



January 9, 2025

TO: Board of Directors

FROM: Adrienne Geidel, District Bookkeeper
Ron Munds, General Manager

SUBJECT: **Agenda Item 10D – 01/09/2025 Board Meeting**
Receive Financial Report for the Period Ending November 30, 2024

STAFF RECOMMENDATION

President

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

Vice President

Christine M. Womack

Motion: I recommend that the Board receive and file the financials for the period ending November 30, 2024.

Directors

Charles Cesena
Tom Cross
Matthew D. Fourcroy
Richard Hubbard

DESCRIPTION

The attached are the Statement of Revenues and Expenditures and Balance Sheets for November 30, 2024. Below are the line items discussed in the past that will need adjustments at mid-year. Mid-year adjustments will be presented at the February meeting.

General Manager

Ron Munds

District Accountant

Robert Stilts, CPA

Unit Chief

John Owens

Battalion Chief

Paul Provence

| GL | Fund | Description | Explanation |
|--------------|------|------------------------------------|---|
| 6130 | 100 | Computer Hardware | Potential larger Mid-Year adjustment if the District needs a new server. |
| 6341 | 100 | LAFCO Fees | A Mid-year adjustment to be made to make this budget amount match the actual. |
| 6055 | 301 | Radios – Non Capital | A Mid-year adjustment to be made to make this budget amount match the actual. |
| 6610 | 301 | Rescue – Extrication Equipment | A Mid-year adjustment to be made to make this budget amount match the actual. |
| 7320 | 301 | Professional & Consulting Services | This was to pay Eric Cleveland who assisted in the documentation for CAL-Fire Refund. County to Reimburse. |
| 7330 | 301 | Misc Operating Expenses | In addition to a new Dishwasher & Chairs, the Department updated Recliners in living quarters. A mid-year adjustment will be made |
| 8610 | 301 | Electric | A Mid-year adjustment to be made to make this budget amount match the actual. |
| 6200 6230 | 500 | Hiring and Medical Exam | A Mid-year adjustment to be made to make this budget amount match the actual. |
| 6115 | 500 | Misc Contract Services | A Mid-Year Adjustment will be made. New GL due to Auditor Recommendation |
| 7140 | 500 | General Supplies | Will be watching and providing a Mid-Year Budget adjustment |
| 8610 | 500 | Electric | A Mid-Year Adjustment will be made to account for increase in costs. |
| 6800 | 500 | R&M Grounds & Collection System | A Mid-year adjustment to be made to make this budget amount match the actual. |

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LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 11/1/2024 Through 11/30/2024

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|-------------------------------------|---|------------------|----------------------------|--|--|
| Revenues | | | | | |
| Other Revenues | | | | | |
| 4002 | Transfer In | 62,823.95 | 314,119.75 | 753,887.50 | (439,767.75) (58.33)% |
| 4930 | Other Revenue | 0.00 | 3.04 | 0.00 | 3.04 0.00% |
| | Total Other Revenues | 62,823.95 | 314,122.79 | 753,887.50 | (439,764.71) (58.33)% |
| Use of Money & Property | | | | | |
| 4510 | Investment Income on funds | 166.17 | 2,445.73 | 2,500.00 | (54.27) (2.17)% |
| 4511 | Unrealized Change in Value | (43.29) | 852.88 | 0.00 | 852.88 0.00% |
| | Total Use of Money & Property | 122.88 | 3,298.61 | 2,500.00 | 798.61 31.94% |
| | Total Revenues | 62,946.83 | 317,421.40 | 756,387.50 | (438,966.10) (58.03)% |
| Expenditures | | | | | |
| Personnel | | | | | |
| Salaries/Wages | | | | | |
| 7322 | Director's Compensation | 1,100.00 | 3,350.00 | 14,500.00 | 11,150.00 76.90% |
| 8018 | Holiday Pay | 1,311.96 | 3,255.78 | 14,400.00 | 11,144.22 77.39% |
| 8045 | Overtime Pay | 0.00 | 0.00 | 500.00 | 500.00 100.00% |
| 8050 | Administrative Leave Pay | 0.00 | 4,985.26 | 6,000.00 | 1,014.74 16.91% |
| 8051 | Floating Holiday Pay | 121.48 | 1,709.58 | 2,700.00 | 990.42 36.68% |
| 8054 | Salaries & Wages - Regular | 35,367.29 | 122,337.90 | 295,000.00 | 172,662.10 58.53% |
| 8060 | Sick Leave Pay | 326.62 | 1,801.32 | 6,600.00 | 4,798.68 72.71% |
| 8066 | Comp Time Used | 72.13 | 104.68 | 300.00 | 195.32 65.11% |
| 8081 | Vacation Pay | 4,055.78 | 11,184.76 | 14,000.00 | 2,815.24 20.11% |
| | Total Salaries/Wages | 42,355.26 | 148,729.28 | 354,000.00 | 205,270.72 57.99% |
| Payroll Taxes & Benefits | | | | | |
| 5020 | Social Security Employer | 68.20 | 207.70 | 1,116.00 | 908.30 81.39% |
| 5030 | Life Insurance - ER | 35.36 | 167.96 | 525.00 | 357.04 68.01% |
| 5031 | Disability Insurance | 35.29 | 167.61 | 600.00 | 432.39 72.06% |
| 5032 | Employee Assistance Program | 8.30 | 41.50 | 101.00 | 59.50 58.91% |
| 5035 | AD & D Insurance | 8.01 | 38.02 | 125.00 | 86.98 69.58% |
| 5040 | LTD Insurance | 159.67 | 758.41 | 1,900.00 | 1,141.59 60.08% |
| 5050 | Medicare - ER | 631.47 | 2,238.77 | 5,200.00 | 2,961.23 56.95% |
| 5060 | Cafeteria Plan - ER | 2,363.80 | 11,232.42 | 28,850.00 | 17,617.58 61.07% |
| 5070 | Retirement ER - Regular | 0.00 | 210.00 | 500.00 | 290.00 58.00% |
| 5075 | Retirees Medical - ER | 158.08 | 948.83 | 2,250.00 | 1,301.17 57.83% |
| 5102 | CA Training Tax- ER | 1.10 | 3.35 | 37.50 | 34.15 91.07% |
| 5120 | Workers Comp Insurance - ER | 0.00 | 2,230.69 | 2,325.00 | 94.31 4.06% |
| 5124 | Retirement - ER - Tier 2 | 3,510.05 | 12,645.83 | 31,000.00 | 18,354.17 59.21% |
| | Total Payroll Taxes & Benefits | 6,979.33 | 30,891.09 | 74,529.50 | 43,638.41 58.55% |
| Employment Services | | | | | |
| 5100 | Unemployment Insurance - ER | 31.90 | 97.15 | 1,200.00 | 1,102.85 91.90% |
| 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 | 31.90 | 97.15 | 1,550.00 | 1,452.85 93.73% |
| | Total Personnel | 49,366.49 | 179,717.52 | 430,079.50 | 250,361.98 58.21% |
| Services & Supplies | | | | | |
| Clothing & Uniform | | | | | |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 11/1/2024 Through 11/30/2024

| | 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 | 6,901.03 | 11,000.00 | 4,098.97 | 37.26% |
| 6110 | IT Purchased Services | 2,106.50 | 13,521.00 | 28,500.00 | 14,979.00 | 52.56% |
| 7100 | Copier Contract-Maint & Usage | 435.13 | 1,636.33 | 3,604.00 | 1,967.67 | 54.60% |
| 7255 | Security Services | 0.00 | 105.00 | 500.00 | 395.00 | 79.00% |
| 7321 | Janitorial Cleaning & Supplies | 271.00 | 1,355.00 | 3,450.00 | 2,095.00 | 60.72% |
| 7342 | Public Meeting Recordings | 10.36 | 2,018.97 | 5,600.00 | 3,581.03 | 63.95% |
| | Total Contract Services | 2,822.99 | 25,537.33 | 52,654.00 | 27,116.67 | 51.50% |
| | Financial Services | | | | | |
| 7309 | Late Fees | 0.00 | 0.00 | 200.00 | 200.00 | 100.00% |
| 7310 | Bank Service Charges | 0.00 | 2,403.20 | 7,300.00 | 4,896.80 | 67.08% |
| | Total Financial Services | 0.00 | 2,403.20 | 7,500.00 | 5,096.80 | 67.96% |
| | 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 | 22,500.00 | 60,000.00 | 37,500.00 | 62.50% |
| 7305 | Auditing Services | 0.00 | 21,000.00 | 24,000.00 | 3,000.00 | 12.50% |
| 7320 | Professional & Consulting Services | 0.00 | 43.92 | 800.00 | 756.08 | 94.51% |
| 7326 | Legal Services | 0.00 | 3,664.92 | 20,000.00 | 16,335.08 | 81.68% |
| 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 | 47,208.84 | 122,300.00 | 75,091.16 | 61.40% |
| | Office/Operations | | | | | |
| 6121 | IT-Supplies & Miscellaneous | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 100.00% |
| 6130 | Computer Hardware | 0.00 | 1,319.02 | 1,200.00 | (119.02) | (9.92)% |
| 7140 | General Supplies & Minor Equipment | (154.65) | 3,131.07 | 7,000.00 | 3,868.93 | 55.27% |
| 7160 | Postage, Shipping & Mail Supplies | 149.18 | 651.88 | 1,700.00 | 1,048.12 | 61.65% |
| 7226 | Membership & Dues | 0.00 | 0.00 | 8,500.00 | 8,500.00 | 100.00% |
| | Total Office/Operations | (5.47) | 5,101.97 | 19,400.00 | 14,298.03 | 73.70% |
| | Other Expense | | | | | |
| 7330 | Misc Operating Expenses | 0.00 | 0.00 | 25.00 | 25.00 | 100.00% |
| 8735 | Misc Department Admin | 0.00 | (10.00) | 200.00 | 210.00 | 105.00% |
| | Total Other Expense | 0.00 | (10.00) | 225.00 | 235.00 | 104.44% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 11/1/2024 Through 11/30/2024

