



February 3, 2025

**TO:** Finance Advisory Committee

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

**SUBJECT: Agenda Item 6 – 02/03/2025 FAC Meeting**  
Receive Financial Report for the Period Ending December 31, 2024

**STAFF RECOMMENDATION**

Staff recommends that the FAC adopt the following motion:

***Motion: I recommend to the Board, that the Board receive and file the financials for the period ending December 31, 2024.***

**DESCRIPTION**

The attached are the Statement of Revenues and Expenditures and Balance Sheets for December 2024. The items discussed over the last 6 months that may need adjustment have Mid-Year Adjustments being recommended.

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

**Attachment**

December 2024 Financial Report

**President**

Christine M. Womack

**Vice President**

Matthew D. Fourcroy

**Directors**

Charles L. Cesena  
Tom Cross  
Richard Hubbard

**General Manager**

Ron Munds

**District Accountant**

Robert Stilts, CPA

**Unit Chief**

John Owens

**Battalion Chief**

Paul Provence

**Mailing Address:**

P.O. Box 6064  
Los Osos, CA 93412

**Offices:**

2122 9<sup>th</sup> Street, Suite 110  
Los Osos, CA 93402

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**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 12/1/2024 Through 12/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
<b>Other Revenues</b>					
4002	Transfer In	62,823.95	376,943.70	753,887.50	(376,943.80) (50.00)%
4930	Other Revenue	0.00	3.04	0.00	3.04 0.00%
	<b>Total Other Revenues</b>	<b>62,823.95</b>	<b>376,946.74</b>	<b>753,887.50</b>	<b>(376,940.76) (50.00)%</b>
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	552.79	2,998.52	2,500.00	498.52 19.94%
4511	Unrealized Change in Value	(276.64)	576.24	0.00	576.24 0.00%
	<b>Total Use of Money &amp; Property</b>	<b>276.15</b>	<b>3,574.76</b>	<b>2,500.00</b>	<b>1,074.76 42.99%</b>
	<b>Total Revenues</b>	<b>63,100.10</b>	<b>380,521.50</b>	<b>756,387.50</b>	<b>(375,866.00) (49.69)%</b>
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
7322	Director's Compensation	800.00	4,150.00	14,500.00	10,350.00 71.38%
8018	Holiday Pay	2,623.92	5,879.70	14,400.00	8,520.30 59.17%
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	0.00	1,709.58	2,700.00	990.42 36.68%
8054	Salaries & Wages - Regular	22,457.70	144,795.60	295,000.00	150,204.40 50.92%
8060	Sick Leave Pay	531.71	2,333.03	6,600.00	4,266.97 64.65%
8066	Comp Time Used	0.00	104.68	300.00	195.32 65.11%
8081	Vacation Pay	765.12	11,949.88	14,000.00	2,050.12 14.64%
	<b>Total Salaries/Wages</b>	<b>27,178.45</b>	<b>175,907.73</b>	<b>354,000.00</b>	<b>178,092.27 50.31%</b>
<b>Payroll Taxes &amp; Benefits</b>					
5020	Social Security Employer	49.60	257.30	1,116.00	858.70 76.94%
5030	Life Insurance - ER	35.36	203.32	525.00	321.68 61.27%
5031	Disability Insurance	35.28	202.89	600.00	397.11 66.19%
5032	Employee Assistance Program	8.30	49.80	101.00	51.20 50.69%
5035	AD & D Insurance	8.00	46.02	125.00	78.98 63.18%
5040	LTD Insurance	159.66	918.07	1,900.00	981.93 51.68%
5050	Medicare - ER	411.38	2,650.15	5,200.00	2,549.85 49.04%
5060	Cafeteria Plan - ER	2,471.32	13,703.74	28,850.00	15,146.26 52.50%
5070	Retirement ER - Regular	0.00	210.00	500.00	290.00 58.00%
5075	Retirees Medical - ER	159.40	1,108.23	2,250.00	1,141.77 50.75%
5102	CA Training Tax- ER	0.80	4.15	37.50	33.35 88.93%
5120	Workers Comp Insurance - ER	0.00	2,230.69	2,325.00	94.31 4.06%
5124	Retirement - ER - Tier 2	1,322.27	13,968.10	31,000.00	17,031.90 54.94%
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>4,661.37</b>	<b>35,552.46</b>	<b>74,529.50</b>	<b>38,977.04 52.30%</b>
<b>Employment Services</b>					
5100	Unemployment Insurance - ER	23.20	120.35	1,200.00	1,079.65 89.97%
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%
	<b>Total Employment Services</b>	<b>23.20</b>	<b>120.35</b>	<b>1,550.00</b>	<b>1,429.65 92.24%</b>
	<b>Total Personnel</b>	<b>31,863.02</b>	<b>211,580.54</b>	<b>430,079.50</b>	<b>218,498.96 50.80%</b>
<b>Services &amp; Supplies</b>					
<b>Clothing &amp; Uniform</b>					

