



April 29, 2024

TO: Finance Advisory Committee
FROM: Laura Durban, Administrative Services Manager
Ron Munds, General Manager
SUBJECT: **Agenda Item 6 – 04/29/2024 FAC Meeting**
Receive Financial Report for the Period Ending March 31, 2024

STAFF RECOMMENDATION

Staff recommends that the FAC adopt the following motion:

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

DESCRIPTION

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

GL	Fund	Description	Explanation
7320	100	Professional & Consulting Services	Annual Valuation and Disclosure Report for GASB 75
7234	301	Oxygen Supplies & Cylinder Rent	There was an un budgeted expense of \$654.15
6640	301	R & M : Non Structural Fixed Assets	Annual Service was provided on Fire Trucks and was higher than expected
6345	500	Property Taxes & Assessments Cost	Due to Tax Roll Preparation
7256	500	Meter Purchases & Replacements	Purchase of 10 additional meters
6100	500	Labor & It Services	Labor for transferring District to Office 365

President
Marshall E. Ochyalski

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

Attachment

March 2024 Financial Report

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

Offices:
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LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 3/1/2024 Through 3/31/2024

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Other Revenues					
4002	Transfer In	59,594.66	536,351.94	715,136.00	(178,784.06) (25.00)%
4930	Other Revenue	400.00	400.00	0.00	400.00 0.00%
	Total Other Revenues	59,994.66	536,751.94	715,136.00	(178,384.06) (24.94)%
Use of Money & Property					
4510	Investment Income on funds	324.60	2,446.99	0.00	2,446.99 0.00%
4511	Unrealized Change in Value	(135.77)	858.74	0.00	858.74 0.00%
	Total Use of Money & Property	188.83	3,305.73	0.00	3,305.73 0.00%
	Total Revenues	60,183.49	540,057.67	715,136.00	(175,078.33) (24.48)%
Expenditures					
Personnel					
Salaries/Wages					
7322	Director's Compensation	900.00	6,300.00	14,500.00	8,200.00 56.55%
8018	Holiday Pay	1,247.20	11,825.08	14,000.00	2,174.92 15.54%
8045	Overtime Pay	0.00	0.00	750.00	750.00 100.00%
8050	Administrative Leave Pay	0.00	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	24,708.51	207,475.69	287,000.00	79,524.31 27.71%
8060	Sick Leave Pay	122.93	2,808.28	4,250.00	1,441.72 33.92%
8066	Comp Time Used	0.00	0.00	50.00	50.00 100.00%
8081	Vacation Pay	92.85	12,182.50	14,000.00	1,817.50 12.98%
	Total Salaries/Wages	27,071.49	248,039.63	344,350.00	96,310.37 27.97%
Payroll Taxes & Benefits					
5020	Social Security Employer	55.80	390.60	1,116.00	725.40 65.00%
5030	Life Insurance - ER	40.88	357.72	525.00	167.28 31.86%
5031	Disability Insurance	34.69	302.42	600.00	297.58 49.60%
5035	AD & D Insurance	7.00	74.30	125.00	50.70 40.56%
5040	LTD Insurance	156.86	1,367.48	1,900.00	532.52 28.03%
5050	Medicare - ER	410.12	3,756.11	5,200.00	1,443.89 27.77%
5060	Cafeteria Plan - ER	2,364.72	20,044.09	27,150.00	7,105.91 26.17%
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	0.90	20.58	37.50	16.92 45.12%
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	17,235.26	26,200.00	8,964.74 34.22%
	Total Payroll Taxes & Benefits	5,066.51	45,257.37	67,103.50	21,846.13 32.56%
Employment Services					
5100	Unemployment Insurance - ER	26.10	627.46	1,500.00	872.54 58.17%
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	26.10	627.46	1,850.00	1,222.54 66.08%
	Total Personnel	32,164.10	293,924.46	413,303.50	119,379.04 28.88%
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	0.00	0.00	200.00	200.00 100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 3/1/2024 Through 3/31/2024

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Total Clothing & Uniform	0.00	0.00	200.00	200.00	100.00%
Contract Services					
6100 Labor & Support-IT Services	1,550.75	8,141.87	11,000.00	2,858.13	25.98%
6110 IT Purchased Services	1,629.00	19,681.00	26,000.00	6,319.00	24.30%
7100 Copier Contract-Maint & Usage	300.30	2,702.70	3,600.00	897.30	24.93%
7255 Security Services	105.00	315.00	500.00	185.00	37.00%
7321 Janitorial Cleaning & Supplies	271.00	2,539.00	3,400.00	861.00	25.32%
7342 Public Meeting Recordings	55.99	2,979.15	5,600.00	2,620.85	46.80%
Total Contract Services	3,912.04	36,358.72	50,100.00	13,741.28	27.43%
Financial Services					
7309 Late Fees	0.00	0.00	200.00	200.00	100.00%
7310 Bank Service Charges	524.35	4,746.40	7,300.00	2,553.60	34.98%
Total Financial Services	524.35	4,746.40	7,500.00	2,753.60	36.71%
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	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%
Total Insurance, Licenses & Regulatory Fees	0.00	59,297.86	59,662.50	364.64	0.61%
Legal & Professional					
7304 Professional Services - ACCTG	5,000.00	42,500.00	60,000.00	17,500.00	29.17%
7305 Auditing Services	0.00	23,000.00	23,250.00	250.00	1.08%
7320 Professional & Consulting Services	2,360.60	2,433.42	2,500.00	66.58	2.66%
7326 Legal Services	0.00	5,863.83	24,400.00	18,536.17	75.97%
7340 Legal Notifications & Mandated Advertising	0.00	0.00	500.00	500.00	100.00%
Total Legal & Professional	7,360.60	73,797.25	110,650.00	36,852.75	33.31%
Office/Operations					
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	1,129.03	4,054.36	7,500.00	3,445.64	45.94%
7160 Postage, Shipping & Mail Supplies	0.00	1,270.72	1,700.00	429.28	25.25%
7226 Membership & Dues	0.00	8,387.00	8,400.00	13.00	0.15%
Total Office/Operations	1,129.03	14,713.08	19,800.00	5,086.92	25.69%
Other Expense					
7330 Misc Operating Expenses	0.00	55.50	25.00	(30.50)	(122.00)%
8735 Misc Department Admin	0.00	0.00	200.00	200.00	100.00%
Total Other Expense	0.00	55.50	225.00	169.50	75.33%
Rent & Utilities					
6000 Cell Phones	130.00	1,137.50	1,560.00	422.50	27.08%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 3/1/2024 Through 3/31/2024

