



September 30, 2024

**TO:** Finance Advisory Committee

**FROM:** Laura Durban, Administrative Services Manager  
Ron Munds, General Manager

**SUBJECT:** **Agenda Item 4 – 09/30/2024 FAC Meeting**  
Receive Financial Report for the Period Ending August 31, 2024

**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

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Los Osos, CA 93402

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www.losososcsd.org

**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 August 31, 2024.***

**DESCRIPTION**

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

GL	Fund	Description	Explanation
5070	100	Retirement ER	Annual Charge
6055	301	Radios	One time expense. Will make a mid-year adjustment
9085	301	Vehicles	Outfitting of the Chief's Command Truck
7246	500	Uniforms & Gear	Annual purchase ordered at the beginning of the Fiscal Year
7255	500	Water Quality Testing	We will keep an eye on this and see if a mid-year adjustment is needed
7160	500	Postage	Rates have increased, we will keep an eye on this and see if a mid-year adjustment is needed.
7230	500	Misc Small Parts	Will keep an eye on it and see if a mid-year adjustment is needed
7239	500	Water Treatment Chemicals	We purchase in bulk and should be close to budget at Fiscal Year End
8610	500	Electric	We will make a mid-year adjustment as we will have a better idea of the cost at that time.

The attached are the Statement of Revenues and Expenditures and Balance Sheets for August 31, 2024.

**Attachment**

August 2024 Financial Report

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 8/1/2024 Through 8/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
Other Revenues					
4002	Transfer In	62,823.95	125,647.90	753,887.50	(628,239.60) (83.33)%
4930	Other Revenue	0.00	3.04	0.00	3.04 0.00%
	Total Other Revenues	62,823.95	125,650.94	753,887.50	(628,236.56) (83.33)%
Use of Money & Property					
4510	Investment Income on funds	222.19	1,072.00	2,500.00	(1,428.00) (57.12)%
4511	Unrealized Change in Value	828.59	1,743.32	0.00	1,743.32 0.00%
	Total Use of Money & Property	1,050.78	2,815.32	2,500.00	315.32 12.61%
	Total Revenues	63,874.73	128,466.26	756,387.50	(627,921.24) (83.02)%
<b>Expenditures</b>					
Personnel					
Salaries/Wages					
7322	Director's Compensation	200.00	1,450.00	14,500.00	13,050.00 90.00%
8018	Holiday Pay	0.00	631.86	14,400.00	13,768.14 95.61%
8045	Overtime Pay	0.00	0.00	500.00	500.00 100.00%
8050	Administrative Leave Pay	0.00	1,159.66	6,000.00	4,840.34 80.67%
8051	Floating Holiday Pay	0.00	57.86	2,700.00	2,642.14 97.86%
8054	Salaries & Wages - Regular	25,926.53	42,816.61	295,000.00	252,183.39 85.49%
8060	Sick Leave Pay	717.80	1,046.91	6,600.00	5,553.09 84.14%
8066	Comp Time Used	32.55	32.55	300.00	267.45 89.15%
8081	Vacation Pay	2,419.68	3,429.14	14,000.00	10,570.86 75.51%
	Total Salaries/Wages	29,296.56	50,624.59	354,000.00	303,375.41 85.70%
Payroll Taxes & Benefits					
5020	Social Security Employer	12.40	89.90	1,116.00	1,026.10 91.94%
5030	Life Insurance - ER	35.36	61.88	525.00	463.12 88.21%
5031	Disability Insurance	35.29	61.75	600.00	538.25 89.71%
5032	Employee Assistance Program	0.00	24.90	101.00	76.10 75.35%
5035	AD & D Insurance	8.00	14.00	125.00	111.00 88.80%
5040	LTD Insurance	159.66	279.41	1,900.00	1,620.59 85.29%
5050	Medicare - ER	442.11	764.33	5,200.00	4,435.67 85.30%
5060	Cafeteria Plan - ER	2,363.80	4,141.02	28,850.00	24,708.98 85.65%
5070	Retirement ER - Regular	210.00	210.00	500.00	290.00 58.00%
5075	Retirees Medical - ER	158.08	474.59	2,250.00	1,775.41 78.91%
5102	CA Training Tax- ER	0.20	1.45	37.50	36.05 96.13%
5120	Workers Comp Insurance - ER	0.00	2,230.69	2,325.00	94.31 4.06%
5124	Retirement - ER - Tier 2	2,409.19	4,266.76	31,000.00	26,733.24 86.24%
	Total Payroll Taxes & Benefits	5,834.09	12,620.68	74,529.50	61,908.82 83.07%
Employment Services					
5100	Unemployment Insurance - ER	5.80	42.05	1,200.00	1,157.95 96.50%
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	5.80	42.05	1,550.00	1,507.95 97.29%
	Total Personnel	35,136.45	63,287.32	430,079.50	366,792.18 85.28%
Services & Supplies					
Clothing & Uniform					

