



April 2, 2026

**TO:** Board of Directors

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

**SUBJECT: Agenda Item 11D – 04/02/2026 Board Meeting**  
Receive Financial Report for the Period Ending February 28, 2026

**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 February 28, 2026.***

**DESCRIPTION**

The attached are the Statement of Revenues and Expenditures and Balance Sheets for February 2026. Most items that are off are annual charges or have already been mentioned in previous reports. Below are some of the financials of note.

GL	Fund	Description	Explanation
7326	900	Legal Services	This is due to the potential purchase of Sunnyside Property.

The attached are the Statement of Revenues and Expenditures and Balance Sheets for February 28, 2026.

**Attachment – February 2026 Financial Report**

**President**  
Matthew D. Fourcroy

**Vice President**  
Charles L. Cesena

**Directors**  
Tom Cross  
Richard Hubbard  
Christine M. Womack

**General Manager**  
Ron Munds

**District Accountant**  
Robert Stilts, CPA

**Unit Chief**  
John Owens

**Battalion Chief**  
Joshua Lorenzo

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

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

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

www.losososcscsd.org

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 2/1/2026 Through 2/28/2026

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
<b>Revenues</b>						
<b>Grant Revenue</b>						
4950	Grants	0.00	22,354.91	22,354.91	0.00	0.00%
	Total Grant Revenue	0.00	22,354.91	22,354.91	0.00	0.00%
<b>Other Revenues</b>						
4002	Transfer In	64,003.15	512,025.20	768,037.84	(256,012.64)	(33.33)%
4040	Refunds	0.00	55.84	0.00	55.84	0.00%
4930	Other Revenue	0.00	350.00	0.00	350.00	0.00%
	Total Other Revenues	64,003.15	512,431.04	768,037.84	(255,606.80)	(33.28)%
<b>Use of Money &amp; Property</b>						
4510	Investment Income on funds	266.70	3,181.70	4,500.00	(1,318.30)	(29.30)%
4511	Unrealized Change in Value	361.54	623.89	0.00	623.89	0.00%
	Total Use of Money & Property	628.24	3,805.59	4,500.00	(694.41)	(15.43)%
	<b>Total Revenues</b>	<b>64,631.39</b>	<b>538,591.54</b>	<b>794,892.75</b>	<b>(256,301.21)</b>	<b>(32.24)%</b>
<b>Expenditures</b>						
<b>Personnel</b>						
<b>Salaries/Wages</b>						
7322	Director's Compensation	1,300.00	7,440.00	14,500.00	7,060.00	48.69%
8018	Holiday Pay	1,373.48	11,518.34	14,600.00	3,081.66	21.11%
8045	Overtime Pay	0.00	0.00	500.00	500.00	100.00%
8050	Administrative Leave Pay	1,001.53	6,928.49	7,000.00	71.51	1.02%
8051	Floating Holiday Pay	0.00	1,834.50	2,750.00	915.50	33.29%
8054	Salaries & Wages - Regular	24,997.37	191,042.04	300,000.00	108,957.96	36.32%
8060	Sick Leave Pay	314.77	12,283.43	12,700.00	416.57	3.28%
8066	Comp Time Used	0.00	0.00	300.00	300.00	100.00%
8081	Vacation Pay	1,078.33	10,191.99	14,000.00	3,808.01	27.20%
	Total Salaries/Wages	30,065.48	241,238.79	366,350.00	125,111.21	34.15%
<b>Payroll Taxes &amp; Benefits</b>						
5020	Social Security Employer	80.60	461.28	1,116.00	654.72	58.67%
5030	Life Insurance - ER	35.36	272.27	425.00	152.73	35.94%
5031	Disability Insurance	37.50	284.58	550.00	265.42	48.26%
5032	Employee Assistance Program	8.30	66.40	101.00	34.60	34.26%
5035	AD & D Insurance	8.00	59.24	100.00	40.76	40.76%
5040	LTD Insurance	164.08	1,255.99	2,005.00	749.01	37.36%
5050	Medicare - ER	453.25	3,631.20	5,300.00	1,668.80	31.49%
5060	Cafeteria Plan - ER	2,636.60	19,514.09	30,250.00	10,735.91	35.49%
5070	Retirement ER - Regular	0.00	0.00	500.00	500.00	100.00%
5075	Retirees Medical - ER	162.53	1,117.41	2,250.00	1,132.59	50.34%
5102	CA Training Tax- ER	2.06	22.08	37.50	15.42	41.12%
5120	Workers Comp Insurance - ER	0.00	2,318.83	2,550.00	231.17	9.07%
5124	Retirement - ER - Tier 2	2,607.53	20,026.95	31,500.00	11,473.05	36.42%
	Total Payroll Taxes & Benefits	6,195.81	49,030.32	76,684.50	27,654.18	36.06%
<b>Employment Services</b>						
5100	Unemployment Insurance - ER	41.13	461.69	800.00	338.31	42.29%
6200	Hiring, Advertising & Other Costs	0.00	29,000.00	200.00	(28,800.00)	...,400.00)%
6230	Medical Exam	0.00	0.00	190.00	190.00	100.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 2/1/2026 Through 2/28/2026

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Total Employment Services	<u>41.13</u>	<u>29,461.69</u>	<u>1,190.00</u>	<u>(28,271.69)</u>	<u>(2,375.77)%</u>
Total Personnel	36,302.42	319,730.80	444,224.50	124,493.70	28.02%
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	<u>0.00</u>	<u>43.70</u>	<u>200.00</u>	<u>156.30</u>	<u>78.15%</u>
Total Clothing & Uniform	0.00	43.70	200.00	156.30	78.15%
Contract Services					
6100 Labor & Support-IT Services	18.99	7,616.05	9,500.00	1,883.95	19.83%
6110 IT Purchased Services	1,818.50	23,700.40	34,000.00	10,299.60	30.29%
7100 Copier Contract-Maint & Usage	300.30	2,516.09	3,720.00	1,203.91	32.36%
7255 Security Services	105.00	315.00	500.00	185.00	37.00%
7321 Janitorial Cleaning & Supplies	271.00	2,168.00	3,450.00	1,282.00	37.16%
7342 Public Meeting Recordings	<u>1,463.99</u>	<u>24,792.24</u>	<u>28,403.00</u>	<u>3,610.76</u>	<u>12.71%</u>
Total Contract Services	3,977.78	61,107.78	79,573.00	18,465.22	23.21%
Financial Services					
7309 Late Fees	0.00	0.00	200.00	200.00	100.00%
7310 Bank Service Charges	<u>536.03</u>	<u>4,462.29</u>	<u>7,300.00</u>	<u>2,837.71</u>	<u>38.87%</u>
Total Financial Services	536.03	4,462.29	7,500.00	3,037.71	40.50%
Insurance, Licenses & Regulatory Fees					
6340 Misc Fees	0.00	0.00	200.00	200.00	100.00%
6341 LAFCO Fees	0.00	21,860.83	21,861.00	0.17	0.00%
6343 Lien & Notary Fees	0.00	0.00	30.00	30.00	100.00%
7325 Insurance	<u>0.00</u>	<u>56,260.33</u>	<u>56,288.25</u>	<u>27.92</u>	<u>0.05%</u>
Total Insurance, Licenses & Regulatory Fees	0.00	78,121.16	78,379.25	258.09	0.33%
Legal & Professional					
7304 Professional Services - ACCTG	5,000.00	37,500.00	60,000.00	22,500.00	37.50%
7305 Auditing Services	0.00	24,119.70	24,000.00	(119.70)	(0.50)%
7320 Professional & Consulting Services	0.00	3,060.76	3,200.00	139.24	4.35%
7326 Legal Services	0.00	3,388.00	20,000.00	16,612.00	83.06%
7340 Legal Notifications & Mandated Advertising	0.00	0.00	500.00	500.00	100.00%
Total Legal & Professional	5,000.00	68,068.46	107,700.00	39,631.54	36.80%
Office/Operations					
6121 IT-Supplies & Miscellaneous	0.00	156.19	1,000.00	843.81	84.38%
6130 Computer Hardware	0.00	0.00	1,700.00	1,700.00	100.00%
7140 General Supplies & Minor Equipment	45.13	2,881.00	8,000.00	5,119.00	63.99%
7160 Postage, Shipping & Mail Supplies	0.00	1,119.32	2,000.00	880.68	44.03%
7226 Membership & Dues	<u>0.00</u>	<u>9,491.00</u>	<u>9,491.00</u>	<u>0.00</u>	<u>0.00%</u>
Total Office/Operations	45.13	13,647.51	22,191.00	8,543.49	38.50%
Other Expense					