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 12/1/2024 Through 12/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - 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	1,806.50	15,327.50	28,500.00	13,172.50	46.22%
7100 Copier Contract-Maint & Usage	300.30	1,936.63	3,604.00	1,667.37	46.26%
7255 Security Services	105.00	210.00	500.00	290.00	58.00%
7321 Janitorial Cleaning & Supplies	271.00	1,626.00	3,450.00	1,824.00	52.87%
7342 Public Meeting Recordings	63.99	2,082.96	5,600.00	3,517.04	62.80%
Total Contract Services	2,546.79	28,084.12	52,654.00	24,569.88	46.66%
Financial Services					
7309 Late Fees	0.00	0.00	200.00	200.00	100.00%
7310 Bank Service Charges	560.15	3,560.22	7,300.00	3,739.78	51.23%
Total Financial Services	560.15	3,560.22	7,500.00	3,939.78	52.53%
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	27,500.00	60,000.00	32,500.00	54.17%
7305 Auditing Services	2,000.00	23,000.00	24,000.00	1,000.00	4.17%
7320 Professional & Consulting Services	0.00	54.95	800.00	745.05	93.13%
7326 Legal Services	0.00	4,389.92	20,000.00	15,610.08	78.05%
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	7,000.00	54,944.87	122,300.00	67,355.13	55.07%
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	614.94	3,746.01	7,000.00	3,253.99	46.49%
7160 Postage, Shipping & Mail Supplies	4.09	655.97	1,700.00	1,044.03	61.41%
7226 Membership & Dues	0.00	0.00	8,500.00	8,500.00	100.00%
Total Office/Operations	619.03	5,721.00	19,400.00	13,679.00	70.51%
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 12/1/2024 Through 12/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
<b>Rent &amp; Utilities</b>						
6000	Cell Phones	130.00	747.50	1,560.00	812.50	52.08%
6025	Telephone	263.49	1,690.38	2,914.00	1,223.62	41.99%
7350	Rent - Meetings	0.00	0.00	200.00	200.00	100.00%
7352	Rent - Offices & Other Structures	3,400.00	20,400.00	40,800.00	20,400.00	50.00%
8610	Electric	399.62	2,082.47	4,000.00	1,917.53	47.94%
8620	Gas Service	129.44	209.18	700.00	490.82	70.12%
	<b>Total Rent &amp; Utilities</b>	<b>4,322.55</b>	<b>25,129.53</b>	<b>50,174.00</b>	<b>25,044.47</b>	<b>49.92%</b>
<b>Repairs &amp; Maintenance</b>						
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%
	<b>Total Repairs &amp; Maintenance</b>	<b>0.00</b>	<b>257.54</b>	<b>125.00</b>	<b>(132.54)</b>	<b>(106.03)%</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	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%
	<b>Total Travel &amp; Training</b>	<b>0.00</b>	<b>957.90</b>	<b>4,700.00</b>	<b>3,742.10</b>	<b>79.62%</b>
	<b>Total Services &amp; Supplies</b>	<b>15,048.52</b>	<b>185,938.31</b>	<b>323,808.00</b>	<b>137,869.69</b>	<b>42.58%</b>
	<b>Total Expenditures</b>	<b>46,911.54</b>	<b>397,518.85</b>	<b>753,887.50</b>	<b>356,368.65</b>	<b>47.27%</b>
	<b>Net Revenues over Expenditures</b>	<b>16,188.56</b>	<b>(16,997.35)</b>	<b>2,500.00</b>	<b>(19,497.35)</b>	<b>(779.89)%</b>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 12/1/2024 Through 12/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>		
Revenues						
Special Taxes & Assessments						
4550	Lighting Assessment	1,218.39	2,898.87	10,000.00	(7,101.13)	(71.01)%
	Total Special Taxes & Assessments	1,218.39	2,898.87	10,000.00	(7,101.13)	(71.01)%
Use of Money & Property						
4510	Investment Income on funds	83.98	485.78	0.00	485.78	0.00%
	Total Use of Money & Property	83.98	485.78	0.00	485.78	0.00%
	Total Revenues	1,302.37	3,384.65	10,000.00	(6,615.35)	(66.15)%
Expenditures						
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6345	Property Taxes & Assessments Costs	0.00	495.90	600.00	104.10	17.35%
	Total Insurance, Licenses & Regulatory Fees	0.00	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	456.69	2,728.15	6,724.16	3,996.01	59.43%
	Total Rent & Utilities	456.69	2,728.15	6,724.16	3,996.01	59.43%
	Total Services & Supplies	456.69	3,224.05	7,399.16	4,175.11	56.43%
Transfers						
9511	Interfund Transfer Out	157.06	942.36	1,884.72	942.36	50.00%
	Total Transfers	157.06	942.36	1,884.72	942.36	50.00%
	Total Expenditures	613.75	4,166.41	9,283.88	5,117.47	55.12%
	Net Revenues over Expenditures	688.62	(781.76)	716.12	(1,497.88)	(209.17)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 12/1/2024 Through 12/31/2024

	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	132,239.04	(132,239.04) (100.00)%
4037	Property Tax Zone B Received	110,137.78	237,408.61	642,637.00	(405,228.39) (63.06)%
4038	Property Tax Zone B Pass thru	0.00	0.00	2,118,324.00	(2,118,324.00) (100.00)%
	<b>Total Property Taxes</b>	<b>110,137.78</b>	<b>237,408.61</b>	<b>2,893,200.04</b>	<b>(2,655,791.43) (91.79)%</b>
<b>Special Taxes &amp; Assessments</b>					
4015	CSA 9-I Assessments ( Contract)	0.00	0.00	27,508.00	(27,508.00) (100.00)%
4050	Special Fire Tax	0.00	0.00	673,342.00	(673,342.00) (100.00)%
	<b>Total Special Taxes &amp; Assessments</b>	<b>0.00</b>	<b>0.00</b>	<b>700,850.00</b>	<b>(700,850.00) (100.00)%</b>
<b>Other Revenues</b>					
4000	Ambulance Agreement	21,963.71	21,963.71	67,134.00	(45,170.29) (67.28)%
	<b>Total Other Revenues</b>	<b>21,963.71</b>	<b>21,963.71</b>	<b>67,134.00</b>	<b>(45,170.29) (67.28)%</b>
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	19,009.84	102,441.88	80,000.00	22,441.88 28.05%
4511	Unrealized Change in Value	(9,116.88)	18,990.22	0.00	18,990.22 0.00%
	<b>Total Use of Money &amp; Property</b>	<b>9,892.96</b>	<b>121,432.10</b>	<b>80,000.00</b>	<b>41,432.10 51.79%</b>
	<b>Total Revenues</b>	<b>141,994.45</b>	<b>380,804.42</b>	<b>3,741,184.04</b>	<b>(3,360,379.62) (89.82)%</b>
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8295	Resv FF-Overtime/Shift Coverage	1,293.60	15,088.80	38,000.00	22,911.20 60.29%
8340	Resv FF-Shift Coverage	6,070.80	40,949.61	150,000.00	109,050.39 72.70%
8345	Resv FF-Special Projects	0.00	0.00	2,000.00	2,000.00 100.00%
	<b>Total Salaries/Wages</b>	<b>7,364.40</b>	<b>56,038.41</b>	<b>190,000.00</b>	<b>133,961.59 70.51%</b>
<b>Payroll Taxes &amp; Benefits</b>					
5020	Social Security Employer	456.58	3,474.29	10,000.00	6,525.71 65.26%
5030	Life Insurance - ER	89.77	1,154.32	2,500.00	1,345.68 53.83%
5035	AD & D Insurance	16.62	220.72	850.00	629.28 74.03%
5050	Medicare - ER	106.78	812.57	2,500.00	1,687.43 67.50%
5070	Retirement ER - Regular	4,916.50	29,849.00	60,000.00	30,151.00 50.25%
5102	CA Training Tax- ER	2.60	21.33	175.00	153.67 87.81%
5120	Workers Comp Insurance - ER	0.00	13,761.11	19,500.00	5,738.89 29.43%
5124	Retirement - ER - Tier 2	111.33	1,017.98	5,000.00	3,982.02 79.64%
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>5,700.18</b>	<b>50,311.32</b>	<b>100,525.00</b>	<b>50,213.68 49.95%</b>
<b>Employment Services</b>					
5000	Medical Exams & Procedures	0.00	0.00	4,000.00	4,000.00 100.00%
5100	Unemployment Insurance - ER	75.96	619.50	6,000.00	5,380.50 89.67%
6200	Hiring, Advertising & Other Costs	0.00	0.00	100.00	100.00 100.00%
6230	Medical Exam	0.00	0.00	4,000.00	4,000.00 100.00%
	<b>Total Employment Services</b>	<b>75.96</b>	<b>619.50</b>	<b>14,100.00</b>	<b>13,480.50 95.61%</b>
	<b>Total Personnel</b>	<b>13,140.54</b>	<b>106,969.23</b>	<b>304,625.00</b>	<b>197,655.77 64.88%</b>
<b>Services &amp; Supplies</b>					