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 8/1/2024 Through 8/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remain... - Original	
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%
	Contract Services					
6100	Labor & Support-IT Services	0.00	0.00	11,000.00	11,000.00	100.00%
6110	IT Purchased Services	1,796.50	7,001.50	28,500.00	21,498.50	75.43%
7100	Copier Contract-Maint & Usage	300.30	600.60	3,604.00	3,003.40	83.34%
7255	Security Services	0.00	0.00	500.00	500.00	100.00%
7321	Janitorial Cleaning & Supplies	271.00	542.00	3,450.00	2,908.00	84.29%
7342	Public Meeting Recordings	400.00	574.01	5,600.00	5,025.99	89.75%
	Total Contract Services	2,767.80	8,718.11	52,654.00	43,935.89	83.44%
	Financial Services					
7309	Late Fees	0.00	0.00	200.00	200.00	100.00%
7310	Bank Service Charges	592.64	1,128.25	7,300.00	6,171.75	84.54%
	Total Financial Services	592.64	1,128.25	7,500.00	6,371.75	84.96%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	0.00	200.00	200.00	100.00%
6341	LAFCO Fees	0.00	19,097.46	18,000.00	(1,097.46)	(6.10)%
6343	Lien & Notary Fees	0.00	0.00	30.00	30.00	100.00%
7325	Insurance	0.00	48,195.67	48,300.00	104.33	0.22%
	Total Insurance, Licenses & Regulatory Fees	0.00	67,293.13	66,530.00	(763.13)	(1.15)%
	Legal & Professional					
7304	Professional Services - ACCTG	5,000.00	7,500.00	60,000.00	52,500.00	87.50%
7305	Auditing Services	0.00	0.00	24,000.00	24,000.00	100.00%
7320	Professional & Consulting Services	0.00	10.92	800.00	789.08	98.64%
7326	Legal Services	0.00	0.00	20,000.00	20,000.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	500.00	500.00	100.00%
7343	Election Expense	0.00	0.00	17,000.00	17,000.00	100.00%
	Total Legal & Professional	5,000.00	7,510.92	122,300.00	114,789.08	93.86%
	Office/Operations					
6121	IT-Supplies & Miscellaneous	0.00	0.00	1,000.00	1,000.00	100.00%
6130	Computer Hardware	0.00	614.14	1,200.00	585.86	48.82%
7140	General Supplies & Minor Equipment	0.00	421.72	7,000.00	6,578.28	93.98%
7160	Postage, Shipping & Mail Supplies	168.66	172.62	1,700.00	1,527.38	89.85%
7226	Membership & Dues	0.00	0.00	8,500.00	8,500.00	100.00%
	Total Office/Operations	168.66	1,208.48	19,400.00	18,191.52	93.77%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	25.00	25.00	100.00%
8735	Misc Department Admin	0.00	0.00	200.00	200.00	100.00%
	Total Other Expense	0.00	0.00	225.00	225.00	100.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 8/1/2024 Through 8/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remain... - Original	
<b>Rent &amp; Utilities</b>						
6000	Cell Phones	130.00	227.50	1,560.00	1,332.50	85.42%
6025	Telephone	256.66	624.87	2,914.00	2,289.13	78.56%
7350	Rent - Meetings	0.00	0.00	200.00	200.00	100.00%
7352	Rent - Offices & Other Structures	3,400.00	6,800.00	40,800.00	34,000.00	83.33%
8610	Electric	355.07	701.83	4,000.00	3,298.17	82.45%
8620	Gas Service	14.79	30.57	700.00	669.43	95.63%
	<b>Total Rent &amp; Utilities</b>	<b>4,156.52</b>	<b>8,384.77</b>	<b>50,174.00</b>	<b>41,789.23</b>	<b>83.29%</b>
<b>Repairs &amp; Maintenance</b>						
6405	R & M - Extinguishers	0.00	92.54	125.00	32.46	25.97%
	<b>Total Repairs &amp; Maintenance</b>	<b>0.00</b>	<b>92.54</b>	<b>125.00</b>	<b>32.46</b>	<b>25.97%</b>
<b>Travel &amp; Training</b>						
7323	Books, Publications & Subscriptions	0.00	0.00	100.00	100.00	100.00%
7324	Education & Training Fees	0.00	0.00	500.00	500.00	100.00%
7370	Travel Expense	0.00	0.00	2,500.00	2,500.00	100.00%
8510	Lodging & Meals - Local	0.00	0.00	500.00	500.00	100.00%
8539	Meals	0.00	0.00	600.00	600.00	100.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	500.00	500.00	100.00%
	<b>Total Travel &amp; Training</b>	<b>0.00</b>	<b>0.00</b>	<b>4,700.00</b>	<b>4,700.00</b>	<b>100.00%</b>
	<b>Total Services &amp; Supplies</b>	<b>12,685.62</b>	<b>94,336.20</b>	<b>323,808.00</b>	<b>229,471.80</b>	<b>70.87%</b>
	<b>Total Expenditures</b>	<b>47,822.07</b>	<b>157,623.52</b>	<b>753,887.50</b>	<b>596,263.98</b>	<b>79.09%</b>
	<b>Net Revenues over Expenditures</b>	<b>16,052.66</b>	<b>(29,157.26)</b>	<b>2,500.00</b>	<b>(31,657.26)</b>	<b>...66.29%</b>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 8/1/2024 Through 8/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
Special Taxes & Assessments					
4550	Lighting Assessment	0.00	0.00	10,000.00	(10,000.00) (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	10,000.00	(10,000.00) (100.00)%
Use of Money & Property					
4510	Investment Income on funds	79.73	159.72	0.00	159.72 0.00%
	Total Use of Money & Property	79.73	159.72	0.00	159.72 0.00%
	Total Revenues	79.73	159.72	10,000.00	(9,840.28) (98.40)%
<b>Expenditures</b>					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	0.00	232.50	600.00	367.50 61.25%
	Total Insurance, Licenses & Regulatory Fees	0.00	232.50	600.00	367.50 61.25%
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	451.52	907.62	6,724.16	5,816.54 86.50%
	Total Rent & Utilities	451.52	907.62	6,724.16	5,816.54 86.50%
	Total Services & Supplies	451.52	1,140.12	7,399.16	6,259.04 84.59%
Transfers					
9511	Interfund Transfer Out	157.06	314.12	1,884.72	1,570.60 83.33%
	Total Transfers	157.06	314.12	1,884.72	1,570.60 83.33%
	Total Expenditures	608.58	1,454.24	9,283.88	7,829.64 84.34%
	Net Revenues over Expenditures	(528.85)	(1,294.52)	716.12	(2,010.64) (280.77)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 8/1/2024 Through 8/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Revenues					
Property Taxes					
4034	Property Tax Revenue from Water	0.00	0.00	132,239.04	(132,239.04) (100.00)%
4037	Property Tax Zone B Received	0.00	0.00	642,637.00	(642,637.00) (100.00)%
4038	Property Tax Zone B Pass thru	<u>0.00</u>	<u>0.00</u>	<u>2,118,324.00</u>	<u>(2,118,324.00)</u> (100.00)%
	Total Property Taxes	0.00	0.00	2,893,200.04	(2,893,200.04) (100.00)%
Special Taxes & Assessments					
4015	CSA 9-I Assessments (Contract)	0.00	0.00	27,508.00	(27,508.00) (100.00)%
4050	Special Fire Tax	<u>0.00</u>	<u>0.00</u>	<u>673,342.00</u>	<u>(673,342.00)</u> (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	700,850.00	(700,850.00) (100.00)%
Other Revenues					
4000	Ambulance Agreement	<u>0.00</u>	<u>0.00</u>	<u>67,134.00</u>	<u>(67,134.00)</u> (100.00)%
	Total Other Revenues	0.00	0.00	67,134.00	(67,134.00) (100.00)%
Use of Money & Property					
4510	Investment Income on funds	7,801.55	36,113.35	80,000.00	(43,886.65) (54.86)%
4511	Unrealized Change in Value	<u>27,306.64</u>	<u>57,452.13</u>	<u>0.00</u>	<u>57,452.13</u> 0.00%
	Total Use of Money & Property	<u>35,108.19</u>	<u>93,565.48</u>	<u>80,000.00</u>	<u>13,565.48</u> 16.96%
	Total Revenues	<u>35,108.19</u>	<u>93,565.48</u>	<u>3,741,184.04</u>	<u>(3,647,618.56)</u> (97.50)%
Expenditures					
Personnel					
Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	2,455.20	6,292.80	38,000.00	31,707.20 83.44%
8340	Resv FF-Shift Coverage	7,193.60	12,842.01	150,000.00	137,157.99 91.44%
8345	Resv FF-Special Projects	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>2,000.00</u> 100.00%
	Total Salaries/Wages	9,648.80	19,134.81	190,000.00	170,865.19 89.93%
Payroll Taxes & Benefits					
5020	Social Security Employer	598.21	1,186.33	10,000.00	8,813.67 88.14%
5030	Life Insurance - ER	174.77	471.24	2,500.00	2,028.76 81.15%
5035	AD & D Insurance	31.62	94.24	850.00	755.76 88.91%
5050	Medicare - ER	139.92	277.45	2,500.00	2,222.55 88.90%
5070	Retirement ER - Regular	5,266.50	10,183.00	60,000.00	49,817.00 83.03%
5102	CA Training Tax- ER	4.59	9.97	175.00	165.03 94.30%
5120	Workers Comp Insurance - ER	0.00	13,761.11	19,500.00	5,738.89 29.43%
5124	Retirement - ER - Tier 2	<u>461.33</u>	<u>572.66</u>	<u>5,000.00</u>	<u>4,427.34</u> 88.55%
	Total Payroll Taxes & Benefits	6,676.94	26,556.00	100,525.00	73,969.00 73.58%
Employment Services					
5000	Medical Exams & Procedures	0.00	0.00	4,000.00	4,000.00 100.00%
5100	Unemployment Insurance - ER	132.81	288.99	6,000.00	5,711.01 95.18%
6200	Hiring, Advertising & Other Costs	0.00	0.00	100.00	100.00 100.00%
6230	Medical Exam	<u>0.00</u>	<u>0.00</u>	<u>4,000.00</u>	<u>4,000.00</u> 100.00%
	Total Employment Services	<u>132.81</u>	<u>288.99</u>	<u>14,100.00</u>	<u>13,811.01</u> 97.95%
	Total Personnel	16,458.55	45,979.80	304,625.00	258,645.20 84.91%
Services & Supplies					

