



June 1, 2026

**TO:** Finance Advisory Committee

**FROM:** Laura Durban, Administrative Services Manager  
Greg Kwolek, General Manager

**SUBJECT:** **Agenda Item 4 – 06/01/2026 FAC Meeting**  
Receive Financial Report for the Period Ending April 30, 2026

**President**  
Matthew D. Fourcroy

**Vice President**  
Charles L. Cesena

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

**General Manager**  
Greg Kwolek

**District Accountant**  
Robert Stilts, CPA

**Unit Chief**  
John Owens

**Battalion Chief**  
Joshua Lorenzo

**STAFF RECOMMENDATION**

Staff recommends that the FAC adopt the following motion:

***Motion: I recommend to the Board, that the Board receive and file the financials for the period ending April 30, 2026.***

**DESCRIPTION**

The attached are the Statement of Revenues and Expenditures and Balance Sheets for April 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
7342	100	Public Meeting Recordings	District Received an additional PEG Grant. You can see the Offset it GL 4950 Grant Revenue.
7320	301	Professional & Consulting Services	Due to Multi-Jurisdictional Hazard Mitigation Shared Cost
4930	500	Other Revenue	Tyco PFAS Settlement Payment received

The attached are the Statement of Revenues and Expenditures and Balance Sheets for April 30, 2026.

**Attachment**

April 2026 Financial Report

**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](http://www.losososcscsd.org)

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 4/1/2026 Through 4/30/2026

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
<b>Revenues</b>					
<b>Grant Revenue</b>					
4950	20,031.52	42,386.43	22,354.91	20,031.52	89.61%
	<u>20,031.52</u>	<u>42,386.43</u>	<u>22,354.91</u>	<u>20,031.52</u>	<u>89.61%</u>
<b>Other Revenues</b>					
4002	64,003.15	640,031.50	768,037.84	(128,006.34)	(16.67)%
4040	0.00	55.84	0.00	55.84	0.00%
4930	0.00	350.00	0.00	350.00	0.00%
	<u>64,003.15</u>	<u>640,437.34</u>	<u>768,037.84</u>	<u>(127,600.50)</u>	<u>(16.61)%</u>
<b>Use of Money &amp; Property</b>					
4510	338.77	4,205.87	4,500.00	(294.13)	(6.54)%
4511	(150.84)	(303.51)	0.00	(303.51)	0.00%
	<u>187.93</u>	<u>3,902.36</u>	<u>4,500.00</u>	<u>(597.64)</u>	<u>(13.28)%</u>
	<u>84,222.60</u>	<u>686,726.13</u>	<u>794,892.75</u>	<u>(108,166.62)</u>	<u>(13.61)%</u>
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
7322	2,200.00	9,840.00	14,500.00	4,660.00	32.14%
8018	0.00	12,891.82	14,600.00	1,708.18	11.70%
8045	0.00	0.00	500.00	500.00	100.00%
8050	0.00	8,216.17	7,000.00	(1,216.17)	(17.37)%
8051	245.86	2,538.20	2,750.00	211.80	7.70%
8054	27,905.48	242,833.14	300,000.00	57,166.86	19.06%
8060	320.03	13,171.52	12,700.00	(471.52)	(3.71)%
8066	0.00	0.00	300.00	300.00	100.00%
8081	294.09	11,678.87	14,000.00	2,321.13	16.58%
	<u>30,965.46</u>	<u>301,169.72</u>	<u>366,350.00</u>	<u>65,180.28</u>	<u>17.79%</u>
<b>Payroll Taxes &amp; Benefits</b>					
5020	136.40	610.08	1,116.00	505.92	45.33%
5030	35.36	342.99	425.00	82.01	19.30%
5031	37.50	359.58	550.00	190.42	34.62%
5032	8.30	83.00	101.00	18.00	17.82%
5035	8.00	75.24	100.00	24.76	24.76%
5040	164.08	1,584.15	2,005.00	420.85	20.99%
5050	466.31	4,534.81	5,300.00	765.19	14.44%
5060	2,636.60	24,787.29	30,250.00	5,462.71	18.06%
5070	0.00	0.00	500.00	500.00	100.00%
5075	162.53	1,442.47	2,250.00	807.53	35.89%
5102	2.20	24.48	37.50	13.02	34.72%
5120	0.00	2,318.83	2,550.00	231.17	9.07%
5124	2,607.53	25,242.01	31,500.00	6,257.99	19.87%
	<u>6,264.81</u>	<u>61,404.93</u>	<u>76,684.50</u>	<u>15,279.57</u>	<u>19.93%</u>
<b>Employment Services</b>					
5100	44.00	509.69	800.00	290.31	36.29%
6200	0.00	29,000.00	200.00	(28,800.00)	...,400.00)%
6230	0.00	0.00	190.00	190.00	100.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 4/1/2026 Through 4/30/2026

