Agenda Item: 12D

Date: December 3, 2026

Los Osos Community Services District
STAFF REPORT

TO: Board of Directors, LOCSD

FROM: Greg Kwolek, General Manager
Adrienne Geidel, District Bookkeeper

SUBJECT: **Receive Financials for October 2026**

STAFF RECOMMENDATION

Staff recommends the Board of Directors receive and file the financials for the period ending October 31, 2026

DESCRIPTION

The attached are the Statement of Revenues and Expenditures and Balance Sheets for October 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
7305	100	Auditing Services	Due to the Audit almost being completed the majority of the contract has been paid.
7326	100	Legal Services	This will be monitored and adjusted at the mid-year if needed.
	301	Total Personnel	Staff will be watching this, and should the Reserve positions remain filled a mid-year adjustment will be made.
6055	301	Radios – Non-Capital	A Mid-Year adjustment will be made. The Fire Department needed 16 Emergency Radios replaced as the previous models were broken, or obsolete and could not get serviced.
7211	301	Misc. Fuel & Diesel	There will be a mid-year adjustment for this item.
7140	500	General Supplies	The District will track and a mid-year adjustment will be made if needed.

ATTACHMENT

1. October 2026 Financials

ASM: _LD_	AGM/DE: ____
DGC: ____	GM: ___

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 10/1/2026 Through 10/31/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Revenues					
	Other Revenues					
4002	Transfer In	84,003.83	336,015.32	1,008,046.00	(672,030.68)	(66.67)%
4930	Other Revenue	0.00	150.00	0.00	150.00	0.00%
	Total Other Revenues	84,003.83	336,165.32	1,008,046.00	(671,880.68)	(66.65)%
	Use of Money & Property					
4510	Investment Income on funds	229.89	1,123.69	1,250.00	(126.31)	(10.10)%
4511	Unrealized Change in Value	403.88	(1,219.19)	0.00	(1,219.19)	0.00%
	Total Use of Money & Property	633.77	(95.50)	1,250.00	(1,345.50)	(107.64)%
	Total Revenues	84,637.60	336,069.82	1,009,296.00	(673,226.18)	(66.70)%
	Expenditures					
	Personnel					
	Salaries/Wages					
7322	Director's Compensation	1,000.00	3,800.00	14,500.00	10,700.00	73.79%
8018	Holiday Pay	0.00	1,610.99	19,020.00	17,409.01	91.53%
8045	Overtime Pay	0.00	0.00	200.00	200.00	100.00%
8050	Administrative Leave Pay	0.00	4,332.74	8,000.00	3,667.26	45.84%
8051	Floating Holiday Pay	270.30	711.44	3,475.00	2,763.56	79.53%
8054	Salaries & Wages - Regular	47,952.54	135,102.82	420,675.00	285,572.18	67.88%
8060	Sick Leave Pay	500.14	2,434.40	8,650.00	6,215.60	71.86%
8066	Comp Time Used	0.00	0.00	150.00	150.00	100.00%
8081	Vacation Pay	3,206.45	40,784.38	55,000.00	14,215.62	25.85%
	Total Salaries/Wages	52,929.43	188,776.77	529,670.00	340,893.23	64.36%
	Payroll Taxes & Benefits					
5020	Social Security Employer	62.00	235.60	1,116.00	880.40	78.89%
5030	Life Insurance - ER	57.48	203.14	717.00	513.86	71.67%
5031	Disability Insurance	44.04	164.68	584.00	419.32	71.80%
5032	Employee Assistance Program	9.63	44.49	120.00	75.51	62.92%
5035	AD & D Insurance	13.00	45.96	190.00	144.04	75.81%
5040	LTD Insurance	192.42	719.35	2,538.00	1,818.65	71.66%
5050	Medicare - ER	782.46	2,803.27	7,700.00	4,896.73	63.59%
5060	Cafeteria Plan - ER	4,519.10	16,492.48	54,381.00	37,888.52	69.67%
5070	Retirement ER - Regular	0.00	0.00	500.00	500.00	100.00%
5071	Retirement ER - Addl Pick-up	865.38	2,394.22	7,500.00	5,105.78	68.08%
5075	Retirees Medical - ER	162.53	650.12	2,250.00	1,599.88	71.11%
5102	CA Training Tax- ER	1.00	6.60	35.00	28.40	81.14%
5120	Workers Comp Insurance - ER	0.00	3,015.47	2,550.00	(465.47)	(18.25)%
5124	Retirement - ER - Tier 2	4,941.23	14,884.71	44,922.00	30,037.29	66.87%
8511	Car Allowance	100.00	364.99	1,200.00	835.01	69.58%
	Total Payroll Taxes & Benefits	11,750.27	42,025.08	126,303.00	84,277.92	66.73%
	Employment Services					
5100	Unemployment Insurance - ER	20.00	132.00	500.00	368.00	73.60%
6200	Hiring, Advertising & Other Costs	0.00	52.19	200.00	147.81	73.91%
6230	Medical Exam	0.00	0.00	190.00	190.00	100.00%
	Total Employment Services	20.00	184.19	890.00	705.81	79.30%
	Total Personnel	64,699.70	230,986.04	656,863.00	425,876.96	64.83%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 10/1/2026 Through 10/31/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	0.00	200.00	200.00	100.00%
	Total Clothing & Uniform	0.00	0.00	200.00	200.00	100.00%
	Contract Services					
6100	Labor & Support-IT Services	0.00	8,049.36	9,500.00	1,450.64	15.27%
6110	IT Purchased Services	1,818.50	13,874.00	34,000.00	20,126.00	59.19%
7100	Copier Contract-Maint & Usage	300.30	1,286.50	3,750.00	2,463.50	65.69%
7255	Security Services	0.00	120.00	500.00	380.00	76.00%
7321	Janitorial Cleaning & Supplies	271.00	1,084.00	3,450.00	2,366.00	68.58%
7342	Public Meeting Recordings	0.00	391.97	6,000.00	5,608.03	93.47%
	Total Contract Services	2,389.80	24,805.83	57,200.00	32,394.17	56.63%
	Financial Services					
7309	Late Fees	0.00	15.67	200.00	184.33	92.17%
7310	Bank Service Charges	618.04	2,285.04	7,300.00	5,014.96	68.70%
	Total Financial Services	618.04	2,300.71	7,500.00	5,199.29	69.32%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	0.00	200.00	200.00	100.00%
6341	LAFCO Fees	0.00	29,451.00	24,047.00	(5,404.00)	(22.47)%
6343	Lien & Notary Fees	0.00	0.00	30.00	30.00	100.00%
7325	Insurance	0.00	60,078.16	60,156.00	77.84	0.13%
	Total Insurance, Licenses & Regulatory Fees	0.00	89,529.16	84,433.00	(5,096.16)	(6.04)%
	Legal & Professional					
7304	Professional Services - ACCTG	5,000.00	17,500.00	60,000.00	42,500.00	70.83%
7305	Auditing Services	18,200.00	21,200.00	24,200.00	3,000.00	12.40%
7320	Professional & Consulting Services	0.00	30.69	700.00	669.31	95.62%
7326	Legal Services	0.00	8,872.50	20,000.00	11,127.50	55.64%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	500.00	500.00	100.00%
7343	Election Expense	0.00	0.00	20,000.00	20,000.00	100.00%
	Total Legal & Professional	23,200.00	47,603.19	125,400.00	77,796.81	62.04%
	Office/Operations					
6121	IT-Supplies & Miscellaneous	0.00	29.99	1,000.00	970.01	97.00%
6130	Computer Hardware	0.00	0.00	1,000.00	1,000.00	100.00%
7140	General Supplies & Minor Equipment	109.42	1,146.95	8,000.00	6,853.05	85.66%
7160	Postage, Shipping & Mail Supplies	300.00	630.19	2,000.00	1,369.81	68.49%
7226	Membership & Dues	0.00	0.00	10,350.00	10,350.00	100.00%
7249	Safety Supplies	0.00	26.81	0.00	(26.81)	0.00%
	Total Office/Operations	409.42	1,833.94	22,350.00	20,516.06	91.79%
	Other Expense					