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 8/1/2024 Through 8/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
<b>Clothing &amp; Uniform</b>						
7246	Uniform & Gear	0.00	0.00	3,000.00	3,000.00	100.00%
7248	Uniform Safety Boots	0.00	0.00	2,000.00	2,000.00	100.00%
	<b>Total Clothing &amp; Uniform</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>100.00%</b>
<b>Contract Services</b>						
6110	IT Purchased Services	0.00	0.00	1,500.00	1,500.00	100.00%
7100	Copier Contract-Maint & Usage	127.64	255.28	2,500.00	2,244.72	89.79%
7202	Building Alarms & Security	0.00	0.00	1,100.00	1,100.00	100.00%
7204	Cleaning Supplies, Laundry & Towel Service	0.00	0.00	3,500.00	3,500.00	100.00%
7222	Hazardous Materials CW JPA Cost	0.00	0.00	2,500.00	2,500.00	100.00%
7500	Schedule A Charges	0.00	0.00	2,819,174.00	2,819,174.00	100.00%
	<b>Total Contract Services</b>	<b>127.64</b>	<b>255.28</b>	<b>2,830,274.00</b>	<b>2,830,018.72</b>	<b>99.99%</b>
<b>Equipment &amp; Tools</b>						
6055	Radios -Non Capital	2,693.72	2,693.72	2,000.00	(693.72)	(34.69)%
6440	Fire Personal Protection Equipment	0.00	0.00	73,925.00	73,925.00	100.00%
6460	Self-Contained Breathing Apparatus	0.00	0.00	3,000.00	3,000.00	100.00%
6610	Rescue - Extrication Equipment	0.00	0.00	2,000.00	2,000.00	100.00%
6611	Water Rescue Equipment	0.00	0.00	3,000.00	3,000.00	100.00%
6630	Rope & Climbing Equipment	0.00	38.59	10,000.00	9,961.41	99.61%
7234	Oxygen Supplies & Cylinder Rent	0.00	0.00	1,800.00	1,800.00	100.00%
7238	Paramedic & EMT Small Tools & Supplies	620.84	2,704.46	27,000.00	24,295.54	89.98%
7242	Minor Tools, Accessories & Field Machines	206.59	355.57	6,800.00	6,444.43	94.77%
7252	Misc Hardware	0.00	0.00	1,200.00	1,200.00	100.00%
	<b>Total Equipment &amp; Tools</b>	<b>3,521.15</b>	<b>5,792.34</b>	<b>130,725.00</b>	<b>124,932.66</b>	<b>95.57%</b>
<b>Financial Services</b>						
7309	Late Fees	0.00	0.00	10.00	10.00	100.00%
9154	Losses and Damages	0.00	0.00	50.00	50.00	100.00%
	<b>Total Financial Services</b>	<b>0.00</b>	<b>0.00</b>	<b>60.00</b>	<b>60.00</b>	<b>100.00%</b>
<b>Insurance, Licenses &amp; Regulatory Fees</b>						
6120	Computer Licenses	0.00	0.00	2,000.00	2,000.00	100.00%
6345	Property Taxes & Assessments Costs	0.00	232.50	8,400.00	8,167.50	97.23%
7325	Insurance	0.00	74,520.18	74,550.00	29.82	0.04%
	<b>Total Insurance, Licenses &amp; Regulatory Fees</b>	<b>0.00</b>	<b>74,752.68</b>	<b>84,950.00</b>	<b>10,197.32</b>	<b>12.00%</b>
<b>Legal &amp; Professional</b>						

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 8/1/2024 Through 8/31/2024

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7320	Professional & Consulting Services	0.00	408.10	8,000.00	7,591.90	94.90%
7326	Legal Services	0.00	0.00	15,000.00	15,000.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,500.00	1,500.00	100.00%
	Total Legal & Professional	0.00	408.10	24,500.00	24,091.90	98.33%
	Office/Operations					
7140	General Supplies & Minor Equipment	192.34	822.12	6,000.00	5,177.88	86.30%
7160	Postage, Shipping & Mail Supplies	0.00	0.00	2,000.00	2,000.00	100.00%
7216	Fire Prevention Education Materials	0.00	0.00	1,800.00	1,800.00	100.00%
7226	Membership & Dues	0.00	0.00	300.00	300.00	100.00%
7230	Misc Small Parts & Supplies	0.00	0.00	1,000.00	1,000.00	100.00%
7240	Propane	0.00	0.00	300.00	300.00	100.00%
	Total Office/Operations	192.34	822.12	11,400.00	10,577.88	92.79%
	Other Expense					
7201	White Goods & Accessories - bedding, towels	0.00	0.00	500.00	500.00	100.00%
7209	District Operating Center Expense	0.00	0.00	200.00	200.00	100.00%
7218	Cooking Products - Food, Drinks & Staples	0.00	0.00	500.00	500.00	100.00%
7224	Kitchen Cookware & Utensils	0.00	101.67	800.00	698.33	87.29%
7330	Misc Operating Expenses	18.00	18.00	1,000.00	982.00	98.20%
	Total Other Expense	18.00	119.67	3,000.00	2,880.33	96.01%
	Rent & Utilities					
6000	Cell Phones	68.38	136.76	910.00	773.24	84.97%
6025	Telephone	192.53	374.44	2,400.00	2,025.56	84.40%
8610	Electric	0.00	0.00	2,460.00	2,460.00	100.00%
8620	Gas Service	51.74	111.36	2,000.00	1,888.64	94.43%
8630	Trash Services	195.80	391.57	2,800.00	2,408.43	86.02%
8640	Water and Water Services	333.27	668.79	6,000.00	5,331.21	88.85%
8659	Utility Cable Charges	0.00	0.00	2,000.00	2,000.00	100.00%
8670	Street Lighting	10.81	21.77	135.00	113.23	83.87%
	Total Rent & Utilities	852.53	1,704.69	18,705.00	17,000.31	90.89%
	Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405	R & M - Extinguishers	0.00	0.00	800.00	800.00	100.00%
6640	R & M - Equip & Other Non-Structural Fixed Assets	548.86	548.86	3,750.00	3,201.14	85.36%
6750	R & M - Minor Tools & Equipment	0.00	0.00	1,600.00	1,600.00	100.00%
6775	R & M -Operation/Field Equipment	0.00	0.00	10,000.00	10,000.00	100.00%



