



March 6, 2025

TO: Board of Directors

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

SUBJECT: **Agenda Item 7D – 03/06/2025 Board Meeting**
Receive Financial Report for the Period Ending January 31, 2025

STAFF RECOMMENDATION

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

Motion: I recommend that the Board receive and file the financials for the period ending January 31, 2025.

DESCRIPTION

The attached are the Statement of Revenues and Expenditures and Balance Sheets for January 2025. Below are some of the financials of note.

GL	Fund	Description	Explanation
6100	100	Labor & Support-IT Services	For work done on Server. We should not have any more expenditures this FY.
7320	100	Professional & Consulting Services	GASB 75 Annual Report
6130	100	Computer Hardware	Server Purchase. Should have minimal expenses the rest of the FY
6055	301	Radios – Non-Capital	Mid-Year adjustment has been made, and no further purchase expected this FY
6610	301	Rescue – Extrication Equipment	Mid-Year adjustment has been made, and no further purchase expected this FY
7320	301	Professional & Consulting Services	This was to pay Eric Cleveland who assisted in the documentation for CAL-Fire Refund. Reimbursement recorded to GL 4040
6775	301	R&M -Operation/Field Equipment	Fire hose purchase made. There should only be minimal expenses the rest of the FY

President

Christine M. Womack

Vice President

Matthew D. Fourcroy

Directors

Charles Cesena
Tom Cross
Richard Hubbard

General Manager

Ron Munds

District Accountant

Robert Stilts, CPA

Unit Chief

John Owens

Battalion Chief

Paul Provence

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The attached are the Statement of Revenues and Expenditures and Balance Sheets for January 31, 2025.

Attachment

January 2025 Financial Report

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 1/1/2025 Through 1/31/2025

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Other Revenues					
4002	Transfer In	62,823.95	439,767.65	753,887.50	(314,119.85) (41.67)%
4930	Other Revenue	0.00	3.04	0.00	3.04 0.00%
	Total Other Revenues	62,823.95	439,770.69	753,887.50	(314,116.81) (41.67)%
Use of Money & Property					
4510	Investment Income on funds	472.07	3,470.59	4,500.00	(1,029.41) (22.88)%
4511	Unrealized Change in Value	(31.30)	544.94	0.00	544.94 0.00%
	Total Use of Money & Property	440.77	4,015.53	4,500.00	(484.47) (10.77)%
	Total Revenues	63,264.72	443,786.22	758,387.50	(314,601.28) (41.48)%
Expenditures					
Personnel					
Salaries/Wages					
7322	Director's Compensation	100.00	4,250.00	14,500.00	10,250.00 70.69%
8018	Holiday Pay	3,935.88	9,815.58	14,400.00	4,584.42 31.84%
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	21,370.82	166,166.42	297,000.00	130,833.58 44.05%
8060	Sick Leave Pay	53.17	2,386.20	6,600.00	4,213.80 63.85%
8066	Comp Time Used	0.00	104.68	300.00	195.32 65.11%
8081	Vacation Pay	2,143.65	14,093.53	14,000.00	(93.53) (0.67)%
	Total Salaries/Wages	27,603.52	203,511.25	356,000.00	152,488.75 42.83%
Payroll Taxes & Benefits					
5020	Social Security Employer	6.20	263.50	1,116.00	852.50 76.39%
5030	Life Insurance - ER	35.36	238.68	525.00	286.32 54.54%
5031	Disability Insurance	35.28	238.17	600.00	361.83 60.30%
5032	Employee Assistance Program	8.30	58.10	101.00	42.90 42.48%
5035	AD & D Insurance	7.01	53.03	125.00	71.97 57.58%
5040	LTD Insurance	159.66	1,077.73	1,900.00	822.27 43.28%
5050	Medicare - ER	417.55	3,067.70	5,200.00	2,132.30 41.01%
5060	Cafeteria Plan - ER	2,471.32	16,175.06	29,000.00	12,824.94 44.22%
5070	Retirement ER - Regular	0.00	210.00	500.00	290.00 58.00%
5075	Retirees Medical - ER	159.40	1,267.63	2,250.00	982.37 43.66%
5102	CA Training Tax- ER	9.66	13.81	37.50	23.69 63.17%
5120	Workers Comp Insurance - ER	0.00	2,230.69	2,325.00	94.31 4.06%
5124	Retirement - ER - Tier 2	2,436.88	16,404.98	31,000.00	14,595.02 47.08%
	Total Payroll Taxes & Benefits	5,746.62	41,299.08	74,679.50	33,380.42 44.70%
Employment Services					
5100	Unemployment Insurance - ER	231.89	352.24	1,200.00	847.76 70.65%
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	231.89	352.24	1,550.00	1,197.76 77.27%
	Total Personnel	33,582.03	245,162.57	432,229.50	187,066.93 43.28%
Services & Supplies					
Clothing & Uniform					

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 1/1/2025 Through 1/31/2025

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
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	4,138.23	11,039.26	11,000.00	(39.26)	(0.36)%
6110 IT Purchased Services	1,820.90	17,348.40	28,500.00	11,151.60	39.13%
7100 Copier Contract-Maint & Usage	300.30	2,236.93	3,720.00	1,483.07	39.87%
7255 Security Services	0.00	210.00	500.00	290.00	58.00%
7321 Janitorial Cleaning & Supplies	271.00	1,897.00	3,450.00	1,553.00	45.01%
7342 Public Meeting Recordings	663.99	2,746.95	5,600.00	2,853.05	50.95%
Total Contract Services	7,194.42	35,478.54	52,770.00	17,291.46	32.77%
Financial Services					
7309 Late Fees	0.00	0.00	200.00	200.00	100.00%
7310 Bank Service Charges	501.93	4,062.15	7,300.00	3,237.85	44.35%
Total Financial Services	501.93	4,062.15	7,500.00	3,437.85	45.84%
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	19,098.00	0.54	0.00%
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	67,628.00	334.87	0.50%
Legal & Professional					
7304 Professional Services - ACCTG	5,000.00	32,500.00	60,000.00	27,500.00	45.83%
7305 Auditing Services	1,000.00	24,000.00	24,000.00	0.00	0.00%
7320 Professional & Consulting Services	561.05	627.07	800.00	172.93	21.62%
7326 Legal Services	0.00	6,152.42	20,000.00	13,847.58	69.24%
7340 Legal Notifications & Mandated Advertising	0.00	0.00	500.00	500.00	100.00%
7343 Election Expense	0.00	0.00	1,000.00	1,000.00	100.00%
Total Legal & Professional	6,561.05	63,279.49	106,300.00	43,020.51	40.47%
Office/Operations					
6130 Computer Hardware	9,332.52	10,651.54	12,910.00	2,258.46	17.49%
7140 General Supplies & Minor Equipment	271.63	4,017.64	10,000.00	5,982.36	59.82%
7160 Postage, Shipping & Mail Supplies	263.71	919.68	1,700.00	780.32	45.90%
7226 Membership & Dues	9,073.00	9,073.00	9,175.00	102.00	1.11%
Total Office/Operations	18,940.86	24,661.86	33,785.00	9,123.14	27.00%
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%
Rent & Utilities					

