



December 2, 2024

**TO:** Finance Advisory Committee

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

**SUBJECT: Agenda Item 5 – 12/02/2024 FAC Meeting**  
Receive Financial Report for the Period Ending October 31, 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

**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 October 31, 2024.***

**DESCRIPTION**

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

GL	Fund	Description	Explanation
7305	100	Auditing Services	Auditing Services are almost complete
6130	100	Computer Hardware	Had to purchase parts for the Server. Will adjust at Mid-Year
7140	100	General Supplies & Minor Equipment	There were some one-time purchases for the office. Should balance out by FY End
7320	301	Professional & Consulting Services	This was to pay for Eric Cleveland who assisted in documentation for CAL-Fire Refund. County to Reimburse.
7330	301	Misc Operating Expenses	In addition to a new Dishwasher & Chairs, the Department updated Recliners in living quarters. A mid-year adjustment will be made
7140	500	General Supplies	Will be watching and providing a Mid-Year Budget adjustment

**Mailing Address:**  
P.O. Box 6064  
Los Osos, CA 93412

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

**Phone:** 805/528-9370  
**FAX:** 805/528-9377

www.losososcscsd.org

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

**Attachment**

October 2024 Financial Report

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 10/1/2024 Through 10/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
<b>Other Revenues</b>					
4002	Transfer In	62,823.95	251,295.80	753,887.50	(502,591.70) (66.67)%
4930	Other Revenue	0.00	3.04	0.00	3.04 0.00%
	<b>Total Other Revenues</b>	<b>62,823.95</b>	<b>251,298.84</b>	<b>753,887.50</b>	<b>(502,588.66) (66.67)%</b>
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	406.18	2,279.56	2,500.00	(220.44) (8.82)%
4511	Unrealized Change in Value	(1,307.40)	896.17	0.00	896.17 0.00%
	<b>Total Use of Money &amp; Property</b>	<b>(901.22)</b>	<b>3,175.73</b>	<b>2,500.00</b>	<b>675.73 27.03%</b>
	<b>Total Revenues</b>	<b>61,922.73</b>	<b>254,474.57</b>	<b>756,387.50</b>	<b>(501,912.93) (66.36)%</b>
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
7322	Director's Compensation	300.00	2,250.00	14,500.00	12,250.00 84.48%
8018	Holiday Pay	0.00	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	0.00	4,985.26	6,000.00	1,014.74 16.91%
8051	Floating Holiday Pay	1,147.68	1,588.10	2,700.00	1,111.90 41.18%
8054	Salaries & Wages - Regular	22,333.27	86,970.61	295,000.00	208,029.39 70.52%
8060	Sick Leave Pay	322.72	1,474.70	6,600.00	5,125.30 77.66%
8066	Comp Time Used	0.00	32.55	300.00	267.45 89.15%
8081	Vacation Pay	3,699.84	7,128.98	14,000.00	6,871.02 49.08%
	<b>Total Salaries/Wages</b>	<b>27,803.51</b>	<b>106,374.02</b>	<b>354,000.00</b>	<b>247,625.98 69.95%</b>
<b>Payroll Taxes &amp; Benefits</b>					
5020	Social Security Employer	18.60	139.50	1,116.00	976.50 87.50%
5030	Life Insurance - ER	35.36	132.60	525.00	392.40 74.74%
5031	Disability Insurance	35.28	132.32	600.00	467.68 77.95%
5032	Employee Assistance Program	8.30	33.20	101.00	67.80 67.13%
5035	AD & D Insurance	8.00	30.01	125.00	94.99 75.99%
5040	LTD Insurance	159.66	598.74	1,900.00	1,301.26 68.49%
5050	Medicare - ER	420.45	1,607.30	5,200.00	3,592.70 69.09%
5060	Cafeteria Plan - ER	2,363.80	8,868.62	28,850.00	19,981.38 69.26%
5070	Retirement ER - Regular	0.00	210.00	500.00	290.00 58.00%
5075	Retirees Medical - ER	158.08	790.75	2,250.00	1,459.25 64.86%
5102	CA Training Tax- ER	0.30	2.25	37.50	35.25 94.00%
5120	Workers Comp Insurance - ER	0.00	2,230.69	2,325.00	94.31 4.06%
5124	Retirement - ER - Tier 2	2,436.87	9,135.78	31,000.00	21,864.22 70.53%
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>5,644.70</b>	<b>23,911.76</b>	<b>74,529.50</b>	<b>50,617.74 67.92%</b>
<b>Employment Services</b>					
5100	Unemployment Insurance - ER	8.70	65.25	1,200.00	1,134.75 94.56%
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>8.70</b>	<b>65.25</b>	<b>1,550.00</b>	<b>1,484.75 95.79%</b>
	<b>Total Personnel</b>	<b>33,456.91</b>	<b>130,351.03</b>	<b>430,079.50</b>	<b>299,728.47 69.69%</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 10/1/2024 Through 10/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remain... - Original	
7246	Uniform & Gear	0.00	0.00	200.00	200.00	100.00%
	Total Clothing & Uniform	0.00	0.00	200.00	200.00	100.00%
	Contract Services					
6100	Labor & Support-IT Services	0.00	6,901.03	11,000.00	4,098.97	37.26%
6110	IT Purchased Services	1,806.50	11,214.50	28,500.00	17,285.50	60.65%
7100	Copier Contract-Maint & Usage	300.30	1,201.20	3,604.00	2,402.80	66.67%
7255	Security Services	0.00	105.00	500.00	395.00	79.00%
7321	Janitorial Cleaning & Supplies	271.00	1,084.00	3,450.00	2,366.00	68.58%
7342	Public Meeting Recordings	1,322.62	2,008.61	5,600.00	3,591.39	64.13%
	Total Contract Services	3,700.42	22,514.34	52,654.00	30,139.66	57.24%
	Financial Services					
7309	Late Fees	0.00	0.00	200.00	200.00	100.00%
7310	Bank Service Charges	628.06	2,403.20	7,300.00	4,896.80	67.08%
	Total Financial Services	628.06	2,403.20	7,500.00	5,096.80	67.96%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	0.00	200.00	200.00	100.00%
6341	LAFCO Fees	0.00	19,097.46	18,000.00	(1,097.46)	(6.10)%
6343	Lien & Notary Fees	0.00	0.00	30.00	30.00	100.00%
7325	Insurance	0.00	48,195.67	48,300.00	104.33	0.22%
	Total Insurance, Licenses & Regulatory Fees	0.00	67,293.13	66,530.00	(763.13)	(1.15)%
	Legal & Professional					
7304	Professional Services - ACCTG	10,000.00	17,500.00	60,000.00	42,500.00	70.83%
7305	Auditing Services	21,000.00	21,000.00	24,000.00	3,000.00	12.50%
7320	Professional & Consulting Services	0.00	32.89	800.00	767.11	95.89%