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Total Employment Services	<u>44.00</u>	<u>29,509.69</u>	<u>1,190.00</u>	<u>(28,319.69)</u>	<u>(2,379.81)%</u>
Total Personnel	37,274.27	392,084.34	444,224.50	52,140.16	11.74%
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	0.00	7,616.05	9,500.00	1,883.95	19.83%
6110 IT Purchased Services	2,058.48	27,977.38	34,000.00	6,022.62	17.71%
7100 Copier Contract-Maint & Usage	300.30	3,116.69	3,720.00	603.31	16.22%
7255 Security Services	0.00	315.00	500.00	185.00	37.00%
7321 Janitorial Cleaning & Supplies	271.00	2,710.00	3,450.00	740.00	21.45%
7342 Public Meeting Recordings	<u>17,412.20</u>	<u>42,268.43</u>	<u>28,403.00</u>	<u>(13,865.43)</u>	<u>(48.82)%</u>
Total Contract Services	20,041.98	84,003.55	79,573.00	(4,430.55)	(5.57)%
Financial Services					
7309 Late Fees	0.00	0.00	200.00	200.00	100.00%
7310 Bank Service Charges	<u>586.10</u>	<u>5,574.26</u>	<u>7,300.00</u>	<u>1,725.74</u>	<u>23.64%</u>
Total Financial Services	586.10	5,574.26	7,500.00	1,925.74	25.68%
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	0.00	42,500.00	60,000.00	17,500.00	29.17%
7305 Auditing Services	0.00	24,119.70	24,000.00	(119.70)	(0.50)%
7320 Professional & Consulting Services	11.94	3,096.72	3,200.00	103.28	3.23%
7326 Legal Services	0.00	3,500.00	20,000.00	16,500.00	82.50%
7340 Legal Notifications & Mandated Advertising	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>500.00</u>	<u>100.00%</u>
Total Legal & Professional	11.94	73,216.42	107,700.00	34,483.58	32.02%
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	123.71	4,187.54	8,000.00	3,812.46	47.66%
7160 Postage, Shipping & Mail Supplies	5.07	1,636.42	2,000.00	363.58	18.18%
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	128.78	15,471.15	22,191.00	6,719.85	30.28%
Other Expense					

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 4/1/2026 Through 4/30/2026

	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%
<b>Rent &amp; Utilities</b>					
6000 Cell Phones	130.00	1,261.00	1,560.00	299.00	19.17%
6025 Telephone	154.71	1,780.33	3,200.00	1,419.67	44.36%
7352 Rent - Offices & Other Structures	3,400.00	34,000.00	40,800.00	6,800.00	16.67%
8610 Electric	246.40	3,431.94	4,250.00	818.06	19.25%
8620 Gas Service	25.25	482.60	700.00	217.40	31.06%
Total Rent & Utilities	3,956.36	40,955.87	50,510.00	9,554.13	18.92%
<b>Repairs &amp; Maintenance</b>					
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%
<b>Travel &amp; Training</b>					
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	232.23	945.38	600.00	(345.38)	(57.56)%
8550 Mileage Reimbursement & Parking	0.00	0.00	500.00	500.00	100.00%
Total Travel & Training	232.23	1,740.05	4,265.00	2,524.95	59.20%
Total Services & Supplies	24,957.39	299,126.16	350,668.25	51,542.09	14.70%
Total Expenditures	62,231.66	691,210.50	794,892.75	103,682.25	13.04%
Net Revenues over Expenditures	21,990.94	(4,484.37)	0.00	(4,484.37)	0.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 4/1/2026 Through 4/30/2026

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
<b>Revenues</b>					
Special Taxes & Assessments					
4550	455.13	7,380.15	10,000.00	(2,619.85)	(26.20)%
	455.13	7,380.15	10,000.00	(2,619.85)	(26.20)%
Use of Money & Property					
4510	67.46	670.33	0.00	670.33	0.00%
	67.46	670.33	0.00	670.33	0.00%
	522.59	8,050.48	10,000.00	(1,949.52)	(19.50)%
<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	447.75	4,535.26	6,724.16	2,188.90	32.55%
	447.75	4,535.26	6,724.16	2,188.90	32.55%
	447.75	4,936.02	7,399.16	2,463.14	33.29%
Transfers					
9511	160.01	1,600.10	1,920.09	319.99	16.67%
	160.01	1,600.10	1,920.09	319.99	16.67%
	607.76	6,536.12	9,319.25	2,783.13	29.86%
Net Revenues over Expenditures	(85.17)	1,514.36	680.75	833.61	122.45%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 4/1/2026 Through 4/30/2026

