



February 1, 2024

TO: Board of Directors

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

SUBJECT: Agenda Item 9D – 02/01/2024 Board Meeting
Receive Financial Report for the Period Ending December 31, 2023

President
Marshall E. Ochylski

Vice President
Christine M. Womack

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

General Manager
Ron Munds

District Accountant
Robert Stilts, CPA

Unit Chief
John Owens

Battalion Chief
Paul Provence

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STAFF RECOMMENDATION

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 December 31, 2023.

DESCRIPTION

The attached are the Statement of Revenues and Expenditures and Balance Sheets for December 2023. Below are some of the financials of note.

GL	Fund	Description	Explanation
6100	100	Labor & Support-IT Services	Annual Expense for the District Accounting and Payroll Software
7310	100	Bank Service Charges	Mid-Year Budget Adjustment to be made
7305	100	Auditing Services	Audit charges to date.
7324	100	Education & Training Fees	Conference for \$720 to be reimbursed after conference is completed.
7234	301	Oxygen Supplies & Cylinder Rent	Mid-Year Budget Adjustment to be made
7326	301	Legal Services	Mid-Year Budget Adjustment to be made
8610	301	Electric	True-Up Annual amount. Mid-Year Budget Adjustment to be made
6775	301	R & M -Operation/Field Equipment	Unanticipated expense for Engine replacement in a District owned vehicle. A mid-year adjustment will be made.
7318	500	Professional & Consulting – BMC	Grant Funding and Reimbursement from Water purveyors expected for BMC projects
7320	500	Professional & Consulting Services	A Warranty Dive for the 16th St South Tank was a little over \$9000. This was not budgeted for; a mid-year adjustment will be made

GL	Fund	Description	Explanation
7239	500	Water Treatment Chemicals	A mid-year adjustment will be made
7249	500	Safety Supplies	We are expecting a reimbursement of \$613.24 from our insurance for a loss prevention grant.
8610	500	Electric	Increase in rates, this was under budgeted. A mid-year adjustment will be made
8644	500	Disposal Services	Brine disposal. This will be watched and a mid-year adjustment made if needed.
8670	500	Street Lighting	Increase rates, this was under budgeted. A mid-year adjustment will be made
6640	500	R & M - Equip & Other Non-Structural Fixed Assets	Generator work; this will be watched and if needed a mid-year adjustment will be made
7324	500	Education and Training Fees	One time training for entire water staff cost \$1500
8550	500	Mileage Reimbursement & Parking	Trainings in Fresno for water crew
7006	500	Tuneup/Oil/Maintenance	Under budgeted; a mid-year adjustment will be made
6390	800	Equipment	40 Yard Roll Off service at Vista Court - A mid-year adjustment will be made
7242	800	Minor Tools, Accessories & Field Machines	Surveillance Equipment purchased for Cabrillo Basin - A mid-year adjustment will be made.
7326	800	Legal Fees	In relation to the Cabrillo Basin, outside insurance legal counsel. A Mid-Year Adjustment to be made
7249	800	Safety Supplies	Purchase of Sandbags to prepare for Winter Storm season. A Mid-Year Adjustment to be made

Attachments

December 2023 Financial Report

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 12/1/2023 Through 12/31/2023