**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 8/1/2024 Through 8/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6800 R & M - Grounds & Collection Systems	0.00	0.00	1,600.00	1,600.00	100.00%
6900 R & M - Buildings & Structures	165.80	628.78	15,000.00	14,371.22	95.81%
Total Repairs & Maintenance	<u>714.66</u>	<u>1,177.64</u>	<u>33,250.00</u>	<u>32,072.36</u>	<u>96.46%</u>
Travel & Training					
7141 CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323 Books, Publications & Subscriptions	0.00	0.00	400.00	400.00	100.00%
7324 Education & Training Fees	0.00	0.00	400.00	400.00	100.00%
8405 Reserve FF Training Costs	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>500.00</u>	<u>100.00%</u>
Total Travel & Training	<u>0.00</u>	<u>0.00</u>	<u>1,400.00</u>	<u>1,400.00</u>	<u>100.00%</u>
Total Services & Supplies	5,426.32	85,032.52	3,143,264.00	3,058,231.48	97.29%
Capital Outlay					
9006 Infrastructure CIP	0.00	0.00	60,000.00	60,000.00	100.00%
9085 Vehicle Purchase	<u>8,355.95</u>	<u>23,022.18</u>	<u>40,000.00</u>	<u>16,977.82</u>	<u>42.44%</u>
Total Capital Outlay	8,355.95	23,022.18	100,000.00	76,977.82	76.98%
Reserves					
9504 *Vehicle Replacement Reserve	0.00	0.00	130,000.00	130,000.00	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>220,000.00</u>	<u>220,000.00</u>	<u>100.00%</u>
Transfers					
9511 Interfund Transfer Out	<u>6,596.51</u>	<u>13,193.02</u>	<u>79,158.19</u>	<u>65,965.17</u>	<u>83.33%</u>
Total Transfers	<u>6,596.51</u>	<u>13,193.02</u>	<u>79,158.19</u>	<u>65,965.17</u>	<u>83.33%</u>
Total Expenditures	<u>36,837.33</u>	<u>167,227.52</u>	<u>3,847,047.19</u>	<u>3,679,819.67</u>	<u>95.65%</u>
Net Revenues over Expenditures	<u>(1,729.14)</u>	<u>(73,662.04)</u>	<u>(105,863.15)</u>	<u>32,201.11</u>	<u>(30.42)%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 8/1/2024 Through 8/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Revenues					
Special Taxes & Assessments					
4550	Lighting Assessment	0.00	0.00	6,000.00	(6,000.00) (100.00)%
	Total Special Taxes & Assessments	<u>0.00</u>	<u>0.00</u>	<u>6,000.00</u>	<u>(6,000.00) (100.00)%</u>
	Total Revenues	<u>0.00</u>	<u>0.00</u>	<u>6,000.00</u>	<u>(6,000.00) (100.00)%</u>
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	0.00	232.50	600.00	367.50 61.25%
	Total Insurance, Licenses & Regulatory Fees	<u>0.00</u>	<u>232.50</u>	<u>600.00</u>	<u>367.50 61.25%</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	<u>178.29</u>	<u>358.37</u>	<u>2,460.00</u>	<u>2,101.63 85.43%</u>
	Total Rent & Utilities	<u>178.29</u>	<u>358.37</u>	<u>2,460.00</u>	<u>2,101.63 85.43%</u>
	Total Services & Supplies	<u>178.29</u>	<u>590.87</u>	<u>3,360.00</u>	<u>2,769.13 82.41%</u>
Transfers					
9511	Interfund Transfer Out	<u>157.06</u>	<u>314.12</u>	<u>1,884.72</u>	<u>1,570.60 83.33%</u>
	Total Transfers	<u>157.06</u>	<u>314.12</u>	<u>1,884.72</u>	<u>1,570.60 83.33%</u>
	Total Expenditures	<u>335.35</u>	<u>904.99</u>	<u>5,244.72</u>	<u>4,339.73 82.74%</u>
	Net Revenues over Expenditures	<u>(335.35)</u>	<u>(904.99)</u>	<u>755.28</u>	<u>(1,660.27) (219.82)%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 8/1/2024 Through 8/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
<b>Property Taxes</b>					
4035	Property Taxes	0.00	0.00	50,104.96	(50,104.96) (100.00)%
	Total Property Taxes	0.00	0.00	50,104.96	(50,104.96) (100.00)%
<b>Service Charges &amp; Fees</b>					
4030	Residential Single Family	251,197.12	420,017.70	2,525,100.00	(2,105,082.30) (83.37)%
4102	Residential- Multi -Family-Water Sales	15,080.99	41,631.67	259,300.00	(217,668.33) (83.94)%
4103	Commercial, Home Care, Retail-Water Sales	51,090.90	74,299.89	357,100.00	(282,800.11) (79.19)%
4104	Irrigation- Water Sales	421.37	11,068.07	35,400.00	(24,331.93) (68.73)%
4114	Water Other Service Revenues	0.00	0.00	1,000.00	(1,000.00) (100.00)%
4931	Water Activation Fees	650.00	1,100.00	6,000.00	(4,900.00) (81.67)%
4932	Penalties	1,768.58	4,184.83	21,000.00	(16,815.17) (80.07)%
4933	Door Hangers/Lockout Notices	540.00	1,155.00	10,000.00	(8,845.00) (88.45)%
4937	NSF Fees	25.00	75.00	650.00	(575.00) (88.46)%
	Total Service Charges & Fees	320,773.96	553,532.16	3,215,550.00	(2,662,017.84) (82.79)%
<b>Other Revenues</b>					
4930	Other Revenue	0.00	0.00	9,000.00	(9,000.00) (100.00)%
	Total Other Revenues	0.00	0.00	9,000.00	(9,000.00) (100.00)%
<b>Use of Money &amp; Property</b>					
4504	Interest Income	803.63	1,624.09	8,721.05	(7,096.96) (81.38)%
4510	Investment Income on funds	6,877.38	35,116.62	100,000.00	(64,883.38) (64.88)%
4511	Unrealized Change in Value	29,037.16	61,093.08	0.00	61,093.08 0.00%
	Total Use of Money & Property	36,718.17	97,833.79	108,721.05	(10,887.26) (10.01)%
	Total Revenues	357,492.13	651,365.95	3,383,376.01	(2,732,010.06) (80.75)%
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8018	Holiday Pay	0.00	1,166.78	29,000.00	27,833.22 95.98%
8045	Overtime Pay	25.55	1,318.25	10,000.00	8,681.75 86.82%
8050	Administrative Leave Pay	0.00	0.00	2,400.00	2,400.00 100.00%
8051	Floating Holiday Pay	414.39	913.69	5,500.00	4,586.31 83.39%
8054	Salaries & Wages - Regular	39,082.61	69,723.13	567,500.00	497,776.87 87.71%
8056	Retroactive Pay	0.00	0.00	500.00	500.00 100.00%
8060	Sick Leave Pay	1,216.26	2,661.88	13,500.00	10,838.12 80.28%
8063	Standby Pay	2,057.00	3,583.81	28,000.00	24,416.19 87.20%
8066	Comp Time Used	2,215.48	5,289.69	19,000.00	13,710.31 72.16%
8081	Vacation Pay	3,742.48	8,083.42	37,000.00	28,916.58 78.15%
	Total Salaries/Wages	48,753.77	92,740.65	712,400.00	619,659.35 86.98%
<b>Payroll Taxes &amp; Benefits</b>					
5030	Life Insurance - ER	129.28	231.76	2,000.00	1,768.24 88.41%
5031	Disability Insurance	84.63	150.45	1,100.00	949.55 86.32%
5032	Employee Assistance Program	0.00	68.06	302.50	234.44 77.50%
5035	AD & D Insurance	29.24	52.42	450.00	397.58 88.35%
5040	LTD Insurance	391.10	695.45	5,000.00	4,304.55 86.09%
5050	Medicare - ER	726.35	1,385.17	11,000.00	9,614.83 87.41%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 8/1/2024 Through 8/31/2024