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	31,000.00	38,982.89	122,300.00	83,317.11	68.13%
	Office/Operations					
6121	IT-Supplies & Miscellaneous	0.00	0.00	1,000.00	1,000.00	100.00%
6130	Computer Hardware	680.12	1,319.02	1,200.00	(119.02)	(9.92)%
7140	General Supplies & Minor Equipment	1,256.17	3,285.72	7,000.00	3,714.28	53.06%
7160	Postage, Shipping & Mail Supplies	3.96	326.58	1,700.00	1,373.42	80.79%
7226	Membership & Dues	0.00	0.00	8,500.00	8,500.00	100.00%
	Total Office/Operations	1,940.25	4,931.32	19,400.00	14,468.68	74.58%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	25.00	25.00	100.00%
8735	Misc Department Admin	(10.00)	(10.00)	200.00	210.00	105.00%
	Total Other Expense	(10.00)	(10.00)	225.00	235.00	104.44%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 10/1/2024 Through 10/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
<b>Rent &amp; Utilities</b>						
6000	Cell Phones	130.00	487.50	1,560.00	1,072.50	68.75%
6025	Telephone	299.90	1,178.20	2,914.00	1,735.80	59.57%
7350	Rent - Meetings	0.00	0.00	200.00	200.00	100.00%
7352	Rent - Offices & Other Structures	3,400.00	13,600.00	40,800.00	27,200.00	66.67%
8610	Electric	239.52	1,277.44	4,000.00	2,722.56	68.06%
8620	Gas Service	14.79	61.63	700.00	638.37	91.20%
	<b>Total Rent &amp; Utilities</b>	<b>4,084.21</b>	<b>16,604.77</b>	<b>50,174.00</b>	<b>33,569.23</b>	<b>66.91%</b>
<b>Repairs &amp; Maintenance</b>						
6405	R & M - Extinguishers	0.00	92.54	125.00	32.46	25.97%
6900	R & M - Buildings & Structures	0.00	165.00	0.00	(165.00)	0.00%
	<b>Total Repairs &amp; Maintenance</b>	<b>0.00</b>	<b>257.54</b>	<b>125.00</b>	<b>(132.54)</b>	<b>(106.03)%</b>
<b>Travel &amp; Training</b>						
7323	Books, Publications & Subscriptions	0.00	0.00	100.00	100.00	100.00%
7324	Education & Training Fees	0.00	0.00	500.00	500.00	100.00%
7370	Travel Expense	549.95	917.90	2,500.00	1,582.10	63.28%
8510	Lodging & Meals - Local	0.00	0.00	500.00	500.00	100.00%
8539	Meals	40.00	40.00	600.00	560.00	93.33%
8550	Mileage Reimbursement & Parking	0.00	0.00	500.00	500.00	100.00%
	<b>Total Travel &amp; Training</b>	<b>589.95</b>	<b>957.90</b>	<b>4,700.00</b>	<b>3,742.10</b>	<b>79.62%</b>
	<b>Total Services &amp; Supplies</b>	<b>41,932.89</b>	<b>153,935.09</b>	<b>323,808.00</b>	<b>169,872.91</b>	<b>52.46%</b>
	<b>Total Expenditures</b>	<b>75,389.80</b>	<b>284,286.12</b>	<b>753,887.50</b>	<b>469,601.38</b>	<b>62.29%</b>
	<b>Net Revenues over Expenditures</b>	<b>(13,467.07)</b>	<b>(29,811.55)</b>	<b>2,500.00</b>	<b>(32,311.55)</b>	<b>...92.46)%</b>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 10/1/2024 Through 10/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
<b>Special Taxes &amp; Assessments</b>					
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)%
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	83.04	325.47	0.00	325.47 0.00%
	Total Use of Money & Property	83.04	325.47	0.00	325.47 0.00%
	Total Revenues	83.04	325.47	10,000.00	(9,674.53) (96.75)%
<b>Expenditures</b>					
<b>Services &amp; Supplies</b>					
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
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%
<b>Legal &amp; Professional</b>					
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%
<b>Rent &amp; Utilities</b>					
8670	Street Lighting	454.99	1,814.76	6,724.16	4,909.40 73.01%
	Total Rent & Utilities	454.99	1,814.76	6,724.16	4,909.40 73.01%
	Total Services & Supplies	454.99	2,124.76	7,399.16	5,274.40 71.28%
<b>Transfers</b>					
9511	Interfund Transfer Out	157.06	628.24	1,884.72	1,256.48 66.67%
	Total Transfers	157.06	628.24	1,884.72	1,256.48 66.67%
	Total Expenditures	612.05	2,753.00	9,283.88	6,530.88 70.35%
	Net Revenues over Expenditures	(529.01)	(2,427.53)	716.12	(3,143.65) (438.98)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 10/1/2024 Through 10/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Revenues</b>					
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	30,665.44	30,665.44	642,637.00	(611,971.56) (95.23)%
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	30,665.44	30,665.44	2,893,200.04	(2,862,534.60) (98.94)%
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	14,138.21	77,015.68	80,000.00	(2,984.32) (3.73)%
4511	Unrealized Change in Value	<u>(43,086.43)</u>	<u>29,533.71</u>	<u>0.00</u>	<u>29,533.71</u> 0.00%
	Total Use of Money & Property	<u>(28,948.22)</u>	<u>106,549.39</u>	<u>80,000.00</u>	<u>26,549.39</u> 33.19%
	Total Revenues	<u>1,717.22</u>	<u>137,214.83</u>	<u>3,741,184.04</u>	<u>(3,603,969.21)</u> (96.33)%
<b>Expenditures</b>					
Personnel					
Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	0.00	9,453.60	38,000.00	28,546.40 75.12%
8340	Resv FF-Shift Coverage	5,682.40	25,378.01	150,000.00	124,621.99 83.08%
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	5,682.40	34,831.61	190,000.00	155,168.39 81.67%
Payroll Taxes & Benefits					
5020	Social Security Employer	352.28	2,159.48	10,000.00	7,840.52 78.41%
5030	Life Insurance - ER	197.77	866.78	2,500.00	1,633.22 65.33%
5035	AD & D Insurance	36.62	167.48	850.00	682.52 80.30%
5050	Medicare - ER	82.40	505.06	2,500.00	1,994.94 79.80%
5070	Retirement ER - Regular	4,916.50	20,016.00	60,000.00	39,984.00 66.64%
5102	CA Training Tax- ER	2.85	16.38	175.00	158.62 90.64%
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>795.32</u>	<u>5,000.00</u>	<u>4,204.68</u> 84.09%
	Total Payroll Taxes & Benefits	5,699.75	38,287.61	100,525.00	62,237.39 61.91%
Employment Services					
5000	Medical Exams & Procedures	0.00	0.00	4,000.00	4,000.00 100.00%
5100	Unemployment Insurance - ER	82.68	475.47	6,000.00	5,524.53 92.08%
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>82.68</u>	<u>475.47</u>	<u>14,100.00</u>	<u>13,624.53</u> 96.63%
	Total Personnel	11,464.83	73,594.69	304,625.00	231,030.31 75.84%
Services & Supplies					