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 1/1/2025 Through 1/31/2025

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
6000	Cell Phones	130.00	877.50	1,560.00	682.50	43.75%
6025	Telephone	0.00	1,690.38	3,200.00	1,509.62	47.18%
7350	Rent - Meetings	0.00	0.00	200.00	200.00	100.00%
7352	Rent - Offices & Other Structures	3,400.00	23,800.00	40,800.00	17,000.00	41.67%
8610	Electric	387.08	2,469.55	4,000.00	1,530.45	38.26%
8620	Gas Service	134.35	343.53	700.00	356.47	50.92%
	Total Rent & Utilities	4,051.43	29,180.96	50,460.00	21,279.04	42.17%
	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	165.00	0.00	0.00%
	Total Repairs & Maintenance	0.00	257.54	290.00	32.46	11.19%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	100.00	100.00	100.00%
7324	Education & Training Fees	265.00	265.00	500.00	235.00	47.00%
7370	Travel Expense	421.37	1,339.27	2,300.00	960.73	41.77%
8510	Lodging & Meals - Local	0.00	0.00	500.00	500.00	100.00%
8539	Meals	200.00	240.00	600.00	360.00	60.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	500.00	500.00	100.00%
	Total Travel & Training	886.37	1,844.27	4,500.00	2,655.73	59.02%
	Total Services & Supplies	38,136.06	226,047.94	323,658.00	97,610.06	30.16%
	Total Expenditures	71,718.09	471,210.51	755,887.50	284,676.99	37.66%
	Net Revenues over Expenditures	(8,453.37)	(27,424.29)	2,500.00	(29,924.29)	...96.97)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 1/1/2025 Through 1/31/2025

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Special Taxes & Assessments					
4550	2,975.85	5,874.72	10,000.00	(4,125.28)	(41.25)%
	Lighting Assessment				
	Total Special Taxes & Assessments	2,975.85	5,874.72	10,000.00	(4,125.28)
					(41.25)%
Use of Money & Property					
4510	80.26	566.04	0.00	566.04	0.00%
	Investment Income on funds				
	Total Use of Money & Property	80.26	566.04	0.00	566.04
					0.00%
	Total Revenues	3,056.11	6,440.76	10,000.00	(3,559.24)
					(35.59)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	0.00	495.90	600.00	104.10	17.35%
	Property Taxes & Assessments Costs				
	Total Insurance, Licenses & Regulatory Fees	0.00	495.90	600.00	104.10
					17.35%
Legal & Professional					
7340	0.00	0.00	75.00	75.00	100.00%
	Legal Notifications & Mandated Advertising				
	Total Legal & Professional	0.00	0.00	75.00	75.00
					100.00%
Rent & Utilities					
8670	457.28	3,185.43	6,724.16	3,538.73	52.63%
	Street Lighting				
	Total Rent & Utilities	457.28	3,185.43	6,724.16	3,538.73
					52.63%
	Total Services & Supplies	457.28	3,681.33	7,399.16	3,717.83
					50.25%
Transfers					
9511	157.06	1,099.42	1,884.72	785.30	41.67%
	Interfund Transfer Out				
	Total Transfers	157.06	1,099.42	1,884.72	785.30
					41.67%
	Total Expenditures	614.34	4,780.75	9,283.88	4,503.13
					48.50%
	Net Revenues over Expenditures	2,441.77	1,660.01	716.12	943.89
					131.81%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 1/1/2025 Through 1/31/2025

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Property Taxes					
4034	Property Tax Revenue from Water	0.00	0.00	132,239.04	(132,239.04) (100.00)%
4037	Property Tax Zone B Received	266,089.35	503,497.96	642,637.00	(139,139.04) (21.65)%
4038	Property Tax Zone B Pass thru	0.00	0.00	2,118,324.00	(2,118,324.00) (100.00)%
	Total Property Taxes	266,089.35	503,497.96	2,893,200.04	(2,389,702.08) (82.60)%
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	0.00	0.00	673,342.00	(673,342.00) (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	700,850.00	(700,850.00) (100.00)%
Other Revenues					
4000	Ambulance Agreement	0.00	21,963.71	67,134.00	(45,170.29) (67.28)%
4040	Refunds	30,000.00	30,000.00	0.00	30,000.00 0.00%
	Total Other Revenues	30,000.00	51,963.71	67,134.00	(15,170.29) (22.60)%
Use of Money & Property					
4510	Investment Income on funds	19,281.20	121,723.08	150,000.00	(28,276.92) (18.85)%
4511	Unrealized Change in Value	(1,031.43)	17,958.79	0.00	17,958.79 0.00%
	Total Use of Money & Property	18,249.77	139,681.87	150,000.00	(10,318.13) (6.88)%
	Total Revenues	314,339.12	695,143.54	3,811,184.04	(3,116,040.50) (81.76)%
Expenditures					
Personnel					
Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	0.00	15,088.80	38,000.00	22,911.20 60.29%
8340	Resv FF-Shift Coverage	1,034.55	41,984.16	150,000.00	108,015.84 72.01%
8345	Resv FF-Special Projects	0.00	0.00	2,000.00	2,000.00 100.00%
	Total Salaries/Wages	1,034.55	57,072.96	190,000.00	132,927.04 69.96%
Payroll Taxes & Benefits					
5020	Social Security Employer	64.14	3,538.43	10,000.00	6,461.57 64.62%
5030	Life Insurance - ER	143.77	1,298.09	2,500.00	1,201.91 48.08%
5035	AD & D Insurance	26.62	247.34	850.00	602.66 70.90%
5050	Medicare - ER	15.01	827.58	2,500.00	1,672.42 66.90%
5070	Retirement ER - Regular	4,916.50	34,765.50	60,000.00	25,234.50 42.06%
5102	CA Training Tax- ER	1.04	22.37	175.00	152.63 87.22%
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	1,129.31	5,000.00	3,870.69 77.41%
	Total Payroll Taxes & Benefits	5,278.41	55,589.73	100,525.00	44,935.27 44.70%
Employment Services					
5000	Medical Exams & Procedures	0.00	0.00	4,000.00	4,000.00 100.00%
5100	Unemployment Insurance - ER	24.83	644.33	6,000.00	5,355.67 89.26%
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%
	Total Employment Services	24.83	644.33	14,100.00	13,455.67 95.43%
	Total Personnel	6,337.79	113,307.02	304,625.00	191,317.98 62.80%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 1/1/2025 Through 1/31/2025