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
5060	Cafeteria Plan - ER	5,982.59	11,028.60	81,000.00	69,971.40	86.38%
5070	Retirement ER - Regular	12,872.36	24,360.98	158,000.00	133,639.02	84.58%
5075	Retirees Medical - ER	0.00	0.00	300.00	300.00	100.00%
5102	CA Training Tax- ER	0.00	0.00	52.50	52.50	100.00%
5120	Workers Comp Insurance - ER	0.00	37,942.65	38,505.00	562.35	1.46%
5124	Retirement - ER - Tier 2	<u>1,400.72</u>	<u>2,261.38</u>	<u>18,900.00</u>	<u>16,638.62</u>	<u>88.04%</u>
	Total Payroll Taxes & Benefits	21,616.27	78,176.92	316,610.00	238,433.08	75.31%
	Employment Services					
5100	Unemployment Insurance - ER	0.00	0.00	1,800.00	1,800.00	100.00%
6200	Hiring, Advertising & Other Costs	0.00	77.70	0.00	(77.70)	0.00%
6230	Medical Exam	<u>0.00</u>	<u>0.00</u>	<u>160.00</u>	<u>160.00</u>	<u>100.00%</u>
	Total Employment Services	<u>0.00</u>	<u>77.70</u>	<u>1,960.00</u>	<u>1,882.30</u>	<u>96.04%</u>
	Total Personnel	70,370.04	170,995.27	1,030,970.00	859,974.73	83.41%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	261.74	1,009.81	2,600.00	1,590.19	61.16%
7248	Uniform Safety Boots	<u>0.00</u>	<u>250.00</u>	<u>1,250.00</u>	<u>1,000.00</u>	<u>80.00%</u>
	Total Clothing & Uniform	261.74	1,259.81	3,850.00	2,590.19	67.28%
	Contract Services					
6100	Labor & Support-IT Services	720.00	720.00	5,000.00	4,280.00	85.60%
6110	IT Purchased Services	0.00	119.99	1,740.00	1,620.01	93.10%
7250	Water Quality Testing	5,490.00	13,278.00	60,000.00	46,722.00	77.87%
7255	Security Services	0.00	0.00	4,000.00	4,000.00	100.00%
7321	Janitorial Cleaning & Supplies	<u>122.50</u>	<u>210.00</u>	<u>1,140.00</u>	<u>930.00</u>	<u>81.58%</u>
	Total Contract Services	6,332.50	14,327.99	71,880.00	57,552.01	80.07%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	0.00	2,700.00	2,700.00	100.00%
7242	Minor Tools, Accessories & Field Machines	0.00	15.61	3,500.00	3,484.39	99.55%
7253	Rent - Equipment	0.00	0.00	500.00	500.00	100.00%
7256	Meter Purchases & Replacements	0.00	0.00	2,000.00	2,000.00	100.00%
	Total Equipment & Tools	<u>0.00</u>	<u>15.61</u>	<u>8,700.00</u>	<u>8,684.39</u>	<u>99.82%</u>
	Financial Services					
7309	Late Fees	0.00	0.00	50.00	50.00	100.00%
7310	Bank Service Charges	<u>0.00</u>	<u>0.00</u>	<u>300.00</u>	<u>300.00</u>	<u>100.00%</u>
	Total Financial Services	0.00	0.00	350.00	350.00	100.00%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	5,500.00	39,872.00	34,372.00	86.21%
6340	Misc Fees	0.00	0.00	900.00	900.00	100.00%
6342	Fees - Regulatory	0.00	1,949.00	25,000.00	23,051.00	92.20%
6345	Property Taxes & Assessments Costs	0.00	0.00	7,500.00	7,500.00	100.00%
7325	Insurance	0.00	98,523.02	101,900.00	3,376.98	3.31%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 8/1/2024 Through 8/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Total Insurance, Licenses & Regulatory Fees	0.00	105,972.02	175,172.00	69,199.98	39.50%
<b>Legal &amp; Professional</b>					
7318 Professional & Consulting BMC	4,764.00	13,289.00	140,000.00	126,711.00	90.51%
7320 Professional & Consulting Services	269.44	10,040.35	59,000.00	48,959.65	82.98%
7326 Legal Services	0.00	0.00	3,000.00	3,000.00	100.00%
7340 Legal Notifications & Mandated Advertising	0.00	0.00	1,000.00	1,000.00	100.00%
Total Legal & Professional	5,033.44	23,329.35	203,000.00	179,670.65	88.51%
<b>Office/Operations</b>					
6130 Computer Hardware	0.00	0.00	1,800.00	1,800.00	100.00%
6140 Computer Software	0.00	0.00	2,000.00	2,000.00	100.00%
7140 General Supplies & Minor Equipment	43.44	177.01	1,000.00	822.99	82.30%
7160 Postage, Shipping & Mail Supplies	822.30	2,332.14	10,000.00	7,667.86	76.68%
7180 Billing Supplies, Forms & Printing	985.44	2,047.79	21,000.00	18,952.21	90.25%
7226 Membership & Dues	0.00	1,246.34	3,065.00	1,818.66	59.34%
7230 Misc Small Parts & Supplies	365.61	379.53	1,000.00	620.47	62.05%
7237 Process Control & Treatment Supplies	627.41	1,568.20	10,000.00	8,431.80	84.32%
7239 Water Treatment Chemicals	0.00	7,611.16	20,000.00	12,388.84	61.94%
7249 Safety Supplies	44.76	44.76	1,200.00	1,155.24	96.27%
Total Office/Operations	2,888.96	15,406.93	71,065.00	55,658.07	78.32%
<b>Other Expense</b>					
7330 Misc Operating Expenses	0.00	0.00	250.00	250.00	100.00%
7348 Water Conservation Program	100.00	100.00	8,000.00	7,900.00	98.75%
Total Other Expense	100.00	100.00	8,250.00	8,150.00	98.79%
<b>Rent &amp; Utilities</b>					
6000 Cell Phones	40.00	70.00	2,200.00	2,130.00	96.82%
6025 Telephone	849.74	1,840.87	13,000.00	11,159.13	85.84%
8610 Electric	15,614.98	32,039.53	145,000.00	112,960.47	77.90%
8620 Gas Service	0.00	0.00	250.00	250.00	100.00%
8630 Trash Services	232.38	471.16	3,205.00	2,733.84	85.30%
8644 Disposal Services	1,240.00	1,240.00	7,600.00	6,360.00	83.68%
8670 Street Lighting	62.80	119.66	750.00	630.34	84.05%
Total Rent & Utilities	18,039.90	35,781.22	172,005.00	136,223.78	79.20%
<b>Repairs &amp; Maintenance</b>					
6405 R & M - Extinguishers	0.00	407.20	525.00	117.80	22.44%
6422 R & M - Hydrants	0.00	0.00	1,300.00	1,300.00	100.00%
6640 R & M - Equip & Other Non-Structural Fixed Assets	0.00	727.43	4,000.00	3,272.57	81.81%
6641 R & M - Wells	0.00	1,835.50	22,276.00	20,440.50	91.76%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 8/1/2024 Through 8/31/2024

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6750	R & M - Minor Tools & Equipment	0.00	95.27	1,200.00	1,104.73	92.06%
6800	R & M - Grounds & Collection Systems	0.00	0.00	600.00	600.00	100.00%
6830	Paving & Concrete	0.00	0.00	500.00	500.00	100.00%
6900	R & M - Buildings & Structures	172.24	2,065.99	15,000.00	12,934.01	86.23%
7241	R & M - Water Distribution System	59.98	96.61	10,000.00	9,903.39	99.03%
	<b>Total Repairs &amp; Maintenance</b>	<b>232.22</b>	<b>5,228.00</b>	<b>55,401.00</b>	<b>50,173.00</b>	<b>90.56%</b>
	<b>Travel &amp; Training</b>					
7323	Books, Publications & Subscriptions	0.00	0.00	350.00	350.00	100.00%
7324	Education & Training Fees	0.00	199.00	1,000.00	801.00	80.10%
8410	Certifications	0.00	90.00	500.00	410.00	82.00%
8510	Lodging & Meals - Local	0.00	0.00	1,400.00	1,400.00	100.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	600.00	600.00	100.00%
	<b>Total Travel &amp; Training</b>	<b>0.00</b>	<b>289.00</b>	<b>3,850.00</b>	<b>3,561.00</b>	<b>92.49%</b>
	<b>Vehicle Maintenance &amp; Repairs</b>					
7006	Tuneup/Oil/Maintenance	152.16	261.34	1,600.00	1,338.66	83.67%
7211	Misc Fuel & Diesel	230.06	315.63	4,000.00	3,684.37	92.11%
7220	Gasoline	369.46	1,059.01	8,000.00	6,940.99	86.76%
7228	Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232	Vehicle Repairs - Parts, Tires & Lubricants	0.00	19.56	5,000.00	4,980.44	99.61%
	<b>Total Vehicle Maintenance &amp; Repairs</b>	<b>751.68</b>	<b>1,655.54</b>	<b>18,800.00</b>	<b>17,144.46</b>	<b>91.19%</b>
	<b>Total Services &amp; Supplies</b>	<b>33,640.44</b>	<b>203,365.47</b>	<b>792,323.00</b>	<b>588,957.53</b>	<b>74.33%</b>
	<b>Capital Outlay</b>					
9006	Infrastructure CIP	226.48	5,965.47	2,560,000.00	2,554,034.53	99.77%
9059	Vehicles, Equipment, & Fixtures	0.00	0.00	111,000.00	111,000.00	100.00%
	<b>Total Capital Outlay</b>	<b>226.48</b>	<b>5,965.47</b>	<b>2,671,000.00</b>	<b>2,665,034.53</b>	<b>99.78%</b>
	<b>Debt Service</b>					
9022	Debt Service - Principal	0.00	197,219.69	197,219.69	0.00	0.00%
9023	Debt Service - Interest & Annual Fee	0.00	30,774.82	59,084.39	28,309.57	47.91%
9024	Loan Administration Fee	0.00	7,385.96	7,385.96	0.00	0.00%
	<b>Total Debt Service</b>	<b>0.00</b>	<b>235,380.47</b>	<b>263,690.04</b>	<b>28,309.57</b>	<b>10.74%</b>
	<b>Reserves</b>					
9572	*General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
	<b>Total Reserves</b>	<b>0.00</b>	<b>0.00</b>	<b>57,000.00</b>	<b>57,000.00</b>	<b>100.00%</b>
	<b>Transfers</b>					
9511	Interfund Transfer Out	47,746.21	95,492.42	572,954.50	477,462.08	83.33%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 8/1/2024 Through 8/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Total Transfers	<u>47,746.21</u>	<u>95,492.42</u>	<u>572,954.50</u>	<u>477,462.08</u>	<u>83.33%</u>
Total Expenditures	<u>151,983.17</u>	<u>711,199.10</u>	<u>5,387,937.54</u>	<u>4,676,738.44</u>	<u>86.80%</u>
Net Revenues over Expenditures	<u>205,508.96</u>	<u>(59,833.15)</u>	<u>(2,004,561.53)</u>	<u>1,944,728.38</u>	<u>(97.02)%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 8/1/2024 Through 8/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
Service Charges & Fees					
4062	Wastewater Admin Charge	0.00	0.00	22,241.56	(22,241.56) (100.00)%
	Total Service Charges & Fees	0.00	0.00	22,241.56	(22,241.56) (100.00)%
	Total Revenues	0.00	0.00	22,241.56	(22,241.56) (100.00)%
<b>Expenditures</b>					
Services & Supplies					
Financial Services					
7310	Bank Service Charges	0.00	0.00	1,815.00	1,815.00 100.00%
	Total Financial Services	0.00	0.00	1,815.00	1,815.00 100.00%
Insurance, Licenses & Regulatory Fees					
6343	Lien & Notary Fees	0.00	0.00	35.00	35.00 100.00%
6345	Property Taxes & Assessments Costs	0.00	0.00	270.00	270.00 100.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	0.00	305.00	305.00 100.00%
Legal & Professional					
7320	Professional & Consulting Services	0.00	3,098.41	16,352.12	13,253.71 81.05%
	Total Legal & Professional	0.00	3,098.41	16,352.12	13,253.71 81.05%
	Total Services & Supplies	0.00	3,098.41	18,472.12	15,373.71 83.23%
Transfers					
9511	Interfund Transfer Out	314.12	628.24	3,769.44	3,141.20 83.33%
	Total Transfers	314.12	628.24	3,769.44	3,141.20 83.33%
	Total Expenditures	314.12	3,726.65	22,241.56	18,514.91 83.24%
	Net Revenues over Expenditures	(314.12)	(3,726.65)	0.00	(3,726.65) 0.00%