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original | |
|----------------------------------|--|------------------|----------------------------|--|--|-------------------|
| Rent & Utilities | | | | | | |
| 6000 | Cell Phones | 130.00 | 617.50 | 1,560.00 | 942.50 | 60.42% |
| 6025 | Telephone | 248.69 | 1,426.89 | 2,914.00 | 1,487.11 | 51.03% |
| 7350 | Rent - Meetings | 0.00 | 0.00 | 200.00 | 200.00 | 100.00% |
| 7352 | Rent - Offices & Other Structures | 3,400.00 | 17,000.00 | 40,800.00 | 23,800.00 | 58.33% |
| 8610 | Electric | 405.41 | 1,682.85 | 4,000.00 | 2,317.15 | 57.93% |
| 8620 | Gas Service | 18.11 | 79.74 | 700.00 | 620.26 | 88.61% |
| | Total Rent & Utilities | 4,202.21 | 20,806.98 | 50,174.00 | 29,367.02 | 58.53% |
| Repairs & Maintenance | | | | | | |
| 6405 | R & M - Extinguishers | 0.00 | 92.54 | 125.00 | 32.46 | 25.97% |
| 6900 | R & M - Buildings & Structures | 0.00 | 165.00 | 0.00 | (165.00) | 0.00% |
| | Total Repairs & Maintenance | 0.00 | 257.54 | 125.00 | (132.54) | (106.03)% |
| Travel & Training | | | | | | |
| 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 | 917.90 | 2,500.00 | 1,582.10 | 63.28% |
| 8510 | Lodging & Meals - Local | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| 8539 | Meals | 0.00 | 40.00 | 600.00 | 560.00 | 93.33% |
| 8550 | Mileage Reimbursement & Parking | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| | Total Travel & Training | 0.00 | 957.90 | 4,700.00 | 3,742.10 | 79.62% |
| | Total Services & Supplies | 12,019.73 | 169,556.89 | 323,808.00 | 154,251.11 | 47.64% |
| | Total Expenditures | 61,386.22 | 349,274.41 | 753,887.50 | 404,613.09 | 53.67% |
| | Net Revenues over Expenditures | 1,560.61 | (31,853.01) | 2,500.00 | (34,353.01) | ...74.12)% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 11/1/2024 Through 11/30/2024

| | 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 | 1,680.48 | 1,680.48 | 10,000.00 | (8,319.52) (83.20)% |
| | Total Special Taxes & Assessments | 1,680.48 | 1,680.48 | 10,000.00 | (8,319.52) (83.20)% |
| Use of Money & Property | | | | | |
| 4510 | Investment Income on funds | 76.33 | 401.80 | 0.00 | 401.80 0.00% |
| | Total Use of Money & Property | 76.33 | 401.80 | 0.00 | 401.80 0.00% |
| | Total Revenues | 1,756.81 | 2,082.28 | 10,000.00 | (7,917.72) (79.18)% |
| Expenditures | | | | | |
| Services & Supplies | | | | | |
| Insurance, Licenses & Regulatory Fees | | | | | |
| 6345 | Property Taxes & Assessments Costs | 185.90 | 495.90 | 600.00 | 104.10 17.35% |
| | Total Insurance, Licenses & Regulatory Fees | 185.90 | 495.90 | 600.00 | 104.10 17.35% |
| 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 | 456.70 | 2,271.46 | 6,724.16 | 4,452.70 66.22% |
| | Total Rent & Utilities | 456.70 | 2,271.46 | 6,724.16 | 4,452.70 66.22% |
| | Total Services & Supplies | 642.60 | 2,767.36 | 7,399.16 | 4,631.80 62.60% |
| Transfers | | | | | |
| 9511 | Interfund Transfer Out | 157.06 | 785.30 | 1,884.72 | 1,099.42 58.33% |
| | Total Transfers | 157.06 | 785.30 | 1,884.72 | 1,099.42 58.33% |
| | Total Expenditures | 799.66 | 3,552.66 | 9,283.88 | 5,731.22 61.73% |
| | Net Revenues over Expenditures | 957.15 | (1,470.38) | 716.12 | (2,186.50) (305.33)% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 11/1/2024 Through 11/30/2024

| | 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 | 96,605.39 | 127,270.83 | 642,637.00 | (515,366.17) (80.20)% |
| 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 | 96,605.39 | 127,270.83 | 2,893,200.04 | (2,765,929.21) (95.60)% |
| 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 | 6,416.36 | 83,432.04 | 80,000.00 | 3,432.04 4.29% |
| 4511 | Unrealized Change in Value | <u>(1,426.61)</u> | <u>28,107.10</u> | <u>0.00</u> | <u>28,107.10</u> 0.00% |
| | Total Use of Money & Property | <u>4,989.75</u> | <u>111,539.14</u> | <u>80,000.00</u> | <u>31,539.14</u> 39.42% |
| | Total Revenues | <u>101,595.14</u> | <u>238,809.97</u> | <u>3,741,184.04</u> | <u>(3,502,374.07)</u> (93.62)% |
| Expenditures | | | | | |
| Personnel | | | | | |
| Salaries/Wages | | | | | |
| 8295 | Resv FF-Overtime/Shift Coverage | 4,341.60 | 13,795.20 | 38,000.00 | 24,204.80 63.70% |
| 8340 | Resv FF-Shift Coverage | 9,500.80 | 34,878.81 | 150,000.00 | 115,121.19 76.75% |
| 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 | 13,842.40 | 48,674.01 | 190,000.00 | 141,325.99 74.38% |
| Payroll Taxes & Benefits | | | | | |
| 5020 | Social Security Employer | 858.23 | 3,017.71 | 10,000.00 | 6,982.29 69.82% |
| 5030 | Life Insurance - ER | 197.77 | 1,064.55 | 2,500.00 | 1,435.45 57.42% |
| 5035 | AD & D Insurance | 36.62 | 204.10 | 850.00 | 645.90 75.99% |
| 5050 | Medicare - ER | 200.73 | 705.79 | 2,500.00 | 1,794.21 71.77% |
| 5070 | Retirement ER - Regular | 4,916.50 | 24,932.50 | 60,000.00 | 35,067.50 58.45% |
| 5102 | CA Training Tax- ER | 2.35 | 18.73 | 175.00 | 156.27 89.30% |
| 5120 | Workers Comp Insurance - ER | 0.00 | 13,761.11 | 19,500.00 | 5,738.89 29.43% |
| 5124 | Retirement - ER - Tier 2 | <u>111.33</u> | <u>906.65</u> | <u>5,000.00</u> | <u>4,093.35</u> 81.87% |
| | Total Payroll Taxes & Benefits | 6,323.53 | 44,611.14 | 100,525.00 | 55,913.86 55.62% |
| Employment Services | | | | | |
| 5000 | Medical Exams & Procedures | 0.00 | 0.00 | 4,000.00 | 4,000.00 100.00% |
| 5100 | Unemployment Insurance - ER | 68.07 | 543.54 | 6,000.00 | 5,456.46 90.94% |
| 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>68.07</u> | <u>543.54</u> | <u>14,100.00</u> | <u>13,556.46</u> 96.15% |
| | Total Personnel | 20,234.00 | 93,828.69 | 304,625.00 | 210,796.31 69.20% |
| Services & Supplies | | | | | |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 11/1/2024 Through 11/30/2024

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original | |
|--|--|-----------------|----------------------------|--|--|----------------|
| Clothing & Uniform | | | | | | |
| 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% |
| | Total Clothing & Uniform | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 100.00% |
| Contract Services | | | | | | |
| 6110 | IT Purchased Services | 0.00 | 479.92 | 1,500.00 | 1,020.08 | 68.01% |
| 7100 | Copier Contract-Maint & Usage | 199.58 | 710.14 | 2,500.00 | 1,789.86 | 71.59% |
| 7202 | Building Alarms & Security | 0.00 | 210.00 | 1,100.00 | 890.00 | 80.91% |
| 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 | 2,146.00 | 2,500.00 | 354.00 | 14.16% |
| 7500 | Schedule A Charges | 0.00 | 0.00 | 2,819,174.00 | 2,819,174.00 | 100.00% |
| | Total Contract Services | 199.58 | 3,546.06 | 2,830,274.00 | 2,826,727.94 | 99.87% |
| Equipment & Tools | | | | | | |
| 6055 | Radios -Non Capital | 0.00 | 2,693.72 | 2,000.00 | (693.72) | (34.69)% |
| 6440 | Fire Personal Protection Equipment | 0.00 | 216.93 | 73,925.00 | 73,708.07 | 99.71% |
| 6460 | Self-Contained Breathing Apparatus | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 100.00% |
| 6610 | Rescue - Extrication Equipment | 0.00 | 3,320.00 | 2,000.00 | (1,320.00) | (66.00)% |
| 6611 | Water Rescue Equipment | 0.00 | 132.65 | 3,000.00 | 2,867.35 | 95.58% |
| 6630 | Rope & Climbing Equipment | 0.00 | 38.59 | 10,000.00 | 9,961.41 | 99.61% |
| 7234 | Oxygen Supplies & Cylinder Rent | 150.77 | 257.32 | 1,800.00 | 1,542.68 | 85.70% |
| 7238 | Paramedic & EMT Small Tools & Supplies | 4,182.25 | 11,055.46 | 27,000.00 | 15,944.54 | 59.05% |
| 7242 | Minor Tools, Accessories & Field Machines | 0.00 | 732.02 | 6,800.00 | 6,067.98 | 89.23% |
| 7252 | Misc Hardware | 0.00 | 0.00 | 1,200.00 | 1,200.00 | 100.00% |
| | Total Equipment & Tools | 4,333.02 | 18,446.69 | 130,725.00 | 112,278.31 | 85.89% |
| Financial Services | | | | | | |
| 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% |
| | Total Financial Services | 0.00 | 0.00 | 60.00 | 60.00 | 100.00% |
| Insurance, Licenses & Regulatory Fees | | | | | | |
| 6120 | Computer Licenses | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 100.00% |
| 6345 | Property Taxes & Assessments Costs | 6,557.18 | 6,867.18 | 8,400.00 | 1,532.82 | 18.25% |
| 7325 | Insurance | 0.00 | 74,520.18 | 74,550.00 | 29.82 | 0.04% |
| | Total Insurance, Licenses & Regulatory Fees | 6,557.18 | 81,387.36 | 84,950.00 | 3,562.64 | 4.19% |
| Legal & Professional | | | | | | |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 11/1/2024 Through 11/30/2024

| | | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|------|---|--------------------------|-----------|----------------------------|--|--|
| 7320 | Professional & Consulting Services | 0.00 | 31,665.33 | 8,000.00 | (23,665.33) | (295.82)% |
| 7326 | Legal Services | 0.00 | 475.00 | 15,000.00 | 14,525.00 | 96.83% |
| 7340 | Legal Notifications & Mandated Advertising | 0.00 | 0.00 | 1,500.00 | 1,500.00 | 100.00% |
| | Total Legal & Professional | 0.00 | 32,140.33 | 24,500.00 | (7,640.33) | (31.19)% |
| | Office/Operations | | | | | |
| 7140 | General Supplies & Minor Equipment | 44.30 | 1,611.31 | 6,000.00 | 4,388.69 | 73.14% |
| 7160 | Postage, Shipping & Mail Supplies | 0.00 | 18.40 | 2,000.00 | 1,981.60 | 99.08% |
| 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 | 97.53 | 1,000.00 | 902.47 | 90.25% |
| 7240 | Propane | 0.00 | 0.00 | 300.00 | 300.00 | 100.00% |
| | Total Office/Operations | 44.30 | 1,727.24 | 11,400.00 | 9,672.76 | 84.85% |
| | 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 | 42.95 | 42.95 | 500.00 | 457.05 | 91.41% |
| 7224 | Kitchen Cookware & Utensils | 0.00 | 101.67 | 800.00 | 698.33 | 87.29% |
| 7330 | Misc Operating Expenses | (233.69) | 5,996.40 | 1,000.00 | (4,996.40) | (499.64)% |
| | Total Other Expense | (190.74) | 6,141.02 | 3,000.00 | (3,141.02) | (104.70)% |
| | Rent & Utilities | | | | | |
| 6000 | Cell Phones | 68.68 | 342.58 | 910.00 | 567.42 | 62.35% |
| 6025 | Telephone | 188.04 | 937.56 | 2,400.00 | 1,462.44 | 60.94% |
| 8610 | Electric | 0.00 | 3,466.18 | 2,460.00 | (1,006.18) | (40.90)% |
| 8620 | Gas Service | 238.47 | 450.84 | 2,000.00 | 1,549.16 | 77.46% |
| 8630 | Trash Services | 198.49 | 987.04 | 2,800.00 | 1,812.96 | 64.75% |
| 8640 | Water and Water Services | 347.44 | 2,560.38 | 6,000.00 | 3,439.62 | 57.33% |
| 8659 | Utility Cable Charges | 0.00 | 350.58 | 2,000.00 | 1,649.42 | 82.47% |
| 8670 | Street Lighting | 10.97 | 54.50 | 135.00 | 80.50 | 59.63% |
| | Total Rent & Utilities | 1,052.09 | 9,149.66 | 18,705.00 | 9,555.34 | 51.08% |
| | Repairs & Maintenance | | | | | |
| 6400 | R & M - Air Compressors | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| 6405 | R & M - Extinguishers | 0.00 | 404.01 | 800.00 | 395.99 | 49.50% |
| 6640 | R & M - Equip & Other Non-Structural Fixed Assets | 0.00 | 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 | 67.50 | 2,890.81 | 10,000.00 | 7,109.19 | 71.09% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 11/1/2024 Through 11/30/2024

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|--|--------------------------|--------------------|----------------------------|--|--|
| 6800 R & M - Grounds & Collection Systems | 0.00 | 83.59 | 1,600.00 | 1,516.41 | 94.78% |
| 6900 R & M - Buildings & Structures | 192.18 | 895.96 | 15,000.00 | 14,104.04 | 94.03% |
| Total Repairs & Maintenance | <u>259.68</u> | <u>4,823.23</u> | <u>33,250.00</u> | <u>28,426.77</u> | 85.49% |
| 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 | 12,255.11 | 157,361.59 | 3,143,264.00 | 2,985,902.41 | 94.99% |
| Capital Outlay | | | | | |
| 9006 Infrastructure CIP | 0.00 | 0.00 | 60,000.00 | 60,000.00 | 100.00% |
| 9085 Vehicle Purchase | <u>0.00</u> | <u>23,022.18</u> | <u>40,000.00</u> | <u>16,977.82</u> | <u>42.44%</u> |
| Total Capital Outlay | 0.00 | 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>32,982.55</u> | <u>79,158.19</u> | <u>46,175.64</u> | <u>58.33%</u> |
| Total Transfers | <u>6,596.51</u> | <u>32,982.55</u> | <u>79,158.19</u> | <u>46,175.64</u> | <u>58.33%</u> |
| Total Expenditures | <u>39,085.62</u> | <u>307,195.01</u> | <u>3,847,047.19</u> | <u>3,539,852.18</u> | <u>92.01%</u> |
| Net Revenues over Expenditures | <u>62,509.52</u> | <u>(68,385.04)</u> | <u>(105,863.15)</u> | <u>37,478.11</u> | <u>(35.40)%</u> |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 11/1/2024 Through 11/30/2024

| | 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 | 462.99 | 462.99 | 6,000.00 | (5,537.01) | (92.28)% |
| | Total Special Taxes & Assessments | <u>462.99</u> | <u>462.99</u> | <u>6,000.00</u> | <u>(5,537.01)</u> | <u>(92.28)%</u> |
| | Total Revenues | <u>462.99</u> | <u>462.99</u> | <u>6,000.00</u> | <u>(5,537.01)</u> | <u>(92.28)%</u> |
| Expenditures | | | | | | |
| Services & Supplies | | | | | | |
| Insurance, Licenses & Regulatory Fees | | | | | | |
| 6345 | Property Taxes & Assessments Costs | 0.00 | 310.00 | 600.00 | 290.00 | 48.33% |
| | Total Insurance, Licenses & Regulatory Fees | <u>0.00</u> | <u>310.00</u> | <u>600.00</u> | <u>290.00</u> | <u>48.33%</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</u> | <u>100.00%</u> |
| Rent & Utilities | | | | | | |
| 8670 | Street Lighting | 180.33 | 896.88 | 2,460.00 | 1,563.12 | 63.54% |
| | Total Rent & Utilities | <u>180.33</u> | <u>896.88</u> | <u>2,460.00</u> | <u>1,563.12</u> | <u>63.54%</u> |
| | Total Services & Supplies | 180.33 | 1,206.88 | 3,360.00 | 2,153.12 | 64.08% |
| Transfers | | | | | | |
| 9511 | Interfund Transfer Out | 157.06 | 785.30 | 1,884.72 | 1,099.42 | 58.33% |
| | Total Transfers | <u>157.06</u> | <u>785.30</u> | <u>1,884.72</u> | <u>1,099.42</u> | <u>58.33%</u> |
| | Total Expenditures | <u>337.39</u> | <u>1,992.18</u> | <u>5,244.72</u> | <u>3,252.54</u> | <u>62.02%</u> |
| | Net Revenues over Expenditures | <u>125.60</u> | <u>(1,529.19)</u> | <u>755.28</u> | <u>(2,284.47)</u> | <u>(302.47)%</u> |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 11/1/2024 Through 11/30/2024