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 10/1/2024 Through 10/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
<b>Clothing &amp; Uniform</b>						
7246	Uniform & Gear	0.00	0.00	3,000.00	3,000.00	100.00%
7248	Uniform Safety Boots	0.00	0.00	2,000.00	2,000.00	100.00%
	<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	359.94	1,500.00	1,140.06	76.00%
7100	Copier Contract-Maint & Usage	127.64	510.56	2,500.00	1,989.44	79.58%
7202	Building Alarms & Security	0.00	210.00	1,100.00	890.00	80.91%
7204	Cleaning Supplies, Laundry & Towel Service	0.00	0.00	3,500.00	3,500.00	100.00%
7222	Hazardous Materials CW JPA Cost	0.00	2,146.00	2,500.00	354.00	14.16%
7500	Schedule A Charges	0.00	0.00	2,819,174.00	2,819,174.00	100.00%
	<b>Total Contract Services</b>	<b>127.64</b>	<b>3,226.50</b>	<b>2,830,274.00</b>	<b>2,827,047.50</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	0.00	216.93	73,925.00	73,708.07	99.71%
6460	Self-Contained Breathing Apparatus	0.00	0.00	3,000.00	3,000.00	100.00%
6610	Rescue - Extrication Equipment	0.00	0.00	2,000.00	2,000.00	100.00%
6611	Water Rescue Equipment	132.65	132.65	3,000.00	2,867.35	95.58%
6630	Rope & Climbing Equipment	0.00	38.59	10,000.00	9,961.41	99.61%
7234	Oxygen Supplies & Cylinder Rent	0.00	85.91	1,800.00	1,714.09	95.23%
7238	Paramedic & EMT Small Tools & Supplies	2,331.50	6,873.21	27,000.00	20,126.79	74.54%
7242	Minor Tools, Accessories & Field Machines	364.06	732.02	6,800.00	6,067.98	89.23%
7252	Misc Hardware	0.00	0.00	1,200.00	1,200.00	100.00%
	<b>Total Equipment &amp; Tools</b>	<b>2,828.21</b>	<b>10,773.03</b>	<b>130,725.00</b>	<b>119,951.97</b>	<b>91.76%</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 10/1/2024 Through 10/31/2024

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7320	Professional & Consulting Services	30,000.00	31,234.50	8,000.00	(23,234.50)	(290.43)%
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	30,000.00	31,709.50	24,500.00	(7,209.50)	(29.43)%
	Office/Operations					
7140	General Supplies & Minor Equipment	254.34	1,567.01	6,000.00	4,432.99	73.88%
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	254.34	1,682.94	11,400.00	9,717.06	85.24%
	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	3,851.71	6,230.09	1,000.00	(5,230.09)	(523.01)%
	Total Other Expense	3,851.71	6,331.76	3,000.00	(3,331.76)	(111.06)%
	Rent & Utilities					
6000	Cell Phones	68.68	273.90	910.00	636.10	69.90%
6025	Telephone	188.24	749.52	2,400.00	1,650.48	68.77%
8610	Electric	0.00	3,466.18	2,460.00	(1,006.18)	(40.90)%
8620	Gas Service	54.45	212.37	2,000.00	1,787.63	89.38%
8630	Trash Services	198.49	788.55	2,800.00	2,011.45	71.84%
8640	Water and Water Services	451.34	2,041.44	6,000.00	3,958.56	65.98%
8659	Utility Cable Charges	0.00	245.69	2,000.00	1,754.31	87.72%
8670	Street Lighting	10.93	43.53	135.00	91.47	67.76%
	Total Rent & Utilities	972.13	7,821.18	18,705.00	10,883.82	58.19%
	Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405	R & M - Extinguishers	0.00	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 10/1/2024 Through 10/31/2024