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 10/1/2026 Through 10/31/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
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	148.00	591.50	1,740.00	1,148.50	66.01%
6025	Telephone	154.71	618.84	3,000.00	2,381.16	79.37%
7352	Rent - Offices & Other Structures	3,400.00	13,600.00	40,800.00	27,200.00	66.67%
8610	Electric	251.40	1,280.40	4,560.00	3,279.60	71.92%
8620	Gas Service	15.29	61.14	700.00	638.86	91.27%
	Total Rent & Utilities	3,969.40	16,151.88	50,800.00	34,648.12	68.20%
	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	0.00	500.00	500.00	100.00%
7370	Travel Expense	0.00	890.61	2,000.00	1,109.39	55.47%
8510	Lodging & Meals - Local	0.00	0.00	500.00	500.00	100.00%
8539	Meals	0.00	0.00	600.00	600.00	100.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	500.00	500.00	100.00%
	Total Travel & Training	0.00	890.61	4,200.00	3,309.39	78.80%
	Total Services & Supplies	30,586.66	183,115.32	352,433.00	169,317.68	48.04%
	Total Expenditures	95,286.36	414,101.36	1,009,296.00	595,194.64	58.97%
	Net Revenues over Expenditures	(10,648.76)	(78,031.54)	0.00	(78,031.54)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 10/1/2026 Through 10/31/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Revenues					
	Special Taxes & Assessments					
4550	Lighting Assessment	0.00	0.00	10,000.00	(10,000.00)	(100.00)%
	Total Special Taxes & Assessments	0.00	0.00	10,000.00	(10,000.00)	(100.00)%
	Use of Money & Property					
4510	Investment Income on funds	68.73	283.10	0.00	283.10	0.00%
	Total Use of Money & Property	68.73	283.10	0.00	283.10	0.00%
	Total Revenues	68.73	283.10	10,000.00	(9,716.90)	(97.17)%
	Expenditures					
	Services & Supplies					
	Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	0.00	297.00	600.00	303.00	50.50%
	Total Insurance, Licenses & Regulatory Fees	0.00	297.00	600.00	303.00	50.50%
	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	447.74	1,791.00	6,724.16	4,933.16	73.36%
	Total Rent & Utilities	447.74	1,791.00	6,724.16	4,933.16	73.36%
	Total Services & Supplies	447.74	2,088.00	7,399.16	5,311.16	71.78%
	Transfers					
9511	Interfund Transfer To Admin	168.01	672.04	2,016.09	1,344.05	66.67%
	Total Transfers	168.01	672.04	2,016.09	1,344.05	66.67%
	Total Expenditures	615.75	2,760.04	9,415.25	6,655.21	70.69%
	Net Revenues over Expenditures	(547.02)	(2,476.94)	584.75	(3,061.69)	(523.59)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 10/1/2026 Through 10/31/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Revenues					
	Property Taxes					
4034	Property Tax Revenue from Water	0.00	0.00	150,000.00	(150,000.00)	(100.00)%
4037	Property Tax Zone B Received	52,876.92	105,747.93	3,028,077.95	(2,922,330.02)	(96.51)%
4038	Property Tax Zone B Pass thru	0.00	0.00	43,837.05	(43,837.05)	(100.00)%
	Total Property Taxes	52,876.92	105,747.93	3,221,915.00	(3,116,167.07)	(96.72)%
	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	713,724.19	(713,724.19)	(100.00)%
	Total Special Taxes & Assessments	0.00	0.00	741,232.19	(741,232.19)	(100.00)%
	Other Revenues					
4000	Ambulance Agreement	0.00	0.00	67,134.00	(67,134.00)	(100.00)%
4040	Refunds	1,536.77	1,891.77	0.00	1,891.77	0.00%
4930	Other Revenue	0.00	250.00	0.00	250.00	0.00%
	Total Other Revenues	1,536.77	2,141.77	67,134.00	(64,992.23)	(96.81)%
	Use of Money & Property					
4510	Investment Income on funds	37,803.40	107,138.70	150,000.00	(42,861.30)	(28.57)%
4511	Unrealized Change in Value	28,743.21	(63,682.60)	0.00	(63,682.60)	0.00%
4934	Gain on Sale of Fixed Assets	0.00	10,000.00	0.00	10,000.00	0.00%
	Total Use of Money & Property	66,546.61	53,456.10	150,000.00	(96,543.90)	(64.36)%
	Total Revenues	120,960.30	161,345.80	4,180,281.19	(4,018,935.39)	(96.14)%
	Expenditures					
	Personnel					
	Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	3,764.48	16,160.64	38,000.00	21,839.36	57.47%
8340	Resv FF-Shift Coverage	21,800.16	52,701.96	150,000.00	97,298.04	64.87%
	Total Salaries/Wages	25,564.64	68,862.60	188,000.00	119,137.40	63.37%
	Payroll Taxes & Benefits					
5020	Social Security Employer	1,493.97	4,175.00	10,000.00	5,825.00	58.25%
5030	Life Insurance - ER	174.00	647.00	2,500.00	1,853.00	74.12%
5035	AD & D Insurance	30.00	97.00	850.00	753.00	88.59%
5050	Medicare - ER	370.75	998.58	2,500.00	1,501.42	60.06%
5070	Retirement ER - Regular	5,579.42	22,317.68	67,000.00	44,682.32	66.69%
5102	CA Training Tax- ER	12.17	26.73	175.00	148.27	84.73%
5120	Workers Comp Insurance - ER	0.00	16,413.32	21,100.00	4,686.68	22.21%
5124	Retirement - ER - Tier 2	218.24	576.53	2,000.00	1,423.47	71.17%
	Total Payroll Taxes & Benefits	7,878.55	45,251.84	106,125.00	60,873.16	57.36%
	Employment Services					
5100	Unemployment Insurance - ER	243.07	533.53	6,000.00	5,466.47	91.11%
6200	Hiring, Advertising & Other Costs	0.00	0.00	100.00	100.00	100.00%
6230	Medical Exam	0.00	4,379.00	8,000.00	3,621.00	45.26%
	Total Employment Services	243.07	4,912.53	14,100.00	9,187.47	65.16%
	Total Personnel	33,686.26	119,026.97	308,225.00	189,198.03	61.38%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 10/1/2026 Through 10/31/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	68.98	2,800.00	2,731.02	97.54%
7248	Uniform Safety Boots	0.00	0.00	2,200.00	2,200.00	100.00%
	Total Clothing & Uniform	0.00	68.98	5,000.00	4,931.02	98.62%
	Contract Services					
6110	IT Purchased Services	0.00	688.01	3,500.00	2,811.99	80.34%
7100	Copier Contract-Maint & Usage	127.64	561.30	2,500.00	1,938.70	77.55%
7202	Building Alarms & Security	0.00	240.00	1,200.00	960.00	80.00%
7204	Cleaning Supplies, Laundry & Towel Service	0.00	0.00	100.00	100.00	100.00%
7222	Hazardous Materials CW JPA Cost	0.00	0.00	2,400.00	2,400.00	100.00%
7500	Schedule A Charges - Pass Through	0.00	0.00	3,110,491.00	3,110,491.00	100.00%
7502	County Property Tax Admin Fee	0.00	0.00	43,837.05	43,837.05	100.00%
	Total Contract Services	127.64	1,489.31	3,164,028.05	3,162,538.74	99.95%
	Equipment & Tools					
6055	Radios -Non Capital	46,065.32	46,065.32	2,700.00	(43,365.32)	(1,606.12)%
6440	Fire Personal Protection Equipment	210.99	628.27	55,000.00	54,371.73	98.86%
6460	Self-Contained Breathing Apparatus	0.00	288.03	3,000.00	2,711.97	90.40%
6610	Rescue - Extrication Equipment	0.00	0.00	3,500.00	3,500.00	100.00%
6611	Water Rescue Equipment	0.00	0.00	2,000.00	2,000.00	100.00%
6630	Rope & Climbing Equipment	0.00	1,160.39	3,000.00	1,839.61	61.32%
7234	Oxygen Supplies & Cylinder Rent	0.00	0.00	900.00	900.00	100.00%
7238	Paramedic & EMT Small Tools & Supplies	1,894.40	7,055.64	27,000.00	19,944.36	73.87%
7242	Minor Tools, Accessories & Field Machines	0.00	2,816.48	6,800.00	3,983.52	58.58%
7252	Misc Hardware	47.15	183.64	1,200.00	1,016.36	84.70%
	Total Equipment & Tools	48,217.86	58,197.77	105,100.00	46,902.23	44.63%
	Financial Services					
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%
	Total Financial Services	0.00	0.00	60.00	60.00	100.00%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	61.30	3,500.00	3,438.70	98.25%
6345	Property Taxes & Assessments Costs	0.00	297.00	8,000.00	7,703.00	96.29%
7325	Insurance	0.00	95,060.99	95,650.00	589.01	0.62%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 10/1/2026 Through 10/31/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Total Insurance, Licenses & Regulatory Fees	0.00	95,419.29	107,150.00	11,730.71	10.95%
	Legal & Professional					
7320	Professional & Consulting Services	0.00	2,280.83	9,000.00	6,719.17	74.66%
7326	Legal Services	0.00	0.00	15,000.00	15,000.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	300.60	1,500.00	1,199.40	79.96%
	Total Legal & Professional	0.00	2,581.43	25,500.00	22,918.57	89.88%