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Services & Supplies					
Clothing & Uniform					
7246	0.00	0.00	3,000.00	3,000.00	100.00%
7248	0.00	0.00	2,000.00	2,000.00	100.00%
	0.00	0.00	5,000.00	5,000.00	100.00%
Contract Services					
6110	0.00	719.88	1,500.00	780.12	52.01%
7100	127.64	965.42	2,500.00	1,534.58	61.38%
7202	735.00	1,155.00	1,600.00	445.00	27.81%
7204	0.00	0.00	3,500.00	3,500.00	100.00%
7222	0.00	2,146.00	2,500.00	354.00	14.16%
7500	0.00	0.00	2,819,174.00	2,819,174.00	100.00%
	862.64	4,986.30	2,830,774.00	2,825,787.70	99.82%
Equipment & Tools					
6055	0.00	2,693.72	2,700.00	6.28	0.23%
6440	0.00	216.93	73,925.00	73,708.07	99.71%
6460	0.00	0.00	3,000.00	3,000.00	100.00%
6610	0.00	3,320.00	3,500.00	180.00	5.14%
6611	0.00	132.65	3,000.00	2,867.35	95.58%
6630	0.00	38.59	10,000.00	9,961.41	99.61%
7234	0.00	261.12	1,800.00	1,538.88	85.49%
7238	3,081.52	14,255.20	27,000.00	12,744.80	47.20%
7242	0.00	732.02	6,800.00	6,067.98	89.23%
7252	0.00	0.00	1,200.00	1,200.00	100.00%
	3,081.52	21,650.23	132,925.00	111,274.77	83.71%
Financial Services					
7309	0.00	0.00	10.00	10.00	100.00%
9154	0.00	0.00	50.00	50.00	100.00%
	0.00	0.00	60.00	60.00	100.00%
Insurance, Licenses & Regulatory Fees					
6120	0.00	0.00	2,000.00	2,000.00	100.00%
6345	0.00	6,867.18	8,400.00	1,532.82	18.25%
7325	0.00	74,520.18	74,550.00	29.82	0.04%
	0.00	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 1/1/2025 Through 1/31/2025

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
7320 Professional & Consulting Services	585.07	33,115.13	8,000.00	(25,115.13)	(313.94)%
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	585.07	34,140.13	24,500.00	(9,640.13)	(39.35)%
7140 General Supplies & Minor Equipment	258.75	2,871.67	6,000.00	3,128.33	52.14%
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	258.75	2,987.60	11,400.00	8,412.40	73.79%
Other Expense					
7201 White Goods & Accessories - bedding, towels	0.00	0.00	500.00	500.00	100.00%
7209 District Operating Center Expense	0.00	0.00	200.00	200.00	100.00%
7218 Cooking Products - Food, Drinks & Staples	0.00	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	8,000.00	2,003.60	25.05%
Total Other Expense	0.00	6,167.77	10,000.00	3,832.23	38.32%
Rent & Utilities					
6000 Cell Phones	68.74	480.00	910.00	430.00	47.25%
6025 Telephone	193.69	1,330.94	2,400.00	1,069.06	44.54%
8610 Electric	1,936.12	5,402.30	5,403.00	0.70	0.01%
8620 Gas Service	316.19	1,009.10	2,000.00	990.90	49.55%
8630 Trash Services	292.83	1,478.36	2,800.00	1,321.64	47.20%
8640 Water and Water Services	300.23	3,611.72	6,000.00	2,388.28	39.80%
8659 Utility Cable Charges	0.00	571.04	2,000.00	1,428.96	71.45%
8670 Street Lighting	11.00	76.48	135.00	58.52	43.35%
Total Rent & Utilities	3,118.80	13,959.94	21,648.00	7,688.06	35.51%
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	460.45	1,976.85	3,750.00	1,773.15	47.28%
6750 R & M - Minor Tools & Equipment	0.00	0.00	1,600.00	1,600.00	100.00%
6775 R & M -Operation/Field Equipment	5,813.38	8,704.19	10,000.00	1,295.81	12.96%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 1/1/2025 Through 1/31/2025

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6800 R & M - Grounds & Collection Systems	0.00	83.59	1,600.00	1,516.41	94.78%
6900 R & M - Buildings & Structures	0.00	1,110.76	15,000.00	13,889.24	92.59%
Total Repairs & Maintenance	6,273.83	12,279.40	33,250.00	20,970.60	63.07%
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	14,180.61	177,558.73	3,155,907.00	2,978,348.27	94.37%
Capital Outlay					
9006 Infrastructure CIP	0.00	0.00	28,064.00	28,064.00	100.00%
9085 Vehicle Purchase	0.00	23,022.18	23,429.85	407.67	1.74%
Total Capital Outlay	0.00	23,022.18	51,493.85	28,471.67	55.29%
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	46,175.57	79,158.19	32,982.62	41.67%
Total Transfers	6,596.51	46,175.57	79,158.19	32,982.62	41.67%
Total Expenditures	27,114.91	360,063.50	3,811,184.04	3,451,120.54	90.55%
Net Revenues over Expenditures	287,224.21	335,080.04	0.00	335,080.04	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 1/1/2025 Through 1/31/2025

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues					
Special Taxes & Assessments					
4550	Lighting Assessment	2,062.41	3,336.29	6,000.00	(2,663.71) (44.40)%
	Total Special Taxes & Assessments	<u>2,062.41</u>	<u>3,336.29</u>	<u>6,000.00</u>	<u>(2,663.71) (44.40)%</u>
	Total Revenues	<u>2,062.41</u>	<u>3,336.29</u>	<u>6,000.00</u>	<u>(2,663.71) (44.40)%</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	180.56	1,257.76	2,460.00	1,202.24 48.87%
	Total Rent & Utilities	<u>180.56</u>	<u>1,257.76</u>	<u>2,460.00</u>	<u>1,202.24 48.87%</u>
	Total Services & Supplies	<u>180.56</u>	<u>1,567.76</u>	<u>3,360.00</u>	<u>1,792.24 53.34%</u>
Transfers					
9511	Interfund Transfer Out	157.06	1,099.42	1,884.72	785.30 41.67%
	Total Transfers	<u>157.06</u>	<u>1,099.42</u>	<u>1,884.72</u>	<u>785.30 41.67%</u>
	Total Expenditures	<u>337.62</u>	<u>2,667.18</u>	<u>5,244.72</u>	<u>2,577.54 49.15%</u>
	Net Revenues over Expenditures	<u>1,724.79</u>	<u>669.11</u>	<u>755.28</u>	<u>(86.17) (11.41)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 1/1/2025 Through 1/31/2025

