



November 4, 2024

**TO:** Finance Advisory Committee

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

**SUBJECT:** **Agenda Item 4 – 11/04/2024 FAC Meeting**  
Receive Financial Report for the Period Ending September 30, 2024

**President**  
Marshall E. Ochylski

**Vice President**  
Christine M. Womack

**Directors**  
Charles L. Cesena  
Matthew D. Fourcroy  
Troy C. Gatchell

**General Manager**  
Ron Munds

**District Accountant**  
Robert Stilts, CPA

**Unit Chief**  
John Owens

**Battalion Chief**  
Paul Provence

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**STAFF RECOMMENDATION**

Staff recommends that the FAC adopt the following motion:

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

**DESCRIPTION**

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

GL	Fund	Description	Explanation
6100	100	Labor & Support-IT Services	Annual Charge for Payroll and Accounting Software
6025	100	Telephone	Cost have gone up, will review at mid-year
6900	100	R&M Buildings & Structures	Moved Phone Lines in the office, will adjust at Mid-Year
7222	301	Hazardous Materials	Annual Fee
7330	301	Misc Operating Expenses	Updating Dishwasher & Chairs, a mid-year adjustment will be made
8610	301	Electric	Will do a mid-year adjustment for this electric true-up
6230	500	Medical Exam	Rate went up, a Mid-Year adjustment will be made
<b>6115</b>	<b>500</b>	<b>Misc Contract Services</b>	<b>During our audit we learned some items coded to 7320-500 professional services should be coded 6115-500. A Mid-Year adjustment will be made.</b>

The attached are the Statement of Revenues and Expenditures and Balance Sheets for September 30, 2024.

**Attachment**

September 2024 Financial Report

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 9/1/2024 Through 9/30/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
<b>Other Revenues</b>					
4002	Transfer In	62,823.95	188,471.85	753,887.50	(565,415.65) (75.00)%
4930	Other Revenue	0.00	3.04	0.00	3.04 0.00%
	<b>Total Other Revenues</b>	<b>62,823.95</b>	<b>188,474.89</b>	<b>753,887.50</b>	<b>(565,412.61) (75.00)%</b>
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	801.38	1,873.38	2,500.00	(626.62) (25.06)%
4511	Unrealized Change in Value	460.25	2,203.57	0.00	2,203.57 0.00%
	<b>Total Use of Money &amp; Property</b>	<b>1,261.63</b>	<b>4,076.95</b>	<b>2,500.00</b>	<b>1,576.95 63.08%</b>
	<b>Total Revenues</b>	<b>64,085.58</b>	<b>192,551.84</b>	<b>756,387.50</b>	<b>(563,835.66) (74.54)%</b>
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
7322	Director's Compensation	500.00	1,950.00	14,500.00	12,550.00 86.55%
8018	Holiday Pay	1,311.96	1,943.82	14,400.00	12,456.18 86.50%
8045	Overtime Pay	0.00	0.00	500.00	500.00 100.00%
8050	Administrative Leave Pay	3,825.60	4,985.26	6,000.00	1,014.74 16.91%
8051	Floating Holiday Pay	382.56	440.42	2,700.00	2,259.58 83.69%
8054	Salaries & Wages - Regular	21,820.73	64,637.34	295,000.00	230,362.66 78.09%
8060	Sick Leave Pay	105.07	1,151.98	6,600.00	5,448.02 82.55%
8066	Comp Time Used	0.00	32.55	300.00	267.45 89.15%
8081	Vacation Pay	0.00	3,429.14	14,000.00	10,570.86 75.51%
	<b>Total Salaries/Wages</b>	<b>27,945.92</b>	<b>78,570.51</b>	<b>354,000.00</b>	<b>275,429.49 77.80%</b>
<b>Payroll Taxes &amp; Benefits</b>					
5020	Social Security Employer	31.00	120.90	1,116.00	995.10 89.17%
5030	Life Insurance - ER	35.36	97.24	525.00	427.76 81.48%
5031	Disability Insurance	35.29	97.04	600.00	502.96 83.83%
5032	Employee Assistance Program	0.00	24.90	101.00	76.10 75.35%
5035	AD & D Insurance	8.01	22.01	125.00	102.99 82.39%
5040	LTD Insurance	159.67	439.08	1,900.00	1,460.92 76.89%
5050	Medicare - ER	422.52	1,186.85	5,200.00	4,013.15 77.18%
5060	Cafeteria Plan - ER	2,363.80	6,504.82	28,850.00	22,345.18 77.45%
5070	Retirement ER - Regular	0.00	210.00	500.00	290.00 58.00%
5075	Retirees Medical - ER	158.08	632.67	2,250.00	1,617.33 71.88%
5102	CA Training Tax- ER	0.50	1.95	37.50	35.55 94.80%
5120	Workers Comp Insurance - ER	0.00	2,230.69	2,325.00	94.31 4.06%
5124	Retirement - ER - Tier 2	2,432.15	6,698.91	31,000.00	24,301.09 78.39%
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>5,646.38</b>	<b>18,267.06</b>	<b>74,529.50</b>	<b>56,262.44 75.49%</b>
<b>Employment Services</b>					
5100	Unemployment Insurance - ER	14.50	56.55	1,200.00	1,143.45 95.29%
6200	Hiring, Advertising & Other Costs	0.00	0.00	200.00	200.00 100.00%
6230	Medical Exam	0.00	0.00	150.00	150.00 100.00%
	<b>Total Employment Services</b>	<b>14.50</b>	<b>56.55</b>	<b>1,550.00</b>	<b>1,493.45 96.35%</b>
	<b>Total Personnel</b>	<b>33,606.80</b>	<b>96,894.12</b>	<b>430,079.50</b>	<b>333,185.38 77.47%</b>
<b>Services &amp; Supplies</b>					
<b>Clothing &amp; Uniform</b>					