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 2/1/2026 Through 2/28/2026

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
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	1,001.00	1,560.00	559.00	35.83%
6025 Telephone	154.71	1,470.91	3,200.00	1,729.09	54.03%
7352 Rent - Offices & Other Structures	3,400.00	27,200.00	40,800.00	13,600.00	33.33%
8610 Electric	389.49	2,847.48	4,250.00	1,402.52	33.00%
8620 Gas Service	110.12	391.13	700.00	308.87	44.12%
Total Rent & Utilities	4,184.32	32,910.52	50,510.00	17,599.48	34.84%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	0.00	125.00	125.00	100.00%
Total Repairs & Maintenance	0.00	0.00	125.00	125.00	100.00%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	0.00	100.00	100.00	100.00%
7324 Education & Training Fees	0.00	265.00	500.00	235.00	47.00%
7370 Travel Expense	0.00	464.67	2,000.00	1,535.33	76.77%
8410 Certifications	0.00	65.00	65.00	0.00	0.00%
8510 Lodging & Meals - Local	0.00	0.00	500.00	500.00	100.00%
8539 Meals	0.00	511.63	600.00	88.37	14.73%
8550 Mileage Reimbursement & Parking	0.00	0.00	500.00	500.00	100.00%
Total Travel & Training	0.00	1,306.30	4,265.00	2,958.70	69.37%
Total Services & Supplies	13,743.26	259,667.72	350,668.25	91,000.53	25.95%
Total Expenditures	50,045.68	579,398.52	794,892.75	215,494.23	27.11%
Net Revenues over Expenditures	14,585.71	(40,806.98)	0.00	(40,806.98)	0.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 2/1/2026 Through 2/28/2026

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
<b>Revenues</b>					
Special Taxes & Assessments					
4550	770.22	6,504.90	10,000.00	(3,495.10)	(34.95)%
	770.22	6,504.90	10,000.00	(3,495.10)	(34.95)%
Use of Money & Property					
4510	59.88	531.46	0.00	531.46	0.00%
	59.88	531.46	0.00	531.46	0.00%
	830.10	7,036.36	10,000.00	(2,963.64)	(29.64)%
<b>Expenditures</b>					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	0.00	400.76	600.00	199.24	33.21%
	0.00	400.76	600.00	199.24	33.21%
Legal & Professional					
7340	0.00	0.00	75.00	75.00	100.00%
	0.00	0.00	75.00	75.00	100.00%
Rent & Utilities					
8670	449.59	3,639.18	6,724.16	3,084.98	45.88%
	449.59	3,639.18	6,724.16	3,084.98	45.88%
	449.59	4,039.94	7,399.16	3,359.22	45.40%
Transfers					
9511	160.01	1,280.08	1,920.09	640.01	33.33%
	160.01	1,280.08	1,920.09	640.01	33.33%
	609.60	5,320.02	9,319.25	3,999.23	42.91%
Net Revenues over Expenditures	220.50	1,716.34	680.75	1,035.59	152.12%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 2/1/2026 Through 2/28/2026

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
<b>Revenues</b>					
<b>Property Taxes</b>					
4034	Property Tax Revenue from Water	0.00	0.00	130,985.00	(130,985.00) (100.00)%
4037	Property Tax Zone B Received	14,622.62	218,890.58	249,729.58	(30,839.00) (12.35)%
4038	Property Tax Zone B Pass thru	672,249.04	672,249.04	2,676,752.42	(2,004,503.38) (74.89)%
	<b>Total Property Taxes</b>	<b>686,871.66</b>	<b>891,139.62</b>	<b>3,057,467.00</b>	<b>(2,166,327.38) (70.85)%</b>
<b>Special Taxes &amp; Assessments</b>					
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	692,801.58	(692,801.58) (100.00)%
	<b>Total Special Taxes &amp; Assessments</b>	<b>0.00</b>	<b>0.00</b>	<b>720,309.58</b>	<b>(720,309.58) (100.00)%</b>
<b>Other Revenues</b>					
4000	Ambulance Agreement	0.00	22,666.65	67,134.00	(44,467.35) (66.24)%
4040	Refunds	0.00	673.42	0.00	673.42 0.00%
4930	Other Revenue	0.00	300.00	0.00	300.00 0.00%
	<b>Total Other Revenues</b>	<b>0.00</b>	<b>23,640.07</b>	<b>67,134.00</b>	<b>(43,493.93) (64.79)%</b>
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	10,874.52	152,911.56	150,000.00	2,911.56 1.94%
4511	Unrealized Change in Value	14,340.01	25,586.74	0.00	25,586.74 0.00%
	<b>Total Use of Money &amp; Property</b>	<b>25,214.53</b>	<b>178,498.30</b>	<b>150,000.00</b>	<b>28,498.30 19.00%</b>
	<b>Total Revenues</b>	<b>712,086.19</b>	<b>1,093,277.99</b>	<b>3,994,910.58</b>	<b>(2,901,632.59) (72.63)%</b>
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8295	Resv FF-Overtime/Shift Coverage	669.24	32,264.83	38,000.00	5,735.17 15.09%
8340	Resv FF-Shift Coverage	6,255.54	65,065.90	150,000.00	84,934.10 56.62%
	<b>Total Salaries/Wages</b>	<b>6,924.78</b>	<b>97,330.73</b>	<b>188,000.00</b>	<b>90,669.27 48.23%</b>
<b>Payroll Taxes &amp; Benefits</b>					
5020	Social Security Employer	401.66	5,873.03	10,000.00	4,126.97 41.27%
5030	Life Insurance - ER	112.00	1,224.00	2,500.00	1,276.00 51.04%
5035	AD & D Insurance	20.00	220.00	850.00	630.00 74.12%
5050	Medicare - ER	100.41	1,411.28	2,500.00	1,088.72 43.55%
5070	Retirement ER - Regular	5,238.17	41,905.36	63,000.00	21,094.64 33.48%
5102	CA Training Tax- ER	6.87	44.77	175.00	130.23 74.42%
5120	Workers Comp Insurance - ER	0.00	14,906.08	21,100.00	6,193.92 29.36%
5124	Retirement - ER - Tier 2	192.50	1,422.75	2,000.00	577.25 28.86%
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>6,071.61</b>	<b>67,007.27</b>	<b>102,125.00</b>	<b>35,117.73 34.39%</b>
<b>Employment Services</b>					
5100	Unemployment Insurance - ER	137.20	996.00	6,000.00	5,004.00 83.40%
6200	Hiring, Advertising & Other Costs	0.00	0.00	100.00	100.00 100.00%
6230	Medical Exam	0.00	0.00	8,000.00	8,000.00 100.00%
	<b>Total Employment Services</b>	<b>137.20</b>	<b>996.00</b>	<b>14,100.00</b>	<b>13,104.00 92.94%</b>
	<b>Total Personnel</b>	<b>13,133.59</b>	<b>165,334.00</b>	<b>304,225.00</b>	<b>138,891.00 45.65%</b>
<b>Services &amp; Supplies</b>					

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 2/1/2026 Through 2/28/2026

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
<b>Clothing &amp; Uniform</b>						
7246	Uniform & Gear	0.00	0.00	3,800.00	3,800.00	100.00%
7248	Uniform Safety Boots	0.00	0.00	1,200.00	1,200.00	100.00%
	<b>Total Clothing &amp; Uniform</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>100.00%</b>
<b>Contract Services</b>						
6110	IT Purchased Services	0.00	822.96	1,800.00	977.04	54.28%
7100	Copier Contract-Maint & Usage	127.64	1,083.93	2,500.00	1,416.07	56.64%
7202	Building Alarms & Security	210.00	630.00	1,600.00	970.00	60.63%
7204	Cleaning Supplies, Laundry & Towel Service	0.00	0.00	100.00	100.00	100.00%
7222	Hazardous Materials CW JPA Cost	0.00	2,210.00	2,210.00	0.00	0.00%
7500	Schedule A Charges - Pass Through	672,249.04	672,249.04	3,358,062.00	2,685,812.96	79.98%
	<b>Total Contract Services</b>	<b>672,586.68</b>	<b>676,995.93</b>	<b>3,366,272.00</b>	<b>2,689,276.07</b>	<b>79.89%</b>
<b>Equipment &amp; Tools</b>						
6055	Radios -Non Capital	0.00	0.00	2,700.00	2,700.00	100.00%
6440	Fire Personal Protection Equipment	4,031.23	12,106.98	55,000.00	42,893.02	77.99%
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	3,500.00	3,500.00	100.00%
6611	Water Rescue Equipment	0.00	2,020.00	2,020.00	0.00	0.00%
6630	Rope & Climbing Equipment	0.00	0.00	6,000.00	6,000.00	100.00%
7234	Oxygen Supplies & Cylinder Rent	0.00	0.00	900.00	900.00	100.00%
7238	Paramedic & EMT Small Tools & Supplies	1,120.55	14,331.81	27,000.00	12,668.19	46.92%
7242	Minor Tools, Accessories & Field Machines	391.42	1,672.47	6,800.00	5,127.53	75.40%
7252	Misc Hardware	0.00	15.43	1,200.00	1,184.57	98.71%
	<b>Total Equipment &amp; Tools</b>	<b>5,543.20</b>	<b>30,146.69</b>	<b>108,120.00</b>	<b>77,973.31</b>	<b>72.12%</b>
<b>Financial Services</b>						
7309	Late Fees	0.00	0.00	10.00	10.00	100.00%
9154	Losses and Damages	0.00	0.00	50.00	50.00	100.00%
	<b>Total Financial Services</b>	<b>0.00</b>	<b>0.00</b>	<b>60.00</b>	<b>60.00</b>	<b>100.00%</b>
<b>Insurance, Licenses &amp; Regulatory Fees</b>						
6120	Computer Licenses	0.00	1,167.60	1,300.00	132.40	10.18%
6345	Property Taxes & Assessments Costs	0.00	7,084.86	7,300.00	215.14	2.95%
7325	Insurance	0.00	82,317.44	89,500.00	7,182.56	8.03%
	<b>Total Insurance, Licenses &amp; Regulatory Fees</b>	<b>0.00</b>	<b>90,569.90</b>	<b>98,100.00</b>	<b>7,530.10</b>	<b>7.68%</b>
<b>Legal &amp; Professional</b>						