	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	12,299.30	246,627.31	249,729.58	(3,102.27) (1.24)%
4038	Property Tax Zone B Pass thru	0.00	672,249.04	2,676,752.42	(2,004,503.38) (74.89)%
	<b>Total Property Taxes</b>	<b>12,299.30</b>	<b>918,876.35</b>	<b>3,057,467.00</b>	<b>(2,138,590.65) (69.95)%</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	45,333.30	67,134.00	(21,800.70) (32.47)%
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>46,306.72</b>	<b>67,134.00</b>	<b>(20,827.28) (31.02)%</b>
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	30,835.12	211,668.33	150,000.00	61,668.33 41.11%
4511	Unrealized Change in Value	(6,249.19)	(12,835.62)	0.00	(12,835.62) 0.00%
	<b>Total Use of Money &amp; Property</b>	<b>24,585.93</b>	<b>198,832.71</b>	<b>150,000.00</b>	<b>48,832.71 32.56%</b>
	<b>Total Revenues</b>	<b>36,885.23</b>	<b>1,164,015.78</b>	<b>3,994,910.58</b>	<b>(2,830,894.80) (70.86)%</b>
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8295	Resv FF-Overtime/Shift Coverage	2,175.04	37,546.52	38,000.00	453.48 1.19%
8340	Resv FF-Shift Coverage	14,104.74	95,184.24	150,000.00	54,815.76 36.54%
	<b>Total Salaries/Wages</b>	<b>16,279.78</b>	<b>132,730.76</b>	<b>188,000.00</b>	<b>55,269.24 29.40%</b>
<b>Payroll Taxes &amp; Benefits</b>					
5020	Social Security Employer	981.66	7,974.42	10,000.00	2,025.58 20.26%
5030	Life Insurance - ER	364.00	1,700.00	2,500.00	800.00 32.00%
5035	AD & D Insurance	65.00	305.00	850.00	545.00 64.12%
5050	Medicare - ER	236.10	1,924.62	2,500.00	575.38 23.02%
5070	Retirement ER - Regular	5,238.17	52,381.70	63,000.00	10,618.30 16.85%
5102	CA Training Tax- ER	16.11	77.26	175.00	97.74 55.85%
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	1,899.53	2,000.00	100.47 5.02%
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>7,093.54</b>	<b>81,168.61</b>	<b>102,125.00</b>	<b>20,956.39 20.52%</b>
<b>Employment Services</b>					
5100	Unemployment Insurance - ER	321.57	1,644.73	6,000.00	4,355.27 72.59%
6200	Hiring, Advertising & Other Costs	0.00	0.00	100.00	100.00 100.00%
6230	Medical Exam	431.00	6,671.00	8,000.00	1,329.00 16.61%
	<b>Total Employment Services</b>	<b>752.57</b>	<b>8,315.73</b>	<b>14,100.00</b>	<b>5,784.27 41.02%</b>
	<b>Total Personnel</b>	<b>24,125.89</b>	<b>222,215.10</b>	<b>304,225.00</b>	<b>82,009.90 26.96%</b>
<b>Services &amp; Supplies</b>					

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 4/1/2026 Through 4/30/2026

	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	6,613.31	3,800.00	(2,813.31) (74.03)%
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>6,613.31</b>	<b>5,000.00</b>	<b>(1,613.31) (32.27)%</b>
<b>Contract Services</b>					
6110	IT Purchased Services	0.00	1,097.02	1,800.00	702.98 39.05%
7100	Copier Contract-Maint & Usage	127.64	1,339.21	2,500.00	1,160.79 46.43%
7202	Building Alarms & Security	0.00	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	0.00	672,249.04	3,358,062.00	2,685,812.96 79.98%
	<b>Total Contract Services</b>	<b>127.64</b>	<b>677,525.27</b>	<b>3,366,272.00</b>	<b>2,688,746.73 79.87%</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	1,666.93	20,683.14	55,000.00	34,316.86 62.39%
6460	Self-Contained Breathing Apparatus	0.00	0.00	3,000.00	3,000.00 100.00%
6610	Rescue - Extrication Equipment	3,200.00	3,200.00	3,500.00	300.00 8.57%
6611	Water Rescue Equipment	0.00	2,020.00	2,020.00	0.00 0.00%
6630	Rope & Climbing Equipment	5,888.24	5,888.24	6,000.00	111.76 1.86%
7234	Oxygen Supplies & Cylinder Rent	0.00	0.00	900.00	900.00 100.00%
7238	Paramedic & EMT Small Tools & Supplies	120.20	18,579.17	27,000.00	8,420.83 31.19%
7242	Minor Tools, Accessories & Field Machines	163.61	5,704.29	6,800.00	1,095.71 16.11%
7252	Misc Hardware	0.00	15.43	1,200.00	1,184.57 98.71%
	<b>Total Equipment &amp; Tools</b>	<b>11,038.98</b>	<b>56,090.27</b>	<b>108,120.00</b>	<b>52,029.73 48.12%</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>60.00 100.00%</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	7,744.86	7,300.00	(444.86) (6.09)%
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>91,229.90</b>	<b>98,100.00</b>	<b>6,870.10 7.00%</b>
<b>Legal &amp; Professional</b>					

