539	Meals	61.64	205.56	600.00	394.44	65.74%
8550	Mileage Reimbursement & Parking	0.00	0.00	500.00	500.00	100.00%
	Total Travel & Training	<u>61.64</u>	<u>1,809.56</u>	<u>4,200.00</u>	<u>2,390.44</u>	<u>56.92%</u>
	Total Services & Supplies	<u>13,007.16</u>	<u>206,462.81</u>	<u>301,832.50</u>	<u>95,369.69</u>	<u>31.60%</u>
	Total Expenditures	<u>44,875.76</u>	<u>468,223.17</u>	<u>715,136.00</u>	<u>246,912.83</u>	<u>34.53%</u>
	Net Revenues over Expenditures	<u>14,466.08</u>	<u>11,651.01</u>	<u>0.00</u>	<u>11,651.01</u>	<u>0.00%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 2/1/2024 Through 2/29/2024

	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 Assessment	280.08	5,944.74	10,000.00	(4,055.26) (40.55)%
	Total Special Taxes & Assessments	280.08	5,944.74	10,000.00	(4,055.26) (40.55)%
Use of Money & Property					
4510	Investment Income on funds	67.42	272.58	0.00	272.58 0.00%
	Total Use of Money & Property	67.42	272.58	0.00	272.58 0.00%
	Total Revenues	347.50	6,217.32	10,000.00	(3,782.68) (37.83)%
Expenditures					
Services & Supplies					
Contract Services					
6110	IT Purchased Services	0.00	200.00	0.00	(200.00) 0.00%
	Total Contract Services	0.00	200.00	0.00	(200.00) 0.00%
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	0.00	351.55	600.00	248.45 41.41%
	Total Insurance, Licenses & Regulatory Fees	0.00	351.55	600.00	248.45 41.41%
Legal & Professional					
7340	Legal Notifications & Mandated Advertising	0.00	0.00	75.00	75.00 100.00%
	Total Legal & Professional	0.00	0.00	75.00	75.00 100.00%
Rent & Utilities					
8670	Street Lighting	461.39	3,520.98	6,724.16	3,203.18 47.64%
	Total Rent & Utilities	461.39	3,520.98	6,724.16	3,203.18 47.64%
	Total Services & Supplies	461.39	4,072.53	7,399.16	3,326.63 44.96%
Transfers					
9511	Interfund Transfer Out	148.99	1,191.92	1,787.84	595.92 33.33%
	Total Transfers	148.99	1,191.92	1,787.84	595.92 33.33%
	Total Expenditures	610.38	5,264.45	9,187.00	3,922.55 42.70%
	Net Revenues over Expenditures	(262.88)	952.87	813.00	139.87 17.20%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 2/1/2024 Through 2/29/2024

	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	125,105.00	(125,105.00) (100.00)%
4037	Property Tax Zone B Received	28,985.74	514,106.36	790,343.00	(276,236.64) (34.95)%
4038	Property Tax Zone B Pass thru	0.00	0.00	1,821,073.00	(1,821,073.00) (100.00)%
4039	CalFire Sched A Prior Year Refunds	212,876.69	212,876.69	0.00	212,876.69 0.00%
	Total Property Taxes	241,862.43	726,983.05	2,736,521.00	(2,009,537.95) (73.43)%
Special Taxes & Assessments					
4015	CSA 9-I Assessments (Contract)	0.00	0.00	27,508.00	(27,508.00) (100.00)%
4050	Special Fire Tax	0.00	0.00	673,342.00	(673,342.00) (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	700,850.00	(700,850.00) (100.00)%
Other Revenues					
4000	Ambulance Agreement	0.00	21,365.57	67,134.00	(45,768.43) (68.17)%
4040	Refunds	0.00	41,362.98	0.00	41,362.98 0.00%
	Total Other Revenues	0.00	62,728.55	67,134.00	(4,405.45) (6.56)%
Use of Money & Property					
4510	Investment Income on funds	6,763.32	64,706.51	80,000.00	(15,293.49) (19.12)%
4511	Unrealized Change in Value	(13,906.86)	29,860.89	0.00	29,860.89 0.00%
	Total Use of Money & Property	(7,143.54)	94,567.40	80,000.00	14,567.40 18.21%
	Total Revenues	234,718.89	884,279.00	3,584,505.00	(2,700,226.00) (75.33)%
Expenditures					
Personnel					
Salaries/Wages					
8056	Retroactive Pay	47.60	47.60	0.00	(47.60) 0.00%
8295	Resv FF-Overtime/Shift Coverage	1,697.40	12,885.38	38,000.00	25,114.62 66.09%
8340	Resv FF-Shift Coverage	11,287.20	47,126.63	150,000.00	102,873.37 68.58%
8345	Resv FF-Special Projects	0.00	0.00	2,000.00	2,000.00 100.00%
	Total Salaries/Wages	13,032.20	60,059.61	190,000.00	129,940.39 68.39%
Payroll Taxes & Benefits					
5020	Social Security Employer	805.03	3,519.83	10,000.00	6,480.17 64.80%
5030	Life Insurance - ER	161.00	1,364.00	2,500.00	1,136.00 45.44%
5035	AD & D Insurance	35.00	300.00	850.00	550.00 64.71%
5050	Medicare - ER	188.99	870.90	2,500.00	1,629.10 65.16%
5070	Retirement ER - Regular	4,586.42	37,041.36	62,000.00	24,958.64 40.26%
5102	CA Training Tax- ER	13.01	38.48	175.00	136.52 78.01%
5120	Workers Comp Insurance - ER	0.00	7,442.49	8,540.00	1,097.51 12.85%
5124	Retirement - ER - Tier 2	0.00	745.57	8,500.00	7,754.43 91.23%
	Total Payroll Taxes & Benefits	5,789.45	51,322.63	95,065.00	43,742.37 46.01%
Employment Services					
5000	Medical Exams & Procedures	0.00	1,070.00	4,000.00	2,930.00 73.25%
5100	Unemployment Insurance - ER	377.92	1,242.17	6,000.00	4,757.83 79.30%
6200	Hiring, Advertising & Other Costs	0.00	0.00	100.00	100.00 100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 2/1/2024 Through 2/29/2024