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 2/1/2026 Through 2/28/2026

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
7320	Professional & Consulting Services	0.00	4,643.31	8,000.00	3,356.69	41.96%
7326	Legal Services	0.00	28.00	15,000.00	14,972.00	99.81%
7340	Legal Notifications & Mandated Advertising	0.00	282.54	1,500.00	1,217.46	81.16%
	Total Legal & Professional	0.00	4,953.85	24,500.00	19,546.15	79.78%
	Office/Operations					
7140	General Supplies & Minor Equipment	765.24	2,999.85	6,000.00	3,000.15	50.00%
7160	Postage, Shipping & Mail Supplies	0.00	0.00	1,000.00	1,000.00	100.00%
7226	Membership & Dues	0.00	0.00	300.00	300.00	100.00%
7230	Misc Small Parts & Supplies	25.72	179.04	1,000.00	820.96	82.10%
7240	Propane	200.00	200.00	300.00	100.00	33.33%
	Total Office/Operations	990.96	3,378.89	8,600.00	5,221.11	60.71%
	Other Expense					
6720	Station - Furniture	0.00	3,989.70	4,000.00	10.30	0.26%
7201	White Goods & Accessories - bedding, towels	0.00	1,658.68	2,000.00	341.32	17.07%
7209	District Operating Center Expense	0.00	0.00	200.00	200.00	100.00%
7218	Cooking Products - Food, Drinks & Staples	0.00	203.50	500.00	296.50	59.30%
7224	Kitchen Cookware & Utensils	161.94	464.96	600.00	135.04	22.51%
7330	Misc Operating Expenses	786.22	2,059.71	3,870.00	1,810.29	46.78%
	Total Other Expense	948.16	8,376.55	11,170.00	2,793.45	25.01%
	Rent & Utilities					
6000	Cell Phones	68.66	547.16	910.00	362.84	39.87%
6025	Telephone	196.01	1,558.14	2,400.00	841.86	35.08%
8610	Electric	184.74	3,390.60	6,000.00	2,609.40	43.49%
8620	Gas Service	204.94	1,144.30	2,200.00	1,055.70	47.99%
8630	Trash Services	234.08	1,935.45	3,200.00	1,264.55	39.52%
8640	Water and Water Services	739.17	5,150.01	6,800.00	1,649.99	24.26%
8659	Utility Cable Charges	0.00	674.07	1,500.00	825.93	55.06%
8670	Street Lighting	10.75	87.39	135.00	47.61	35.27%
	Total Rent & Utilities	1,638.35	14,487.12	23,145.00	8,657.88	37.41%
	Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405	R & M - Extinguishers	0.00	493.11	500.00	6.89	1.38%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	0.00	3,750.00	3,750.00	100.00%
6750	R & M - Minor Tools & Equipment	138.52	655.29	1,600.00	944.71	59.04%
6775	R & M -Operation/Field Equipment	0.00	287.48	13,000.00	12,712.52	97.79%
6800	R & M - Grounds & Collection Systems	0.00	0.00	800.00	800.00	100.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 2/1/2026 Through 2/28/2026

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
6900 R & M - Buildings & Structures	85.00	916.18	12,000.00	11,083.82	92.37%
Total Repairs & Maintenance	223.52	2,352.06	32,150.00	29,797.94	92.68%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	0.00	400.00	400.00	100.00%
7324 Education & Training Fees	0.00	0.00	400.00	400.00	100.00%
8405 Reserve FF Training Costs	0.00	0.00	500.00	500.00	100.00%
Total Travel & Training	0.00	0.00	1,300.00	1,300.00	100.00%
Total Services & Supplies	681,930.87	831,260.99	3,678,417.00	2,847,156.01	77.40%
Capital Outlay					
9006 Infrastructure CIP	0.00	32,911.76	32,912.00	0.24	0.00%
9085 Vehicle Purchase	1,244.10	1,244.10	2,000.00	755.90	37.80%
Total Capital Outlay	1,244.10	34,155.86	34,912.00	756.14	2.17%
Reserves					
9504 *Vehicle Replacement Reserve	0.00	0.00	136,500.00	136,500.00	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	226,500.00	226,500.00	100.00%
Transfers					
9511 Interfund Transfer Out	8,000.39	64,003.12	96,004.73	32,001.61	33.33%
Total Transfers	8,000.39	64,003.12	96,004.73	32,001.61	33.33%
Total Expenditures	704,308.95	1,094,753.97	4,340,058.73	3,245,304.76	74.78%
Net Revenues over Expenditures	7,777.24	(1,475.98)	(345,148.15)	343,672.17	(99.57)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 2/1/2026 Through 2/28/2026

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
<b>Revenues</b>					
Special Taxes & Assessments					
4550	462.99	3,588.83	6,000.00	(2,411.17)	(40.19)%
	462.99	3,588.83	6,000.00	(2,411.17)	(40.19)%
	462.99	3,588.83	6,000.00	(2,411.17)	(40.19)%
<b>Expenditures</b>					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	0.00	211.76	600.00	388.24	64.71%
	0.00	211.76	600.00	388.24	64.71%
Legal & Professional					
7320	0.00	0.00	230.00	230.00	100.00%
7340	0.00	0.00	70.00	70.00	100.00%
	0.00	0.00	300.00	300.00	100.00%
Rent & Utilities					
8670	177.54	1,436.98	2,460.00	1,023.02	41.59%
	177.54	1,436.98	2,460.00	1,023.02	41.59%
	177.54	1,648.74	3,360.00	1,711.26	50.93%
Transfers					
9511	160.01	1,280.08	1,920.09	640.01	33.33%
	160.01	1,280.08	1,920.09	640.01	33.33%
	337.55	2,928.82	5,280.09	2,351.27	44.53%
Net Revenues over Expenditures	125.44	660.01	719.91	(59.90)	(8.32)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 2/1/2026 Through 2/28/2026

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
<b>Revenues</b>					
Property Taxes					
4035	13,437.31	105,291.46	0.00	105,291.46	0.00%
	13,437.31	105,291.46	0.00	105,291.46	0.00%
Grant Revenue					
4965	99,962.00	101,442.00	0.00	101,442.00	0.00%
	99,962.00	101,442.00	0.00	101,442.00	0.00%
Service Charges & Fees					
4030	239,796.02	1,676,074.88	2,595,274.00	(919,199.12)	(35.42)%
4102	16,528.23	176,341.03	266,506.00	(90,164.97)	(33.83)%
4103	11,570.19	201,027.48	182,136.00	18,891.48	10.37%
4104	798.53	44,238.24	36,383.00	7,855.24	21.59%
4114	0.00	103.33	1,000.00	(896.67)	(89.67)%
4115	0.00	2,584.00	10,500.00	(7,916.00)	(75.39)%
4931	450.00	3,650.00	6,000.00	(2,350.00)	(39.17)%
4932	2,390.02	16,648.34	20,000.00	(3,351.66)	(16.76)%
4933	1,020.00	6,740.00	9,400.00	(2,660.00)	(28.30)%
4937	25.00	485.00	575.00	(90.00)	(15.65)%
	272,577.99	2,127,892.30	3,127,774.00	(999,881.70)	(31.97)%
Other Revenues					
4040	5.00	4,239.06	0.00	4,239.06	0.00%
4105	1,471.85	61,218.78	184,888.00	(123,669.22)	(66.89)%
4930	1,170.04	4,233.12	9,000.00	(4,766.88)	(52.97)%
	2,646.89	69,690.96	193,888.00	(124,197.04)	(64.06)%
Use of Money & Property					
4504	510.96	4,606.84	6,462.47	(1,855.63)	(28.71)%
4510	11,089.94	94,383.96	145,000.00	(50,616.04)	(34.91)%
4511	10,245.01	20,539.40	0.00	20,539.40	0.00%
	21,845.91	119,530.20	151,462.47	(31,932.27)	(21.08)%
	410,470.10	2,523,846.92	3,473,124.47	(949,277.55)	(27.33)%
<b>Expenditures</b>					
Personnel					
Salaries/Wages					
8018	2,674.76	22,465.47	30,000.00	7,534.53	25.12%
8045	235.62	4,181.81	10,000.00	5,818.19	58.18%
8050	0.00	2,452.00	2,450.00	(2.00)	(0.08)%
8051	422.80	3,696.71	5,600.00	1,903.29	33.99%
8054	41,857.47	340,949.09	590,000.00	249,050.91	42.21%
8056	0.00	0.00	500.00	500.00	100.00%
8060	3,095.79	16,891.94	14,000.00	(2,891.94)	(20.66)%
8063	2,091.00	16,945.18	28,000.00	11,054.82	39.48%
8066	2,711.57	15,446.61	20,500.00	5,053.39	24.65%
8081	2,732.83	28,099.22	37,000.00	8,900.78	24.06%
	55,821.84	451,128.03	738,050.00	286,921.97	38.88%
Payroll Taxes & Benefits					