	Office/Operations					
7140	General Supplies & Minor Equipment	241.71	2,200.56	7,000.00	4,799.44	68.56%
7160	Postage, Shipping & Mail Supplies	0.00	50.50	1,000.00	949.50	94.95%
7216	Fire Prevention Education Materials	328.49	328.49	1,500.00	1,171.51	78.10%
7226	Membership & Dues	0.00	0.00	300.00	300.00	100.00%
7230	Misc Small Parts & Supplies	27.71	84.57	1,000.00	915.43	91.54%
7240	Propane	0.00	0.00	300.00	300.00	100.00%
	Total Office/Operations	597.91	2,664.12	11,100.00	8,435.88	76.00%
	Other Expense					
6720	Station - Furniture	0.00	0.00	4,100.00	4,100.00	100.00%
7201	White Goods & Accessories - bedding, towels	0.00	0.00	1,500.00	1,500.00	100.00%
7209	District Operating Center Expense	0.00	0.00	200.00	200.00	100.00%
7218	Cooking Products - Food, Drinks & Staples	22.51	39.66	500.00	460.34	92.07%
7224	Kitchen Cookware & Utensils	0.00	0.00	800.00	800.00	100.00%
7260	Weed Abatement Services	0.00	1,580.00	0.00	(1,580.00)	0.00%
7330	Misc Operating Expenses	0.00	0.00	2,000.00	2,000.00	100.00%
	Total Other Expense	22.51	1,619.66	9,100.00	7,480.34	82.20%
	Rent & Utilities					
6000	Cell Phones	0.00	206.40	910.00	703.60	77.32%
6025	Telephone	0.00	2,406.40	2,400.00	(6.40)	(0.27)%
8610	Electric	52.82	122.53	4,500.00	4,377.47	97.28%
8620	Gas Service	61.59	240.48	2,200.00	1,959.52	89.07%
8630	Trash Services	234.25	936.83	3,200.00	2,263.17	70.72%
8640	Water and Water Services	592.94	2,464.85	8,000.00	5,535.15	69.19%
8659	Utility Cable Charges	0.00	363.03	1,500.00	1,136.97	75.80%
8670	Street Lighting	10.69	42.76	135.00	92.24	68.33%
	Total Rent & Utilities	952.29	6,783.28	22,845.00	16,061.72	70.31%
	Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405	R & M - Extinguishers	530.26	530.26	800.00	269.74	33.72%
6640	R & M - Equip & Other Non-Stuctural Fixed Assets	0.00	0.00	3,750.00	3,750.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 10/1/2026 Through 10/31/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
6750	R & M - Minor Tools & Equipment	0.00	0.00	1,600.00	1,600.00	100.00%
6775	R & M -Operation/Field Equipment	0.00	2,342.60	10,000.00	7,657.40	76.57%
6800	R & M - Grounds & Collection Systems	0.00	0.00	800.00	800.00	100.00%
6900	R & M - Buildings & Structures	1,475.38	3,477.69	12,000.00	8,522.31	71.02%
	Total Repairs & Maintenance	2,005.64	6,350.55	29,450.00	23,099.45	78.44%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	5.00	750.00	745.00	99.33%
7324	Education & Training Fees	0.00	0.00	400.00	400.00	100.00%
8405	Reserve FF Training Costs	0.00	0.00	1,000.00	1,000.00	100.00%
8410	Certifications	0.00	742.00	1,000.00	258.00	25.80%
	Total Travel & Training	0.00	747.00	3,150.00	2,403.00	76.29%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	215.51	849.30	1,500.00	650.70	43.38%
7211	Misc Fuel & Diesel	0.00	5,236.64	5,500.00	263.36	4.79%
7220	Gasoline	0.00	123.61	1,500.00	1,376.39	91.76%
7232	Vehicle Repairs - Parts, Tires & Lubricants	1,675.13	2,766.84	16,750.00	13,983.16	83.48%
	Total Vehicle Maintenance & Repairs	1,890.64	8,976.39	25,250.00	16,273.61	64.45%
	Total Services & Supplies	53,814.49	184,897.78	3,507,733.05	3,322,835.27	94.73%
	Reserves					
9504	*Vehicle Replacement Reserve	0.00	0.00	143,325.00	143,325.00	100.00%
	Total Reserves	0.00	0.00	143,325.00	143,325.00	100.00%
	Transfers					
9511	Interfund Transfer To Admin	11,004.50	44,018.00	132,054.03	88,036.03	66.67%
	Total Transfers	11,004.50	44,018.00	132,054.03	88,036.03	66.67%
	Total Expenditures	98,505.25	347,942.75	4,091,337.08	3,743,394.33	91.50%
	Net Revenues over Expenditures	22,455.05	(186,596.95)	88,944.11	(275,541.06)	(309.79)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 10/1/2026 Through 10/31/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Revenues					
	Special Taxes & Assessments					
4550	Lighting Assessment	0.00	0.00	6,000.00	(6,000.00)	(100.00)%
	Total Special Taxes & Assessments	0.00	0.00	6,000.00	(6,000.00)	(100.00)%
	Total Revenues	0.00	0.00	6,000.00	(6,000.00)	(100.00)%
	Expenditures					
	Services & Supplies					
	Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	0.00	297.00	600.00	303.00	50.50%
	Total Insurance, Licenses & Regulatory Fees	0.00	297.00	600.00	303.00	50.50%
	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	0.00	0.00	300.00	300.00	100.00%
	Rent & Utilities					
8670	Street Lighting	176.82	707.28	2,460.00	1,752.72	71.25%
	Total Rent & Utilities	176.82	707.28	2,460.00	1,752.72	71.25%
	Total Services & Supplies	176.82	1,004.28	3,360.00	2,355.72	70.11%
	Transfers					
9511	Interfund Transfer To Admin	168.01	672.04	2,016.09	1,344.05	66.67%
	Total Transfers	168.01	672.04	2,016.09	1,344.05	66.67%
	Total Expenditures	344.83	1,676.32	5,376.09	3,699.77	68.82%
	Net Revenues over Expenditures	(344.83)	(1,676.32)	623.91	(2,300.23)	(368.68)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 10/1/2026 Through 10/31/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Revenues					
	Property Taxes					
4035	Property Taxes	5,974.26	11,955.66	50,000.00	(38,044.34)	(76.09)%
	Total Property Taxes	5,974.26	11,955.66	50,000.00	(38,044.34)	(76.09)%
	Grant Revenue					
4965	BMC Reimbursements/Grants	3,080.00	5,596.20	0.00	5,596.20	0.00%
	Total Grant Revenue	3,080.00	5,596.20	0.00	5,596.20	0.00%
	Service Charges & Fees					
4030	Residential Single Family	277,501.94	944,794.85	2,667,941.67	(1,723,146.82)	(64.59)%
4102	Residential- Multi -Family-Water Sales	16,306.81	94,344.42	273,968.17	(179,623.75)	(65.56)%
4103	Commercial, Home Care, Retail-Water Sales	20,790.51	129,440.49	193,068.36	(63,627.87)	(32.96)%
4104	Irrigation- Water Sales	668.77	26,841.45	51,000.00	(24,158.55)	(47.37)%
4105	Recycled Water Revenue	36,768.34	68,257.22	106,053.00	(37,795.78)	(35.64)%
4114	Water Other Service Revenues	0.00	0.00	1,000.00	(1,000.00)	(100.00)%
4115	Connection Fees	0.00	0.00	10,500.00	(10,500.00)	(100.00)%
4931	Water Activation Fees	350.00	2,050.00	6,000.00	(3,950.00)	(65.83)%
4932	Penalties	2,027.66	9,614.88	20,000.00	(10,385.12)	(51.93)%
4933	Door Hangers/Lockout Notices	400.00	3,200.00	9,400.00	(6,200.00)	(65.96)%
4937	NSF Fees	100.00	275.00	575.00	(300.00)	(52.17)%
	Total Service Charges & Fees	354,914.03	1,278,818.31	3,339,506.20	(2,060,687.89)	(61.71)%
	Other Revenues					
4040	Refunds	9,893.26	9,893.26	0.00	9,893.26	0.00%
4930	Other Revenue	181.83	483.75	9,000.00	(8,516.25)	(94.63)%
	Total Other Revenues	10,075.09	10,377.01	9,000.00	1,377.01	15.30%
	Use of Money & Property					
4504	Interest Income	316.91	1,369.77	6,462.47	(5,092.70)	(78.80)%
4510	Investment Income on funds	11,348.33	42,661.78	132,000.00	(89,338.22)	(67.68)%
4511	Unrealized Change in Value	16,739.61	(37,138.39)	0.00	(37,138.39)	0.00%
	Total Use of Money & Property	28,404.85	6,893.16	138,462.47	(131,569.31)	(95.02)%
	Total Revenues	402,448.23	1,313,640.34	3,536,968.67	(2,223,328.33)	(62.86)%
	Expenditures					
	Personnel					
	Salaries/Wages					
8018	Holiday Pay	0.00	4,162.60	27,250.00	23,087.40	84.72%
8045	Overtime Pay	718.26	3,792.82	10,000.00	6,207.18	62.07%
8050	Administrative Leave Pay	0.00	0.00	1,500.00	1,500.00	100.00%
8051	Floating Holiday Pay	793.54	1,136.64	5,000.00	3,863.36	77.27%
8054	Salaries & Wages - Regular	71,280.46	188,518.44	600,000.00	411,481.56	68.58%
8056	Retroactive Pay	0.00	0.00	500.00	500.00	100.00%
8060	Sick Leave Pay	1,947.33	7,232.14	14,000.00	6,767.86	48.34%
8063	Standby Pay	3,060.00	8,498.30	28,000.00	19,501.70	69.65%
8066	Comp Time Used	2,239.68	8,038.67	21,500.00	13,461.33	62.61%
8081	Vacation Pay	6,968.18	22,100.60	40,000.00	17,899.40	44.75%
	Total Salaries/Wages	87,007.45	243,480.21	747,750.00	504,269.79	67.44%
	Payroll Taxes & Benefits					