**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 8/1/2024 Through 8/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Use of Money & Property					
4510    Investment Income on funds	<u>7,119.69</u>	<u>18,994.79</u>	<u>0.00</u>	<u>18,994.79</u>	<u>0.00%</u>
Total Use of Money & Property	<u>7,119.69</u>	<u>18,994.79</u>	<u>0.00</u>	<u>18,994.79</u>	<u>0.00%</u>
Total Revenues	<u>7,119.69</u>	<u>18,994.79</u>	<u>0.00</u>	<u>18,994.79</u>	<u>0.00%</u>
Net Revenues over Expenditures	<u>7,119.69</u>	<u>18,994.79</u>	<u>0.00</u>	<u>18,994.79</u>	<u>0.00%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 8/1/2024 Through 8/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
<b>Other Revenues</b>					
4800	Franchise Revenues	<u>7,007.81</u>	<u>7,007.81</u>	<u>375,000.00</u>	<u>(367,992.19)</u> (98.13)%
	Total Other Revenues	7,007.81	7,007.81	375,000.00	(367,992.19) (98.13)%
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	<u>1,468.03</u>	<u>2,829.94</u>	<u>5,000.00</u>	<u>(2,170.06)</u> (43.40)%
	Total Use of Money & Property	1,468.03	2,829.94	5,000.00	(2,170.06) (43.40)%
	Total Revenues	<u>8,475.84</u>	<u>9,837.75</u>	<u>380,000.00</u>	<u>(370,162.25)</u> (97.41)%
<b>Expenditures</b>					
<b>Services &amp; Supplies</b>					
<b>Legal &amp; Professional</b>					
7320	Professional & Consulting Services	0.00	25.22	35,000.00	34,974.78 99.93%
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	0.00	25.22	39,000.00	38,974.78 99.94%
<b>Office/Operations</b>					
7140	General Supplies & Minor Equipment	0.00	0.00	500.00	500.00 100.00%
7160	Postage, Shipping & Mail Supplies	133.25	133.25	2,500.00	2,366.75 94.67%
7230	Misc Small Parts & Supplies	0.00	0.00	500.00	500.00 100.00%
	Total Office/Operations	133.25	133.25	3,500.00	3,366.75 96.19%
<b>Other Expense</b>					
7330	Misc Operating Expenses	0.00	0.00	500.00	500.00 100.00%
7345	Outreach- Program Give-away Items	0.00	92.70	2,500.00	2,407.30 96.29%
7346	Promotional Expenses - Event	0.00	0.00	1,000.00	1,000.00 100.00%
	Total Other Expense	0.00	92.70	4,000.00	3,907.30 97.68%
<b>Travel &amp; Training</b>					
7324	Education & Training Fees	0.00	0.00	1,000.00	1,000.00 100.00%
8475	Training Materials	0.00	0.00	250.00	250.00 100.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	250.00	250.00 100.00%
	Total Travel & Training	0.00	0.00	1,500.00	1,500.00 100.00%
	Total Services & Supplies	133.25	251.17	48,000.00	47,748.83 99.48%
<b>Debt Service</b>					
8952	Amortization of franchise asset	<u>10,000.00</u>	<u>20,000.00</u>	<u>120,000.00</u>	<u>100,000.00</u> 83.33%
	Total Debt Service	10,000.00	20,000.00	120,000.00	100,000.00 83.33%
<b>Reserves</b>					
9572	*General Contingency (Operations) Reserve	0.00	0.00	100,000.00	100,000.00 100.00%
	Total Reserves	0.00	0.00	100,000.00	100,000.00 100.00%
<b>Transfers</b>					
9511	Interfund Transfer Out	<u>6,282.39</u>	<u>12,564.78</u>	<u>75,388.75</u>	<u>62,823.97</u> 83.33%
	Total Transfers	6,282.39	12,564.78	75,388.75	62,823.97 83.33%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 8/1/2024 Through 8/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Total Expenditures	<u>16,415.64</u>	<u>32,815.95</u>	<u>343,388.75</u>	<u>310,572.80</u>	<u>90.44%</u>
Net Revenues over Expenditures	<u>(7,939.80)</u>	<u>(22,978.20)</u>	<u>36,611.25</u>	<u>(59,589.45)</u>	<u>(162.76)%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 8/1/2024 Through 8/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
<b>Property Taxes</b>					
4034	Property Tax Revenue from Water	0.00	0.00	134,776.00	(134,776.00) (100.00)%
4035	Property Taxes	0.00	0.00	44,930.00	(44,930.00) (100.00)%
	<b>Total Property Taxes</b>	<b>0.00</b>	<b>0.00</b>	<b>179,706.00</b>	<b>(179,706.00) (100.00)%</b>
<b>Special Taxes &amp; Assessments</b>					
4400	Drainage Assessments	0.00	0.00	95,248.00	(95,248.00) (100.00)%
	<b>Total Special Taxes &amp; Assessments</b>	<b>0.00</b>	<b>0.00</b>	<b>95,248.00</b>	<b>(95,248.00) (100.00)%</b>
<b>Other Revenues</b>					
4935	Sale-Specs/Plans & Non_Capital Items	16.50	16.50	0.00	16.50 0.00%
	<b>Total Other Revenues</b>	<b>16.50</b>	<b>16.50</b>	<b>0.00</b>	<b>16.50 0.00%</b>
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	1,315.17	2,680.72	600.00	2,080.72 346.79%
	<b>Total Use of Money &amp; Property</b>	<b>1,315.17</b>	<b>2,680.72</b>	<b>600.00</b>	<b>2,080.72 346.79%</b>
	<b>Total Revenues</b>	<b>1,331.67</b>	<b>2,697.22</b>	<b>275,554.00</b>	<b>(272,856.78) (99.02)%</b>
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8045	Overtime Pay	0.00	0.00	200.00	200.00 100.00%
8054	Salaries & Wages - Regular	0.00	0.00	9,000.00	9,000.00 100.00%
	<b>Total Salaries/Wages</b>	<b>0.00</b>	<b>0.00</b>	<b>9,200.00</b>	<b>9,200.00 100.00%</b>
	<b>Total Personnel</b>	<b>0.00</b>	<b>0.00</b>	<b>9,200.00</b>	<b>9,200.00 100.00%</b>
<b>Services &amp; Supplies</b>					
<b>Equipment &amp; Tools</b>					
6390	Equipment	0.00	0.00	2,000.00	2,000.00 100.00%
7242	Minor Tools, Accessories & Field Machines	0.00	0.00	1,000.00	1,000.00 100.00%
	<b>Total Equipment &amp; Tools</b>	<b>0.00</b>	<b>0.00</b>	<b>3,000.00</b>	<b>3,000.00 100.00%</b>
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6342	Fees - Regulatory	0.00	0.00	7,600.00	7,600.00 100.00%
6345	Property Taxes & Assessments Costs	0.00	232.50	1,500.00	1,267.50 84.50%
7325	Insurance	0.00	916.04	1,050.00	133.96 12.76%
	<b>Total Insurance, Licenses &amp; Regulatory Fees</b>	<b>0.00</b>	<b>1,148.54</b>	<b>10,150.00</b>	<b>9,001.46 88.68%</b>
<b>Legal &amp; Professional</b>					
7320	Professional & Consulting Services	0.00	24.37	5,000.00	4,975.63 99.51%
7326	Legal Services	0.00	0.00	6,000.00	6,000.00 100.00%
	<b>Total Legal &amp; Professional</b>	<b>0.00</b>	<b>24.37</b>	<b>11,000.00</b>	<b>10,975.63 99.78%</b>
<b>Office/Operations</b>					
7230	Misc Small Parts & Supplies	0.00	0.00	550.00	550.00 100.00%
7249	Safety Supplies	0.00	0.00	500.00	500.00 100.00%
	<b>Total Office/Operations</b>	<b>0.00</b>	<b>0.00</b>	<b>1,050.00</b>	<b>1,050.00 100.00%</b>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 8/1/2024 Through 8/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
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	0.00	1,350.00	1,350.00	100.00%
6025	Telephone	31.18	60.95	350.00	289.05	82.59%
8610	Electric	124.25	242.63	1,500.00	1,257.37	83.82%
8670	Street Lighting	112.45	228.56	1,300.00	1,071.44	82.42%
	Total Rent & Utilities	267.88	532.14	4,500.00	3,967.86	88.17%
Repairs & Maintenance						
6405	R & M - Extinguishers	0.00	37.02	50.00	12.98	25.96%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	195.79	1,100.00	904.21	82.20%
6750	R & M - Minor Tools & Equipment	0.00	0.00	400.00	400.00	100.00%
6800	R & M - Grounds & Collection Systems	0.00	0.00	1,500.00	1,500.00	100.00%
6900	R & M - Buildings & Structures	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Repairs & Maintenance	0.00	232.81	4,050.00	3,817.19	94.25%
Vehicle Maintenance & Repairs						
7211	Misc Fuel & Diesel	57.51	78.90	1,000.00	921.10	92.11%
7220	Gasoline	92.36	264.75	2,000.00	1,735.25	86.76%
	Total Vehicle Maintenance & Repairs	149.87	343.65	3,000.00	2,656.35	88.55%
	Total Services & Supplies	417.75	2,281.51	37,050.00	34,768.49	93.84%
Capital Outlay						
9006	Infrastructure CIP	0.00	0.00	70,000.00	70,000.00	100.00%
	Total Capital Outlay	0.00	0.00	70,000.00	70,000.00	100.00%
Debt Service						
2491	Internal Loan Due Water-500	4,714.83	9,412.83	57,500.44	48,087.61	83.63%
9023	Debt Service - Interest & Annual Fee	803.63	1,624.09	8,721.05	7,096.96	81.38%
	Total Debt Service	5,518.46	11,036.92	66,221.49	55,184.57	83.33%
Transfers						
9511	Interfund Transfer Out	1,256.48	2,512.96	15,077.75	12,564.79	83.33%
	Total Transfers	1,256.48	2,512.96	15,077.75	12,564.79	83.33%
	Total Expenditures	7,192.69	15,831.39	197,549.24	181,717.85	91.99%
	Net Revenues over Expenditures	(5,861.02)	(13,134.17)	78,004.76	(91,138.93)	(116.84)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 8/1/2024 Through 8/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Revenues					
Use of Money & Property					
4510	Investment Income on funds	1,091.28	2,849.48	10,000.00	(7,150.52) (71.51)%
4511	Unrealized Change in Value	<u>828.59</u>	<u>1,743.32</u>	<u>0.00</u>	<u>1,743.32</u> 0.00%
	Total Use of Money & Property	<u>1,919.87</u>	<u>4,592.80</u>	<u>10,000.00</u>	<u>(5,407.20)</u> (54.07)%
	Total Revenues	<u>1,919.87</u>	<u>4,592.80</u>	<u>10,000.00</u>	<u>(5,407.20)</u> (54.07)%
Expenditures					
Services & Supplies					
Legal & Professional					
7320	Professional & Consulting Services	0.00	33.46	1,000.00	966.54 96.65%
7326	Legal Services	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>500.00</u> 100.00%
	Total Legal & Professional	0.00	33.46	1,500.00	1,466.54 97.77%
Office/Operations					
7140	General Supplies & Minor Equipment	0.00	0.00	100.00	100.00 100.00%
	Total Office/Operations	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>100.00</u> 100.00%
	Total Services & Supplies	0.00	33.46	1,600.00	1,566.54 97.91%
Transfers					
9511	Interfund Transfer Out	<u>314.12</u>	<u>628.24</u>	<u>3,769.44</u>	<u>3,141.20</u> 83.33%
	Total Transfers	<u>314.12</u>	<u>628.24</u>	<u>3,769.44</u>	<u>3,141.20</u> 83.33%
	Total Expenditures	<u>314.12</u>	<u>661.70</u>	<u>5,369.44</u>	<u>4,707.74</u> 87.68%
	Net Revenues over Expenditures	<u>1,605.75</u>	<u>3,931.10</u>	<u>4,630.56</u>	<u>(699.46)</u> (15.11)%