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6230 Medical Exam	0.00	3,986.50	4,000.00	13.50	0.34%
Total Employment Services	377.92	6,298.67	14,100.00	7,801.33	55.33%
Total Personnel	19,199.57	117,680.91	299,165.00	181,484.09	60.66%
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	0.00	51.00	3,000.00	2,949.00	98.30%
7248 Uniform Safety Boots	0.00	0.00	2,000.00	2,000.00	100.00%
Total Clothing & Uniform	0.00	51.00	5,000.00	4,949.00	98.98%
Contract Services					
6110 IT Purchased Services	0.00	882.00	1,500.00	618.00	41.20%
7100 Copier Contract-Maint & Usage	127.64	1,021.12	2,500.00	1,478.88	59.16%
7202 Building Alarms & Security	0.00	420.00	1,100.00	680.00	61.82%
7204 Cleaning Supplies, Laundry & Towel Service	0.00	470.58	3,500.00	3,029.42	86.55%
7222 Hazardous Materials CW JPA Cost	0.00	2,000.00	2,500.00	500.00	20.00%
7500 Schedule A Charges	0.00	0.00	2,521,923.00	2,521,923.00	100.00%
Total Contract Services	127.64	4,793.70	2,533,023.00	2,528,229.30	99.81%
Equipment & Tools					
6055 Radios -Non Capital	0.00	0.00	2,000.00	2,000.00	100.00%
6440 Fire Personal Protection Equipment	0.00	0.00	5,000.00	5,000.00	100.00%
6460 Self-Contained Breathing Apparatus	0.00	49.32	3,000.00	2,950.68	98.36%
6610 Rescue - Extrication Equipment	0.00	0.00	2,000.00	2,000.00	100.00%
6611 Water Rescue Equipment	0.00	0.00	3,000.00	3,000.00	100.00%
6630 Rope & Climbing Equipment	0.00	0.00	10,000.00	10,000.00	100.00%
7234 Oxygen Supplies & Cylinder Rent	122.89	1,288.42	1,300.00	11.58	0.89%
7238 Paramedic & EMT Small Tools & Supplies	804.50	10,397.30	27,000.00	16,602.70	61.49%
7242 Minor Tools, Accessories & Field Machines	0.00	2,772.77	6,800.00	4,027.23	59.22%
7252 Misc Hardware	0.00	35.38	1,200.00	1,164.62	97.05%
Total Equipment & Tools	927.39	14,543.19	61,300.00	46,756.81	76.28%
Financial Services					
7309 Late Fees	0.00	0.00	10.00	10.00	100.00%
7310 Bank Service Charges	0.00	0.00	36.00	36.00	100.00%
9154 Losses and Damages	128.83	128.83	50.00	(78.83)	(157.66)%
Total Financial Services	128.83	128.83	96.00	(32.83)	(34.20)%
Insurance, Licenses & Regulatory Fees					
6120 Computer Licenses	0.00	0.00	2,000.00	2,000.00	100.00%
6345 Property Taxes & Assessments Costs	0.00	7,209.79	7,200.00	(9.79)	(0.14)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 2/1/2024 Through 2/29/2024

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
7325 Insurance	0.00	64,488.83	64,500.00	11.17	0.02%
Total Insurance, Licenses & Regulatory Fees	0.00	71,698.62	73,700.00	2,001.38	2.72%
Legal & Professional					
7320 Professional & Consulting Services	354.25	3,235.84	8,000.00	4,764.16	59.55%
7326 Legal Services	0.00	6,022.32	10,000.00	3,977.68	39.78%
7340 Legal Notifications & Mandated Advertising	0.00	0.00	1,500.00	1,500.00	100.00%
Total Legal & Professional	354.25	9,258.16	19,500.00	10,241.84	52.52%
Office/Operations					
7140 General Supplies & Minor Equipment	696.89	3,429.10	5,000.00	1,570.90	31.42%
7160 Postage, Shipping & Mail Supplies	8.51	12.95	2,000.00	1,987.05	99.35%
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	64.75	1,000.00	935.25	93.53%
7240 Propane	250.00	250.00	300.00	50.00	16.67%
Total Office/Operations	955.40	3,756.80	10,400.00	6,643.20	63.88%
Other Expense					
7201 White Goods & Accessories - bedding, towels	0.00	0.00	500.00	500.00	100.00%
7209 District Operating Center Expense	0.00	0.00	200.00	200.00	100.00%
7218 Cooking Products - Food, Drinks & Staples	0.00	249.55	500.00	250.45	50.09%
7224 Kitchen Cookware & Utensils	0.00	427.50	800.00	372.50	46.56%
7330 Misc Operating Expenses	0.00	24.50	1,000.00	975.50	97.55%
Total Other Expense	0.00	701.55	3,000.00	2,298.45	76.61%
Rent & Utilities					
6000 Cell Phones	68.36	542.22	910.00	367.78	40.42%
6025 Telephone	180.17	1,408.21	2,400.00	991.79	41.32%
8610 Electric	0.00	2,459.32	2,460.00	0.68	0.03%
8620 Gas Service	303.87	1,100.28	2,500.00	1,399.72	55.99%
8630 Trash Services	207.71	1,953.97	2,800.00	846.03	30.22%
8640 Water and Water Services	441.56	2,999.58	6,000.00	3,000.42	50.01%
8659 Utility Cable Charges	0.00	1,083.00	2,200.00	1,117.00	50.77%
8670 Street Lighting	11.13	83.50	135.00	51.50	38.15%
Total Rent & Utilities	1,212.80	11,630.08	19,405.00	7,774.92	40.07%
Repairs & Maintenance					
6400 R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405 R & M - Extinguishers	0.00	525.92	526.00	0.08	0.02%
6640 R & M - Equip & Other Non-Structural Fixed Assets	0.00	189.74	3,000.00	2,810.26	93.68%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 2/1/2024 Through 2/29/2024

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6750	R & M - Minor Tools & Equipment	0.00	0.00	1,600.00	1,600.00	100.00%
6775	R & M -Operation/Field Equipment	0.00	23,426.92	24,500.00	1,073.08	4.38%
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	6,323.05	28,000.00	21,676.95	77.42%
	Total Repairs & Maintenance	<u>75.00</u>	<u>30,465.63</u>	<u>59,726.00</u>	<u>29,260.37</u>	<u>48.99%</u>
	Travel & Training					
7141	CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323	Books, Publications & Subscriptions	0.00	394.64	400.00	5.36	1.34%
7324	Education & Training Fees	0.00	0.00	400.00	400.00	100.00%
8405	Reserve FF Training Costs	0.00	0.00	500.00	500.00	100.00%
	Total Travel & Training	<u>0.00</u>	<u>394.64</u>	<u>1,400.00</u>	<u>1,005.36</u>	<u>71.81%</u>
	Total Services & Supplies	3,781.31	147,422.20	2,786,550.00	2,639,127.80	94.71%
	Capital Outlay					
9006	Infrastructure CIP	1,381.38	27,133.02	62,567.00	35,433.98	56.63%
9085	Vehicle Purchase	<u>0.00</u>	<u>0.00</u>	<u>40,000.00</u>	<u>40,000.00</u>	<u>100.00%</u>
	Total Capital Outlay	1,381.38	27,133.02	102,567.00	75,433.98	73.55%
	Reserves					
9504	*Vehicle Replacement Reserve	0.00	0.00	103,318.00	103,318.00	100.00%
9572	*General Contingency (Operations) Reserve	0.00	0.00	90,000.00	90,000.00	100.00%
	Total Reserves	<u>0.00</u>	<u>0.00</u>	<u>193,318.00</u>	<u>193,318.00</u>	<u>100.00%</u>
	Transfers					
9511	Interfund Transfer Out	<u>6,257.44</u>	<u>50,059.52</u>	<u>75,089.28</u>	<u>25,029.76</u>	<u>33.33%</u>
	Total Transfers	<u>6,257.44</u>	<u>50,059.52</u>	<u>75,089.28</u>	<u>25,029.76</u>	<u>33.33%</u>
	Total Expenditures	<u>30,619.70</u>	<u>342,295.65</u>	<u>3,456,689.28</u>	<u>3,114,393.63</u>	<u>90.10%</u>
	Net Revenues over Expenditures	<u>204,099.19</u>	<u>541,983.35</u>	<u>127,815.72</u>	<u>414,167.63</u>	<u>324.03%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 2/1/2024 Through 2/29/2024

