



March 7, 2024

**TO:** Board of Directors

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

**SUBJECT: Agenda Item 10D – 03/07/2024 Board Meeting**  
Receive Financial Report for the Period Ending January 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

**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

**STAFF RECOMMENDATION**

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

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

**DESCRIPTION**

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

GL	Fund	Description	Explanation
6130	100	Computer Hardware	Replacement of an Office Computer
7226	100	Membership & Dues	All Annual Memberships have been paid
7324	100	Education & Training Fees	District is expecting a scholarship reimbursement for \$360
6775	301	R&M Operation/Field Equipment	Replacement of an engine. No other expenses anticipated for this FY.
7318	500	Professional & Consulting – BMC	Grant Funding and Reimbursement from Water purveyors expected for BMC projects
7226	500	Membership & Dues	All Annual Membership Fees and Dues have been paid for this FY.

**Attachments**

January 2024 Financial Report

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

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

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
<b>Revenues</b>					
<b>Other Revenues</b>					
4002	Transfer In	59,594.66	417,162.62	715,136.00	(297,973.38) (41.67)%
	Total Other Revenues	59,594.66	417,162.62	715,136.00	(297,973.38) (41.67)%
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	568.06	1,912.05	0.00	1,912.05 0.00%
4511	Unrealized Change in Value	569.28	1,457.67	0.00	1,457.67 0.00%
	Total Use of Money & Property	1,137.34	3,369.72	0.00	3,369.72 0.00%
	Total Revenues	60,732.00	420,532.34	715,136.00	(294,603.66) (41.20)%
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
7322	Director's Compensation	500.00	4,900.00	14,500.00	9,600.00 66.21%
8018	Holiday Pay	4,988.80	10,577.88	14,000.00	3,422.12 24.44%
8045	Overtime Pay	0.00	0.00	750.00	750.00 100.00%
8050	Administrative Leave Pay	540.87	5,175.75	6,800.00	1,624.25 23.89%
8051	Floating Holiday Pay	0.00	2,272.33	3,000.00	727.67 24.26%
8054	Salaries & Wages - Regular	19,227.10	157,366.04	287,000.00	129,633.96 45.17%
8060	Sick Leave Pay	122.93	1,915.01	4,250.00	2,334.99 54.94%
8066	Comp Time Used	0.00	0.00	50.00	50.00 100.00%
8081	Vacation Pay	1,291.79	12,089.65	14,000.00	1,910.35 13.65%
	Total Salaries/Wages	26,671.49	194,296.66	344,350.00	150,053.34 43.58%
<b>Payroll Taxes &amp; Benefits</b>					
5020	Social Security Employer	31.00	303.80	1,116.00	812.20 72.78%
5030	Life Insurance - ER	40.88	275.96	525.00	249.04 47.44%
5031	Disability Insurance	34.69	233.04	600.00	366.96 61.16%
5035	AD & D Insurance	7.00	60.30	125.00	64.70 51.76%
5040	LTD Insurance	156.86	1,053.76	1,900.00	846.24 44.54%
5050	Medicare - ER	404.32	2,941.66	5,200.00	2,258.34 43.43%
5060	Cafeteria Plan - ER	2,364.72	15,314.65	27,150.00	11,835.35 43.59%
5070	Retirement ER - Regular	0.00	210.00	2,500.00	2,290.00 91.60%
5075	Retirees Medical - ER	0.00	0.00	250.00	250.00 100.00%
5102	CA Training Tax- ER	9.88	14.28	37.50	23.22 61.92%
5120	Workers Comp Insurance - ER	0.00	1,498.81	1,500.00	1.19 0.08%
5124	Retirement - ER - Tier 2	1,995.54	13,244.20	26,200.00	12,955.80 49.45%
	Total Payroll Taxes & Benefits	5,044.89	35,150.46	67,103.50	31,953.04 47.62%
<b>Employment Services</b>					
5100	Unemployment Insurance - ER	286.24	444.64	1,500.00	1,055.36 70.36%
6200	Hiring, Advertising & Other Costs	0.00	0.00	200.00	200.00 100.00%
6230	Medical Exam	0.00	0.00	150.00	150.00 100.00%
	Total Employment Services	286.24	444.64	1,850.00	1,405.36 75.97%
	Total Personnel	32,002.62	229,891.76	413,303.50	183,411.74 44.38%
<b>Services &amp; Supplies</b>					
<b>Clothing &amp; Uniform</b>					
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%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

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

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
<b>Contract Services</b>						
6100	Labor & Support-IT Services	141.59	6,591.12	11,000.00	4,408.88	40.08%
6110	IT Purchased Services	1,629.00	15,823.00	26,000.00	10,177.00	39.14%
7100	Copier Contract-Maint & Usage	300.30	2,102.10	3,600.00	1,497.90	41.61%
7255	Security Services	0.00	210.00	500.00	290.00	58.00%
7321	Janitorial Cleaning & Supplies	271.00	1,997.00	3,400.00	1,403.00	41.26%
7342	Public Meeting Recordings	255.99	2,267.17	5,600.00	3,332.83	59.51%
	<b>Total Contract Services</b>	<b>2,597.88</b>	<b>28,990.39</b>	<b>50,100.00</b>	<b>21,109.61</b>	<b>42.13%</b>
<b>Financial Services</b>						
7309	Late Fees	0.00	0.00	200.00	200.00	100.00%
7310	Bank Service Charges	547.65	3,707.57	7,300.00	3,592.43	49.21%
	<b>Total Financial Services</b>	<b>547.65</b>	<b>3,707.57</b>	<b>7,500.00</b>	<b>3,792.43</b>	<b>50.57%</b>
<b>Insurance, Licenses &amp; Regulatory Fees</b>						
6340	Misc Fees	0.00	0.00	200.00	200.00	100.00%
6341	LAFCO Fees	0.00	17,640.03	17,640.00	(0.03)	(0.00)%
6343	Lien & Notary Fees	0.00	15.00	30.00	15.00	50.00%
7325	Insurance	0.00	41,642.83	41,792.50	149.67	0.36%
	<b>Total Insurance, Licenses &amp; Regulatory Fees</b>	<b>0.00</b>	<b>59,297.86</b>	<b>59,662.50</b>	<b>364.64</b>	<b>0.61%</b>
<b>Legal &amp; Professional</b>						
7304	Professional Services - ACCTG	5,000.00	32,500.00	60,000.00	27,500.00	45.83%
7305	Auditing Services	1,100.00	23,000.00	23,250.00	250.00	1.08%
7320	Professional & Consulting Services	10.57	62.25	2,500.00	2,437.75	97.51%
7326	Legal Services	0.00	3,538.83	24,400.00	20,861.17	85.50%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	500.00	500.00	100.00%
	<b>Total Legal &amp; Professional</b>	<b>6,110.57</b>	<b>59,101.08</b>	<b>110,650.00</b>	<b>51,548.92</b>	<b>46.59%</b>
<b>Office/Operations</b>						
6121	IT-Supplies & Miscellaneous	0.00	0.00	1,000.00	1,000.00	100.00%
6130	Computer Hardware	0.00	1,001.00	1,200.00	199.00	16.58%
7140	General Supplies & Minor Equipment	357.56	2,629.90	7,500.00	4,870.10	64.93%
7160	Postage, Shipping & Mail Supplies	15.55	854.15	1,700.00	845.85	49.76%
7226	Membership & Dues	8,287.00	8,387.00	8,400.00	13.00	0.15%
	<b>Total Office/Operations</b>	<b>8,660.11</b>	<b>12,872.05</b>	<b>19,800.00</b>	<b>6,927.95</b>	<b>34.99%</b>
<b>Other Expense</b>						
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%
	<b>Total Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>225.00</b>	<b>225.00</b>	<b>100.00%</b>
<b>Rent &amp; Utilities</b>						
6000	Cell Phones	130.00	877.50	1,560.00	682.50	43.75%
6025	Telephone	244.54	1,683.75	2,914.00	1,230.25	42.22%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