	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					
Other Revenues					
4002	Transfer In	59,594.66	357,567.96	715,136.00	(357,568.04) (50.00)%
	Total Other Revenues	59,594.66	357,567.96	715,136.00	(357,568.04) (50.00)%
Use of Money & Property					
4510	Investment Income on funds	402.44	1,343.99	0.00	1,343.99 0.00%
4511	Unrealized Change in Value	790.80	888.39	0.00	888.39 0.00%
	Total Use of Money & Property	1,193.24	2,232.38	0.00	2,232.38 0.00%
	Total Revenues	60,787.90	359,800.34	715,136.00	(355,335.66) (49.69)%
Expenditures					
Personnel					
Salaries/Wages					
7322	Director's Compensation	300.00	4,400.00	14,500.00	10,100.00 69.66%
8018	Holiday Pay	2,494.40	5,589.08	14,000.00	8,410.92 60.08%
8045	Overtime Pay	0.00	0.00	750.00	750.00 100.00%
8050	Administrative Leave Pay	2,228.40	4,634.88	5,800.00	1,165.12 20.09%
8051	Floating Holiday Pay	0.00	2,272.33	3,000.00	727.67 24.26%
8054	Salaries & Wages - Regular	27,993.42	138,138.94	287,000.00	148,861.06 51.87%
8060	Sick Leave Pay	122.93	1,792.08	6,250.00	4,457.92 71.33%
8066	Comp Time Used	0.00	0.00	50.00	50.00 100.00%
8081	Vacation Pay	5,263.67	10,797.86	13,000.00	2,202.14 16.94%
	Total Salaries/Wages	38,402.82	167,625.17	344,350.00	176,724.83 51.32%
Payroll Taxes & Benefits					
5020	Social Security Employer	18.60	272.80	1,116.00	843.20 75.56%
5030	Life Insurance - ER	40.88	235.08	525.00	289.92 55.22%
5031	Disability Insurance	34.69	198.35	500.00	301.65 60.33%
5035	AD & D Insurance	9.24	53.30	125.00	71.70 57.36%
5040	LTD Insurance	156.86	896.90	1,900.00	1,003.10 52.79%
5050	Medicare - ER	574.43	2,537.34	4,900.00	2,362.66 48.22%
5060	Cafeteria Plan - ER	2,364.72	12,949.93	27,150.00	14,200.07 52.30%
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	0.30	4.40	37.50	33.10 88.27%
5120	Workers Comp Insurance - ER	0.00	1,498.81	1,400.00	(98.81) (7.06)%
5124	Retirement - ER - Tier 2	1,874.77	11,248.66	26,200.00	14,951.34 57.07%
	Total Payroll Taxes & Benefits	5,074.49	30,105.57	66,603.50	36,497.93 54.80%
Employment Services					
5100	Unemployment Insurance - ER	10.80	158.40	1,500.00	1,341.60 89.44%
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	10.80	158.40	1,850.00	1,691.60 91.44%
	Total Personnel	43,488.11	197,889.14	412,803.50	214,914.36 52.06%
Services & Supplies					
Clothing & Uniform					
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 12/1/2023 Through 12/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Contract Services						
6100	Labor & Support-IT Services	0.00	6,449.53	11,000.00	4,550.47	41.37%
6110	IT Purchased Services	1,629.00	14,194.00	26,000.00	11,806.00	45.41%
7100	Copier Contract-Maint & Usage	300.30	1,801.80	3,600.00	1,798.20	49.95%
7255	Security Services	105.00	210.00	900.00	690.00	76.67%
7321	Janitorial Cleaning & Supplies	271.00	1,726.00	3,400.00	1,674.00	49.24%
7342	Public Meeting Recordings	163.23	2,011.18	5,600.00	3,588.82	64.09%
	Total Contract Services	2,468.53	26,392.51	50,500.00	24,107.49	47.74%
Financial Services						
7309	Late Fees	0.00	0.00	200.00	200.00	100.00%
7310	Bank Service Charges	610.53	3,159.92	1,400.00	(1,759.92)	(125.71)%
	Total Financial Services	610.53	3,159.92	1,600.00	(1,559.92)	(97.50)%
Insurance, Licenses & Regulatory Fees						
6340	Misc Fees	0.00	0.00	200.00	200.00	100.00%
6341	LAFCO Fees	0.00	17,640.03	19,075.00	1,434.97	7.52%
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%
	Total Insurance, Licenses & Regulatory Fees	0.00	59,297.86	61,097.50	1,799.64	2.95%
Legal & Professional						
7304	Professional Services - ACCTG	5,000.00	27,500.00	60,000.00	32,500.00	54.17%
7305	Auditing Services	2,000.00	21,900.00	23,250.00	1,350.00	5.81%
7320	Professional & Consulting Services	0.00	41.05	2,500.00	2,458.95	98.36%
7326	Legal Services	0.00	3,538.83	30,000.00	26,461.17	88.20%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	7,000.00	52,979.88	116,250.00	63,270.12	54.43%
Office/Operations						
6121	IT-Supplies & Miscellaneous	0.00	0.00	1,000.00	1,000.00	100.00%
6130	Computer Hardware	1,001.00	1,001.00	1,500.00	499.00	33.27%
7140	General Supplies & Minor Equipment	265.36	2,272.34	7,500.00	5,227.66	69.70%
7160	Postage, Shipping & Mail Supplies	318.66	838.60	1,700.00	861.40	50.67%
7226	Membership & Dues	0.00	100.00	8,750.00	8,650.00	98.86%
	Total Office/Operations	1,585.02	4,211.94	20,450.00	16,238.06	79.40%
Other Expense						
7330	Misc Operating Expenses	0.00	0.00	25.00	25.00	100.00%
8735	Misc Department Admin	0.00	0.00	200.00	200.00	100.00%
	Total Other Expense	0.00	0.00	225.00	225.00	100.00%
Rent & Utilities						
6000	Cell Phones	130.00	747.50	1,560.00	812.50	52.08%
6025	Telephone	247.15	1,439.21	3,000.00	1,560.79	52.03%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 12/1/2023 Through 12/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
7350	Rent - Meetings	0.00	0.00	200.00	200.00	100.00%
7352	Rent - Offices & Other Structures	3,400.00	18,800.00	37,200.00	18,400.00	49.46%
8610	Electric	311.12	1,602.19	4,000.00	2,397.81	59.95%
8620	Gas Service	45.54	120.99	1,250.00	1,129.01	90.32%
	Total Rent & Utilities	4,133.81	22,709.89	47,210.00	24,500.11	51.90%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	121.11	100.00	(21.11)	(21.11)%
	Total Repairs & Maintenance	0.00	121.11	100.00	(21.11)	(21.11)%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	100.00	100.00	100.00%
7324	Education & Training Fees	720.00	1,220.00	500.00	(720.00)	(144.00)%
7370	Travel Expense	0.00	367.80	2,500.00	2,132.20	85.29%
8510	Lodging & Meals - Local	0.00	0.00	500.00	500.00	100.00%
8539	Meals	0.00	73.92	600.00	526.08	87.68%
8550	Mileage Reimbursement & Parking	0.00	0.00	500.00	500.00	100.00%
	Total Travel & Training	720.00	1,661.72	4,700.00	3,038.28	64.64%
	Total Services & Supplies	16,517.89	170,534.83	302,332.50	131,797.67	43.59%
	Total Expenditures	60,006.00	368,423.97	715,136.00	346,712.03	48.48%
	Net Revenues over Expenditures	781.90	(8,623.63)	0.00	(8,623.63)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 12/1/2023 Through 12/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Revenues						
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	1,218.39	2,513.76	10,000.00	(7,486.24)	(74.86)%
	Total Special Taxes & Assessments	1,218.39	2,513.76	10,000.00	(7,486.24)	(74.86)%
Use of Money & Property						
4510	Investment Income on funds	63.76	125.80	0.00	125.80	0.00%
	Total Use of Money & Property	63.76	125.80	0.00	125.80	0.00%
	Total Revenues	1,282.15	2,639.56	10,000.00	(7,360.44)	(73.60)%
Expenditures						
Services & Supplies						
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	436.03	2,608.02	6,724.16	4,116.14	61.21%
	Total Rent & Utilities	436.03	2,608.02	6,724.16	4,116.14	61.21%
	Total Services & Supplies	436.03	2,959.57	7,399.16	4,439.59	60.00%
Transfers						
9511	Interfund Transfer Out	148.99	893.94	1,787.84	893.90	50.00%
	Total Transfers	148.99	893.94	1,787.84	893.90	50.00%
	Total Expenditures	585.02	3,853.51	9,187.00	5,333.49	58.05%
	Net Revenues over Expenditures	697.13	(1,213.95)	813.00	(2,026.95)	(249.32)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 12/1/2023 Through 12/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4034	Property Tax Revenue from Water	0.00	0.00	125,105.00	(125,105.00) (100.00)%
4037	Property Tax Zone B Received	108,814.83	217,354.14	790,343.00	(572,988.86) (72.50)%
4038	Property Tax Zone B Pass thru	0.00	0.00	1,821,073.00	(1,821,073.00) (100.00)%
	Total Property Taxes	108,814.83	217,354.14	2,736,521.00	(2,519,166.86) (92.06)%
Special Taxes & Assessments					
4015	CSA 9-I Assessments (Contract)	0.00	0.00	27,508.00	(27,508.00) (100.00)%
4050	Special Fire Tax	0.00	0.00	673,342.00	(673,342.00) (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	700,850.00	(700,850.00) (100.00)%
Other Revenues					
4000	Ambulance Agreement	21,365.57	21,365.57	67,134.00	(45,768.43) (68.17)%
4040	Refunds	41,362.98	41,362.98	0.00	41,362.98 0.00%
	Total Other Revenues	62,728.55	62,728.55	67,134.00	(4,405.45) (6.56)%
Use of Money & Property					
4510	Investment Income on funds	11,067.34	42,346.14	2,000.00	40,346.14 2,017.31%
4511	Unrealized Change in Value	23,744.57	26,674.57	0.00	26,674.57 0.00%
	Total Use of Money & Property	34,811.91	69,020.71	2,000.00	67,020.71 3,351.04%
	Total Revenues	206,355.29	349,103.40	3,506,505.00	(3,157,401.60) (90.04)%
Expenditures					
Personnel					
Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	0.00	9,647.18	38,000.00	28,352.82 74.61%
8340	Resv FF-Shift Coverage	9,915.23	29,656.63	150,000.00	120,343.37 80.23%
8345	Resv FF-Special Projects	0.00	0.00	2,000.00	2,000.00 100.00%
	Total Salaries/Wages	9,915.23	39,303.81	190,000.00	150,696.19 79.31%
Payroll Taxes & Benefits					
5020	Social Security Employer	589.36	2,235.95	10,000.00	7,764.05 77.64%
5030	Life Insurance - ER	161.00	973.00	2,500.00	1,527.00 61.08%
5035	AD & D Insurance	35.00	215.00	850.00	635.00 74.71%
5050	Medicare - ER	143.81	569.92	2,500.00	1,930.08 77.20%
5070	Retirement ER - Regular	4,586.42	27,868.52	62,000.00	34,131.48 55.05%
5102	CA Training Tax- ER	6.47	17.75	175.00	157.25 89.86%
5120	Workers Comp Insurance - ER	0.00	7,442.49	8,540.00	1,097.51 12.85%
5124	Retirement - ER - Tier 2	59.34	745.57	8,500.00	7,754.43 91.23%
	Total Payroll Taxes & Benefits	5,581.40	40,068.20	95,065.00	54,996.80 57.85%
Employment Services					
5000	Medical Exams & Procedures	0.00	328.00	4,000.00	3,672.00 91.80%
5100	Unemployment Insurance - ER	233.88	640.26	6,000.00	5,359.74 89.33%
6200	Hiring, Advertising & Other Costs	0.00	0.00	100.00	100.00 100.00%
6230	Medical Exam	0.00	3,986.50	4,000.00	13.50 0.34%
	Total Employment Services	233.88	4,954.76	14,100.00	9,145.24 64.86%
	Total Personnel	15,730.51	84,326.77	299,165.00	214,838.23 71.81%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 12/1/2023 Through 12/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Services & Supplies						
Clothing & Uniform						
7246	Uniform & Gear	51.00	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	51.00	51.00	5,000.00	4,949.00	98.98%
Contract Services						
6110	IT Purchased Services	0.00	630.00	1,500.00	870.00	58.00%
7100	Copier Contract-Maint & Usage	127.64	765.84	2,500.00	1,734.16	69.37%
7202	Building Alarms & Security	210.00	420.00	1,100.00	680.00	61.82%
7204	Cleaning Supplies, Laundry & Towel Service	470.58	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	808.22	4,286.42	2,533,023.00	2,528,736.58	99.83%
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	25,000.00	25,000.00	100.00%
6460	Self-Contained Breathing Apparatus	0.00	0.00	3,000.00	3,000.00	100.00%
6610	Rescue - Extrication Equipment	0.00	0.00	2,000.00	2,000.00	100.00%
6611	Water Rescue Equipment	0.00	0.00	3,000.00	3,000.00	100.00%
6630	Rope & Climbing Equipment	0.00	0.00	10,000.00	10,000.00	100.00%
7234	Oxygen Supplies & Cylinder Rent	74.20	376.40	350.00	(26.40)	(7.54)%
7238	Paramedic & EMT Small Tools & Supplies	0.00	7,220.16	40,000.00	32,779.84	81.95%
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	74.20	10,404.71	93,350.00	82,945.29	88.85%
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	64,120.00	(368.83)	(0.58)%
	Total Insurance, Licenses & Regulatory Fees	0.00	71,698.62	73,320.00	1,621.38	2.21%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 12/1/2023 Through 12/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Legal & Professional					
7320	Professional & Consulting Services	0.00	2,213.18	3,000.00	786.82 26.23%
7326	Legal Services	0.00	6,022.32	750.00	(5,272.32) (702.98)%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,500.00	1,500.00 100.00%
	Total Legal & Professional	0.00	8,235.50	5,250.00	(2,985.50) (56.87)%
Office/Operations					
7140	General Supplies & Minor Equipment	1,172.64	2,434.73	5,000.00	2,565.27 51.31%
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	100.00	100.00 100.00%
	Total Office/Operations	1,172.64	2,503.92	10,200.00	7,696.08 75.45%
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	192.84	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	6,000.00	6,000.00 100.00%
	Total Other Expense	192.84	677.05	8,000.00	7,322.95 91.54%
Rent & Utilities					
6000	Cell Phones	68.08	405.50	840.00	434.50 51.73%
6025	Telephone	179.83	1,047.95	3,000.00	1,952.05 65.07%
8610	Electric	0.00	2,459.32	1,000.00	(1,459.32) (145.93)%
8620	Gas Service	172.94	459.80	2,500.00	2,040.20 81.61%
8630	Trash Services	261.55	1,538.55	2,800.00	1,261.45 45.05%
8640	Water and Water Services	372.67	2,162.78	6,000.00	3,837.22 63.95%
8659	Utility Cable Charges	0.00	785.62	2,200.00	1,414.38 64.29%
8670	Street Lighting	10.30	61.56	135.00	73.44 54.40%
	Total Rent & Utilities	1,065.37	8,921.08	18,475.00	9,553.92 51.71%
Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	0.00	500.00	500.00 100.00%
6405	R & M - Extinguishers	0.00	525.92	500.00	(25.92) (5.18)%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	189.74	5,000.00	4,810.26 96.21%
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	1,600.00	(21,826.92) ...64.18)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 12/1/2023 Through 12/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6800 R & M - Grounds & Collection Systems	0.00	0.00	1,600.00	1,600.00	100.00%
6900 R & M - Buildings & Structures	75.00	6,033.05	28,000.00	21,966.95	78.45%
Total Repairs & Maintenance	<u>75.00</u>	<u>30,175.63</u>	<u>38,800.00</u>	<u>8,624.37</u>	<u>22.23%</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	3,439.27	137,348.57	2,786,914.00	2,649,565.43	95.07%
Capital Outlay					
9006 Infrastructure CIP	5,659.88	20,567.45	82,567.00	61,999.55	75.09%
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	5,659.88	20,567.45	122,567.00	101,999.55	83.22%
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>37,544.64</u>	<u>75,089.28</u>	<u>37,544.64</u>	<u>50.00%</u>
Total Transfers	<u>6,257.44</u>	<u>37,544.64</u>	<u>75,089.28</u>	<u>37,544.64</u>	<u>50.00%</u>
Total Expenditures	<u>31,087.10</u>	<u>279,787.43</u>	<u>3,477,053.28</u>	<u>3,197,265.85</u>	<u>91.95%</u>
Net Revenues over Expenditures	<u>175,268.19</u>	<u>69,315.97</u>	<u>29,451.72</u>	<u>39,864.25</u>	<u>135.35%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 12/1/2023 Through 12/31/2023