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 9/1/2024 Through 9/30/2024

	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	6,901.03	6,901.03	11,000.00	4,098.97	37.26%
6110	IT Purchased Services	1,806.50	9,208.00	28,500.00	19,292.00	67.69%
7100	Copier Contract-Maint & Usage	300.30	900.90	3,604.00	2,703.10	75.00%
7255	Security Services	105.00	105.00	500.00	395.00	79.00%
7321	Janitorial Cleaning & Supplies	271.00	813.00	3,450.00	2,637.00	76.43%
7342	Public Meeting Recordings	55.99	685.99	5,600.00	4,914.01	87.75%
	Total Contract Services	9,439.82	18,613.92	52,654.00	34,040.08	64.65%
	Financial Services					
7309	Late Fees	0.00	0.00	200.00	200.00	100.00%
7310	Bank Service Charges	646.89	1,775.14	7,300.00	5,524.86	75.68%
	Total Financial Services	646.89	1,775.14	7,500.00	5,724.86	76.33%
	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	0.00	7,500.00	60,000.00	52,500.00	87.50%
7305	Auditing Services	0.00	0.00	24,000.00	24,000.00	100.00%
7320	Professional & Consulting Services	0.00	21.86	800.00	778.14	97.27%
7326	Legal Services	0.00	450.00	20,000.00	19,550.00	97.75%
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	0.00	7,971.86	122,300.00	114,328.14	93.48%
	Office/Operations					
6121	IT-Supplies & Miscellaneous	0.00	0.00	1,000.00	1,000.00	100.00%
6130	Computer Hardware	24.76	638.90	1,200.00	561.10	46.76%
7140	General Supplies & Minor Equipment	399.33	2,029.55	7,000.00	4,970.45	71.01%
7160	Postage, Shipping & Mail Supplies	0.00	322.62	1,700.00	1,377.38	81.02%
7226	Membership & Dues	0.00	0.00	8,500.00	8,500.00	100.00%
	Total Office/Operations	424.09	2,991.07	19,400.00	16,408.93	84.58%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	25.00	25.00	100.00%
8735	Misc Department Admin	0.00	0.00	200.00	200.00	100.00%
	Total Other Expense	0.00	0.00	225.00	225.00	100.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 9/1/2024 Through 9/30/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
<b>Rent &amp; Utilities</b>						
6000	Cell Phones	130.00	357.50	1,560.00	1,202.50	77.08%
6025	Telephone	253.43	878.30	2,914.00	2,035.70	69.86%
7350	Rent - Meetings	0.00	0.00	200.00	200.00	100.00%
7352	Rent - Offices & Other Structures	3,400.00	10,200.00	40,800.00	30,600.00	75.00%
8610	Electric	336.09	1,037.92	4,000.00	2,962.08	74.05%
8620	Gas Service	16.27	46.84	700.00	653.16	93.31%
	<b>Total Rent &amp; Utilities</b>	<b>4,135.79</b>	<b>12,520.56</b>	<b>50,174.00</b>	<b>37,653.44</b>	<b>75.05%</b>
<b>Repairs &amp; Maintenance</b>						
6405	R & M - Extinguishers	0.00	92.54	125.00	32.46	25.97%
6900	R & M - Buildings & Structures	165.00	165.00	0.00	(165.00)	0.00%
	<b>Total Repairs &amp; Maintenance</b>	<b>165.00</b>	<b>257.54</b>	<b>125.00</b>	<b>(132.54)</b>	<b>(106.03)%</b>
<b>Travel &amp; Training</b>						
7323	Books, Publications & Subscriptions	0.00	0.00	100.00	100.00	100.00%
7324	Education & Training Fees	0.00	0.00	500.00	500.00	100.00%
7370	Travel Expense	367.95	367.95	2,500.00	2,132.05	85.28%
8510	Lodging & Meals - Local	0.00	0.00	500.00	500.00	100.00%
8539	Meals	0.00	0.00	600.00	600.00	100.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	500.00	500.00	100.00%
	<b>Total Travel &amp; Training</b>	<b>367.95</b>	<b>367.95</b>	<b>4,700.00</b>	<b>4,332.05</b>	<b>92.17%</b>
	<b>Total Services &amp; Supplies</b>	<b>15,179.54</b>	<b>111,791.17</b>	<b>323,808.00</b>	<b>212,016.83</b>	<b>65.48%</b>
	<b>Total Expenditures</b>	<b>48,786.34</b>	<b>208,685.29</b>	<b>753,887.50</b>	<b>545,202.21</b>	<b>72.32%</b>
	<b>Net Revenues over Expenditures</b>	<b>15,299.24</b>	<b>(16,133.45)</b>	<b>2,500.00</b>	<b>(18,633.45)</b>	<b>(745.34)%</b>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 9/1/2024 Through 9/30/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
Special Taxes & Assessments					
4550	Lighting Assessment	0.00	0.00	10,000.00	(10,000.00) (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	10,000.00	(10,000.00) (100.00)%
Use of Money & Property					
4510	Investment Income on funds	82.71	242.43	0.00	242.43 0.00%
	Total Use of Money & Property	82.71	242.43	0.00	242.43 0.00%
	Total Revenues	82.71	242.43	10,000.00	(9,757.57) (97.58)%
<b>Expenditures</b>					
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					
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	452.15	1,359.77	6,724.16	5,364.39 79.78%
	Total Rent & Utilities	452.15	1,359.77	6,724.16	5,364.39 79.78%
	Total Services & Supplies	452.15	1,669.77	7,399.16	5,729.39 77.43%
Transfers					
9511	Interfund Transfer Out	157.06	471.18	1,884.72	1,413.54 75.00%
	Total Transfers	157.06	471.18	1,884.72	1,413.54 75.00%
	Total Expenditures	609.21	2,140.95	9,283.88	7,142.93 76.94%
	Net Revenues over Expenditures	(526.50)	(1,898.52)	716.12	(2,614.64) (365.11)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 9/1/2024 Through 9/30/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Revenues					
Property Taxes					
4034	Property Tax Revenue from Water	0.00	0.00	132,239.04	(132,239.04) (100.00)%
4037	Property Tax Zone B Received	0.00	0.00	642,637.00	(642,637.00) (100.00)%
4038	Property Tax Zone B Pass thru	<u>0.00</u>	<u>0.00</u>	<u>2,118,324.00</u>	<u>(2,118,324.00)</u> (100.00)%
	Total Property Taxes	0.00	0.00	2,893,200.04	(2,893,200.04) (100.00)%
Special Taxes & Assessments					
4015	CSA 9-I Assessments (Contract)	0.00	0.00	27,508.00	(27,508.00) (100.00)%
4050	Special Fire Tax	<u>0.00</u>	<u>0.00</u>	<u>673,342.00</u>	<u>(673,342.00)</u> (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	700,850.00	(700,850.00) (100.00)%
Other Revenues					
4000	Ambulance Agreement	<u>0.00</u>	<u>0.00</u>	<u>67,134.00</u>	<u>(67,134.00)</u> (100.00)%
	Total Other Revenues	0.00	0.00	67,134.00	(67,134.00) (100.00)%
Use of Money & Property					
4510	Investment Income on funds	26,764.12	62,877.47	80,000.00	(17,122.53) (21.40)%
4511	Unrealized Change in Value	<u>15,168.01</u>	<u>72,620.14</u>	<u>0.00</u>	<u>72,620.14</u> 0.00%
	Total Use of Money & Property	<u>41,932.13</u>	<u>135,497.61</u>	<u>80,000.00</u>	<u>55,497.61</u> 69.37%
	Total Revenues	<u>41,932.13</u>	<u>135,497.61</u>	<u>3,741,184.04</u>	<u>(3,605,686.43)</u> (96.38)%
Expenditures					
Personnel					
Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	3,160.80	9,453.60	38,000.00	28,546.40 75.12%
8340	Resv FF-Shift Coverage	6,853.60	19,695.61	150,000.00	130,304.39 86.87%
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	10,014.40	29,149.21	190,000.00	160,850.79 84.66%
Payroll Taxes & Benefits					
5020	Social Security Employer	620.87	1,807.20	10,000.00	8,192.80 81.93%
5030	Life Insurance - ER	197.77	669.01	2,500.00	1,830.99 73.24%
5035	AD & D Insurance	36.62	130.86	850.00	719.14 84.60%
5050	Medicare - ER	145.21	422.66	2,500.00	2,077.34 83.09%
5070	Retirement ER - Regular	4,916.50	15,099.50	60,000.00	44,900.50 74.83%
5102	CA Training Tax- ER	3.56	13.53	175.00	161.47 92.27%
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>683.99</u>	<u>5,000.00</u>	<u>4,316.01</u> 86.32%
	Total Payroll Taxes & Benefits	6,031.86	32,587.86	100,525.00	67,937.14 67.58%
Employment Services					
5000	Medical Exams & Procedures	0.00	0.00	4,000.00	4,000.00 100.00%
5100	Unemployment Insurance - ER	103.80	392.79	6,000.00	5,607.21 93.45%
6200	Hiring, Advertising & Other Costs	0.00	0.00	100.00	100.00 100.00%
6230	Medical Exam	<u>0.00</u>	<u>0.00</u>	<u>4,000.00</u>	<u>4,000.00</u> 100.00%
	Total Employment Services	<u>103.80</u>	<u>392.79</u>	<u>14,100.00</u>	<u>13,707.21</u> 97.21%
	Total Personnel	16,150.06	62,129.86	304,625.00	242,495.14 79.60%
Services & Supplies					