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

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
7350	Rent - Meetings	0.00	0.00	200.00	200.00	100.00%
7352	Rent - Offices & Other Structures	3,400.00	22,200.00	39,600.00	17,400.00	43.94%
8610	Electric	357.49	1,959.68	4,000.00	2,040.32	51.01%
8620	Gas Service	120.25	241.24	1,100.00	858.76	78.07%
	Total Rent & Utilities	4,252.28	26,962.17	49,374.00	22,411.83	45.39%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	121.11	121.00	(0.11)	(0.09)%
	Total Repairs & Maintenance	0.00	121.11	121.00	(0.11)	(0.09)%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	100.00	100.00	100.00%
7324	Education & Training Fees	(360.00)	860.00	500.00	(360.00)	(72.00)%
7370	Travel Expense	376.20	744.00	2,000.00	1,256.00	62.80%
8510	Lodging & Meals - Local	0.00	0.00	500.00	500.00	100.00%
8539	Meals	70.00	143.92	600.00	456.08	76.01%
8550	Mileage Reimbursement & Parking	0.00	0.00	500.00	500.00	100.00%
	Total Travel & Training	86.20	1,747.92	4,200.00	2,452.08	58.38%
	Total Services & Supplies	22,254.69	192,800.15	301,832.50	109,032.35	36.12%
	Total Expenditures	54,257.31	422,691.91	715,136.00	292,444.09	40.89%
	Net Revenues over Expenditures	6,474.69	(2,159.57)	0.00	(2,159.57)	0.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

200 - 200 - Bayridge

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

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Revenues					
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	3,150.90	5,664.66	10,000.00	(4,335.34) (43.35)%
	Total Special Taxes & Assessments	3,150.90	5,664.66	10,000.00	(4,335.34) (43.35)%
Use of Money & Property					
4510	Investment Income on funds	79.36	205.16	0.00	205.16 0.00%
	Total Use of Money & Property	79.36	205.16	0.00	205.16 0.00%
	Total Revenues	3,230.26	5,869.82	10,000.00	(4,130.18) (41.30)%
Expenditures					
Services & Supplies					
Contract Services					
6110	IT Purchased Services	0.00	200.00	0.00	(200.00) 0.00%
	Total Contract Services	0.00	200.00	0.00	(200.00) 0.00%
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	0.00	351.55	600.00	248.45 41.41%
	Total Insurance, Licenses & Regulatory Fees	0.00	351.55	600.00	248.45 41.41%
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	451.57	3,059.59	6,724.16	3,664.57 54.50%
	Total Rent & Utilities	451.57	3,059.59	6,724.16	3,664.57 54.50%
	Total Services & Supplies	451.57	3,611.14	7,399.16	3,788.02 51.20%
Transfers					
9511	Interfund Transfer Out	148.99	1,042.93	1,787.84	744.91 41.67%
	Total Transfers	148.99	1,042.93	1,787.84	744.91 41.67%
	Total Expenditures	600.56	4,654.07	9,187.00	4,532.93 49.34%
	Net Revenues over Expenditures	2,629.70	1,215.75	813.00	402.75 49.54%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

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

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Revenues</b>					
Property Taxes					
4034	Property Tax Revenue from Water	0.00	0.00	125,105.00	(125,105.00) (100.00)%
4037	Property Tax Zone B Received	267,766.48	485,120.62	790,343.00	(305,222.38) (38.62)%
4038	Property Tax Zone B Pass thru	<u>0.00</u>	<u>0.00</u>	<u>1,821,073.00</u>	<u>(1,821,073.00)</u> (100.00)%
	Total Property Taxes	267,766.48	485,120.62	2,736,521.00	(2,251,400.38) (82.27)%
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	0.00	21,365.57	67,134.00	(45,768.43) (68.17)%
4040	Refunds	<u>0.00</u>	<u>41,362.98</u>	<u>0.00</u>	<u>41,362.98</u> 0.00%
	Total Other Revenues	0.00	62,728.55	67,134.00	(4,405.45) (6.56)%
Use of Money & Property					
4510	Investment Income on funds	15,597.05	57,943.19	80,000.00	(22,056.81) (27.57)%
4511	Unrealized Change in Value	<u>17,093.18</u>	<u>43,767.75</u>	<u>0.00</u>	<u>43,767.75</u> 0.00%
	Total Use of Money & Property	<u>32,690.23</u>	<u>101,710.94</u>	<u>80,000.00</u>	<u>21,710.94</u> 27.14%
	Total Revenues	<u>300,456.71</u>	<u>649,560.11</u>	<u>3,584,505.00</u>	<u>(2,934,944.89)</u> (81.88)%
<b>Expenditures</b>					
Personnel					
Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	1,540.80	11,187.98	38,000.00	26,812.02 70.56%
8340	Resv FF-Shift Coverage	6,182.80	35,839.43	150,000.00	114,160.57 76.11%
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	7,723.60	47,027.41	190,000.00	142,972.59 75.25%
Payroll Taxes & Benefits					
5020	Social Security Employer	478.85	2,714.80	10,000.00	7,285.20 72.85%
5030	Life Insurance - ER	230.00	1,203.00	2,500.00	1,297.00 51.88%
5035	AD & D Insurance	50.00	265.00	850.00	585.00 68.82%
5050	Medicare - ER	111.99	681.91	2,500.00	1,818.09 72.72%
5070	Retirement ER - Regular	4,586.42	32,454.94	62,000.00	29,545.06 47.65%
5102	CA Training Tax- ER	7.72	25.47	175.00	149.53 85.45%
5120	Workers Comp Insurance - ER	0.00	7,442.49	8,540.00	1,097.51 12.85%
5124	Retirement - ER - Tier 2	<u>0.00</u>	<u>745.57</u>	<u>8,500.00</u>	<u>7,754.43</u> 91.23%
	Total Payroll Taxes & Benefits	5,464.98	45,533.18	95,065.00	49,531.82 52.10%
Employment Services					
5000	Medical Exams & Procedures	742.00	1,070.00	4,000.00	2,930.00 73.25%
5100	Unemployment Insurance - ER	223.99	864.25	6,000.00	5,135.75 85.60%
6200	Hiring, Advertising & Other Costs	0.00	0.00	100.00	100.00 100.00%
6230	Medical Exam	<u>0.00</u>	<u>3,986.50</u>	<u>4,000.00</u>	<u>13.50</u> 0.34%
	Total Employment Services	<u>965.99</u>	<u>5,920.75</u>	<u>14,100.00</u>	<u>8,179.25</u> 58.01%
	Total Personnel	14,154.57	98,481.34	299,165.00	200,683.66 67.08%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

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

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Services & Supplies						
Clothing & Uniform						
7246	Uniform & Gear	0.00	51.00	3,000.00	2,949.00	98.30%
7248	Uniform Safety Boots	0.00	0.00	2,000.00	2,000.00	100.00%
	Total Clothing & Uniform	0.00	51.00	5,000.00	4,949.00	98.98%
Contract Services						
6110	IT Purchased Services	0.00	756.00	1,500.00	744.00	49.60%
7100	Copier Contract-Maint & Usage	127.64	893.48	2,500.00	1,606.52	64.26%
7202	Building Alarms & Security	0.00	420.00	1,100.00	680.00	61.82%
7204	Cleaning Supplies, Laundry & Towel Service	0.00	470.58	3,500.00	3,029.42	86.55%
7222	Hazardous Materials CW JPA Cost	0.00	2,000.00	2,500.00	500.00	20.00%
7500	Schedule A Charges	0.00	0.00	2,521,923.00	2,521,923.00	100.00%
	Total Contract Services	127.64	4,540.06	2,533,023.00	2,528,482.94	99.82%
Equipment & Tools						
6055	Radios -Non Capital	0.00	0.00	2,000.00	2,000.00	100.00%
6440	Fire Personal Protection Equipment	0.00	0.00	5,000.00	5,000.00	100.00%
6460	Self-Contained Breathing Apparatus	49.32	49.32	3,000.00	2,950.68	98.36%
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	0.00	10,000.00	10,000.00	100.00%
7234	Oxygen Supplies & Cylinder Rent	76.00	452.40	1,300.00	847.60	65.20%
7238	Paramedic & EMT Small Tools & Supplies	2,372.64	9,592.80	27,000.00	17,407.20	64.47%
7242	Minor Tools, Accessories & Field Machines	0.00	2,772.77	6,800.00	4,027.23	59.22%
7252	Misc Hardware	0.00	35.38	1,200.00	1,164.62	97.05%
	Total Equipment & Tools	2,497.96	12,902.67	61,300.00	48,397.33	78.95%
Financial Services						
7309	Late Fees	0.00	0.00	10.00	10.00	100.00%
7310	Bank Service Charges	0.00	0.00	36.00	36.00	100.00%
9154	Losses and Damages	0.00	0.00	50.00	50.00	100.00%
	Total Financial Services	0.00	0.00	96.00	96.00	100.00%
Insurance, Licenses & Regulatory Fees						
6120	Computer Licenses	0.00	0.00	2,000.00	2,000.00	100.00%
6345	Property Taxes & Assessments Costs	0.00	7,209.79	7,200.00	(9.79)	(0.14)%
7325	Insurance	0.00	64,488.83	64,500.00	11.17	0.02%
	Total Insurance, Licenses & Regulatory Fees	0.00	71,698.62	73,700.00	2,001.38	2.72%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