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6025 Telephone	391.05	2,316.56	2,914.00	597.44	20.50%
7350 Rent - Meetings	0.00	0.00	200.00	200.00	100.00%
7352 Rent - Offices & Other Structures	3,400.00	29,000.00	39,600.00	10,600.00	26.77%
8610 Electric	377.45	2,736.43	4,000.00	1,263.57	31.59%
8620 Gas Service	<u>73.17</u>	<u>395.53</u>	<u>1,100.00</u>	<u>704.47</u>	<u>64.04%</u>
Total Rent & Utilities	4,371.67	35,586.02	49,374.00	13,787.98	27.93%
Repairs & Maintenance					
6405 R & M - Extinguishers	<u>0.00</u>	<u>121.11</u>	<u>121.00</u>	<u>(0.11)</u>	<u>(0.09)%</u>
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	0.00	860.00	500.00	(360.00)	(72.00)%
7370 Travel Expense	0.00	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	51.64	257.20	600.00	342.80	57.13%
8550 Mileage Reimbursement & Parking	0.00	0.00	500.00	500.00	100.00%
Total Travel & Training	<u>51.64</u>	<u>1,861.20</u>	<u>4,200.00</u>	<u>2,338.80</u>	<u>55.69%</u>
Total Services & Supplies	<u>17,349.33</u>	<u>226,537.14</u>	<u>301,832.50</u>	<u>75,295.36</u>	<u>24.95%</u>
Total Expenditures	<u>49,513.43</u>	<u>520,461.60</u>	<u>715,136.00</u>	<u>194,674.40</u>	<u>27.22%</u>
Net Revenues over Expenditures	<u>10,670.06</u>	<u>19,596.07</u>	<u>0.00</u>	<u>19,596.07</u>	<u>0.00%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 3/1/2024 Through 3/31/2024

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Special Taxes & Assessments					
4550	Lighting Assessment	595.17	6,539.91	10,000.00	(3,460.09) (34.60)%
	Total Special Taxes & Assessments	595.17	6,539.91	10,000.00	(3,460.09) (34.60)%
Use of Money & Property					
4510	Investment Income on funds	69.26	341.84	0.00	341.84 0.00%
	Total Use of Money & Property	69.26	341.84	0.00	341.84 0.00%
	Total Revenues	664.43	6,881.75	10,000.00	(3,118.25) (31.18)%
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	461.72	3,982.70	6,724.16	2,741.46 40.77%
	Total Rent & Utilities	461.72	3,982.70	6,724.16	2,741.46 40.77%
	Total Services & Supplies	461.72	4,334.25	7,399.16	3,064.91 41.42%
Transfers					
9511	Interfund Transfer Out	148.99	1,340.91	1,787.84	446.93 25.00%
	Total Transfers	148.99	1,340.91	1,787.84	446.93 25.00%
	Total Expenditures	610.71	5,675.16	9,187.00	3,511.84 38.23%
	Net Revenues over Expenditures	53.72	1,206.59	813.00	393.59 48.41%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 3/1/2024 Through 3/31/2024

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Property Taxes					
4034	Property Tax Revenue from Water	0.00	0.00	125,105.00	(125,105.00) (100.00)%
4037	Property Tax Zone B Received	36,105.72	550,212.08	790,343.00	(240,130.92) (30.38)%
4038	Property Tax Zone B Pass thru	565,178.45	565,178.45	1,821,073.00	(1,255,894.55) (68.96)%
4039	CalFire Sched A Prior Years Refunds	0.00	254,239.67	0.00	254,239.67 0.00%
	Total Property Taxes	601,284.17	1,369,630.20	2,736,521.00	(1,366,890.80) (49.95)%
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	42,731.14	67,134.00	(24,402.86) (36.35)%
4930	Other Revenue	200.00	200.00	0.00	200.00 0.00%
	Total Other Revenues	21,565.57	42,931.14	67,134.00	(24,202.86) (36.05)%
Use of Money & Property					
4510	Investment Income on funds	10,619.04	75,325.55	80,000.00	(4,674.45) (5.84)%
4511	Unrealized Change in Value	(4,076.54)	25,784.35	0.00	25,784.35 0.00%
	Total Use of Money & Property	6,542.50	101,109.90	80,000.00	21,109.90 26.39%
	Total Revenues	629,392.24	1,513,671.24	3,584,505.00	(2,070,833.76) (57.77)%
Expenditures					
Personnel					
Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	522.00	13,407.38	38,000.00	24,592.62 64.72%
8340	Resv FF-Shift Coverage	6,913.60	54,087.83	150,000.00	95,912.17 63.94%
8345	Resv FF-Special Projects	0.00	0.00	2,000.00	2,000.00 100.00%
	Total Salaries/Wages	7,435.60	67,495.21	190,000.00	122,504.79 64.48%
Payroll Taxes & Benefits					
5020	Social Security Employer	460.98	3,980.81	10,000.00	6,019.19 60.19%
5030	Life Insurance - ER	168.47	1,532.47	2,500.00	967.53 38.70%
5035	AD & D Insurance	36.62	336.62	850.00	513.38 60.40%
5050	Medicare - ER	107.80	978.70	2,500.00	1,521.30 60.85%
5070	Retirement ER - Regular	4,586.42	41,627.78	62,000.00	20,372.22 32.86%
5102	CA Training Tax- ER	7.42	45.90	175.00	129.10 73.77%
5120	Workers Comp Insurance - ER	0.00	7,442.49	8,540.00	1,097.51 12.85%
5124	Retirement - ER - Tier 2	0.00	745.57	8,500.00	7,754.43 91.23%
	Total Payroll Taxes & Benefits	5,367.71	56,690.34	95,065.00	38,374.66 40.37%
Employment Services					
5000	Medical Exams & Procedures	0.00	1,070.00	4,000.00	2,930.00 73.25%
5100	Unemployment Insurance - ER	215.64	1,457.81	6,000.00	4,542.19 75.70%
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%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 3/1/2024 Through 3/31/2024