	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 Assessment	252.54	3,546.74	6,000.00	(2,453.26) (40.89)%
	Total Special Taxes & Assessments	<u>252.54</u>	<u>3,546.74</u>	<u>6,000.00</u>	<u>(2,453.26) (40.89)%</u>
	Total Revenues	<u>252.54</u>	<u>3,546.74</u>	<u>6,000.00</u>	<u>(2,453.26) (40.89)%</u>
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	0.00	168.75	600.00	431.25 71.88%
	Total Insurance, Licenses & Regulatory Fees	<u>0.00</u>	<u>168.75</u>	<u>600.00</u>	<u>431.25 71.88%</u>
Legal & Professional					
7320	Professional & Consulting Services	0.00	0.00	230.00	230.00 100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	70.00	70.00 100.00%
	Total Legal & Professional	<u>0.00</u>	<u>0.00</u>	<u>300.00</u>	<u>300.00 100.00%</u>
Rent & Utilities					
8670	Street Lighting	472.78	2,719.42	2,460.00	(259.42) (10.55)%
	Total Rent & Utilities	<u>472.78</u>	<u>2,719.42</u>	<u>2,460.00</u>	<u>(259.42) (10.55)%</u>
	Total Services & Supplies	472.78	2,888.17	3,360.00	471.83 14.04%
Transfers					
9511	Interfund Transfer Out	148.98	1,191.84	1,787.84	596.00 33.34%
	Total Transfers	<u>148.98</u>	<u>1,191.84</u>	<u>1,787.84</u>	<u>596.00 33.34%</u>
	Total Expenditures	<u>621.76</u>	<u>4,080.01</u>	<u>5,147.84</u>	<u>1,067.83 20.74%</u>
	Net Revenues over Expenditures	<u>(369.22)</u>	<u>(533.27)</u>	<u>852.16</u>	<u>(1,385.43) (162.58)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 2/1/2024 Through 2/29/2024

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Property Taxes						
4035	Property Taxes	<u>10,766.67</u>	<u>190,169.50</u>	<u>50,102.00</u>	<u>140,067.50</u>	<u>279.56%</u>
	Total Property Taxes	10,766.67	190,169.50	50,102.00	140,067.50	279.56%
Grant Revenue						
4950	Grants	105,240.13	105,240.13	0.00	105,240.13	0.00%
4965	BMC Reimbursements/Grants	<u>130,072.25</u>	<u>167,795.81</u>	<u>0.00</u>	<u>167,795.81</u>	<u>0.00%</u>
	Total Grant Revenue	235,312.38	273,035.94	0.00	273,035.94	0.00%
Service Charges & Fees						
4030	Residential Single Family	207,698.80	1,566,751.07	2,466,860.00	(900,108.93)	(36.49)%
4102	Residential- Multi -Family-Water Sales	12,658.43	161,906.67	253,274.00	(91,367.33)	(36.07)%
4103	Commercial, Home Care, Retail-Water Sales	61,291.87	361,795.39	348,830.00	12,965.39	3.72%
4104	Irrigation- Water Sales	382.90	41,793.31	34,568.00	7,225.31	20.90%
4114	Water Other Service Revenues	0.00	35.62	1,000.00	(964.38)	(96.44)%
4931	Water Activation Fees	250.00	2,850.00	6,000.00	(3,150.00)	(52.50)%
4932	Penalties	2,069.48	17,389.01	21,000.00	(3,610.99)	(17.20)%
4933	Door Hangers/Lockout Notices	1,100.00	6,740.00	12,000.00	(5,260.00)	(43.83)%
4937	NSF Fees	<u>25.00</u>	<u>325.00</u>	<u>400.00</u>	<u>(75.00)</u>	<u>(18.75)%</u>
	Total Service Charges & Fees	285,476.48	2,159,586.07	3,143,932.00	(984,345.93)	(31.31)%
Other Revenues						
4930	Other Revenue	<u>1,946.73</u>	<u>8,911.55</u>	<u>9,000.00</u>	<u>(88.45)</u>	<u>(0.98)%</u>
	Total Other Revenues	1,946.73	8,911.55	9,000.00	(88.45)	(0.98)%
Use of Money & Property						
4504	Interest Income	526.18	4,487.57	6,492.10	(2,004.53)	(30.88)%
4510	Investment Income on funds	9,729.88	94,859.42	100,000.00	(5,140.58)	(5.14)%
4511	Unrealized Change in Value	<u>(17,588.23)</u>	<u>37,765.55</u>	<u>0.00</u>	<u>37,765.55</u>	<u>0.00%</u>
	Total Use of Money & Property	<u>(7,332.17)</u>	<u>137,112.54</u>	<u>106,492.10</u>	<u>30,620.44</u>	<u>28.75%</u>
	Total Revenues	<u>526,170.09</u>	<u>2,768,815.60</u>	<u>3,309,526.10</u>	<u>(540,710.50)</u>	<u>(16.34)%</u>
Expenditures						
Personnel						
Salaries/Wages						
8018	Holiday Pay	0.00	21,051.48	27,800.00	6,748.52	24.28%
8045	Overtime Pay	665.91	5,281.52	10,000.00	4,718.48	47.18%
8050	Administrative Leave Pay	0.00	1,895.76	2,200.00	304.24	13.83%
8051	Floating Holiday Pay	643.44	1,934.96	6,500.00	4,565.04	70.23%
8054	Salaries & Wages - Regular	40,881.80	311,555.03	555,450.00	243,894.97	43.91%
8056	Retroactive Pay	0.00	0.00	1,000.00	1,000.00	100.00%
8060	Sick Leave Pay	3,666.77	16,712.27	18,000.00	1,287.73	7.15%
8063	Standby Pay	2,040.00	16,773.69	28,000.00	11,226.31	40.09%
8066	Comp Time Used	877.47	12,748.37	18,000.00	5,251.63	29.18%
8081	Vacation Pay	<u>3,586.53</u>	<u>36,777.74</u>	<u>32,000.00</u>	<u>(4,777.74)</u>	<u>(14.93)%</u>
	Total Salaries/Wages	52,361.92	424,730.82	698,950.00	274,219.18	39.23%
Payroll Taxes & Benefits						
5030	Life Insurance - ER	151.38	1,173.17	2,000.00	826.83	41.34%
5031	Disability Insurance	89.81	702.11	1,100.00	397.89	36.17%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 2/1/2024 Through 2/29/2024