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 4/1/2026 Through 4/30/2026

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
7320	Professional & Consulting Services	2,276.06	8,328.69	8,000.00	(328.69)	(4.11)%
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%
	<b>Total Legal &amp; Professional Office/Operations</b>	<b>2,276.06</b>	<b>8,639.23</b>	<b>24,500.00</b>	<b>15,860.77</b>	<b>64.74%</b>
7140	General Supplies & Minor Equipment	780.52	4,069.22	6,000.00	1,930.78	32.18%
7160	Postage, Shipping & Mail Supplies	333.26	521.18	1,000.00	478.82	47.88%
7226	Membership & Dues	0.00	0.00	300.00	300.00	100.00%
7230	Misc Small Parts & Supplies	0.00	179.04	1,000.00	820.96	82.10%
7240	Propane	0.00	200.00	300.00	100.00	33.33%
	<b>Total Office/Operations</b>	<b>1,113.78</b>	<b>4,969.44</b>	<b>8,600.00</b>	<b>3,630.56</b>	<b>42.22%</b>
	<b>Other Expense</b>					
6720	Station - Furniture	0.00	3,989.70	4,000.00	10.30	0.26%
7201	White Goods & Accessories - bedding, towels	0.00	1,819.50	2,000.00	180.50	9.03%
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	0.00	464.96	600.00	135.04	22.51%
7330	Misc Operating Expenses	0.00	2,059.71	3,870.00	1,810.29	46.78%
	<b>Total Other Expense</b>	<b>0.00</b>	<b>8,537.37</b>	<b>11,170.00</b>	<b>2,632.63</b>	<b>23.57%</b>
	<b>Rent &amp; Utilities</b>					
6000	Cell Phones	68.28	684.10	910.00	225.90	24.82%
6025	Telephone	196.39	1,951.58	2,400.00	448.42	18.68%
8610	Electric	0.00	3,443.31	6,000.00	2,556.69	42.61%
8620	Gas Service	54.81	1,281.61	2,200.00	918.39	41.74%
8630	Trash Services	234.08	2,403.61	3,200.00	796.39	24.89%
8640	Water and Water Services	697.72	6,448.35	6,800.00	351.65	5.17%
8659	Utility Cable Charges	0.00	916.09	1,500.00	583.91	38.93%
8670	Street Lighting	10.69	108.79	135.00	26.21	19.41%
	<b>Total Rent &amp; Utilities</b>	<b>1,261.97</b>	<b>17,237.44</b>	<b>23,145.00</b>	<b>5,907.56</b>	<b>25.52%</b>
	<b>Repairs &amp; Maintenance</b>					
6400	R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405	R & M - Extinguishers	0.00	493.11	500.00	6.89	1.38%
6640	R & M - Equip & Other Non-Structural Fixed Assets	2,256.88	3,613.96	3,750.00	136.04	3.63%
6750	R & M - Minor Tools & Equipment	30.65	685.94	1,600.00	914.06	57.13%
6775	R & M -Operation/Field Equipment	349.26	12,847.69	13,000.00	152.31	1.17%
6800	R & M - Grounds & Collection Systems	0.00	14.99	800.00	785.01	98.13%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 4/1/2026 Through 4/30/2026

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
6900 R & M - Buildings & Structures	85.00	1,001.18	12,000.00	10,998.82	91.66%
Total Repairs & Maintenance	2,721.79	18,656.87	32,150.00	13,493.13	41.97%
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	18,540.22	889,499.10	3,678,417.00	2,788,917.90	75.82%
Capital Outlay					
9006 Infrastructure CIP	0.00	32,911.76	32,912.00	0.24	0.00%
9085 Vehicle Purchase	0.00	1,244.10	2,000.00	755.90	37.80%
Total Capital Outlay	0.00	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	80,003.90	96,004.73	16,000.83	16.67%
Total Transfers	8,000.39	80,003.90	96,004.73	16,000.83	16.67%
Total Expenditures	50,666.50	1,225,873.96	4,340,058.73	3,114,184.77	71.75%
Net Revenues over Expenditures	(13,781.27)	(61,858.18)	(345,148.15)	283,289.97	(82.08)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 4/1/2026 Through 4/30/2026