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 2/1/2026 Through 2/28/2026

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
5030	Life Insurance - ER	151.38	1,165.63	2,000.00	834.37	41.72%
5031	Disability Insurance	88.66	678.57	1,200.00	521.43	43.45%
5032	Employee Assistance Program	24.90	199.20	302.50	103.30	34.15%
5035	AD & D Insurance	34.24	263.61	450.00	186.39	41.42%
5040	LTD Insurance	442.06	3,386.05	5,500.00	2,113.95	38.44%
5050	Medicare - ER	847.89	6,929.68	11,000.00	4,070.32	37.00%
5060	Cafeteria Plan - ER	6,926.14	52,660.66	85,000.00	32,339.34	38.05%
5070	Retirement ER - Regular	13,139.49	106,172.67	165,000.00	58,827.33	35.65%
5075	Retirees Medical - ER	0.00	0.00	300.00	300.00	100.00%
5102	CA Training Tax- ER	4.72	52.50	52.50	0.00	0.00%
5120	Workers Comp Insurance - ER	0.00	37,244.77	41,700.00	4,455.23	10.68%
5124	Retirement - ER - Tier 2	1,494.07	12,515.05	19,250.00	6,734.95	34.99%
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>23,153.55</b>	<b>221,268.39</b>	<b>331,755.00</b>	<b>110,486.61</b>	<b>33.30%</b>
	<b>Employment Services</b>					
5100	Unemployment Insurance - ER	94.40	1,049.99	1,820.00	770.01	42.31%
6200	Hiring, Advertising & Other Costs	0.00	0.00	500.00	500.00	100.00%
6230	Medical Exam	0.00	0.00	190.00	190.00	100.00%
	<b>Total Employment Services</b>	<b>94.40</b>	<b>1,049.99</b>	<b>2,510.00</b>	<b>1,460.01</b>	<b>58.17%</b>
	<b>Total Personnel</b>	<b>79,069.79</b>	<b>673,446.41</b>	<b>1,072,315.00</b>	<b>398,868.59</b>	<b>37.20%</b>
	<b>Services &amp; Supplies</b>					
	<b>Clothing &amp; Uniform</b>					
7246	Uniform & Gear	964.69	1,130.92	2,600.00	1,469.08	56.50%
7248	Uniform Safety Boots	0.00	778.76	1,250.00	471.24	37.70%
	<b>Total Clothing &amp; Uniform</b>	<b>964.69</b>	<b>1,909.68</b>	<b>3,850.00</b>	<b>1,940.32</b>	<b>50.40%</b>
	<b>Contract Services</b>					
6100	Labor & Support-IT Services	0.00	2,557.14	5,000.00	2,442.86	48.86%
6110	IT Purchased Services	131.25	1,204.96	1,740.00	535.04	30.75%
6115	Misc Contract Service	200.92	5,363.92	6,800.00	1,436.08	21.12%
7250	Water Quality Testing	9,239.00	44,189.00	70,000.00	25,811.00	36.87%
7255	Security Services	735.00	2,745.00	4,000.00	1,255.00	31.38%
7321	Janitorial Cleaning & Supplies	87.50	743.75	1,140.00	396.25	34.76%
	<b>Total Contract Services</b>	<b>10,393.67</b>	<b>56,803.77</b>	<b>88,680.00</b>	<b>31,876.23</b>	<b>35.95%</b>
	<b>Equipment &amp; Tools</b>					
6438	Disinfection Feed Pumps	0.00	527.80	2,700.00	2,172.20	80.45%
7242	Minor Tools, Accessories & Field Machines	79.50	3,555.32	6,500.00	2,944.68	45.30%
7253	Rent - Equipment	0.00	0.00	500.00	500.00	100.00%
7256	Meter Purchases & Replacements	0.00	0.00	2,000.00	2,000.00	100.00%
	<b>Total Equipment &amp; Tools</b>	<b>79.50</b>	<b>4,083.12</b>	<b>11,700.00</b>	<b>7,616.88</b>	<b>65.10%</b>
	<b>Financial Services</b>					
7310	Bank Service Charges	0.00	0.00	75.00	75.00	100.00%
	<b>Total Financial Services</b>	<b>0.00</b>	<b>0.00</b>	<b>75.00</b>	<b>75.00</b>	<b>100.00%</b>
	<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6120	Computer Licenses	0.00	18,576.00	19,400.00	824.00	4.25%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 2/1/2026 Through 2/28/2026

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
6340	Misc Fees	0.00	0.00	400.00	400.00	100.00%
6342	Fees - Regulatory	0.00	27,995.54	29,500.00	1,504.46	5.10%
6345	Property Taxes & Assessments Costs	0.00	2,623.57	7,200.00	4,576.43	63.56%
7325	Insurance	0.00	101,718.54	115,500.00	13,781.46	11.93%
	Total Insurance, Licenses & Regulatory Fees	0.00	150,913.65	172,000.00	21,086.35	12.26%
	Legal & Professional					
7318	Professional & Consulting BMC	0.00	211,163.95	140,000.00	(71,163.95)	(50.83)%
7320	Professional & Consulting Services	0.00	20,815.78	57,000.00	36,184.22	63.48%
7326	Legal Services	0.00	952.00	2,500.00	1,548.00	61.92%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	0.00	232,931.73	200,000.00	(32,931.73)	(16.47)%
	Office/Operations					
6130	Computer Hardware	0.00	869.98	870.00	0.02	0.00%
6140	Computer Software	0.00	0.00	1,000.00	1,000.00	100.00%
7140	General Supplies & Minor Equipment	0.00	532.94	2,000.00	1,467.06	73.35%
7160	Postage, Shipping & Mail Supplies	1,069.24	6,354.98	10,000.00	3,645.02	36.45%
7180	Billing Supplies, Forms & Printing	1,000.62	7,746.31	14,000.00	6,253.69	44.67%
7226	Membership & Dues	0.00	3,840.27	3,200.00	(640.27)	(20.01)%
7230	Misc Small Parts & Supplies	105.86	2,160.46	2,000.00	(160.46)	(8.02)%
7237	Process Control & Treatment Supplies	1,121.66	5,780.38	10,000.00	4,219.62	42.20%
7239	Water Treatment Chemicals	0.00	8,782.50	20,000.00	11,217.50	56.09%
7249	Safety Supplies	54.23	605.64	1,200.00	594.36	49.53%
	Total Office/Operations	3,351.61	36,673.46	64,270.00	27,596.54	42.94%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	150.00	150.00	100.00%
7348	Water Conservation Program	0.00	4,383.35	6,000.00	1,616.65	26.94%
	Total Other Expense	0.00	4,383.35	6,150.00	1,766.65	28.73%
	Rent & Utilities					
6000	Cell Phones	40.00	1,276.73	2,200.00	923.27	41.97%
6025	Telephone	1,128.32	7,610.33	12,500.00	4,889.67	39.12%
8610	Electric	9,707.55	94,906.07	170,000.00	75,093.93	44.17%
8620	Gas Service	44.63	131.73	250.00	118.27	47.31%
8630	Trash Services	277.89	2,170.44	3,300.00	1,129.56	34.23%
8644	Disposal Services	0.00	0.00	2,600.00	2,600.00	100.00%
8670	Street Lighting	61.75	517.38	780.00	262.62	33.67%
	Total Rent & Utilities	11,260.14	106,612.68	191,630.00	85,017.32	44.37%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	0.00	425.00	425.00	100.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 2/1/2026 Through 2/28/2026