# Cash Flow Summary

	August 2024	July 2024	June 2024
Fund	Cash Summary	Cash Summary	Cash Summary
100	\$ 169,755.17	\$ 159,595.14	\$ 151,065.05
200	\$ 37,176.10	\$ 37,937.45	\$ 38,627.65
301	\$ 4,251,915.14	\$ 4,277,969.47	\$ 4,159,338.63
400	\$ 1,849.37	\$ 2,417.22	\$ 3,051.43
500	\$ 4,250,120.00	\$ 4,104,427.80	\$ 3,962,851.68
600	\$ 30,312.87	\$ 30,626.99	\$ 31,005.68
602	\$ 2,073,561.61	\$ 2,066,441.92	\$ 2,027,143.89
650	\$ 368,217.59	\$ 376,450.31	\$ 342,814.02
800	\$ 346,954.84	\$ 353,826.57	\$ 356,607.04
900	\$ 346,764.68	\$ 345,192.39	\$ 342,867.40
<b>Total</b>	<b>\$ 11,876,627.37</b>	<b>\$ 11,754,885.26</b>	<b>\$ 11,415,372.47</b>

	% Change from Prior Month
Fund	%
100	6.37%
200	-2.01%
301	-0.61%
400	-23.49%
500	3.55%
600	-1.03%
602	0.34%
650	-2.19%
800	-1.94%
900	0.46%

Average Cash Flow Summary 2024/2025		Average Cash Flow Summary 2023/2024	
100	\$ 164,675.16	100	\$ 168,095.54
200	\$ 37,556.78	200	\$ 36,249.21
301	\$ 4,264,942.31	301	\$ 3,636,966.92
400	\$ 2,133.30	400	\$ 1,157.12
500	\$ 4,177,273.90	500	\$ 4,423,574.35
600	\$ 30,469.93	600	\$ 32,229.26
602	\$ 2,070,001.77	602	\$ 1,664,076.69
650	\$ 372,333.95	650	\$ 231,555.19
800	\$ 350,390.71	800	\$ 266,816.40
900	\$ 345,978.54	900	\$ 325,046.45
<b>TOTAL</b>	<b>\$ 11,815,756.32</b>	<b>TOTAL</b>	<b>\$ 10,785,767.13</b>

Balance Sheet 8.31.24

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	6,058.36
800 - Drainage	800	5,910.66
900 - Parks & Recreation	900	4,918.56

General Checking Account	1012	
100 - Administration	100	36,882.47
Low Income Sewer Connection Money	105	9,353.02
200 - Bayridge	200	16,456.63
301 - Fire	301	26,504.62
400 - Vista de Oro	400	1,849.37
500 - Water	500	102,176.33
600 - Wastewater	600	(72,480.82)
Wastewater Fiduciary Fund	602	25.98
650 - Solid Waste	650	28,453.36
800 - Drainage	800	35,580.41
900 - Parks & Recreation	900	22,852.41
Payroll Account (contra to 2998)	1013	
100 - Administration	100	5,567.55
301 - Fire	301	343.47
500 - Water	500	1,035.51

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

Reserve

Mechanics Money Market	1040	
100 - Administration	100	20,719.47
200 - Bayridge	200	20,719.47
301 - Fire	301	233,216.85
650 - Solid Waste	650	75,821.96
800 - Drainage	800	75,821.97

CAMP Investments	1042	
301 - Fire	301	495,718.93
500 - Water	500	422,956.24
650 - Solid Waste	650	263,942.27
800 - Drainage	800	229,641.80
900 - Parks & Recreation	900	212,908.04