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Total Employment Services	<u>215.64</u>	<u>6,514.31</u>	<u>14,100.00</u>	<u>7,585.69</u>	<u>53.80%</u>
Total Personnel	13,018.95	130,699.86	299,165.00	168,465.14	56.31%
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	0.00	51.00	3,000.00	2,949.00	98.30%
7248 Uniform Safety Boots	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>2,000.00</u>	<u>100.00%</u>
Total Clothing & Uniform	0.00	51.00	5,000.00	4,949.00	98.98%
Contract Services					
6110 IT Purchased Services	250.00	1,258.00	1,500.00	242.00	16.13%
7100 Copier Contract-Maint & Usage	127.64	1,148.76	2,500.00	1,351.24	54.05%
7202 Building Alarms & Security	210.00	630.00	1,100.00	470.00	42.73%
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	<u>565,178.45</u>	<u>565,178.45</u>	<u>2,521,923.00</u>	<u>1,956,744.55</u>	<u>77.59%</u>
Total Contract Services	565,766.09	570,685.79	2,533,023.00	1,962,337.21	77.47%
Equipment & Tools					
6055 Radios -Non Capital	0.00	0.00	2,000.00	2,000.00	100.00%
6440 Fire Personal Protection Equipment	585.00	585.00	5,000.00	4,415.00	88.30%
6460 Self-Contained Breathing Apparatus	0.00	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	0.00	1,350.97	1,300.00	(50.97)	(3.92)%
7238 Paramedic & EMT Small Tools & Supplies	1,463.47	11,860.77	27,000.00	15,139.23	56.07%
7242 Minor Tools, Accessories & Field Machines	0.00	2,772.77	6,800.00	4,027.23	59.22%
7252 Misc Hardware	<u>0.00</u>	<u>35.38</u>	<u>1,200.00</u>	<u>1,164.62</u>	<u>97.05%</u>
Total Equipment & Tools	2,048.47	16,654.21	61,300.00	44,645.79	72.83%
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	<u>0.00</u>	<u>0.00</u>	<u>50.00</u>	<u>50.00</u>	<u>100.00%</u>
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	542.50	7,752.29	7,200.00	(552.29)	(7.67)%
7325 Insurance	0.00	64,488.83	64,500.00	11.17	0.02%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 3/1/2024 Through 3/31/2024

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Total Insurance, Licenses & Regulatory Fees	542.50	72,241.12	73,700.00	1,458.88	1.98%
Legal & Professional					
7320 Professional & Consulting Services	363.02	3,598.86	8,000.00	4,401.14	55.01%
7326 Legal Services	0.00	6,122.32	10,000.00	3,877.68	38.78%
7340 Legal Notifications & Mandated Advertising	0.00	0.00	1,500.00	1,500.00	100.00%
Total Legal & Professional	363.02	9,721.18	19,500.00	9,778.82	50.15%
Office/Operations					
7140 General Supplies & Minor Equipment	510.57	3,939.67	5,000.00	1,060.33	21.21%
7160 Postage, Shipping & Mail Supplies	0.00	12.95	2,000.00	1,987.05	99.35%
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	250.00	300.00	50.00	16.67%
Total Office/Operations	510.57	4,267.37	10,400.00	6,132.63	58.97%
Other Expense					
7201 White Goods & Accessories - bedding, towels	0.00	0.00	500.00	500.00	100.00%
7209 District Operating Center Expense	0.00	0.00	200.00	200.00	100.00%
7218 Cooking Products - Food, Drinks & Staples	0.00	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	1,226.77	1,251.27	1,000.00	(251.27)	(25.13)%
Total Other Expense	1,226.77	1,928.32	3,000.00	1,071.68	35.72%
Rent & Utilities					
6000 Cell Phones	68.36	610.58	910.00	299.42	32.90%
6025 Telephone	180.29	1,588.50	2,400.00	811.50	33.81%
8610 Electric	0.00	2,459.32	2,460.00	0.68	0.03%
8620 Gas Service	154.44	1,254.72	2,500.00	1,245.28	49.81%
8630 Trash Services	207.71	2,161.68	2,800.00	638.32	22.80%
8640 Water and Water Services	462.47	3,462.05	6,000.00	2,537.95	42.30%
8659 Utility Cable Charges	0.00	1,231.91	2,200.00	968.09	44.00%
8670 Street Lighting	11.14	94.64	135.00	40.36	29.90%
Total Rent & Utilities	1,084.41	12,863.40	19,405.00	6,541.60	33.71%
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	526.00	0.08	0.02%
6640 R & M - Equip & Other Non-Structural Fixed Assets	3,145.00	3,334.74	3,000.00	(334.74)	(11.16)%
6750 R & M - Minor Tools & Equipment	0.00	0.00	1,600.00	1,600.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 3/1/2024 Through 3/31/2024

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6775 R & M -Operation/Field Equipment	0.00	23,426.92	24,500.00	1,073.08	4.38%
6800 R & M - Grounds & Collection Systems	0.00	0.00	1,600.00	1,600.00	100.00%
6900 R & M - Buildings & Structures	457.04	6,780.09	28,000.00	21,219.91	75.79%
Total Repairs & Maintenance	3,602.04	34,067.67	59,726.00	25,658.33	42.96%
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	0.00	0.00	500.00	500.00	100.00%
Total Travel & Training	0.00	394.64	1,400.00	1,005.36	71.81%
Total Services & Supplies	575,143.87	722,874.70	2,786,550.00	2,063,675.30	74.06%
Capital Outlay					
9006 Infrastructure CIP	6,140.93	33,273.95	62,567.00	29,293.05	46.82%
9085 Vehicle Purchase	0.00	0.00	40,000.00	40,000.00	100.00%
Total Capital Outlay	6,140.93	33,273.95	102,567.00	69,293.05	67.56%
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	0.00	0.00	193,318.00	193,318.00	100.00%
Transfers					
9511 Interfund Transfer Out	6,257.44	56,316.96	75,089.28	18,772.32	25.00%
Total Transfers	6,257.44	56,316.96	75,089.28	18,772.32	25.00%
Total Expenditures	600,561.19	943,165.47	3,456,689.28	2,513,523.81	72.71%
Net Revenues over Expenditures	28,831.05	570,505.77	127,815.72	442,690.05	346.35%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 3/1/2024 Through 3/31/2024

	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 Assessment	294.63	3,841.37	6,000.00	(2,158.63) (35.98)%
	Total Special Taxes & Assessments	<u>294.63</u>	<u>3,841.37</u>	<u>6,000.00</u>	<u>(2,158.63) (35.98)%</u>
	Total Revenues	<u>294.63</u>	<u>3,841.37</u>	<u>6,000.00</u>	<u>(2,158.63) (35.98)%</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	182.30	1,572.91	2,460.00	887.09 36.06%
	Total Rent & Utilities	<u>182.30</u>	<u>1,572.91</u>	<u>2,460.00</u>	<u>887.09 36.06%</u>
	Total Services & Supplies	<u>182.30</u>	<u>1,741.66</u>	<u>3,360.00</u>	<u>1,618.34 48.16%</u>
Transfers					
9511	Interfund Transfer Out	148.98	1,340.82	1,787.84	447.02 25.00%
	Total Transfers	<u>148.98</u>	<u>1,340.82</u>	<u>1,787.84</u>	<u>447.02 25.00%</u>
	Total Expenditures	<u>331.28</u>	<u>3,082.48</u>	<u>5,147.84</u>	<u>2,065.36 40.12%</u>
	Net Revenues over Expenditures	<u>(36.65)</u>	<u>758.89</u>	<u>852.16</u>	<u>(93.27) (10.95)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 3/1/2024 Through 3/31/2024