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 9/1/2024 Through 9/30/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
<b>Clothing &amp; Uniform</b>						
7246	Uniform & Gear	0.00	0.00	3,000.00	3,000.00	100.00%
7248	Uniform Safety Boots	0.00	0.00	2,000.00	2,000.00	100.00%
	<b>Total Clothing &amp; Uniform</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>100.00%</b>
<b>Contract Services</b>						
6110	IT Purchased Services	0.00	239.96	1,500.00	1,260.04	84.00%
7100	Copier Contract-Maint & Usage	127.64	382.92	2,500.00	2,117.08	84.68%
7202	Building Alarms & Security	210.00	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%
	<b>Total Contract Services</b>	<b>337.64</b>	<b>2,978.88</b>	<b>2,830,274.00</b>	<b>2,827,295.12</b>	<b>99.89%</b>
<b>Equipment &amp; Tools</b>						
6055	Radios -Non Capital	0.00	2,693.72	2,000.00	(693.72)	(34.69)%
6440	Fire Personal Protection Equipment	216.93	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	0.00	2,000.00	2,000.00	100.00%
6611	Water Rescue Equipment	0.00	0.00	3,000.00	3,000.00	100.00%
6630	Rope & Climbing Equipment	0.00	38.59	10,000.00	9,961.41	99.61%
7234	Oxygen Supplies & Cylinder Rent	0.00	65.61	1,800.00	1,734.39	96.36%
7238	Paramedic & EMT Small Tools & Supplies	1,837.25	4,541.71	27,000.00	22,458.29	83.18%
7242	Minor Tools, Accessories & Field Machines	12.39	367.96	6,800.00	6,432.04	94.59%
7252	Misc Hardware	0.00	0.00	1,200.00	1,200.00	100.00%
	<b>Total Equipment &amp; Tools</b>	<b>2,066.57</b>	<b>7,924.52</b>	<b>130,725.00</b>	<b>122,800.48</b>	<b>93.94%</b>
<b>Financial Services</b>						
7309	Late Fees	0.00	0.00	10.00	10.00	100.00%
9154	Losses and Damages	0.00	0.00	50.00	50.00	100.00%
	<b>Total Financial Services</b>	<b>0.00</b>	<b>0.00</b>	<b>60.00</b>	<b>60.00</b>	<b>100.00%</b>
<b>Insurance, Licenses &amp; Regulatory Fees</b>						
6120	Computer Licenses	0.00	0.00	2,000.00	2,000.00	100.00%
6345	Property Taxes & Assessments Costs	0.00	310.00	8,400.00	8,090.00	96.31%
7325	Insurance	0.00	74,520.18	74,550.00	29.82	0.04%
	<b>Total Insurance, Licenses &amp; Regulatory Fees</b>	<b>0.00</b>	<b>74,830.18</b>	<b>84,950.00</b>	<b>10,119.82</b>	<b>11.91%</b>
<b>Legal &amp; Professional</b>						

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 9/1/2024 Through 9/30/2024

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7320	Professional & Consulting Services	0.00	819.92	8,000.00	7,180.08	89.75%
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	1,294.92	24,500.00	23,205.08	94.71%
	Office/Operations					
7140	General Supplies & Minor Equipment	465.55	1,312.67	6,000.00	4,687.33	78.12%
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	97.53	97.53	1,000.00	902.47	90.25%
7240	Propane	0.00	0.00	300.00	300.00	100.00%
	Total Office/Operations	563.08	1,428.60	11,400.00	9,971.40	87.47%
	Other Expense					
7201	White Goods & Accessories - bedding, towels	0.00	0.00	500.00	500.00	100.00%
7209	District Operating Center Expense	0.00	0.00	200.00	200.00	100.00%
7218	Cooking Products - Food, Drinks & Staples	0.00	0.00	500.00	500.00	100.00%
7224	Kitchen Cookware & Utensils	0.00	101.67	800.00	698.33	87.29%
7330	Misc Operating Expenses	625.50	2,378.38	1,000.00	(1,378.38)	(137.84)%
	Total Other Expense	625.50	2,480.05	3,000.00	519.95	17.33%
	Rent & Utilities					
6000	Cell Phones	68.46	205.22	910.00	704.78	77.45%
6025	Telephone	186.84	561.28	2,400.00	1,838.72	76.61%
8610	Electric	3,466.18	3,466.18	2,460.00	(1,006.18)	(40.90)%
8620	Gas Service	46.56	157.92	2,000.00	1,842.08	92.10%
8630	Trash Services	198.49	590.06	2,800.00	2,209.94	78.93%
8640	Water and Water Services	533.31	1,418.60	6,000.00	4,581.40	76.36%
8659	Utility Cable Charges	0.00	140.80	2,000.00	1,859.20	92.96%
8670	Street Lighting	10.83	32.60	135.00	102.40	75.85%
	Total Rent & Utilities	4,510.67	6,572.66	18,705.00	12,132.34	64.86%
	Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405	R & M - Extinguishers	59.26	59.26	800.00	740.74	92.59%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	548.86	3,750.00	3,201.14	85.36%
6750	R & M - Minor Tools & Equipment	0.00	0.00	1,600.00	1,600.00	100.00%
6775	R & M -Operation/Field Equipment	0.00	0.00	10,000.00	10,000.00	100.00%



**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 9/1/2024 Through 9/30/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6800 R & M - Grounds & Collection Systems	83.59	83.59	1,600.00	1,516.41	94.78%
6900 R & M - Buildings & Structures	0.00	703.78	15,000.00	14,296.22	95.31%
Total Repairs & Maintenance	<u>142.85</u>	<u>1,395.49</u>	<u>33,250.00</u>	<u>31,854.51</u>	<u>95.80%</u>
Travel & Training					
7141 CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323 Books, Publications & Subscriptions	0.00	0.00	400.00	400.00	100.00%
7324 Education & Training Fees	0.00	0.00	400.00	400.00	100.00%
8405 Reserve FF Training Costs	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>500.00</u>	<u>100.00%</u>
Total Travel & Training	<u>0.00</u>	<u>0.00</u>	<u>1,400.00</u>	<u>1,400.00</u>	<u>100.00%</u>
Total Services & Supplies	8,246.31	98,905.30	3,143,264.00	3,044,358.70	96.85%
Capital Outlay					
9006 Infrastructure CIP	0.00	0.00	60,000.00	60,000.00	100.00%
9085 Vehicle Purchase	<u>0.00</u>	<u>23,022.18</u>	<u>40,000.00</u>	<u>16,977.82</u>	<u>42.44%</u>
Total Capital Outlay	0.00	23,022.18	100,000.00	76,977.82	76.98%
Reserves					
9504 *Vehicle Replacement Reserve	0.00	0.00	130,000.00	130,000.00	100.00%
9572 *General Contingency (Operations) Reserve	0.00	0.00	90,000.00	90,000.00	100.00%
Total Reserves	<u>0.00</u>	<u>0.00</u>	<u>220,000.00</u>	<u>220,000.00</u>	<u>100.00%</u>
Transfers					
9511 Interfund Transfer Out	<u>6,596.51</u>	<u>19,789.53</u>	<u>79,158.19</u>	<u>59,368.66</u>	<u>75.00%</u>
Total Transfers	<u>6,596.51</u>	<u>19,789.53</u>	<u>79,158.19</u>	<u>59,368.66</u>	<u>75.00%</u>
Total Expenditures	<u>30,992.88</u>	<u>203,846.87</u>	<u>3,847,047.19</u>	<u>3,643,200.32</u>	<u>94.70%</u>
Net Revenues over Expenditures	<u>10,939.25</u>	<u>(68,349.26)</u>	<u>(105,863.15)</u>	<u>37,513.89</u>	<u>(35.44)%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 9/1/2024 Through 9/30/2024