	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 & Septic Assessments	937.16	1,358.06	6,000.00	(4,641.94) (77.37)%
	Total Special Taxes & Assessments	<u>937.16</u>	<u>1,358.06</u>	<u>6,000.00</u>	<u>(4,641.94) (77.37)%</u>
	Total Revenues	<u>937.16</u>	<u>1,358.06</u>	<u>6,000.00</u>	<u>(4,641.94) (77.37)%</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 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>300.00 100.00%</u>
Rent & Utilities					
8670	Street Lighting	426.17	1,791.93	2,460.00	668.07 27.16%
	Total Rent & Utilities	<u>426.17</u>	<u>1,791.93</u>	<u>2,460.00</u>	<u>668.07 27.16%</u>
	Total Services & Supplies	426.17	1,960.68	3,360.00	1,399.32 41.65%
Transfers					
9511	Interfund Transfer Out	148.98	893.88	1,787.84	893.96 50.00%
	Total Transfers	<u>148.98</u>	<u>893.88</u>	<u>1,787.84</u>	<u>893.96 50.00%</u>
	Total Expenditures	<u>575.15</u>	<u>2,854.56</u>	<u>5,147.84</u>	<u>2,293.28 44.55%</u>
	Net Revenues over Expenditures	<u>362.01</u>	<u>(1,496.50)</u>	<u>852.16</u>	<u>(2,348.66) (275.61)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 12/1/2023 Through 12/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4035	Property Taxes	<u>40,418.52</u>	<u>80,735.23</u>	<u>50,102.00</u>	<u>30,633.23</u> 61.14%
	Total Property Taxes	40,418.52	80,735.23	50,102.00	30,633.23 61.14%
Grant Revenue					
4965	BMC Reimbursements/Grants	<u>5,171.00</u>	<u>23,905.56</u>	<u>0.00</u>	<u>23,905.56</u> 0.00%
	Total Grant Revenue	5,171.00	23,905.56	0.00	23,905.56 0.00%
Service Charges & Fees					
4030	Residential Single Family	228,390.42	1,208,287.00	2,466,860.00	(1,258,573.00) (51.02)%
4102	Residential- Multi -Family-Water Sales	13,461.78	123,194.50	253,274.00	(130,079.50) (51.36)%
4103	Commercial, Home Care, Retail-Water Sales	77,650.63	283,604.77	348,830.00	(65,225.23) (18.70)%
4104	Irrigation- Water Sales	408.70	34,656.21	34,568.00	88.21 0.26%
4114	Water Other Service Revenues	0.00	35.62	1,000.00	(964.38) (96.44)%
4931	Water Activation Fees	300.00	2,200.00	6,000.00	(3,800.00) (63.33)%
4932	Penalties	1,915.24	12,741.06	21,000.00	(8,258.94) (39.33)%
4933	Door Hangers/Lockout Notices	520.00	4,700.00	12,000.00	(7,300.00) (60.83)%
4937	NSF Fees	<u>75.00</u>	<u>250.00</u>	<u>400.00</u>	<u>(150.00)</u> (37.50)%
	Total Service Charges & Fees	322,721.77	1,669,669.16	3,143,932.00	(1,474,262.84) (46.89)%
Other Revenues					
4930	Other Revenue	<u>(317.30)</u>	<u>7,961.55</u>	<u>6,000.00</u>	<u>1,961.55</u> 32.69%
	Total Other Revenues	(317.30)	7,961.55	6,000.00	1,961.55 32.69%
Use of Money & Property					
4504	Interest Income	546.11	3,425.24	6,492.10	(3,066.86) (47.24)%
4510	Investment Income on funds	16,211.26	63,316.51	6,000.00	57,316.51 955.28%
4511	Unrealized Change in Value	<u>30,030.13</u>	<u>33,735.77</u>	<u>0.00</u>	<u>33,735.77</u> 0.00%
	Total Use of Money & Property	46,787.50	100,477.52	12,492.10	87,985.42 704.33%
	Total Revenues	<u>414,781.49</u>	<u>1,882,749.02</u>	<u>3,212,526.10</u>	<u>(1,329,777.08)</u> (41.39)%
Expenditures					
Personnel					
Salaries/Wages					
8018	Holiday Pay	4,965.60	11,120.28	27,800.00	16,679.72 60.00%
8045	Overtime Pay	1,418.50	3,916.08	10,000.00	6,083.92 60.84%
8050	Administrative Leave Pay	0.00	1,895.76	2,200.00	304.24 13.83%
8051	Floating Holiday Pay	497.44	1,291.52	6,500.00	5,208.48 80.13%
8054	Salaries & Wages - Regular	55,960.32	247,166.00	550,450.00	303,284.00 55.10%
8056	Retroactive Pay	0.00	0.00	1,000.00	1,000.00 100.00%
8060	Sick Leave Pay	1,387.51	11,009.78	14,000.00	2,990.22 21.36%
8063	Standby Pay	3,145.00	12,901.94	32,950.00	20,048.06 60.84%
8066	Comp Time Used	2,173.00	9,096.51	18,000.00	8,903.49 49.46%
8081	Vacation Pay	<u>8,015.85</u>	<u>21,783.72</u>	<u>22,000.00</u>	<u>216.28</u> 0.98%
	Total Salaries/Wages	77,563.22	320,181.59	684,900.00	364,718.41 53.25%
Payroll Taxes & Benefits					
5030	Life Insurance - ER	151.38	870.41	2,000.00	1,129.59 56.48%
5031	Disability Insurance	89.81	522.49	1,100.00	577.51 52.50%
5035	AD & D Insurance	34.24	197.01	450.00	252.99 56.22%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 12/1/2023 Through 12/31/2023