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 12/1/2024 Through 12/31/2024

	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%
	Total Clothing & Uniform	0.00	0.00	5,000.00	5,000.00	100.00%
<b>Contract Services</b>						
6110	IT Purchased Services	0.00	599.90	1,500.00	900.10	60.01%
7100	Copier Contract-Maint & Usage	127.64	837.78	2,500.00	1,662.22	66.49%
7202	Building Alarms & Security	210.00	420.00	1,100.00	680.00	61.82%
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	337.64	4,003.68	2,830,274.00	2,826,270.32	99.86%
<b>Equipment &amp; Tools</b>						
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	0.00	261.12	1,800.00	1,538.88	85.49%
7238	Paramedic & EMT Small Tools & Supplies	118.22	11,173.68	27,000.00	15,826.32	58.62%
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	118.22	18,568.71	130,725.00	112,156.29	85.80%
<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%
	Total Financial Services	0.00	0.00	60.00	60.00	100.00%
<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	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	0.00	81,387.36	84,950.00	3,562.64	4.19%
<b>Legal &amp; Professional</b>						

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 12/1/2024 Through 12/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7320 Professional & Consulting Services	0.00	32,096.78	8,000.00	(24,096.78)	(301.21)%
7326 Legal Services	0.00	1,025.00	15,000.00	13,975.00	93.17%
7340 Legal Notifications & Mandated Advertising	0.00	0.00	1,500.00	1,500.00	100.00%
Total Legal & Professional Office/Operations	0.00	33,121.78	24,500.00	(8,621.78)	(35.19)%
7140 General Supplies & Minor Equipment	914.27	2,612.92	6,000.00	3,387.08	56.45%
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	914.27	2,728.85	11,400.00	8,671.15	76.06%
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	26.75	69.70	500.00	430.30	86.06%
7224 Kitchen Cookware & Utensils	0.00	101.67	800.00	698.33	87.29%
7330 Misc Operating Expenses	0.00	5,996.40	1,000.00	(4,996.40)	(499.64)%
Total Other Expense	26.75	6,167.77	3,000.00	(3,167.77)	(105.59)%
Rent & Utilities					
6000 Cell Phones	68.68	411.26	910.00	498.74	54.81%
6025 Telephone	199.69	1,137.25	2,400.00	1,262.75	52.61%
8610 Electric	0.00	3,466.18	2,460.00	(1,006.18)	(40.90)%
8620 Gas Service	242.07	692.91	2,000.00	1,307.09	65.35%
8630 Trash Services	198.49	1,185.53	2,800.00	1,614.47	57.66%
8640 Water and Water Services	398.11	2,958.49	6,000.00	3,041.51	50.69%
8659 Utility Cable Charges	0.00	460.81	2,000.00	1,539.19	76.96%
8670 Street Lighting	10.98	65.48	135.00	69.52	51.50%
Total Rent & Utilities	1,118.02	10,377.91	18,705.00	8,327.09	44.52%
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	0.00	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 12/1/2024 Through 12/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6800 R & M - Grounds & Collection Systems	0.00	83.59	1,600.00	1,516.41	94.78%
6900 R & M - Buildings & Structures	64.80	960.76	15,000.00	14,039.24	93.59%
Total Repairs & Maintenance	64.80	4,888.03	33,250.00	28,361.97	85.30%
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	0.00	0.00	500.00	500.00	100.00%
Total Travel & Training	0.00	0.00	1,400.00	1,400.00	100.00%
Total Services & Supplies	2,579.70	161,244.09	3,143,264.00	2,982,019.91	94.87%
Capital Outlay					
9006 Infrastructure CIP	0.00	0.00	60,000.00	60,000.00	100.00%
9085 Vehicle Purchase	0.00	23,022.18	40,000.00	16,977.82	42.44%
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	0.00	0.00	220,000.00	220,000.00	100.00%
Transfers					
9511 Interfund Transfer Out	6,596.51	39,579.06	79,158.19	39,579.13	50.00%
Total Transfers	6,596.51	39,579.06	79,158.19	39,579.13	50.00%
Total Expenditures	22,316.75	330,814.56	3,847,047.19	3,516,232.63	91.40%
Net Revenues over Expenditures	119,677.70	49,989.86	(105,863.15)	155,853.01	(147.22)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 12/1/2024 Through 12/31/2024

	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	810.89	1,273.88	6,000.00	(4,726.12) (78.77)%
	Total Special Taxes & Assessments	<u>810.89</u>	<u>1,273.88</u>	<u>6,000.00</u>	<u>(4,726.12) (78.77)%</u>
	Total Revenues	<u>810.89</u>	<u>1,273.88</u>	<u>6,000.00</u>	<u>(4,726.12) (78.77)%</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 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>300.00 100.00%</u>
Rent & Utilities					
8670	Street Lighting	180.32	1,077.20	2,460.00	1,382.80 56.21%
	Total Rent & Utilities	<u>180.32</u>	<u>1,077.20</u>	<u>2,460.00</u>	<u>1,382.80 56.21%</u>
	Total Services & Supplies	<u>180.32</u>	<u>1,387.20</u>	<u>3,360.00</u>	<u>1,972.80 58.71%</u>
Transfers					
9511	Interfund Transfer Out	157.06	942.36	1,884.72	942.36 50.00%
	Total Transfers	<u>157.06</u>	<u>942.36</u>	<u>1,884.72</u>	<u>942.36 50.00%</u>
	Total Expenditures	<u>337.38</u>	<u>2,329.56</u>	<u>5,244.72</u>	<u>2,915.16 55.58%</u>
	Net Revenues over Expenditures	<u>473.51</u>	<u>(1,055.68)</u>	<u>755.28</u>	<u>(1,810.96) (239.77)%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 12/1/2024 Through 12/31/2024