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
5030	Life Insurance - ER	150.26	537.65	1,857.00	1,319.35	71.05%
5031	Disability Insurance	82.68	306.03	1,100.00	793.97	72.18%
5032	Employee Assistance Program	23.57	91.63	279.00	187.37	67.16%
5035	AD & D Insurance	34.00	121.64	450.00	328.36	72.97%
5040	LTD Insurance	416.36	1,538.11	5,500.00	3,961.89	72.03%
5050	Medicare - ER	1,290.43	3,682.48	11,000.00	7,317.52	66.52%
5060	Cafeteria Plan - ER	7,012.30	25,919.04	84,000.00	58,080.96	69.14%
5070	Retirement ER - Regular	14,420.89	50,033.05	152,509.00	102,475.95	67.19%
5075	Retirees Medical - ER	0.00	0.00	300.00	300.00	100.00%
5102	CA Training Tax- ER	0.00	4.20	49.00	44.80	91.43%
5120	Workers Comp Insurance - ER	0.00	37,156.75	41,700.00	4,543.25	10.90%
5124	Retirement - ER - Tier 2	3,495.78	11,326.30	27,766.00	16,439.70	59.21%
	Total Payroll Taxes & Benefits	26,926.27	130,716.88	326,510.00	195,793.12	59.97%
	Employment Services					
5100	Unemployment Insurance - ER	0.00	84.00	1,820.00	1,736.00	95.38%
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%
	Total Employment Services	0.00	84.00	2,510.00	2,426.00	96.65%
	Total Personnel	113,933.72	374,281.09	1,076,770.00	702,488.91	65.24%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	0.00	2,600.00	2,600.00	100.00%
7248	Uniform Safety Boots	298.51	908.50	1,625.00	716.50	44.09%
	Total Clothing & Uniform	298.51	908.50	4,225.00	3,316.50	78.50%
	Contract Services					
6100	Labor & Support-IT Services	0.00	720.00	5,000.00	4,280.00	85.60%
6110	IT Purchased Services	0.00	487.89	1,740.00	1,252.11	71.96%
6115	Misc Contract Service	240.50	1,967.26	6,800.00	4,832.74	71.07%
7250	Water Quality Testing	0.00	19,254.00	70,000.00	50,746.00	72.49%
7255	Security Services	0.00	840.00	4,000.00	3,160.00	79.00%
7321	Janitorial Cleaning & Supplies	0.00	131.25	1,140.00	1,008.75	88.49%
	Total Contract Services	240.50	23,400.40	88,680.00	65,279.60	73.61%
	Equipment & Tools					
6438	Disinfection Feed Pumps	1,003.33	1,003.33	1,500.00	496.67	33.11%
7242	Minor Tools, Accessories & Field Machines	0.00	239.08	7,500.00	7,260.92	96.81%
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%
	Total Equipment & Tools	1,003.33	1,242.41	11,500.00	10,257.59	89.20%
	Financial Services					
7310	Bank Service Charges	0.00	0.00	75.00	75.00	100.00%
	Total Financial Services	0.00	0.00	75.00	75.00	100.00%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	18,127.68	19,400.00	1,272.32	6.56%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 10/1/2026 Through 10/31/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
6340	Misc Fees	0.00	0.00	400.00	400.00	100.00%
6342	Fees - Regulatory	0.00	1,949.00	30,500.00	28,551.00	93.61%
6345	Property Taxes & Assessments Costs	0.00	0.00	7,200.00	7,200.00	100.00%
7325	Insurance	0.00	111,148.93	123,435.00	12,286.07	9.95%
	Total Insurance, Licenses & Regulatory Fees	0.00	131,225.61	180,935.00	49,709.39	27.47%
	Legal & Professional					
7318	Professional & Consulting BMC	0.00	6,256.20	140,000.00	133,743.80	95.53%
7320	Professional & Consulting Services	0.00	2,104.36	57,000.00	54,895.64	96.31%
7326	Legal Services	0.00	2,156.00	2,500.00	344.00	13.76%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	0.00	10,516.56	200,000.00	189,483.44	94.74%
	Office/Operations					
6130	Computer Hardware	0.00	205.72	1,000.00	794.28	79.43%
6140	Computer Software	0.00	0.00	500.00	500.00	100.00%
7140	General Supplies & Minor Equipment	379.72	1,321.31	2,000.00	678.69	33.93%
7160	Postage, Shipping & Mail Supplies	0.00	2,223.28	10,500.00	8,276.72	78.83%
7180	Billing Supplies, Forms & Printing	0.00	3,394.96	14,000.00	10,605.04	75.75%
7226	Membership & Dues	0.00	1,420.29	4,150.00	2,729.71	65.78%
7230	Misc Small Parts & Supplies	333.46	637.51	4,000.00	3,362.49	84.06%
7237	Process Control & Treatment Supplies	688.62	2,580.17	10,000.00	7,419.83	74.20%
7239	Water Treatment Chemicals	1,601.99	3,137.71	20,000.00	16,862.29	84.31%
7249	Safety Supplies	110.98	346.30	1,200.00	853.70	71.14%
	Total Office/Operations	3,114.77	15,267.25	67,350.00	52,082.75	77.33%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	150.00	150.00	100.00%
7348	Water Conservation Program	0.00	332.50	6,000.00	5,667.50	94.46%
	Total Other Expense	0.00	332.50	6,150.00	5,817.50	94.59%
	Rent & Utilities					
6000	Cell Phones	27.00	540.26	6,400.00	5,859.74	91.56%
6025	Telephone	116.40	1,490.80	5,000.00	3,509.20	70.18%
8610	Electric	12,381.78	55,637.00	170,000.00	114,363.00	67.27%
8620	Gas Service	0.00	0.00	250.00	250.00	100.00%
8630	Trash Services	278.00	1,130.93	3,400.00	2,269.07	66.74%
8644	Disposal Services	0.00	0.00	2,600.00	2,600.00	100.00%
8670	Street Lighting	60.72	242.91	780.00	537.09	68.86%
	Total Rent & Utilities	12,863.90	59,041.90	188,430.00	129,388.10	68.67%
	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 10/1/2026 Through 10/31/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
6422	R & M - Hydrants	0.00	5,084.11	800.00	(4,284.11)	(535.51)%
6640	R & M - Equip & Other Non-Stuctural Fixed Assets	0.00	957.29	11,000.00	10,042.71	91.30%
6641	R & M - Wells	0.00	0.00	9,500.00	9,500.00	100.00%
6750	R & M - Minor Tools & Equipment	0.00	97.99	1,200.00	1,102.01	91.83%
6800	R & M - Grounds & Collection Systems	0.00	0.00	1,000.00	1,000.00	100.00%
6830	Paving & Concrete	0.00	0.00	500.00	500.00	100.00%
6900	R & M - Buildings & Structures	0.00	2,954.94	15,000.00	12,045.06	80.30%
7241	R & M - Water Distribution System	2,168.49	2,996.53	10,000.00	7,003.47	70.03%
	Total Repairs & Maintenance	2,168.49	12,090.86	49,425.00	37,334.14	75.54%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	350.00	350.00	100.00%
7324	Education & Training Fees	0.00	1,195.00	500.00	(695.00)	(139.00)%
7370	Travel Expense	534.98	534.98	0.00	(534.98)	0.00%
8410	Certifications	0.00	0.00	500.00	500.00	100.00%
8510	Lodging & Meals - Local	521.98	521.98	300.00	(221.98)	(73.99)%
8550	Mileage Reimbursement & Parking	66.50	66.50	300.00	233.50	77.83%
	Total Travel & Training	1,123.46	2,318.46	1,950.00	(368.46)	(18.90)%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	0.00	0.00	1,200.00	1,200.00	100.00%
7211	Misc Fuel & Diesel	248.77	1,137.21	4,000.00	2,862.79	71.57%
7220	Gasoline	675.77	3,103.37	7,000.00	3,896.63	55.67%
7232	Vehicle Repairs - Parts, Tires & Lubricants	0.00	1,546.16	5,500.00	3,953.84	71.89%
	Total Vehicle Maintenance & Repairs	924.54	5,786.74	17,700.00	11,913.26	67.31%
	Total Services & Supplies	21,737.50	262,131.19	816,420.00	554,288.81	67.89%
	Capital Outlay					
9006	Infrastructure CIP	0.00	194,078.60	2,793,000.00	2,598,921.40	93.05%
	Total Capital Outlay	0.00	194,078.60	2,793,000.00	2,598,921.40	93.05%
	Debt Service					
9022	Debt Service - Principal	0.00	207,203.93	207,203.93	0.00	0.00%
9023	Debt Service - Interest & Annual Fee	0.00	25,782.69	48,975.33	23,192.64	47.36%
9024	Loan Administration Fee	0.00	6,187.85	6,187.85	0.00	0.00%
	Total Debt Service	0.00	239,174.47	262,367.11	23,192.64	8.84%
	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					