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
5040	LTD Insurance	416.70	2,375.07	5,000.00	2,624.93	52.50%
5050	Medicare - ER	1,155.93	4,787.41	9,600.00	4,812.59	50.13%
5060	Cafeteria Plan - ER	7,029.20	38,725.66	75,000.00	36,274.34	48.37%
5070	Retirement ER - Regular	13,503.20	67,913.52	140,000.00	72,086.48	51.49%
5075	Retirees Medical - ER	158.43	1,072.52	2,000.00	927.48	46.37%
5102	CA Training Tax- ER	0.00	0.00	50.00	50.00	100.00%
5120	Workers Comp Insurance - ER	0.00	19,946.37	19,320.00	(626.37)	(3.24)%
5124	Retirement - ER - Tier 2	1,668.68	7,211.28	14,400.00	7,188.72	49.92%
	Total Payroll Taxes & Benefits	24,207.57	143,621.74	268,920.00	125,298.26	46.59%
	Employment Services					
5100	Unemployment Insurance - ER	0.00	0.00	2,000.00	2,000.00	100.00%
6230	Medical Exam	0.00	0.00	160.00	160.00	100.00%
	Total Employment Services	0.00	0.00	2,160.00	2,160.00	100.00%
	Total Personnel	101,770.79	463,803.33	955,980.00	492,176.67	51.48%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	108.74	108.74	2,600.00	2,491.26	95.82%
7248	Uniform Safety Boots	175.00	350.00	1,000.00	650.00	65.00%
	Total Clothing & Uniform	283.74	458.74	3,600.00	3,141.26	87.26%
	Contract Services					
6100	Labor & Support-IT Services	545.01	1,810.02	3,250.00	1,439.98	44.31%
6110	IT Purchased Services	119.99	844.94	2,000.00	1,155.06	57.75%
7250	Water Quality Testing	4,406.00	28,505.00	70,000.00	41,495.00	59.28%
7255	Security Services	1,245.00	1,980.00	5,500.00	3,520.00	64.00%
7321	Janitorial Cleaning & Supplies	81.22	527.93	850.00	322.07	37.89%
	Total Contract Services	6,397.22	33,667.89	81,600.00	47,932.11	58.74%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	525.06	2,700.00	2,174.94	80.55%
7242	Minor Tools, Accessories & Field Machines	25.91	1,092.01	3,500.00	2,407.99	68.80%
7253	Rent - Equipment	0.00	0.00	500.00	500.00	100.00%
7256	Meter Purchases & Replacements	0.00	1,614.67	3,000.00	1,385.33	46.18%
	Total Equipment & Tools	25.91	3,231.74	9,700.00	6,468.26	66.68%
	Financial Services					
7309	Late Fees	0.00	0.00	50.00	50.00	100.00%
7310	Bank Service Charges	0.00	12.00	300.00	288.00	96.00%
	Total Financial Services	0.00	12.00	350.00	338.00	96.57%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	1,354.80	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	3,000.00	438.70	14.62%
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 12/1/2023 Through 12/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Total Insurance, Licenses & Regulatory Fees	1,354.80	117,909.22	125,065.00	7,155.78	5.72%
Legal & Professional					
7318 Professional & Consulting BMC	188,182.91	257,470.34	120,000.00	(137,470.34)	(114.56)%
7320 Professional & Consulting Services	824.06	8,967.62	25,000.00	16,032.38	64.13%
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	189,006.97	267,195.47	149,000.00	(118,195.47)	(79.33)%
Office/Operations					
6130 Computer Hardware	1,412.02	1,412.02	3,500.00	2,087.98	59.66%
6140 Computer Software	0.00	2,000.00	2,000.00	0.00	0.00%
7140 General Supplies & Minor Equipment	27.86	352.76	1,000.00	647.24	64.72%
7160 Postage, Shipping & Mail Supplies	762.20	3,986.38	9,000.00	5,013.62	55.71%
7180 Billing Supplies, Forms & Printing	1,521.96	9,290.33	18,750.00	9,459.67	50.45%
7226 Membership & Dues	0.00	1,200.65	3,000.00	1,799.35	59.98%
7230 Misc Small Parts & Supplies	0.00	440.47	5,000.00	4,559.53	91.19%
7237 Process Control & Treatment Supplies	532.78	4,236.39	10,000.00	5,763.61	57.64%
7239 Water Treatment Chemicals	0.00	10,401.53	13,000.00	2,598.47	19.99%
7249 Safety Supplies	449.24	1,341.93	500.00	(841.93)	(168.39)%
Total Office/Operations	4,706.06	34,662.46	65,750.00	31,087.54	47.28%
Other Expense					
7330 Misc Operating Expenses	0.00	0.00	250.00	250.00	100.00%
7348 Water Conservation Program	100.00	795.00	5,000.00	4,205.00	84.10%
Total Other Expense	100.00	795.00	5,250.00	4,455.00	84.86%
Rent & Utilities					
6000 Cell Phones	40.00	1,070.38	3,500.00	2,429.62	69.42%
6025 Telephone	984.93	5,995.80	13,000.00	7,004.20	53.88%
8610 Electric	10,610.84	72,121.74	115,000.00	42,878.26	37.29%
8620 Gas Service	40.47	40.47	250.00	209.53	83.81%
8630 Trash Services	300.69	1,769.59	3,150.00	1,380.41	43.82%
8644 Disposal Services	885.00	4,301.00	5,000.00	699.00	13.98%
8670 Street Lighting	54.29	321.25	432.00	110.75	25.64%
Total Rent & Utilities	12,916.22	85,620.23	140,332.00	54,711.77	38.99%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	508.67	450.00	(58.67)	(13.04)%
6422 R & M - Hydrants	209.90	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	5,000.00	4,585.72	91.71%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 12/1/2023 Through 12/31/2023