	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	40,862.84	88,083.53	50,104.96	37,978.57	75.80%
	Total Property Taxes	40,862.84	88,083.53	50,104.96	37,978.57	75.80%
<b>Grant Revenue</b>						
4965	BMC Reimbursements/Grants	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%
<b>Service Charges &amp; Fees</b>						
4030	Residential Single Family	234,337.18	1,238,623.52	2,525,100.00	(1,286,476.48)	(50.95)%
4102	Residential- Multi -Family-Water Sales	13,745.15	128,376.92	259,300.00	(130,923.08)	(50.49)%
4103	Commercial, Home Care, Retail-Water Sales	56,811.32	214,056.06	357,100.00	(143,043.94)	(40.06)%
4104	Irrigation- Water Sales	401.60	27,417.47	35,400.00	(7,982.53)	(22.55)%
4114	Water Other Service Revenues	0.00	0.00	1,000.00	(1,000.00)	(100.00)%
4931	Water Activation Fees	650.00	2,750.00	6,000.00	(3,250.00)	(54.17)%
4932	Penalties	1,991.58	11,766.15	21,000.00	(9,233.85)	(43.97)%
4933	Door Hangers/Lockout Notices	620.00	4,175.00	10,000.00	(5,825.00)	(58.25)%
4937	NSF Fees	50.00	400.00	650.00	(250.00)	(38.46)%
	Total Service Charges & Fees	308,606.83	1,627,565.12	3,215,550.00	(1,587,984.88)	(49.38)%
<b>Other Revenues</b>						
4930	Other Revenue	150.96	835.17	9,000.00	(8,164.83)	(90.72)%
	Total Other Revenues	150.96	835.17	9,000.00	(8,164.83)	(90.72)%
<b>Use of Money &amp; Property</b>						
4504	Interest Income	735.68	4,669.04	8,721.05	(4,052.01)	(46.46)%
4510	Investment Income on funds	18,546.85	99,895.20	100,000.00	(104.80)	(0.10)%
4511	Unrealized Change in Value	(9,694.64)	20,193.71	0.00	20,193.71	0.00%
	Total Use of Money & Property	9,587.89	124,757.95	108,721.05	16,036.90	14.75%
	<b>Total Revenues</b>	<b>359,208.52</b>	<b>1,848,434.27</b>	<b>3,383,376.01</b>	<b>(1,534,941.74)</b>	<b>(45.37)%</b>
<b>Expenditures</b>						
<b>Personnel</b>						
<b>Salaries/Wages</b>						
8018	Holiday Pay	5,113.52	11,176.38	29,000.00	17,823.62	61.46%
8045	Overtime Pay	461.79	3,453.97	10,000.00	6,546.03	65.46%
8050	Administrative Leave Pay	956.80	956.80	2,400.00	1,443.20	60.13%
8051	Floating Holiday Pay	750.96	3,826.86	5,500.00	1,673.14	30.42%
8054	Salaries & Wages - Regular	34,146.91	253,923.66	567,500.00	313,576.34	55.26%
8056	Retroactive Pay	0.00	0.00	500.00	500.00	100.00%
8060	Sick Leave Pay	3,845.73	8,494.09	13,500.00	5,005.91	37.08%
8063	Standby Pay	2,108.00	12,921.06	28,000.00	15,078.94	53.85%
8066	Comp Time Used	2,370.03	16,354.45	19,000.00	2,645.55	13.92%
8081	Vacation Pay	3,720.04	16,866.12	37,000.00	20,133.88	54.42%
	Total Salaries/Wages	53,473.78	327,973.39	712,400.00	384,426.61	53.96%
<b>Payroll Taxes &amp; Benefits</b>						
5030	Life Insurance - ER	151.38	804.13	2,000.00	1,195.87	59.79%
5031	Disability Insurance	84.64	488.99	1,100.00	611.01	55.55%
5032	Employee Assistance Program	31.54	142.76	302.50	159.74	52.81%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 12/1/2024 Through 12/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
5035 AD & D Insurance	34.24	181.86	450.00	268.14	59.59%
5040 LTD Insurance	424.30	2,342.83	5,000.00	2,657.17	53.14%
5050 Medicare - ER	794.27	4,938.10	11,000.00	6,061.90	55.11%
5060 Cafeteria Plan - ER	7,025.87	37,721.08	81,000.00	43,278.92	53.43%
5070 Retirement ER - Regular	12,793.06	77,959.99	158,000.00	80,040.01	50.66%
5075 Retirees Medical - ER	0.00	0.00	300.00	300.00	100.00%
5102 CA Training Tax- ER	0.00	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	1,374.60	7,833.38	18,900.00	11,066.62	58.55%
Total Payroll Taxes & Benefits	22,713.90	170,362.77	316,610.00	146,247.23	46.19%
Employment Services					
5100 Unemployment Insurance - ER	0.00	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	0.00	781.72	1,960.00	1,178.28	60.12%
Total Personnel	76,187.68	499,117.88	1,030,970.00	531,852.12	51.59%
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	577.72	1,875.44	5,000.00	3,124.56	62.49%
6110 IT Purchased Services	0.00	1,051.19	1,740.00	688.81	39.59%
6115 Misc Contract Service	136.26	3,002.77	0.00	(3,002.77)	0.00%
7250 Water Quality Testing	4,282.00	33,974.00	60,000.00	26,026.00	43.38%
7255 Security Services	1,275.00	2,200.00	4,000.00	1,800.00	45.00%
7321 Janitorial Cleaning & Supplies	87.50	603.75	1,140.00	536.25	47.04%
Total Contract Services	6,358.48	42,707.15	71,880.00	29,172.85	40.59%
Equipment & Tools					
6438 Disinfection Feed Pumps	0.00	1,258.81	2,700.00	1,441.19	53.38%
7242 Minor Tools, Accessories & Field Machines	1,117.16	2,736.89	3,500.00	763.11	21.80%
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	1,117.16	3,995.70	8,700.00	4,704.30	54.07%
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	0.00	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	0.00	27,426.12	25,000.00	(2,426.12)	(9.70)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 12/1/2024 Through 12/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
6345	Property Taxes & Assessments Costs	0.00	2,575.48	7,500.00	4,924.52	65.66%
7325	Insurance	0.00	98,523.02	101,900.00	3,376.98	3.31%
	Total Insurance, Licenses & Regulatory Fees	0.00	135,379.42	175,172.00	39,792.58	22.72%
	Legal & Professional					
7318	Professional & Consulting BMC	931.75	43,027.66	140,000.00	96,972.34	69.27%
7320	Professional & Consulting Services	0.00	18,147.76	59,000.00	40,852.24	69.24%
7326	Legal Services	0.00	1,000.00	3,000.00	2,000.00	66.67%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Legal & Professional	931.75	62,175.42	203,000.00	140,824.58	69.37%
	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	255.65	871.78	1,000.00	128.22	12.82%
7160	Postage, Shipping & Mail Supplies	820.47	5,198.77	10,000.00	4,801.23	48.01%
7180	Billing Supplies, Forms & Printing	972.30	6,028.86	21,000.00	14,971.14	71.29%
7226	Membership & Dues	0.00	1,246.34	3,065.00	1,818.66	59.34%
7230	Misc Small Parts & Supplies	273.97	978.94	1,000.00	21.06	2.11%
7237	Process Control & Treatment Supplies	629.56	4,396.43	10,000.00	5,603.57	56.04%
7239	Water Treatment Chemicals	0.00	9,177.79	20,000.00	10,822.21	54.11%
7249	Safety Supplies	129.65	531.84	1,200.00	668.16	55.68%
	Total Office/Operations	3,081.60	28,430.75	71,065.00	42,634.25	59.99%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	250.00	250.00	100.00%
7348	Water Conservation Program	672.80	1,458.09	8,000.00	6,541.91	81.77%
	Total Other Expense	672.80	1,458.09	8,250.00	6,791.91	82.33%
	Rent & Utilities					
6000	Cell Phones	40.00	945.14	2,200.00	1,254.86	57.04%
6025	Telephone	1,215.50	6,099.28	13,000.00	6,900.72	53.08%
8610	Electric	11,747.25	84,153.61	145,000.00	60,846.39	41.96%
8620	Gas Service	43.79	45.46	250.00	204.54	81.82%
8630	Trash Services	235.58	1,413.48	3,205.00	1,791.52	55.90%
8644	Disposal Services	0.00	1,240.00	7,600.00	6,360.00	83.68%
8670	Street Lighting	65.65	378.82	750.00	371.18	49.49%
	Total Rent & Utilities	13,347.77	94,275.79	172,005.00	77,729.21	45.19%
	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 12/1/2024 Through 12/31/2024