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
5035	AD & D Insurance	33.24	263.49	450.00	186.51	41.45%
5040	LTD Insurance	416.70	3,208.47	5,000.00	1,791.53	35.83%
5050	Medicare - ER	769.12	6,323.00	9,600.00	3,277.00	34.14%
5060	Cafeteria Plan - ER	7,029.20	52,784.06	76,500.00	23,715.94	31.00%
5070	Retirement ER - Regular	11,132.94	90,179.40	140,000.00	49,820.60	35.59%
5075	Retirees Medical - ER	158.43	1,389.38	2,000.00	610.62	30.53%
5102	CA Training Tax- ER	9.56	52.49	50.00	(2.49)	(4.98)%
5120	Workers Comp Insurance - ER	0.00	19,946.37	19,950.00	3.63	0.02%
5124	Retirement - ER - Tier 2	1,112.46	9,436.18	14,400.00	4,963.82	34.47%
	Total Payroll Taxes & Benefits	20,902.84	185,458.12	271,050.00	85,591.88	31.58%
	Employment Services					
5100	Unemployment Insurance - ER	277.16	1,522.49	2,000.00	477.51	23.88%
6230	Medical Exam	0.00	0.00	160.00	160.00	100.00%
	Total Employment Services	277.16	1,522.49	2,160.00	637.51	29.51%
	Total Personnel	73,541.92	611,711.43	972,160.00	360,448.57	37.08%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	108.74	2,600.00	2,491.26	95.82%
7248	Uniform Safety Boots	0.00	350.00	875.00	525.00	60.00%
	Total Clothing & Uniform	0.00	458.74	3,475.00	3,016.26	86.80%
	Contract Services					
6100	Labor & Support-IT Services	0.00	1,810.02	3,250.00	1,439.98	44.31%
6110	IT Purchased Services	119.99	1,134.92	2,000.00	865.08	43.25%
7250	Water Quality Testing	4,320.00	39,617.00	60,000.00	20,383.00	33.97%
7255	Security Services	0.00	1,980.00	4,000.00	2,020.00	50.50%
7321	Janitorial Cleaning & Supplies	87.50	702.93	1,056.00	353.07	33.43%
	Total Contract Services	4,527.49	45,244.87	70,306.00	25,061.13	35.65%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	525.06	2,700.00	2,174.94	80.55%
7242	Minor Tools, Accessories & Field Machines	1,355.94	2,558.46	3,500.00	941.54	26.90%
7253	Rent - Equipment	0.00	0.00	500.00	500.00	100.00%
7256	Meter Purchases & Replacements	0.00	1,614.67	2,000.00	385.33	19.27%
	Total Equipment & Tools	1,355.94	4,698.19	8,700.00	4,001.81	46.00%
	Financial Services					
7309	Late Fees	0.00	0.00	50.00	50.00	100.00%
7310	Bank Service Charges	0.00	62.00	300.00	238.00	79.33%
	Total Financial Services	0.00	62.00	350.00	288.00	82.29%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	4,479.80	8,000.00	3,520.20	44.00%
6340	Misc Fees	0.00	500.00	900.00	400.00	44.44%
6342	Fees - Regulatory	0.00	22,633.12	25,000.00	2,366.88	9.47%
6345	Property Taxes & Assessments Costs	0.00	2,561.30	7,500.00	4,938.70	65.85%
7325	Insurance	0.00	87,735.00	88,165.00	430.00	0.49%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 2/1/2024 Through 2/29/2024

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Total Insurance, Licenses & Regulatory Fees	0.00	117,909.22	129,565.00	11,655.78	9.00%
Legal & Professional					
7318 Professional & Consulting BMC	92,594.06	355,534.20	140,000.00	(215,534.20)	(153.95)%
7320 Professional & Consulting Services	835.38	20,919.33	20,000.00	(919.33)	(4.60)%
7326 Legal Services	0.00	425.00	3,000.00	2,575.00	85.83%
7340 Legal Notifications & Mandated Advertising	0.00	332.51	1,000.00	667.49	66.75%
Total Legal & Professional	93,429.44	377,211.04	164,000.00	(213,211.04)	(130.01)%
Office/Operations					
6130 Computer Hardware	0.00	1,412.02	1,800.00	387.98	21.55%
6140 Computer Software	0.00	2,000.00	2,000.00	0.00	0.00%
7140 General Supplies & Minor Equipment	0.00	419.82	1,000.00	580.18	58.02%
7160 Postage, Shipping & Mail Supplies	973.42	5,535.32	10,000.00	4,464.68	44.65%
7180 Billing Supplies, Forms & Printing	2,492.63	12,791.65	21,000.00	8,208.35	39.09%
7226 Membership & Dues	0.00	3,064.65	3,065.00	0.35	0.01%
7230 Misc Small Parts & Supplies	249.54	756.44	1,000.00	243.56	24.36%
7237 Process Control & Treatment Supplies	0.00	4,868.43	10,000.00	5,131.57	51.32%
7239 Water Treatment Chemicals	1,399.80	11,801.33	20,000.00	8,198.67	40.99%
7249 Safety Supplies	(337.40)	698.41	1,200.00	501.59	41.80%
Total Office/Operations	4,777.99	43,348.07	71,065.00	27,716.93	39.00%
Other Expense					
7330 Misc Operating Expenses	0.00	0.00	250.00	250.00	100.00%
7348 Water Conservation Program	200.00	1,242.80	2,000.00	757.20	37.86%
Total Other Expense	200.00	1,242.80	2,250.00	1,007.20	44.76%
Rent & Utilities					
6000 Cell Phones	40.00	1,483.84	2,200.00	716.16	32.55%
6025 Telephone	827.65	7,808.03	13,000.00	5,191.97	39.94%
8610 Electric	11,396.42	94,085.86	145,000.00	50,914.14	35.11%
8620 Gas Service	44.63	128.24	250.00	121.76	48.70%
8630 Trash Services	238.78	2,247.15	3,205.00	957.85	29.89%
8644 Disposal Services	0.00	5,186.00	7,600.00	2,414.00	31.76%
8670 Street Lighting	68.23	452.31	640.00	187.69	29.33%
Total Rent & Utilities	12,615.71	111,391.43	171,895.00	60,503.57	35.20%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	508.67	509.00	0.33	0.06%
6422 R & M - Hydrants	0.00	851.98	1,300.00	448.02	34.46%
6640 R & M - Equip & Other Non-Structural Fixed Assets	0.00	1,766.28	4,000.00	2,233.72	55.84%
6641 R & M - Wells	0.00	414.28	1,000.00	585.72	58.57%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 2/1/2024 Through 2/29/2024

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6750	R & M - Minor Tools & Equipment	0.00	650.43	1,200.00	549.57	45.80%
6800	R & M - Grounds & Collection Systems	0.00	202.32	600.00	397.68	66.28%
6830	Paving & Concrete	0.00	208.34	500.00	291.66	58.33%
6900	R & M - Buildings & Structures	5,569.15	12,919.70	10,000.00	(2,919.70)	(29.20)%
7241	R & M - Water Distribution System	1,138.68	4,387.50	5,000.00	612.50	12.25%
	Total Repairs & Maintenance	6,707.83	21,909.50	24,109.00	2,199.50	9.12%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	350.00	350.00	100.00%
7324	Education & Training Fees	0.00	2,003.25	2,000.00	(3.25)	(0.16)%
8410	Certifications	0.00	180.00	500.00	320.00	64.00%
8510	Lodging & Meals - Local	0.00	75.00	1,400.00	1,325.00	94.64%
8550	Mileage Reimbursement & Parking	0.00	534.22	600.00	65.78	10.96%
	Total Travel & Training	0.00	2,792.47	4,850.00	2,057.53	42.42%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	0.00	840.26	1,600.00	759.74	47.48%
7211	Misc Fuel & Diesel	1,147.11	2,658.31	4,500.00	1,841.69	40.93%
7220	Gasoline	672.83	5,118.75	9,000.00	3,881.25	43.13%
7228	Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232	Vehicle Repairs - Parts, Tires & Lubricants	0.00	1,768.17	6,500.00	4,731.83	72.80%
	Total Vehicle Maintenance & Repairs	1,819.94	10,385.49	21,800.00	11,414.51	52.36%
	Total Services & Supplies	125,434.34	736,653.82	672,365.00	(64,288.82)	(9.56)%
	Capital Outlay					
9006	Infrastructure CIP	7,021.25	1,415,970.92	2,730,000.00	1,314,029.08	48.13%
	Total Capital Outlay	7,021.25	1,415,970.92	2,730,000.00	1,314,029.08	48.13%
	Debt Service					
9022	Debt Service - Principal	0.00	192,409.45	192,409.45	0.00	0.00%
9023	Debt Service - Interest & Annual Fee	0.00	63,954.74	63,954.75	0.01	0.00%
9024	Loan Administration Fee	0.00	7,963.18	8,526.33	563.15	6.60%
	Total Debt Service	0.00	264,327.37	264,890.53	563.16	0.21%
	Reserves					
9572	*General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
	Total Reserves	0.00	0.00	57,000.00	57,000.00	100.00%
	Transfers					
9511	Interfund Transfer Out	45,291.95	362,335.60	543,503.36	181,167.76	33.33%
	Total Transfers	45,291.95	362,335.60	543,503.36	181,167.76	33.33%
	Total Expenditures	251,289.46	3,390,999.14	5,239,918.89	1,848,919.75	35.29%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 2/1/2024 Through 2/29/2024