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Property Taxes						
4035	Property Taxes	13,411.27	203,580.77	50,102.00	153,478.77	306.33%
	Total Property Taxes	13,411.27	203,580.77	50,102.00	153,478.77	306.33%
Grant Revenue						
4950	Grants	0.00	105,240.13	0.00	105,240.13	0.00%
4965	BMC Reimbursements/Grants	61,300.58	229,096.39	0.00	229,096.39	0.00%
	Total Grant Revenue	61,300.58	334,336.52	0.00	334,336.52	0.00%
Service Charges & Fees						
4030	Residential Single Family	135,870.35	1,702,621.42	2,466,860.00	(764,238.58)	(30.98)%
4102	Residential- Multi -Family-Water Sales	25,101.38	187,008.05	253,274.00	(66,265.95)	(26.16)%
4103	Commercial, Home Care, Retail-Water Sales	15,886.50	377,681.89	348,830.00	28,851.89	8.27%
4104	Irrigation- Water Sales	3,913.60	45,706.91	34,568.00	11,138.91	32.22%
4114	Water Other Service Revenues	0.00	35.62	1,000.00	(964.38)	(96.44)%
4931	Water Activation Fees	600.00	3,450.00	6,000.00	(2,550.00)	(42.50)%
4932	Penalties	1,776.25	19,165.26	21,000.00	(1,834.74)	(8.74)%
4933	Door Hangers/Lockout Notices	1,180.00	7,920.00	12,000.00	(4,080.00)	(34.00)%
4937	NSF Fees	75.00	400.00	400.00	0.00	0.00%
	Total Service Charges & Fees	184,403.08	2,343,989.15	3,143,932.00	(799,942.85)	(25.44)%
Other Revenues						
4930	Other Revenue	2,395.31	11,306.86	9,000.00	2,306.86	25.63%
	Total Other Revenues	2,395.31	11,306.86	9,000.00	2,306.86	25.63%
Use of Money & Property						
4504	Interest Income	516.18	5,003.75	6,492.10	(1,488.35)	(22.93)%
4510	Investment Income on funds	10,790.78	105,650.20	100,000.00	5,650.20	5.65%
4511	Unrealized Change in Value	(5,155.67)	32,609.88	0.00	32,609.88	0.00%
	Total Use of Money & Property	6,151.29	143,263.83	106,492.10	36,771.73	34.53%
	Total Revenues	267,661.53	3,036,477.13	3,309,526.10	(273,048.97)	(8.25)%
Expenditures						
Personnel						
Salaries/Wages						
8018	Holiday Pay	2,482.80	23,534.28	27,800.00	4,265.72	15.34%
8045	Overtime Pay	464.69	5,559.67	10,000.00	4,440.33	44.40%
8050	Administrative Leave Pay	0.00	1,895.76	2,200.00	304.24	13.83%
8051	Floating Holiday Pay	0.00	1,934.96	6,500.00	4,565.04	70.23%
8054	Salaries & Wages - Regular	42,981.80	352,189.78	555,450.00	203,260.22	36.59%
8056	Retroactive Pay	0.00	0.00	1,000.00	1,000.00	100.00%
8060	Sick Leave Pay	2,022.86	18,735.13	18,000.00	(735.13)	(4.08)%
8063	Standby Pay	2,129.25	18,902.94	28,000.00	9,097.06	32.49%
8066	Comp Time Used	1,582.85	14,331.22	18,000.00	3,668.78	20.38%
8081	Vacation Pay	585.70	37,363.44	32,000.00	(5,363.44)	(16.76)%
	Total Salaries/Wages	52,249.95	474,447.18	698,950.00	224,502.82	32.12%
Payroll Taxes & Benefits						
5030	Life Insurance - ER	151.38	1,324.55	2,000.00	675.45	33.77%
5031	Disability Insurance	89.81	791.92	1,100.00	308.08	28.01%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 3/1/2024 Through 3/31/2024

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
5035	AD & D Insurance	33.24	296.73	450.00	153.27	34.06%
5040	LTD Insurance	416.70	3,625.17	5,000.00	1,374.83	27.50%
5050	Medicare - ER	767.56	7,090.56	9,600.00	2,509.44	26.14%
5060	Cafeteria Plan - ER	7,029.20	59,813.26	76,500.00	16,686.74	21.81%
5070	Retirement ER - Regular	11,132.94	101,312.34	140,000.00	38,687.66	27.63%
5075	Retirees Medical - ER	158.43	1,547.81	2,000.00	452.19	22.61%
5102	CA Training Tax- ER	0.00	52.49	50.00	(2.49)	(4.98)%
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	10,548.62	14,400.00	3,851.38	26.75%
	Total Payroll Taxes & Benefits	20,891.70	206,349.82	271,050.00	64,700.18	23.87%
	Employment Services					
5100	Unemployment Insurance - ER	0.00	1,522.49	2,000.00	477.51	23.88%
6230	Medical Exam	0.00	0.00	160.00	160.00	100.00%
	Total Employment Services	0.00	1,522.49	2,160.00	637.51	29.51%
	Total Personnel	73,141.65	682,319.49	972,160.00	289,840.51	29.81%
	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	1,875.00	3,685.02	3,250.00	(435.02)	(13.39)%
6110	IT Purchased Services	119.99	1,279.91	2,000.00	720.09	36.00%
7250	Water Quality Testing	2,942.00	42,559.00	60,000.00	17,441.00	29.07%
7255	Security Services	735.00	2,715.00	4,000.00	1,285.00	32.13%
7321	Janitorial Cleaning & Supplies	87.50	790.43	1,056.00	265.57	25.15%
	Total Contract Services	5,759.49	51,029.36	70,306.00	19,276.64	27.42%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	525.06	2,700.00	2,174.94	80.55%
7242	Minor Tools, Accessories & Field Machines	0.00	2,558.46	3,500.00	941.54	26.90%
7253	Rent - Equipment	0.00	0.00	500.00	500.00	100.00%
7256	Meter Purchases & Replacements	2,327.33	3,942.00	2,000.00	(1,942.00)	(97.10)%
	Total Equipment & Tools	2,327.33	7,025.52	8,700.00	1,674.48	19.25%
	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 3/1/2024 Through 3/31/2024