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|-------------------------------------|-------------------------------|--------------|----------------------------|--|--|
| Revenues | | | | | |
| Property Taxes | | | | | |
| 4035 | 35,841.68 | 47,220.69 | 50,104.96 | (2,884.27) | (5.76)% |
| | Total Property Taxes | 35,841.68 | 47,220.69 | 50,104.96 | (2,884.27) (5.76)% |
| Grant Revenue | | | | | |
| 4965 | 0.00 | 7,192.50 | 0.00 | 7,192.50 | 0.00% |
| | Total Grant Revenue | 0.00 | 7,192.50 | 0.00 | 7,192.50 0.00% |
| Service Charges & Fees | | | | | |
| 4030 | 171,512.50 | 1,004,286.34 | 2,525,100.00 | (1,520,813.66) | (60.23)% |
| 4102 | 28,327.80 | 114,631.77 | 259,300.00 | (144,668.23) | (55.79)% |
| 4103 | 22,135.95 | 157,244.74 | 357,100.00 | (199,855.26) | (55.97)% |
| 4104 | 6,546.35 | 27,015.87 | 35,400.00 | (8,384.13) | (23.68)% |
| 4114 | 0.00 | 0.00 | 1,000.00 | (1,000.00) | (100.00)% |
| 4931 | 350.00 | 2,100.00 | 6,000.00 | (3,900.00) | (65.00)% |
| 4932 | 2,235.33 | 9,774.57 | 21,000.00 | (11,225.43) | (53.45)% |
| 4933 | 840.00 | 3,555.00 | 10,000.00 | (6,445.00) | (64.45)% |
| 4937 | 125.00 | 350.00 | 650.00 | (300.00) | (46.15)% |
| | Total Service Charges & Fees | 232,072.93 | 1,318,958.29 | 3,215,550.00 | (1,896,591.71) (58.98)% |
| Other Revenues | | | | | |
| 4930 | (120.84) | 684.21 | 9,000.00 | (8,315.79) | (92.40)% |
| | Total Other Revenues | (120.84) | 684.21 | 9,000.00 | (8,315.79) (92.40)% |
| Use of Money & Property | | | | | |
| 4504 | 752.76 | 3,933.36 | 8,721.05 | (4,787.69) | (54.90)% |
| 4510 | 5,760.97 | 81,348.35 | 100,000.00 | (18,651.65) | (18.65)% |
| 4511 | (1,517.02) | 29,888.35 | 0.00 | 29,888.35 | 0.00% |
| | Total Use of Money & Property | 4,996.71 | 115,170.06 | 108,721.05 | 6,449.01 5.93% |
| | Total Revenues | 272,790.48 | 1,489,225.75 | 3,383,376.01 | (1,894,150.26) (55.98)% |
| Expenditures | | | | | |
| Personnel | | | | | |
| Salaries/Wages | | | | | |
| 8018 | 2,556.76 | 6,062.86 | 29,000.00 | 22,937.14 | 79.09% |
| 8045 | 1,462.34 | 2,992.18 | 10,000.00 | 7,007.82 | 70.08% |
| 8050 | 0.00 | 0.00 | 2,400.00 | 2,400.00 | 100.00% |
| 8051 | 619.81 | 3,075.90 | 5,500.00 | 2,424.10 | 44.07% |
| 8054 | 68,633.46 | 220,415.43 | 567,500.00 | 347,084.57 | 61.16% |
| 8056 | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| 8060 | 944.69 | 4,648.36 | 13,500.00 | 8,851.64 | 65.57% |
| 8063 | 3,115.25 | 10,813.06 | 28,000.00 | 17,186.94 | 61.38% |
| 8066 | 4,691.59 | 13,984.42 | 19,000.00 | 5,015.58 | 26.40% |
| 8081 | 1,924.73 | 13,146.08 | 37,000.00 | 23,853.92 | 64.47% |
| | Total Salaries/Wages | 83,948.63 | 275,138.29 | 712,400.00 | 437,261.71 61.38% |
| Payroll Taxes & Benefits | | | | | |
| 5030 | 151.38 | 652.75 | 2,000.00 | 1,347.25 | 67.36% |
| 5031 | 84.63 | 404.35 | 1,100.00 | 695.65 | 63.24% |
| 5032 | 21.58 | 111.22 | 302.50 | 191.28 | 63.23% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 11/1/2024 Through 11/30/2024

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original | |
|------|--|-------------------|----------------------------|--|--|----------------|
| 5035 | AD & D Insurance | 34.23 | 147.62 | 450.00 | 302.38 | 67.20% |
| 5040 | LTD Insurance | 424.29 | 1,918.53 | 5,000.00 | 3,081.47 | 61.63% |
| 5050 | Medicare - ER | 1,236.72 | 4,143.83 | 11,000.00 | 6,856.17 | 62.33% |
| 5060 | Cafeteria Plan - ER | 6,842.01 | 30,695.21 | 81,000.00 | 50,304.79 | 62.10% |
| 5070 | Retirement ER - Regular | 15,310.88 | 65,166.93 | 158,000.00 | 92,833.07 | 58.76% |
| 5075 | Retirees Medical - ER | 0.00 | 0.00 | 300.00 | 300.00 | 100.00% |
| 5102 | CA Training Tax- ER | 5.22 | 7.00 | 52.50 | 45.50 | 86.67% |
| 5120 | Workers Comp Insurance - ER | 0.00 | 37,942.65 | 38,505.00 | 562.35 | 1.46% |
| 5124 | Retirement - ER - Tier 2 | 1,922.61 | 6,458.78 | 18,900.00 | 12,441.22 | 65.83% |
| | Total Payroll Taxes & Benefits | 26,033.55 | 147,648.87 | 316,610.00 | 168,961.13 | 53.37% |
| | Employment Services | | | | | |
| 5100 | Unemployment Insurance - ER | 151.24 | 203.00 | 1,800.00 | 1,597.00 | 88.72% |
| 6200 | Hiring, Advertising & Other Costs | 0.00 | 388.72 | 0.00 | (388.72) | 0.00% |
| 6230 | Medical Exam | 0.00 | 190.00 | 160.00 | (30.00) | (18.75)% |
| | Total Employment Services | 151.24 | 781.72 | 1,960.00 | 1,178.28 | 60.12% |
| | Total Personnel | 110,133.42 | 423,568.88 | 1,030,970.00 | 607,401.12 | 58.92% |
| | Services & Supplies | | | | | |
| | Clothing & Uniform | | | | | |
| 7246 | Uniform & Gear | 0.00 | 2,609.56 | 2,600.00 | (9.56) | (0.37)% |
| 7248 | Uniform Safety Boots | 0.00 | 681.18 | 1,250.00 | 568.82 | 45.51% |
| | Total Clothing & Uniform | 0.00 | 3,290.74 | 3,850.00 | 559.26 | 14.53% |
| | Contract Services | | | | | |
| 6100 | Labor & Support-IT Services | 0.00 | 1,297.72 | 5,000.00 | 3,702.28 | 74.05% |
| 6110 | IT Purchased Services | 0.00 | 704.95 | 1,740.00 | 1,035.05 | 59.49% |
| 6115 | Misc Contract Service | 83.39 | 1,295.01 | 0.00 | (1,295.01) | 0.00% |
| 7250 | Water Quality Testing | 0.00 | 25,110.00 | 60,000.00 | 34,890.00 | 58.15% |
| 7255 | Security Services | 0.00 | 925.00 | 4,000.00 | 3,075.00 | 76.88% |
| 7321 | Janitorial Cleaning & Supplies | 87.50 | 516.25 | 1,140.00 | 623.75 | 54.71% |
| | Total Contract Services | 170.89 | 29,848.93 | 71,880.00 | 42,031.07 | 58.47% |
| | Equipment & Tools | | | | | |
| 6438 | Disinfection Feed Pumps | 0.00 | 716.05 | 2,700.00 | 1,983.95 | 73.48% |
| 7242 | Minor Tools, Accessories & Field Machines | 1,452.93 | 1,619.73 | 3,500.00 | 1,880.27 | 53.72% |
| 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 | 1,452.93 | 2,335.78 | 8,700.00 | 6,364.22 | 73.15% |
| | Financial Services | | | | | |
| 7309 | Late Fees | 0.00 | 0.00 | 50.00 | 50.00 | 100.00% |
| 7310 | Bank Service Charges | 0.00 | 0.00 | 300.00 | 300.00 | 100.00% |
| | Total Financial Services | 0.00 | 0.00 | 350.00 | 350.00 | 100.00% |
| | Insurance, Licenses & Regulatory Fees | | | | | |
| 6120 | Computer Licenses | 1,354.80 | 6,854.80 | 39,872.00 | 33,017.20 | 82.81% |
| 6340 | Misc Fees | 0.00 | 0.00 | 900.00 | 900.00 | 100.00% |
| 6342 | Fees - Regulatory | 2,400.00 | 4,349.00 | 25,000.00 | 20,651.00 | 82.60% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 11/1/2024 Through 11/30/2024

| | | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|------|--|--------------------------|------------------|----------------------------|--|--|
| 6345 | Property Taxes & Assessments Costs | 2,575.48 | 2,575.48 | 7,500.00 | 4,924.52 | 65.66% |
| 7325 | Insurance | <u>0.00</u> | <u>98,523.02</u> | <u>101,900.00</u> | <u>3,376.98</u> | <u>3.31%</u> |
| | Total Insurance, Licenses & Regulatory Fees | 6,330.28 | 112,302.30 | 175,172.00 | 62,869.70 | 35.89% |
| | Legal & Professional | | | | | |
| 7318 | Professional & Consulting BMC | 0.00 | 41,299.66 | 140,000.00 | 98,700.34 | 70.50% |
| 7320 | Professional & Consulting Services | 0.00 | 13,646.75 | 59,000.00 | 45,353.25 | 76.87% |
| 7326 | Legal Services | 0.00 | 875.00 | 3,000.00 | 2,125.00 | 70.83% |
| 7340 | Legal Notifications & Mandated Advertising | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 100.00% |
| | Total Legal & Professional | <u>0.00</u> | <u>55,821.41</u> | <u>203,000.00</u> | <u>147,178.59</u> | <u>72.50%</u> |
| | Office/Operations | | | | | |
| 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 | (280.74) | 616.13 | 1,000.00 | 383.87 | 38.39% |
| 7160 | Postage, Shipping & Mail Supplies | 609.41 | 4,378.30 | 10,000.00 | 5,621.70 | 56.22% |
| 7180 | Billing Supplies, Forms & Printing | 987.54 | 5,056.56 | 21,000.00 | 15,943.44 | 75.92% |
| 7226 | Membership & Dues | 0.00 | 1,246.34 | 3,065.00 | 1,818.66 | 59.34% |
| 7230 | Misc Small Parts & Supplies | 303.03 | 704.97 | 1,000.00 | 295.03 | 29.50% |
| 7237 | Process Control & Treatment Supplies | 629.56 | 3,766.87 | 10,000.00 | 6,233.13 | 62.33% |
| 7239 | Water Treatment Chemicals | 1,566.63 | 9,177.79 | 20,000.00 | 10,822.21 | 54.11% |
| 7249 | Safety Supplies | <u>50.67</u> | <u>402.19</u> | <u>1,200.00</u> | <u>797.81</u> | <u>66.48%</u> |
| | Total Office/Operations | 3,866.10 | 25,349.15 | 71,065.00 | 45,715.85 | 64.33% |
| | Other Expense | | | | | |
| 7330 | Misc Operating Expenses | 0.00 | 0.00 | 250.00 | 250.00 | 100.00% |
| 7348 | Water Conservation Program | <u>685.29</u> | <u>785.29</u> | <u>8,000.00</u> | <u>7,214.71</u> | <u>90.18%</u> |
| | Total Other Expense | 685.29 | 785.29 | 8,250.00 | 7,464.71 | 90.48% |
| | Rent & Utilities | | | | | |
| 6000 | Cell Phones | 40.00 | 757.50 | 2,200.00 | 1,442.50 | 65.57% |
| 6025 | Telephone | 843.22 | 4,883.78 | 13,000.00 | 8,116.22 | 62.43% |
| 8610 | Electric | 12,657.22 | 72,406.36 | 145,000.00 | 72,593.64 | 50.06% |
| 8620 | Gas Service | 1.67 | 1.67 | 250.00 | 248.33 | 99.33% |
| 8630 | Trash Services | 235.58 | 1,177.90 | 3,205.00 | 2,027.10 | 63.25% |
| 8644 | Disposal Services | 0.00 | 1,240.00 | 7,600.00 | 6,360.00 | 83.68% |
| 8670 | Street Lighting | <u>65.65</u> | <u>313.17</u> | <u>750.00</u> | <u>436.83</u> | <u>58.24%</u> |
| | Total Rent & Utilities | 13,843.34 | 80,780.38 | 172,005.00 | 91,224.62 | 53.04% |
| | Repairs & Maintenance | | | | | |
| 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% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 11/1/2024 Through 11/30/2024

| | | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|------|--|--------------------------|-------------------|----------------------------|--|--|
| 6640 | R & M - Equip & Other Non-Structural Fixed Assets | 0.00 | 1,415.48 | 4,000.00 | 2,584.52 | 64.61% |
| 6641 | R & M - Wells | 0.00 | 1,919.57 | 22,276.00 | 20,356.43 | 91.38% |
| 6750 | R & M - Minor Tools & Equipment | 71.89 | 237.92 | 1,200.00 | 962.08 | 80.17% |
| 6800 | R & M - Grounds & Collection Systems | 0.00 | 629.89 | 600.00 | (29.89) | (4.98)% |
| 6830 | Paving & Concrete | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| 6900 | R & M - Buildings & Structures | 187.00 | 2,661.51 | 15,000.00 | 12,338.49 | 82.26% |
| 7241 | R & M - Water Distribution System | 2,688.34 | 4,206.01 | 10,000.00 | 5,793.99 | 57.94% |
| | Total Repairs & Maintenance | 2,947.23 | 11,477.58 | 55,401.00 | 43,923.42 | 79.28% |
| | Travel & Training | | | | | |
| 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 | 180.00 | 500.00 | 320.00 | 64.00% |
| 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% |
| | Total Travel & Training | 0.00 | 379.00 | 3,850.00 | 3,471.00 | 90.16% |
| | Vehicle Maintenance & Repairs | | | | | |
| 7006 | Tuneup/Oil/Maintenance | 0.00 | 310.71 | 1,600.00 | 1,289.29 | 80.58% |
| 7211 | Misc Fuel & Diesel | 83.82 | 736.56 | 4,000.00 | 3,263.44 | 81.59% |
| 7220 | Gasoline | 427.12 | 2,796.60 | 8,000.00 | 5,203.40 | 65.04% |
| 7228 | Markings & Other Misc Services | 0.00 | 0.00 | 200.00 | 200.00 | 100.00% |
| 7232 | Vehicle Repairs - Parts, Tires & Lubricants | 0.00 | 73.32 | 5,000.00 | 4,926.68 | 98.53% |
| | Total Vehicle Maintenance & Repairs | 510.94 | 3,917.19 | 18,800.00 | 14,882.81 | 79.16% |
| | Total Services & Supplies | 29,807.00 | 326,287.75 | 792,323.00 | 466,035.25 | 58.82% |
| | Capital Outlay | | | | | |
| 9006 | Infrastructure CIP | 237,405.00 | 265,688.25 | 2,560,000.00 | 2,294,311.75 | 89.62% |
| 9059 | Vehicles, Equipment, & Fixtures | 0.00 | 0.00 | 111,000.00 | 111,000.00 | 100.00% |
| | Total Capital Outlay | 237,405.00 | 265,688.25 | 2,671,000.00 | 2,405,311.75 | 90.05% |
| | Debt Service | | | | | |
| 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% |
| | Total Debt Service | 0.00 | 235,380.47 | 263,690.04 | 28,309.57 | 10.74% |
| | Reserves | | | | | |
| 9572 | *General Contingency (Operations) Reserve | 0.00 | 0.00 | 57,000.00 | 57,000.00 | 100.00% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 11/1/2024 Through 11/30/2024

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|--------------------------------|--------------------------|---------------------|----------------------------|--|--|
| Total Reserves | <u>0.00</u> | <u>0.00</u> | <u>57,000.00</u> | <u>57,000.00</u> | <u>100.00%</u> |
| Transfers | | | | | |
| 9511 Interfund Transfer Out | <u>47,746.21</u> | <u>238,731.05</u> | <u>572,954.50</u> | <u>334,223.45</u> | <u>58.33%</u> |
| Total Transfers | <u>47,746.21</u> | <u>238,731.05</u> | <u>572,954.50</u> | <u>334,223.45</u> | <u>58.33%</u> |
| Total Expenditures | <u>425,091.63</u> | <u>1,489,656.40</u> | <u>5,387,937.54</u> | <u>3,898,281.14</u> | <u>72.35%</u> |
| Net Revenues over Expenditures | <u>(152,301.15)</u> | <u>(430.65)</u> | <u>(2,004,561.53)</u> | <u>2,004,130.88</u> | <u>(99.98)%</u> |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 11/1/2024 Through 11/30/2024

| | 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 | | | | | |
| Service Charges & Fees | | | | | |
| 4062 | Wastewater Admin Charge | 0.00 | 0.00 | 22,241.56 | (22,241.56) (100.00)% |
| | Total Service Charges & Fees | <u>0.00</u> | <u>0.00</u> | <u>22,241.56</u> | <u>(22,241.56) (100.00)%</u> |
| | Total Revenues | <u>0.00</u> | <u>0.00</u> | <u>22,241.56</u> | <u>(22,241.56) (100.00)%</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 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 | 244.18 | 244.18 | 270.00 | 25.82 9.56% |
| | Total Insurance, Licenses & Regulatory Fees | <u>244.18</u> | <u>244.18</u> | <u>305.00</u> | <u>60.82 19.94%</u> |
| Legal & Professional | | | | | |
| 7320 | Professional & Consulting Services | 0.00 | 8,650.22 | 16,352.12 | 7,701.90 47.10% |
| | Total Legal & Professional | <u>0.00</u> | <u>8,650.22</u> | <u>16,352.12</u> | <u>7,701.90 47.10%</u> |
| | Total Services & Supplies | <u>244.18</u> | <u>10,709.40</u> | <u>18,472.12</u> | <u>7,762.72 42.02%</u> |
| Transfers | | | | | |
| 9511 | Interfund Transfer Out | 314.12 | 1,570.60 | 3,769.44 | 2,198.84 58.33% |
| | Total Transfers | <u>314.12</u> | <u>1,570.60</u> | <u>3,769.44</u> | <u>2,198.84 58.33%</u> |
| | Total Expenditures | <u>558.30</u> | <u>12,280.00</u> | <u>22,241.56</u> | <u>9,961.56 44.79%</u> |
| | Net Revenues over Expenditures | <u>(558.30)</u> | <u>(12,280.00)</u> | <u>0.00</u> | <u>(12,280.00) 0.00%</u> |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 11/1/2024 Through 11/30/2024

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original | |
|-----------------------------|-----------------------------------|------------|----------------------------|--|--|-------|
| Revenues | | | | | | |
| Special Taxes & Assessments | | | | | | |
| 4061 | Debt Service | 135,848.42 | (712,564.08) | 0.00 | (712,564.08) | 0.00% |
| | Assessments-2002 WW Bond | | | | | |
| | Total Special Taxes & Assessments | 135,848.42 | (712,564.08) | 0.00 | (712,564.08) | 0.00% |
| Use of Money & Property | | | | | | |
| 4510 | Investment Income on funds | 4,739.95 | 33,366.85 | 0.00 | 33,366.85 | 0.00% |
| | Total Use of Money & Property | 4,739.95 | 33,366.85 | 0.00 | 33,366.85 | 0.00% |
| | Total Revenues | 140,588.37 | (679,197.23) | 0.00 | (679,197.23) | 0.00% |
| | Net Revenues over Expenditures | 140,588.37 | (679,197.23) | 0.00 | (679,197.23) | 0.00% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 11/1/2024 Through 11/30/2024