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Net Revenues over Expenditures	274,880.63	(622,183.54)	(1,930,392.79)	1,308,209.25	(67.77)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 2/1/2024 Through 2/29/2024

	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						
Service Charges & Fees						
4062	Wastewater Admin Charge	0.00	21,108.97	21,082.85	26.12	0.12%
	Total Service Charges & Fees	<u>0.00</u>	<u>21,108.97</u>	<u>21,082.85</u>	<u>26.12</u>	<u>0.12%</u>
	Total Revenues	<u>0.00</u>	<u>21,108.97</u>	<u>21,082.85</u>	<u>26.12</u>	<u>0.12%</u>
Expenditures						
Services & Supplies						
Financial Services						
7310	Bank Service Charges	0.00	1,815.00	1,815.00	0.00	0.00%
	Total Financial Services	<u>0.00</u>	<u>1,815.00</u>	<u>1,815.00</u>	<u>0.00</u>	<u>0.00%</u>
Insurance, Licenses & Regulatory Fees						
6343	Lien & Notary Fees	0.00	0.00	35.00	35.00	100.00%
6345	Property Taxes & Assessments Costs	0.00	244.08	270.00	25.92	9.60%
	Total Insurance, Licenses & Regulatory Fees	<u>0.00</u>	<u>244.08</u>	<u>305.00</u>	<u>60.92</u>	<u>19.97%</u>
Legal & Professional						
7320	Professional & Consulting Services	0.00	9,715.40	15,692.17	5,976.77	38.09%
	Total Legal & Professional	<u>0.00</u>	<u>9,715.40</u>	<u>15,692.17</u>	<u>5,976.77</u>	<u>38.09%</u>
	Total Services & Supplies	<u>0.00</u>	<u>11,774.48</u>	<u>17,812.17</u>	<u>6,037.69</u>	<u>33.90%</u>
Transfers						
9511	Interfund Transfer Out	297.97	2,383.76	3,575.68	1,191.92	33.33%
	Total Transfers	<u>297.97</u>	<u>2,383.76</u>	<u>3,575.68</u>	<u>1,191.92</u>	<u>33.33%</u>
	Total Expenditures	<u>297.97</u>	<u>14,158.24</u>	<u>21,387.85</u>	<u>7,229.61</u>	<u>33.80%</u>
	Net Revenues over Expenditures	<u>(297.97)</u>	<u>6,950.73</u>	<u>(305.00)</u>	<u>7,255.73</u>	<u>...78.93%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 2/1/2024 Through 2/29/2024

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Special Taxes & Assessments						
4061	Debt Service	48,936.60	(201,015.68)	0.00	(201,015.68)	0.00%
	Assessments-2002 WW Bond					
	Total Special Taxes & Assessments	48,936.60	(201,015.68)	0.00	(201,015.68)	0.00%
Use of Money & Property						
4510	Investment Income on funds	540.95	48,888.87	0.00	48,888.87	0.00%
	Total Use of Money & Property	540.95	48,888.87	0.00	48,888.87	0.00%
	Total Revenues	49,477.55	(152,126.81)	0.00	(152,126.81)	0.00%
	Net Revenues over Expenditures	49,477.55	(152,126.81)	0.00	(152,126.81)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 2/1/2024 Through 2/29/2024

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Other Revenues					
4800	Franchise Revenues	<u>7,292.39</u>	<u>290,956.23</u>	<u>350,000.00</u>	<u>(59,043.77)</u> (16.87)%
	Total Other Revenues	<u>7,292.39</u>	<u>290,956.23</u>	<u>350,000.00</u>	<u>(59,043.77)</u> (16.87)%
Use of Money & Property					
4510	Investment Income on funds	<u>814.37</u>	<u>4,589.17</u>	<u>0.00</u>	<u>4,589.17</u> 0.00%
	Total Use of Money & Property	<u>814.37</u>	<u>4,589.17</u>	<u>0.00</u>	<u>4,589.17</u> 0.00%
	Total Revenues	<u>8,106.76</u>	<u>295,545.40</u>	<u>350,000.00</u>	<u>(54,454.60)</u> (15.56)%
Expenditures					
Services & Supplies					
Legal & Professional					
7320	Professional & Consulting Services	19.32	100.41	35,000.00	34,899.59 99.71%
7326	Legal Services	0.00	0.00	2,000.00	2,000.00 100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	2,000.00	2,000.00 100.00%
	Total Legal & Professional	<u>19.32</u>	<u>100.41</u>	<u>39,000.00</u>	<u>38,899.59</u> 99.74%
Office/Operations					
7140	General Supplies & Minor Equipment	0.00	0.00	500.00	500.00 100.00%
7160	Postage, Shipping & Mail Supplies	0.00	396.75	2,500.00	2,103.25 84.13%
7230	Misc Small Parts & Supplies	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>500.00</u> 100.00%
	Total Office/Operations	<u>0.00</u>	<u>396.75</u>	<u>3,500.00</u>	<u>3,103.25</u> 88.66%
Other Expense					
7330	Misc Operating Expenses	0.00	0.00	500.00	500.00 100.00%
7345	Outreach- Program Give-away Items	0.00	0.00	2,500.00	2,500.00 100.00%
7346	Promotional Expenses - Event	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>1,000.00</u> 100.00%
	Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>4,000.00</u>	<u>4,000.00</u> 100.00%
Travel & Training					
7324	Education & Training Fees	0.00	0.00	1,000.00	1,000.00 100.00%
8475	Training Materials	0.00	0.00	250.00	250.00 100.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	250.00	250.00 100.00%
	Total Travel & Training	<u>0.00</u>	<u>0.00</u>	<u>1,500.00</u>	<u>1,500.00</u> 100.00%
	Total Services & Supplies	<u>19.32</u>	<u>497.16</u>	<u>48,000.00</u>	<u>47,502.84</u> 98.96%
Debt Service					
8952	Amortization of franchise asset	<u>10,000.00</u>	<u>80,000.00</u>	<u>120,000.00</u>	<u>40,000.00</u> 33.33%
	Total Debt Service	<u>10,000.00</u>	<u>80,000.00</u>	<u>120,000.00</u>	<u>40,000.00</u> 33.33%
Transfers					
9511	Interfund Transfer Out	<u>5,959.47</u>	<u>47,675.76</u>	<u>71,513.60</u>	<u>23,837.84</u> 33.33%
	Total Transfers	<u>5,959.47</u>	<u>47,675.76</u>	<u>71,513.60</u>	<u>23,837.84</u> 33.33%
	Total Expenditures	<u>15,978.79</u>	<u>128,172.92</u>	<u>239,513.60</u>	<u>111,340.68</u> 46.49%
	Net Revenues over Expenditures	<u>(7,872.03)</u>	<u>167,372.48</u>	<u>110,486.40</u>	<u>56,886.08</u> 51.49%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 2/1/2024 Through 2/29/2024