	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%
Legal & Professional					
7318 Professional & Consulting BMC	67,229.50	422,763.70	140,000.00	(282,763.70)	(201.97)%
7320 Professional & Consulting Services	2,182.82	23,102.15	20,000.00	(3,102.15)	(15.51)%
7326 Legal Services	0.00	575.00	3,000.00	2,425.00	80.83%
7340 Legal Notifications & Mandated Advertising	0.00	332.51	1,000.00	667.49	66.75%
Total Legal & Professional	69,412.32	446,773.36	164,000.00	(282,773.36)	(172.42)%
Office/Operations					
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	0.00	419.82	1,000.00	580.18	58.02%
7160 Postage, Shipping & Mail Supplies	828.68	6,364.00	10,000.00	3,636.00	36.36%
7180 Billing Supplies, Forms & Printing	1,643.82	14,435.47	21,000.00	6,564.53	31.26%
7226 Membership & Dues	0.00	3,064.65	3,065.00	0.35	0.01%
7230 Misc Small Parts & Supplies	10.30	766.74	1,000.00	233.26	23.33%
7237 Process Control & Treatment Supplies	1,594.17	6,462.60	10,000.00	3,537.40	35.37%
7239 Water Treatment Chemicals	0.00	11,801.33	20,000.00	8,198.67	40.99%
7249 Safety Supplies	122.84	821.25	1,200.00	378.75	31.56%
Total Office/Operations	4,199.81	47,547.88	71,065.00	23,517.12	33.09%
Other Expense					
7330 Misc Operating Expenses	0.00	0.00	250.00	250.00	100.00%
7348 Water Conservation Program	484.75	1,727.55	2,000.00	272.45	13.62%
Total Other Expense	484.75	1,727.55	2,250.00	522.45	23.22%
Rent & Utilities					
6000 Cell Phones	40.00	1,693.57	2,200.00	506.43	23.02%
6025 Telephone	1,119.69	8,927.72	13,000.00	4,072.28	31.33%
8610 Electric	10,951.04	106,365.71	145,000.00	38,634.29	26.64%
8620 Gas Service	46.12	174.36	250.00	75.64	30.26%
8630 Trash Services	238.78	2,485.93	3,205.00	719.07	22.44%
8644 Disposal Services	0.00	5,186.00	7,600.00	2,414.00	31.76%
8670 Street Lighting	68.42	520.73	640.00	119.27	18.64%
Total Rent & Utilities	12,464.05	125,354.02	171,895.00	46,540.98	27.08%
Repairs & Maintenance					
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 3/1/2024 Through 3/31/2024

		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	0.00	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	0.00	12,919.70	10,000.00	(2,919.70)	(29.20)%
7241	R & M - Water Distribution System	0.00	4,387.50	5,000.00	612.50	12.25%
	Total Repairs & Maintenance	<u>0.00</u>	<u>21,909.50</u>	<u>24,109.00</u>	<u>2,199.50</u>	<u>9.12%</u>
	Travel & Training					
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	60.00	240.00	500.00	260.00	52.00%
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%
	Total Travel & Training	<u>60.00</u>	<u>2,852.47</u>	<u>4,850.00</u>	<u>1,997.53</u>	<u>41.19%</u>
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	0.00	959.65	1,600.00	640.35	40.02%
7211	Misc Fuel & Diesel	72.06	2,730.37	4,500.00	1,769.63	39.33%
7220	Gasoline	614.16	5,732.91	9,000.00	3,267.09	36.30%
7228	Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232	Vehicle Repairs - Parts, Tires & Lubricants	33.04	1,801.21	6,500.00	4,698.79	72.29%
	Total Vehicle Maintenance & Repairs	<u>719.26</u>	<u>11,224.14</u>	<u>21,800.00</u>	<u>10,575.86</u>	<u>48.51%</u>
	Total Services & Supplies	<u>95,427.01</u>	<u>833,873.76</u>	<u>672,365.00</u>	<u>(161,508.76)</u>	<u>(24.02)%</u>
	Capital Outlay					
9006	Infrastructure CIP	<u>28,067.00</u>	<u>1,560,057.10</u>	<u>2,730,000.00</u>	<u>1,169,942.90</u>	<u>42.86%</u>
	Total Capital Outlay	<u>28,067.00</u>	<u>1,560,057.10</u>	<u>2,730,000.00</u>	<u>1,169,942.90</u>	<u>42.86%</u>
	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	63,954.74	63,954.75	0.01	0.00%
9024	Loan Administration Fee	<u>0.00</u>	<u>7,963.18</u>	<u>8,526.33</u>	<u>563.15</u>	<u>6.60%</u>
	Total Debt Service	<u>0.00</u>	<u>264,327.37</u>	<u>264,890.53</u>	<u>563.16</u>	<u>0.21%</u>
	Reserves					
9572	*General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
	Total Reserves	<u>0.00</u>	<u>0.00</u>	<u>57,000.00</u>	<u>57,000.00</u>	<u>100.00%</u>
	Transfers					
9511	Interfund Transfer Out	<u>45,291.95</u>	<u>407,627.55</u>	<u>543,503.36</u>	<u>135,875.81</u>	<u>25.00%</u>
	Total Transfers	<u>45,291.95</u>	<u>407,627.55</u>	<u>543,503.36</u>	<u>135,875.81</u>	<u>25.00%</u>
	Total Expenditures	<u>241,927.61</u>	<u>3,748,205.27</u>	<u>5,239,918.89</u>	<u>1,491,713.62</u>	<u>28.47%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 3/1/2024 Through 3/31/2024

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Net Revenues over Expenditures	<u>25,733.92</u>	<u>(711,728.14)</u>	<u>(1,930,392.79)</u>	<u>1,218,664.65</u>	<u>(63.13)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 3/1/2024 Through 3/31/2024