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
<b>Revenues</b>					
Special Taxes & Assessments					
4550	168.36	4,136.00	6,000.00	(1,864.00)	(31.07)%
	168.36	4,136.00	6,000.00	(1,864.00)	(31.07)%
	168.36	4,136.00	6,000.00	(1,864.00)	(31.07)%
<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	176.82	1,790.83	2,460.00	669.17	27.20%
	176.82	1,790.83	2,460.00	669.17	27.20%
	176.82	2,002.59	3,360.00	1,357.41	40.40%
Transfers					
9511	160.01	1,600.10	1,920.09	319.99	16.67%
	160.01	1,600.10	1,920.09	319.99	16.67%
	336.83	3,602.69	5,280.09	1,677.40	31.77%
Net Revenues over Expenditures	(168.47)	533.31	719.91	(186.60)	(25.92)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 4/1/2026 Through 4/30/2026

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
<b>Revenues</b>						
Property Taxes						
4035	Property Taxes	11,304.35	130,781.43	50,000.00	80,781.43	161.56%
	Total Property Taxes	11,304.35	130,781.43	50,000.00	80,781.43	161.56%
Grant Revenue						
4950	Grants	0.00	150,412.49	0.00	150,412.49	0.00%
4965	BMC Reimbursements/Grants	100,038.00	201,480.00	0.00	201,480.00	0.00%
	Total Grant Revenue	100,038.00	351,892.49	0.00	351,892.49	0.00%
Service Charges & Fees						
4030	Residential Single Family	248,881.80	2,078,442.19	2,595,274.00	(516,831.81)	(19.91)%
4102	Residential- Multi -Family-Water Sales	13,979.17	216,677.32	266,506.00	(49,828.68)	(18.70)%
4103	Commercial, Home Care, Retail-Water Sales	15,763.63	235,861.93	182,136.00	53,725.93	29.50%
4104	Irrigation- Water Sales	970.16	48,966.94	36,383.00	12,583.94	34.59%
4105	Recycled Water Revenue	17,219.83	78,438.61	184,888.00	(106,449.39)	(57.58)%
4114	Water Other Service Revenues	0.00	103.33	1,000.00	(896.67)	(89.67)%
4115	Connection Fees	0.00	2,584.00	10,500.00	(7,916.00)	(75.39)%
4931	Water Activation Fees	650.00	4,950.00	6,000.00	(1,050.00)	(17.50)%
4932	Penalties	1,588.86	21,123.50	20,000.00	1,123.50	5.62%
4933	Door Hangers/Lockout Notices	440.00	8,080.00	9,400.00	(1,320.00)	(14.04)%
4937	NSF Fees	25.00	635.00	575.00	60.00	10.43%
	Total Service Charges & Fees	299,518.45	2,695,862.82	3,312,662.00	(616,799.18)	(18.62)%
Other Revenues						
4040	Refunds	0.00	4,239.06	0.00	4,239.06	0.00%
4930	Other Revenue	28,799.52	33,032.54	9,000.00	24,032.54	267.03%
	Total Other Revenues	28,799.52	37,271.60	9,000.00	28,271.60	314.13%
Use of Money & Property						
4504	Interest Income	418.44	5,517.49	6,462.47	(944.98)	(14.62)%
4510	Investment Income on funds	10,917.02	123,480.11	145,000.00	(21,519.89)	(14.84)%
4511	Unrealized Change in Value	(4,314.17)	(5,985.75)	0.00	(5,985.75)	0.00%
	Total Use of Money & Property	7,021.29	123,011.85	151,462.47	(28,450.62)	(18.78)%
	Total Revenues	446,681.61	3,338,820.19	3,523,124.47	(184,304.28)	(5.23)%
<b>Expenditures</b>						
Personnel						
Salaries/Wages						
8018	Holiday Pay	0.00	25,140.23	30,000.00	4,859.77	16.20%
8045	Overtime Pay	314.16	4,574.51	10,000.00	5,425.49	54.25%
8050	Administrative Leave Pay	0.00	2,452.00	2,450.00	(2.00)	(0.08)%
8051	Floating Holiday Pay	1,044.60	4,741.31	5,600.00	858.69	15.33%
8054	Salaries & Wages - Regular	46,388.34	428,710.77	590,000.00	161,289.23	27.34%
8056	Retroactive Pay	0.00	0.00	500.00	500.00	100.00%
8060	Sick Leave Pay	1,832.78	21,464.78	14,000.00	(7,464.78)	(53.32)%
8063	Standby Pay	2,006.00	20,933.81	28,000.00	7,066.19	25.24%
8066	Comp Time Used	2,446.01	19,856.29	20,500.00	643.71	3.14%
8081	Vacation Pay	1,938.69	31,475.27	37,000.00	5,524.73	14.93%
	Total Salaries/Wages	55,970.58	559,348.97	738,050.00	178,701.03	24.21%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 4/1/2026 Through 4/30/2026

