



January 6, 2025

TO: Finance Advisory Committee
FROM: Laura Durban, Administrative Services Manager
 Ron Munds, General Manager
SUBJECT: **Agenda Item 5 – 01/06/2025 FAC Meeting**
 Receive Financial Report for the Period Ending November 30, 2024

STAFF RECOMMENDATION

President

Staff recommends that the FAC adopt the following motion:

Vice President

Christine M. Womack

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

Directors

Charles L. 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

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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.

Attachment - November 2024 Financial Report

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
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	4,989.75	111,539.14	80,000.00	31,539.14 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	68.07	543.54	14,100.00	13,556.46 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	259.68	4,823.23	33,250.00	28,426.77	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	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	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	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	32,982.55	79,158.19	46,175.64	58.33%
Total Transfers	6,596.51	32,982.55	79,158.19	46,175.64	58.33%
Total Expenditures	39,085.62	307,195.01	3,847,047.19	3,539,852.18	92.01%
Net Revenues over Expenditures	62,509.52	(68,385.04)	(105,863.15)	37,478.11	(35.40)%

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	
Revenues						
Special Taxes & Assessments						
4550	Lighting Assessment	462.99	462.99	6,000.00	(5,537.01)	(92.28)%
	Total Special Taxes & Assessments	462.99	462.99	6,000.00	(5,537.01)	(92.28)%
	Total Revenues	462.99	462.99	6,000.00	(5,537.01)	(92.28)%
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	0.00	310.00	600.00	290.00	48.33%
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	0.00	0.00	300.00	300.00	100.00%
Rent & Utilities						
8670	Street Lighting	180.33	896.88	2,460.00	1,563.12	63.54%
	Total Rent & Utilities	180.33	896.88	2,460.00	1,563.12	63.54%
	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	157.06	785.30	1,884.72	1,099.42	58.33%
	Total Expenditures	337.39	1,992.18	5,244.72	3,252.54	62.02%
	Net Revenues over Expenditures	125.60	(1,529.19)	755.28	(2,284.47)	(302.47)%

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	Property Taxes	<u>35,841.68</u>	<u>47,220.69</u>	<u>50,104.96</u>	<u>(2,884.27)</u> (5.76)%
	Total Property Taxes	35,841.68	47,220.69	50,104.96	(2,884.27) (5.76)%
Grant Revenue					
4965	BMC Reimbursements/Grants	<u>0.00</u>	<u>7,192.50</u>	<u>0.00</u>	<u>7,192.50</u> 0.00%
	Total Grant Revenue	0.00	7,192.50	0.00	7,192.50 0.00%
Service Charges & Fees					
4030	Residential Single Family	171,512.50	1,004,286.34	2,525,100.00	(1,520,813.66) (60.23)%
4102	Residential- Multi -Family-Water Sales	28,327.80	114,631.77	259,300.00	(144,668.23) (55.79)%
4103	Commercial, Home Care, Retail-Water Sales	22,135.95	157,244.74	357,100.00	(199,855.26) (55.97)%
4104	Irrigation- Water Sales	6,546.35	27,015.87	35,400.00	(8,384.13) (23.68)%
4114	Water Other Service Revenues	0.00	0.00	1,000.00	(1,000.00) (100.00)%
4931	Water Activation Fees	350.00	2,100.00	6,000.00	(3,900.00) (65.00)%
4932	Penalties	2,235.33	9,774.57	21,000.00	(11,225.43) (53.45)%
4933	Door Hangers/Lockout Notices	840.00	3,555.00	10,000.00	(6,445.00) (64.45)%
4937	NSF Fees	<u>125.00</u>	<u>350.00</u>	<u>650.00</u>	<u>(300.00)</u> (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	Other Revenue	<u>(120.84)</u>	<u>684.21</u>	<u>9,000.00</u>	<u>(8,315.79)</u> (92.40)%
	Total Other Revenues	(120.84)	684.21	9,000.00	(8,315.79) (92.40)%
Use of Money & Property					
4504	Interest Income	752.76	3,933.36	8,721.05	(4,787.69) (54.90)%
4510	Investment Income on funds	5,760.97	81,348.35	100,000.00	(18,651.65) (18.65)%
4511	Unrealized Change in Value	<u>(1,517.02)</u>	<u>29,888.35</u>	<u>0.00</u>	<u>29,888.35</u> 0.00%
	Total Use of Money & Property	<u>4,996.71</u>	<u>115,170.06</u>	<u>108,721.05</u>	<u>6,449.01</u> 5.93%
	Total Revenues	<u>272,790.48</u>	<u>1,489,225.75</u>	<u>3,383,376.01</u>	<u>(1,894,150.26)</u> (55.98)%
Expenditures					
Personnel					
Salaries/Wages					
8018	Holiday Pay	2,556.76	6,062.86	29,000.00	22,937.14 79.09%
8045	Overtime Pay	1,462.34	2,992.18	10,000.00	7,007.82 70.08%
8050	Administrative Leave Pay	0.00	0.00	2,400.00	2,400.00 100.00%
8051	Floating Holiday Pay	619.81	3,075.90	5,500.00	2,424.10 44.07%
8054	Salaries & Wages - Regular	68,633.46	220,415.43	567,500.00	347,084.57 61.16%
8056	Retroactive Pay	0.00	0.00	500.00	500.00 100.00%
8060	Sick Leave Pay	944.69	4,648.36	13,500.00	8,851.64 65.57%
8063	Standby Pay	3,115.25	10,813.06	28,000.00	17,186.94 61.38%
8066	Comp Time Used	4,691.59	13,984.42	19,000.00	5,015.58 26.40%
8081	Vacation Pay	<u>1,924.73</u>	<u>13,146.08</u>	<u>37,000.00</u>	<u>23,853.92</u> 64.47%
	Total Salaries/Wages	83,948.63	275,138.29	712,400.00	437,261.71 61.38%
Payroll Taxes & Benefits					
5030	Life Insurance - ER	151.38	652.75	2,000.00	1,347.25 67.36%
5031	Disability Insurance	84.63	404.35	1,100.00	695.65 63.24%
5032	Employee Assistance Program	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	<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>
Total Equity		<u>135,448.89</u>
Total Equity		<u>135,448.89</u>

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

		<u>Current Period Balance</u>
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>