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6800	R & M - Grounds & Collection Systems	0.00	83.59	1,600.00	1,516.41	94.78%
6900	R & M - Buildings & Structures	0.00	703.78	15,000.00	14,296.22	95.31%
	Total Repairs & Maintenance	<u>0.00</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	38,034.03	137,770.58	3,143,264.00	3,005,493.42	95.62%
	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>26,386.04</u>	<u>79,158.19</u>	<u>52,772.15</u>	<u>66.67%</u>
	Total Transfers	<u>6,596.51</u>	<u>26,386.04</u>	<u>79,158.19</u>	<u>52,772.15</u>	<u>66.67%</u>
	Total Expenditures	<u>56,095.37</u>	<u>260,773.49</u>	<u>3,847,047.19</u>	<u>3,586,273.70</u>	<u>93.22%</u>
	Net Revenues over Expenditures	<u>(54,378.15)</u>	<u>(123,558.66)</u>	<u>(105,863.15)</u>	<u>(17,695.51)</u>	<u>16.72%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 10/1/2024 Through 10/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	
Revenues						
Special Taxes & Assessments						
4550	Lighting Assessment	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)</u>	<u>(100.00)%</u>
	Total Revenues	<u>0.00</u>	<u>0.00</u>	<u>6,000.00</u>	<u>(6,000.00)</u>	<u>(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</u>	<u>48.33%</u>
Legal & Professional						
7320	Professional & Consulting Services	0.00	0.00	230.00	230.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	70.00	70.00	100.00%
	Total Legal & Professional	<u>0.00</u>	<u>0.00</u>	<u>300.00</u>	<u>300.00</u>	<u>100.00%</u>
Rent & Utilities						
8670	Street Lighting	<u>179.65</u>	<u>716.55</u>	<u>2,460.00</u>	<u>1,743.45</u>	<u>70.87%</u>
	Total Rent & Utilities	<u>179.65</u>	<u>716.55</u>	<u>2,460.00</u>	<u>1,743.45</u>	<u>70.87%</u>
	Total Services & Supplies	179.65	1,026.55	3,360.00	2,333.45	69.45%
Transfers						
9511	Interfund Transfer Out	<u>157.06</u>	<u>628.24</u>	<u>1,884.72</u>	<u>1,256.48</u>	<u>66.67%</u>
	Total Transfers	<u>157.06</u>	<u>628.24</u>	<u>1,884.72</u>	<u>1,256.48</u>	<u>66.67%</u>
	Total Expenditures	<u>336.71</u>	<u>1,654.79</u>	<u>5,244.72</u>	<u>3,589.93</u>	<u>68.45%</u>
	Net Revenues over Expenditures	<u>(336.71)</u>	<u>(1,654.79)</u>	<u>755.28</u>	<u>(2,410.07)</u>	<u>(319.10)%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 10/1/2024 Through 10/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
<b>Property Taxes</b>					
4035	Property Taxes	11,379.01	11,379.01	50,104.96	(38,725.95) (77.29)%
	Total Property Taxes	11,379.01	11,379.01	50,104.96	(38,725.95) (77.29)%
<b>Grant Revenue</b>					
4965	BMC Reimbursements/Grants	7,192.50	7,192.50	0.00	7,192.50 0.00%
	Total Grant Revenue	7,192.50	7,192.50	0.00	7,192.50 0.00%
<b>Service Charges &amp; Fees</b>					
4030	Residential Single Family	237,761.40	832,773.84	2,525,100.00	(1,692,326.16) (67.02)%
4102	Residential- Multi -Family-Water Sales	14,819.80	86,303.97	259,300.00	(172,996.03) (66.72)%
4103	Commercial, Home Care, Retail-Water Sales	38,042.95	135,108.79	357,100.00	(221,991.21) (62.16)%
4104	Irrigation- Water Sales	432.20	20,469.52	35,400.00	(14,930.48) (42.18)%
4114	Water Other Service Revenues	0.00	0.00	1,000.00	(1,000.00) (100.00)%
4931	Water Activation Fees	350.00	1,750.00	6,000.00	(4,250.00) (70.83)%
4932	Penalties	1,255.40	7,539.24	21,000.00	(13,460.76) (64.10)%
4933	Door Hangers/Lockout Notices	340.00	2,715.00	10,000.00	(7,285.00) (72.85)%
4937	NSF Fees	0.00	225.00	650.00	(425.00) (65.38)%
	Total Service Charges & Fees	293,001.75	1,086,885.36	3,215,550.00	(2,128,664.64) (66.20)%
<b>Other Revenues</b>					
4930	Other Revenue	1,000.00	684.21	9,000.00	(8,315.79) (92.40)%
	Total Other Revenues	1,000.00	684.21	9,000.00	(8,315.79) (92.40)%
<b>Use of Money &amp; Property</b>					
4504	Interest Income	769.78	3,180.60	8,721.05	(5,540.45) (63.53)%
4510	Investment Income on funds	13,452.01	75,587.38	100,000.00	(24,412.62) (24.41)%
4511	Unrealized Change in Value	(45,816.98)	31,405.37	0.00	31,405.37 0.00%
	Total Use of Money & Property	(31,595.19)	110,173.35	108,721.05	1,452.30 1.34%
	<b>Total Revenues</b>	<b>280,978.07</b>	<b>1,216,314.43</b>	<b>3,383,376.01</b>	<b>(2,167,061.58) (64.05)%</b>
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8018	Holiday Pay	0.00	3,506.10	29,000.00	25,493.90 87.91%
8045	Overtime Pay	109.38	1,529.84	10,000.00	8,470.16 84.70%
8050	Administrative Leave Pay	0.00	0.00	2,400.00	2,400.00 100.00%
8051	Floating Holiday Pay	0.00	2,456.09	5,500.00	3,043.91 55.34%
8054	Salaries & Wages - Regular	46,172.67	151,781.97	567,500.00	415,718.03 73.25%
8056	Retroactive Pay	0.00	0.00	500.00	500.00 100.00%
8060	Sick Leave Pay	476.66	3,703.67	13,500.00	9,796.33 72.57%
8063	Standby Pay	2,044.25	7,697.81	28,000.00	20,302.19 72.51%
8066	Comp Time Used	2,442.36	9,292.83	19,000.00	9,707.17 51.09%
8081	Vacation Pay	2,137.38	11,221.35	37,000.00	25,778.65 69.67%
	Total Salaries/Wages	53,382.70	191,189.66	712,400.00	521,210.34 73.16%
<b>Payroll Taxes &amp; Benefits</b>					
5030	Life Insurance - ER	140.33	501.37	2,000.00	1,498.63 74.93%
5031	Disability Insurance	84.64	319.72	1,100.00	780.28 70.93%
5032	Employee Assistance Program	21.58	89.64	302.50	212.86 70.37%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 10/1/2024 Through 10/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
5035	AD & D Insurance	31.74	113.39	450.00	336.61	74.80%
5040	LTD Insurance	407.70	1,494.24	5,000.00	3,505.76	70.12%
5050	Medicare - ER	793.46	2,907.11	11,000.00	8,092.89	73.57%
5060	Cafeteria Plan - ER	6,842.01	23,853.20	81,000.00	57,146.80	70.55%
5070	Retirement ER - Regular	12,762.71	49,856.05	158,000.00	108,143.95	68.45%
5075	Retirees Medical - ER	0.00	0.00	300.00	300.00	100.00%
5102	CA Training Tax- ER	1.78	1.78	52.50	50.72	96.61%
5120	Workers Comp Insurance - ER	0.00	37,942.65	38,505.00	562.35	1.46%
5124	Retirement - ER - Tier 2	1,219.36	4,536.17	18,900.00	14,363.83	76.00%
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>22,305.31</b>	<b>121,615.32</b>	<b>316,610.00</b>	<b>194,994.68</b>	<b>61.59%</b>
	<b>Employment Services</b>					
5100	Unemployment Insurance - ER	51.76	51.76	1,800.00	1,748.24	97.12%
6200	Hiring, Advertising & Other Costs	0.00	388.72	0.00	(388.72)	0.00%
6230	Medical Exam	0.00	190.00	160.00	(30.00)	(18.75)%
	<b>Total Employment Services</b>	<b>51.76</b>	<b>630.48</b>	<b>1,960.00</b>	<b>1,329.52</b>	<b>67.83%</b>
	<b>Total Personnel</b>	<b>75,739.77</b>	<b>313,435.46</b>	<b>1,030,970.00</b>	<b>717,534.54</b>	<b>69.60%</b>
	<b>Services &amp; Supplies</b>					
	<b>Clothing &amp; Uniform</b>					
7246	Uniform & Gear	1,019.73	2,609.56	2,600.00	(9.56)	(0.37)%
7248	Uniform Safety Boots	54.37	681.18	1,250.00	568.82	45.51%
	<b>Total Clothing &amp; Uniform</b>	<b>1,074.10</b>	<b>3,290.74</b>	<b>3,850.00</b>	<b>559.26</b>	<b>14.53%</b>
	<b>Contract Services</b>					
6100	Labor & Support-IT Services	0.00	1,297.72	5,000.00	3,702.28	74.05%
6110	IT Purchased Services	121.24	558.71	1,740.00	1,181.29	67.89%
6115	Misc Contract Service	126.23	1,211.62	0.00	(1,211.62)	0.00%
7250	Water Quality Testing	9,322.00	25,110.00	60,000.00	34,890.00	58.15%
7255	Security Services	0.00	925.00	4,000.00	3,075.00	76.88%
7321	Janitorial Cleaning & Supplies	131.25	428.75	1,140.00	711.25	62.39%
	<b>Total Contract Services</b>	<b>9,700.72</b>	<b>29,531.80</b>	<b>71,880.00</b>	<b>42,348.20</b>	<b>58.92%</b>
	<b>Equipment &amp; Tools</b>					
6438	Disinfection Feed Pumps	0.00	716.05	2,700.00	1,983.95	73.48%
7242	Minor Tools, Accessories & Field Machines	22.50	166.80	3,500.00	3,333.20	95.23%
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%
	<b>Total Equipment &amp; Tools</b>	<b>22.50</b>	<b>882.85</b>	<b>8,700.00</b>	<b>7,817.15</b>	<b>89.85%</b>
	<b>Financial Services</b>					
7309	Late Fees	0.00	0.00	50.00	50.00	100.00%
7310	Bank Service Charges	0.00	0.00	300.00	300.00	100.00%
	<b>Total Financial Services</b>	<b>0.00</b>	<b>0.00</b>	<b>350.00</b>	<b>350.00</b>	<b>100.00%</b>
	<b>Insurance, Licenses &amp; Regulatory Fees</b>					
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%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 10/1/2024 Through 10/31/2024