		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	45.59	283.51	1,200.00	916.49	76.37%
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	0.00	2,661.51	15,000.00	12,338.49	82.26%
7241	R & M - Water Distribution System	297.86	4,503.87	10,000.00	5,496.13	54.96%
	<b>Total Repairs &amp; Maintenance</b>	<b>343.45</b>	<b>11,821.03</b>	<b>55,401.00</b>	<b>43,579.97</b>	<b>78.66%</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	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%
	<b>Total Travel &amp; Training</b>	<b>0.00</b>	<b>379.00</b>	<b>3,850.00</b>	<b>3,471.00</b>	<b>90.16%</b>
	<b>Vehicle Maintenance &amp; Repairs</b>					
7006	Tuneup/Oil/Maintenance	88.17	398.88	1,600.00	1,201.12	75.07%
7211	Misc Fuel & Diesel	253.65	990.21	4,000.00	3,009.79	75.24%
7220	Gasoline	534.97	3,331.57	8,000.00	4,668.43	58.36%
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%
	<b>Total Vehicle Maintenance &amp; Repairs</b>	<b>876.79</b>	<b>4,793.98</b>	<b>18,800.00</b>	<b>14,006.02</b>	<b>74.50%</b>
	<b>Total Services &amp; Supplies</b>	<b>26,729.80</b>	<b>388,707.07</b>	<b>792,323.00</b>	<b>403,615.93</b>	<b>50.94%</b>
	<b>Capital Outlay</b>					
9006	Infrastructure CIP	20,642.62	449,112.51	2,560,000.00	2,110,887.49	82.46%
9059	Vehicles, Equipment, & Fixtures	0.00	0.00	111,000.00	111,000.00	100.00%
	<b>Total Capital Outlay</b>	<b>20,642.62</b>	<b>449,112.51</b>	<b>2,671,000.00</b>	<b>2,221,887.49</b>	<b>83.19%</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%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 12/1/2024 Through 12/31/2024

	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>286,477.26</u>	<u>572,954.50</u>	<u>286,477.24</u>	<u>50.00%</u>
Total Transfers	<u>47,746.21</u>	<u>286,477.26</u>	<u>572,954.50</u>	<u>286,477.24</u>	<u>50.00%</u>
Total Expenditures	<u>171,306.31</u>	<u>1,858,795.19</u>	<u>5,387,937.54</u>	<u>3,529,142.35</u>	<u>65.50%</u>
Net Revenues over Expenditures	<u>187,902.21</u>	<u>(10,360.92)</u>	<u>(2,004,561.53)</u>	<u>1,994,200.61</u>	<u>(99.48)%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 12/1/2024 Through 12/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
Service Charges & Fees					
4062	0.00	0.00	22,241.56	(22,241.56)	(100.00)%
	0.00	0.00	22,241.56	(22,241.56)	(100.00)%
	0.00	0.00	22,241.56	(22,241.56)	(100.00)%
<b>Expenditures</b>					
Services & Supplies					
Financial Services					
7310	0.00	1,815.00	1,815.00	0.00	0.00%
	0.00	1,815.00	1,815.00	0.00	0.00%
Insurance, Licenses & Regulatory Fees					
6343	0.00	0.00	35.00	35.00	100.00%
6345	0.00	244.18	270.00	25.82	9.56%
	0.00	244.18	305.00	60.82	19.94%
Legal & Professional					
7320	0.00	8,650.22	16,352.12	7,701.90	47.10%
	0.00	8,650.22	16,352.12	7,701.90	47.10%
	0.00	10,709.40	18,472.12	7,762.72	42.02%
Transfers					
9511	314.12	1,884.72	3,769.44	1,884.72	50.00%
	314.12	1,884.72	3,769.44	1,884.72	50.00%
	314.12	12,594.12	22,241.56	9,647.44	43.38%
Net Revenues over Expenditures	(314.12)	(12,594.12)	0.00	(12,594.12)	0.00%