	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	0.00	0.00	6,000.00	(6,000.00) (100.00)%
	Total Special Taxes & Assessments	<u>0.00</u>	<u>0.00</u>	<u>6,000.00</u>	<u>(6,000.00) (100.00)%</u>
	Total Revenues	<u>0.00</u>	<u>0.00</u>	<u>6,000.00</u>	<u>(6,000.00) (100.00)%</u>
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	0.00	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	178.53	536.90	2,460.00	1,923.10 78.17%
	Total Rent & Utilities	<u>178.53</u>	<u>536.90</u>	<u>2,460.00</u>	<u>1,923.10 78.17%</u>
	Total Services & Supplies	178.53	846.90	3,360.00	2,513.10 74.79%
Transfers					
9511	Interfund Transfer Out	157.06	471.18	1,884.72	1,413.54 75.00%
	Total Transfers	<u>157.06</u>	<u>471.18</u>	<u>1,884.72</u>	<u>1,413.54 75.00%</u>
	Total Expenditures	<u>335.59</u>	<u>1,318.08</u>	<u>5,244.72</u>	<u>3,926.64 74.87%</u>
	Net Revenues over Expenditures	<u>(335.59)</u>	<u>(1,318.08)</u>	<u>755.28</u>	<u>(2,073.36) (274.52)%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 9/1/2024 Through 9/30/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
<b>Property Taxes</b>					
4035	Property Taxes	0.00	0.00	50,104.96	(50,104.96) (100.00)%
	<b>Total Property Taxes</b>	0.00	0.00	50,104.96	(50,104.96) (100.00)%
<b>Service Charges &amp; Fees</b>					
4030	Residential Single Family	174,994.74	595,012.44	2,525,100.00	(1,930,087.56) (76.44)%
4102	Residential- Multi -Family-Water Sales	29,852.50	71,484.17	259,300.00	(187,815.83) (72.43)%
4103	Commercial, Home Care, Retail-Water Sales	22,765.95	97,065.84	357,100.00	(260,034.16) (72.82)%
4104	Irrigation- Water Sales	8,969.25	20,037.32	35,400.00	(15,362.68) (43.40)%
4114	Water Other Service Revenues	0.00	0.00	1,000.00	(1,000.00) (100.00)%
4931	Water Activation Fees	300.00	1,400.00	6,000.00	(4,600.00) (76.67)%
4932	Penalties	2,099.01	6,283.84	21,000.00	(14,716.16) (70.08)%
4933	Door Hangers/Lockout Notices	1,220.00	2,375.00	10,000.00	(7,625.00) (76.25)%
4937	NSF Fees	100.00	225.00	650.00	(425.00) (65.38)%
	<b>Total Service Charges &amp; Fees</b>	240,301.45	793,883.61	3,215,550.00	(2,421,666.39) (75.31)%
<b>Other Revenues</b>					
4930	Other Revenue	406.09	(314.79)	9,000.00	(9,314.79) (103.50)%
	<b>Total Other Revenues</b>	406.09	(314.79)	9,000.00	(9,314.79) (103.50)%
<b>Use of Money &amp; Property</b>					
4504	Interest Income	786.73	2,410.82	8,721.05	(6,310.23) (72.36)%
4510	Investment Income on funds	27,018.75	62,135.37	100,000.00	(37,864.63) (37.86)%
4511	Unrealized Change in Value	16,129.27	77,222.35	0.00	77,222.35 0.00%
	<b>Total Use of Money &amp; Property</b>	43,934.75	141,768.54	108,721.05	33,047.49 30.40%
	<b>Total Revenues</b>	284,642.29	935,337.36	3,383,376.01	(2,448,038.65) (72.35)%
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8018	Holiday Pay	2,339.32	3,506.10	29,000.00	25,493.90 87.91%
8045	Overtime Pay	102.21	1,420.46	10,000.00	8,579.54 85.80%
8050	Administrative Leave Pay	0.00	0.00	2,400.00	2,400.00 100.00%
8051	Floating Holiday Pay	1,542.40	2,456.09	5,500.00	3,043.91 55.34%
8054	Salaries & Wages - Regular	39,327.16	105,609.30	567,500.00	461,890.70 81.39%
8056	Retroactive Pay	0.00	0.00	500.00	500.00 100.00%
8060	Sick Leave Pay	565.13	3,227.01	13,500.00	10,272.99 76.10%
8063	Standby Pay	2,069.75	5,653.56	28,000.00	22,346.44 79.81%
8066	Comp Time Used	1,560.78	6,850.47	19,000.00	12,149.53 63.94%
8081	Vacation Pay	1,000.55	9,083.97	37,000.00	27,916.03 75.45%
	<b>Total Salaries/Wages</b>	48,507.30	137,806.96	712,400.00	574,593.04 80.66%
<b>Payroll Taxes &amp; Benefits</b>					
5030	Life Insurance - ER	129.28	361.04	2,000.00	1,638.96 81.95%
5031	Disability Insurance	84.63	235.08	1,100.00	864.92 78.63%
5032	Employee Assistance Program	0.00	68.06	302.50	234.44 77.50%
5035	AD & D Insurance	29.23	81.65	450.00	368.35 81.86%
5040	LTD Insurance	391.09	1,086.54	5,000.00	3,913.46 78.27%
5050	Medicare - ER	728.48	2,113.65	11,000.00	8,886.35 80.78%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 9/1/2024 Through 9/30/2024

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
5060	Cafeteria Plan - ER	5,982.59	17,011.19	81,000.00	63,988.81	79.00%
5070	Retirement ER - Regular	12,732.36	37,093.34	158,000.00	120,906.66	76.52%
5075	Retirees Medical - ER	0.00	0.00	300.00	300.00	100.00%
5102	CA Training Tax- ER	0.00	0.00	52.50	52.50	100.00%
5120	Workers Comp Insurance - ER	0.00	37,942.65	38,505.00	562.35	1.46%
5124	Retirement - ER - Tier 2	<u>1,055.43</u>	<u>3,316.81</u>	<u>18,900.00</u>	<u>15,583.19</u>	<u>82.45%</u>
	Total Payroll Taxes & Benefits	21,133.09	99,310.01	316,610.00	217,299.99	68.63%
	Employment Services					
5100	Unemployment Insurance - ER	0.00	0.00	1,800.00	1,800.00	100.00%
6200	Hiring, Advertising & Other Costs	0.00	388.72	0.00	(388.72)	0.00%
6230	Medical Exam	<u>190.00</u>	<u>190.00</u>	<u>160.00</u>	<u>(30.00)</u>	<u>(18.75)%</u>
	Total Employment Services	<u>190.00</u>	<u>578.72</u>	<u>1,960.00</u>	<u>1,381.28</u>	<u>70.47%</u>
	Total Personnel	69,830.39	237,695.69	1,030,970.00	793,274.31	76.94%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	131.57	1,589.83	2,600.00	1,010.17	38.85%
7248	Uniform Safety Boots	<u>376.81</u>	<u>626.81</u>	<u>1,250.00</u>	<u>623.19</u>	<u>49.86%</u>
	Total Clothing & Uniform	508.38	2,216.64	3,850.00	1,633.36	42.42%
	Contract Services					
6100	Labor & Support-IT Services	577.72	1,297.72	5,000.00	3,702.28	74.05%
6110	IT Purchased Services	121.24	412.47	1,740.00	1,327.53	76.29%
6115	Misc Contract Service	113.19	1,085.39	0.00	(1,085.39)	0.00%
7250	Water Quality Testing	2,510.00	15,788.00	60,000.00	44,212.00	73.69%
7255	Security Services	925.00	925.00	4,000.00	3,075.00	76.88%
7321	Janitorial Cleaning & Supplies	<u>87.50</u>	<u>297.50</u>	<u>1,140.00</u>	<u>842.50</u>	<u>73.90%</u>
	Total Contract Services	4,334.65	19,806.08	71,880.00	52,073.92	72.45%
	Equipment & Tools					
6438	Disinfection Feed Pumps	716.05	716.05	2,700.00	1,983.95	73.48%
7242	Minor Tools, Accessories & Field Machines	128.69	144.30	3,500.00	3,355.70	95.88%
7253	Rent - Equipment	0.00	0.00	500.00	500.00	100.00%
7256	Meter Purchases & Replacements	0.00	0.00	2,000.00	2,000.00	100.00%
	Total Equipment & Tools	<u>844.74</u>	<u>860.35</u>	<u>8,700.00</u>	<u>7,839.65</u>	<u>90.11%</u>
	Financial Services					
7309	Late Fees	0.00	0.00	50.00	50.00	100.00%
7310	Bank Service Charges	<u>0.00</u>	<u>0.00</u>	<u>300.00</u>	<u>300.00</u>	<u>100.00%</u>
	Total Financial Services	0.00	0.00	350.00	350.00	100.00%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	5,500.00	39,872.00	34,372.00	86.21%
6340	Misc Fees	0.00	0.00	900.00	900.00	100.00%
6342	Fees - Regulatory	0.00	1,949.00	25,000.00	23,051.00	92.20%
6345	Property Taxes & Assessments Costs	0.00	0.00	7,500.00	7,500.00	100.00%
7325	Insurance	0.00	98,523.02	101,900.00	3,376.98	3.31%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 9/1/2024 Through 9/30/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Total Insurance, Licenses & Regulatory Fees	0.00	105,972.02	175,172.00	69,199.98	39.50%
<b>Legal &amp; Professional</b>					
7318 Professional & Consulting BMC	18,871.35	32,160.35	140,000.00	107,839.65	77.03%
7320 Professional & Consulting Services	0.00	839.35	59,000.00	58,160.65	98.58%
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	18,871.35	33,874.70	203,000.00	169,125.30	83.31%
<b>Office/Operations</b>					
6130 Computer Hardware	0.00	0.00	1,800.00	1,800.00	100.00%
6140 Computer Software	0.00	0.00	2,000.00	2,000.00	100.00%
7140 General Supplies & Minor Equipment	281.10	478.71	1,000.00	521.29	52.13%
7160 Postage, Shipping & Mail Supplies	613.34	2,945.48	10,000.00	7,054.52	70.55%
7180 Billing Supplies, Forms & Printing	806.78	2,854.57	21,000.00	18,145.43	86.41%
7226 Membership & Dues	0.00	1,246.34	3,065.00	1,818.66	59.34%
7230 Misc Small Parts & Supplies	0.00	379.53	1,000.00	620.47	62.05%
7237 Process Control & Treatment Supplies	939.55	2,507.75	10,000.00	7,492.25	74.92%
7239 Water Treatment Chemicals	0.00	7,611.16	20,000.00	12,388.84	61.94%
7249 Safety Supplies	219.81	264.57	1,200.00	935.43	77.95%
Total Office/Operations	2,860.58	18,288.11	71,065.00	52,776.89	74.27%
<b>Other Expense</b>					
7330 Misc Operating Expenses	0.00	0.00	250.00	250.00	100.00%
7348 Water Conservation Program	0.00	100.00	8,000.00	7,900.00	98.75%
Total Other Expense	0.00	100.00	8,250.00	8,150.00	98.79%
<b>Rent &amp; Utilities</b>					
6000 Cell Phones	40.00	342.62	2,200.00	1,857.38	84.43%
6025 Telephone	840.92	2,840.37	13,000.00	10,159.63	78.15%
8610 Electric	14,968.06	47,007.59	145,000.00	97,992.41	67.58%
8620 Gas Service	0.00	0.00	250.00	250.00	100.00%
8630 Trash Services	235.58	706.74	3,205.00	2,498.26	77.95%
8644 Disposal Services	0.00	1,240.00	7,600.00	6,360.00	83.68%
8670 Street Lighting	63.15	182.81	750.00	567.19	75.63%
Total Rent & Utilities	16,147.71	52,320.13	172,005.00	119,684.87	69.58%
<b>Repairs &amp; Maintenance</b>					
6405 R & M - Extinguishers	0.00	407.20	525.00	117.80	22.44%
6422 R & M - Hydrants	0.00	0.00	1,300.00	1,300.00	100.00%
6640 R & M - Equip & Other Non-Structural Fixed Assets	0.00	907.43	4,000.00	3,092.57	77.31%
6641 R & M - Wells	84.07	11,103.57	22,276.00	11,172.43	50.15%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 9/1/2024 Through 9/30/2024