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6750	R & M - Minor Tools & Equipment	508.10	650.43	1,200.00	549.57	45.80%
6800	R & M - Grounds & Collection Systems	0.00	110.11	600.00	489.89	81.65%
6830	Paving & Concrete	0.00	208.34	4,000.00	3,791.66	94.79%
6900	R & M - Buildings & Structures	0.00	2,442.69	10,000.00	7,557.31	75.57%
7241	R & M - Water Distribution System	0.00	2,493.90	5,000.00	2,506.10	50.12%
	Total Repairs & Maintenance	718.00	9,446.68	31,550.00	22,103.32	70.06%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324	Education & Training Fees	0.00	2,003.25	1,000.00	(1,003.25)	(100.33)%
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	370.00	(164.22)	(44.38)%
	Total Travel & Training	0.00	2,792.47	3,520.00	727.53	20.67%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	53.18	840.26	800.00	(40.26)	(5.03)%
7211	Misc Fuel & Diesel	137.98	1,425.38	4,500.00	3,074.62	68.32%
7220	Gasoline	565.94	3,910.21	9,000.00	5,089.79	56.55%
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%
	Total Vehicle Maintenance & Repairs	757.10	7,944.02	21,000.00	13,055.98	62.17%
	Total Services & Supplies	216,266.02	563,735.92	636,717.00	72,981.08	11.46%
	Capital Outlay					
9006	Infrastructure CIP	245,090.59	663,634.75	1,922,000.00	1,258,365.25	65.47%
	Total Capital Outlay	245,090.59	663,634.75	1,922,000.00	1,258,365.25	65.47%
	Debt Service					
9022	Debt Service - Principal	0.00	192,409.45	192,409.45	0.00	0.00%
9023	Debt Service - Interest & Annual Fee	0.00	33,179.92	63,954.75	30,774.83	48.12%
9024	Loan Administration Fee	0.00	7,963.18	8,526.33	563.15	6.60%
	Total Debt Service	0.00	233,552.55	264,890.53	31,337.98	11.83%
	Reserves					
9572	*General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
	Total Reserves	0.00	0.00	57,000.00	57,000.00	100.00%
	Transfers					
9511	Interfund Transfer Out	45,291.95	271,751.70	543,503.36	271,751.66	50.00%
	Total Transfers	45,291.95	271,751.70	543,503.36	271,751.66	50.00%
	Total Expenditures	608,419.35	2,196,478.25	4,380,090.89	2,183,612.64	49.85%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 12/1/2023 Through 12/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Net Revenues over Expenditures	<u>(193,637.86)</u>	<u>(313,729.23)</u>	<u>(1,167,564.79)</u>	<u>853,835.56</u>	<u>(73.13)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 12/1/2023 Through 12/31/2023