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 10/1/2026 Through 10/31/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
9511	Interfund Transfer To Admin	57,962.65	231,850.60	695,551.74	463,701.14	66.67%
	Total Transfers	57,962.65	231,850.60	695,551.74	463,701.14	66.67%
	Total Expenditures	193,633.87	1,301,515.95	5,701,108.85	4,399,592.90	77.17%
	Net Revenues over Expenditures	208,814.36	12,124.39	(2,164,140.18)	2,176,264.57	(100.56)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 10/1/2026 Through 10/31/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Revenues					
	Service Charges & Fees					
4062	Wastewater Admin Charge	0.00	0.00	24,081.90	(24,081.90)	(100.00)%
	Total Service Charges & Fees	0.00	0.00	24,081.90	(24,081.90)	(100.00)%
	Total Revenues	0.00	0.00	24,081.90	(24,081.90)	(100.00)%
	Expenditures					
	Services & Supplies					
	Financial Services					
7310	Bank Service Charges	0.00	1,980.00	1,980.00	0.00	0.00%
	Total Financial Services	0.00	1,980.00	1,980.00	0.00	0.00%
	Insurance, Licenses & Regulatory Fees					
6343	Lien & Notary Fees	0.00	0.00	35.00	35.00	100.00%
6345	Property Taxes & Assessments Costs	0.00	0.00	285.00	285.00	100.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	0.00	320.00	320.00	100.00%
	Legal & Professional					
7320	Professional & Consulting Services	5,910.36	9,204.04	16,741.67	7,537.63	45.02%
	Total Legal & Professional	5,910.36	9,204.04	16,741.67	7,537.63	45.02%
	Total Services & Supplies	5,910.36	11,184.04	19,041.67	7,857.63	41.27%
	Transfers					
9511	Interfund Transfer To Admin	420.02	1,680.08	5,040.23	3,360.15	66.67%
	Total Transfers	420.02	1,680.08	5,040.23	3,360.15	66.67%
	Total Expenditures	6,330.38	12,864.12	24,081.90	11,217.78	46.58%
	Net Revenues over Expenditures	(6,330.38)	(12,864.12)	0.00	(12,864.12)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 10/1/2026 Through 10/31/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Revenues					
	Use of Money & Property					
4510	Investment Income on funds	8,271.38	13,144.87	0.00	13,144.87	0.00%
	Total Use of Money & Property	8,271.38	13,144.87	0.00	13,144.87	0.00%
	Total Revenues	8,271.38	13,144.87	0.00	13,144.87	0.00%
	Expenditures					
	Debt Service					
9022	Debt Service - Principal	0.00	740,000.00	0.00	(740,000.00)	0.00%
9023	Debt Service - Interest & Annual Fee	0.00	138,912.50	0.00	(138,912.50)	0.00%
	Total Debt Service	0.00	878,912.50	0.00	(878,912.50)	0.00%
	Total Expenditures	0.00	878,912.50	0.00	(878,912.50)	0.00%
	Net Revenues over Expenditures	8,271.38	(865,767.63)	0.00	(865,767.63)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 10/1/2026 Through 10/31/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Revenues					
	Other Revenues					
4800	Franchise Revenues	73,869.79	82,386.91	436,540.00	(354,153.09)	(81.13)%
4930	Other Revenue	230.80	737.60	0.00	737.60	0.00%
	Total Other Revenues	74,100.59	83,124.51	436,540.00	(353,415.49)	(80.96)%
	Use of Money & Property					
4510	Investment Income on funds	4,550.55	10,809.05	15,000.00	(4,190.95)	(27.94)%
4511	Unrealized Change in Value	1,758.71	(3,665.46)	0.00	(3,665.46)	0.00%
	Total Use of Money & Property	6,309.26	7,143.59	15,000.00	(7,856.41)	(52.38)%
	Total Revenues	80,409.85	90,268.10	451,540.00	(361,271.90)	(80.01)%
	Expenditures					
	Services & Supplies					
	Legal & Professional					
7320	Professional & Consulting Services	0.00	203.44	8,000.00	7,796.56	97.46%
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%
	Total Legal & Professional	0.00	203.44	10,500.00	10,296.56	98.06%
	Office/Operations					
7140	General Supplies & Minor Equipment	0.00	0.00	500.00	500.00	100.00%
7160	Postage, Shipping & Mail Supplies	0.00	300.21	1,500.00	1,199.79	79.99%
7230	Misc Small Parts & Supplies	0.00	0.00	500.00	500.00	100.00%
	Total Office/Operations	0.00	300.21	2,500.00	2,199.79	87.99%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	500.00	500.00	100.00%
7345	Outreach- Program Give-away Items	0.00	29,304.25	35,000.00	5,695.75	16.27%
7346	Promotional Expenses - Event	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Other Expense	0.00	29,304.25	36,500.00	7,195.75	19.71%
	Travel & Training					
7324	Education & Training Fees	0.00	0.00	1,000.00	1,000.00	100.00%
8475	Training Materials	0.00	0.00	250.00	250.00	100.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	250.00	250.00	100.00%
	Total Travel & Training	0.00	0.00	1,500.00	1,500.00	100.00%
	Total Services & Supplies	0.00	29,807.90	51,000.00	21,192.10	41.55%
	Debt Service					
8952	Amortization of franchise asset	0.00	30,000.00	120,000.00	90,000.00	75.00%
	Total Debt Service	0.00	30,000.00	120,000.00	90,000.00	75.00%
	Transfers					
9511	Interfund Transfer To Admin	9,240.42	36,961.68	110,885.06	73,923.38	66.67%
	Total Transfers	9,240.42	36,961.68	110,885.06	73,923.38	66.67%
	Total Expenditures	9,240.42	96,769.58	281,885.06	185,115.48	65.67%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 10/1/2026 Through 10/31/2026