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6345	Property Taxes & Assessments Costs	0.00	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%
	Total Insurance, Licenses & Regulatory Fees	0.00	105,972.02	175,172.00	69,199.98	39.50%
	Legal & Professional					
7318	Professional & Consulting BMC	7,601.81	40,564.66	140,000.00	99,435.34	71.03%
7320	Professional & Consulting Services	0.00	1,270.07	59,000.00	57,729.93	97.85%
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	7,601.81	42,709.73	203,000.00	160,290.27	78.96%
	Office/Operations					
6130	Computer Hardware	0.00	0.00	1,800.00	1,800.00	100.00%
6140	Computer Software	0.00	0.00	2,000.00	2,000.00	100.00%
7140	General Supplies & Minor Equipment	418.16	896.87	1,000.00	103.13	10.31%
7160	Postage, Shipping & Mail Supplies	823.41	3,768.89	10,000.00	6,231.11	62.31%
7180	Billing Supplies, Forms & Printing	1,214.45	4,069.02	21,000.00	16,930.98	80.62%
7226	Membership & Dues	0.00	1,246.34	3,065.00	1,818.66	59.34%
7230	Misc Small Parts & Supplies	22.41	401.94	1,000.00	598.06	59.81%
7237	Process Control & Treatment Supplies	629.56	3,137.31	10,000.00	6,862.69	68.63%
7239	Water Treatment Chemicals	0.00	7,611.16	20,000.00	12,388.84	61.94%
7249	Safety Supplies	86.95	351.52	1,200.00	848.48	70.71%
	Total Office/Operations	3,194.94	21,483.05	71,065.00	49,581.95	69.77%
	Other Expense					
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%
	Rent & Utilities					
6000	Cell Phones	100.13	559.06	2,200.00	1,640.94	74.59%
6025	Telephone	1,200.19	4,040.56	13,000.00	8,959.44	68.92%
8610	Electric	12,741.55	59,749.14	145,000.00	85,250.86	58.79%
8620	Gas Service	0.00	0.00	250.00	250.00	100.00%
8630	Trash Services	235.58	942.32	3,205.00	2,262.68	70.60%
8644	Disposal Services	0.00	1,240.00	7,600.00	6,360.00	83.68%
8670	Street Lighting	64.71	247.52	750.00	502.48	67.00%
	Total Rent & Utilities	14,342.16	66,778.60	172,005.00	105,226.40	61.18%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	407.20	525.00	117.80	22.44%
6422	R & M - Hydrants	0.00	0.00	1,300.00	1,300.00	100.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 10/1/2024 Through 10/31/2024

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6640	R & M - Equip & Other Non-Structural Fixed Assets	508.05	1,415.48	4,000.00	2,584.52	64.61%
6641	R & M - Wells	0.00	11,103.57	22,276.00	11,172.43	50.15%
6750	R & M - Minor Tools & Equipment	70.76	166.03	1,200.00	1,033.97	86.16%
6800	R & M - Grounds & Collection Systems	221.14	629.89	600.00	(29.89)	(4.98)%
6830	Paving & Concrete	0.00	0.00	500.00	500.00	100.00%
6900	R & M - Buildings & Structures	136.09	2,474.51	15,000.00	12,525.49	83.50%
7241	R & M - Water Distribution System	1,421.06	1,517.67	10,000.00	8,482.33	84.82%
	<b>Total Repairs &amp; Maintenance</b>	<b>2,357.10</b>	<b>17,714.35</b>	<b>55,401.00</b>	<b>37,686.65</b>	<b>68.03%</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	90.00	180.00	500.00	320.00	64.00%
8510	Lodging & Meals - Local	0.00	0.00	1,400.00	1,400.00	100.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	600.00	600.00	100.00%
	<b>Total Travel &amp; Training</b>	<b>90.00</b>	<b>379.00</b>	<b>3,850.00</b>	<b>3,471.00</b>	<b>90.16%</b>
	<b>Vehicle Maintenance &amp; Repairs</b>					
7006	Tuneup/Oil/Maintenance	49.37	310.71	1,600.00	1,289.29	80.58%
7211	Misc Fuel & Diesel	148.46	652.74	4,000.00	3,347.26	83.68%
7220	Gasoline	782.30	2,369.48	8,000.00	5,630.52	70.38%
7228	Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232	Vehicle Repairs - Parts, Tires & Lubricants	53.76	73.32	5,000.00	4,926.68	98.53%
	<b>Total Vehicle Maintenance &amp; Repairs</b>	<b>1,033.89</b>	<b>3,406.25</b>	<b>18,800.00</b>	<b>15,393.75</b>	<b>81.88%</b>
	<b>Total Services &amp; Supplies</b>	<b>39,417.22</b>	<b>292,248.39</b>	<b>792,323.00</b>	<b>500,074.61</b>	<b>63.11%</b>
	<b>Capital Outlay</b>					
9006	Infrastructure CIP	1,055.00	19,926.19	2,560,000.00	2,540,073.81	99.22%
9059	Vehicles, Equipment, & Fixtures	0.00	0.00	111,000.00	111,000.00	100.00%
	<b>Total Capital Outlay</b>	<b>1,055.00</b>	<b>19,926.19</b>	<b>2,671,000.00</b>	<b>2,651,073.81</b>	<b>99.25%</b>
	<b>Debt Service</b>					
9022	Debt Service - Principal	0.00	197,219.69	197,219.69	0.00	0.00%
9023	Debt Service - Interest & Annual Fee	0.00	30,774.82	59,084.39	28,309.57	47.91%
9024	Loan Administration Fee	0.00	7,385.96	7,385.96	0.00	0.00%
	<b>Total Debt Service</b>	<b>0.00</b>	<b>235,380.47</b>	<b>263,690.04</b>	<b>28,309.57</b>	<b>10.74%</b>
	<b>Reserves</b>					
9572	*General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 10/1/2024 Through 10/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Reserves	0.00	0.00	57,000.00	57,000.00	100.00%
Transfers					
9511 Interfund Transfer Out	47,746.21	190,984.84	572,954.50	381,969.66	66.67%
Total Transfers	47,746.21	190,984.84	572,954.50	381,969.66	66.67%
Total Expenditures	163,958.20	1,051,975.35	5,387,937.54	4,335,962.19	80.48%
Net Revenues over Expenditures	117,019.87	164,339.08	(2,004,561.53)	2,168,900.61	(108.20)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 10/1/2024 Through 10/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Revenues					
Service Charges & Fees					
4062	Wastewater Admin Charge	0.00	0.00	22,241.56	(22,241.56) (100.00)%
	Total Service Charges & Fees	<u>0.00</u>	<u>0.00</u>	<u>22,241.56</u>	<u>(22,241.56) (100.00)%</u>
	Total Revenues	<u>0.00</u>	<u>0.00</u>	<u>22,241.56</u>	<u>(22,241.56) (100.00)%</u>
Expenditures					
Services & Supplies					
Financial Services					
7310	Bank Service Charges	0.00	1,815.00	1,815.00	0.00 0.00%
	Total Financial Services	<u>0.00</u>	<u>1,815.00</u>	<u>1,815.00</u>	<u>0.00 0.00%</u>
Insurance, Licenses & Regulatory Fees					
6343	Lien & Notary Fees	0.00	0.00	35.00	35.00 100.00%
6345	Property Taxes & Assessments Costs	0.00	0.00	270.00	270.00 100.00%
	Total Insurance, Licenses & Regulatory Fees	<u>0.00</u>	<u>0.00</u>	<u>305.00</u>	<u>305.00 100.00%</u>
Legal & Professional					
7320	Professional & Consulting Services	5,551.81	8,650.22	16,352.12	7,701.90 47.10%
	Total Legal & Professional	<u>5,551.81</u>	<u>8,650.22</u>	<u>16,352.12</u>	<u>7,701.90 47.10%</u>
	Total Services & Supplies	<u>5,551.81</u>	<u>10,465.22</u>	<u>18,472.12</u>	<u>8,006.90 43.35%</u>
Transfers					
9511	Interfund Transfer Out	314.12	1,256.48	3,769.44	2,512.96 66.67%
	Total Transfers	<u>314.12</u>	<u>1,256.48</u>	<u>3,769.44</u>	<u>2,512.96 66.67%</u>
	Total Expenditures	<u>5,865.93</u>	<u>11,721.70</u>	<u>22,241.56</u>	<u>10,519.86 47.30%</u>
	Net Revenues over Expenditures	<u>(5,865.93)</u>	<u>(11,721.70)</u>	<u>0.00</u>	<u>(11,721.70) 0.00%</u>