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6750	R & M - Minor Tools & Equipment	0.00	95.27	1,200.00	1,104.73	92.06%
6800	R & M - Grounds & Collection Systems	408.75	408.75	600.00	191.25	31.88%
6830	Paving & Concrete	0.00	0.00	500.00	500.00	100.00%
6900	R & M - Buildings & Structures	272.43	2,338.42	15,000.00	12,661.58	84.41%
7241	R & M - Water Distribution System	0.00	96.61	10,000.00	9,903.39	99.03%
	<b>Total Repairs &amp; Maintenance</b>	<b>765.25</b>	<b>15,357.25</b>	<b>55,401.00</b>	<b>40,043.75</b>	<b>72.28%</b>
	<b>Travel &amp; Training</b>					
7323	Books, Publications & Subscriptions	0.00	0.00	350.00	350.00	100.00%
7324	Education & Training Fees	0.00	199.00	1,000.00	801.00	80.10%
8410	Certifications	0.00	90.00	500.00	410.00	82.00%
8510	Lodging & Meals - Local	0.00	0.00	1,400.00	1,400.00	100.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	600.00	600.00	100.00%
	<b>Total Travel &amp; Training</b>	<b>0.00</b>	<b>289.00</b>	<b>3,850.00</b>	<b>3,561.00</b>	<b>92.49%</b>
	<b>Vehicle Maintenance &amp; Repairs</b>					
7006	Tuneup/Oil/Maintenance	0.00	261.34	1,600.00	1,338.66	83.67%
7211	Misc Fuel & Diesel	188.65	504.28	4,000.00	3,495.72	87.39%
7220	Gasoline	528.17	1,587.18	8,000.00	6,412.82	80.16%
7228	Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232	Vehicle Repairs - Parts, Tires & Lubricants	0.00	19.56	5,000.00	4,980.44	99.61%
	<b>Total Vehicle Maintenance &amp; Repairs</b>	<b>716.82</b>	<b>2,372.36</b>	<b>18,800.00</b>	<b>16,427.64</b>	<b>87.38%</b>
	<b>Total Services &amp; Supplies</b>	<b>45,049.48</b>	<b>251,456.64</b>	<b>792,323.00</b>	<b>540,866.36</b>	<b>68.26%</b>
	<b>Capital Outlay</b>					
9006	Infrastructure CIP	660.03	15,433.00	2,560,000.00	2,544,567.00	99.40%
9059	Vehicles, Equipment, & Fixtures	0.00	0.00	111,000.00	111,000.00	100.00%
	<b>Total Capital Outlay</b>	<b>660.03</b>	<b>15,433.00</b>	<b>2,671,000.00</b>	<b>2,655,567.00</b>	<b>99.42%</b>
	<b>Debt Service</b>					
9022	Debt Service - Principal	0.00	197,219.69	197,219.69	0.00	0.00%
9023	Debt Service - Interest & Annual Fee	0.00	30,774.82	59,084.39	28,309.57	47.91%
9024	Loan Administration Fee	0.00	7,385.96	7,385.96	0.00	0.00%
	<b>Total Debt Service</b>	<b>0.00</b>	<b>235,380.47</b>	<b>263,690.04</b>	<b>28,309.57</b>	<b>10.74%</b>
	<b>Reserves</b>					
9572	*General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
	<b>Total Reserves</b>	<b>0.00</b>	<b>0.00</b>	<b>57,000.00</b>	<b>57,000.00</b>	<b>100.00%</b>
	<b>Transfers</b>					
9511	Interfund Transfer Out	47,746.21	143,238.63	572,954.50	429,715.87	75.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 9/1/2024 Through 9/30/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Total Transfers	<u>47,746.21</u>	<u>143,238.63</u>	<u>572,954.50</u>	<u>429,715.87</u>	<u>75.00%</u>
Total Expenditures	<u>163,286.11</u>	<u>883,204.43</u>	<u>5,387,937.54</u>	<u>4,504,733.11</u>	<u>83.61%</u>
Net Revenues over Expenditures	<u>121,356.18</u>	<u>52,132.93</u>	<u>(2,004,561.53)</u>	<u>2,056,694.46</u>	<u>(102.60)%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 9/1/2024 Through 9/30/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
Service Charges & Fees					
4062	Wastewater Admin Charge	0.00	0.00	22,241.56	(22,241.56) (100.00)%
	Total Service Charges & Fees	0.00	0.00	22,241.56	(22,241.56) (100.00)%
	Total Revenues	0.00	0.00	22,241.56	(22,241.56) (100.00)%
<b>Expenditures</b>					
Services & Supplies					
Financial Services					
7310	Bank Service Charges	1,815.00	1,815.00	1,815.00	0.00 0.00%
	Total Financial Services	1,815.00	1,815.00	1,815.00	0.00 0.00%
Insurance, Licenses & Regulatory Fees					
6343	Lien & Notary Fees	0.00	0.00	35.00	35.00 100.00%
6345	Property Taxes & Assessments Costs	0.00	0.00	270.00	270.00 100.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	0.00	305.00	305.00 100.00%
Legal & Professional					
7320	Professional & Consulting Services	0.00	3,098.41	16,352.12	13,253.71 81.05%
	Total Legal & Professional	0.00	3,098.41	16,352.12	13,253.71 81.05%
	Total Services & Supplies	1,815.00	4,913.41	18,472.12	13,558.71 73.40%
Transfers					
9511	Interfund Transfer Out	314.12	942.36	3,769.44	2,827.08 75.00%
	Total Transfers	314.12	942.36	3,769.44	2,827.08 75.00%
	Total Expenditures	2,129.12	5,855.77	22,241.56	16,385.79 73.67%
	Net Revenues over Expenditures	(2,129.12)	(5,855.77)	0.00	(5,855.77) 0.00%