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original | |
|------------------------------------|--|------------------|----------------------------|--|--|-----------------|
| Revenues | | | | | | |
| Other Revenues | | | | | | |
| 4800 | Franchise Revenues | 0.00 | 68,238.79 | 375,000.00 | (306,761.21) | (81.80)% |
| | Total Other Revenues | 0.00 | 68,238.79 | 375,000.00 | (306,761.21) | (81.80)% |
| Use of Money & Property | | | | | | |
| 4510 | Investment Income on funds | 1,341.74 | 6,955.21 | 5,000.00 | 1,955.21 | 39.10% |
| | Total Use of Money & Property | 1,341.74 | 6,955.21 | 5,000.00 | 1,955.21 | 39.10% |
| | Total Revenues | 1,341.74 | 75,194.00 | 380,000.00 | (304,806.00) | (80.21)% |
| Expenditures | | | | | | |
| Services & Supplies | | | | | | |
| Legal & Professional | | | | | | |
| 7320 | Professional & Consulting Services | 0.00 | 4,972.31 | 35,000.00 | 30,027.69 | 85.79% |
| 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 | 4,972.31 | 39,000.00 | 34,027.69 | 87.25% |
| Office/Operations | | | | | | |
| 7140 | General Supplies & Minor Equipment | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| 7160 | Postage, Shipping & Mail Supplies | 0.00 | 245.15 | 2,500.00 | 2,254.85 | 90.19% |
| 7230 | Misc Small Parts & Supplies | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| | Total Office/Operations | 0.00 | 245.15 | 3,500.00 | 3,254.85 | 93.00% |
| Other Expense | | | | | | |
| 7330 | Misc Operating Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| 7345 | Outreach- Program Give-away Items | 121.80 | 503.40 | 2,500.00 | 1,996.60 | 79.86% |
| 7346 | Promotional Expenses - Event | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 100.00% |
| | Total Other Expense | 121.80 | 503.40 | 4,000.00 | 3,496.60 | 87.42% |
| 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 | 0.00 | 0.00 | 1,500.00 | 1,500.00 | 100.00% |
| | Total Services & Supplies | 121.80 | 5,720.86 | 48,000.00 | 42,279.14 | 88.08% |
| Debt Service | | | | | | |
| 8952 | Amortization of franchise asset | 10,000.00 | 50,000.00 | 120,000.00 | 70,000.00 | 58.33% |
| | Total Debt Service | 10,000.00 | 50,000.00 | 120,000.00 | 70,000.00 | 58.33% |
| Reserves | | | | | | |
| 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% |
| Transfers | | | | | | |
| 9511 | Interfund Transfer Out | 6,282.39 | 31,411.95 | 75,388.75 | 43,976.80 | 58.33% |
| | Total Transfers | 6,282.39 | 31,411.95 | 75,388.75 | 43,976.80 | 58.33% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 11/1/2024 Through 11/30/2024

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|--------------------------------|--------------------------|--------------------|----------------------------|--|--|
| Total Expenditures | <u>16,404.19</u> | <u>87,132.81</u> | <u>343,388.75</u> | <u>256,255.94</u> | <u>74.63%</u> |
| Net Revenues over Expenditures | <u>(15,062.45)</u> | <u>(11,938.81)</u> | <u>36,611.25</u> | <u>(48,550.06)</u> | <u>(132.61)%</u> |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 11/1/2024 Through 11/30/2024

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|--|--|------------------|----------------------------|--|--|
| Revenues | | | | | |
| Property Taxes | | | | | |
| 4034 | Property Tax Revenue from Water | 0.00 | 0.00 | 134,776.00 | (134,776.00) (100.00)% |
| 4035 | Property Taxes | 5,077.12 | 6,690.09 | 44,930.00 | (38,239.91) (85.11)% |
| | Total Property Taxes | 5,077.12 | 6,690.09 | 179,706.00 | (173,015.91) (96.28)% |
| Special Taxes & Assessments | | | | | |
| 4400 | Drainage Assessments | 16,317.00 | 16,317.00 | 95,248.00 | (78,931.00) (82.87)% |
| | Total Special Taxes & Assessments | 16,317.00 | 16,317.00 | 95,248.00 | (78,931.00) (82.87)% |
| Other Revenues | | | | | |
| 4935 | Sale-Specs/Plans & Non_Capital Items | 0.00 | 22.00 | 0.00 | 22.00 0.00% |
| | Total Other Revenues | 0.00 | 22.00 | 0.00 | 22.00 0.00% |
| Use of Money & Property | | | | | |
| 4510 | Investment Income on funds | 1,203.67 | 6,456.68 | 600.00 | 5,856.68 976.11% |
| | Total Use of Money & Property | 1,203.67 | 6,456.68 | 600.00 | 5,856.68 976.11% |
| | Total Revenues | 22,597.79 | 29,485.77 | 275,554.00 | (246,068.23) (89.30)% |
| Expenditures | | | | | |
| Personnel | | | | | |
| Salaries/Wages | | | | | |
| 8045 | Overtime Pay | 0.00 | 0.00 | 200.00 | 200.00 100.00% |
| 8054 | Salaries & Wages - Regular | 0.00 | 3,834.46 | 9,000.00 | 5,165.54 57.39% |
| | Total Salaries/Wages | 0.00 | 3,834.46 | 9,200.00 | 5,365.54 58.32% |
| | Total Personnel | 0.00 | 3,834.46 | 9,200.00 | 5,365.54 58.32% |
| Services & Supplies | | | | | |
| Equipment & Tools | | | | | |
| 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% |
| | Total Equipment & Tools | 0.00 | 0.00 | 3,000.00 | 3,000.00 100.00% |
| Insurance, Licenses & Regulatory Fees | | | | | |
| 6342 | Fees - Regulatory | 0.00 | 7,279.00 | 7,600.00 | 321.00 4.22% |
| 6345 | Property Taxes & Assessments Costs | 223.08 | 533.08 | 1,500.00 | 966.92 64.46% |
| 7325 | Insurance | 0.00 | 916.04 | 1,050.00 | 133.96 12.76% |
| | Total Insurance, Licenses & Regulatory Fees | 223.08 | 8,728.12 | 10,150.00 | 1,421.88 14.01% |
| Legal & Professional | | | | | |
| 7320 | Professional & Consulting Services | 2,675.00 | 2,772.63 | 5,000.00 | 2,227.37 44.55% |
| 7326 | Legal Services | 0.00 | 0.00 | 6,000.00 | 6,000.00 100.00% |
| | Total Legal & Professional | 2,675.00 | 2,772.63 | 11,000.00 | 8,227.37 74.79% |
| Office/Operations | | | | | |
| 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% |
| | Total Office/Operations | 0.00 | 0.00 | 1,050.00 | 1,050.00 100.00% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 11/1/2024 Through 11/30/2024

| | 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 | 378.30 | 1,350.00 | 971.70 | 71.98% |
| 6025 | Telephone | 30.67 | 152.82 | 350.00 | 197.18 | 56.34% |
| 8610 | Electric | 115.90 | 366.27 | 1,500.00 | 1,133.73 | 75.58% |
| 8670 | Street Lighting | 116.55 | 573.27 | 1,300.00 | 726.73 | 55.90% |
| | Total Rent & Utilities | 263.12 | 1,470.66 | 4,500.00 | 3,029.34 | 67.32% |
| 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 | 189.56 | 400.00 | 210.44 | 52.61% |
| 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 | 422.37 | 4,050.00 | 3,627.63 | 89.57% |
| Vehicle Maintenance & Repairs | | | | | | |
| 7211 | Misc Fuel & Diesel | 20.96 | 184.13 | 1,000.00 | 815.87 | 81.59% |
| 7220 | Gasoline | 106.78 | 699.14 | 2,000.00 | 1,300.86 | 65.04% |
| | Total Vehicle Maintenance & Repairs | 127.74 | 883.27 | 3,000.00 | 2,116.73 | 70.56% |
| | Total Services & Supplies | 3,288.94 | 14,277.05 | 37,050.00 | 22,772.95 | 61.47% |
| Capital Outlay | | | | | | |
| 9006 | Infrastructure CIP | 1,267.45 | 16,599.95 | 70,000.00 | 53,400.05 | 76.29% |
| | Total Capital Outlay | 1,267.45 | 16,599.95 | 70,000.00 | 53,400.05 | 76.29% |
| Debt Service | | | | | | |
| 2491 | Internal Loan Due Water-500 | 4,765.70 | 23,658.94 | 57,500.44 | 33,841.50 | 58.85% |
| 9023 | Debt Service - Interest & Annual Fee | 752.76 | 3,933.36 | 8,721.05 | 4,787.69 | 54.90% |
| | Total Debt Service | 5,518.46 | 27,592.30 | 66,221.49 | 38,629.19 | 58.33% |
| Transfers | | | | | | |
| 9511 | Interfund Transfer Out | 1,256.48 | 6,282.40 | 15,077.75 | 8,795.35 | 58.33% |
| | Total Transfers | 1,256.48 | 6,282.40 | 15,077.75 | 8,795.35 | 58.33% |
| | Total Expenditures | 11,331.33 | 68,586.16 | 197,549.24 | 128,963.08 | 65.28% |
| | Net Revenues over Expenditures | 11,266.46 | (39,100.39) | 78,004.76 | (117,105.15) | (150.13)% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 11/1/2024 Through 11/30/2024