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Property Taxes						
4035	Property Taxes	99,046.61	187,130.14	50,104.96	137,025.18	273.48%
	Total Property Taxes	99,046.61	187,130.14	50,104.96	137,025.18	273.48%
Grant Revenue						
4965	BMC Reimbursements/Grants	2,576.00	9,768.50	0.00	9,768.50	0.00%
	Total Grant Revenue	2,576.00	9,768.50	0.00	9,768.50	0.00%
Service Charges & Fees						
4030	Residential Single Family	144,853.75	1,383,477.27	2,525,100.00	(1,141,622.73)	(45.21)%
4102	Residential- Multi -Family-Water Sales	26,044.45	154,421.37	259,300.00	(104,878.63)	(40.45)%
4103	Commercial, Home Care, Retail-Water Sales	19,184.10	233,240.16	357,100.00	(123,859.84)	(34.68)%
4104	Irrigation- Water Sales	2,120.70	29,538.17	35,400.00	(5,861.83)	(16.56)%
4114	Water Other Service Revenues	(503.10)	(503.10)	1,000.00	(1,503.10)	(150.31)%
4931	Water Activation Fees	600.00	3,350.00	6,000.00	(2,650.00)	(44.17)%
4932	Penalties	2,607.53	14,373.68	21,000.00	(6,626.32)	(31.55)%
4933	Door Hangers/Lockout Notices	940.00	5,115.00	10,000.00	(4,885.00)	(48.85)%
4937	NSF Fees	75.00	475.00	650.00	(175.00)	(26.92)%
	Total Service Charges & Fees	195,922.43	1,823,487.55	3,215,550.00	(1,392,062.45)	(43.29)%
Other Revenues						
4930	Other Revenue	(997.01)	(161.84)	9,000.00	(9,161.84)	(101.80)%
	Total Other Revenues	(997.01)	(161.84)	9,000.00	(9,161.84)	(101.80)%
Use of Money & Property						
4504	Interest Income	718.54	5,387.58	8,721.05	(3,333.47)	(38.22)%
4510	Investment Income on funds	15,677.11	115,572.31	170,000.00	(54,427.69)	(32.02)%
4511	Unrealized Change in Value	(1,096.80)	19,096.91	0.00	19,096.91	0.00%
	Total Use of Money & Property	15,298.85	140,056.80	178,721.05	(38,664.25)	(21.63)%
	Total Revenues	311,846.88	2,160,281.15	3,453,376.01	(1,293,094.86)	(37.44)%
Expenditures						
Personnel						
Salaries/Wages						
8018	Holiday Pay	7,670.28	18,846.66	29,000.00	10,153.34	35.01%
8045	Overtime Pay	0.00	3,453.97	10,000.00	6,546.03	65.46%
8050	Administrative Leave Pay	1,435.20	2,392.00	2,400.00	8.00	0.33%
8051	Floating Holiday Pay	0.00	3,826.86	5,500.00	1,673.14	30.42%
8054	Salaries & Wages - Regular	38,064.99	291,988.65	567,500.00	275,511.35	48.55%
8056	Retroactive Pay	0.00	0.00	500.00	500.00	100.00%
8060	Sick Leave Pay	424.92	8,919.01	13,500.00	4,580.99	33.93%
8063	Standby Pay	2,112.25	15,033.31	28,000.00	12,966.69	46.31%
8066	Comp Time Used	2,062.13	18,416.58	19,000.00	583.42	3.07%
8081	Vacation Pay	1,477.72	18,343.84	37,000.00	18,656.16	50.42%
	Total Salaries/Wages	53,247.49	381,220.88	712,400.00	331,179.12	46.49%
Payroll Taxes & Benefits						
5030	Life Insurance - ER	151.38	955.51	2,000.00	1,044.49	52.22%
5031	Disability Insurance	84.64	573.63	1,100.00	526.37	47.85%
5032	Employee Assistance Program	24.90	167.66	302.50	134.84	44.58%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 1/1/2025 Through 1/31/2025

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
5035 AD & D Insurance	34.23	216.09	450.00	233.91	51.98%
5040 LTD Insurance	424.30	2,767.13	5,000.00	2,232.87	44.66%
5050 Medicare - ER	788.32	5,726.42	11,000.00	5,273.58	47.94%
5060 Cafeteria Plan - ER	7,025.87	44,746.95	81,000.00	36,253.05	44.76%
5070 Retirement ER - Regular	12,793.06	90,753.05	158,000.00	67,246.95	42.56%
5075 Retirees Medical - ER	0.00	0.00	300.00	300.00	100.00%
5102 CA Training Tax- ER	43.79	50.79	52.50	1.71	3.26%
5120 Workers Comp Insurance - ER	0.00	37,942.65	38,505.00	562.35	1.46%
5124 Retirement - ER - Tier 2	1,378.57	9,211.95	18,900.00	9,688.05	51.26%
Total Payroll Taxes & Benefits	22,749.06	193,111.83	316,610.00	123,498.17	39.01%
Employment Services					
5100 Unemployment Insurance - ER	1,050.58	1,253.58	1,800.00	546.42	30.36%
6200 Hiring, Advertising & Other Costs	0.00	388.72	389.00	0.28	0.07%
6230 Medical Exam	0.00	190.00	190.00	0.00	0.00%
Total Employment Services	1,050.58	1,832.30	2,379.00	546.70	22.98%
Total Personnel	77,047.13	576,165.01	1,031,389.00	455,223.99	44.14%
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	0.00	2,609.56	2,610.00	0.44	0.02%
7248 Uniform Safety Boots	0.00	681.18	1,000.00	318.82	31.88%
Total Clothing & Uniform	0.00	3,290.74	3,610.00	319.26	8.84%
Contract Services					
6100 Labor & Support-IT Services	0.00	1,875.44	5,000.00	3,124.56	62.49%
6110 IT Purchased Services	0.00	1,197.43	1,740.00	542.57	31.18%
6115 Misc Contract Service	220.05	3,222.82	6,983.00	3,760.18	53.85%
7250 Water Quality Testing	0.00	33,974.00	70,000.00	36,026.00	51.47%
7255 Security Services	80.00	2,280.00	4,000.00	1,720.00	43.00%
7321 Janitorial Cleaning & Supplies	87.50	691.25	1,140.00	448.75	39.36%
Total Contract Services	387.55	43,240.94	88,863.00	45,622.06	51.34%
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	21.82	2,758.71	3,500.00	741.29	21.18%
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	21.82	4,017.52	8,700.00	4,682.48	53.82%
Financial Services					
7310 Bank Service Charges	0.00	0.00	75.00	75.00	100.00%
Total Financial Services	0.00	0.00	75.00	75.00	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	400.00	400.00	100.00%
6342 Fees - Regulatory	0.00	27,426.12	28,500.00	1,073.88	3.77%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 1/1/2025 Through 1/31/2025