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

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
<b>Legal &amp; Professional</b>						
7320	Professional & Consulting Services	333.19	2,881.59	8,000.00	5,118.41	63.98%
7326	Legal Services	0.00	6,022.32	10,000.00	3,977.68	39.78%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,500.00	1,500.00	100.00%
	<b>Total Legal &amp; Professional</b>	<b>333.19</b>	<b>8,903.91</b>	<b>19,500.00</b>	<b>10,596.09</b>	<b>54.34%</b>
<b>Office/Operations</b>						
7140	General Supplies & Minor Equipment	297.48	2,732.21	5,000.00	2,267.79	45.36%
7160	Postage, Shipping & Mail Supplies	0.00	4.44	2,000.00	1,995.56	99.78%
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	64.75	1,000.00	935.25	93.53%
7240	Propane	0.00	0.00	300.00	300.00	100.00%
	<b>Total Office/Operations</b>	<b>297.48</b>	<b>2,801.40</b>	<b>10,400.00</b>	<b>7,598.60</b>	<b>73.06%</b>
<b>Other Expense</b>						
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	249.55	500.00	250.45	50.09%
7224	Kitchen Cookware & Utensils	0.00	427.50	800.00	372.50	46.56%
7330	Misc Operating Expenses	0.00	0.00	1,000.00	1,000.00	100.00%
	<b>Total Other Expense</b>	<b>0.00</b>	<b>677.05</b>	<b>3,000.00</b>	<b>2,322.95</b>	<b>77.43%</b>
<b>Rent &amp; Utilities</b>						
6000	Cell Phones	68.36	473.86	910.00	436.14	47.93%
6025	Telephone	180.09	1,228.04	2,400.00	1,171.96	48.83%
8610	Electric	0.00	2,459.32	2,460.00	0.68	0.03%
8620	Gas Service	336.61	796.41	2,500.00	1,703.59	68.14%
8630	Trash Services	207.71	1,746.26	2,800.00	1,053.74	37.63%
8640	Water and Water Services	395.24	2,558.02	6,000.00	3,441.98	57.37%
8659	Utility Cable Charges	0.00	934.31	2,200.00	1,265.69	57.53%
8670	Street Lighting	10.81	72.37	135.00	62.63	46.39%
	<b>Total Rent &amp; Utilities</b>	<b>1,198.82</b>	<b>10,268.59</b>	<b>19,405.00</b>	<b>9,136.41</b>	<b>47.08%</b>
<b>Repairs &amp; Maintenance</b>						
6400	R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405	R & M - Extinguishers	0.00	525.92	526.00	0.08	0.02%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	189.74	3,000.00	2,810.26	93.68%
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	23,426.92	24,500.00	1,073.08	4.38%



**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

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

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6800 R & M - Grounds & Collection Systems	0.00	0.00	1,600.00	1,600.00	100.00%
6900 R & M - Buildings & Structures	0.00	6,248.05	28,000.00	21,751.95	77.69%
Total Repairs & Maintenance	<u>0.00</u>	<u>30,390.63</u>	<u>59,726.00</u>	<u>29,335.37</u>	<u>49.12%</u>
Travel & Training					
7141 CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323 Books, Publications & Subscriptions	0.00	394.64	400.00	5.36	1.34%
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>394.64</u>	<u>1,400.00</u>	<u>1,005.36</u>	<u>71.81%</u>
Total Services & Supplies	4,455.09	142,628.57	2,786,550.00	2,643,921.43	94.88%
Capital Outlay					
9006 Infrastructure CIP	5,184.19	25,751.64	62,567.00	36,815.36	58.84%
9085 Vehicle Purchase	<u>0.00</u>	<u>0.00</u>	<u>40,000.00</u>	<u>40,000.00</u>	<u>100.00%</u>
Total Capital Outlay	5,184.19	25,751.64	102,567.00	76,815.36	74.89%
Reserves					
9504 *Vehicle Replacement Reserve	0.00	0.00	103,318.00	103,318.00	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>193,318.00</u>	<u>193,318.00</u>	<u>100.00%</u>
Transfers					
9511 Interfund Transfer Out	<u>6,257.44</u>	<u>43,802.08</u>	<u>75,089.28</u>	<u>31,287.20</u>	<u>41.67%</u>
Total Transfers	<u>6,257.44</u>	<u>43,802.08</u>	<u>75,089.28</u>	<u>31,287.20</u>	<u>41.67%</u>
Total Expenditures	<u>30,051.29</u>	<u>310,663.63</u>	<u>3,456,689.28</u>	<u>3,146,025.65</u>	<u>91.01%</u>
Net Revenues over Expenditures	<u>270,405.42</u>	<u>338,896.48</u>	<u>127,815.72</u>	<u>211,080.76</u>	<u>165.14%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

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

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	
Revenues						
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	1,936.14	3,294.20	6,000.00	(2,705.80)	(45.10)%
	Total Special Taxes & Assessments	<u>1,936.14</u>	<u>3,294.20</u>	<u>6,000.00</u>	<u>(2,705.80)</u>	<u>(45.10)%</u>
	Total Revenues	<u>1,936.14</u>	<u>3,294.20</u>	<u>6,000.00</u>	<u>(2,705.80)</u>	<u>(45.10)%</u>
Expenditures						
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6345	Property Taxes & Assessments Costs	0.00	168.75	600.00	431.25	71.88%
	Total Insurance, Licenses & Regulatory Fees	<u>0.00</u>	<u>168.75</u>	<u>600.00</u>	<u>431.25</u>	<u>71.88%</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	454.71	2,246.64	2,460.00	213.36	8.67%
	Total Rent & Utilities	<u>454.71</u>	<u>2,246.64</u>	<u>2,460.00</u>	<u>213.36</u>	<u>8.67%</u>
	Total Services & Supplies	454.71	2,415.39	3,360.00	944.61	28.11%
Transfers						
9511	Interfund Transfer Out	148.98	1,042.86	1,787.84	744.98	41.67%
	Total Transfers	<u>148.98</u>	<u>1,042.86</u>	<u>1,787.84</u>	<u>744.98</u>	<u>41.67%</u>
	Total Expenditures	<u>603.69</u>	<u>3,458.25</u>	<u>5,147.84</u>	<u>1,689.59</u>	<u>32.82%</u>
	Net Revenues over Expenditures	<u>1,332.45</u>	<u>(164.05)</u>	<u>852.16</u>	<u>(1,016.21)</u>	<u>(119.25)%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