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Service Charges & Fees					
4062	0.00	21,108.97	21,082.85	26.12	0.12%
	0.00	21,108.97	21,082.85	26.12	0.12%
	0.00	21,108.97	21,082.85	26.12	0.12%
Expenditures					
Services & Supplies					
Financial Services					
7310	0.00	1,815.00	1,815.00	0.00	0.00%
	0.00	1,815.00	1,815.00	0.00	0.00%
Insurance, Licenses & Regulatory Fees					
6343	0.00	0.00	35.00	35.00	100.00%
6345	0.00	244.08	270.00	25.92	9.60%
	0.00	244.08	305.00	60.92	19.97%
Legal & Professional					
7320	2,274.48	11,989.88	15,692.17	3,702.29	23.59%
	2,274.48	11,989.88	15,692.17	3,702.29	23.59%
	2,274.48	14,048.96	17,812.17	3,763.21	21.13%
Transfers					
9511	297.97	2,681.73	3,575.68	893.95	25.00%
	297.97	2,681.73	3,575.68	893.95	25.00%
	2,572.45	16,730.69	21,387.85	4,657.16	21.77%
Net Revenues over Expenditures	(2,572.45)	4,378.28	(305.00)	4,683.28	...35.50)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 3/1/2024 Through 3/31/2024

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Special Taxes & Assessments						
4061	Debt Service	(124,159.60)	(325,175.28)	0.00	(325,175.28)	0.00%
	Assessments-2002 WW Bond					
	Total Special Taxes & Assessments	(124,159.60)	(325,175.28)	0.00	(325,175.28)	0.00%
Use of Money & Property						
4510	Investment Income on funds	5,817.34	54,706.21	0.00	54,706.21	0.00%
	Total Use of Money & Property	5,817.34	54,706.21	0.00	54,706.21	0.00%
	Total Revenues	(118,342.26)	(270,469.07)	0.00	(270,469.07)	0.00%
	Net Revenues over Expenditures	(118,342.26)	(270,469.07)	0.00	(270,469.07)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 3/1/2024 Through 3/31/2024

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Other Revenues					
4800	Franchise Revenues	<u>62,104.05</u>	<u>353,060.28</u>	<u>350,000.00</u>	<u>3,060.28</u> <u>0.87%</u>
	Total Other Revenues	<u>62,104.05</u>	<u>353,060.28</u>	<u>350,000.00</u>	<u>3,060.28</u> <u>0.87%</u>
Use of Money & Property					
4510	Investment Income on funds	<u>870.66</u>	<u>5,459.83</u>	<u>0.00</u>	<u>5,459.83</u> <u>0.00%</u>
	Total Use of Money & Property	<u>870.66</u>	<u>5,459.83</u>	<u>0.00</u>	<u>5,459.83</u> <u>0.00%</u>
	Total Revenues	<u>62,974.71</u>	<u>358,520.11</u>	<u>350,000.00</u>	<u>8,520.11</u> <u>2.43%</u>
Expenditures					
Services & Supplies					
Legal & Professional					
7320	Professional & Consulting Services	19.36	119.77	35,000.00	34,880.23 99.66%
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>19.36</u>	<u>119.77</u>	<u>39,000.00</u>	<u>38,880.23</u> <u>99.69%</u>
Office/Operations					
7140	General Supplies & Minor Equipment	0.00	0.00	500.00	500.00 100.00%
7160	Postage, Shipping & Mail Supplies	0.00	396.75	2,500.00	2,103.25 84.13%
7230	Misc Small Parts & Supplies	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>500.00</u> <u>100.00%</u>
	Total Office/Operations	<u>0.00</u>	<u>396.75</u>	<u>3,500.00</u>	<u>3,103.25</u> <u>88.66%</u>
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	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>1,000.00</u> <u>100.00%</u>
	Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>4,000.00</u>	<u>4,000.00</u> <u>100.00%</u>
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	<u>0.00</u>	<u>0.00</u>	<u>1,500.00</u>	<u>1,500.00</u> <u>100.00%</u>
	Total Services & Supplies	<u>19.36</u>	<u>516.52</u>	<u>48,000.00</u>	<u>47,483.48</u> <u>98.92%</u>
Debt Service					
8952	Amortization of franchise asset	<u>10,000.00</u>	<u>90,000.00</u>	<u>120,000.00</u>	<u>30,000.00</u> <u>25.00%</u>
	Total Debt Service	<u>10,000.00</u>	<u>90,000.00</u>	<u>120,000.00</u>	<u>30,000.00</u> <u>25.00%</u>
Transfers					
9511	Interfund Transfer Out	<u>5,959.47</u>	<u>53,635.23</u>	<u>71,513.60</u>	<u>17,878.37</u> <u>25.00%</u>
	Total Transfers	<u>5,959.47</u>	<u>53,635.23</u>	<u>71,513.60</u>	<u>17,878.37</u> <u>25.00%</u>
	Total Expenditures	<u>15,978.83</u>	<u>144,151.75</u>	<u>239,513.60</u>	<u>95,361.85</u> <u>39.81%</u>
	Net Revenues over Expenditures	<u>46,995.88</u>	<u>214,368.36</u>	<u>110,486.40</u>	<u>103,881.96</u> <u>94.02%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 3/1/2024 Through 3/31/2024

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Property Taxes					
4034	Property Tax Revenue from Water	0.00	0.00	109,804.39	(109,804.39) (100.00)%
4035	Property Taxes	1,903.99	28,846.17	41,679.00	(12,832.83) (30.79)%
	Total Property Taxes	1,903.99	28,846.17	151,483.39	(122,637.22) (80.96)%
Special Taxes & Assessments					
4400	Drainage Assessments	5,103.00	65,519.00	95,248.00	(29,729.00) (31.21)%
	Total Special Taxes & Assessments	5,103.00	65,519.00	95,248.00	(29,729.00) (31.21)%
Other Revenues					
4935	Sale-Specs/Plans & Non_Capital Items	0.00	247.50	0.00	247.50 0.00%
	Total Other Revenues	0.00	247.50	0.00	247.50 0.00%
Use of Money & Property					
4510	Investment Income on funds	1,046.69	11,541.80	600.00	10,941.80 1,823.63%
	Total Use of Money & Property	1,046.69	11,541.80	600.00	10,941.80 1,823.63%
	Total Revenues	8,053.68	106,154.47	247,331.39	(141,176.92) (57.08)%
Expenditures					
Personnel					
Salaries/Wages					
8045	Overtime Pay	0.00	186.54	200.00	13.46 6.73%
8054	Salaries & Wages - Regular	0.00	6,822.38	12,000.00	5,177.62 43.15%
	Total Salaries/Wages	0.00	7,008.92	12,200.00	5,191.08 42.55%
	Total Personnel	0.00	7,008.92	12,200.00	5,191.08 42.55%
Services & Supplies					
Equipment & Tools					
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%
	Total Equipment & Tools	0.00	6,298.27	7,000.00	701.73 10.02%
Insurance, Licenses & Regulatory Fees					
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%
	Total Insurance, Licenses & Regulatory Fees	0.00	8,307.43	10,000.00	1,692.57 16.93%
Legal & Professional					
7320	Professional & Consulting Services	320.58	2,380.66	3,000.00	619.34 20.64%
7326	Legal Services	0.00	5,915.00	6,000.00	85.00 1.42%
	Total Legal & Professional	320.58	8,295.66	9,000.00	704.34 7.83%
Office/Operations					
7230	Misc Small Parts & Supplies	0.00	0.00	550.00	550.00 100.00%
7249	Safety Supplies	0.00	0.40	600.00	599.60 99.93%
	Total Office/Operations	0.00	0.40	1,150.00	1,149.60 99.97%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 3/1/2024 Through 3/31/2024