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
6345	Property Taxes & Assessments Costs	0.00	2,575.48	7,200.00	4,624.52	64.23%
7325	Insurance	0.00	98,523.02	99,000.00	476.98	0.48%
	Total Insurance, Licenses & Regulatory Fees	0.00	135,379.42	174,972.00	39,592.58	22.63%
	Legal & Professional					
7318	Professional & Consulting BMC	0.00	43,027.66	140,000.00	96,972.34	69.27%
7320	Professional & Consulting Services	463.70	22,091.91	53,000.00	30,908.09	58.32%
7326	Legal Services	0.00	1,225.00	2,500.00	1,275.00	51.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Legal & Professional	463.70	66,344.57	196,500.00	130,155.43	66.24%
	Office/Operations					
6130	Computer Hardware	0.00	0.00	250.00	250.00	100.00%
6140	Computer Software	0.00	0.00	1,000.00	1,000.00	100.00%
7140	General Supplies & Minor Equipment	86.38	958.16	2,000.00	1,041.84	52.09%
7160	Postage, Shipping & Mail Supplies	607.54	5,806.31	10,000.00	4,193.69	41.94%
7180	Billing Supplies, Forms & Printing	912.99	6,941.85	21,000.00	14,058.15	66.94%
7226	Membership & Dues	1,922.34	3,168.68	3,065.00	(103.68)	(3.38)%
7230	Misc Small Parts & Supplies	153.09	1,132.03	2,000.00	867.97	43.40%
7237	Process Control & Treatment Supplies	1,760.51	6,156.94	10,000.00	3,843.06	38.43%
7239	Water Treatment Chemicals	1,394.27	10,572.06	20,000.00	9,427.94	47.14%
7249	Safety Supplies	79.33	611.17	1,200.00	588.83	49.07%
	Total Office/Operations	6,916.45	35,347.20	70,515.00	35,167.80	49.87%
	Other Expense					
7330	Misc Operating Expenses	503.10	503.10	150.00	(353.10)	(235.40)%
7348	Water Conservation Program	0.00	1,458.09	6,000.00	4,541.91	75.70%
	Total Other Expense	503.10	1,961.19	6,150.00	4,188.81	68.11%
	Rent & Utilities					
6000	Cell Phones	40.00	1,112.78	2,200.00	1,087.22	49.42%
6025	Telephone	1,029.13	7,128.41	12,500.00	5,371.59	42.97%
8610	Electric	10,445.45	94,599.06	170,000.00	75,400.94	44.35%
8620	Gas Service	51.84	97.30	250.00	152.70	61.08%
8630	Trash Services	235.58	1,649.06	3,205.00	1,555.94	48.55%
8644	Disposal Services	0.00	1,240.00	2,600.00	1,360.00	52.31%
8670	Street Lighting	65.96	444.78	750.00	305.22	40.70%
	Total Rent & Utilities	11,867.96	106,271.39	191,505.00	85,233.61	44.51%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	407.20	425.00	17.80	4.19%
6422	R & M - Hydrants	0.00	0.00	800.00	800.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 1/1/2025 Through 1/31/2025

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6640 R & M - Equip & Other Non-Structural Fixed Assets	571.94	1,987.42	4,000.00	2,012.58	50.31%
6641 R & M - Wells	0.00	1,919.57	9,500.00	7,580.43	79.79%
6750 R & M - Minor Tools & Equipment	22.30	305.81	1,200.00	894.19	74.52%
6800 R & M - Grounds & Collection Systems	0.00	629.89	1,400.00	770.11	55.01%
6830 Paving & Concrete	0.00	0.00	500.00	500.00	100.00%
6900 R & M - Buildings & Structures	71.02	2,732.53	15,000.00	12,267.47	81.78%
7241 R & M - Water Distribution System	1,394.79	5,898.66	10,000.00	4,101.34	41.01%
Total Repairs & Maintenance	<u>2,060.05</u>	<u>13,881.08</u>	<u>42,825.00</u>	<u>28,943.92</u>	<u>67.59%</u>
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	0.00	350.00	350.00	100.00%
7324 Education & Training Fees	0.00	199.00	500.00	301.00	60.20%
8410 Certifications	0.00	180.00	500.00	320.00	64.00%
8510 Lodging & Meals - Local	0.00	0.00	300.00	300.00	100.00%
8550 Mileage Reimbursement & Parking	0.00	0.00	300.00	300.00	100.00%
Total Travel & Training	<u>0.00</u>	<u>379.00</u>	<u>1,950.00</u>	<u>1,571.00</u>	<u>80.56%</u>
Vehicle Maintenance & Repairs					
7006 Tuneup/Oil/Maintenance	0.00	398.88	1,200.00	801.12	66.76%
7211 Misc Fuel & Diesel	158.09	1,148.30	2,000.00	851.70	42.59%
7220 Gasoline	587.12	3,918.69	7,000.00	3,081.31	44.02%
7232 Vehicle Repairs - Parts, Tires & Lubricants	0.00	73.32	2,025.00	1,951.68	96.38%
Total Vehicle Maintenance & Repairs	<u>745.21</u>	<u>5,539.19</u>	<u>12,225.00</u>	<u>6,685.81</u>	<u>54.69%</u>
Total Services & Supplies	<u>22,965.84</u>	<u>415,652.24</u>	<u>797,890.00</u>	<u>382,237.76</u>	<u>47.91%</u>
Capital Outlay					
9006 Infrastructure CIP	0.00	451,121.26	2,735,014.00	2,283,892.74	83.51%
Total Capital Outlay	<u>0.00</u>	<u>451,121.26</u>	<u>2,735,014.00</u>	<u>2,283,892.74</u>	<u>83.51%</u>
Debt Service					
9022 Debt Service - Principal	0.00	197,219.69	197,219.69	0.00	0.00%
9023 Debt Service - Interest & Annual Fee	28,309.57	59,084.39	59,084.39	0.00	0.00%
9024 Loan Administration Fee	0.00	7,385.96	7,385.96	0.00	0.00%
Total Debt Service	<u>28,309.57</u>	<u>263,690.04</u>	<u>263,690.04</u>	<u>0.00</u>	<u>0.00%</u>
Reserves					
9572 *General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
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	47,746.21	334,223.47	572,954.50	238,731.03	41.67%
Total Transfers	<u>47,746.21</u>	<u>334,223.47</u>	<u>572,954.50</u>	<u>238,731.03</u>	<u>41.67%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 1/1/2025 Through 1/31/2025

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Total Expenditures	<u>176,068.75</u>	<u>2,040,852.02</u>	<u>5,457,937.54</u>	<u>3,417,085.52</u>	<u>62.61%</u>
Net Revenues over Expenditures	<u>135,778.13</u>	<u>119,429.13</u>	<u>(2,004,561.53)</u>	<u>2,123,990.66</u>	<u>(105.96)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 1/1/2025 Through 1/31/2025