	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	109,804.39	(109,804.39) (100.00)%
4035	Property Taxes	1,528.43	26,942.18	41,679.00	(14,736.82) (35.36)%
	Total Property Taxes	1,528.43	26,942.18	151,483.39	(124,541.21) (82.21)%
Special Taxes & Assessments					
4400	Drainage Assessments	4,788.00	60,416.00	95,248.00	(34,832.00) (36.57)%
	Total Special Taxes & Assessments	4,788.00	60,416.00	95,248.00	(34,832.00) (36.57)%
Other Revenues					
4935	Sale-Specs/Plans & Non_Capital Items	71.50	247.50	0.00	247.50 0.00%
	Total Other Revenues	71.50	247.50	0.00	247.50 0.00%
Use of Money & Property					
4510	Investment Income on funds	1,022.43	10,495.11	600.00	9,895.11 1,649.18%
	Total Use of Money & Property	1,022.43	10,495.11	600.00	9,895.11 1,649.18%
	Total Revenues	7,410.36	98,100.79	247,331.39	(149,230.60) (60.34)%
Expenditures					
Personnel					
Salaries/Wages					
8045	Overtime Pay	0.00	0.00	200.00	200.00 100.00%
8054	Salaries & Wages - Regular	0.00	4,475.33	12,000.00	7,524.67 62.71%
	Total Salaries/Wages	0.00	4,475.33	12,200.00	7,724.67 63.32%
	Total Personnel	0.00	4,475.33	12,200.00	7,724.67 63.32%
Services & Supplies					
Equipment & Tools					
6390	Equipment	0.00	4,656.95	5,000.00	343.05 6.86%
7242	Minor Tools, Accessories & Field Machines	0.00	1,641.32	2,000.00	358.68 17.93%
	Total Equipment & Tools	0.00	6,298.27	7,000.00	701.73 10.02%
Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	0.00	7,067.00	7,600.00	533.00 7.01%
6345	Property Taxes & Assessments Costs	0.00	388.11	1,500.00	1,111.89 74.13%
7325	Insurance	0.00	852.32	900.00	47.68 5.30%
	Total Insurance, Licenses & Regulatory Fees	0.00	8,307.43	10,000.00	1,692.57 16.93%
Legal & Professional					
7320	Professional & Consulting Services	1,908.85	2,060.08	3,000.00	939.92 31.33%
7326	Legal Services	0.00	5,915.00	6,000.00	85.00 1.42%
	Total Legal & Professional	1,908.85	7,975.08	9,000.00	1,024.92 11.39%
Office/Operations					
7230	Misc Small Parts & Supplies	0.00	0.00	550.00	550.00 100.00%
7249	Safety Supplies	(526.24)	0.40	600.00	599.60 99.93%
	Total Office/Operations	(526.24)	0.40	1,150.00	1,149.60 99.97%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 2/1/2024 Through 2/29/2024

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Other Expense						
7346	Promotional Expenses - Event	0.00	0.00	300.00	300.00	100.00%
	Total Other Expense	0.00	0.00	300.00	300.00	100.00%
Rent & Utilities						
6000	Cell Phones	0.00	769.17	1,350.00	580.83	43.02%
6025	Telephone	29.50	229.30	350.00	120.70	34.49%
8610	Electric	439.82	1,268.48	1,500.00	231.52	15.43%
8670	Street Lighting	120.33	826.76	1,200.00	373.24	31.10%
	Total Rent & Utilities	589.65	3,093.71	4,400.00	1,306.29	29.69%
Repairs & Maintenance						
6405	R & M - Extinguishers	0.00	48.45	50.00	1.55	3.10%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	479.97	1,100.00	620.03	56.37%
6750	R & M - Minor Tools & Equipment	0.00	0.00	400.00	400.00	100.00%
6800	R & M - Grounds & Collection Systems	0.00	138.32	5,500.00	5,361.68	97.49%
6900	R & M - Buildings & Structures	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Repairs & Maintenance	0.00	666.74	8,050.00	7,383.26	91.72%
Vehicle Maintenance & Repairs						
7211	Misc Fuel & Diesel	430.66	808.45	1,200.00	391.55	32.63%
7220	Gasoline	168.21	1,279.71	2,500.00	1,220.29	48.81%
	Total Vehicle Maintenance & Repairs	598.87	2,088.16	3,700.00	1,611.84	43.56%
	Total Services & Supplies	2,571.13	28,429.79	43,600.00	15,170.21	34.79%
Capital Outlay						
9006	Infrastructure CIP	500.00	42,474.24	70,000.00	27,525.76	39.32%
	Total Capital Outlay	500.00	42,474.24	70,000.00	27,525.76	39.32%
Debt Service						
2491	Internal Loan Due Water-500	4,798.03	38,106.11	57,398.40	19,292.29	33.61%
9023	Debt Service - Interest & Annual Fee	526.18	4,487.57	6,492.10	2,004.53	30.88%
	Total Debt Service	5,324.21	42,593.68	63,890.50	21,296.82	33.33%
Transfers						
9511	Interfund Transfer Out	1,191.89	9,535.12	14,302.72	4,767.60	33.33%
	Total Transfers	1,191.89	9,535.12	14,302.72	4,767.60	33.33%
	Total Expenditures	9,587.23	127,508.16	203,993.22	76,485.06	37.49%
	Net Revenues over Expenditures	(2,176.87)	(29,407.37)	43,338.17	(72,745.54)	(167.86)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 2/1/2024 Through 2/29/2024

	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	15,000.00	(15,000.00)	(100.00)%
	Total Property Taxes	0.00	0.00	15,000.00	(15,000.00)	(100.00)%
Use of Money & Property						
4510	Investment Income on funds	1,042.59	10,735.01	10,000.00	735.01	7.35%
4511	Unrealized Change in Value	(463.16)	994.50	0.00	994.50	0.00%
	Total Use of Money & Property	579.43	11,729.51	10,000.00	1,729.51	17.30%
	Total Revenues	579.43	11,729.51	25,000.00	(13,270.49)	(53.08)%
Expenditures						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	32.42	223.51	1,000.00	776.49	77.65%
7326	Legal Services	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	32.42	223.51	1,500.00	1,276.49	85.10%
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	32.42	223.51	1,600.00	1,376.49	86.03%
Transfers						
9511	Interfund Transfer Out	297.97	2,383.76	3,575.68	1,191.92	33.33%
	Total Transfers	297.97	2,383.76	3,575.68	1,191.92	33.33%
	Total Expenditures	330.39	2,607.27	5,175.68	2,568.41	49.62%
	Net Revenues over Expenditures	249.04	9,122.24	19,824.32	(10,702.08)	(53.98)%

Balance Sheet 2.29.24

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
LAIF Investments	1011	
500 - Water	500	5,927.44
800 - Drainage	800	5,782.92
900 - Parks & Recreation	900	4,812.26

General Checking Account	1012	
100 - Administration	100	52,721.53
Low Income Sewer Connection Money	105	9,353.02
200 - Bayridge	200	16,763.84
301 - Fire	301	206,938.37
400 - Vista de Oro	400	790.42
500 - Water	500	78,986.55
600 - Wastewater	600	(62,124.83)
Wastewater Fiduciary Fund	602	25.98
650 - Solid Waste	650	94,472.58
800 - Drainage	800	20,942.16
900 - Parks & Recreation	900	9,870.64
Payroll Account (contra to 2998)	1013	
100 - Administration	100	6,299.81
301 - Fire	301	917.19
500 - Water	500	875.07