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

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
<b>Revenues</b>						
<b>Property Taxes</b>						
4035	Property Taxes	98,667.60	179,402.83	50,102.00	129,300.83	258.08%
	<b>Total Property Taxes</b>	98,667.60	179,402.83	50,102.00	129,300.83	258.08%
<b>Grant Revenue</b>						
4965	BMC Reimbursements/Grants	13,818.00	37,723.56	0.00	37,723.56	0.00%
	<b>Total Grant Revenue</b>	13,818.00	37,723.56	0.00	37,723.56	0.00%
<b>Service Charges &amp; Fees</b>						
4030	Residential Single Family	150,765.27	1,359,052.27	2,466,860.00	(1,107,807.73)	(44.91)%
4102	Residential- Multi -Family-Water Sales	26,053.74	149,248.24	253,274.00	(104,025.76)	(41.07)%
4103	Commercial, Home Care, Retail-Water Sales	16,898.75	300,503.52	348,830.00	(48,326.48)	(13.85)%
4104	Irrigation- Water Sales	6,754.20	41,410.41	34,568.00	6,842.41	19.79%
4114	Water Other Service Revenues	0.00	35.62	1,000.00	(964.38)	(96.44)%
4931	Water Activation Fees	400.00	2,600.00	6,000.00	(3,400.00)	(56.67)%
4932	Penalties	2,578.47	15,319.53	21,000.00	(5,680.47)	(27.05)%
4933	Door Hangers/Lockout Notices	940.00	5,640.00	12,000.00	(6,360.00)	(53.00)%
4937	NSF Fees	50.00	300.00	400.00	(100.00)	(25.00)%
	<b>Total Service Charges &amp; Fees</b>	204,440.43	1,874,109.59	3,143,932.00	(1,269,822.41)	(40.39)%
<b>Other Revenues</b>						
4930	Other Revenue	(996.73)	6,964.82	9,000.00	(2,035.18)	(22.61)%
	<b>Total Other Revenues</b>	(996.73)	6,964.82	9,000.00	(2,035.18)	(22.61)%
<b>Use of Money &amp; Property</b>						
4504	Interest Income	536.15	3,961.39	6,492.10	(2,530.71)	(38.98)%
4510	Investment Income on funds	21,813.03	85,129.54	100,000.00	(14,870.46)	(14.87)%
4511	Unrealized Change in Value	21,618.01	55,353.78	0.00	55,353.78	0.00%
	<b>Total Use of Money &amp; Property</b>	43,967.19	144,444.71	106,492.10	37,952.61	35.64%
	<b>Total Revenues</b>	359,896.49	2,242,645.51	3,309,526.10	(1,066,880.59)	(32.24)%
<b>Expenditures</b>						
<b>Personnel</b>						
<b>Salaries/Wages</b>						
8018	Holiday Pay	9,931.20	21,051.48	27,800.00	6,748.52	24.28%
8045	Overtime Pay	699.53	4,615.61	10,000.00	5,384.39	53.84%
8050	Administrative Leave Pay	0.00	1,895.76	2,200.00	304.24	13.83%
8051	Floating Holiday Pay	0.00	1,291.52	6,500.00	5,208.48	80.13%
8054	Salaries & Wages - Regular	23,507.23	270,673.23	555,450.00	284,776.77	51.27%
8056	Retroactive Pay	0.00	0.00	1,000.00	1,000.00	100.00%
8060	Sick Leave Pay	2,035.72	13,045.50	18,000.00	4,954.50	27.52%
8063	Standby Pay	1,831.75	14,733.69	28,000.00	13,266.31	47.38%
8066	Comp Time Used	2,774.39	11,870.90	18,000.00	6,129.10	34.05%
8081	Vacation Pay	11,407.49	33,191.21	32,000.00	(1,191.21)	(3.72)%
	<b>Total Salaries/Wages</b>	52,187.31	372,368.90	698,950.00	326,581.10	46.72%
<b>Payroll Taxes &amp; Benefits</b>						
5030	Life Insurance - ER	151.38	1,021.79	2,000.00	978.21	48.91%
5031	Disability Insurance	89.81	612.30	1,100.00	487.70	44.34%
5035	AD & D Insurance	33.24	230.25	450.00	219.75	48.83%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

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

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
5040	LTD Insurance	416.70	2,791.77	5,000.00	2,208.23	44.16%
5050	Medicare - ER	766.47	5,553.88	9,600.00	4,046.12	42.15%
5060	Cafeteria Plan - ER	7,029.20	45,754.86	76,500.00	30,745.14	40.19%
5070	Retirement ER - Regular	11,132.94	79,046.46	140,000.00	60,953.54	43.54%
5075	Retirees Medical - ER	158.43	1,230.95	2,000.00	769.05	38.45%
5102	CA Training Tax- ER	42.93	42.93	50.00	7.07	14.14%
5120	Workers Comp Insurance - ER	0.00	19,946.37	19,950.00	3.63	0.02%
5124	Retirement - ER - Tier 2	1,112.44	8,323.72	14,400.00	6,076.28	42.20%
	Total Payroll Taxes & Benefits	20,933.54	164,555.28	271,050.00	106,494.72	39.29%
	Employment Services					
5100	Unemployment Insurance - ER	1,245.33	1,245.33	2,000.00	754.67	37.73%
6230	Medical Exam	0.00	0.00	160.00	160.00	100.00%
	Total Employment Services	1,245.33	1,245.33	2,160.00	914.67	42.35%
	Total Personnel	74,366.18	538,169.51	972,160.00	433,990.49	44.64%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	108.74	2,600.00	2,491.26	95.82%
7248	Uniform Safety Boots	0.00	350.00	875.00	525.00	60.00%
	Total Clothing & Uniform	0.00	458.74	3,475.00	3,016.26	86.80%
	Contract Services					
6100	Labor & Support-IT Services	0.00	1,810.02	3,250.00	1,439.98	44.31%
6110	IT Purchased Services	119.99	989.93	2,000.00	1,010.07	50.50%
7250	Water Quality Testing	6,792.00	35,297.00	60,000.00	24,703.00	41.17%
7255	Security Services	0.00	1,980.00	4,000.00	2,020.00	50.50%
7321	Janitorial Cleaning & Supplies	87.50	615.43	1,056.00	440.57	41.72%
	Total Contract Services	6,999.49	40,692.38	70,306.00	29,613.62	42.12%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	525.06	2,700.00	2,174.94	80.55%
7242	Minor Tools, Accessories & Field Machines	110.51	1,202.52	3,500.00	2,297.48	65.64%
7253	Rent - Equipment	0.00	0.00	500.00	500.00	100.00%
7256	Meter Purchases & Replacements	0.00	1,614.67	2,000.00	385.33	19.27%
	Total Equipment & Tools	110.51	3,342.25	8,700.00	5,357.75	61.58%
	Financial Services					
7309	Late Fees	0.00	0.00	50.00	50.00	100.00%
7310	Bank Service Charges	0.00	62.00	300.00	238.00	79.33%
	Total Financial Services	0.00	62.00	350.00	288.00	82.29%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	4,479.80	8,000.00	3,520.20	44.00%
6340	Misc Fees	0.00	500.00	900.00	400.00	44.44%
6342	Fees - Regulatory	0.00	22,633.12	25,000.00	2,366.88	9.47%
6345	Property Taxes & Assessments Costs	0.00	2,561.30	7,500.00	4,938.70	65.85%
7325	Insurance	0.00	87,735.00	88,165.00	430.00	0.49%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

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

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Total Insurance, Licenses & Regulatory Fees	0.00	117,909.22	129,565.00	11,655.78	9.00%
<b>Legal &amp; Professional</b>					
7318 Professional & Consulting BMC	0.00	262,572.64	140,000.00	(122,572.64)	(87.55)%
7320 Professional & Consulting Services	2,846.97	18,964.70	20,000.00	1,035.30	5.18%
7326 Legal Services	0.00	425.00	3,000.00	2,575.00	85.83%
7340 Legal Notifications & Mandated Advertising	0.00	332.51	1,000.00	667.49	66.75%
Total Legal & Professional	2,846.97	282,294.85	164,000.00	(118,294.85)	(72.13)%
<b>Office/Operations</b>					
6130 Computer Hardware	0.00	1,412.02	1,800.00	387.98	21.55%
6140 Computer Software	0.00	2,000.00	2,000.00	0.00	0.00%
7140 General Supplies & Minor Equipment	67.06	419.82	1,000.00	580.18	58.02%
7160 Postage, Shipping & Mail Supplies	575.52	4,561.90	10,000.00	5,438.10	54.38%
7180 Billing Supplies, Forms & Printing	1,008.69	10,299.02	21,000.00	10,700.98	50.96%
7226 Membership & Dues	1,864.00	3,064.65	3,065.00	0.35	0.01%
7230 Misc Small Parts & Supplies	66.43	506.90	1,000.00	493.10	49.31%
7237 Process Control & Treatment Supplies	632.04	4,868.43	10,000.00	5,131.57	51.32%
7239 Water Treatment Chemicals	0.00	10,401.53	20,000.00	9,598.47	47.99%
7249 Safety Supplies	(306.12)	1,035.81	1,200.00	164.19	13.68%
Total Office/Operations	3,907.62	38,570.08	71,065.00	32,494.92	45.73%
<b>Other Expense</b>					
7330 Misc Operating Expenses	0.00	0.00	250.00	250.00	100.00%
7348 Water Conservation Program	0.00	1,042.80	2,000.00	957.20	47.86%
Total Other Expense	0.00	1,042.80	2,250.00	1,207.20	53.65%
<b>Rent &amp; Utilities</b>					
6000 Cell Phones	40.00	1,277.11	2,200.00	922.89	41.95%
6025 Telephone	984.58	6,980.38	13,000.00	6,019.62	46.30%
8610 Electric	10,567.70	82,689.44	145,000.00	62,310.56	42.97%
8620 Gas Service	43.14	83.61	250.00	166.39	66.56%
8630 Trash Services	238.78	2,008.37	3,205.00	1,196.63	37.34%
8644 Disposal Services	885.00	5,186.00	7,600.00	2,414.00	31.76%
8670 Street Lighting	62.83	384.08	640.00	255.92	39.99%
Total Rent & Utilities	12,822.03	98,608.99	171,895.00	73,286.01	42.63%
<b>Repairs &amp; Maintenance</b>					
6405 R & M - Extinguishers	0.00	508.67	509.00	0.33	0.06%
6422 R & M - Hydrants	0.00	851.98	1,300.00	448.02	34.46%
6640 R & M - Equip & Other Non-Structural Fixed Assets	0.00	1,766.28	4,000.00	2,233.72	55.84%
6641 R & M - Wells	0.00	414.28	1,000.00	585.72	58.57%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