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Net Revenues over Expenditures	71,169.43	(6,501.48)	169,654.94	(176,156.42)	(103.83)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 10/1/2026 Through 10/31/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Revenues					
	Property Taxes					
4034	Property Tax Revenue from Water	0.00	0.00	46,683.00	(46,683.00)	(100.00)%
4035	Property Taxes	847.49	1,695.43	48,691.00	(46,995.57)	(96.52)%
	Total Property Taxes	847.49	1,695.43	95,374.00	(93,678.57)	(98.22)%
	Special Taxes & Assessments					
4400	Drainage Assessments	0.00	0.00	95,136.00	(95,136.00)	(100.00)%
	Total Special Taxes & Assessments	0.00	0.00	95,136.00	(95,136.00)	(100.00)%
	Other Revenues					
4935	Sale-Specs/Plans & Non_Capital Items	319.25	390.75	0.00	390.75	0.00%
	Total Other Revenues	319.25	390.75	0.00	390.75	0.00%
	Use of Money & Property					
4510	Investment Income on funds	3,603.11	8,989.68	12,000.00	(3,010.32)	(25.09)%
4511	Unrealized Change in Value	876.24	(1,944.01)	0.00	(1,944.01)	0.00%
	Total Use of Money & Property	4,479.35	7,045.67	12,000.00	(4,954.33)	(41.29)%
	Total Revenues	5,646.09	9,131.85	202,510.00	(193,378.15)	(95.49)%
	Expenditures					
	Personnel					
	Salaries/Wages					
8045	Overtime Pay	0.00	0.00	400.00	400.00	100.00%
8054	Salaries & Wages - Regular	0.00	2,360.11	18,000.00	15,639.89	86.89%
	Total Salaries/Wages	0.00	2,360.11	18,400.00	16,039.89	87.17%
	Total Personnel	0.00	2,360.11	18,400.00	16,039.89	87.17%
	Services & Supplies					
	Equipment & Tools					
6390	Equipment	0.00	0.00	500.00	500.00	100.00%
7242	Minor Tools, Accessories & Field Machines	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Equipment & Tools	0.00	0.00	1,500.00	1,500.00	100.00%
	Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	0.00	0.00	8,100.00	8,100.00	100.00%
6345	Property Taxes & Assessments Costs	0.00	297.00	1,500.00	1,203.00	80.20%
7325	Insurance	0.00	665.22	1,225.00	559.78	45.70%
	Total Insurance, Licenses & Regulatory Fees	0.00	962.22	10,825.00	9,862.78	91.11%
	Legal & Professional					
7320	Professional & Consulting Services	0.00	429.93	5,000.00	4,570.07	91.40%
7326	Legal Services	0.00	0.00	10,000.00	10,000.00	100.00%
	Total Legal & Professional	0.00	429.93	15,000.00	14,570.07	97.13%
	Office/Operations					
7230	Misc Small Parts & Supplies	0.00	48.84	550.00	501.16	91.12%
7249	Safety Supplies	26.67	26.67	500.00	473.33	94.67%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 10/1/2026 Through 10/31/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Total Office/Operations	26.67	75.51	1,050.00	974.49	92.81%
	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	217.52	1,350.00	1,132.48	83.89%
6025	Telephone	30.29	120.88	350.00	229.12	65.46%
8610	Electric	(25.10)	242.97	1,500.00	1,257.03	83.80%
8670	Street Lighting	109.43	437.73	1,300.00	862.27	66.33%
	Total Rent & Utilities	114.62	1,019.10	4,500.00	3,480.90	77.35%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	0.00	50.00	50.00	100.00%
6640	R & M - Equip & Other Non-Stuctural Fixed Assets	0.00	307.92	4,000.00	3,692.08	92.30%
6750	R & M - Minor Tools & Equipment	0.00	128.68	3,000.00	2,871.32	95.71%
6800	R & M - Grounds & Collection Systems	0.00	0.00	1,500.00	1,500.00	100.00%
6900	R & M - Buildings & Structures	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Repairs & Maintenance	0.00	436.60	9,550.00	9,113.40	95.43%
	Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	62.19	284.29	1,000.00	715.71	71.57%
7220	Gasoline	168.94	775.84	2,000.00	1,224.16	61.21%
	Total Vehicle Maintenance & Repairs	231.13	1,060.13	3,000.00	1,939.87	64.66%
	Total Services & Supplies	372.42	3,983.49	45,725.00	41,741.51	91.29%
	Capital Outlay					
9006	Infrastructure CIP	0.00	0.00	70,000.00	70,000.00	100.00%
	Total Capital Outlay	0.00	0.00	70,000.00	70,000.00	100.00%
	Debt Service					
2491	Internal Loan Due Water-500	5,187.11	20,646.31	62,656.09	42,009.78	67.05%
9023	Debt Service - Interest & Annual Fee	316.91	1,369.77	3,392.19	2,022.42	59.62%
	Total Debt Service	5,504.02	22,016.08	66,048.28	44,032.20	66.67%
	Transfers					
9511	Interfund Transfer To Admin	3,360.15	13,440.60	40,321.84	26,881.24	66.67%
	Total Transfers	3,360.15	13,440.60	40,321.84	26,881.24	66.67%
	Total Expenditures	9,236.59	41,800.28	240,495.12	198,694.84	82.62%
	Net Revenues over Expenditures	(3,590.50)	(32,668.43)	(37,985.12)	5,316.69	(14.00)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 10/1/2026 Through 10/31/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Revenues					
	Property Taxes					
4034	Property Tax Revenue from Water	0.00	0.00	100,000.00	(100,000.00)	(100.00)%
	Total Property Taxes	0.00	0.00	100,000.00	(100,000.00)	(100.00)%
	Use of Money & Property					
4510	Investment Income on funds	1,009.56	3,769.81	10,000.00	(6,230.19)	(62.30)%
4511	Unrealized Change in Value	1,195.32	(2,651.91)	0.00	(2,651.91)	0.00%
	Total Use of Money & Property	2,204.88	1,117.90	10,000.00	(8,882.10)	(88.82)%
	Total Revenues	2,204.88	1,117.90	110,000.00	(108,882.10)	(98.98)%
	Expenditures					
	Services & Supplies					
	Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	0.00	297.00	0.00	(297.00)	0.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	297.00	0.00	(297.00)	0.00%
	Legal & Professional					
7320	Professional & Consulting Services	0.00	94.01	23,500.00	23,405.99	99.60%
7326	Legal Services	0.00	4,928.00	10,000.00	5,072.00	50.72%
	Total Legal & Professional	0.00	5,022.01	33,500.00	28,477.99	85.01%
	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	5,319.01	33,600.00	28,280.99	84.17%
	Capital Outlay					
9006	Infrastructure CIP	0.00	0.00	26,500.00	26,500.00	100.00%
	Total Capital Outlay	0.00	0.00	26,500.00	26,500.00	100.00%
	Transfers					
9511	Interfund Transfer To Admin	1,680.08	6,720.32	20,160.92	13,440.60	66.67%
	Total Transfers	1,680.08	6,720.32	20,160.92	13,440.60	66.67%
	Total Expenditures	1,680.08	12,039.33	80,260.92	68,221.59	85.00%
	Net Revenues over Expenditures	524.80	(10,921.43)	29,739.08	(40,660.51)	(136.72)%