**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 12/1/2024 Through 12/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Revenues						
Special Taxes & Assessments						
4061	Debt Service	124,779.16	(587,784.92)	0.00	(587,784.92)	0.00%
	Assessments-2002 WW Bond					
	Total Special Taxes & Assessments	124,779.16	(587,784.92)	0.00	(587,784.92)	0.00%
Use of Money & Property						
4510	Investment Income on funds	3,249.75	36,616.60	0.00	36,616.60	0.00%
	Total Use of Money & Property	3,249.75	36,616.60	0.00	36,616.60	0.00%
	Total Revenues	128,028.91	(551,168.32)	0.00	(551,168.32)	0.00%
	Net Revenues over Expenditures	128,028.91	(551,168.32)	0.00	(551,168.32)	0.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 12/1/2024 Through 12/31/2024

	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	62,525.84	130,764.63	375,000.00	(244,235.37) (65.13)%
	Total Other Revenues	62,525.84	130,764.63	375,000.00	(244,235.37) (65.13)%
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	1,377.05	8,332.26	5,000.00	3,332.26 66.65%
	Total Use of Money & Property	1,377.05	8,332.26	5,000.00	3,332.26 66.65%
	Total Revenues	63,902.89	139,096.89	380,000.00	(240,903.11) (63.40)%
<b>Expenditures</b>					
<b>Services &amp; Supplies</b>					
<b>Legal &amp; Professional</b>					
7320	Professional & Consulting Services	2,100.00	7,100.04	35,000.00	27,899.96 79.71%
7326	Legal Services	0.00	0.00	2,000.00	2,000.00 100.00%
7340	Legal Notifications & Mandated Advertising	141.23	141.23	2,000.00	1,858.77 92.94%
	Total Legal & Professional	2,241.23	7,241.27	39,000.00	31,758.73 81.43%
<b>Office/Operations</b>					
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%
<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	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	0.00	503.40	4,000.00	3,496.60 87.42%
<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	2,241.23	7,989.82	48,000.00	40,010.18 83.35%
<b>Debt Service</b>					
8952	Amortization of franchise asset	10,000.00	60,000.00	120,000.00	60,000.00 50.00%
	Total Debt Service	10,000.00	60,000.00	120,000.00	60,000.00 50.00%
<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	6,282.39	37,694.34	75,388.75	37,694.41 50.00%
	Total Transfers	6,282.39	37,694.34	75,388.75	37,694.41 50.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 12/1/2024 Through 12/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Total Expenditures	<u>18,523.62</u>	<u>105,684.16</u>	<u>343,388.75</u>	<u>237,704.59</u>	<u>69.22%</u>
Net Revenues over Expenditures	<u>45,379.27</u>	<u>33,412.73</u>	<u>36,611.25</u>	<u>(3,198.52)</u>	<u>(8.74)%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 12/1/2024 Through 12/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
Property Taxes					
4034	Property Tax Revenue from Water	0.00	0.00	134,776.00	(134,776.00) (100.00)%
4035	Property Taxes	5,788.77	12,478.86	44,930.00	(32,451.14) (72.23)%
	Total Property Taxes	5,788.77	12,478.86	179,706.00	(167,227.14) (93.06)%
Special Taxes & Assessments					
4400	Drainage Assessments	8,635.00	24,952.00	95,248.00	(70,296.00) (73.80)%
	Total Special Taxes & Assessments	8,635.00	24,952.00	95,248.00	(70,296.00) (73.80)%
Other Revenues					
4935	Sale-Specs/Plans & Non_Capital Items	16.50	44.00	0.00	44.00 0.00%
	Total Other Revenues	16.50	44.00	0.00	44.00 0.00%
Use of Money & Property					
4510	Investment Income on funds	1,238.05	7,694.73	600.00	7,094.73 1,182.45%
	Total Use of Money & Property	1,238.05	7,694.73	600.00	7,094.73 1,182.45%
	Total Revenues	15,678.32	45,169.59	275,554.00	(230,384.41) (83.61)%
<b>Expenditures</b>					
Personnel					
Salaries/Wages					
8045	Overtime Pay	0.00	0.00	200.00	200.00 100.00%
8054	Salaries & Wages - Regular	182.56	4,655.70	9,000.00	4,344.30 48.27%
	Total Salaries/Wages	182.56	4,655.70	9,200.00	4,544.30 49.39%
	Total Personnel	182.56	4,655.70	9,200.00	4,544.30 49.39%
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	0.00	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	0.00	8,728.12	10,150.00	1,421.88 14.01%
Legal & Professional					
7320	Professional & Consulting Services	0.00	2,797.38	5,000.00	2,202.62 44.05%
7326	Legal Services	0.00	0.00	6,000.00	6,000.00 100.00%
	Total Legal & Professional	0.00	2,797.38	11,000.00	8,202.62 74.57%
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 12/1/2024 Through 12/31/2024