**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 10/1/2024 Through 10/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Revenues						
Special Taxes & Assessments						
4061	0.00	(848,412.50)	0.00	(848,412.50)	0.00%	
	Assessments-2002 WW Bond					
	Total Special Taxes & Assessments	0.00	(848,412.50)	0.00	(848,412.50)	0.00%
Use of Money & Property						
4510	(4,506.76)	28,626.90	0.00	28,626.90	0.00%	
	Investment Income on funds					
	Total Use of Money & Property	(4,506.76)	28,626.90	0.00	28,626.90	0.00%
	Total Revenues	(4,506.76)	(819,785.60)	0.00	(819,785.60)	0.00%
	Net Revenues over Expenditures	(4,506.76)	(819,785.60)	0.00	(819,785.60)	0.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 10/1/2024 Through 10/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
<b>Other Revenues</b>					
4800	Franchise Revenues	7,067.04	68,238.79	375,000.00	(306,761.21) (81.80)%
	<b>Total Other Revenues</b>	<b>7,067.04</b>	<b>68,238.79</b>	<b>375,000.00</b>	<b>(306,761.21) (81.80)%</b>
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	1,336.75	5,613.47	5,000.00	613.47 12.27%
	<b>Total Use of Money &amp; Property</b>	<b>1,336.75</b>	<b>5,613.47</b>	<b>5,000.00</b>	<b>613.47 12.27%</b>
	<b>Total Revenues</b>	<b>8,403.79</b>	<b>73,852.26</b>	<b>380,000.00</b>	<b>(306,147.74) (80.57)%</b>
<b>Expenditures</b>					
<b>Services &amp; Supplies</b>					
<b>Legal &amp; Professional</b>					
7320	Professional & Consulting Services	4,665.00	4,944.70	35,000.00	30,055.30 85.87%
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>	<b>4,665.00</b>	<b>4,944.70</b>	<b>39,000.00</b>	<b>34,055.30 87.32%</b>
<b>Office/Operations</b>					
7140	General Supplies & Minor Equipment	0.00	0.00	500.00	500.00 100.00%
7160	Postage, Shipping & Mail Supplies	0.00	245.15	2,500.00	2,254.85 90.19%
7230	Misc Small Parts & Supplies	0.00	0.00	500.00	500.00 100.00%
	<b>Total Office/Operations</b>	<b>0.00</b>	<b>245.15</b>	<b>3,500.00</b>	<b>3,254.85 93.00%</b>
<b>Other Expense</b>					
7330	Misc Operating Expenses	0.00	0.00	500.00	500.00 100.00%
7345	Outreach- Program Give-away Items	198.30	381.60	2,500.00	2,118.40 84.74%
7346	Promotional Expenses - Event	0.00	0.00	1,000.00	1,000.00 100.00%
	<b>Total Other Expense</b>	<b>198.30</b>	<b>381.60</b>	<b>4,000.00</b>	<b>3,618.40 90.46%</b>
<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>	<b>0.00</b>	<b>0.00</b>	<b>1,500.00</b>	<b>1,500.00 100.00%</b>
	<b>Total Services &amp; Supplies</b>	<b>4,863.30</b>	<b>5,571.45</b>	<b>48,000.00</b>	<b>42,428.55 88.39%</b>
<b>Debt Service</b>					
8952	Amortization of franchise asset	10,000.00	40,000.00	120,000.00	80,000.00 66.67%
	<b>Total Debt Service</b>	<b>10,000.00</b>	<b>40,000.00</b>	<b>120,000.00</b>	<b>80,000.00 66.67%</b>
<b>Reserves</b>					
9572	*General Contingency (Operations) Reserve	0.00	0.00	100,000.00	100,000.00 100.00%
	<b>Total Reserves</b>	<b>0.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>100,000.00 100.00%</b>
<b>Transfers</b>					
9511	Interfund Transfer Out	6,282.39	25,129.56	75,388.75	50,259.19 66.67%
	<b>Total Transfers</b>	<b>6,282.39</b>	<b>25,129.56</b>	<b>75,388.75</b>	<b>50,259.19 66.67%</b>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 10/1/2024 Through 10/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Total Expenditures	<u>21,145.69</u>	<u>70,701.01</u>	<u>343,388.75</u>	<u>272,687.74</u>	<u>79.41%</u>
Net Revenues over Expenditures	<u>(12,741.90)</u>	<u>3,151.25</u>	<u>36,611.25</u>	<u>(33,460.00)</u>	<u>(91.39)%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 10/1/2024 Through 10/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
<b>Property Taxes</b>					
4034	Property Tax Revenue from Water	0.00	0.00	134,776.00	(134,776.00) (100.00)%
4035	Property Taxes	1,612.97	1,612.97	44,930.00	(43,317.03) (96.41)%
	<b>Total Property Taxes</b>	<b>1,612.97</b>	<b>1,612.97</b>	<b>179,706.00</b>	<b>(178,093.03) (99.10)%</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	0.00	22.00	0.00	22.00 0.00%
	<b>Total Other Revenues</b>	<b>0.00</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	1,274.19	5,253.01	600.00	4,653.01 775.50%
	<b>Total Use of Money &amp; Property</b>	<b>1,274.19</b>	<b>5,253.01</b>	<b>600.00</b>	<b>4,653.01 775.50%</b>
	<b>Total Revenues</b>	<b>2,887.16</b>	<b>6,887.98</b>	<b>275,554.00</b>	<b>(268,666.02) (97.50)%</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	0.00	3,834.46	9,000.00	5,165.54 57.39%
	<b>Total Salaries/Wages</b>	<b>0.00</b>	<b>3,834.46</b>	<b>9,200.00</b>	<b>5,365.54 58.32%</b>
	<b>Total Personnel</b>	<b>0.00</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	72.99	5,000.00	4,927.01 98.54%
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>72.99</b>	<b>11,000.00</b>	<b>10,927.01 99.34%</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 10/1/2024 Through 10/31/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Other Expense					
7346 Promotional Expenses - Event	0.00	0.00	300.00	300.00	100.00%
Total Other Expense	0.00	0.00	300.00	300.00	100.00%
Rent & Utilities					
6000 Cell Phones	40.09	272.68	1,350.00	1,077.32	79.80%
6025 Telephone	30.78	122.15	350.00	227.85	65.10%
8610 Electric	(108.70)	250.37	1,500.00	1,249.63	83.31%
8670 Street Lighting	115.20	456.72	1,300.00	843.28	64.87%
Total Rent & Utilities	77.37	1,101.92	4,500.00	3,398.08	75.51%
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	104.89	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	104.89	422.37	4,050.00	3,627.63	89.57%
Vehicle Maintenance & Repairs					
7211 Misc Fuel & Diesel	37.11	163.17	1,000.00	836.83	83.68%
7220 Gasoline	195.57	592.36	2,000.00	1,407.64	70.38%
Total Vehicle Maintenance & Repairs	232.68	755.53	3,000.00	2,244.47	74.82%
Total Services & Supplies	414.94	3,578.85	37,050.00	33,471.15	90.34%
Capital Outlay					
9006 Infrastructure CIP	300.00	4,697.50	70,000.00	65,302.50	93.29%
Total Capital Outlay	300.00	4,697.50	70,000.00	65,302.50	93.29%
Debt Service					
2491 Internal Loan Due Water-500	4,748.68	18,893.24	57,500.44	38,607.20	67.14%
9023 Debt Service - Interest & Annual Fee	769.78	3,180.60	8,721.05	5,540.45	63.53%
Total Debt Service	5,518.46	22,073.84	66,221.49	44,147.65	66.67%
Transfers					
9511 Interfund Transfer Out	1,256.48	5,025.92	15,077.75	10,051.83	66.67%
Total Transfers	1,256.48	5,025.92	15,077.75	10,051.83	66.67%
Total Expenditures	7,489.88	39,210.57	197,549.24	158,338.67	80.15%
Net Revenues over Expenditures	(4,602.72)	(32,322.59)	78,004.76	(110,327.35)	(141.44)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 10/1/2024 Through 10/31/2024