**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 9/1/2024 Through 9/30/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Revenues						
Special Taxes & Assessments						
4061	Debt Service	(848,412.50)	(848,412.50)	0.00	(848,412.50)	0.00%
	Assessments-2002 WW Bond					
	Total Special Taxes & Assessments	(848,412.50)	(848,412.50)	0.00	(848,412.50)	0.00%
Use of Money & Property						
4510	Investment Income on funds	14,138.87	33,133.66	0.00	33,133.66	0.00%
	Total Use of Money & Property	14,138.87	33,133.66	0.00	33,133.66	0.00%
	Total Revenues	(834,273.63)	(815,278.84)	0.00	(815,278.84)	0.00%
	Net Revenues over Expenditures	(834,273.63)	(815,278.84)	0.00	(815,278.84)	0.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 9/1/2024 Through 9/30/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
<b>Revenues</b>						
<b>Other Revenues</b>						
4800	Franchise Revenues	54,163.94	61,171.75	375,000.00	(313,828.25)	(83.69)%
	<b>Total Other Revenues</b>	54,163.94	61,171.75	375,000.00	(313,828.25)	(83.69)%
<b>Use of Money &amp; Property</b>						
4510	Investment Income on funds	1,446.78	4,276.72	5,000.00	(723.28)	(14.47)%
	<b>Total Use of Money &amp; Property</b>	1,446.78	4,276.72	5,000.00	(723.28)	(14.47)%
	<b>Total Revenues</b>	55,610.72	65,448.47	380,000.00	(314,551.53)	(82.78)%
<b>Expenditures</b>						
<b>Services &amp; Supplies</b>						
<b>Legal &amp; Professional</b>						
7320	Professional & Consulting Services	200.00	252.45	35,000.00	34,747.55	99.28%
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%
	<b>Total Legal &amp; Professional</b>	200.00	252.45	39,000.00	38,747.55	99.35%
<b>Office/Operations</b>						
7140	General Supplies & Minor Equipment	0.00	0.00	500.00	500.00	100.00%
7160	Postage, Shipping & Mail Supplies	111.90	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%
	<b>Total Office/Operations</b>	111.90	245.15	3,500.00	3,254.85	93.00%
<b>Other Expense</b>						
7330	Misc Operating Expenses	0.00	0.00	500.00	500.00	100.00%
7345	Outreach- Program Give-away Items	90.60	183.30	2,500.00	2,316.70	92.67%
7346	Promotional Expenses - Event	0.00	0.00	1,000.00	1,000.00	100.00%
	<b>Total Other Expense</b>	90.60	183.30	4,000.00	3,816.70	95.42%
<b>Travel &amp; Training</b>						
7324	Education & Training Fees	0.00	0.00	1,000.00	1,000.00	100.00%
8475	Training Materials	0.00	0.00	250.00	250.00	100.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	250.00	250.00	100.00%
	<b>Total Travel &amp; Training</b>	0.00	0.00	1,500.00	1,500.00	100.00%
	<b>Total Services &amp; Supplies</b>	402.50	680.90	48,000.00	47,319.10	98.58%
<b>Debt Service</b>						
8952	Amortization of franchise asset	10,000.00	30,000.00	120,000.00	90,000.00	75.00%
	<b>Total Debt Service</b>	10,000.00	30,000.00	120,000.00	90,000.00	75.00%
<b>Reserves</b>						
9572	*General Contingency (Operations) Reserve	0.00	0.00	100,000.00	100,000.00	100.00%
	<b>Total Reserves</b>	0.00	0.00	100,000.00	100,000.00	100.00%
<b>Transfers</b>						
9511	Interfund Transfer Out	6,282.39	18,847.17	75,388.75	56,541.58	75.00%
	<b>Total Transfers</b>	6,282.39	18,847.17	75,388.75	56,541.58	75.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 9/1/2024 Through 9/30/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Total Expenditures	<u>16,684.89</u>	<u>49,528.07</u>	<u>343,388.75</u>	<u>293,860.68</u>	<u>85.58%</u>
Net Revenues over Expenditures	<u>38,925.83</u>	<u>15,920.40</u>	<u>36,611.25</u>	<u>(20,690.85)</u>	<u>(56.52)%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 9/1/2024 Through 9/30/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
<b>Property Taxes</b>					
4034	Property Tax Revenue from Water	0.00	0.00	134,776.00	(134,776.00) (100.00)%
4035	Property Taxes	0.00	0.00	44,930.00	(44,930.00) (100.00)%
	<b>Total Property Taxes</b>	<b>0.00</b>	<b>0.00</b>	<b>179,706.00</b>	<b>(179,706.00) (100.00)%</b>
<b>Special Taxes &amp; Assessments</b>					
4400	Drainage Assessments	0.00	0.00	95,248.00	(95,248.00) (100.00)%
	<b>Total Special Taxes &amp; Assessments</b>	<b>0.00</b>	<b>0.00</b>	<b>95,248.00</b>	<b>(95,248.00) (100.00)%</b>
<b>Other Revenues</b>					
4935	Sale-Specs/Plans & Non_Capital Items	5.50	22.00	0.00	22.00 0.00%
	<b>Total Other Revenues</b>	<b>5.50</b>	<b>22.00</b>	<b>0.00</b>	<b>22.00 0.00%</b>
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	1,298.10	3,978.82	600.00	3,378.82 563.14%
	<b>Total Use of Money &amp; Property</b>	<b>1,298.10</b>	<b>3,978.82</b>	<b>600.00</b>	<b>3,378.82 563.14%</b>
	<b>Total Revenues</b>	<b>1,303.60</b>	<b>4,000.82</b>	<b>275,554.00</b>	<b>(271,553.18) (98.55)%</b>
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8045	Overtime Pay	0.00	0.00	200.00	200.00 100.00%
8054	Salaries & Wages - Regular	393.47	3,834.46	9,000.00	5,165.54 57.39%
	<b>Total Salaries/Wages</b>	<b>393.47</b>	<b>3,834.46</b>	<b>9,200.00</b>	<b>5,365.54 58.32%</b>
	<b>Total Personnel</b>	<b>393.47</b>	<b>3,834.46</b>	<b>9,200.00</b>	<b>5,365.54 58.32%</b>
<b>Services &amp; Supplies</b>					
<b>Equipment &amp; Tools</b>					
6390	Equipment	0.00	0.00	2,000.00	2,000.00 100.00%
7242	Minor Tools, Accessories & Field Machines	0.00	0.00	1,000.00	1,000.00 100.00%
	<b>Total Equipment &amp; Tools</b>	<b>0.00</b>	<b>0.00</b>	<b>3,000.00</b>	<b>3,000.00 100.00%</b>
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6342	Fees - Regulatory	0.00	0.00	7,600.00	7,600.00 100.00%
6345	Property Taxes & Assessments Costs	0.00	310.00	1,500.00	1,190.00 79.33%
7325	Insurance	0.00	916.04	1,050.00	133.96 12.76%
	<b>Total Insurance, Licenses &amp; Regulatory Fees</b>	<b>0.00</b>	<b>1,226.04</b>	<b>10,150.00</b>	<b>8,923.96 87.92%</b>
<b>Legal &amp; Professional</b>					
7320	Professional & Consulting Services	0.00	48.67	5,000.00	4,951.33 99.03%
7326	Legal Services	0.00	0.00	6,000.00	6,000.00 100.00%
	<b>Total Legal &amp; Professional</b>	<b>0.00</b>	<b>48.67</b>	<b>11,000.00</b>	<b>10,951.33 99.56%</b>
<b>Office/Operations</b>					
7230	Misc Small Parts & Supplies	0.00	0.00	550.00	550.00 100.00%
7249	Safety Supplies	0.00	0.00	500.00	500.00 100.00%
	<b>Total Office/Operations</b>	<b>0.00</b>	<b>0.00</b>	<b>1,050.00</b>	<b>1,050.00 100.00%</b>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 9/1/2024 Through 9/30/2024