	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	883.31	1,350.00	466.69	34.57%
6025	Telephone	29.52	258.82	350.00	91.18	26.05%
8610	Electric	186.80	1,455.28	1,500.00	44.72	2.98%
8670	Street Lighting	120.59	947.35	1,200.00	252.65	21.05%
	Total Rent & Utilities	336.91	3,544.76	4,400.00	855.24	19.44%
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	92.21	230.53	5,500.00	5,269.47	95.81%
6900	R & M - Buildings & Structures	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Repairs & Maintenance	92.21	758.95	8,050.00	7,291.05	90.57%
Vehicle Maintenance & Repairs						
7211	Misc Fuel & Diesel	18.01	826.46	1,200.00	373.54	31.13%
7220	Gasoline	153.54	1,433.25	2,500.00	1,066.75	42.67%
	Total Vehicle Maintenance & Repairs	171.55	2,259.71	3,700.00	1,440.29	38.93%
	Total Services & Supplies	921.25	29,465.18	43,600.00	14,134.82	32.42%
Capital Outlay						
9006	Infrastructure CIP	496.25	47,852.99	70,000.00	22,147.01	31.64%
	Total Capital Outlay	496.25	47,852.99	70,000.00	22,147.01	31.64%
Debt Service						
2491	Internal Loan Due Water-500	4,808.03	42,914.14	57,398.40	14,484.26	25.23%
9023	Debt Service - Interest & Annual Fee	516.18	5,003.75	6,492.10	1,488.35	22.93%
	Total Debt Service	5,324.21	47,917.89	63,890.50	15,972.61	25.00%
Transfers						
9511	Interfund Transfer Out	1,191.89	10,727.01	14,302.72	3,575.71	25.00%
	Total Transfers	1,191.89	10,727.01	14,302.72	3,575.71	25.00%
	Total Expenditures	7,933.60	142,971.99	203,993.22	61,021.23	29.91%
	Net Revenues over Expenditures	120.08	(36,817.52)	43,338.17	(80,155.69)	(184.95)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 3/1/2024 Through 3/31/2024

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Property Taxes						
4034	Property Tax Revenue from Water	0.00	0.00	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	1,217.20	11,952.21	10,000.00	1,952.21	19.52%
4511	Unrealized Change in Value	(135.77)	858.73	0.00	858.73	0.00%
	Total Use of Money & Property	1,081.43	12,810.94	10,000.00	2,810.94	28.11%
	Total Revenues	1,081.43	12,810.94	25,000.00	(12,189.06)	(48.76)%
Expenditures						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	32.49	256.00	1,000.00	744.00	74.40%
7326	Legal Services	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	32.49	256.00	1,500.00	1,244.00	82.93%
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	32.49	256.00	1,600.00	1,344.00	84.00%
Transfers						
9511	Interfund Transfer Out	297.97	2,681.73	3,575.68	893.95	25.00%
	Total Transfers	297.97	2,681.73	3,575.68	893.95	25.00%
	Total Expenditures	330.46	2,937.73	5,175.68	2,237.95	43.24%
	Net Revenues over Expenditures	750.97	9,873.21	19,824.32	(9,951.11)	(50.20)%

Balance Sheet 3.31.24

Current Period
Balance

ASSETS

CURRENT ASSETS

Cash in Bank

Change Fund	0999	
100 - Administration	100	200.00
500 - Water	500	200.00
Petty Cash	1000	
100 - Administration	100	300.00
LAIF Investments	1011	
500 - Water	500	5,927.44
800 - Drainage	800	5,782.92
900 - Parks & Recreation	900	4,812.26
General Checking Account	1012	
100 - Administration	100	68,229.62
Low Income Sewer Connection Money	105	9,353.02
200 - Bayridge	200	16,948.30
301 - Fire	301	163,196.01
400 - Vista de Oro	400	2,082.58
500 - Water	500	14,132.96
600 - Wastewater	600	(67,795.69)
Wastewater Fiduciary Fund	602	25.98
650 - Solid Waste	650	140,597.84
800 - Drainage	800	1,846.18
900 - Parks & Recreation	900	9,540.25
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	
Reserve		
600 - Wastewater	600	102,793.69
Mechanics Money Market	1040	
100 - Administration	100	20,341.84
200 - Bayridge	200	20,341.84
301 - Fire	301	278,279.66
CAMP Investments	1042	
301 - Fire	301	433,961.11
500 - Water	500	236,929.27
650 - Solid Waste	650	188,459.83
800 - Drainage	800	226,563.18
900 - Parks & Recreation	900	208,199.50
US Bank - Investments	1045	
100 - Administration	100	102,784.45
301 - Fire	301	3,086,189.49
500 - Water	500	3,903,152.31
900 - Parks & Recreation	900	102,784.44
US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	7,578.16
US Bank - WW Bond Redemption (New)	1072	

Fund	Cash Summary
100	\$ 195,517.26
105	\$ 9,353.02
200	\$ 37,290.14
301	\$ 3,962,543.46
400	\$ 2,082.58
500	\$ 4,161,217.05
600	\$ 34,998.00
602	\$ 1,687,188.30
650	\$ 329,057.67
800	\$ 234,192.28
900	\$ 325,336.45
Total	\$ 10,978,776.21

Prior Month - Feb 2024	
Fund	Cash Summary
100	\$ 182,458.80
105	\$ 9,353.02
200	\$ 37,036.42
301	\$ 3,924,743.32
400	\$ 790.42
500	\$ 4,285,435.53
600	\$ 40,668.86
602	\$ 1,805,530.56
650	\$ 282,061.75
800	\$ 262,241.57
900	\$ 324,585.41
Total	\$ 11,154,905.66