	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	1,214.64	5,705.67	10,000.00	(4,294.33) (42.94)%
4511	Unrealized Change in Value	<u>(1,307.40)</u>	<u>896.17</u>	<u>0.00</u>	<u>896.17</u> 0.00%
	Total Use of Money & Property	<u>(92.76)</u>	<u>6,601.84</u>	<u>10,000.00</u>	<u>(3,398.16)</u> (33.98)%
	Total Revenues	<u>(92.76)</u>	<u>6,601.84</u>	<u>10,000.00</u>	<u>(3,398.16)</u> (33.98)%
Expenditures					
Services & Supplies					
Legal & Professional					
7320	Professional & Consulting Services	0.00	100.39	1,000.00	899.61 89.96%
7326	Legal Services	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>500.00</u> 100.00%
	Total Legal & Professional	0.00	100.39	1,500.00	1,399.61 93.31%
Office/Operations					
7140	General Supplies & Minor Equipment	0.00	0.00	100.00	100.00 100.00%
	Total Office/Operations	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>100.00</u> 100.00%
	Total Services & Supplies	0.00	100.39	1,600.00	1,499.61 93.73%
Transfers					
9511	Interfund Transfer Out	<u>314.12</u>	<u>1,256.48</u>	<u>3,769.44</u>	<u>2,512.96</u> 66.67%
	Total Transfers	<u>314.12</u>	<u>1,256.48</u>	<u>3,769.44</u>	<u>2,512.96</u> 66.67%
	Total Expenditures	<u>314.12</u>	<u>1,356.87</u>	<u>5,369.44</u>	<u>4,012.57</u> 74.73%
	Net Revenues over Expenditures	<u>(406.88)</u>	<u>5,244.97</u>	<u>4,630.56</u>	<u>614.41</u> 13.27%

# CASH FLOW SUMMARY

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

	% Change from Prior Month
Fund	%
100	-15.64%
200	-3.15%
301	3.36%
400	-31.91%
500	1.58%
600	-26.42%
602	-0.36%
650	-2.41%
800	-2.14%
900	-0.13%

Average Cash Flow Summary 2024/2025		Average Cash Flow Summary 2023/2024	
100	\$ 169,798.75	100	\$ 168,095.54
200	\$ 36,998.75	200	\$ 36,249.21
301	\$ 4,312,760.61	301	\$ 3,636,966.92
400	\$ 1,745.24	400	\$ 1,157.12
500	\$ 4,317,479.95	500	\$ 4,423,574.35
600	\$ 28,253.06	600	\$ 32,229.26
602	\$ 1,653,518.18	602	\$ 1,664,076.69
650	\$ 387,374.66	650	\$ 231,555.19
800	\$ 342,039.25	800	\$ 266,816.40
900	\$ 347,138.64	900	\$ 325,046.45
<b>TOTAL</b>	<b>\$ 11,597,107.09</b>	<b>TOTAL</b>	<b>\$ 10,785,767.13</b>

Balance Sheet 10.31.24

Current Period  
Balance

ASSETS

CURRENT ASSETS

Cash in Bank

Change Fund	0999	
100 - Administration	100	200.00
500 - Water	500	200.00
Petty Cash	1000	
100 - Administration	100	300.00
LAIF Investments	1011	
500 - Water	500	6,130.20
800 - Drainage	800	5,980.76
900 - Parks & Recreation	900	4,976.89

General Checking Account	1012	
100 - Administration	100	15,019.71
Low Income Sewer Connection Money	105	9,353.02
200 - Bayridge	200	14,971.97
301 - Fire	301	40,320.72
400 - Vista de Oro	400	1,099.57
500 - Water	500	216,390.15
600 - Wastewater	600	(80,720.05)
Wastewater Fiduciary Fund	602	25.98
650 - Solid Waste	650	54,964.28
800 - Drainage	800	16,141.03
900 - Parks & Recreation	900	22,157.24
Payroll Account (contra to 2998)	1013	
100 - Administration	100	17,399.68
301 - Fire	301	4,289.44
500 - Water	500	18,606.03

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

Reserve

Mechanics Money Market	1040	
100 - Administration	100	20,885.22
200 - Bayridge	200	20,885.22
301 - Fire	301	235,082.46
650 - Solid Waste	650	76,428.50
800 - Drainage	800	76,428.51
CAMP Investments	1042	
301 - Fire	301	650,392.06
500 - Water	500	526,834.39
650 - Solid Waste	650	266,119.26
800 - Drainage	800	231,535.88
900 - Parks & Recreation	900	214,664.09
US Bank - Investments	1045	
100 - Administration	100	106,280.34
301 - Fire	301	3,502,546.68
500 - Water	500	3,724,515.57
900 - Parks & Recreation	900	106,280.33