Cash Flow Summary 2026-2027

	September 2026	September 2026	August 2026	July 2026	June 2026
Fund	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary
100	$ 84,752.07	$ 112,867.43	$ 125,533.08	$ 114,808.64	$ 124,980.30
200	$ 40,118.79	$ 41,606.11	$ 42,301.84	$ 42,990.64	$ 43,519.67
301	$ 8,206,858.46	$ 8,199,516.84	$ 7,223,057.38	$ 7,260,439.70	$ 7,236,152.59
400	$ 2,214.65	$ 2,559.48	$ 3,052.81	$ 3,546.14	$ 3,965.47
500	$ 3,476,195.30	$ 3,397,330.43	$ 3,303,947.82	$ 3,350,993.03	$ 3,630,255.29
600	$ 24,243.76	$ 30,466.71	$ 30,886.73	$ 31,306.75	$ 31,726.77
602	$ 1,367,247.14	$ 1,358,975.76	$ 2,239,847.16	$ 2,233,848.46	$ 2,191,515.18
650	$ 834,927.77	$ 774,169.01	$ 795,703.99	$ 746,239.80	$ 789,490.54
800	$ 599,442.77	$ 604,496.27	$ 616,510.35	$ 625,960.56	$ 647,915.33
900	$ 326,228.55	$ 326,659.05	$ 333,723.88	$ 338,029.22	$ 340,896.63
Total	**$ 14,962,229.26**	**$ 14,848,647.09**	**$ 14,714,565.04**	**$ 14,748,162.94**	**$ 15,040,417.77**

	% Change from Prior Month
Fund	%
100	-24.91%
200	-3.57%
301	0.09%
400	-13.47%
500	2.32%
600	-20.43%
602	0.61%
650	7.85%
800	-0.84%
900	-0.13%

Average Cash Flow	
100	$ 109,490.31
200	$ 41,754.35
301	$ 7,722,468.10
400	$ 2,843.27
500	$ 3,382,116.65
600	$ 29,225.99
602	$ 1,799,979.63
650	$ 787,760.14
800	$ 611,602.49
900	$ 331,160.18
TOTAL	$ 14,818,401.08

Average Cash Flow Summary 25/26	
100	$ 178,035.10
200	$ 41,312.74
301	$ 7,035,931.44
400	$ 2,728.85
500	$ 3,846,370.66
600	$ 25,673.44
602	$ 1,832,042.45
650	$ 680,861.94
800	$ 532,297.15
900	$ 308,438.41
TOTAL	**$ 14,483,692.18**

Fund	Cash Summary	Reserves	Unassigned Cash
100	$ 84,752.07	49,900.00	34,852.07
105	$ 9,353.02	-	9,353.02
200	$ 40,118.79	8,000.00	32,118.79
301	$ 8,206,858.46	5,237,370.84	2,969,487.62
400	$ 2,214.65	-	2,214.65
500	$ 3,476,195.30	3,373,682.37	102,512.93
600	$ 24,243.76	102,948.71	(78,704.95)
602	$ 1,367,247.14	-	1,367,247.14
650	$ 834,927.77	200,000.00	634,927.77
800	$ 599,442.77	65,000.00	534,442.77
900	$ 326,228.55	198,879.18	127,349.37
Total	**$ 14,971,582.28**		

Prior Month -Sep 2026	
Fund	**Cash Summary**
100	$ 112,867.43
105	$ 9,353.02
200	$ 41,606.11
301	$ 8,199,516.84
400	$ 2,559.48
500	$ 3,397,330.43
600	$ 30,466.71
602	$ 1,358,975.76
650	$ 774,169.01
800	$ 604,496.27
900	$ 326,659.05
Total	**$ 14,858,000.11**

Balance Sheet 10.31.26		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	
301 - Fire	301	1,804,228.66
500 - Water	500	188,604.55
650 - Solid Waste	650	333,495.70
800 - Drainage	800	264,192.24
900 - Parks & Recreation	900	5,363.44
General Checking Account	1012	
100 - Administration	100	621.67
Low Income Sewer Connection Money	105	9,353.02
200 - Bayridge	200	16,495.09
301 - Fire	301	31,967.38
400 - Vista de Oro	400	2,214.65
500 - Water	500	216,198.10
600 - Wastewater	600	(78,549.93)
Wastewater Fiduciary Fund	602	25.98
650 - Solid Waste	650	99,463.17
800 - Drainage	800	16,861.31
900 - Parks & Recreation	900	19,902.23
Payroll Account (contra to 2998)	1013	
100 - Administration	100	9,231.49
301 - Fire	301	2,330.90
500 - Water	500	866.78
Rabobank-Bankruptcy Disbursement	1017	
600 - Wastewater	600	102,793.69
Mechanics Money Market	1040	
100 - Administration	100	2,284.15
200 - Bayridge	200	23,623.70
301 - Fire	301	64,000.82
500 - Water	500	77,143.11
650 - Solid Waste	650	32,498.37
800 - Drainage	800	82,710.93
CAMP Investments	1042	
301 - Fire	301	1,172,033.34
500 - Water	500	4,207.51
650 - Solid Waste	650	55,440.96
800 - Drainage	800	79,220.19
900 - Parks & Recreation	900	87,530.52
US Bank - Investments	1045	
100 - Administration	100	72,114.76
301 - Fire	301	5,132,297.36
500 - Water	500	2,988,975.25

650 - Solid Waste	650	314,029.57
800 - Drainage	800	156,458.10
900 - Parks & Recreation	900	213,432.36
US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	9,427.83
US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	330,024.04
US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	1,027,769.29
Total Cash in Bank		14,971,582.28
Due From Others		
Due From Drainage	1480	
500 - Water	500	90,846.52
Total Due From Others		90,846.52
Accounts Receivable		
Accounts Receivable	1080	
301 - Fire	301	331.26
500 - Water	500	451,296.67
650 - Solid Waste	650	3,008.06
Unbilled A/R	1085	
500 - Water	500	336,788.66
Total Accounts Receivable		791,424.65
Accrued Inventory On Hand		
Inventory	1100	
500 - Water	500	57,821.87
Total Accrued Inventory On Hand		57,821.87
Total CURRENT ASSETS		15,911,675.32
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 & Improvments	1851	
500 - Water	500	(52,519.60)
Total Building		803,069.10
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 & Systems	1853	