	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	26.12	21,082.85	(21,056.73)	(99.88)%
	Total Service Charges & Fees	<u>0.00</u>	<u>26.12</u>	<u>21,082.85</u>	<u>(21,056.73)</u>	<u>(99.88)%</u>
	Total Revenues	<u>0.00</u>	<u>26.12</u>	<u>21,082.85</u>	<u>(21,056.73)</u>	<u>(99.88)%</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	0.00	6,032.76	15,692.17	9,659.41	61.56%
	Total Legal & Professional	<u>0.00</u>	<u>6,032.76</u>	<u>15,692.17</u>	<u>9,659.41</u>	<u>61.56%</u>
	Total Services & Supplies	<u>0.00</u>	<u>8,091.84</u>	<u>17,812.17</u>	<u>9,720.33</u>	<u>54.57%</u>
Transfers						
9511	Interfund Transfer Out	297.97	1,787.82	3,575.68	1,787.86	50.00%
	Total Transfers	<u>297.97</u>	<u>1,787.82</u>	<u>3,575.68</u>	<u>1,787.86</u>	<u>50.00%</u>
	Total Expenditures	<u>297.97</u>	<u>9,879.66</u>	<u>21,387.85</u>	<u>11,508.19</u>	<u>53.81%</u>
	Net Revenues over Expenditures	<u>(297.97)</u>	<u>(9,853.54)</u>	<u>(305.00)</u>	<u>(9,548.54)</u>	<u>3,130.67%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 12/1/2023 Through 12/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Revenues						
Special Taxes & Assessments						
4061	Debt Service	135,550.43	(564,202.76)	0.00	(564,202.76)	0.00%
	Assessments-2002 WW Bond					
	Total Special Taxes & Assessments	135,550.43	(564,202.76)	0.00	(564,202.76)	0.00%
Use of Money & Property						
4510	Investment Income on funds	11,987.61	41,758.76	0.00	41,758.76	0.00%
	Total Use of Money & Property	11,987.61	41,758.76	0.00	41,758.76	0.00%
	Total Revenues	147,538.04	(522,444.00)	0.00	(522,444.00)	0.00%
	Net Revenues over Expenditures	147,538.04	(522,444.00)	0.00	(522,444.00)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 12/1/2023 Through 12/31/2023