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
<b>Payroll Taxes &amp; Benefits</b>					
5030	Life Insurance - ER	151.38	1,468.39	2,000.00	531.61 26.58%
5031	Disability Insurance	88.94	856.17	1,200.00	343.83 28.65%
5032	Employee Assistance Program	24.90	249.00	302.50	53.50 17.69%
5035	AD & D Insurance	34.24	332.09	450.00	117.91 26.20%
5040	LTD Insurance	443.38	4,271.49	5,500.00	1,228.51 22.34%
5050	Medicare - ER	856.27	8,630.01	11,000.00	2,369.99 21.55%
5060	Cafeteria Plan - ER	6,883.26	66,470.06	85,000.00	18,529.94 21.80%
5070	Retirement ER - Regular	13,160.25	132,472.41	165,000.00	32,527.59 19.71%
5075	Retirees Medical - ER	0.00	0.00	300.00	300.00 100.00%
5102	CA Training Tax- ER	0.00	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	15,503.19	19,250.00	3,746.81 19.46%
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>23,136.69</b>	<b>267,550.08</b>	<b>331,755.00</b>	<b>64,204.92 19.35%</b>
<b>Employment Services</b>					
5100	Unemployment Insurance - ER	0.00	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>0.00</b>	<b>1,049.99</b>	<b>2,510.00</b>	<b>1,460.01 58.17%</b>
	<b>Total Personnel</b>	<b>79,107.27</b>	<b>827,949.04</b>	<b>1,072,315.00</b>	<b>244,365.96 22.79%</b>
<b>Services &amp; Supplies</b>					
<b>Clothing &amp; Uniform</b>					
7246	Uniform & Gear	0.00	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>0.00</b>	<b>1,909.68</b>	<b>3,850.00</b>	<b>1,940.32 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	178.70	1,612.42	1,740.00	127.58 7.33%
6115	Misc Contract Service	219.12	6,446.28	6,800.00	353.72 5.20%
7250	Water Quality Testing	0.00	48,099.00	70,000.00	21,901.00 31.29%
7255	Security Services	0.00	2,745.00	4,000.00	1,255.00 31.38%
7321	Janitorial Cleaning & Supplies	131.25	962.50	1,140.00	177.50 15.57%
	<b>Total Contract Services</b>	<b>529.07</b>	<b>62,422.34</b>	<b>88,680.00</b>	<b>26,257.66 29.61%</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	751.22	4,380.45	6,500.00	2,119.55 32.61%
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>751.22</b>	<b>4,908.25</b>	<b>11,700.00</b>	<b>6,791.75 58.05%</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>75.00 100.00%</b>
<b>Insurance, Licenses &amp; Regulatory Fees</b>					

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 4/1/2026 Through 4/30/2026

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
6120	Computer Licenses	0.00	18,576.00	19,400.00	824.00	4.25%
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%
	<b>Legal &amp; Professional</b>					
7318	Professional & Consulting BMC	3,405.00	219,342.95	140,000.00	(79,342.95)	(56.67)%
7320	Professional & Consulting Services	1,159.17	22,730.90	57,000.00	34,269.10	60.12%
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	4,564.17	243,025.85	200,000.00	(43,025.85)	(21.51)%
	<b>Office/Operations</b>					
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	153.96	776.84	2,000.00	1,223.16	61.16%
7160	Postage, Shipping & Mail Supplies	853.37	8,128.07	10,000.00	1,871.93	18.72%
7180	Billing Supplies, Forms & Printing	1,016.49	9,615.05	14,000.00	4,384.95	31.32%
7226	Membership & Dues	0.00	3,840.27	3,200.00	(640.27)	(20.01)%
7230	Misc Small Parts & Supplies	124.23	2,432.88	2,000.00	(432.88)	(21.64)%
7237	Process Control & Treatment Supplies	141.86	5,922.24	10,000.00	4,077.76	40.78%
7239	Water Treatment Chemicals	0.00	10,200.00	20,000.00	9,800.00	49.00%
7249	Safety Supplies	153.55	812.32	1,200.00	387.68	32.31%
	Total Office/Operations	2,443.46	42,597.65	64,270.00	21,672.35	33.72%
	<b>Other Expense</b>					
7330	Misc Operating Expenses	0.00	140.25	150.00	9.75	6.50%
7348	Water Conservation Program	0.00	4,583.35	6,000.00	1,416.65	23.61%
	Total Other Expense	0.00	4,723.60	6,150.00	1,426.40	23.19%
	<b>Rent &amp; Utilities</b>					
6000	Cell Phones	136.08	2,027.29	2,200.00	172.71	7.85%
6025	Telephone	1,086.14	9,469.47	12,500.00	3,030.53	24.24%
8610	Electric	10,356.55	114,904.89	170,000.00	55,095.11	32.41%
8620	Gas Service	7.44	182.31	250.00	67.69	27.08%
8630	Trash Services	277.89	2,726.22	3,300.00	573.78	17.39%
8644	Disposal Services	0.00	0.00	2,600.00	2,600.00	100.00%
8670	Street Lighting	91.65	670.08	780.00	109.92	14.09%
	Total Rent & Utilities	11,955.75	129,980.26	191,630.00	61,649.74	32.17%
	<b>Repairs &amp; Maintenance</b>					