	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	155.06	1,350.00	1,194.94	88.51%
6025	Telephone	30.42	91.37	350.00	258.63	73.89%
8610	Electric	116.44	359.07	1,500.00	1,140.93	76.06%
8670	Street Lighting	112.96	341.52	1,300.00	958.48	73.73%
	Total Rent & Utilities	259.82	947.02	4,500.00	3,552.98	78.96%
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	84.67	84.67	400.00	315.33	78.83%
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	84.67	317.48	4,050.00	3,732.52	92.16%
Vehicle Maintenance & Repairs						
7211	Misc Fuel & Diesel	47.16	126.06	1,000.00	873.94	87.39%
7220	Gasoline	132.04	396.79	2,000.00	1,603.21	80.16%
	Total Vehicle Maintenance & Repairs	179.20	522.85	3,000.00	2,477.15	82.57%
	Total Services & Supplies	523.69	3,062.06	37,050.00	33,987.94	91.74%
Capital Outlay						
9006	Infrastructure CIP	600.00	600.00	70,000.00	69,400.00	99.14%
	Total Capital Outlay	600.00	600.00	70,000.00	69,400.00	99.14%
Debt Service						
2491	Internal Loan Due Water-500	4,731.73	14,144.56	57,500.44	43,355.88	75.40%
9023	Debt Service - Interest & Annual Fee	786.73	2,410.82	8,721.05	6,310.23	72.36%
	Total Debt Service	5,518.46	16,555.38	66,221.49	49,666.11	75.00%
Transfers						
9511	Interfund Transfer Out	1,256.48	3,769.44	15,077.75	11,308.31	75.00%
	Total Transfers	1,256.48	3,769.44	15,077.75	11,308.31	75.00%
	Total Expenditures	8,292.10	27,821.34	197,549.24	169,727.90	85.92%
	Net Revenues over Expenditures	(6,988.50)	(23,820.52)	78,004.76	(101,825.28)	(130.54)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 9/1/2024 Through 9/30/2024

	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	1,641.55	4,491.03	10,000.00	(5,508.97)	(55.09)%
4511	Unrealized Change in Value	460.25	2,203.57	0.00	2,203.57	0.00%
	Total Use of Money & Property	2,101.80	6,694.60	10,000.00	(3,305.40)	(33.05)%
	Total Revenues	2,101.80	6,694.60	10,000.00	(3,305.40)	(33.05)%
Expenditures						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	0.00	66.88	1,000.00	933.12	93.31%
7326	Legal Services	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	0.00	66.88	1,500.00	1,433.12	95.54%
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	66.88	1,600.00	1,533.12	95.82%
Transfers						
9511	Interfund Transfer Out	314.12	942.36	3,769.44	2,827.08	75.00%
	Total Transfers	314.12	942.36	3,769.44	2,827.08	75.00%
	Total Expenditures	314.12	1,009.24	5,369.44	4,360.20	81.20%
	Net Revenues over Expenditures	1,787.68	5,685.36	4,630.56	1,054.80	22.78%

## Cash Flow Summary 2024/2025

	September 2024	August 2024	July 2024	June 2024
Fund	Cash Summary	Cash Summary	Cash Summary	Cash Summary
100	\$ 189,759.74	\$ 169,755.17	\$ 159,595.14	\$ 151,065.05
200	\$ 37,024.25	\$ 37,176.10	\$ 37,937.45	\$ 38,627.65
301	\$ 4,288,526.48	\$ 4,251,915.14	\$ 4,277,969.47	\$ 4,159,338.63
400	\$ 1,614.81	\$ 1,849.37	\$ 2,417.22	\$ 3,051.43
500	\$ 4,422,695.64	\$ 4,250,120.00	\$ 4,104,427.80	\$ 3,962,851.68
600	\$ 29,998.75	\$ 30,312.87	\$ 30,626.99	\$ 31,005.68
602	\$ 1,239,287.98	\$ 2,073,561.61	\$ 2,066,441.92	\$ 2,027,143.89
650	\$ 407,318.69	\$ 368,217.59	\$ 376,450.31	\$ 342,814.02
800	\$ 337,289.42	\$ 346,954.84	\$ 353,826.57	\$ 356,607.04
900	\$ 348,518.94	\$ 346,764.68	\$ 345,192.39	\$ 342,867.40
<b>Total</b>	<b>\$ 11,302,034.70</b>	<b>\$ 11,876,627.37</b>	<b>\$ 11,754,885.26</b>	<b>\$ 11,415,372.47</b>

	% Change from Prior Month
Fund	%
100	11.78%
200	-0.41%
301	0.86%
400	-12.68%
500	4.06%
600	-1.04%
602	-40.23%
650	10.62%
800	-2.79%
900	0.51%

Average Cash Flow Summary 2024/2025		Average Cash Flow Summary 2023/2024	
100	\$ 173,036.68	100	\$ 168,095.54
200	\$ 37,379.27	200	\$ 36,249.21
301	\$ 4,272,803.70	301	\$ 3,636,966.92
400	\$ 1,960.47	400	\$ 1,157.12
500	\$ 4,259,081.15	500	\$ 4,423,574.35
600	\$ 30,312.87	600	\$ 32,229.26
602	\$ 1,793,097.17	602	\$ 1,664,076.69
650	\$ 383,995.53	650	\$ 231,555.19
800	\$ 346,023.61	800	\$ 266,816.40
900	\$ 346,825.34	900	\$ 325,046.45
<b>TOTAL</b>	<b>\$ 11,644,515.78</b>	<b>TOTAL</b>	<b>\$ 10,785,767.13</b>

Balance Sheet 9.30.24

Current Period  
Balance

ASSETS

CURRENT ASSETS

Cash in Bank

Change Fund	0999	
100 - Administration	100	200.00
500 - Water	500	200.00
Petty Cash	1000	
100 - Administration	100	300.00
LAIF Investments	1011	
500 - Water	500	6,058.36
800 - Drainage	800	5,910.66
900 - Parks & Recreation	900	4,918.56

General Checking Account	1012	
100 - Administration	100	53,583.89
Low Income Sewer Connection Money	105	9,353.02
200 - Bayridge	200	16,222.07
301 - Fire	301	20,391.05
400 - Vista de Oro	400	1,614.81
500 - Water	500	232,396.77
600 - Wastewater	600	(72,794.94)
Wastewater Fiduciary Fund	602	25.98
650 - Solid Waste	650	66,107.68
800 - Drainage	800	24,616.89
900 - Parks & Recreation	900	22,504.87
Payroll Account (contra to 2998)	1013	
100 - Administration	100	7,609.07
301 - Fire	301	1,136.25
500 - Water	500	242.69

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

Reserve

Mechanics Money Market	1040	
100 - Administration	100	20,802.18
200 - Bayridge	200	20,802.18
301 - Fire	301	234,147.79
650 - Solid Waste	650	76,124.63
800 - Drainage	800	76,124.64

CAMP Investments	1042	
301 - Fire	301	497,867.72
500 - Water	500	424,789.62
650 - Solid Waste	650	265,086.38
800 - Drainage	800	230,637.23
900 - Parks & Recreation	900	213,830.92