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

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6750	R & M - Minor Tools & Equipment	0.00	650.43	1,200.00	549.57	45.80%
6800	R & M - Grounds & Collection Systems	92.21	202.32	600.00	397.68	66.28%
6830	Paving & Concrete	0.00	208.34	500.00	291.66	58.33%
6900	R & M - Buildings & Structures	13.93	7,350.55	10,000.00	2,649.45	26.49%
7241	R & M - Water Distribution System	754.92	3,248.82	5,000.00	1,751.18	35.02%
	<b>Total Repairs &amp; Maintenance</b>	<b>861.06</b>	<b>15,201.67</b>	<b>24,109.00</b>	<b>8,907.33</b>	<b>36.95%</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	2,003.25	2,000.00	(3.25)	(0.16)%
8410	Certifications	0.00	180.00	500.00	320.00	64.00%
8510	Lodging & Meals - Local	0.00	75.00	1,400.00	1,325.00	94.64%
8550	Mileage Reimbursement & Parking	0.00	534.22	600.00	65.78	10.96%
	<b>Total Travel &amp; Training</b>	<b>0.00</b>	<b>2,792.47</b>	<b>4,850.00</b>	<b>2,057.53</b>	<b>42.42%</b>
	<b>Vehicle Maintenance &amp; Repairs</b>					
7006	Tuneup/Oil/Maintenance	0.00	840.26	1,600.00	759.74	47.48%
7211	Misc Fuel & Diesel	85.82	1,511.20	4,500.00	2,988.80	66.42%
7220	Gasoline	535.71	4,445.92	9,000.00	4,554.08	50.60%
7228	Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232	Vehicle Repairs - Parts, Tires & Lubricants	0.00	1,768.17	6,500.00	4,731.83	72.80%
	<b>Total Vehicle Maintenance &amp; Repairs</b>	<b>621.53</b>	<b>8,565.55</b>	<b>21,800.00</b>	<b>13,234.45</b>	<b>60.71%</b>
	<b>Total Services &amp; Supplies</b>	<b>28,169.21</b>	<b>609,541.00</b>	<b>672,365.00</b>	<b>62,824.00</b>	<b>9.34%</b>
	<b>Capital Outlay</b>					
9006	Infrastructure CIP	555,550.69	1,234,356.02	2,730,000.00	1,495,643.98	54.79%
	<b>Total Capital Outlay</b>	<b>555,550.69</b>	<b>1,234,356.02</b>	<b>2,730,000.00</b>	<b>1,495,643.98</b>	<b>54.79%</b>
	<b>Debt Service</b>					
9022	Debt Service - Principal	0.00	192,409.45	192,409.45	0.00	0.00%
9023	Debt Service - Interest & Annual Fee	30,774.82	63,954.74	63,954.75	0.01	0.00%
9024	Loan Administration Fee	0.00	7,963.18	8,526.33	563.15	6.60%
	<b>Total Debt Service</b>	<b>30,774.82</b>	<b>264,327.37</b>	<b>264,890.53</b>	<b>563.16</b>	<b>0.21%</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	45,291.95	317,043.65	543,503.36	226,459.71	41.67%
	<b>Total Transfers</b>	<b>45,291.95</b>	<b>317,043.65</b>	<b>543,503.36</b>	<b>226,459.71</b>	<b>41.67%</b>
	<b>Total Expenditures</b>	<b>734,152.85</b>	<b>2,963,437.55</b>	<b>5,239,918.89</b>	<b>2,276,481.34</b>	<b>43.44%</b>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

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

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Net Revenues over Expenditures	(374,256.36)	(720,792.04)	(1,930,392.79)	1,209,600.75	(62.66)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

600 - 600 - Wastewater

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

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	
Revenues						
Service Charges & Fees						
4062	Wastewater Admin Charge	21,082.85	21,108.97	21,082.85	26.12	0.12%
	Total Service Charges & Fees	<u>21,082.85</u>	<u>21,108.97</u>	<u>21,082.85</u>	<u>26.12</u>	<u>0.12%</u>
	Total Revenues	<u>21,082.85</u>	<u>21,108.97</u>	<u>21,082.85</u>	<u>26.12</u>	<u>0.12%</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</u>	<u>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	244.08	270.00	25.92	9.60%
	Total Insurance, Licenses & Regulatory Fees	<u>0.00</u>	<u>244.08</u>	<u>305.00</u>	<u>60.92</u>	<u>19.97%</u>
Legal & Professional						
7320	Professional & Consulting Services	3,682.64	9,715.40	15,692.17	5,976.77	38.09%
	Total Legal & Professional	<u>3,682.64</u>	<u>9,715.40</u>	<u>15,692.17</u>	<u>5,976.77</u>	<u>38.09%</u>
	Total Services & Supplies	<u>3,682.64</u>	<u>11,774.48</u>	<u>17,812.17</u>	<u>6,037.69</u>	<u>33.90%</u>
Transfers						
9511	Interfund Transfer Out	297.97	2,085.79	3,575.68	1,489.89	41.67%
	Total Transfers	<u>297.97</u>	<u>2,085.79</u>	<u>3,575.68</u>	<u>1,489.89</u>	<u>41.67%</u>
	Total Expenditures	<u>3,980.61</u>	<u>13,860.27</u>	<u>21,387.85</u>	<u>7,527.58</u>	<u>35.20%</u>
	Net Revenues over Expenditures	<u>17,102.24</u>	<u>7,248.70</u>	<u>(305.00)</u>	<u>7,553.70</u>	<u>...76.62)%</u>



**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

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

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Special Taxes & Assessments						
4061	Debt Service	314,250.48	(249,952.28)	0.00	(249,952.28)	0.00%
	Assessments-2002 WW Bond					
	Total Special Taxes & Assessments	314,250.48	(249,952.28)	0.00	(249,952.28)	0.00%
Use of Money & Property						
4510	Investment Income on funds	6,589.16	48,347.92	0.00	48,347.92	0.00%
	Total Use of Money & Property	6,589.16	48,347.92	0.00	48,347.92	0.00%
	Total Revenues	320,839.64	(201,604.36)	0.00	(201,604.36)	0.00%
	Net Revenues over Expenditures	320,839.64	(201,604.36)	0.00	(201,604.36)	0.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