	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					
Other Revenues					
4800	Franchise Revenues	0.00	151,093.23	350,000.00	(198,906.77) (56.83)%
	Total Other Revenues	0.00	151,093.23	350,000.00	(198,906.77) (56.83)%
Use of Money & Property					
4510	Investment Income on funds	872.51	2,903.27	0.00	2,903.27 0.00%
	Total Use of Money & Property	872.51	2,903.27	0.00	2,903.27 0.00%
	Total Revenues	872.51	153,996.50	350,000.00	(196,003.50) (56.00)%
Expenditures					
Services & Supplies					
Legal & Professional					
7320	Professional & Consulting Services	0.00	42.55	4,000.00	3,957.45 98.94%
7326	Legal Services	0.00	0.00	2,000.00	2,000.00 100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	2,000.00	2,000.00 100.00%
	Total Legal & Professional	0.00	42.55	8,000.00	7,957.45 99.47%
Office/Operations					
7140	General Supplies & Minor Equipment	0.00	0.00	500.00	500.00 100.00%
7160	Postage, Shipping & Mail Supplies	0.00	277.25	2,500.00	2,222.75 88.91%
7230	Misc Small Parts & Supplies	0.00	0.00	500.00	500.00 100.00%
	Total Office/Operations	0.00	277.25	3,500.00	3,222.75 92.08%
Other Expense					
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	0.00	0.00	4,000.00	4,000.00 100.00%
Travel & Training					
7324	Education & Training Fees	0.00	0.00	1,000.00	1,000.00 100.00%
8475	Training Materials	0.00	0.00	250.00	250.00 100.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	250.00	250.00 100.00%
	Total Travel & Training	0.00	0.00	1,500.00	1,500.00 100.00%
	Total Services & Supplies	0.00	319.80	17,000.00	16,680.20 98.12%
Debt Service					
8952	Amortization of franchise asset	10,000.00	60,000.00	120,000.00	60,000.00 50.00%
	Total Debt Service	10,000.00	60,000.00	120,000.00	60,000.00 50.00%
Transfers					
9511	Interfund Transfer Out	5,959.47	35,756.82	71,513.60	35,756.78 50.00%
	Total Transfers	5,959.47	35,756.82	71,513.60	35,756.78 50.00%
	Total Expenditures	15,959.47	96,076.62	208,513.60	112,436.98 53.92%
	Net Revenues over Expenditures	(15,086.96)	57,919.88	141,486.40	(83,566.52) (59.06)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 12/1/2023 Through 12/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4034	Property Tax Revenue from Water	0.00	0.00	109,804.39	(109,804.39) (100.00)%
4035	Property Taxes	5,737.25	11,458.85	41,679.00	(30,220.15) (72.51)%
	Total Property Taxes	5,737.25	11,458.85	151,483.39	(140,024.54) (92.44)%
Special Taxes & Assessments					
4400	Drainage Assessments	9,197.00	23,462.00	95,248.00	(71,786.00) (75.37)%
	Total Special Taxes & Assessments	9,197.00	23,462.00	95,248.00	(71,786.00) (75.37)%
Other Revenues					
4935	Sale-Specs/Plans & Non_Capital Items	71.50	143.00	0.00	143.00 0.00%
	Total Other Revenues	71.50	143.00	0.00	143.00 0.00%
Use of Money & Property					
4510	Investment Income on funds	1,095.44	8,321.80	600.00	7,721.80 1,286.97%
	Total Use of Money & Property	1,095.44	8,321.80	600.00	7,721.80 1,286.97%
	Total Revenues	16,101.19	43,385.65	247,331.39	(203,945.74) (82.46)%
Expenditures					
Personnel					
Salaries/Wages					
8045	Overtime Pay	0.00	0.00	200.00	200.00 100.00%
8054	Salaries & Wages - Regular	1,484.29	4,475.33	12,000.00	7,524.67 62.71%
	Total Salaries/Wages	1,484.29	4,475.33	12,200.00	7,724.67 63.32%
	Total Personnel	1,484.29	4,475.33	12,200.00	7,724.67 63.32%
Services & Supplies					
Equipment & Tools					
6390	Equipment	0.00	4,656.95	300.00	(4,356.95) ...52.32)%
7242	Minor Tools, Accessories & Field Machines	0.00	1,641.32	300.00	(1,341.32) (447.11)%
	Total Equipment & Tools	0.00	6,298.27	600.00	(5,698.27) (949.71)%
Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	0.00	7,067.00	7,200.00	133.00 1.85%
6345	Property Taxes & Assessments Costs	0.00	388.11	600.00	211.89 35.31%
7325	Insurance	0.00	852.32	900.00	47.68 5.30%
	Total Insurance, Licenses & Regulatory Fees	0.00	8,307.43	8,700.00	392.57 4.51%
Legal & Professional					
7320	Professional & Consulting Services	0.00	101.65	3,000.00	2,898.35 96.61%
7326	Legal Services	0.00	5,915.00	5,000.00	(915.00) (18.30)%
	Total Legal & Professional	0.00	6,016.65	8,000.00	1,983.35 24.79%
Office/Operations					
7230	Misc Small Parts & Supplies	0.00	0.00	550.00	550.00 100.00%
7249	Safety Supplies	0.00	526.64	100.00	(426.64) (426.64)%
	Total Office/Operations	0.00	526.64	650.00	123.36 18.98%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 12/1/2023 Through 12/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Other Expense						
7346	Promotional Expenses - Event	0.00	0.00	300.00	300.00	100.00%
	Total Other Expense	0.00	0.00	300.00	300.00	100.00%
Rent & Utilities						
6000	Cell Phones	0.00	546.87	1,100.00	553.13	50.28%
6025	Telephone	29.28	170.36	250.00	79.64	31.86%
8610	Electric	157.12	611.85	1,500.00	888.15	59.21%
8670	Street Lighting	100.08	593.95	1,100.00	506.05	46.00%
	Total Rent & Utilities	286.48	1,923.03	3,950.00	2,026.97	51.32%
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	34.50	356.34	1,200.00	843.66	70.31%
7220	Gasoline	141.49	977.57	2,500.00	1,522.43	60.90%
	Total Vehicle Maintenance & Repairs	175.99	1,333.91	3,700.00	2,366.09	63.95%
	Total Services & Supplies	462.47	25,072.67	33,950.00	8,877.33	26.15%
Capital Outlay						
9006	Infrastructure CIP	0.00	11,476.74	18,000.00	6,523.26	36.24%
	Total Capital Outlay	0.00	11,476.74	18,000.00	6,523.26	36.24%
Debt Service						
2491	Internal Loan Due Water-500	4,778.10	28,520.02	57,398.40	28,878.38	50.31%
9023	Debt Service - Interest & Annual Fee	546.11	3,425.24	6,492.10	3,066.86	47.24%
	Total Debt Service	5,324.21	31,945.26	63,890.50	31,945.24	50.00%
Transfers						
9511	Interfund Transfer Out	1,191.89	7,151.34	14,302.72	7,151.38	50.00%
	Total Transfers	1,191.89	7,151.34	14,302.72	7,151.38	50.00%
	Total Expenditures	8,462.86	80,121.34	142,343.22	62,221.88	43.71%
	Net Revenues over Expenditures	7,638.33	(36,735.69)	104,988.17	(141,723.86)	(134.99)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 12/1/2023 Through 12/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Revenues						
Property Taxes						
4034	Property Tax Revenue from Water	0.00	0.00	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	1,302.58	8,193.03	700.00	7,493.03	1,070.43%
4511	Unrealized Change in Value	790.80	888.38	0.00	888.38	0.00%
	Total Use of Money & Property	2,093.38	9,081.41	700.00	8,381.41	1,197.34%
	Total Revenues	2,093.38	9,081.41	15,700.00	(6,618.59)	(42.16)%
Expenditures						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	0.00	126.32	1,000.00	873.68	87.37%
7326	Legal Services	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	0.00	126.32	1,500.00	1,373.68	91.58%
Office/Operations						
7140	General Supplies & Minor Equipment	0.00	0.00	100.00	100.00	100.00%
	Total Office/Operations	0.00	0.00	100.00	100.00	100.00%
	Total Services & Supplies	0.00	126.32	1,600.00	1,473.68	92.11%
Capital Outlay						
9006	Infrastructure CIP	0.00	0.00	42,000.00	42,000.00	100.00%
	Total Capital Outlay	0.00	0.00	42,000.00	42,000.00	100.00%
Transfers						
9511	Interfund Transfer Out	297.97	1,787.82	3,575.68	1,787.86	50.00%
	Total Transfers	297.97	1,787.82	3,575.68	1,787.86	50.00%
	Total Expenditures	297.97	1,914.14	47,175.68	45,261.54	95.94%
	Net Revenues over Expenditures	1,795.41	7,167.27	(31,475.68)	38,642.95	(122.77)%

CASH FLOW SUMMARY

	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
100	\$ 153,272.40	\$ 155,788.05	\$ 148,767.58	\$ 157,918.91	\$ 147,216.33	\$ 135,449.41	\$ 143,080.72
200	\$ 34,869.60	\$ 34,172.47	\$ 33,400.06	\$ 34,242.87	\$ 34,920.71	\$ 35,503.40	\$ 36,300.20
301	\$ 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	\$ (172.81)	\$ (534.82)	\$ (380.61)	\$ 269.52	\$ 684.11	\$ 1,004.40	\$ 1,526.18
500	\$ 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	\$ 20,766.18	\$ 25,977.56	\$ 26,249.41	\$ 29,889.87	\$ 33,122.19	\$ 33,420.16	\$ 33,779.81
602	\$ 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	\$ 172,589.83	\$ 187,696.21	\$ 191,068.80	\$ 143,073.10	\$ 145,198.56	\$ 85,429.87	\$ 101,322.14
800	\$ 229,294.02	\$ 234,245.88	\$ 237,120.19	\$ 247,381.96	\$ 255,898.21	\$ 272,972.70	\$ 265,874.54
900	\$ 322,598.02	\$ 320,835.14	\$ 319,500.08	\$ 318,432.61	\$ 317,833.08	\$ 317,002.46	\$ 315,430.75
Total	\$ 10,711,421.34	\$ 10,446,018.99	\$ 10,044,667.76	\$ 9,945,922.09	\$ 10,669,249.11	\$ 10,437,541.98	\$ 10,704,585.85

	% Change from Prior Month
Fund	%
100	-1.61%
200	2.04%
301	5.44%
400	-67.69%
500	-0.73%
600	-20.06%
602	11.46%
650	-8.05%
800	-2.11%
900	0.55%

Average Cash Flow Summary 2023/2024		Average Cash Flow Summary 2022/2023	
100	\$ 149,735.45	100	\$ 143,565.55
200	\$ 34,518.19	200	\$ 34,307.87
301	\$ 3,279,509.10	301	\$ 2,890,389.94
400	\$ 144.97	400	\$ 120.33
500	\$ 4,674,930.71	500	\$ 4,103,807.39
600	\$ 28,237.56	600	\$ 32,863.82
602	\$ 1,489,032.46	602	\$ 1,603,694.09
650	\$ 154,176.06	650	\$ 27,234.61
800	\$ 246,152.16	800	\$ 609,286.29
900	\$ 319,366.90	900	\$ 295,967.88
TOTAL	\$ 10,375,803.55	TOTAL	\$ 9,748,398.88