US Bank - Investments	1045	
100 - Administration	100	106,085.68
301 - Fire	301	3,496,131.27
500 - Water	500	3,717,693.56
900 - Parks & Recreation	900	106,085.67

Fund	Cash Summary
100	\$ 169,755.17
105	\$ 9,353.02
200	\$ 37,176.10
301	\$ 4,251,915.14
400	\$ 1,849.37
500	\$ 4,250,120.00
600	\$ 30,312.87
602	\$ 2,073,561.61
650	\$ 368,217.59
800	\$ 346,954.84
900	\$ 346,764.68
<b>Total</b>	<b>\$ 11,885,980.39</b>

Prior Month - July 2024	
Fund	Cash Summary
100	\$ 159,595.14
105	\$ 9,353.02
200	\$ 37,937.45
301	\$ 4,277,969.47
400	\$ 2,417.22
500	\$ 4,104,427.80
600	\$ 30,626.99
602	\$ 2,066,441.92
650	\$ 376,450.31
800	\$ 353,826.57
900	\$ 345,192.39
<b>Total</b>	<b>\$ 11,764,238.28</b>



US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	7,734.85
US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	1,012,626.21
US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	<u>1,053,174.57</u>
Total Cash in Bank		11,885,980.39
Due From Others		
Due From Vista De Oro	1440	
100 - Administration	100	1,517.00
Due From Drainage	1480	
500 - Water	500	<u>219,552.41</u>
Total Due From Others		221,069.41
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	22,176.76
500 - Water	500	251,251.23
Unbilled A/R	1085	
500 - Water	500	287,263.74
Grants Receivable	1086	
500 - Water	500	<u>23,810.00</u>
Total Accounts Receivable		584,501.73
Accrued Inventory On Hand		
Inventory	1100	
500 - Water	500	<u>71,812.09</u>
Total Accrued Inventory On Hand		<u>71,812.09</u>
Total CURRENT ASSETS		12,773,363.62
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	906,772.00
Total Cash Suspense		907,672.00
Total OTHER ASSETS		907,672.00
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	34,938.91
Total Other Assets		568,860.91
Total ASSETS		24,057,087.16
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	
100 - Administration	100	(7,927.78)
200 - Bayridge	200	22.72
301 - Fire	301	147.06
400 - Vista de Oro	400	22.72

500 - Water	500	12,319.09
600 - Wastewater	600	22.72
650 - Solid Waste	650	10,000.00
800 - Drainage	800	172.59
Total Accounts Payable		14,779.12
Current Payroll Liabilities		
Fed Income Tax Withholding	2001	
100 - Administration	100	0.03
500 - Water	500	(0.03)
Social Security Tax	2002	
100 - Administration	100	(0.02)
Wage Garnishment	2005	
100 - Administration	100	0.01
500 - Water	500	(0.01)
CA Income Tax Withholding	2011	
100 - Administration	100	0.02
500 - Water	500	(0.02)
SDI Payable Employee (EE Only)	2012	
100 - Administration	100	0.01
500 - Water	500	(0.01)
AFLAC Voluntary Insurance-Employee	2022	
500 - Water	500	(0.04)
Accrued Compensated Absences	2040	
100 - Administration	100	8,734.73
500 - Water	500	30,585.26
Long-term Compensated Absences	2041	
100 - Administration	100	26,204.18
500 - Water	500	91,755.77
CALPERS Retirement Tier 2- EE- Liab	2042	
100 - Administration	100	0.02
500 - Water	500	(0.02)
CALPERS Retirement Tier 2- ER- Liab	2044	
500 - Water	500	(0.01)
Other Pension Oblig Liab (OPEB) ARC	2045	
500 - Water	500	253,925.00
Life Insurance Liab-Employer	2201	
500 - Water	500	(33.17)
Medicare Tax Liab	2202	
100 - Administration	100	0.04
500 - Water	500	(0.04)
Medical Plan Liab- Employee	2203	
100 - Administration	100	(1,151.50)
500 - Water	500	(4,029.48)
Vision Plan Liab- Employee	2204	
100 - Administration	100	0.02
500 - Water	500	5.15
Dental Plan Ins Payable- Employee	2205	
500 - Water	500	(90.54)
Insurance- AD & D	2211	
500 - Water	500	(7.52)
Insurance-Work Injury (WI)	2212	

100 - Administration	100	2.21
500 - Water	500	(16.98)
Insurance- LT Disability	2213	
100 - Administration	100	11.93
500 - Water	500	(79.80)
Payroll Clearing Account	2999	
100 - Administration	100	<u>2,839.74</u>
Total Current Payroll Liabilities		408,654.93
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	197,219.69
650 - Solid Waste	650	<u>120,000.00</u>
Total Current Portion Long Term Debt		317,219.69
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		834,857.33
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	1,409,340.02
500 - Water	500	144,644.25
General Contingency Reserve	3111	
100 - Administration	100	20,918.48
301 - Fire	301	583,225.51
500 - Water	500	756,183.00
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>7,213,267.47</u>
Total Other Liabilities		7,213,267.47
Long Term Debt		
Note Payable - Long Term		
Long Term Debt- Note Payable	2100	
650 - Solid Waste	650	786,772.00
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	2,264,765.52
Internal Loan Due Water-500	2491	
800 - Drainage	800	<u>219,552.41</u>
Total Note Payable - Long Term		3,271,089.93
Accrued Interest Payable		
Accrued Interest Payable	2110	
500 - Water	500	<u>25,645.68</u>
Total Accrued Interest Payable		<u>25,645.68</u>
Total Long Term Debt		3,296,735.61
Equity		
Revenues		
100 - Administration	100	128,466.26
200 - Bayridge	200	159.72
301 - Fire	301	93,565.48
500 - Water	500	651,365.95
Wastewater Fiduciary Fund	602	18,994.79
650 - Solid Waste	650	9,837.75
800 - Drainage	800	2,697.22
900 - Parks & Recreation	900	<u>4,592.80</u>
Total Revenues		909,679.97
Expenditures		
100 - Administration	100	(157,623.52)
200 - Bayridge	200	(1,454.24)
301 - Fire	301	(167,227.52)
400 - Vista de Oro	400	(904.99)
500 - Water	500	(711,199.10)
600 - Wastewater	600	(3,726.65)
650 - Solid Waste	650	(32,815.95)
800 - Drainage	800	(6,418.56)
900 - Parks & Recreation	900	<u>(661.70)</u>
Total Expenditures		(1,082,032.23)
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	162,299.50
Low Income Sewer Connection Money	105	9,353.02
200 - Bayridge	200	30,447.90
301 - Fire	301	1,638,696.04
400 - Vista de Oro	400	2,731.64
500 - Water	500	5,714,895.95
600 - Wastewater	600	1,357,293.18
Wastewater Fiduciary Fund	602	2,049,594.08
650 - Solid Waste	650	381,195.79
800 - Drainage	800	65,951.18
900 - Parks & Recreation	900	143,954.40
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>12,884,579.01</u>
Total Equity		<u>12,712,226.75</u>
Total LIABILITIES & EQUITY		<u>24,057,087.16</u>

# FIRE RESERVES

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 8/31/2024

Current Period  
Balance

LIABILITIES & EQUITY	
Other Liabilities	
Other Liabilities	
Replacement Reserve - Vehicle, Equip & Fire Engines	3110    1,409,340.02
General Contingency Reserve	3111    583,225.51
Public Facilities Fees Reserve	3115    40,334.00
Capital Outlay Reserve	3160 <u>540,562.42</u>
Total Other Liabilities	<u>2,573,461.95</u>
Total Other Liabilities	2,573,461.95
Equity	
Equity	
Fire Mitigation Fund	3161 <u>135,448.89</u>
Total Equity	<u>135,448.89</u>
Total Equity	<u>135,448.89</u>
Total LIABILITIES & EQUITY	<u><u>2,708,910.84</u></u>

# WATER RESERVES

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 8/31/2024

		<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	756,183.00
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>3,168,165.10</u>
Total Other Liabilities		<u>3,168,165.10</u>
Total LIABILITIES & EQUITY		<u><u>3,259,682.37</u></u>



# DRAINAGE RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 8/31/2024

		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 8/31/2024

		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>