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Service Charges & Fees					
4062	Wastewater Admin Charge	22,241.56	22,241.56	22,241.56	0.00%
	Total Service Charges & Fees	22,241.56	22,241.56	22,241.56	0.00%
	Total Revenues	22,241.56	22,241.56	22,241.56	0.00%
Expenditures					
Services & Supplies					
Financial Services					
7310	Bank Service Charges	0.00	1,815.00	1,815.00	0.00%
	Total Financial Services	0.00	1,815.00	1,815.00	0.00%
Insurance, Licenses & Regulatory Fees					
6343	Lien & Notary Fees	0.00	0.00	35.00	100.00%
6345	Property Taxes & Assessments Costs	0.00	244.18	270.00	9.56%
	Total Insurance, Licenses & Regulatory Fees	0.00	244.18	305.00	19.94%
Legal & Professional					
7320	Professional & Consulting Services	3,189.60	11,839.82	16,352.12	27.59%
	Total Legal & Professional	3,189.60	11,839.82	16,352.12	27.59%
	Total Services & Supplies	3,189.60	13,899.00	18,472.12	24.76%
Transfers					
9511	Interfund Transfer Out	314.12	2,198.84	3,769.44	41.67%
	Total Transfers	314.12	2,198.84	3,769.44	41.67%
	Total Expenditures	3,503.72	16,097.84	22,241.56	27.62%
	Net Revenues over Expenditures	18,737.84	6,143.72	0.00	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 1/1/2025 Through 1/31/2025

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Special Taxes & Assessments						
4061	Debt Service	308,108.81	(279,676.11)	0.00	(279,676.11)	0.00%
	Assessments-2002 WW Bond					
	Total Special Taxes & Assessments	308,108.81	(279,676.11)	0.00	(279,676.11)	0.00%
Use of Money & Property						
4510	Investment Income on funds	6,131.63	42,748.23	0.00	42,748.23	0.00%
	Total Use of Money & Property	6,131.63	42,748.23	0.00	42,748.23	0.00%
	Total Revenues	314,240.44	(236,927.88)	0.00	(236,927.88)	0.00%
	Net Revenues over Expenditures	314,240.44	(236,927.88)	0.00	(236,927.88)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 1/1/2025 Through 1/31/2025

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Other Revenues					
4800	Franchise Revenues	54,446.30	185,210.93	375,000.00	(189,789.07) (50.61)%
	Total Other Revenues	54,446.30	185,210.93	375,000.00	(189,789.07) (50.61)%
Use of Money & Property					
4510	Investment Income on funds	1,175.75	9,508.01	15,000.00	(5,491.99) (36.61)%
	Total Use of Money & Property	1,175.75	9,508.01	15,000.00	(5,491.99) (36.61)%
	Total Revenues	55,622.05	194,718.94	390,000.00	(195,281.06) (50.07)%
Expenditures					
Services & Supplies					
Legal & Professional					
7320	Professional & Consulting Services	35.58	7,163.52	35,000.00	27,836.48 79.53%
7326	Legal Services	0.00	0.00	2,000.00	2,000.00 100.00%
7340	Legal Notifications & Mandated Advertising	0.00	141.23	2,000.00	1,858.77 92.94%
	Total Legal & Professional	35.58	7,304.75	39,000.00	31,695.25 81.27%
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	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%
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	35.58	8,053.30	48,000.00	39,946.70 83.22%
Debt Service					
8952	Amortization of franchise asset	10,000.00	70,000.00	120,000.00	50,000.00 41.67%
	Total Debt Service	10,000.00	70,000.00	120,000.00	50,000.00 41.67%
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	43,976.73	75,388.75	31,412.02 41.67%
	Total Transfers	6,282.39	43,976.73	75,388.75	31,412.02 41.67%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 1/1/2025 Through 1/31/2025

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Total Expenditures	<u>16,317.97</u>	<u>122,030.03</u>	<u>343,388.75</u>	<u>221,358.72</u>	<u>64.46%</u>
Net Revenues over Expenditures	<u>39,304.08</u>	<u>72,688.91</u>	<u>46,611.25</u>	<u>26,077.66</u>	<u>55.95%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 1/1/2025 Through 1/31/2025

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Property Taxes					
4034	Property Tax Revenue from Water	0.00	0.00	134,776.00	(134,776.00) (100.00)%
4035	Property Taxes	13,982.19	26,461.05	44,930.00	(18,468.95) (41.11)%
	Total Property Taxes	13,982.19	26,461.05	179,706.00	(153,244.95) (85.28)%
Special Taxes & Assessments					
4400	Drainage Assessments	31,509.00	56,461.00	95,248.00	(38,787.00) (40.72)%
	Total Special Taxes & Assessments	31,509.00	56,461.00	95,248.00	(38,787.00) (40.72)%
Other Revenues					
4935	Sale-Specs/Plans & Non_Capital Items	11.00	55.00	0.00	55.00 0.00%
	Total Other Revenues	11.00	55.00	0.00	55.00 0.00%
Use of Money & Property					
4510	Investment Income on funds	962.49	8,657.22	12,000.00	(3,342.78) (27.86)%
	Total Use of Money & Property	962.49	8,657.22	12,000.00	(3,342.78) (27.86)%
	Total Revenues	46,464.68	91,634.27	286,954.00	(195,319.73) (68.07)%
Expenditures					
Personnel					
Salaries/Wages					
8045	Overtime Pay	0.00	0.00	200.00	200.00 100.00%
8054	Salaries & Wages - Regular	0.00	4,655.70	9,000.00	4,344.30 48.27%
	Total Salaries/Wages	0.00	4,655.70	9,200.00	4,544.30 49.39%
	Total Personnel	0.00	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	24.82	2,847.10	5,000.00	2,152.90 43.06%
7326	Legal Services	0.00	0.00	6,000.00	6,000.00 100.00%
	Total Legal & Professional	24.82	2,847.10	11,000.00	8,152.90 74.12%
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 1/1/2025 Through 1/31/2025

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Other Expense						
7346	Promotional Expenses - Event	0.00	0.00	300.00	300.00	100.00%
	Total Other Expense	0.00	0.00	300.00	300.00	100.00%
Rent & Utilities						
6000	Cell Phones	0.00	561.88	1,350.00	788.12	58.38%
6025	Telephone	31.55	216.87	350.00	133.13	38.04%
8610	Electric	125.24	650.60	1,500.00	849.40	56.63%
8670	Street Lighting	117.03	806.88	1,300.00	493.12	37.93%
	Total Rent & Utilities	273.82	2,236.23	4,500.00	2,263.77	50.31%
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	39.52	287.06	1,000.00	712.94	71.29%
7220	Gasoline	146.78	979.66	2,000.00	1,020.34	51.02%
	Total Vehicle Maintenance & Repairs	186.30	1,266.72	3,000.00	1,733.28	57.78%
	Total Services & Supplies	484.94	15,500.54	37,050.00	21,549.46	58.16%
Capital Outlay						
9006	Infrastructure CIP	0.00	32,392.77	70,000.00	37,607.23	53.72%
	Total Capital Outlay	0.00	32,392.77	70,000.00	37,607.23	53.72%
Debt Service						
2491	Internal Loan Due Water-500	4,799.91	33,241.63	57,500.44	24,258.81	42.19%
9023	Debt Service - Interest & Annual Fee	718.54	5,387.58	8,721.05	3,333.47	38.22%
	Total Debt Service	5,518.45	38,629.21	66,221.49	27,592.28	41.67%
Transfers						
9511	Interfund Transfer Out	1,256.48	8,795.36	15,077.75	6,282.39	41.67%
	Total Transfers	1,256.48	8,795.36	15,077.75	6,282.39	41.67%
	Total Expenditures	7,259.87	99,973.58	197,549.24	97,575.66	49.39%
	Net Revenues over Expenditures	39,204.81	(8,339.31)	89,404.76	(97,744.07)	(109.33)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 1/1/2025 Through 1/31/2025