| | 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 | 946.83 | 6,652.50 | 10,000.00 | (3,347.50) | (33.48)% |
| 4511 | Unrealized Change in Value | (43.29) | 852.88 | 0.00 | 852.88 | 0.00% |
| | Total Use of Money & Property | 903.54 | 7,505.38 | 10,000.00 | (2,494.62) | (24.95)% |
| | Total Revenues | 903.54 | 7,505.38 | 10,000.00 | (2,494.62) | (24.95)% |
| Expenditures | | | | | | |
| Services & Supplies | | | | | | |
| Legal & Professional | | | | | | |
| 7320 | Professional & Consulting Services | 0.00 | 134.20 | 1,000.00 | 865.80 | 86.58% |
| 7326 | Legal Services | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| | Total Legal & Professional | 0.00 | 134.20 | 1,500.00 | 1,365.80 | 91.05% |
| Office/Operations | | | | | | |
| 7140 | General Supplies & Minor Equipment | 0.00 | 0.00 | 100.00 | 100.00 | 100.00% |
| | Total Office/Operations | 0.00 | 0.00 | 100.00 | 100.00 | 100.00% |
| | Total Services & Supplies | 0.00 | 134.20 | 1,600.00 | 1,465.80 | 91.61% |
| Transfers | | | | | | |
| 9511 | Interfund Transfer Out | 314.12 | 1,570.60 | 3,769.44 | 2,198.84 | 58.33% |
| | Total Transfers | 314.12 | 1,570.60 | 3,769.44 | 2,198.84 | 58.33% |
| | Total Expenditures | 314.12 | 1,704.80 | 5,369.44 | 3,664.64 | 68.25% |
| | Net Revenues over Expenditures | 589.42 | 5,800.58 | 4,630.56 | 1,170.02 | 25.27% |

Cash Flow Summary FY 24/25

| | November 2024 | October 2024 | September 2024 | August 2024 | July 2024 | June 2024 |
|--------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Fund | Cash Summary | Cash Summary | Cash Summary | Cash Summary | Cash Summary | Cash Summary |
| 100 | \$ 174,739.20 | \$ 160,084.95 | \$ 189,759.74 | \$ 169,755.17 | \$ 159,595.14 | \$ 151,065.05 |
| 200 | \$ 37,000.24 | \$ 35,857.19 | \$ 37,024.25 | \$ 37,176.10 | \$ 37,937.45 | \$ 38,627.65 |
| 301 | \$ 4,470,602.93 | \$ 4,432,631.36 | \$ 4,288,526.48 | \$ 4,251,915.14 | \$ 4,277,969.47 | \$ 4,159,338.63 |
| 400 | \$ 1,225.17 | \$ 1,099.57 | \$ 1,614.81 | \$ 1,849.37 | \$ 2,417.22 | \$ 3,051.43 |
| 500 | \$ 4,380,433.16 | \$ 4,492,676.34 | \$ 4,422,695.64 | \$ 4,250,120.00 | \$ 4,104,427.80 | \$ 3,962,851.68 |
| 600 | \$ 21,759.52 | \$ 22,073.64 | \$ 29,998.75 | \$ 30,312.87 | \$ 30,626.99 | \$ 31,005.68 |
| 602 | \$ 1,375,369.59 | \$ 1,234,781.22 | \$ 1,239,287.98 | \$ 2,073,561.61 | \$ 2,066,441.92 | \$ 2,027,143.89 |
| 650 | \$ 379,378.78 | \$ 397,512.04 | \$ 407,318.69 | \$ 368,217.59 | \$ 376,450.31 | \$ 342,814.02 |
| 800 | \$ 342,959.23 | \$ 330,086.18 | \$ 337,289.42 | \$ 346,954.84 | \$ 353,826.57 | \$ 356,607.04 |
| 900 | \$ 348,634.16 | \$ 348,078.55 | \$ 348,518.94 | \$ 346,764.68 | \$ 345,192.39 | \$ 342,867.40 |
| Total | \$ 11,532,101.98 | \$ 11,454,881.04 | \$ 11,302,034.70 | \$ 11,876,627.37 | \$ 11,754,885.26 | \$ 11,415,372.47 |

| | % Change from Prior Month |
|------|---------------------------|
| Fund | % |
| 100 | 9.15% |
| 200 | 3.19% |
| 301 | 0.86% |
| 400 | 11.42% |
| 500 | -2.50% |
| 600 | -1.42% |
| 602 | 11.39% |
| 650 | -4.56% |
| 800 | 3.90% |
| 900 | 0.16% |

| Average Cash Flow Summary 2024/2025 | | Average Cash Flow Summary 2023/2024 | |
|-------------------------------------|-------------------------|-------------------------------------|-------------------------|
| 100 | \$ 170,786.84 | 100 | \$ 168,095.54 |
| 200 | \$ 36,999.05 | 200 | \$ 36,249.21 |
| 301 | \$ 4,344,329.08 | 301 | \$ 3,636,966.92 |
| 400 | \$ 1,641.23 | 400 | \$ 1,157.12 |
| 500 | \$ 4,330,070.59 | 500 | \$ 4,423,574.35 |
| 600 | \$ 26,954.35 | 600 | \$ 32,229.26 |
| 602 | \$ 1,597,888.46 | 602 | \$ 1,664,076.69 |
| 650 | \$ 385,775.48 | 650 | \$ 231,555.19 |
| 800 | \$ 342,223.25 | 800 | \$ 266,816.40 |
| 900 | \$ 347,437.74 | 900 | \$ 325,046.45 |
| TOTAL | \$ 11,584,106.07 | TOTAL | \$ 10,785,767.13 |

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 | 6,130.20 |
| 800 - Drainage | 800 | 5,980.76 |
| 900 - Parks & Recreation | 900 | 4,976.89 |
| General Checking Account | 1012 | |
| 100 - Administration | 100 | 36,726.86 |
| Low Income Sewer Connection Money | 105 | 9,353.02 |
| 200 - Bayridge | 200 | 16,038.69 |
| 301 - Fire | 301 | 76,455.73 |
| 400 - Vista de Oro | 400 | 1,225.17 |
| 500 - Water | 500 | 118,775.88 |
| 600 - Wastewater | 600 | (81,034.17) |
| Wastewater Fiduciary Fund | 602 | 25.98 |
| 650 - Solid Waste | 650 | 35,489.28 |
| 800 - Drainage | 800 | 27,810.41 |
| 900 - Parks & Recreation | 900 | 21,809.31 |
| Payroll Account (contra to 2998) | 1013 | |
| 100 - Administration | 100 | 10,223.90 |
| 301 - Fire | 301 | 1,136.25 |
| 500 - Water | 500 | 242.61 |
| Rabobank-Bankruptcy Disbursement | 1017 | |
| 600 - Wastewater | 600 | 102,793.69 |
| Mechanics Money Market | 1040 | |
| 100 - Administration | 100 | 20,961.55 |
| 200 - Bayridge | 200 | 20,961.55 |
| 301 - Fire | 301 | 235,941.64 |
| 650 - Solid Waste | 650 | 76,707.83 |
| 800 - Drainage | 800 | 76,707.84 |
| CAMP Investments | 1042 | |
| 301 - Fire | 301 | 652,988.57 |
| 500 - Water | 500 | 528,937.62 |
| 650 - Solid Waste | 650 | 267,181.67 |
| 800 - Drainage | 800 | 232,460.22 |
| 900 - Parks & Recreation | 900 | 215,521.08 |
| US Bank - Investments | 1045 | |
| 100 - Administration | 100 | 106,326.89 |
| 301 - Fire | 301 | 3,504,080.74 |
| 500 - Water | 500 | 3,726,146.85 |
| 900 - Parks & Recreation | 900 | 106,326.88 |
| US Bank - WW Bond Prepayment | 1070 | |

| Fund | Cash Summary |
|--------------|-------------------------|
| 100 | \$ 174,739.20 |
| 105 | \$ 9,353.02 |
| 200 | \$ 37,000.24 |
| 301 | \$ 4,470,602.93 |
| 400 | \$ 1,225.17 |
| 500 | \$ 4,380,433.16 |
| 600 | \$ 21,759.52 |
| 602 | \$ 1,375,369.59 |
| 650 | \$ 379,378.78 |
| 800 | \$ 342,959.23 |
| 900 | \$ 348,634.16 |
| Total | \$ 11,541,455.00 |

| Prior Month - Oct 2024 | |
|------------------------|-------------------------|
| Fund | Cash Summary |
| 100 | \$ 160,084.95 |
| 105 | \$ 9,353.02 |
| 200 | \$ 35,857.19 |
| 301 | \$ 4,432,631.36 |
| 400 | \$ 1,099.57 |
| 500 | \$ 4,492,676.34 |
| 600 | \$ 22,073.64 |
| 602 | \$ 1,234,781.22 |
| 650 | \$ 397,512.04 |
| 800 | \$ 330,086.18 |
| 900 | \$ 348,078.55 |
| Total | \$ 11,464,234.06 |