	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	476.79	1,350.00	873.21	64.68%
6025	Telephone	32.50	185.32	350.00	164.68	47.05%
8610	Electric	159.09	525.36	1,500.00	974.64	64.98%
8670	Street Lighting	116.58	689.85	1,300.00	610.15	46.93%
	Total Rent & Utilities	308.17	1,877.32	4,500.00	2,622.68	58.28%
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	63.41	247.54	1,000.00	752.46	75.25%
7220	Gasoline	133.74	832.88	2,000.00	1,167.12	58.36%
	Total Vehicle Maintenance & Repairs	197.15	1,080.42	3,000.00	1,919.58	63.99%
	Total Services & Supplies	505.32	14,905.61	37,050.00	22,144.39	59.77%
Capital Outlay						
9006	Infrastructure CIP	4,034.07	32,392.77	70,000.00	37,607.23	53.72%
	Total Capital Outlay	4,034.07	32,392.77	70,000.00	37,607.23	53.72%
Debt Service						
2491	Internal Loan Due Water-500	4,782.78	28,441.72	57,500.44	29,058.72	50.54%
9023	Debt Service - Interest & Annual Fee	735.68	4,669.04	8,721.05	4,052.01	46.46%
	Total Debt Service	5,518.46	33,110.76	66,221.49	33,110.73	50.00%
Transfers						
9511	Interfund Transfer Out	1,256.48	7,538.88	15,077.75	7,538.87	50.00%
	Total Transfers	1,256.48	7,538.88	15,077.75	7,538.87	50.00%
	Total Expenditures	11,496.89	92,603.72	197,549.24	104,945.52	53.12%
	Net Revenues over Expenditures	4,181.43	(47,434.13)	78,004.76	(125,438.89)	(160.81)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 12/1/2024 Through 12/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
Use of Money & Property					
4510	1,331.69	7,984.19	10,000.00	(2,015.81)	(20.16)%
4511	(276.64)	576.24	0.00	576.24	0.00%
	<u>1,055.05</u>	<u>8,560.43</u>	<u>10,000.00</u>	<u>(1,439.57)</u>	<u>(14.40)%</u>
	1,055.05	8,560.43	10,000.00	(1,439.57)	(14.40)%
<b>Expenditures</b>					
Services & Supplies					
Legal & Professional					
7320	0.00	168.12	1,000.00	831.88	83.19%
7326	0.00	0.00	500.00	500.00	100.00%
	<u>0.00</u>	<u>168.12</u>	<u>1,500.00</u>	<u>1,331.88</u>	<u>88.79%</u>
	0.00	168.12	1,500.00	1,331.88	88.79%
Office/Operations					
7140	0.00	0.00	100.00	100.00	100.00%
	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00%</u>
	0.00	0.00	100.00	100.00	100.00%
	<u>0.00</u>	<u>168.12</u>	<u>1,600.00</u>	<u>1,431.88</u>	<u>89.49%</u>
	0.00	168.12	1,600.00	1,431.88	89.49%
Transfers					
9511	314.12	1,884.72	3,769.44	1,884.72	50.00%
	<u>314.12</u>	<u>1,884.72</u>	<u>3,769.44</u>	<u>1,884.72</u>	<u>50.00%</u>
	314.12	1,884.72	3,769.44	1,884.72	50.00%
	<u>314.12</u>	<u>2,052.84</u>	<u>5,369.44</u>	<u>3,316.60</u>	<u>61.77%</u>
	314.12	2,052.84	5,369.44	3,316.60	61.77%
Net Revenues over Expenditures	<u>740.93</u>	<u>6,507.59</u>	<u>4,630.56</u>	<u>1,877.03</u>	<u>40.54%</u>

<b>Fund</b>	<b>Cash Summary</b>	<b>Reserves</b>	<b>Unassigned Cash</b>	<b>Unassigned Cash as a % of Total Cash</b>
100	\$ 179,367.27	43,176.88	136,190.39	76%
105	\$ 9,353.02	-	9,353.02	100%
200	\$ 37,688.86	8,000.00	29,688.86	79%
301	\$ 4,580,736.79	2,708,910.84	1,871,825.95	41%
400	\$ 1,698.68	-	1,698.68	100%
500	\$ 4,476,985.07	3,259,682.37	1,217,302.70	27%
600	\$ 21,445.40	102,948.71	(81,503.31)	-380%
602	\$ 1,503,398.50	-	1,503,398.50	100%
650	\$ 424,749.75	-	424,749.75	100%
800	\$ 316,834.72	65,000.00	251,834.72	79%
900	\$ 349,341.17	198,879.18	150,461.99	43%
<b>Total</b>	<b>\$ 11,901,599.23</b>			

<b>Prior Month - Nov 2024</b>	
<b>Fund</b>	<b>Cash Summary</b>
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
<b>Total</b>	<b>\$ 11,541,455.00</b>

## Balance Sheet 12.31.24

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	6,130.20
800 - Drainage	800	5,980.76
900 - Parks & Recreation	900	4,976.89
General Checking Account	1012	
100 - Administration	100	43,525.39
Low Income Sewer Connection Money	105	9,353.02
200 - Bayridge	200	16,643.33
301 - Fire	301	176,696.87
400 - Vista de Oro	400	1,698.68
500 - Water	500	206,475.67
600 - Wastewater	600	(81,348.29)
Wastewater Fiduciary Fund	602	25.98
650 - Solid Waste	650	79,483.20
800 - Drainage	800	447.86
900 - Parks & Recreation	900	21,461.27
Payroll Account (contra to 2998)	1013	
100 - Administration	100	7,777.29
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	21,045.53
200 - Bayridge	200	21,045.53
301 - Fire	301	236,886.96
650 - Solid Waste	650	77,015.17
800 - Drainage	800	77,015.18
CAMP Investments	1042	
301 - Fire	301	655,602.93
500 - Water	500	531,055.33
650 - Solid Waste	650	268,251.38
800 - Drainage	800	233,390.92
900 - Parks & Recreation	900	216,383.96
US Bank - Investments	1045	
100 - Administration	100	106,519.06
301 - Fire	301	3,510,413.78
500 - Water	500	3,732,881.26



900 - Parks & Recreation	900	106,519.05
US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	7,849.14
US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	458,226.54
US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	1,037,296.84
Total Cash in Bank		11,901,599.23
Due From Others		
Due From Vista De Oro	1440	
100 - Administration	100	1,517.00
Due From Drainage	1480	
500 - Water	500	200,523.52
Total Due From Others		202,040.52
Accounts Receivable		
Accounts Receivable	1080	
301 - Fire	301	(18.00)
500 - Water	500	300,081.82
Unbilled A/R	1085	
500 - Water	500	287,263.74
Sched A Overpayment Receivable	1092	
301 - Fire	301	1,199,437.00
Total Accounts Receivable		1,786,764.56
Accrued Inventory On Hand		
Inventory	1100	
500 - Water	500	71,812.09
Total Accrued Inventory On Hand		71,812.09
Total CURRENT ASSETS		13,962,216.40
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	17,374.90
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	(34,974.00)
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,Vehcles & 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	866,772.00
Total Cash Suspense		867,672.00
Total OTHER ASSETS		867,672.00
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		26,932,672.94
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	
100 - Administration	100	(11,933.49)
200 - Bayridge	200	22.72
301 - Fire	301	1,800.35
400 - Vista de Oro	400	22.72
500 - Water	500	187,299.28
600 - Wastewater	600	22.72
650 - Solid Waste	650	10,141.23
800 - Drainage	800	4,352.43