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
6422 R & M - Hydrants	0.00	21.44	800.00	778.56	97.32%
6640 R & M - Equip & Other Non-Structural Fixed Assets	0.00	5,338.43	11,000.00	5,661.57	51.47%
6641 R & M - Wells	11.54	1,848.61	9,500.00	7,651.39	80.54%
6750 R & M - Minor Tools & Equipment	54.68	238.69	1,200.00	961.31	80.11%
6800 R & M - Grounds & Collection Systems	0.00	0.00	1,400.00	1,400.00	100.00%
6830 Paving & Concrete	0.00	0.00	500.00	500.00	100.00%
6900 R & M - Buildings & Structures	34.96	436.73	15,000.00	14,563.27	97.09%
7241 R & M - Water Distribution System	0.00	6,554.14	10,000.00	3,445.86	34.46%
Total Repairs & Maintenance	101.18	14,438.04	49,825.00	35,386.96	71.02%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	0.00	350.00	350.00	100.00%
7324 Education & Training Fees	0.00	0.00	500.00	500.00	100.00%
8410 Certifications	60.00	60.00	500.00	440.00	88.00%
8510 Lodging & Meals - Local	0.00	0.00	300.00	300.00	100.00%
8550 Mileage Reimbursement & Parking	0.00	0.00	300.00	300.00	100.00%
Total Travel & Training	60.00	60.00	1,950.00	1,890.00	96.92%
Vehicle Maintenance & Repairs					
7006 Tuneup/Oil/Maintenance	130.09	455.18	1,200.00	744.82	62.07%
7211 Misc Fuel & Diesel	92.93	1,811.04	2,000.00	188.96	9.45%
7220 Gasoline	436.55	4,228.32	7,000.00	2,771.68	39.60%
7232 Vehicle Repairs - Parts, Tires & Lubricants	320.29	3,869.06	4,250.00	380.94	8.96%
Total Vehicle Maintenance & Repairs	979.86	10,363.60	14,450.00	4,086.40	28.28%
Total Services & Supplies	27,190.65	619,173.08	804,580.00	185,406.92	23.04%
Capital Outlay					
9006 Infrastructure CIP	221,786.88	1,282,893.84	2,871,013.00	1,588,119.16	55.32%
Total Capital Outlay	221,786.88	1,282,893.84	2,871,013.00	1,588,119.16	55.32%
Debt Service					
9022 Debt Service - Principal	0.00	202,150.18	202,150.18	0.00	0.00%
9023 Debt Service - Interest & Annual Fee	0.00	54,092.26	54,092.26	0.00	0.00%
9024 Loan Administration Fee	0.00	6,794.30	6,794.30	0.00	0.00%
Total Debt Service	0.00	263,036.74	263,036.74	0.00	0.00%
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	45,442.24	363,537.92	545,306.87	181,768.95	33.33%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 2/1/2026 Through 2/28/2026

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Total Transfers	<u>45,442.24</u>	<u>363,537.92</u>	<u>545,306.87</u>	<u>181,768.95</u>	<u>33.33%</u>
Total Expenditures	<u>373,489.56</u>	<u>3,202,087.99</u>	<u>5,613,251.61</u>	<u>2,411,163.62</u>	<u>42.95%</u>
Net Revenues over Expenditures	<u>36,980.54</u>	<u>(678,241.07)</u>	<u>(2,140,127.14)</u>	<u>1,461,886.07</u>	<u>(68.31)%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 2/1/2026 Through 2/28/2026

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	
Revenues						
Service Charges & Fees						
4062	Wastewater Admin Charge	0.00	0.00	22,477.66	(22,477.66)	(100.00)%
	Total Service Charges & Fees	0.00	0.00	22,477.66	(22,477.66)	(100.00)%
	Total Revenues	0.00	0.00	22,477.66	(22,477.66)	(100.00)%
Expenditures						
Services & Supplies						
Financial Services						
7310	Bank Service Charges	0.00	1,980.00	1,996.00	16.00	0.80%
	Total Financial Services	0.00	1,980.00	1,996.00	16.00	0.80%
Insurance, Licenses & Regulatory Fees						
6343	Lien & Notary Fees	0.00	30.00	35.00	5.00	14.29%
6345	Property Taxes & Assessments Costs	0.00	276.58	270.00	(6.58)	(2.44)%
	Total Insurance, Licenses & Regulatory Fees	0.00	306.58	305.00	(1.58)	(0.52)%
Legal & Professional						
7320	Professional & Consulting Services	0.00	12,833.87	16,336.47	3,502.60	21.44%
	Total Legal & Professional	0.00	12,833.87	16,336.47	3,502.60	21.44%
	Total Services & Supplies	0.00	15,120.45	18,637.47	3,517.02	18.87%
Transfers						
9511	Interfund Transfer Out	320.01	2,560.08	3,840.19	1,280.11	33.33%
	Total Transfers	320.01	2,560.08	3,840.19	1,280.11	33.33%
	Total Expenditures	320.01	17,680.53	22,477.66	4,797.13	21.34%
	Net Revenues over Expenditures	(320.01)	(17,680.53)	0.00	(17,680.53)	0.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 2/1/2026 Through 2/28/2026

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
<b>Revenues</b>					
Property Taxes					
4035	51,630.75	634,024.72	0.00	634,024.72	0.00%
	51,630.75	634,024.72	0.00	634,024.72	0.00%
Other Revenues					
4928	0.00	35.00	0.00	35.00	0.00%
	0.00	35.00	0.00	35.00	0.00%
Use of Money & Property					
4510	8,316.74	42,049.79	0.00	42,049.79	0.00%
	8,316.74	42,049.79	0.00	42,049.79	0.00%
	59,947.49	676,109.51	0.00	676,109.51	0.00%
<b>Expenditures</b>					
Debt Service					
9022	0.00	705,000.00	0.00	(705,000.00)	0.00%
9023	0.00	156,537.50	0.00	(156,537.50)	0.00%
	0.00	861,537.50	0.00	(861,537.50)	0.00%
	0.00	861,537.50	0.00	(861,537.50)	0.00%
Net Revenues over Expenditures	59,947.49	(185,427.99)	0.00	(185,427.99)	0.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 2/1/2026 Through 2/28/2026

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
<b>Revenues</b>					
<b>Other Revenues</b>					
4800	Franchise Revenues	8,864.46	221,451.78	419,750.00	(198,298.22) (47.24)%
4930	Other Revenue	0.00	703.20	0.00	703.20 0.00%
	<b>Total Other Revenues</b>	<b>8,864.46</b>	<b>222,154.98</b>	<b>419,750.00</b>	<b>(197,595.02) (47.07)%</b>
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	1,247.04	14,891.25	15,000.00	(108.75) (0.72)%
	<b>Total Use of Money &amp; Property</b>	<b>1,247.04</b>	<b>14,891.25</b>	<b>15,000.00</b>	<b>(108.75) (0.72)%</b>
	<b>Total Revenues</b>	<b>10,111.50</b>	<b>237,046.23</b>	<b>434,750.00</b>	<b>(197,703.77) (45.48)%</b>
<b>Expenditures</b>					
<b>Services &amp; Supplies</b>					
<b>Legal &amp; Professional</b>					
7320	Professional & Consulting Services	0.00	1,606.29	8,000.00	6,393.71 79.92%
7326	Legal Services	0.00	0.00	2,000.00	2,000.00 100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	500.00	500.00 100.00%
	<b>Total Legal &amp; Professional</b>	<b>0.00</b>	<b>1,606.29</b>	<b>10,500.00</b>	<b>8,893.71 84.70%</b>
<b>Office/Operations</b>					
7140	General Supplies & Minor Equipment	0.00	0.00	500.00	500.00 100.00%
7160	Postage, Shipping & Mail Supplies	145.89	452.34	1,500.00	1,047.66 69.84%
7230	Misc Small Parts & Supplies	0.00	0.00	500.00	500.00 100.00%
	<b>Total Office/Operations</b>	<b>145.89</b>	<b>452.34</b>	<b>2,500.00</b>	<b>2,047.66 81.91%</b>
<b>Other Expense</b>					
7330	Misc Operating Expenses	0.00	0.00	500.00	500.00 100.00%
7345	Outreach- Program Give-away Items	0.00	2,285.70	4,500.00	2,214.30 49.21%
7346	Promotional Expenses - Event	0.00	0.00	1,000.00	1,000.00 100.00%
	<b>Total Other Expense</b>	<b>0.00</b>	<b>2,285.70</b>	<b>6,000.00</b>	<b>3,714.30 61.91%</b>
<b>Travel &amp; Training</b>					
7324	Education & Training Fees	0.00	0.00	1,000.00	1,000.00 100.00%
8475	Training Materials	0.00	0.00	250.00	250.00 100.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	250.00	250.00 100.00%
	<b>Total Travel &amp; Training</b>	<b>0.00</b>	<b>0.00</b>	<b>1,500.00</b>	<b>1,500.00 100.00%</b>
	<b>Total Services &amp; Supplies</b>	<b>145.89</b>	<b>4,344.33</b>	<b>20,500.00</b>	<b>16,155.67 78.81%</b>
<b>Debt Service</b>					
8952	Amortization of franchise asset	10,000.00	80,000.00	120,000.00	40,000.00 33.33%
	<b>Total Debt Service</b>	<b>10,000.00</b>	<b>80,000.00</b>	<b>120,000.00</b>	<b>40,000.00 33.33%</b>
<b>Reserves</b>					
9572	*General Contingency (Operations) Reserve	0.00	0.00	100,000.00	100,000.00 100.00%
	<b>Total Reserves</b>	<b>0.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>100,000.00 100.00%</b>
<b>Transfers</b>					
9511	Interfund Transfer Out	7,040.35	56,322.80	84,484.16	28,161.36 33.33%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 2/1/2026 Through 2/28/2026