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 4/1/2026 Through 4/30/2026

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
6405 R & M - Extinguishers	0.00	0.00	425.00	425.00	100.00%
6422 R & M - Hydrants	343.61	365.05	800.00	434.95	54.37%
6640 R & M - Equip & Other Non-Structural Fixed Assets	0.00	5,507.55	11,000.00	5,492.45	49.93%
6641 R & M - Wells	33.36	1,916.01	9,500.00	7,583.99	79.83%
6750 R & M - Minor Tools & Equipment	352.72	591.41	1,200.00	608.59	50.72%
6800 R & M - Grounds & Collection Systems	122.40	122.40	1,400.00	1,277.60	91.26%
6830 Paving & Concrete	0.00	0.00	500.00	500.00	100.00%
6900 R & M - Buildings & Structures	77.09	513.82	15,000.00	14,486.18	96.57%
7241 R & M - Water Distribution System	6.37	7,322.71	10,000.00	2,677.29	26.77%
<b>Total Repairs &amp; Maintenance</b>	<b>935.55</b>	<b>16,338.95</b>	<b>49,825.00</b>	<b>33,486.05</b>	<b>67.21%</b>
<b>Travel &amp; Training</b>					
7323 Books, Publications & Subscriptions	0.00	0.00	350.00	350.00	100.00%
7324 Education & Training Fees	0.00	0.00	500.00	500.00	100.00%
8410 Certifications	100.00	160.00	500.00	340.00	68.00%
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%
<b>Total Travel &amp; Training</b>	<b>100.00</b>	<b>160.00</b>	<b>1,950.00</b>	<b>1,790.00</b>	<b>91.79%</b>
<b>Vehicle Maintenance &amp; Repairs</b>					
7006 Tuneup/Oil/Maintenance	0.00	455.18	1,200.00	744.82	62.07%
7211 Misc Fuel & Diesel	233.94	2,326.68	2,000.00	(326.68)	(16.33)%
7220 Gasoline	770.99	5,971.22	7,000.00	1,028.78	14.70%
7232 Vehicle Repairs - Parts, Tires & Lubricants	0.00	4,286.29	4,250.00	(36.29)	(0.85)%
<b>Total Vehicle Maintenance &amp; Repairs</b>	<b>1,004.93</b>	<b>13,039.37</b>	<b>14,450.00</b>	<b>1,410.63</b>	<b>9.76%</b>
<b>Total Services &amp; Supplies</b>	<b>22,284.15</b>	<b>670,019.60</b>	<b>804,580.00</b>	<b>134,560.40</b>	<b>16.72%</b>
<b>Capital Outlay</b>					
9006 Infrastructure CIP	100.00	1,563,391.96	2,871,013.00	1,307,621.04	45.55%
<b>Total Capital Outlay</b>	<b>100.00</b>	<b>1,563,391.96</b>	<b>2,871,013.00</b>	<b>1,307,621.04</b>	<b>45.55%</b>
<b>Debt Service</b>					
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%
<b>Total Debt Service</b>	<b>0.00</b>	<b>263,036.74</b>	<b>263,036.74</b>	<b>0.00</b>	<b>0.00%</b>
<b>Reserves</b>					
9572 *General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
<b>Total Reserves</b>	<b>0.00</b>	<b>0.00</b>	<b>57,000.00</b>	<b>57,000.00</b>	<b>100.00%</b>
<b>Transfers</b>					

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 4/1/2026 Through 4/30/2026

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
9511 Interfund Transfer Out	45,442.24	454,422.40	545,306.87	90,884.47	16.67%
Total Transfers	45,442.24	454,422.40	545,306.87	90,884.47	16.67%
Total Expenditures	146,933.66	3,778,819.74	5,613,251.61	1,834,431.87	32.68%
Net Revenues over Expenditures	299,747.95	(439,999.55)	(2,090,127.14)	1,650,127.59	(78.95)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 4/1/2026 Through 4/30/2026

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
<b>Revenues</b>						
<b>Service Charges &amp; Fees</b>						
4062	Wastewater Admin Charge	22,490.05	22,490.05	22,477.66	12.39	0.06%
	Total Service Charges & Fees	22,490.05	22,490.05	22,477.66	12.39	0.06%
	Total Revenues	22,490.05	22,490.05	22,477.66	12.39	0.06%
<b>Expenditures</b>						
<b>Services &amp; Supplies</b>						
<b>Financial Services</b>						
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%
<b>Insurance, Licenses &amp; Regulatory Fees</b>						
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)%
<b>Legal &amp; Professional</b>						
7320	Professional & Consulting Services	3,293.67	16,127.54	16,336.47	208.93	1.28%
	Total Legal & Professional	3,293.67	16,127.54	16,336.47	208.93	1.28%
	Total Services & Supplies	3,293.67	18,414.12	18,637.47	223.35	1.20%
<b>Transfers</b>						
9511	Interfund Transfer Out	320.01	3,200.10	3,840.19	640.09	16.67%
	Total Transfers	320.01	3,200.10	3,840.19	640.09	16.67%
	Total Expenditures	3,613.68	21,614.22	22,477.66	863.44	3.84%
	Net Revenues over Expenditures	18,876.37	875.83	0.00	875.83	0.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 4/1/2026 Through 4/30/2026