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

Prior Month - Sep 2024	
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>



US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	7,794.08
US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	195,146.50
US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	<u>1,031,814.66</u>
Total Cash in Bank		11,464,234.06
Due From Others		
Due From Vista De Oro	1440	
100 - Administration	100	1,517.00
Due From Drainage	1480	
500 - Water	500	<u>210,072.00</u>
Total Due From Others		211,589.00
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	232,527.32
Unbilled A/R	1085	
500 - Water	500	287,263.74
Grants Receivable	1086	
500 - Water	500	23,810.00
Sched A Overpayment Receivable	1092	
301 - Fire	301	<u>1,199,437.00</u>
Total Accounts Receivable		1,743,020.06
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		13,500,655.21
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	(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 Depreciation-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	886,772.00
Total Cash Suspense		887,672.00
Total OTHER ASSETS		887,672.00
Other Assets		
Def Outflow	1991	
500 - Water	500	458,826.00
Deferred Outflow - OPEB	1992	
500 - Water	500	62,607.00
Amount to be Provided for Internal Loans	1997	
400 - Vista de Oro	400	1,517.00
Amount to be Provided - Other LT Oblig-	1998	
Comp Leave		
100 - Administration	100	34,938.91
Total Other Assets		557,888.91
Total ASSETS		26,491,111.75
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	
100 - Administration	100	(12,450.06)
200 - Bayridge	200	(163.18)

301 - Fire	301	28,051.00
400 - Vista de Oro	400	22.72
500 - Water	500	16,644.45
600 - Wastewater	600	(221.46)
650 - Solid Waste	650	13,165.00
800 - Drainage	800	<u>2,492.35</u>
Total Accounts Payable		47,540.82
Current Payroll Liabilities		
Fed Income Tax Withholding	2001	
100 - Administration	100	(1,767.76)
301 - Fire	301	(142.22)
500 - Water	500	(3,871.93)
Social Security Tax	2002	
100 - Administration	100	(0.03)
301 - Fire	301	339.52
500 - Water	500	(792.78)
Wage Garnishment	2005	
100 - Administration	100	0.02
500 - Water	500	(535.82)
CA Income Tax Withholding	2011	
100 - Administration	100	(545.56)
301 - Fire	301	(39.96)
500 - Water	500	(97.87)
SDI Payable Employee (EE Only)	2012	
100 - Administration	100	(98.72)
301 - Fire	301	(40.20)
500 - Water	500	(262.75)
Retirement-ER-Regular Contrib	2014	
500 - Water	500	(2,517.82)
Employee Contributions to 457 PLAN	2021	
100 - Administration	100	(300.00)
500 - Water	500	(2,061.00)
AFLAC Voluntary Insurance-Employee	2022	
500 - Water	500	(0.08)
Unemployment Ins Liab-Employer (ER	2028	
301 - Fire	301	(25.06)
500 - Water	500	(51.38)
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	(1,082.34)
500 - Water	500	(548.71)
CALPERS Retirement Tier 2- ER- Liab	2044	
100 - Administration	100	(1,073.17)
500 - Water	500	(544.05)
Other Pension Oblig Liab (OPEB) ARC	2045	
500 - Water	500	305,529.00

Life Insurance Liab-Employer	2201	
500 - Water	500	(0.04)
Medicare Tax Liab	2202	
100 - Administration	100	(416.13)
301 - Fire	301	(106.00)
500 - Water	500	(809.83)
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	0.04
500 - Water	500	17.91
Dental Plan Ins Payable- Employee	2205	
100 - Administration	100	0.01
500 - Water	500	(45.25)
Retirement Contrib Liab-Employee	2206	
500 - Water	500	(1,324.17)
CA Training Tax Liability- ER only	2208	
301 - Fire	301	(0.86)
500 - Water	500	(1.77)
Insurance- AD & D	2211	
100 - Administration	100	0.01
500 - Water	500	(0.05)
Insurance-Work Injury (WI)	2212	
100 - Administration	100	0.54
500 - Water	500	(7.70)
Insurance- LT Disability	2213	
100 - Administration	100	7.49
500 - Water	500	(25.59)
Survivor Premiums-PERS	2214	
100 - Administration	100	(2.33)
500 - Water	500	(6.97)
Payroll Clearing Account	2999	
100 - Administration	100	<u>3,662.97</u>
Total Current Payroll Liabilities		442,510.57
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		901,474.67

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	766,772.00
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	2,264,765.52
Internal Loan Due Water-500	2491	
800 - Drainage	800	<u>210,072.00</u>
Total Note Payable - Long Term		3,241,609.52

Accrued Interest Payable

Accrued Interest Payable	2110	
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500 - Water	500	<u>25,645.68</u>
Total Accrued Interest Payable		<u>25,645.68</u>
Total Long Term Debt		3,267,255.20
Equity		
Revenues		
100 - Administration	100	254,474.57
200 - Bayridge	200	325.47
301 - Fire	301	137,214.83
500 - Water	500	1,216,314.43
Wastewater Fiduciary Fund	602	(819,785.60)
650 - Solid Waste	650	73,852.26
800 - Drainage	800	6,887.98
900 - Parks & Recreation	900	<u>6,601.84</u>
Total Revenues		875,885.78
Expenditures		
100 - Administration	100	(284,286.12)
200 - Bayridge	200	(2,753.00)
301 - Fire	301	(260,773.49)
400 - Vista de Oro	400	(1,654.79)
500 - Water	500	(1,051,975.35)
600 - Wastewater	600	(11,721.70)
650 - Solid Waste	650	(70,701.01)
800 - Drainage	800	(20,317.33)
900 - Parks & Recreation	900	<u>(1,356.87)</u>
Total Expenditures		(1,705,539.66)
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>15,082,378.41</u>
Total LIABILITIES & EQUITY		<u>26,491,111.75</u>

# FIRE RESERVE

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 10/31/2024

Current Period  
Balance

### LIABILITIES & EQUITY

#### Other Liabilities

##### Other Liabilities

Replacement Reserve - Vehicle, Equip & Fire Engines	3110	1,409,340.02
General Contingency Reserve	3111	583,225.51
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	<u>540,562.42</u>

Total Other Liabilities 2,573,461.95

Total Other Liabilities 2,573,461.95

#### Equity

##### Equity

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

Total Equity 135,448.89

Total LIABILITIES & EQUITY 2,708,910.84



# WATER RESERVE

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 10/31/2024

Current Period  
Balance

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

# DRAINAGE RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 10/31/2024

		<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 10/31/2024

		Current Period Balance
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Restricted Park and Rec	3090	<u>198,879.18</u>
Total Other Liabilities		<u>198,879.18</u>
Total Other Liabilities		<u>198,879.18</u>
Total LIABILITIES & EQUITY		<u><u>198,879.18</u></u>