| | | |
|---|------|---------------------|
| Wastewater Fiduciary Fund | 602 | 7,821.54 |
| US Bank - WW Bond Redemption (New) | 1072 | |
| Wastewater Fiduciary Fund | 602 | 331,951.36 |
| US Bank - WW Bond Reserve (New) | 1073 | |
| Wastewater Fiduciary Fund | 602 | <u>1,035,570.71</u> |
| Total Cash in Bank | | 11,541,455.00 |
| Due From Others | | |
| Due From Vista De Oro | 1440 | |
| 100 - Administration | 100 | 1,517.00 |
| Due From Drainage | 1480 | |
| 500 - Water | 500 | <u>205,306.30</u> |
| Total Due From Others | | 206,823.30 |
| 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 | 224,793.87 |
| Unbilled A/R | 1085 | |
| 500 - Water | 500 | 287,263.74 |
| Sched A Overpayment Receivable | 1092 | |
| 301 - Fire | 301 | <u>1,199,437.00</u> |
| Total Accounts Receivable | | 1,711,476.61 |
| 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 | | 13,541,567.00 |
| 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 & | 1851 | |
| Improvements | | |
| 500 - Water | 500 | <u>(34,974.00)</u> |
| Total Building | | 820,614.70 |
| 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 | (769,454.15) |
| Total Plant & Equipment | | 1,283,852.54 |
| Construction in Progress | | |
| Construction In Progress | 1850 | |
| 500 - Water | 500 | 3,041,419.28 |
| Total Construction in Progress | | 3,041,419.28 |
| Infrastructure | | |
| Infrastructures | 1730 | |
| 200 - Bayridge | 200 | 93,040.00 |
| 400 - Vista de Oro | 400 | 7,000.00 |
| 500 - Water | 500 | 11,413,116.24 |
| 800 - Drainage | 800 | 133,391.01 |
| Accum Depeciation-Infrastructures | 1852 | |
| 500 - Water | 500 | (5,803,341.23) |
| Total Infrastructure | | 5,843,206.02 |
| Total FIXED ASSETS | | 11,544,895.63 |
| OTHER ASSETS | | |
| Cash Suspense | | |
| Other Assets | 1990 | |
| 500 - Water | 500 | 900.00 |
| Franchise Asset | 1993 | |
| 650 - Solid Waste | 650 | 876,772.00 |
| Total Cash Suspense | | 877,672.00 |
| Total OTHER ASSETS | | 877,672.00 |
| Other Assets | | |
| Def Outflow | 1991 | |
| 500 - Water | 500 | 458,826.00 |
| Deferred Outflow - OPEB | 1992 | |
| 500 - Water | 500 | 62,607.00 |
| 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 | | 557,888.91 |
| Total ASSETS | | 26,522,023.54 |
| LIABILITIES & EQUITY | | |
| CURRENT LIABILITIES | | |
| Accounts Payable | | |
| Vendor Payable (Control Account) | 2000 | |
| 100 - Administration | 100 | (4,156.09) |
| 200 - Bayridge | 200 | 22.72 |
| 301 - Fire | 301 | 10,041.39 |
| 400 - Vista de Oro | 400 | 22.72 |
| 500 - Water | 500 | 20,258.44 |

| | | |
|-------------------------------------|------|------------------|
| 600 - Wastewater | 600 | 22.72 |
| 650 - Solid Waste | 650 | 10,121.80 |
| 800 - Drainage | 800 | <u>22,143.20</u> |
| Total Accounts Payable | | 58,476.90 |
| Current Payroll Liabilities | | |
| Fed Income Tax Withholding | 2001 | |
| 100 - Administration | 100 | 0.05 |
| 500 - Water | 500 | (1,000.35) |
| Social Security Tax | 2002 | |
| 100 - Administration | 100 | (0.04) |
| 301 - Fire | 301 | 792.78 |
| 500 - Water | 500 | (792.78) |
| Wage Garnishment | 2005 | |
| 100 - Administration | 100 | 0.02 |
| 500 - Water | 500 | (0.02) |
| CA Income Tax Withholding | 2011 | |
| 100 - Administration | 100 | 0.07 |
| 500 - Water | 500 | 1,000.23 |
| SDI Payable Employee (EE Only) | 2012 | |
| 100 - Administration | 100 | 0.05 |
| 500 - Water | 500 | (0.05) |
| SLOCEA Dues Payable | 2016 | |
| 100 - Administration | 100 | 0.02 |
| 500 - Water | 500 | (0.02) |
| AFLAC Voluntary Insurance-Employee | 2022 | |
| 500 - Water | 500 | (0.11) |
| 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 | |
| 100 - Administration | 100 | 0.02 |
| 500 - Water | 500 | (0.02) |
| Other Pension Oblig Liab (OPEB) ARC | 2045 | |
| 500 - Water | 500 | 305,529.00 |
| Life Insurance Liab-Employer | 2201 | |
| 500 - Water | 500 | (22.15) |
| Medicare Tax Liab | 2202 | |
| 100 - Administration | 100 | 0.08 |
| 500 - Water | 500 | (0.08) |
| 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 | 0.05 |
| 500 - Water | 500 | 17.90 |

| | | |
|--|------|-------------------|
| Dental Plan Ins Payable- Employee | 2205 | |
| 100 - Administration | 100 | 0.01 |
| 500 - Water | 500 | 0.04 |
| Insurance- AD & D | 2211 | |
| 100 - Administration | 100 | 0.02 |
| 500 - Water | 500 | (5.07) |
| Insurance-Work Injury (WI) | 2212 | |
| 100 - Administration | 100 | (0.40) |
| 500 - Water | 500 | (22.01) |
| Insurance- LT Disability | 2213 | |
| 100 - Administration | 100 | 4.79 |
| 500 - Water | 500 | (59.73) |
| Payroll Clearing Account | 2999 | |
| 100 - Administration | 100 | <u>6,782.02</u> |
| Total Current Payroll Liabilities | | 464,323.28 |
| 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 | | 934,223.46 |
| Other Liabilities | | |
| Other Liabilities | | |
| Net Pension Liability | 2215 | |
| 500 - Water | 500 | 1,033,937.00 |
| Def Inflow | 2216 | |
| 500 - Water | 500 | 146,953.00 |
| Deferred Inflow - Pension | 2217 | |
| 500 - Water | 500 | 10,384.00 |
| 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>7,240,003.47</u> |
| Total Other Liabilities | | 7,240,003.47 |
| Long Term Debt | | |
| Note Payable - Long Term | | |
| Long Term Debt- Note Payable | 2100 | |
| 650 - Solid Waste | 650 | 756,772.00 |
| Note Payable - State CIEDB-LTD | 2101 | |
| 500 - Water | 500 | 2,264,765.52 |
| Internal Loan Due Water-500 | 2491 | |
| 800 - Drainage | 800 | <u>205,306.30</u> |
| Total Note Payable - Long Term | | 3,226,843.82 |
| 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 | | 3,252,489.50 |
| Equity | | |
| Revenues | | |
| 100 - Administration | 100 | 317,421.40 |
| 200 - Bayridge | 200 | 2,082.28 |
| 301 - Fire | 301 | 238,809.97 |
| 400 - Vista de Oro | 400 | 462.99 |
| 500 - Water | 500 | 1,489,225.75 |
| Wastewater Fiduciary Fund | 602 | (679,197.23) |
| 650 - Solid Waste | 650 | 75,194.00 |
| 800 - Drainage | 800 | 29,485.77 |
| 900 - Parks & Recreation | 900 | <u>7,505.38</u> |
| Total Revenues | | 1,480,990.31 |
| Expenditures | | |
| 100 - Administration | 100 | (349,274.41) |
| 200 - Bayridge | 200 | (3,552.66) |
| 301 - Fire | 301 | (307,195.01) |
| 400 - Vista de Oro | 400 | (1,992.18) |

| | | |
|------------------------------------|------|----------------------|
| 500 - Water | 500 | (1,489,656.40) |
| 600 - Wastewater | 600 | (12,280.00) |
| 650 - Solid Waste | 650 | (87,132.81) |
| 800 - Drainage | 800 | (44,927.22) |
| 900 - Parks & Recreation | 900 | (1,704.80) |
| Total Expenditures | | (2,297,715.49) |
| Equity | | |
| Septic System Decommission 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 | 162,274.82 |
| Low Income Sewer Connection Money | 105 | 9,353.02 |
| 200 - Bayridge | 200 | 30,447.90 |
| 301 - Fire | 301 | 3,018,661.96 |
| 400 - Vista de Oro | 400 | 2,731.64 |
| 500 - Water | 500 | 7,362,407.99 |
| 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>15,912,032.29</u> |
| Total Equity | | <u>15,095,307.11</u> |
| Total LIABILITIES & EQUITY | | <u>26,522,023.54</u> |

FIRE RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 11/30/2024

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 540,562.42

Total Other Liabilities 2,573,461.95

Total Other Liabilities 2,573,461.95

Equity

Equity

Fire Mitigation Fund 3161 135,448.89

Total Equity 135,448.89

Total Equity 135,448.89

Total LIABILITIES & EQUITY 2,708,910.84

WATER RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 11/30/2024

Current Period
Balance

| LIABILITIES & EQUITY | | |
|---|------|----------------------------|
| CURRENT LIABILITIES | | |
| Trust Liability | | |
| Water Quality Trust Reserve | 3050 | <u>91,517.27</u> |
| Total Trust Liability | | <u>91,517.27</u> |
| Total CURRENT LIABILITIES | | 91,517.27 |
| Other Liabilities | | |
| Other Liabilities | | |
| Replacement Reserve - Vehicle, Equip & Fire Engines | 3110 | 144,644.25 |
| General Contingency Reserve | 3111 | 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 11/30/2024

| | | 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 11/30/2024

| | | 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> |