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Use of Money & Property					
4510	1,005.73	8,989.92	14,000.00	(5,010.08)	(35.79)%
4511	(31.30)	544.94	0.00	544.94	0.00%
	<u>974.43</u>	<u>9,534.86</u>	<u>14,000.00</u>	<u>(4,465.14)</u>	<u>(31.89)%</u>
	974.43	9,534.86	14,000.00	(4,465.14)	(31.89)%
Expenditures					
Services & Supplies					
Legal & Professional					
7320	34.00	236.22	1,000.00	763.78	76.38%
7326	0.00	0.00	500.00	500.00	100.00%
	<u>34.00</u>	<u>236.22</u>	<u>1,500.00</u>	<u>1,263.78</u>	<u>84.25%</u>
	34.00	236.22	1,500.00	1,263.78	84.25%
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>34.00</u>	<u>236.22</u>	<u>1,600.00</u>	<u>1,363.78</u>	<u>85.24%</u>
	34.00	236.22	1,600.00	1,363.78	85.24%
Transfers					
9511	314.12	2,198.84	3,769.44	1,570.60	41.67%
	<u>314.12</u>	<u>2,198.84</u>	<u>3,769.44</u>	<u>1,570.60</u>	<u>41.67%</u>
	314.12	2,198.84	3,769.44	1,570.60	41.67%
	<u>348.12</u>	<u>2,435.06</u>	<u>5,369.44</u>	<u>2,934.38</u>	<u>54.65%</u>
	348.12	2,435.06	5,369.44	2,934.38	54.65%
Net Revenues over Expenditures	<u>626.31</u>	<u>7,099.80</u>	<u>8,630.56</u>	<u>(1,530.76)</u>	<u>(17.74)%</u>

Cash Flow Summary

	January 2025	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	Cash Summary
100	\$ 196,159.97	\$ 179,367.27	\$ 174,739.20	\$ 160,084.95	\$ 189,759.74	\$ 169,755.17	\$ 159,595.14	\$ 151,065.05
200	\$ 40,130.63	\$ 37,688.86	\$ 37,000.24	\$ 35,857.19	\$ 37,024.25	\$ 37,176.10	\$ 37,937.45	\$ 38,627.65
301	\$ 6,073,026.71	\$ 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	\$ 3,423.47	\$ 1,698.68	\$ 1,225.17	\$ 1,099.57	\$ 1,614.81	\$ 1,849.37	\$ 2,417.22	\$ 3,051.43
500	\$ 4,554,905.98	\$ 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	\$ 40,183.24	\$ 21,445.40	\$ 21,759.52	\$ 22,073.64	\$ 29,998.75	\$ 30,312.87	\$ 30,626.99	\$ 31,005.68
602	\$ 1,817,638.94	\$ 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	\$ 463,920.28	\$ 424,749.75	\$ 379,378.78	\$ 397,512.04	\$ 407,318.69	\$ 368,217.59	\$ 376,450.31	\$ 342,814.02
800	\$ 351,896.04	\$ 316,834.72	\$ 342,959.23	\$ 330,086.18	\$ 337,289.42	\$ 346,954.84	\$ 353,826.57	\$ 356,607.04
900	\$ 349,967.38	\$ 349,341.17	\$ 348,634.16	\$ 348,078.55	\$ 348,518.94	\$ 346,764.68	\$ 345,192.39	\$ 342,867.40
TOTAL	\$ 13,891,252.64	\$ 11,892,246.21	\$ 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	9.36%
200	6.48%
301	32.58%
400	101.54%
500	1.74%
600	87.37%
602	20.90%
650	9.22%
800	11.07%
900	0.18%

Average Cash Flow Summary 2024/2025		Average Cash Flow Summary 2023/2024	
100	\$ 175,637.35	100	\$ 168,095.54
200	\$ 37,544.96	200	\$ 36,249.21
301	\$ 4,625,058.41	301	\$ 3,636,966.92
400	\$ 1,904.04	400	\$ 1,157.12
500	\$ 4,383,177.71	500	\$ 4,423,574.35
600	\$ 28,057.20	600	\$ 32,229.26
602	\$ 1,615,782.82	602	\$ 1,664,076.69
650	\$ 402,506.78	650	\$ 231,555.19
800	\$ 339,978.14	800	\$ 266,816.40
900	\$ 348,071.04	900	\$ 325,046.45
TOTAL	\$ 11,957,718.46	TOTAL	\$ 10,785,767.13

Fund	Cash Summary	Reserves	Unassigned Cash	as a % of Total Cash
100	\$ 196,159.97	43,176.88	152,983.09	78%
105	\$ 9,353.02	-	9,353.02	100%
200	\$ 40,130.63	8,000.00	32,130.63	80%
301	\$ 6,073,026.71	2,708,910.84	3,364,115.87	55%
400	\$ 3,423.47	-	3,423.47	100%
500	\$ 4,554,905.98	3,259,682.37	1,295,223.61	28%
600	\$ 40,183.24	102,948.71	(62,765.47)	-156%
602	\$ 1,817,638.94	-	1,817,638.94	100%
650	\$ 463,920.28	-	463,920.28	100%
800	\$ 351,896.04	65,000.00	286,896.04	82%
900	\$ 349,967.38	198,879.18	151,088.20	43%
Total	\$ 13,900,605.66			

Prior Month - Dec 2024	
Fund	Cash Summary
100	\$ 179,367.27
105	\$ 9,353.02
200	\$ 37,688.86
301	\$ 4,580,736.79
400	\$ 1,698.68
500	\$ 4,476,985.07
600	\$ 21,445.40
602	\$ 1,503,398.50
650	\$ 424,749.75
800	\$ 316,834.72
900	\$ 349,341.17
Total	\$ 11,901,599.23