500 - Water	500	(809,267.42)
Total Plant & Equipment		1,257,529.27
Construction in Progress		
Construction In Progress	1850	
500 - Water	500	1,525,079.95
Total Construction in Progress		1,525,079.95
Infrastructure		
Infrastructures	1730	
200 - Bayridge	200	93,040.00
400 - Vista de Oro	400	7,000.00
500 - Water	500	15,918,067.08
800 - Drainage	800	133,391.01
Accum Depeciation-Infrastructures	1852	
500 - Water	500	(6,400,659.36)
Total Infrastructure		9,750,838.73
Total FIXED ASSETS		13,892,320.14
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	
500 - Water	500	900.00
Franchise Asset	1993	
650 - Solid Waste	650	1,028,269.00
Accumulated Amortization - Intangible	1994	
650 - Solid Waste	650	(449,764.00)
Total Cash Suspense		579,405.00
Total OTHER ASSETS		579,405.00
Other Assets		
Def Outflow	1991	
500 - Water	500	266,360.00
Deferred Outflow - OPEB	1992	
500 - Water	500	32,763.00
Amount to be Provided - Other LT Oblig-Comp Leave	1998	
100 - Administration	100	86,280.00
Total Other Assets		385,403.00
Total ASSETS		30,768,803.46
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	
100 - Administration	100	(13,713.15)
200 - Bayridge	200	(917.58)
301 - Fire	301	(6,728.39)
400 - Vista de Oro	400	22.72
500 - Water	500	10,174.11
600 - Wastewater	600	2,110.15
800 - Drainage	800	(537.91)
900 - Parks & Recreation	900	364.00
Total Accounts Payable		(9,226.05)
Current Payroll Liabilities		
Fed Income Tax Withholding	2001	
100 - Administration	100	0.01

500 - Water	500	(0.01)
CA Income Tax Withholding	2011	
100 - Administration	100	0.01
500 - Water	500	(0.01)
Retirement-ER-Regular Contrib	2014	
500 - Water	500	0.05
SLOCEA Dues Payable	2016	
100 - Administration	100	0.05
500 - Water	500	(0.05)
Accrued Compensated Absences	2040	
100 - Administration	100	40,085.00
500 - Water	500	99,078.00
Long-term Compensated Absences	2041	
100 - Administration	100	46,195.00
500 - Water	500	86,658.00
CALPERS Retirement Tier 2- EE- Liab	2042	
100 - Administration	100	0.51
500 - Water	500	(0.01)
CALPERS Retirement Tier 2- ER- Liab	2044	
100 - Administration	100	0.40
500 - Water	500	(0.05)
Other Pension Oblig Liab (OPEB) ARC	2045	
500 - Water	500	293,126.00
Life Insurance Liab-Employer	2201	
100 - Administration	100	24.34
500 - Water	500	2.17
Medicare Tax Liab	2202	
100 - Administration	100	0.04
500 - Water	500	(0.04)
Medical Plan Liab- Employee	2203	
100 - Administration	100	3,323.82
500 - Water	500	2,553.26
Vision Plan Liab- Employee	2204	
100 - Administration	100	27.42
500 - Water	500	(43.58)
Dental Plan Ins Payable- Employee	2205	
100 - Administration	100	71.01
500 - Water	500	86.03
Insurance- AD & D	2211	
100 - Administration	100	0.51
500 - Water	500	0.49
Insurance-Work Injury (WI)	2212	
100 - Administration	100	16.87
500 - Water	500	(126.25)
Insurance- LT Disability	2213	
100 - Administration	100	79.34
500 - Water	500	(50.70)
Survivor Premiums-PERS	2214	
100 - Administration	100	0.59
500 - Water	500	(1.50)
Payroll Clearing Account	2999	
100 - Administration	100	7,821.73

Total Current Payroll Liabilities		578,928.45
Current Portion Long Term Debt		
Current portion-Long Term Debt	2102	
500 - Water	500	207,203.93
650 - Solid Waste	650	105,218.00
Total Current Portion Long Term Debt		312,421.93
Trust Liability		
Trust Funds- Low Income Savings	2513	
100 - Administration	100	1,169.32
Trust-Delinquencies from Tax Liens	2514	
650 - Solid Waste	650	3,008.06
Total Trust Liability		4,177.38
Total CURRENT LIABILITIES		886,301.71
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	
500 - Water	500	827,278.00
Def Inflow	2216	
500 - Water	500	153,721.00
Deferred Inflow - Pension	2217	
500 - Water	500	97,982.00
Construction Retentions Liability	2509	
500 - Water	500	58,417.23
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 & Fire Engines	3110	
301 - Fire	301	823,800.02
500 - Water	500	144,644.25
General Contingency Reserve	3111	
100 - Administration	100	49,900.00
301 - Fire	301	763,225.51
500 - Water	500	870,183.00
650 - Solid Waste	650	200,000.00
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		10,126,828.09
Total Other Liabilities		10,126,828.09
Long Term Debt		
Note Payable - Long Term		
Long Term Debt- Note Payable	2100	
650 - Solid Waste	650	504,277.00

Note Payable - State CIEDB-LTD	2101		
500 - Water	500		1,855,411.41
Internal Loan Due Water-500	2491		
800 - Drainage	800		90,846.52
Total Note Payable - Long Term			2,450,534.93
Accrued Interest Payable			
Accrued Interest Payable	2110		
500 - Water	500		21,485.58
Total Accrued Interest Payable			21,485.58
Total Long Term Debt			2,472,020.51
Equity			
Revenues			
100 - Administration	100		336,069.82
200 - Bayridge	200		283.10
301 - Fire	301		161,345.80
500 - Water	500		1,313,640.34
Wastewater Fiduciary Fund	602		13,144.87
650 - Solid Waste	650		90,268.10
800 - Drainage	800		9,131.85
900 - Parks & Recreation	900		1,117.90
Total Revenues			1,925,001.78
Expenditures			
100 - Administration	100		(414,101.36)
200 - Bayridge	200		(2,760.04)
301 - Fire	301		(347,942.75)
400 - Vista de Oro	400		(1,676.32)
500 - Water	500		(1,301,515.95)
600 - Wastewater	600		(12,864.12)
Wastewater Fiduciary Fund	602		(878,912.50)
650 - Solid Waste	650		(96,769.58)
800 - Drainage	800		(21,153.97)
900 - Parks & Recreation	900		(12,039.33)
Total Expenditures			(3,089,735.92)
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 Fund	3168		
600 - Wastewater	600		102,948.71
Fund Balance	3200		
100 - Administration	100		114,051.79
Low Income Sewer Connection Money	105		9,353.02
200 - Bayridge	200		35,513.31
301 - Fire	301		3,163,144.22
400 - Vista de Oro	400		3,868.25
500 - Water	500		9,003,471.90
600 - Wastewater	600		1,358,274.11
Wastewater Fiduciary Fund	602		2,227,066.26

650 - Solid Waste	650	638,012.25
800 - Drainage	800	456,156.28
900 - Parks & Recreation	900	137,906.80
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)
Prior Years Adjustment	3400	
650 - Solid Waste	650	(27,573.00)
Total Equity		18,448,387.29
Total Equity		17,283,653.15
Total LIABILITIES & EQUITY		30,768,803.46

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet - Fire Reserves Balance Sheet

As of 10/31/2026

		Current Period Balance
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	823,800.02
General Contingency Reserve	3111	763,225.51
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	3,474,562.42
Total Other Liabilities		5,101,921.95
Total Other Liabilities		5,101,921.95
Equity		
Equity		
Fire Mitigation Fund	3161	135,448.89
Total Equity		135,448.89
Total Equity		135,448.89
Total LIABILITIES & EQUITY		5,237,370.84

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet - Water Reserves Balance Sheet

As of 10/31/2026

		Current Period Balance
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	144,644.25
General Contingency Reserve	3111	870,183.00
Capital Outlay Reserve	3160	2,173,855.12
Water Stabilization Reserve	3163	185,000.00
Total Other Liabilities		3,373,682.37
Total Other Liabilities		3,373,682.37
Total LIABILITIES & EQUITY		3,373,682.37

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet - Solid Waste Balance Sheet

As of 10/31/2026

		Current Period Balance
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
General Contingency Reserve	3111	200,000.00
Total Other Liabilities		200,000.00
Total Other Liabilities		200,000.00
Total LIABILITIES & EQUITY		200,000.00

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet - Drainage Reserves Balance Sheet

As of 10/31/2026

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

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet - Parks Reserves Balance Sheet

As of 10/31/2026

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