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

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
<b>Revenues</b>					
<b>Other Revenues</b>					
4800	Franchise Revenues	<u>77,762.60</u>	<u>228,855.83</u>	<u>350,000.00</u>	<u>(121,144.17)</u> (34.61)%
	Total Other Revenues	<u>77,762.60</u>	<u>228,855.83</u>	<u>350,000.00</u>	<u>(121,144.17)</u> (34.61)%
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	<u>871.53</u>	<u>3,774.80</u>	<u>0.00</u>	<u>3,774.80</u> 0.00%
	Total Use of Money & Property	<u>871.53</u>	<u>3,774.80</u>	<u>0.00</u>	<u>3,774.80</u> 0.00%
	Total Revenues	<u>78,634.13</u>	<u>232,630.63</u>	<u>350,000.00</u>	<u>(117,369.37)</u> (33.53)%
<b>Expenditures</b>					
<b>Services &amp; Supplies</b>					
<b>Legal &amp; Professional</b>					
7320	Professional & Consulting Services	19.16	81.09	35,000.00	34,918.91 99.77%
7326	Legal Services	0.00	0.00	2,000.00	2,000.00 100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	2,000.00	2,000.00 100.00%
	Total Legal & Professional	<u>19.16</u>	<u>81.09</u>	<u>39,000.00</u>	<u>38,918.91</u> 99.79%
<b>Office/Operations</b>					
7140	General Supplies & Minor Equipment	0.00	0.00	500.00	500.00 100.00%
7160	Postage, Shipping & Mail Supplies	119.50	396.75	2,500.00	2,103.25 84.13%
7230	Misc Small Parts & Supplies	0.00	0.00	500.00	500.00 100.00%
	Total Office/Operations	<u>119.50</u>	<u>396.75</u>	<u>3,500.00</u>	<u>3,103.25</u> 88.66%
<b>Other Expense</b>					
7330	Misc Operating Expenses	0.00	0.00	500.00	500.00 100.00%
7345	Outreach- Program Give-away Items	0.00	0.00	2,500.00	2,500.00 100.00%
7346	Promotional Expenses - Event	0.00	0.00	1,000.00	1,000.00 100.00%
	Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>4,000.00</u>	<u>4,000.00</u> 100.00%
<b>Travel &amp; Training</b>					
7324	Education & Training Fees	0.00	0.00	1,000.00	1,000.00 100.00%
8475	Training Materials	0.00	0.00	250.00	250.00 100.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	250.00	250.00 100.00%
	Total Travel & Training	<u>0.00</u>	<u>0.00</u>	<u>1,500.00</u>	<u>1,500.00</u> 100.00%
	Total Services & Supplies	<u>138.66</u>	<u>477.84</u>	<u>48,000.00</u>	<u>47,522.16</u> 99.00%
<b>Debt Service</b>					
8952	Amortization of franchise asset	<u>10,000.00</u>	<u>70,000.00</u>	<u>120,000.00</u>	<u>50,000.00</u> 41.67%
	Total Debt Service	<u>10,000.00</u>	<u>70,000.00</u>	<u>120,000.00</u>	<u>50,000.00</u> 41.67%
<b>Transfers</b>					
9511	Interfund Transfer Out	<u>5,959.47</u>	<u>41,716.29</u>	<u>71,513.60</u>	<u>29,797.31</u> 41.67%
	Total Transfers	<u>5,959.47</u>	<u>41,716.29</u>	<u>71,513.60</u>	<u>29,797.31</u> 41.67%
	Total Expenditures	<u>16,098.13</u>	<u>112,194.13</u>	<u>239,513.60</u>	<u>127,319.47</u> 53.16%
	Net Revenues over Expenditures	<u>62,536.00</u>	<u>120,436.50</u>	<u>110,486.40</u>	<u>9,950.10</u> 9.01%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

800 - 800 - Drainage

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

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
<b>Revenues</b>					
<b>Property Taxes</b>					
4034	Property Tax Revenue from Water	0.00	0.00	109,804.39	(109,804.39) (100.00)%
4035	Property Taxes	13,954.90	25,413.75	41,679.00	(16,265.25) (39.03)%
	<b>Total Property Taxes</b>	<b>13,954.90</b>	<b>25,413.75</b>	<b>151,483.39</b>	<b>(126,069.64) (83.22)%</b>
<b>Special Taxes &amp; Assessments</b>					
4400	Drainage Assessments	32,166.00	55,628.00	95,248.00	(39,620.00) (41.60)%
	<b>Total Special Taxes &amp; Assessments</b>	<b>32,166.00</b>	<b>55,628.00</b>	<b>95,248.00</b>	<b>(39,620.00) (41.60)%</b>
<b>Other Revenues</b>					
4935	Sale-Specs/Plans & Non_Capital Items	33.00	176.00	0.00	176.00 0.00%
	<b>Total Other Revenues</b>	<b>33.00</b>	<b>176.00</b>	<b>0.00</b>	<b>176.00 0.00%</b>
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	1,150.88	9,472.68	600.00	8,872.68 1,478.78%
	<b>Total Use of Money &amp; Property</b>	<b>1,150.88</b>	<b>9,472.68</b>	<b>600.00</b>	<b>8,872.68 1,478.78%</b>
	<b>Total Revenues</b>	<b>47,304.78</b>	<b>90,690.43</b>	<b>247,331.39</b>	<b>(156,640.96) (63.33)%</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	4,475.33	12,000.00	7,524.67 62.71%
	<b>Total Salaries/Wages</b>	<b>0.00</b>	<b>4,475.33</b>	<b>12,200.00</b>	<b>7,724.67 63.32%</b>
	<b>Total Personnel</b>	<b>0.00</b>	<b>4,475.33</b>	<b>12,200.00</b>	<b>7,724.67 63.32%</b>
<b>Services &amp; Supplies</b>					
<b>Equipment &amp; Tools</b>					
6390	Equipment	0.00	4,656.95	5,000.00	343.05 6.86%
7242	Minor Tools, Accessories & Field Machines	0.00	1,641.32	2,000.00	358.68 17.93%
	<b>Total Equipment &amp; Tools</b>	<b>0.00</b>	<b>6,298.27</b>	<b>7,000.00</b>	<b>701.73 10.02%</b>
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6342	Fees - Regulatory	0.00	7,067.00	7,600.00	533.00 7.01%
6345	Property Taxes & Assessments Costs	0.00	388.11	1,500.00	1,111.89 74.13%
7325	Insurance	0.00	852.32	900.00	47.68 5.30%
	<b>Total Insurance, Licenses &amp; Regulatory Fees</b>	<b>0.00</b>	<b>8,307.43</b>	<b>10,000.00</b>	<b>1,692.57 16.93%</b>
<b>Legal &amp; Professional</b>					
7320	Professional & Consulting Services	24.65	151.23	3,000.00	2,848.77 94.96%
7326	Legal Services	0.00	5,915.00	6,000.00	85.00 1.42%
	<b>Total Legal &amp; Professional</b>	<b>24.65</b>	<b>6,066.23</b>	<b>9,000.00</b>	<b>2,933.77 32.60%</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	526.64	600.00	73.36 12.23%
	<b>Total Office/Operations</b>	<b>0.00</b>	<b>526.64</b>	<b>1,150.00</b>	<b>623.36 54.21%</b>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

800 - 800 - Drainage

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

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Other Expense						
7346	Promotional Expenses - Event	0.00	0.00	300.00	300.00	100.00%
	Total Other Expense	0.00	0.00	300.00	300.00	100.00%
Rent & Utilities						
6000	Cell Phones	0.00	658.02	1,350.00	691.98	51.26%
6025	Telephone	29.44	199.80	350.00	150.20	42.91%
8610	Electric	216.81	828.66	1,500.00	671.34	44.76%
8670	Street Lighting	112.48	706.43	1,200.00	493.57	41.13%
	Total Rent & Utilities	358.73	2,392.91	4,400.00	2,007.09	45.62%
Repairs & Maintenance						
6405	R & M - Extinguishers	0.00	48.45	50.00	1.55	3.10%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	479.97	1,100.00	620.03	56.37%
6750	R & M - Minor Tools & Equipment	0.00	0.00	400.00	400.00	100.00%
6800	R & M - Grounds & Collection Systems	0.00	138.32	5,500.00	5,361.68	97.49%
6900	R & M - Buildings & Structures	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Repairs & Maintenance	0.00	666.74	8,050.00	7,383.26	91.72%
Vehicle Maintenance & Repairs						
7211	Misc Fuel & Diesel	21.45	377.79	1,200.00	822.21	68.52%
7220	Gasoline	133.93	1,111.50	2,500.00	1,388.50	55.54%
	Total Vehicle Maintenance & Repairs	155.38	1,489.29	3,700.00	2,210.71	59.75%
	Total Services & Supplies	538.76	25,747.51	43,600.00	17,852.49	40.95%
Capital Outlay						
9006	Infrastructure CIP	0.00	18,376.74	70,000.00	51,623.26	73.75%
	Total Capital Outlay	0.00	18,376.74	70,000.00	51,623.26	73.75%
Debt Service						
2491	Internal Loan Due Water-500	4,788.06	33,308.08	57,398.40	24,090.32	41.97%
9023	Debt Service - Interest & Annual Fee	536.15	3,961.39	6,492.10	2,530.71	38.98%
	Total Debt Service	5,324.21	37,269.47	63,890.50	26,621.03	41.67%
Transfers						
9511	Interfund Transfer Out	1,191.89	8,343.23	14,302.72	5,959.49	41.67%
	Total Transfers	1,191.89	8,343.23	14,302.72	5,959.49	41.67%
	Total Expenditures	7,054.86	94,212.28	203,993.22	109,780.94	53.82%
	Net Revenues over Expenditures	40,249.92	(3,521.85)	43,338.17	(46,860.02)	(108.13)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