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

Reserve

Mechanics Money Market	1040	
100 - Administration	100	20,272.58
200 - Bayridge	200	20,272.58
301 - Fire	301	277,332.17
CAMP Investments	1042	
301 - Fire	301	356,956.26
500 - Water	500	300,834.69
650 - Solid Waste	650	187,589.17
800 - Drainage	800	235,516.49
900 - Parks & Recreation	900	207,237.64
US Bank - Investments	1045	
100 - Administration	100	102,664.88
301 - Fire	301	3,082,599.33
500 - Water	500	3,898,611.78
900 - Parks & Recreation	900	102,664.87
US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	7,546.70

Fund	Cash Summary
100	\$ 182,458.80
105	\$ 9,353.02
200	\$ 37,036.42
301	\$ 3,924,743.32
400	\$ 790.42
500	\$ 4,285,435.53
600	\$ 40,668.86
602	\$ 1,805,530.56
650	\$ 282,061.75
800	\$ 262,241.57
900	\$ 324,585.41
Total	\$ 11,154,905.66

Prior Month - Jan 2024	
Fund	Cash Summary
100	\$ 180,748.05
105	\$ 9,353.02
200	\$ 37,499.30
301	\$ 3,726,257.76
400	\$ 1,159.64
500	\$ 4,546,883.38
600	\$ 41,551.06
602	\$ 1,756,053.01
650	\$ 235,245.11
800	\$ 268,601.90
900	\$ 324,336.18
Total	\$ 11,127,688.41

US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	751,774.58
US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	<u>1,046,183.30</u>
Total Cash in Bank		11,154,905.66
Due From Others		
Due From Vista De Oro	1440	
100 - Administration	100	1,517.00
Due From Drainage	1480	
500 - Water	500	<u>247,766.87</u>
Total Due From Others		249,283.87
Held Deposits		
Held Deposits	1030	
500 - Water	500	<u>10,000.00</u>
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	
301 - Fire	301	(18.00)
500 - Water	500	190,338.35
Unbilled A/R	1085	
500 - Water	500	268,353.91
Grants Receivable	1086	
500 - Water	500	<u>127,970.14</u>
Total Accounts Receivable		586,644.40
Accrued Inventory On Hand		
Inventory	1100	
500 - Water	500	<u>73,442.53</u>
Total Accrued Inventory On Hand		<u>73,442.53</u>
Total CURRENT ASSETS		12,074,276.46
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>(26,201.00)</u>
Total Building		829,387.70
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	587,092.22
800 - Drainage	800	27,000.00
Acc Depreciation-Equipment, Vehicles & Systems	1853	
500 - Water	500	(732,806.15)
Total Plant & Equipment		1,320,500.54
Construction in Progress		
Construction In Progress	1850	
500 - Water	500	1,296,870.28
Total Construction in Progress		1,296,870.28
Infrastructure		
Infrastructures	1730	
200 - Bayridge	200	93,040.00
400 - Vista de Oro	400	7,000.00
500 - Water	500	11,121,877.24
800 - Drainage	800	133,391.01
Accum Depeciation-Infrastructures	1852	
500 - Water	500	(5,550,679.23)
Total Infrastructure		5,804,629.02
Total FIXED ASSETS		9,807,190.63
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	
500 - Water	500	900.00
Franchise Asset	1993	
650 - Solid Waste	650	966,772.00
Total Cash Suspense		967,672.00
Total OTHER ASSETS		967,672.00
Other Assets		
Def Outflow	1991	
500 - Water	500	486,553.00
Deferred Outflow - OPEB	1992	
500 - Water	500	45,852.00
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	31,570.86
Total Other Assets		565,492.86
Total ASSETS		23,414,631.95

LIABILITIES & EQUITY

CURRENT LIABILITIES

Accounts Payable

Vendor Payable (Control Account)	2000	
100 - Administration	100	(5,257.31)
200 - Bayridge	200	22.72
301 - Fire	301	3,883.40
400 - Vista de Oro	400	22.72
500 - Water	500	216,746.36
600 - Wastewater	600	22.72

650 - Solid Waste	650	10,019.32
800 - Drainage	800	26,671.59
900 - Parks & Recreation	900	32.42
Total Accounts Payable		252,163.94
Current Payroll Liabilities		
Fed Income Tax Withholding	2001	
100 - Administration	100	0.06
500 - Water	500	(0.06)
Wage Garnishment	2005	
100 - Administration	100	17.52
500 - Water	500	17.48
CA Income Tax Withholding	2011	
100 - Administration	100	0.09
500 - Water	500	(0.09)
SDI Payable Employee (EE Only)	2012	
100 - Administration	100	0.06
500 - Water	500	(0.06)
SLOCEA Dues Payable	2016	
100 - Administration	100	0.10
500 - Water	500	(0.10)
AFLAC Voluntary Insurance-Employee	2022	
500 - Water	500	(0.09)
Unemployment Ins Liab-Employer (ER	2028	
100 - Administration	100	0.01
500 - Water	500	(0.01)
Accrued Compensated Absences	2040	
100 - Administration	100	7,892.71
500 - Water	500	29,333.90
Long-term Compensated Absences	2041	
100 - Administration	100	23,678.15
500 - Water	500	88,001.71
CALPERS Retirement Tier 2- EE- Liab	2042	
100 - Administration	100	0.04
500 - Water	500	(0.04)
CALPERS Retirement Tier 2- ER- Liab	2044	
500 - Water	500	(0.10)
Other Pension Oblig Liab (OPEB) ARC	2045	
500 - Water	500	253,925.00
Life Insurance Liab-Employer	2201	
100 - Administration	100	(0.06)
500 - Water	500	(0.10)
Medicare Tax Liab	2202	
100 - Administration	100	0.07
500 - Water	500	(0.07)
Medical Plan Liab- Employee	2203	
100 - Administration	100	(1,014.80)
500 - Water	500	(4,479.40)
Vision Plan Liab- Employee	2204	
100 - Administration	100	0.06
500 - Water	500	17.96
Dental Plan Ins Payable- Employee	2205	

500 - Water	500	0.08
Insurance- AD & D	2211	
100 - Administration	100	(4.23)
500 - Water	500	(1.79)
Insurance-Work Injury (WI)	2212	
100 - Administration	100	(0.09)
500 - Water	500	17.75
Insurance- LT Disability	2213	
100 - Administration	100	(0.77)
500 - Water	500	(44.32)
Payroll Clearing Account	2999	
100 - Administration	100	<u>2,699.51</u>
Total Current Payroll Liabilities		400,056.08
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	192,409.45
650 - Solid Waste	650	<u>120,000.00</u>
Total Current Portion Long Term Debt		312,409.45
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		1,058,833.06
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	
500 - Water	500	967,655.00
Def Inflow	2216	
500 - Water	500	162,244.00
Deferred Inflow - Pension	2217	
500 - Water	500	34,639.00
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	1,306,022.02
500 - Water	500	144,644.25
General Contingency Reserve	3111	
100 - Administration	100	20,918.48
301 - Fire	301	493,225.51
500 - Water	500	699,183.00
800 - Drainage	800	10,000.00