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Total Transfers	<u>7,040.35</u>	<u>56,322.80</u>	<u>84,484.16</u>	<u>28,161.36</u>	<u>33.33%</u>
Total Expenditures	<u>17,186.24</u>	<u>140,667.13</u>	<u>324,984.16</u>	<u>184,317.03</u>	<u>56.72%</u>
Net Revenues over Expenditures	<u>(7,074.74)</u>	<u>96,379.10</u>	<u>109,765.84</u>	<u>(13,386.74)</u>	<u>(12.20)%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 2/1/2026 Through 2/28/2026

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
<b>Revenues</b>					
<b>Property Taxes</b>					
4034	Property Tax Revenue from Water	0.00	0.00	70,000.00	(70,000.00) (100.00)%
4035	Property Taxes	1,890.56	28,834.70	46,893.00	(18,058.30) (38.51)%
	Total Property Taxes	1,890.56	28,834.70	116,893.00	(88,058.30) (75.33)%
<b>Special Taxes &amp; Assessments</b>					
4400	Drainage Assessments	5,427.00	60,603.00	95,136.00	(34,533.00) (36.30)%
	Total Special Taxes & Assessments	5,427.00	60,603.00	95,136.00	(34,533.00) (36.30)%
<b>Other Revenues</b>					
4040	Refunds	0.00	62,636.11	0.00	62,636.11 0.00%
4935	Sale-Specs/Plans & Non_Capital Items	11.00	149.00	0.00	149.00 0.00%
	Total Other Revenues	11.00	62,785.11	0.00	62,785.11 0.00%
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	793.33	9,977.98	12,000.00	(2,022.02) (16.85)%
	Total Use of Money & Property	793.33	9,977.98	12,000.00	(2,022.02) (16.85)%
	Total Revenues	8,121.89	162,200.79	224,029.00	(61,828.21) (27.60)%
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8045	Overtime Pay	0.00	327.83	200.00	(127.83) (63.91)%
8054	Salaries & Wages - Regular	0.00	8,428.33	15,000.00	6,571.67 43.81%
	Total Salaries/Wages	0.00	8,756.16	15,200.00	6,443.84 42.39%
	Total Personnel	0.00	8,756.16	15,200.00	6,443.84 42.39%
<b>Services &amp; Supplies</b>					
<b>Equipment &amp; Tools</b>					
6390	Equipment	0.00	0.00	500.00	500.00 100.00%
7242	Minor Tools, Accessories & Field Machines	0.00	367.32	1,000.00	632.68 63.27%
	Total Equipment & Tools	0.00	367.32	1,500.00	1,132.68 75.51%
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6342	Fees - Regulatory	0.00	7,279.00	8,100.00	821.00 10.14%
6345	Property Taxes & Assessments Costs	0.00	438.56	1,500.00	1,061.44 70.76%
7325	Insurance	0.00	775.53	1,225.00	449.47 36.69%
	Total Insurance, Licenses & Regulatory Fees	0.00	8,493.09	10,825.00	2,331.91 21.54%
<b>Legal &amp; Professional</b>					
7320	Professional & Consulting Services	0.00	1,420.22	5,000.00	3,579.78 71.60%
7326	Legal Services	0.00	0.00	6,000.00	6,000.00 100.00%
	Total Legal & Professional	0.00	1,420.22	11,000.00	9,579.78 87.09%
<b>Office/Operations</b>					
7230	Misc Small Parts & Supplies	0.00	188.18	550.00	361.82 65.79%
7249	Safety Supplies	0.00	0.00	500.00	500.00 100.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 2/1/2026 Through 2/28/2026

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Total Office/Operations	0.00	188.18	1,050.00	861.82	82.08%
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	589.31	1,350.00	760.69	56.35%
6025 Telephone	31.84	254.24	350.00	95.76	27.36%
8610 Electric	214.26	1,090.93	1,500.00	409.07	27.27%
8670 Street Lighting	110.91	921.18	1,300.00	378.82	29.14%
Total Rent & Utilities	357.01	2,855.66	4,500.00	1,644.34	36.54%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	0.00	50.00	50.00	100.00%
6640 R & M - Equip & Other Non-Structural Fixed Assets	0.00	1,460.28	4,000.00	2,539.72	63.49%
6750 R & M - Minor Tools & Equipment	0.00	2,646.13	3,000.00	353.87	11.80%
6800 R & M - Grounds & Collection Systems	0.00	342.85	1,500.00	1,157.15	77.14%
6900 R & M - Buildings & Structures	0.00	0.00	1,000.00	1,000.00	100.00%
Total Repairs & Maintenance	0.00	4,449.26	9,550.00	5,100.74	53.41%
Vehicle Maintenance & Repairs					
7211 Misc Fuel & Diesel	23.23	452.76	1,000.00	547.24	54.72%
7220 Gasoline	109.14	1,057.09	2,000.00	942.91	47.15%
Total Vehicle Maintenance & Repairs	132.37	1,509.85	3,000.00	1,490.15	49.67%
Total Services & Supplies	489.38	19,283.58	41,725.00	22,441.42	53.78%
Capital Outlay					
9006 Infrastructure CIP	0.00	83.84	70,000.00	69,916.16	99.88%
Total Capital Outlay	0.00	83.84	70,000.00	69,916.16	99.88%
Debt Service					
2491 Internal Loan Due Water-500	5,022.45	39,660.44	59,938.45	20,278.01	33.83%
9023 Debt Service - Interest & Annual Fee	510.96	4,606.84	6,462.47	1,855.63	28.71%
Total Debt Service	5,533.41	44,267.28	66,400.92	22,133.64	33.33%
Transfers					
9511 Interfund Transfer Out	1,600.08	12,800.64	19,200.95	6,400.31	33.33%
Total Transfers	1,600.08	12,800.64	19,200.95	6,400.31	33.33%
Total Expenditures	7,622.87	85,191.50	212,526.87	127,335.37	59.91%
Net Revenues over Expenditures	499.02	77,009.29	11,502.13	65,507.16	569.52%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 2/1/2026 Through 2/28/2026

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
<b>Revenues</b>						
Property Taxes						
4034	Property Tax Revenue from Water	0.00	100,000.00	100,000.00	0.00	0.00%
	Total Property Taxes	0.00	100,000.00	100,000.00	0.00	0.00%
Use of Money & Property						
4510	Investment Income on funds	601.05	7,460.62	10,000.00	(2,539.38)	(25.39)%
4511	Unrealized Change in Value	361.54	754.50	0.00	754.50	0.00%
	Total Use of Money & Property	962.59	8,215.12	10,000.00	(1,784.88)	(17.85)%
	<b>Total Revenues</b>	<b>962.59</b>	<b>108,215.12</b>	<b>110,000.00</b>	<b>(1,784.88)</b>	<b>(1.62)%</b>
<b>Expenditures</b>						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	0.00	724.80	23,500.00	22,775.20	96.92%
7326	Legal Services	0.00	9,184.00	10,000.00	816.00	8.16%
	Total Legal & Professional	0.00	9,908.80	33,500.00	23,591.20	70.42%
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	9,908.80	33,600.00	23,691.20	70.51%
Capital Outlay						
9006	Infrastructure CIP	0.00	26,500.00	26,500.00	0.00	0.00%
	Total Capital Outlay	0.00	26,500.00	26,500.00	0.00	0.00%
Transfers						
9511	Interfund Transfer Out	1,280.06	10,240.48	15,360.76	5,120.28	33.33%
	Total Transfers	1,280.06	10,240.48	15,360.76	5,120.28	33.33%
	<b>Total Expenditures</b>	<b>1,280.06</b>	<b>46,649.28</b>	<b>75,460.76</b>	<b>28,811.48</b>	<b>38.18%</b>
	<b>Net Revenues over Expenditures</b>	<b>(317.47)</b>	<b>61,565.84</b>	<b>34,539.24</b>	<b>27,026.60</b>	<b>78.25%</b>