US Bank - Investments	1045	
100 - Administration	100	107,264.60
301 - Fire	301	3,534,983.67
500 - Water	500	3,759,008.20
900 - Parks & Recreation	900	107,264.59

Fund	Cash Summary
100	\$ 189,759.74
105	\$ 9,353.02
200	\$ 37,024.25
301	\$ 4,288,526.48
400	\$ 1,614.81
500	\$ 4,422,695.64
600	\$ 29,998.75
602	\$ 1,239,287.98
650	\$ 407,318.69
800	\$ 337,289.42
900	\$ 348,518.94
<b>Total</b>	<b>\$ 11,311,387.72</b>

Prior Month - Aug 2024	
Fund	Cash Summary
100	\$ 169,755.17
105	\$ 9,353.02
200	\$ 37,176.10
301	\$ 4,251,915.14
400	\$ 1,849.37
500	\$ 4,250,120.00
600	\$ 30,312.87
602	\$ 2,073,561.61
650	\$ 368,217.59
800	\$ 346,954.84
900	\$ 346,764.68
<b>Total</b>	<b>\$ 11,885,980.39</b>



US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	7,764.77
US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	194,412.72
US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	<u>1,037,084.51</u>
Total Cash in Bank		11,311,387.72
Due From Others		
Due From Vista De Oro	1440	
100 - Administration	100	1,517.00
Due From Drainage	1480	
500 - Water	500	<u>214,820.68</u>
Total Due From Others		216,337.68
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	231,924.74
Unbilled A/R	1085	
500 - Water	500	287,263.74
Grants Receivable	1086	
500 - Water	500	23,810.00
Accounts Receivable-Propety Tax	1091	
301 - Fire	301	180,528.92
Sched A Overpayment Receivable	1092	
301 - Fire	301	<u>1,199,437.00</u>
Total Accounts Receivable		1,922,946.40
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		13,532,483.89
FIXED ASSETS		
Land		
Land and Land Rights	1720	
200 - Bayridge	200	30,000.00
301 - Fire	301	10,000.00
500 - Water	500	339,838.19
600 - Wastewater	600	158,590.00
800 - Drainage	800	<u>17,374.90</u>
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	
301 - Fire	301	587,410.70
500 - Water	500	268,178.00
Accum Depreciation-Building, Structures & Improvements	1851	
500 - Water	500	<u>(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	<u>3,041,419.28</u>
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 Depreciation-Infrastructures	1852	
500 - Water	500	(5,803,341.23)
Total Infrastructure		<u>5,843,206.02</u>
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	<u>896,772.00</u>
Total Cash Suspense		<u>897,672.00</u>
Total OTHER ASSETS		897,672.00
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	<u>34,938.91</u>
Total Other Assets		<u>557,888.91</u>
Total ASSETS		<u>26,532,940.43</u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		

Vendor Payable (Control Account)	2000	
100 - Administration	100	(2,134.22)
200 - Bayridge	200	474.87
301 - Fire	301	8,458.08
400 - Vista de Oro	400	201.25
500 - Water	500	51,047.91
600 - Wastewater	600	1,837.72
650 - Solid Waste	650	10,202.50
800 - Drainage	800	<u>1,193.52</u>
Total Accounts Payable		71,281.63
Current Payroll Liabilities		
Fed Income Tax Withholding	2001	
100 - Administration	100	0.04
500 - Water	500	(1,000.34)
Social Security Tax	2002	
100 - Administration	100	(0.02)
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	0.03
500 - Water	500	1,000.27
SDI Payable Employee (EE Only)	2012	
100 - Administration	100	0.03
500 - Water	500	(0.03)
AFLAC Voluntary Insurance-Employee	2022	
500 - Water	500	(0.06)
Accrued Compensated Absences	2040	
100 - Administration	100	8,734.73
500 - Water	500	30,585.26
Long-term Compensated Absences	2041	
100 - Administration	100	26,204.18
500 - Water	500	91,755.77
CALPERS Retirement Tier 2- EE- Liab	2042	
100 - Administration	100	0.02
500 - Water	500	(0.02)
CALPERS Retirement Tier 2- ER- Liab	2044	
500 - Water	500	(0.01)
Other Pension Oblig Liab (OPEB) ARC	2045	
500 - Water	500	305,529.00
Life Insurance Liab-Employer	2201	
500 - Water	500	(11.08)
Medicare Tax Liab	2202	
100 - Administration	100	0.05
500 - Water	500	(0.05)
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	0.03
500 - Water	500	5.14
Dental Plan Ins Payable- Employee	2205	
100 - Administration	100	(113.19)
500 - Water	500	(669.25)
Insurance- AD & D	2211	
100 - Administration	100	0.01
500 - Water	500	(2.54)
Insurance-Work Injury (WI)	2212	
100 - Administration	100	1.49
500 - Water	500	(7.54)
Insurance- LT Disability	2213	
100 - Administration	100	10.21
500 - Water	500	(41.25)
Payroll Clearing Account	2999	
100 - Administration	100	<u>4,167.17</u>
Total Current Payroll Liabilities		460,967.07
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		943,671.98
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	776,772.00
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	2,264,765.52
Internal Loan Due Water-500	2491	
800 - Drainage	800	<u>214,820.68</u>
Total Note Payable - Long Term		3,256,358.20
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		3,282,003.88
Equity		
Revenues		
100 - Administration	100	192,551.84
200 - Bayridge	200	242.43
301 - Fire	301	135,497.61
500 - Water	500	935,337.36
Wastewater Fiduciary Fund	602	(815,278.84)
650 - Solid Waste	650	65,448.47
800 - Drainage	800	4,000.82
900 - Parks & Recreation	900	<u>6,694.60</u>
Total Revenues		524,494.29
Expenditures		
100 - Administration	100	(208,685.29)
200 - Bayridge	200	(2,140.95)
301 - Fire	301	(203,846.87)

400 - Vista de Oro	400	(1,318.08)
500 - Water	500	(883,204.43)
600 - Wastewater	600	(5,855.77)
650 - Solid Waste	650	(49,528.07)
800 - Drainage	800	(13,676.78)
900 - Parks & Recreation	900	(1,009.24)
Total Expenditures		(1,369,265.48)
Equity		
Septic System Decommision Reserve	3109	
200 - Bayridge	200	8,000.00
Prepaid Assessment Reserve	3159	
Wastewater Fiduciary Fund	602	4,972.74
Fire Mitigation Fund	3161	
301 - Fire	301	135,448.89
600 - Wastewater	600	102,948.71
Fund Balance	3200	
100 - Administration	100	162,274.82
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>15,067,261.10</u>
Total LIABILITIES & EQUITY		<u>26,532,940.43</u>

# FIRE RESERVE

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 9/30/2024

Current Period  
Balance

### LIABILITIES & EQUITY

#### Other Liabilities

##### Other Liabilities

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

General Contingency Reserve 3111 583,225.51

Public Facilities Fees Reserve 3115 40,334.00

Capital Outlay Reserve 3160 540,562.42

Total Other Liabilities 2,573,461.95

Total Other Liabilities 2,573,461.95

#### Equity

##### Equity

Fire Mitigation Fund 3161 135,448.89

Total Equity 135,448.89

Total Equity 135,448.89

Total LIABILITIES & EQUITY 2,708,910.84

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## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 9/30/2024

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Trust Liability		
Water Quality Trust Reserve	3050	<u>91,517.27</u>
Total Trust Liability		<u>91,517.27</u>
Total CURRENT LIABILITIES		91,517.27
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	144,644.25
General Contingency Reserve	3111	756,183.00
Capital Outlay Reserve	3160	1,999,562.85
Water Stabilization Reserve	3163	158,456.00
Basin Management Reserve	3165	50,031.00
Water Conservation Reserve	3167	<u>59,288.00</u>
Total Other Liabilities		<u>3,168,165.10</u>
Total Other Liabilities		<u>3,168,165.10</u>
Total LIABILITIES & EQUITY		<u><u>3,259,682.37</u></u>



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## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 9/30/2024

		<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 9/30/2024

		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>