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

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
<b>Revenues</b>						
Property Taxes						
4034	Property Tax Revenue from Water	0.00	0.00	15,000.00	(15,000.00)	(100.00)%
	Total Property Taxes	0.00	0.00	15,000.00	(15,000.00)	(100.00)%
Use of Money & Property						
4510	Investment Income on funds	1,499.39	9,692.42	10,000.00	(307.58)	(3.08)%
4511	Unrealized Change in Value	569.28	1,457.66	0.00	1,457.66	0.00%
	Total Use of Money & Property	2,068.67	11,150.08	10,000.00	1,150.08	11.50%
	Total Revenues	2,068.67	11,150.08	25,000.00	(13,849.92)	(55.40)%
<b>Expenditures</b>						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	32.23	191.09	1,000.00	808.91	80.89%
7326	Legal Services	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	32.23	191.09	1,500.00	1,308.91	87.26%
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	32.23	191.09	1,600.00	1,408.91	88.06%
Transfers						
9511	Interfund Transfer Out	297.97	2,085.79	3,575.68	1,489.89	41.67%
	Total Transfers	297.97	2,085.79	3,575.68	1,489.89	41.67%
	Total Expenditures	330.20	2,276.88	5,175.68	2,898.80	56.01%
	Net Revenues over Expenditures	1,738.47	8,873.20	19,824.32	(10,951.12)	(55.24)%

Balance Sheet 1.31.24

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
301 - Fire	301	200.00
LAIF Investments	1011	
500 - Water	500	5,927.44
800 - Drainage	800	5,782.92
900 - Parks & Recreation	900	4,812.26
General Checking Account	1012	
100 - Administration	100	41,833.29
Low Income Sewer Connection Money	105	9,353.02
200 - Bayridge	200	17,294.14
301 - Fire	301	422,922.94
400 - Vista de Oro	400	1,159.64
500 - Water	500	(92,234.21)
600 - Wastewater	600	(61,242.63)
Wastewater Fiduciary Fund	602	25.98
650 - Solid Waste	650	48,470.31
800 - Drainage	800	28,324.92
900 - Parks & Recreation	900	10,200.84
Payroll Account (contra to 2998)	1013	
100 - Administration	100	15,224.48
301 - Fire	301	917.19
500 - Water	500	875.07
Rabobank-Bankruptcy Disbursement	1017	
Reserve		
600 - Wastewater	600	102,793.69
Mechanics Money Market	1040	
100 - Administration	100	20,205.16
200 - Bayridge	200	20,205.16
301 - Fire	301	54,596.12
500 - Water	500	221,813.67
CAMP Investments	1042	
301 - Fire	301	155,406.63
500 - Water	500	499,528.69
650 - Solid Waste	650	186,774.80
800 - Drainage	800	234,494.06
900 - Parks & Recreation	900	206,337.97
US Bank - Investments	1045	
100 - Administration	100	102,985.12
301 - Fire	301	3,092,214.88
500 - Water	500	3,910,772.72
900 - Parks & Recreation	900	102,985.11

Fund	Cash Summary
100	\$ 180,748.05
105	\$ 9,353.02
200	\$ 37,499.30
301	\$ 3,726,257.76
400	\$ 1,159.64
500	\$ 4,546,883.38
600	\$ 41,551.06
602	\$ 1,756,053.01
650	\$ 235,245.11
800	\$ 268,601.90
900	\$ 324,336.18
<b>Total</b>	<b>\$ 11,127,688.41</b>

Prior Month - Dec2023	
Fund	Cash Summary
100	\$ 153,272.40
105	\$ 9,353.02
200	\$ 34,869.60
301	\$ 3,465,291.80
400	\$ (172.81)
500	\$ 4,877,698.93
600	\$ 20,766.18
602	\$ 1,435,213.37
650	\$ 172,589.83
800	\$ 229,294.02
900	\$ 322,598.02
<b>Total</b>	<b>\$ 10,720,774.36</b>

US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	7,517.32
US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	699,996.68
US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	<u>1,048,513.03</u>
Total Cash in Bank		11,127,688.41
Due From Others		
Due From Vista De Oro	1440	
100 - Administration	100	1,517.00
Due From Drainage	1480	
500 - Water	500	<u>252,564.90</u>
Total Due From Others		254,081.90
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	163,082.88
Unbilled A/R	1085	
500 - Water	500	268,353.91
Grants Receivable	1086	
500 - Water	500	<u>127,970.14</u>
Total Accounts Receivable		559,388.93
Accrued Inventory On Hand		
Inventory	1100	
500 - Water	500	<u>73,442.53</u>
Total Accrued Inventory On Hand		<u>73,442.53</u>
Total CURRENT ASSETS		12,024,601.77
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	(26,201.00)
Total Building		829,387.70
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	(732,806.15)
Total Plant & Equipment		1,320,500.54
Construction in Progress		
Construction In Progress	1850	
500 - Water	500	1,296,870.28
Total Construction in Progress		1,296,870.28
Infrastructure		
Infrastructures	1730	
200 - Bayridge	200	93,040.00
400 - Vista de Oro	400	7,000.00
500 - Water	500	11,121,877.24
800 - Drainage	800	133,391.01
Accum Depeciation-Infrastructures	1852	
500 - Water	500	(5,550,679.23)
Total Infrastructure		5,804,629.02
Total FIXED ASSETS		9,807,190.63
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	
500 - Water	500	900.00
Franchise Asset	1993	
650 - Solid Waste	650	976,772.00
Total Cash Suspense		977,672.00
Total OTHER ASSETS		977,672.00
Other Assets		
Def Outflow	1991	
500 - Water	500	486,553.00
Deferred Outflow - OPEB	1992	
500 - Water	500	45,852.00
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	31,570.86
Total Other Assets		565,492.86
Total ASSETS		23,374,957.26
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	
100 - Administration	100	(1,684.33)
200 - Bayridge	200	222.72
301 - Fire	301	8,484.71
400 - Vista de Oro	400	22.72



500 - Water	500	562,615.48
600 - Wastewater	600	606.95
650 - Solid Waste	650	10,138.66
800 - Drainage	800	7,213.90
900 - Parks & Recreation	900	<u>32.23</u>
Total Accounts Payable		587,653.04
Current Payroll Liabilities		
Fed Income Tax Withholding	2001	
100 - Administration	100	0.05
500 - Water	500	(0.05)
Wage Garnishment	2005	
100 - Administration	100	17.52
500 - Water	500	17.48
CA Income Tax Withholding	2011	
100 - Administration	100	0.09
500 - Water	500	(0.09)
SDI Payable Employee (EE Only)	2012	
100 - Administration	100	0.05
500 - Water	500	(0.05)
SLOCEA Dues Payable	2016	
100 - Administration	100	0.09
500 - Water	500	(0.09)
AFLAC Voluntary Insurance-Employee	2022	
500 - Water	500	(0.07)
Unemployment Ins Liab-Employer (ER)	2028	
100 - Administration	100	0.01
500 - Water	500	(0.01)
Accrued Compensated Absences	2040	
100 - Administration	100	7,892.71
500 - Water	500	29,333.90
Long-term Compensated Absences	2041	
100 - Administration	100	23,678.15
500 - Water	500	88,001.71
CALPERS Retirement Tier 2- EE- Liab	2042	
100 - Administration	100	0.04
500 - Water	500	(0.04)
CALPERS Retirement Tier 2- ER- Liab	2044	
500 - Water	500	(0.10)
Other Pension Oblig Liab (OPEB) ARC	2045	
500 - Water	500	253,925.00
Life Insurance Liab-Employer	2201	
100 - Administration	100	(0.05)
500 - Water	500	(0.09)
Medicare Tax Liab	2202	
100 - Administration	100	0.05
500 - Water	500	(0.05)
Medical Plan Liab- Employee	2203	
100 - Administration	100	(1,014.80)
500 - Water	500	(4,479.40)
Vision Plan Liab- Employee	2204	
100 - Administration	100	0.06