Total Accounts Payable		191,727.96
Current Payroll Liabilities		
Fed Income Tax Withholding	2001	
100 - Administration	100	0.06
500 - Water	500	(1,000.36)
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	0.09
500 - Water	500	1,000.21
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	(0.13)
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	0.04
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	(22.16)
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	(4,029.45)
Vision Plan Liab- Employee	2204	
100 - Administration	100	0.06
500 - Water	500	17.89
Dental Plan Ins Payable- Employee	2205	
100 - Administration	100	0.01
500 - Water	500	(45.21)

Insurance- AD & D	2211	
100 - Administration	100	0.02
500 - Water	500	(5.08)
Insurance-Work Injury (WI)	2212	
100 - Administration	100	(1.35)
500 - Water	500	(29.24)
Insurance- LT Disability	2213	
100 - Administration	100	2.08
500 - Water	500	(60.67)
Survivor Premiums-PERS	2214	
100 - Administration	100	0.02
500 - Water	500	(0.02)
Payroll Clearing Account	2999	
100 - Administration	100	4,335.41
Total Current Payroll Liabilities		461,819.60
Due to Others		
Due To Administration	2410	
400 - Vista de Oro	400	1,517.00
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	120,000.00
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	91,517.27
Total Trust Liability		92,686.59
Total CURRENT LIABILITIES		1,064,970.84
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	1,517.00
Total Other Liabilities		7,240,003.47
Total Other Liabilities		7,240,003.47
Long Term Debt		
Note Payable - Long Term		
Long Term Debt- Note Payable	2100	
650 - Solid Waste	650	746,772.00
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	2,264,765.52
Internal Loan Due Water-500	2491	
800 - Drainage	800	200,523.52
Total Note Payable - Long Term		3,212,061.04
Accrued Interest Payable		
Accrued Interest Payable	2110	
500 - Water	500	25,645.68
Total Accrued Interest Payable		25,645.68
Total Long Term Debt		3,237,706.72
Equity		
Revenues		
100 - Administration	100	380,521.50
200 - Bayridge	200	3,384.65
301 - Fire	301	380,804.42
400 - Vista de Oro	400	1,273.88
500 - Water	500	1,848,434.27
Wastewater Fiduciary Fund	602	(551,168.32)
650 - Solid Waste	650	139,096.89
800 - Drainage	800	45,169.59
900 - Parks & Recreation	900	8,560.43
Total Revenues		2,256,077.31
Expenditures		
100 - Administration	100	(397,518.85)
200 - Bayridge	200	(4,166.41)
301 - Fire	301	(330,814.56)
400 - Vista de Oro	400	(2,329.56)

500 - Water	500	(1,858,795.19)
600 - Wastewater	600	(12,594.12)
650 - Solid Waste	650	(105,684.16)
800 - Drainage	800	(64,162.00)
900 - Parks & Recreation	900	(2,052.84)
Total Expenditures		(2,778,117.69)
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		15,912,032.29
Total Equity		15,389,991.91
Total LIABILITIES & EQUITY		26,932,672.94

# Cash Flow Summary

	December 2024	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	Cash Summary
100	\$ 179,367.27	\$ 174,739.20	\$ 160,084.95	\$ 189,759.74	\$ 169,755.17	\$ 159,595.14	\$ 151,065.05
200	\$ 37,688.86	\$ 37,000.24	\$ 35,857.19	\$ 37,024.25	\$ 37,176.10	\$ 37,937.45	\$ 38,627.65
301	\$ 4,580,736.79	\$ 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	\$ 1,698.68	\$ 1,225.17	\$ 1,099.57	\$ 1,614.81	\$ 1,849.37	\$ 2,417.22	\$ 3,051.43
500	\$ 4,476,985.07	\$ 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	\$ 21,445.40	\$ 21,759.52	\$ 22,073.64	\$ 29,998.75	\$ 30,312.87	\$ 30,626.99	\$ 31,005.68
602	\$ 1,503,398.50	\$ 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	\$ 424,749.75	\$ 379,378.78	\$ 397,512.04	\$ 407,318.69	\$ 368,217.59	\$ 376,450.31	\$ 342,814.02
800	\$ 316,834.72	\$ 342,959.23	\$ 330,086.18	\$ 337,289.42	\$ 346,954.84	\$ 353,826.57	\$ 356,607.04
900	\$ 349,341.17	\$ 348,634.16	\$ 348,078.55	\$ 348,518.94	\$ 346,764.68	\$ 345,192.39	\$ 342,867.40
<b>Total</b>	<b>\$ 11,892,246.21</b>	<b>\$ 11,532,101.98</b>	<b>\$ 11,454,881.04</b>	<b>\$ 11,302,034.70</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	2.65%
200	1.86%
301	2.46%
400	38.65%
500	2.20%
600	-1.44%
602	9.31%
650	11.96%
800	-7.62%
900	0.20%

Average Cash Flow Summary 2024/2025		Average Cash Flow Summary 2023/2024	
100	\$ 172,216.91	100	\$ 168,095.54
200	\$ 37,114.02	200	\$ 36,249.21
301	\$ 4,383,730.36	301	\$ 3,636,966.92
400	\$ 1,650.80	400	\$ 1,157.12
500	\$ 4,354,556.34	500	\$ 4,423,574.35
600	\$ 26,036.20	600	\$ 32,229.26
602	\$ 1,582,140.14	602	\$ 1,664,076.69
650	\$ 392,271.19	650	\$ 231,555.19
800	\$ 337,991.83	800	\$ 266,816.40
900	\$ 347,754.98	900	\$ 325,046.45
<b>TOTAL</b>	<b>\$ 11,635,462.76</b>	<b>TOTAL</b>	<b>\$ 10,785,767.13</b>

# Drainage Reserve

LOS OSOS COMMUNITY SERVICES DISTRICT  
Balance Sheet  
As of 12/31/2024

		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>



# Fire Reserve

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 12/31/2024

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 2,573,461.95

Total Other Liabilities 2,573,461.95

#### Equity

##### Equity

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

Total Equity 135,448.89

Total LIABILITIES & EQUITY 2,708,910.84

**Parks Reserve**  
**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Balance Sheet  
As of 12/31/2024

		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>

# Water Reserve

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 12/31/2024

		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		<u>91,517.27</u>
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>