# Cash Flow Summary

	February 2026	January 2026	December 2025	November 2025	October 2025	September 2025	August 2025	July 2025	June 2025
Fund	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary
100	\$ 175,117.77	\$ 174,821.01	\$ 162,974.33	\$ 188,118.08	\$ 168,835.90	\$ 177,695.48	\$ 182,248.91	\$ 173,120.35	\$ 170,019.27
200	\$ 42,714.83	\$ 42,494.33	\$ 39,821.65	\$ 40,092.53	\$ 38,438.42	\$ 39,205.74	\$ 39,846.32	\$ 40,502.62	\$ 41,205.43
301	\$ 7,271,931.71	\$ 7,264,714.84	\$ 7,196,572.65	\$ 7,144,470.82	\$ 7,229,509.37	\$ 6,483,994.90	\$ 6,461,100.30	\$ 6,461,585.83	\$ 6,406,328.85
400	\$ 3,172.48	\$ 3,047.04	\$ 1,533.67	\$ 1,453.55	\$ 940.12	\$ 1,280.29	\$ 3,238.00	\$ 3,721.56	\$ 4,299.35
500	\$ 3,654,664.58	\$ 3,742,110.99	\$ 4,047,087.66	\$ 4,002,456.89	\$ 3,766,072.79	\$ 3,638,487.47	\$ 3,966,234.95	\$ 4,173,416.34	\$ 4,332,133.39
600	\$ 17,104.11	\$ 17,424.12	\$ 17,744.13	\$ 21,992.43	\$ 24,764.77	\$ 30,603.27	\$ 30,923.28	\$ 31,307.02	\$ 34,816.61
602	\$ 1,969,977.48	\$ 1,910,029.99	\$ 1,566,933.51	\$ 1,459,592.38	\$ 1,312,359.40	\$ 1,307,711.70	\$ 2,164,013.56	\$ 2,155,136.01	\$ 2,132,356.73
650	\$ 702,009.53	\$ 709,111.13	\$ 659,307.19	\$ 666,366.14	\$ 620,739.84	\$ 566,569.14	\$ 573,809.77	\$ 589,029.82	\$ 544,166.34
800	\$ 562,900.40	\$ 561,903.87	\$ 524,807.00	\$ 525,203.21	\$ 453,438.84	\$ 459,632.87	\$ 472,329.90	\$ 479,183.39	\$ 482,555.68
900	\$ 350,759.47	\$ 352,167.94	\$ 252,896.22	\$ 252,835.22	\$ 254,567.37	\$ 283,772.10	\$ 286,815.65	\$ 286,644.00	\$ 294,916.23
<b>Total</b>	<b>\$ 14,750,352.36</b>	<b>\$ 14,777,825.26</b>	<b>\$ 14,469,678.01</b>	<b>\$ 14,302,581.25</b>	<b>\$ 13,869,666.82</b>	<b>\$ 12,988,952.96</b>	<b>\$ 14,180,560.64</b>	<b>\$ 14,393,646.94</b>	<b>\$ 14,442,797.88</b>

	% Change from Prior Month
Fund	%
100	0.17%
200	0.52%
301	0.10%
400	4.12%
500	-2.34%
600	-1.84%
602	3.14%
650	-1.00%
800	0.18%
900	-0.40%

Fund	Cash Summary	Reserves	Unassigned Cash
100	\$ 175,117.77	49,900.00	125,217.77
105	\$ 9,353.02	-	9,353.02
200	\$ 42,714.83	8,000.00	34,714.83
301	\$ 7,271,931.71	5,000,870.84	2,271,060.87
400	\$ 3,172.48	-	3,172.48
500	\$ 3,654,664.58	3,316,682.37	337,982.21
600	\$ 17,104.11	102,948.71	(85,844.60)
602	\$ 1,969,977.48	-	1,969,977.48
650	\$ 702,009.53	100,000.00	602,009.53
800	\$ 562,900.40	65,000.00	497,900.40
900	\$ 350,759.47	198,879.18	151,880.29
<b>Total</b>	<b>\$ 14,759,705.38</b>		

Average Cash Flow Summary 2025/2026		Average Cash Flow Summary 2024/2025	
100	\$ 175,366.48	100	\$ 186,028.28
200	\$ 40,389.56	200	\$ 38,902.32
301	\$ 6,939,235.05	301	\$ 5,315,382.83
400	\$ 2,298.34	400	\$ 2,715.61
500	\$ 3,873,816.46	500	\$ 4,438,508.34
600	\$ 23,982.89	600	\$ 31,401.19
602	\$ 1,730,719.25	602	\$ 1,753,990.26
650	\$ 635,867.82	650	\$ 449,280.89
800	\$ 504,924.94	800	\$ 363,415.61
900	\$ 290,057.25	900	\$ 335,832.30
<b>TOTAL</b>	<b>\$ 14,216,658.03</b>	<b>TOTAL</b>	<b>\$ 12,915,457.63</b>

Prior Month -Jan 2026	
Fund	Cash Summary
100	\$ 174,821.01
105	\$ 9,353.02
200	\$ 42,494.33
301	\$ 7,264,714.84
400	\$ 3,047.04
500	\$ 3,742,110.99
600	\$ 17,424.12
602	\$ 1,910,029.99
650	\$ 709,111.13
800	\$ 561,903.87
900	\$ 352,167.94
<b>Total</b>	<b>\$ 14,787,178.28</b>

## 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	
301 - Fire	301	1,751,931.54
500 - Water	500	256,690.78
650 - Solid Waste	650	250,275.93
800 - Drainage	800	256,534.41
900 - Parks & Recreation	900	5,207.98
General Checking Account	1012	
100 - Administration	100	36,128.50
Low Income Sewer Connection Money	105	9,353.02
200 - Bayridge	200	20,664.96
301 - Fire	301	68,759.76
400 - Vista de Oro	400	3,172.48
500 - Water	500	6,208.09
600 - Wastewater	600	(85,689.58)
Wastewater Fiduciary Fund	602	25.98
650 - Solid Waste	650	19,963.17
800 - Drainage	800	29,563.88
900 - Parks & Recreation	900	97,734.76
Payroll Account (contra to 2998)	1013	
100 - Administration	100	3,276.93
301 - Fire	301	2,330.91
500 - Water	500	897.47
Rabobank-Bankruptcy Disbursement	1017	
Reserve		
600 - Wastewater	600	102,793.69
Mechanics Money Market	1040	
100 - Administration	100	22,049.87
200 - Bayridge	200	22,049.87
301 - Fire	301	662,483.13
500 - Water	500	101,210.22
650 - Solid Waste	650	80,690.48
800 - Drainage	800	80,690.49
CAMP Investments	1042	
301 - Fire	301	298,041.44
500 - Water	500	82,796.50
650 - Solid Waste	650	351,079.95
800 - Drainage	800	196,111.62
900 - Parks & Recreation	900	134,654.27
US Bank - Investments	1045	
100 - Administration	100	113,162.47
301 - Fire	301	4,488,384.93
500 - Water	500	3,206,661.52

900 - Parks & Recreation	900	113,162.46
US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	9,220.74
US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	889,841.96
US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	1,070,888.80
Total Cash in Bank		14,759,705.38
Due From Others		
Due From Drainage	1480	
500 - Water	500	131,841.18
Total Due From Others		131,841.18
Accounts Receivable		
Accounts Receivable	1080	
301 - Fire	301	(18.00)
500 - Water	500	283,833.93
650 - Solid Waste	650	2,300.93
Unbilled A/R	1085	
500 - Water	500	290,223.70
Grants Receivable	1086	
800 - Drainage	800	62,636.11
Total Accounts Receivable		638,976.67
Accrued Inventory On Hand		
Inventory	1100	
500 - Water	500	60,359.34
Total Accrued Inventory On Hand		60,359.34
Total CURRENT ASSETS		15,590,882.57
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	17,374.90
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	(43,747.00)
Total Building		811,841.70
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	600,582.22
800 - Drainage	800	27,000.00
Acc Depreciation-Equipment,Vehicles &	1853	
Systems		
500 - Water	500	(798,181.15)
Total Plant & Equipment		1,268,615.54
Construction in Progress		
Construction In Progress	1850	
500 - Water	500	3,350,386.28
Total Construction in Progress		3,350,386.28
Infrastructure		
Infrastructures	1730	