500 - Water	500	17.96
Dental Plan Ins Payable- Employee	2205	
500 - Water	500	0.07
Insurance- AD & D	2211	
100 - Administration	100	(1.98)
500 - Water	500	(0.78)
Insurance-Work Injury (WI)	2212	
100 - Administration	100	(0.11)
500 - Water	500	18.16
Insurance- LT Disability	2213	
100 - Administration	100	(0.78)
500 - Water	500	(42.27)
Payroll Clearing Account	2999	
100 - Administration	100	<u>11,624.18</u>
Total Current Payroll Liabilities		408,986.47
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	192,409.45
650 - Solid Waste	650	<u>120,000.00</u>
Total Current Portion Long Term Debt		312,409.45
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		1,403,252.55
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	
500 - Water	500	967,655.00
Def Inflow	2216	
500 - Water	500	162,244.00
Deferred Inflow - Pension	2217	
500 - Water	500	34,639.00
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	1,306,022.02
500 - Water	500	144,644.25
General Contingency Reserve	3111	
100 - Administration	100	20,918.48
301 - Fire	301	493,225.51

500 - Water	500	699,183.00
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>6,962,949.47</u>
Total Other Liabilities		6,962,949.47
Long Term Debt		
Note Payable - Long Term		
Long Term Debt- Note Payable	2100	
650 - Solid Waste	650	856,772.00
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	2,461,985.21
Internal Loan Due Water-500	2491	
800 - Drainage	800	<u>252,564.90</u>
Total Note Payable - Long Term		3,571,322.11
Accrued Interest Payable		
Accrued Interest Payable	2110	
500 - Water	500	<u>27,649.93</u>
Total Accrued Interest Payable		<u>27,649.93</u>
Total Long Term Debt		3,598,972.04
Equity		
Revenues		
100 - Administration	100	420,532.34
200 - Bayridge	200	5,869.82
301 - Fire	301	649,560.11
400 - Vista de Oro	400	3,294.20
500 - Water	500	2,242,645.51
600 - Wastewater	600	21,108.97
Wastewater Fiduciary Fund	602	(201,604.36)
650 - Solid Waste	650	232,630.63
800 - Drainage	800	90,690.43
900 - Parks & Recreation	900	<u>11,150.08</u>
Total Revenues		3,475,877.73
Expenditures		
100 - Administration	100	(422,691.91)
200 - Bayridge	200	(4,654.07)
301 - Fire	301	(310,663.63)

400 - Vista de Oro	400	(3,458.25)
500 - Water	500	(2,963,437.55)
600 - Wastewater	600	(13,860.27)
650 - Solid Waste	650	(112,194.13)
800 - Drainage	800	(60,904.20)
900 - Parks & Recreation	900	(2,276.88)
Total Expenditures		(3,894,140.89)
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	131,129.33
Low Income Sewer Connection Money	105	9,353.02
200 - Bayridge	200	28,060.83
301 - Fire	301	863,265.73
400 - Vista de Oro	400	1,300.97
500 - Water	500	6,021,855.34
600 - Wastewater	600	1,356,971.79
Wastewater Fiduciary Fund	602	1,952,684.63
650 - Solid Waste	650	104,669.95
800 - Drainage	800	(85,963.13)
900 - Parks & Recreation	900	116,551.57
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>11,828,046.36</u>
Total Equity		<u>11,409,783.20</u>
Total LIABILITIES & EQUITY		<u>23,374,957.26</u>

# CASH FLOW SUMMARY

	January 2024	December 2023	November 2023	October 2023	September 2023	August 2023	July 2023	June 2023
Fund	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary
100	\$ 180,748.05	\$ 153,272.40	\$ 155,788.05	\$ 148,767.58	\$ 157,918.91	\$ 147,216.33	\$ 135,449.41	\$ 143,080.72
200	\$ 37,499.30	\$ 34,869.60	\$ 34,172.47	\$ 33,400.06	\$ 34,242.87	\$ 34,920.71	\$ 35,503.40	\$ 36,300.20
301	\$ 3,726,257.76	\$ 3,465,291.80	\$ 3,286,391.75	\$ 3,217,634.36	\$ 3,227,601.74	\$ 3,222,349.27	\$ 3,257,785.68	\$ 3,292,317.74
400	\$ 1,159.64	\$ (172.81)	\$ (534.82)	\$ (380.61)	\$ 269.52	\$ 684.11	\$ 1,004.40	\$ 1,526.18
500	\$ 4,546,883.38	\$ 4,877,698.93	\$ 4,913,771.42	\$ 4,725,116.27	\$ 4,644,844.19	\$ 4,540,190.21	\$ 4,347,963.21	\$ 4,571,959.89
600	\$ 41,551.06	\$ 20,766.18	\$ 25,977.56	\$ 26,249.41	\$ 29,889.87	\$ 33,122.19	\$ 33,420.16	\$ 33,779.81
602	\$ 1,756,053.01	\$ 1,435,213.37	\$ 1,287,675.33	\$ 1,146,191.62	\$ 1,142,267.32	\$ 1,971,836.44	\$ 1,951,010.69	\$ 1,942,993.88
650	\$ 235,245.11	\$ 172,589.83	\$ 187,696.21	\$ 191,068.80	\$ 143,073.10	\$ 145,198.56	\$ 85,429.87	\$ 101,322.14
800	\$ 268,601.90	\$ 229,294.02	\$ 234,245.88	\$ 237,120.19	\$ 247,381.96	\$ 255,898.21	\$ 272,972.70	\$ 265,874.54
900	\$ 324,336.18	\$ 322,598.02	\$ 320,835.14	\$ 319,500.08	\$ 318,432.61	\$ 317,833.08	\$ 317,002.46	\$ 315,430.75
<b>Total</b>	<b>\$ 11,118,335.39</b>	<b>\$ 10,711,421.34</b>	<b>\$ 10,446,018.99</b>	<b>\$ 10,044,667.76</b>	<b>\$ 9,945,922.09</b>	<b>\$ 10,669,249.11</b>	<b>\$ 10,437,541.98</b>	<b>\$ 10,704,585.85</b>

	% Change from Prior Month
Fund	%
100	17.93%
200	7.54%
301	7.53%
400	1159.00%
500	-6.78%
600	100.09%
602	22.35%
650	36.30%
800	17.14%
900	0.54%

Average Cash Flow Summary 2023/2024		Average Cash Flow Summary 2022/2023	
100	\$ 154,165.82	100	\$ 143,565.55
200	\$ 34,944.06	200	\$ 34,307.87
301	\$ 3,343,330.34	301	\$ 2,890,389.94
400	\$ 289.92	400	\$ 120.33
500	\$ 4,656,638.23	500	\$ 4,103,807.39
600	\$ 30,139.49	600	\$ 32,863.82
602	\$ 1,527,178.25	602	\$ 1,603,694.09
650	\$ 165,757.35	650	\$ 27,234.61
800	\$ 249,359.27	800	\$ 609,286.29
900	\$ 320,076.80	900	\$ 295,967.88
<b>TOTAL</b>	<b>\$ 10,481,879.52</b>	<b>TOTAL</b>	<b>\$ 9,748,398.88</b>

# FIRE RESERVES

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 1/31/2024

Current Period  
Balance

### LIABILITIES & EQUITY

#### Other Liabilities

##### Other Liabilities

Replacement Reserve - Vehicle, Equip & Fire Engines	3110	1,306,022.02
General Contingency Reserve	3111	493,225.51
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	<u>540,562.42</u>

Total Other Liabilities 2,380,143.95

Total Other Liabilities 2,380,143.95

#### Equity

##### Equity

Fire Mitigation Fund 3161 135,448.89

Total Equity 135,448.89

Total Equity 135,448.89

Total LIABILITIES & EQUITY 2,515,592.84

# WATER RESERVES

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 1/31/2024

		<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	699,183.00
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>3,111,165.10</u>
Total Other Liabilities		<u>3,111,165.10</u>
Total LIABILITIES & EQUITY		<u><u>3,202,682.37</u></u>

# DRAINAGE RESERVES

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 1/31/2024

		<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 RESERVES

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 1/31/2024

		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>