Wastewater Fiduciary Fund	602	650,378.41
US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	<u>1,029,205.75</u>
Total Cash in Bank		10,978,776.21
Due From Others		
Due From Vista De Oro	1440	
100 - Administration	100	1,517.00
Due From Drainage	1480	
500 - Water	500	<u>242,958.84</u>
Total Due From Others		244,475.84
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	140,395.10
Unbilled A/R	1085	
500 - Water	500	268,353.91
Grants Receivable	1086	
500 - Water	500	<u>127,970.14</u>
Total Accounts Receivable		536,701.15
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		11,843,395.73
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 &	1851	
Improvements		
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

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 Depreciation-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	956,772.00
Total Cash Suspense		957,672.00
Total OTHER ASSETS		957,672.00
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		23,173,751.22

LIABILITIES & EQUITY

CURRENT LIABILITIES

Accounts Payable

Vendor Payable (Control Account)	2000	
100 - Administration	100	2,896.71
200 - Bayridge	200	22.72
301 - Fire	301	13,289.95
400 - Vista de Oro	400	22.72
500 - Water	500	135,601.44
600 - Wastewater	600	(3,075.69)
650 - Solid Waste	650	10,019.36
800 - Drainage	800	6,099.95
900 - Parks & Recreation	900	32.49
Total Accounts Payable		164,909.65

Current Payroll Liabilities

Fed Income Tax Withholding	2001	
100 - Administration	100	0.06
500 - Water	500	(0.06)
Wage Garnishment	2005	
100 - Administration	100	17.52
500 - Water	500	17.48
CA Income Tax Withholding	2011	
100 - Administration	100	0.10
500 - Water	500	(0.10)
SDI Payable Employee (EE Only)	2012	
100 - Administration	100	0.07
500 - Water	500	(0.07)
SLOCEA Dues Payable	2016	
100 - Administration	100	0.12
500 - Water	500	(0.12)
AFLAC Voluntary Insurance-Employee	2022	
500 - Water	500	(0.11)
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	
100 - Administration	100	0.02
500 - Water	500	(0.12)
Other Pension Oblig Liab (OPEB) ARC	2045	
500 - Water	500	253,925.00
Life Insurance Liab-Employer	2201	
100 - Administration	100	(0.07)
500 - Water	500	(0.11)
Medicare Tax Liab	2202	
100 - Administration	100	0.07
500 - Water	500	(0.07)
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	0.07
500 - Water	500	25.02
Dental Plan Ins Payable- Employee	2205	
500 - Water	500	0.09
Insurance- AD & D	2211	
100 - Administration	100	(6.48)
500 - Water	500	(2.80)

Insurance-Work Injury (WI)	2212	
100 - Administration	100	(0.07)
500 - Water	500	17.34
Insurance- LT Disability	2213	
100 - Administration	100	(0.76)
500 - Water	500	(46.37)
Payroll Clearing Account	2999	
100 - Administration	100	<u>61.05</u>
Total Current Payroll Liabilities		397,418.97
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		968,941.66
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	836,772.00
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	2,461,985.21
Internal Loan Due Water-500	2491	
800 - Drainage	800	<u>242,958.84</u>
Total Note Payable - Long Term		3,541,716.05
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		3,569,365.98
Equity		
Revenues		
100 - Administration	100	540,057.67
200 - Bayridge	200	6,881.75
301 - Fire	301	1,513,671.24
400 - Vista de Oro	400	3,841.37
500 - Water	500	3,036,477.13
600 - Wastewater	600	21,108.97
Wastewater Fiduciary Fund	602	(270,469.07)
650 - Solid Waste	650	358,520.11
800 - Drainage	800	106,154.47
900 - Parks & Recreation	900	<u>12,810.94</u>
Total Revenues		5,329,054.58
Expenditures		
100 - Administration	100	(520,461.60)
200 - Bayridge	200	(5,675.16)
301 - Fire	301	(943,294.30)
400 - Vista de Oro	400	(3,082.48)
500 - Water	500	(3,748,215.27)
600 - Wastewater	600	(16,730.69)
650 - Solid Waste	650	(144,151.75)
800 - Drainage	800	(100,057.85)
900 - Parks & Recreation	900	<u>(2,937.73)</u>
Total Expenditures		(5,484,606.83)
Equity		

Septic System Decommission 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>11,672,494.11</u>
Total LIABILITIES & EQUITY		<u>23,173,751.22</u>

CASH FLOW SUMMARY

	March 2024	February 2024	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	Cash Summary	Cash Summary
100	\$ 195,517.26	\$ 182,458.80	\$ 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	\$ 37,290.14	\$ 37,036.42	\$ 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	\$ 3,962,543.46	\$ 3,924,743.32	\$ 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	\$ 2,082.58	\$ 790.42	\$ 1,159.64	\$ (172.81)	\$ (534.82)	\$ (380.61)	\$ 269.52	\$ 684.11	\$ 1,004.40	\$ 1,526.18
500	\$ 4,161,217.05	\$ 4,285,435.53	\$ 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	\$ 34,998.00	\$ 40,668.86	\$ 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	\$ 1,687,188.30	\$ 1,805,530.56	\$ 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	\$ 329,057.67	\$ 282,061.75	\$ 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	\$ 234,192.28	\$ 262,241.57	\$ 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	\$ 325,336.45	\$ 324,585.41	\$ 324,336.18	\$ 322,598.02	\$ 320,835.14	\$ 319,500.08	\$ 318,432.61	\$ 317,833.08	\$ 317,002.46	\$ 315,430.75
Total	\$ 10,969,423.19	\$ 11,145,552.64	\$ 11,118,335.39	\$ 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	7.16%
200	0.69%
301	0.96%
400	163.48%
500	-2.90%
600	-13.94%
602	-6.55%
650	16.66%
800	-10.70%
900	0.23%

Average Cash Flow Summary 2023/2024		Average Cash Flow Summary 2022/2023	
100	\$ 161,904.09	100	\$ 143,565.55
200	\$ 35,437.22	200	\$ 34,307.87
301	\$ 3,476,733.24	301	\$ 2,890,389.94
400	\$ 544.71	400	\$ 120.33
500	\$ 4,560,346.69	500	\$ 4,103,807.39
600	\$ 31,849.25	600	\$ 32,863.82
602	\$ 1,575,885.18	602	\$ 1,603,694.09
650	\$ 196,824.54	650	\$ 27,234.61
800	\$ 249,105.41	800	\$ 609,286.29
900	\$ 321,162.16	900	\$ 295,967.88
TOTAL	\$ 10,609,792.50	TOTAL	\$ 9,748,398.88

FIRE RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 3/31/2024

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

Total LIABILITIES & EQUITY 2,515,592.84

WATER RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 3/31/2024

		<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 RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 3/31/2024

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

PARKS RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 3/31/2024

		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>