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	55,000.00
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>6,962,949.47</u>
Total Other Liabilities		6,962,949.47
Long Term Debt		
Note Payable - Long Term		
Long Term Debt- Note Payable	2100	
650 - Solid Waste	650	846,772.00
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	2,461,985.21
Internal Loan Due Water-500	2491	
800 - Drainage	800	<u>247,766.87</u>
Total Note Payable - Long Term		3,556,524.08
Accrued Interest Payable		
Accrued Interest Payable	2110	
500 - Water	500	<u>27,649.93</u>
Total Accrued Interest Payable		<u>27,649.93</u>
Total Long Term Debt		3,584,174.01
Equity		
Revenues		
100 - Administration	100	479,874.18
200 - Bayridge	200	6,217.32
301 - Fire	301	884,279.00
400 - Vista de Oro	400	3,546.74
500 - Water	500	2,768,815.60
600 - Wastewater	600	21,108.97
Wastewater Fiduciary Fund	602	(152,126.81)
650 - Solid Waste	650	295,545.40
800 - Drainage	800	98,100.79
900 - Parks & Recreation	900	<u>11,729.51</u>
Total Revenues		4,417,090.70
Expenditures		
100 - Administration	100	(467,823.17)
200 - Bayridge	200	(5,264.45)
301 - Fire	301	(342,295.65)
400 - Vista de Oro	400	(4,080.01)
500 - Water	500	(3,382,725.39)

600 - Wastewater	600	(14,158.24)
650 - Solid Waste	650	(128,172.92)
800 - Drainage	800	(89,334.55)
900 - Parks & Recreation	900	(2,607.27)
Total Expenditures		(4,436,461.65)
Equity		
Septic System Decommision Reserve	3109	
200 - Bayridge	200	8,000.00
Prepaid Assessment Reserve	3159	
Wastewater Fiduciary Fund	602	4,972.74
Fire Mitigation Fund	3161	
301 - Fire	301	135,448.89
600 - Wastewater	600	102,948.71
Fund Balance	3200	
100 - Administration	100	131,129.33
Low Income Sewer Connection Money	105	9,353.02
200 - Bayridge	200	28,060.83
301 - Fire	301	863,265.73
400 - Vista de Oro	400	1,300.97
500 - Water	500	6,021,855.34
600 - Wastewater	600	1,356,971.79
Wastewater Fiduciary Fund	602	1,952,684.63
650 - Solid Waste	650	104,669.95
800 - Drainage	800	(85,963.13)
900 - Parks & Recreation	900	116,551.57
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)
Total Equity		<u>11,828,046.36</u>
Total Equity		<u>11,808,675.41</u>
Total LIABILITIES & EQUITY		<u>23,414,631.95</u>

CASH FLOW SUMMARY

	February 2024	January 2024	December 2023	November 2023	October 2023	September 2023	August 2023	July 2023	June 2023
Fund	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary
100	\$ 182,458.80	\$ 180,748.05	\$ 153,272.40	\$ 155,788.05	\$ 148,767.58	\$ 157,918.91	\$ 147,216.33	\$ 135,449.41	\$ 143,080.72
200	\$ 37,036.42	\$ 37,499.30	\$ 34,869.60	\$ 34,172.47	\$ 33,400.06	\$ 34,242.87	\$ 34,920.71	\$ 35,503.40	\$ 36,300.20
301	\$ 3,924,743.32	\$ 3,726,257.76	\$ 3,465,291.80	\$ 3,286,391.75	\$ 3,217,634.36	\$ 3,227,601.74	\$ 3,222,349.27	\$ 3,257,785.68	\$ 3,292,317.74
400	\$ 790.42	\$ 1,159.64	\$ (172.81)	\$ (534.82)	\$ (380.61)	\$ 269.52	\$ 684.11	\$ 1,004.40	\$ 1,526.18
500	\$ 4,285,435.53	\$ 4,546,883.38	\$ 4,877,698.93	\$ 4,913,771.42	\$ 4,725,116.27	\$ 4,644,844.19	\$ 4,540,190.21	\$ 4,347,963.21	\$ 4,571,959.89
600	\$ 40,668.86	\$ 41,551.06	\$ 20,766.18	\$ 25,977.56	\$ 26,249.41	\$ 29,889.87	\$ 33,122.19	\$ 33,420.16	\$ 33,779.81
602	\$ 1,805,530.56	\$ 1,756,053.01	\$ 1,435,213.37	\$ 1,287,675.33	\$ 1,146,191.62	\$ 1,142,267.32	\$ 1,971,836.44	\$ 1,951,010.69	\$ 1,942,993.88
650	\$ 282,061.75	\$ 235,245.11	\$ 172,589.83	\$ 187,696.21	\$ 191,068.80	\$ 143,073.10	\$ 145,198.56	\$ 85,429.87	\$ 101,322.14
800	\$ 262,241.57	\$ 268,601.90	\$ 229,294.02	\$ 234,245.88	\$ 237,120.19	\$ 247,381.96	\$ 255,898.21	\$ 272,972.70	\$ 265,874.54
900	\$ 324,585.41	\$ 324,336.18	\$ 322,598.02	\$ 320,835.14	\$ 319,500.08	\$ 318,432.61	\$ 317,833.08	\$ 317,002.46	\$ 315,430.75
Total	\$ 11,145,552.64	\$ 11,118,335.39	\$ 10,711,421.34	\$ 10,446,018.99	\$ 10,044,667.76	\$ 9,945,922.09	\$ 10,669,249.11	\$ 10,437,541.98	\$ 10,704,585.85

	% Change from Prior Month
Fund	%
100	0.95%
200	-1.23%
301	5.33%
400	-31.84%
500	-5.75%
600	-2.12%
602	2.82%
650	19.90%
800	-2.37%
900	0.08%

Average Cash Flow Summary 2023/2024		Average Cash Flow Summary 2022/2023	
100	\$ 157,702.44	100	\$ 143,565.55
200	\$ 35,205.60	200	\$ 34,307.87
301	\$ 3,416,006.96	301	\$ 2,890,389.94
400	\$ 352.48	400	\$ 120.33
500	\$ 4,610,237.89	500	\$ 4,103,807.39
600	\$ 31,455.66	600	\$ 32,863.82
602	\$ 1,561,972.29	602	\$ 1,603,694.09
650	\$ 180,295.40	650	\$ 27,234.61
800	\$ 250,969.55	800	\$ 609,286.29
900	\$ 320,640.37	900	\$ 295,967.88
TOTAL	\$ 10,564,838.66	TOTAL	\$ 9,748,398.88

FIRE RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 2/29/2024

Current Period
Balance

LIABILITIES & EQUITY

Other Liabilities

Other Liabilities

Replacement Reserve - Vehicle, Equip & Fire Engines	3110	1,306,022.02
General Contingency Reserve	3111	493,225.51
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	<u>540,562.42</u>

Total Other Liabilities 2,380,143.95

Total Other Liabilities 2,380,143.95

Equity

Equity

Fire Mitigation Fund	3161	<u>135,448.89</u>
Total Equity		<u>135,448.89</u>
Total Equity		<u>135,448.89</u>

Total LIABILITIES & EQUITY 2,515,592.84

WATER RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 2/29/2024

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Trust Liability		
Water Quality Trust Reserve	3050	<u>91,517.27</u>
Total Trust Liability		<u>91,517.27</u>
Total CURRENT LIABILITIES		91,517.27
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	144,644.25
General Contingency Reserve	3111	699,183.00
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>3,111,165.10</u>
Total Other Liabilities		<u>3,111,165.10</u>
Total LIABILITIES & EQUITY		<u><u>3,202,682.37</u></u>

DRAINAGE RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 2/29/2024

		Current Period Balance
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
General Contingency Reserve	3111	10,000.00
Capital Outlay Reserve	3160	<u>55,000.00</u>
Total Other Liabilities		<u>65,000.00</u>
Total Other Liabilities		<u>65,000.00</u>
Total LIABILITIES & EQUITY		<u><u>65,000.00</u></u>

PARKS RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 2/29/2024

		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>