200 - Bayridge	200	93,040.00
400 - Vista de Oro	400	7,000.00
500 - Water	500	12,192,268.24
800 - Drainage	800	133,391.01
Accum Depeciation-Infrastructures	1852	
500 - Water	500	(6,090,507.23)
Total Infrastructure		6,335,192.02
Total FIXED ASSETS		12,321,838.63
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	
500 - Water	500	900.00
Franchise Asset	1993	
650 - Solid Waste	650	726,772.00
Total Cash Suspense		727,672.00
Total OTHER ASSETS		727,672.00
Other Assets		
Def Outflow	1991	
500 - Water	500	342,529.00
Deferred Outflow - OPEB	1992	
500 - Water	500	43,766.00
Amount to be Provided - Other LT Oblig-	1998	
Comp Leave		
100 - Administration	100	77,694.23
Total Other Assets		463,989.23
Total ASSETS		29,104,382.43
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	
100 - Administration	100	(6,003.52)
200 - Bayridge	200	22.72
301 - Fire	301	3,672.26
400 - Vista de Oro	400	22.72
500 - Water	500	154,631.69
600 - Wastewater	600	22.72
650 - Solid Waste	650	10,145.89
800 - Drainage	800	236.80
900 - Parks & Recreation	900	1,931.00
Total Accounts Payable		164,682.28
Current Payroll Liabilities		
Wage Garnishment	2005	
100 - Administration	100	17.50
500 - Water	500	(17.50)
CA Income Tax Withholding	2011	
100 - Administration	100	0.09
500 - Water	500	(0.09)
SDI Payable Employee (EE Only)	2012	
100 - Administration	100	0.10
500 - Water	500	(0.10)
SLOCEA Dues Payable	2016	
100 - Administration	100	0.06
500 - Water	500	(0.06)
AFLAC Voluntary Insurance-Employee	2022	
500 - Water	500	(0.09)
Unemployment Ins Liab-Employer (ER	2028	
only)		
100 - Administration	100	0.02
500 - Water	500	(0.02)
Accrued Compensated Absences	2040	
100 - Administration	100	19,423.56

500 - Water	500	35,540.71
Long-term Compensated Absences	2041	
100 - Administration	100	58,270.67
500 - Water	500	106,622.14
CALPERS Retirement Tier 2- EE- Liab	2042	
100 - Administration	100	0.13
500 - Water	500	(0.13)
CALPERS Retirement Tier 2- ER- Liab	2044	
100 - Administration	100	0.02
500 - Water	500	(0.05)
Other Pension Oblig Liab (OPEB) ARC	2045	
500 - Water	500	340,320.00
Life Insurance Liab-Employer	2201	
100 - Administration	100	(0.01)
500 - Water	500	(0.07)
Medicare Tax Liab	2202	
100 - Administration	100	0.07
500 - Water	500	(0.07)
Medical Plan Liab- Employee	2203	
100 - Administration	100	274.74
500 - Water	500	(71.74)
Vision Plan Liab- Employee	2204	
100 - Administration	100	(0.43)
500 - Water	500	(1.87)
Dental Plan Ins Payable- Employee	2205	
500 - Water	500	0.16
Insurance- AD & D	2211	
100 - Administration	100	(2.97)
500 - Water	500	(0.11)
Insurance-Work Injury (WI)	2212	
100 - Administration	100	(2.96)
500 - Water	500	(61.25)
Insurance- LT Disability	2213	
100 - Administration	100	(5.46)
500 - Water	500	(18.35)
Survivor Premiums-PERS	2214	
100 - Administration	100	0.12
500 - Water	500	(0.12)
Payroll Clearing Account	2999	
100 - Administration	100	1,897.89
Total Current Payroll Liabilities		562,184.53
Current Portion Long Term Debt		
Current portion-Long Term Debt	2102	
500 - Water	500	202,150.18
650 - Solid Waste	650	120,000.00
Total Current Portion Long Term Debt		322,150.18
Trust Liability		
Trust Funds- Low Income Savings	2513	
100 - Administration	100	1,169.32
Trust-Delinquencies from Tax Liens	2514	
650 - Solid Waste	650	3,603.72
Total Trust Liability		4,773.04
Total CURRENT LIABILITIES		1,053,790.03
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	
500 - Water	500	1,000,363.00
Def Inflow	2216	
500 - Water	500	116,676.00
Deferred Inflow - Pension	2217	
500 - Water	500	(7,152.00)
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	677,300.02
500 - Water	500	144,644.25
General Contingency Reserve	3111	
100 - Administration	100	49,900.00
301 - Fire	301	673,225.51
500 - Water	500	813,183.00
650 - Solid Waste	650	100,000.00
800 - Drainage	800	10,000.00
Public Facilities Fees Reserve	3115	
301 - Fire	301	40,334.00
Capital Outlay Reserve	3160	
301 - Fire	301	3,474,562.42
500 - Water	500	2,173,855.12
800 - Drainage	800	55,000.00
Water Stabilization Reserve	3163	
500 - Water	500	185,000.00
Total Other Liabilities		9,705,816.86
Total Other Liabilities		9,705,816.86
Long Term Debt		
Note Payable - Long Term		
Long Term Debt- Note Payable	2100	
650 - Solid Waste	650	606,772.00
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	2,062,615.34
Internal Loan Due Water-500	2491	
800 - Drainage	800	131,841.18
Total Note Payable - Long Term		2,801,228.52
Accrued Interest Payable		
Accrued Interest Payable	2110	
500 - Water	500	23,591.31
Total Accrued Interest Payable		23,591.31
Total Long Term Debt		2,824,819.83
Equity		
Revenues		
Property Tax Revenue from Water	4034	
900 - Parks & Recreation	900	100,000.00
Other		
100 - Administration	100	538,591.54
200 - Bayridge	200	7,036.36
301 - Fire	301	1,093,277.99
400 - Vista de Oro	400	3,588.83
500 - Water	500	2,523,846.92
Wastewater Fiduciary Fund	602	676,109.51
650 - Solid Waste	650	237,046.23
800 - Drainage	800	162,200.79
900 - Parks & Recreation	900	8,215.12
Total Revenues		5,349,913.29
Expenditures		
100 - Administration	100	(579,398.52)
200 - Bayridge	200	(5,320.02)
301 - Fire	301	(1,094,753.97)
400 - Vista de Oro	400	(2,928.82)
500 - Water	500	(3,202,087.99)
600 - Wastewater	600	(17,680.53)
Wastewater Fiduciary Fund	602	(861,537.50)
650 - Solid Waste	650	(140,667.13)
800 - Drainage	800	(45,531.06)

	900 - Parks & Recreation	900	(46,649.28)
	Total Expenditures		(5,996,554.82)
Equity			
	Septic System Decommision Reserve	3109	
	200 - Bayridge	200	8,000.00
	Prepaid Assessment Reserve	3159	
	Wastewater Fiduciary Fund	602	5,948.51
	Fire Mitigation Fund	3161	
	301 - Fire	301	135,448.89
	Wastewater Assessment Reimbursement	3168	
Fund			
	600 - Wastewater	600	102,948.71
	Fund Balance	3200	
	100 - Administration	100	168,671.04
	Low Income Sewer Connection Money	105	9,353.02
	200 - Bayridge	200	32,975.77
	301 - Fire	301	2,268,846.59
	400 - Vista de Oro	400	2,489.75
	500 - Water	500	7,953,269.71
	600 - Wastewater	600	1,358,038.30
	Wastewater Fiduciary Fund	602	2,149,456.96
	650 - Solid Waste	650	494,181.75
	800 - Drainage	800	311,788.80
	900 - Parks & Recreation	900	88,383.45
	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	
Expense			
	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		16,166,597.24
	Total Equity		15,519,955.71
	Total LIABILITIES & EQUITY		29,104,382.43

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Balance Sheet - Fire Reserves Balance Sheet

As of 2/28/2026

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	677,300.02
General Contingency Reserve	3111	673,225.51
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	<u>3,474,562.42</u>
Total Other Liabilities		<u>4,865,421.95</u>
Total Other Liabilities		4,865,421.95
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		<u><u>5,000,870.84</u></u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Balance Sheet - Water Reserve Balance Sheet

As of 2/28/2026

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	144,644.25
General Contingency Reserve	3111	813,183.00
Capital Outlay Reserve	3160	2,173,855.12
Water Stabilization Reserve	3163	<u>185,000.00</u>
Total Other Liabilities		<u>3,316,682.37</u>
Total Other Liabilities		<u>3,316,682.37</u>
Total LIABILITIES & EQUITY		<u><u>3,316,682.37</u></u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Balance Sheet - Solid Waste Balance Sheet

As of 2/28/2026

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
General Contingency Reserve	3111	<u>100,000.00</u>
Total Other Liabilities		<u>100,000.00</u>
Total Other Liabilities		<u>100,000.00</u>
Total LIABILITIES & EQUITY		<u><u>100,000.00</u></u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Balance Sheet - Drainage Reserves Balance Sheet

As of 2/28/2026

		<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>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Balance Sheet - Parks Reserves Balance Sheet

As of 2/28/2026

		<u>Current Period Balance</u>
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>