Balance Sheet 12.31.23

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	5,868.48
800 - Drainage	800	5,725.40
900 - Parks & Recreation	900	4,764.39

General Checking Account	1012	
100 - Administration	100	27,058.11
Low Income Sewer Connection Money	105	9,353.02
200 - Bayridge	200	14,743.80
301 - Fire	301	194,663.40
400 - Vista de Oro	400	(172.81)
500 - Water	500	182,018.40
600 - Wastewater	600	(82,027.51)
Wastewater Fiduciary Fund	602	25.98
650 - Solid Waste	650	(13,313.44)
800 - Drainage	800	(9,831.24)
900 - Parks & Recreation	900	10,531.35

Payroll Account (contra to 2998)	1013	
100 - Administration	100	3,661.35
301 - Fire	301	917.19
500 - Water	500	875.07

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

Reserve

Mechanics Money Market	1040	
100 - Administration	100	20,125.80
200 - Bayridge	200	20,125.80
301 - Fire	301	54,381.69
500 - Water	500	320,942.47

CAMP Investments	1042	
301 - Fire	301	154,681.47
500 - Water	500	497,197.79
650 - Solid Waste	650	185,903.27
800 - Drainage	800	233,399.86
900 - Parks & Recreation	900	205,375.15

US Bank - Investments	1045	
100 - Administration	100	101,927.14
301 - Fire	301	3,060,448.05
500 - Water	500	3,870,596.72
900 - Parks & Recreation	900	101,927.13

US Bank - WW Bond Prepayment	1070	
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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
Total	\$ 10,720,774.36

Prior Month - Nov 2023	
Fund	Cash Summary
100	\$ 155,788.05
105	\$ 9,353.02
200	\$ 34,172.47
301	\$ 3,286,391.75
400	\$ (534.82)
500	\$ 4,913,771.42
600	\$ 25,977.56
602	\$ 1,287,675.33
650	\$ 187,696.21
800	\$ 234,245.88
900	\$ 320,835.14
Total	\$ 10,455,372.01

Wastewater Fiduciary Fund	602	7,485.92
US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	383,248.62
US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	<u>1,044,452.85</u>
Total Cash in Bank		10,720,774.36
Due From Others		
Due From Vista De Oro	1440	
100 - Administration	100	1,517.00
Due From Drainage	1480	
500 - Water	500	<u>257,352.96</u>
Total Due From Others		258,869.96
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	295,278.82
Unbilled A/R	1085	
500 - Water	500	268,353.91
Grants Receivable	1086	
500 - Water	500	<u>127,970.14</u>
Total Accounts Receivable		691,584.87
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		11,754,671.72
FIXED ASSETS		
Land		
Land and Land Rights	1720	
200 - Bayridge	200	30,000.00
301 - Fire	301	10,000.00
500 - Water	500	339,838.19
600 - Wastewater	600	158,590.00
800 - Drainage	800	<u>17,374.90</u>
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	
301 - Fire	301	587,410.70
500 - Water	500	268,178.00
Accum Depreciation-Building, Structures & Improvements	1851	
500 - Water	500	<u>(26,201.00)</u>
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
Systems		
Acc Depreciation-Equipment,Vehicles &	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 Depecciation-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	986,772.00
Total Cash Suspense		987,672.00
Total OTHER ASSETS		987,672.00
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		23,115,027.21

LIABILITIES & EQUITY

CURRENT LIABILITIES

Accounts Payable

Vendor Payable (Control Account)	2000	
100 - Administration	100	(11,117.48)
200 - Bayridge	200	22.72
301 - Fire	301	17,099.26
400 - Vista de Oro	400	22.72
500 - Water	500	623,366.19
600 - Wastewater	600	(3,075.69)
650 - Solid Waste	650	10,000.00
800 - Drainage	800	1,119.86
Total Accounts Payable		637,437.58

Current Payroll Liabilities

Fed Income Tax Withholding	2001	
100 - Administration	100	0.05
500 - Water	500	(0.05)
Wage Garnishment	2005	
100 - Administration	100	0.02
500 - Water	500	(0.02)
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	0.08
500 - Water	500	(0.08)
AFLAC Voluntary Insurance-Employee	2022	
500 - Water	500	(0.05)
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	
100 - Administration	100	(0.02)
500 - Water	500	(0.08)
Other Pension Oblig Liab (OPEB) ARC	2045	
500 - Water	500	253,925.00
Life Insurance Liab-Employer	2201	
100 - Administration	100	(0.04)
500 - Water	500	(0.08)
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	0.06
Insurance- AD & D	2211	
100 - Administration	100	0.27
500 - Water	500	0.23
Insurance-Work Injury (WI)	2212	
100 - Administration	100	(0.13)
500 - Water	500	18.57

Insurance- LT Disability	2213	
100 - Administration	100	(0.79)
500 - Water	500	(40.22)
Payroll Clearing Account	2999	
100 - Administration	100	<u>61.05</u>
Total Current Payroll Liabilities		397,394.06
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		1,441,444.68
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	866,772.00
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	2,461,985.21
Internal Loan Due Water-500	2491	
800 - Drainage	800	<u>257,352.96</u>
Total Note Payable - Long Term		3,586,110.17
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		3,613,760.10
Equity		
Revenues		
100 - Administration	100	359,800.34
200 - Bayridge	200	2,639.56
301 - Fire	301	349,103.40
400 - Vista de Oro	400	1,358.06
500 - Water	500	1,882,749.02
600 - Wastewater	600	26.12
Wastewater Fiduciary Fund	602	(522,444.00)
650 - Solid Waste	650	153,996.50
800 - Drainage	800	43,385.65
900 - Parks & Recreation	900	<u>9,081.41</u>
Total Revenues		2,279,696.06
Expenditures		
100 - Administration	100	(368,423.97)
200 - Bayridge	200	(3,853.51)
301 - Fire	301	(279,787.43)
400 - Vista de Oro	400	(2,854.56)
500 - Water	500	(2,196,478.25)
600 - Wastewater	600	(9,879.66)
650 - Solid Waste	650	(96,076.62)
800 - Drainage	800	(51,601.32)
900 - Parks & Recreation	900	<u>(1,914.14)</u>
Total Expenditures		(3,010,869.46)
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>11,096,872.96</u>
Total LIABILITIES & EQUITY		<u>23,115,027.21</u>

Fire Reserve

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 12/31/2023

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	<u>135,448.89</u>
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Total Equity 135,448.89

Total Equity 135,448.89

Total LIABILITIES & EQUITY 2,515,592.84

Water Reserve

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 12/31/2023

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	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 Reserve

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 12/31/2023

		<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 12/31/2023

		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>