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	6,201.50
800 - Drainage	800	6,050.32
900 - Parks & Recreation	900	5,034.77
General Checking Account	1012	
100 - Administration	100	60,308.53
Low Income Sewer Connection Money	105	9,353.02
200 - Bayridge	200	19,004.84
301 - Fire	301	175,727.34
400 - Vista de Oro	400	3,423.47
500 - Water	500	69,812.67
600 - Wastewater	600	(62,610.45)
Wastewater Fiduciary Fund	602	25.98
650 - Solid Waste	650	42,477.98
800 - Drainage	800	34,546.18
900 - Parks & Recreation	900	21,113.05
Payroll Account (contra to 2998)	1013	
100 - Administration	100	7,346.08
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	21,125.79
200 - Bayridge	200	21,125.79
301 - Fire	301	237,790.30
650 - Solid Waste	650	77,308.86
800 - Drainage	800	77,308.87
CAMP Investments	1042	
301 - Fire	301	2,136,077.97
500 - Water	500	732,933.93
650 - Solid Waste	650	344,133.44
800 - Drainage	800	233,990.67
900 - Parks & Recreation	900	216,940.00
US Bank - Investments	1045	
100 - Administration	100	106,879.57
301 - Fire	301	3,522,294.85
500 - Water	500	3,745,515.27
900 - Parks & Recreation	900	106,879.56
US Bank - WW Bond Prepayment	1070	

Wastewater Fiduciary Fund	602	7,875.82
US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	768,177.50
US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	1,041,559.64
Total Cash in Bank		13,900,605.66
Due From Others		
Due From Vista De Oro	1440	
100 - Administration	100	1,517.00
Due From Drainage	1480	
500 - Water	500	195,723.61
Total Due From Others		197,240.61
Accounts Receivable		
Accounts Receivable	1080	
301 - Fire	301	(18.00)
500 - Water	500	181,863.93
Unbilled A/R	1085	
500 - Water	500	287,263.74
Total Accounts Receivable		469,109.67
Accrued Inventory On Hand		
Inventory	1100	
500 - Water	500	71,812.09
Total Accrued Inventory On Hand		71,812.09
Total CURRENT ASSETS		14,638,768.03
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, Vehicles &	1853	
Systems		
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	856,772.00
Total Cash Suspense		857,672.00
Total OTHER ASSETS		857,672.00
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		27,599,224.57
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	
100 - Administration	100	15,721.93
200 - Bayridge	200	22.72
301 - Fire	301	9,563.09
400 - Vista de Oro	400	22.72
500 - Water	500	12,420.58
600 - Wastewater	600	22.72
650 - Solid Waste	650	10,035.58
800 - Drainage	800	318.93
900 - Parks & Recreation	900	34.00
Total Accounts Payable		48,162.27
Current Payroll Liabilities		
Fed Income Tax Withholding	2001	

100 - Administration	100	(534.57)
500 - Water	500	(2,006.66)
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	534.73
500 - Water	500	2,006.50
SDI Payable Employee (EE Only)	2012	
100 - Administration	100	0.06
500 - Water	500	(0.06)
SLOCEA Dues Payable	2016	
100 - Administration	100	0.02
500 - Water	500	(0.02)
AFLAC Voluntary Insurance-Employee	2022	
500 - Water	500	(0.15)
Unemployment Ins Liab-Employer (ER	2028	
100 - Administration	100	0.01
500 - Water	500	(0.01)
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	0.03
500 - Water	500	(0.03)
CALPERS Retirement Tier 2- ER- Liab	2044	
100 - Administration	100	0.06
500 - Water	500	(0.03)
Other Pension Oblig Liab (OPEB) ARC	2045	
500 - Water	500	305,529.00
Life Insurance Liab-Employer	2201	
500 - Water	500	(22.17)
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	(4,029.42)
Vision Plan Liab- Employee	2204	
100 - Administration	100	0.07
500 - Water	500	17.88
Dental Plan Ins Payable- Employee	2205	
100 - Administration	100	0.01
500 - Water	500	(45.19)

Insurance- AD & D	2211		
100 - Administration	100		(0.97)
500 - Water	500		(5.10)
Insurance-Work Injury (WI)	2212		
100 - Administration	100		(2.30)
500 - Water	500		(36.47)
Insurance- LT Disability	2213		
100 - Administration	100		(0.63)
500 - Water	500		(61.61)
Survivor Premiums-PERS	2214		
100 - Administration	100		0.03
500 - Water	500		(0.03)
Payroll Clearing Account	2999		
100 - Administration	100		3,904.20
Total Current Payroll Liabilities			461,375.58
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			920,961.13
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	736,772.00
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	2,264,765.52
Internal Loan Due Water-500	2491	
800 - Drainage	800	195,723.61
Total Note Payable - Long Term		3,197,261.13
Accrued Interest Payable		
Accrued Interest Payable	2110	
500 - Water	500	25,645.68
Total Accrued Interest Payable		25,645.68
Total Long Term Debt		3,222,906.81
Equity		
Revenues		
100 - Administration	100	443,786.22
200 - Bayridge	200	6,440.76
301 - Fire	301	695,143.54
400 - Vista de Oro	400	3,336.29
500 - Water	500	2,160,281.15
600 - Wastewater	600	22,241.56
Wastewater Fiduciary Fund	602	(236,927.88)
650 - Solid Waste	650	194,718.94
800 - Drainage	800	91,634.27
900 - Parks & Recreation	900	9,534.86
Total Revenues		3,390,189.71
Expenditures		
100 - Administration	100	(471,210.51)
200 - Bayridge	200	(4,780.75)
301 - Fire	301	(360,063.50)

	400 - Vista de Oro	400	(2,667.18)
	500 - Water	500	(2,040,852.02)
	600 - Wastewater	600	(16,097.84)
	650 - Solid Waste	650	(122,030.03)
	800 - Drainage	800	(66,731.95)
	900 - Parks & Recreation	900	(2,435.06)
	Total Expenditures		(3,086,868.84)
Equity			
	Septic System Decommision Reserve	3109	
	200 - Bayridge	200	8,000.00
	Prepaid Assessment Reserve	3159	
	Wastewater Fiduciary Fund	602	4,972.74
	Fire Mitigation Fund	3161	
	301 - Fire	301	135,448.89
	Wastewater Assessment Reimbursement	3168	
Fund			
	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		16,215,353.16
	Total LIABILITIES & EQUITY		27,599,224.57

FIRE RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 1/31/2025

Current Period
Balance

LIABILITIES & EQUITY

Other Liabilities

Other Liabilities

Replacement Reserve - Vehicle, Equip & Fire Engines 3110 1,409,340.02

General Contingency Reserve 3111 583,225.51

Public Facilities Fees Reserve 3115 40,334.00

Capital Outlay Reserve 3160 540,562.42

Total Other Liabilities 2,573,461.95

Total Other Liabilities 2,573,461.95

Equity

Equity

Fire Mitigation Fund 3161 135,448.89

Total Equity 135,448.89

Total Equity 135,448.89

Total LIABILITIES & EQUITY 2,708,910.84

WATER RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 1/31/2025

		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>

DRAINAGE RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 1/31/2025

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

PARKS RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 1/31/2025

		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>