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
<b>Revenues</b>					
Property Taxes					
4035	40,471.30	719,294.81	0.00	719,294.81	0.00%
	40,471.30	719,294.81	0.00	719,294.81	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	4,374.70	45,093.98	0.00	45,093.98	0.00%
	4,374.70	45,093.98	0.00	45,093.98	0.00%
	44,846.00	764,423.79	0.00	764,423.79	0.00%
<b>Expenditures</b>					
Debt Service					
8800	22,490.05	22,490.05	0.00	(22,490.05)	0.00%
9022	0.00	705,000.00	0.00	(705,000.00)	0.00%
9023	0.00	295,450.00	0.00	(295,450.00)	0.00%
	22,490.05	1,022,940.05	0.00	(1,022,940.05)	0.00%
	22,490.05	1,022,940.05	0.00	(1,022,940.05)	0.00%
Net Revenues over Expenditures	22,355.95	(258,516.26)	0.00	(258,516.26)	0.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 4/1/2026 Through 4/30/2026

	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	9,206.37	295,086.82	419,750.00	(124,663.18) (29.70)%
4930	Other Revenue	0.00	987.70	0.00	987.70 0.00%
	<b>Total Other Revenues</b>	<b>9,206.37</b>	<b>296,074.52</b>	<b>419,750.00</b>	<b>(123,675.48) (29.46)%</b>
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	3,787.62	20,071.83	15,000.00	5,071.83 33.81%
	<b>Total Use of Money &amp; Property</b>	<b>3,787.62</b>	<b>20,071.83</b>	<b>15,000.00</b>	<b>5,071.83 33.81%</b>
	<b>Total Revenues</b>	<b>12,993.99</b>	<b>316,146.35</b>	<b>434,750.00</b>	<b>(118,603.65) (27.28)%</b>
<b>Expenditures</b>					
<b>Services &amp; Supplies</b>					
<b>Legal &amp; Professional</b>					
7320	Professional & Consulting Services	64.01	1,798.16	8,000.00	6,201.84 77.52%
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>64.01</b>	<b>1,798.16</b>	<b>10,500.00</b>	<b>8,701.84 82.87%</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	0.00	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>0.00</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	245.55	3,169.35	4,500.00	1,330.65 29.57%
7346	Promotional Expenses - Event	0.00	0.00	1,000.00	1,000.00 100.00%
	<b>Total Other Expense</b>	<b>245.55</b>	<b>3,169.35</b>	<b>6,000.00</b>	<b>2,830.65 47.18%</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>309.56</b>	<b>5,419.85</b>	<b>20,500.00</b>	<b>15,080.15 73.56%</b>
<b>Debt Service</b>					
8952	Amortization of franchise asset	10,000.00	100,000.00	120,000.00	20,000.00 16.67%
	<b>Total Debt Service</b>	<b>10,000.00</b>	<b>100,000.00</b>	<b>120,000.00</b>	<b>20,000.00 16.67%</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	70,403.50	84,484.16	14,080.66 16.67%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 4/1/2026 Through 4/30/2026

	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>
Total Transfers	<u>7,040.35</u>	<u>70,403.50</u>	<u>84,484.16</u>	<u>14,080.66</u>	<u>16.67%</u>
Total Expenditures	<u>17,349.91</u>	<u>175,823.35</u>	<u>324,984.16</u>	<u>149,160.81</u>	<u>45.90%</u>
Net Revenues over Expenditures	<u>(4,355.92)</u>	<u>140,323.00</u>	<u>109,765.84</u>	<u>30,557.16</u>	<u>27.84%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 4/1/2026 Through 4/30/2026

	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	50,000.00	(50,000.00) (100.00)%
4035	Property Taxes	1,590.48	32,421.18	46,893.00	(14,471.82) (30.86)%
	<b>Total Property Taxes</b>	<b>1,590.48</b>	<b>32,421.18</b>	<b>96,893.00</b>	<b>(64,471.82) (66.54)%</b>
<b>Special Taxes &amp; Assessments</b>					
4400	Drainage Assessments	3,807.00	69,423.00	95,136.00	(25,713.00) (27.03)%
	<b>Total Special Taxes &amp; Assessments</b>	<b>3,807.00</b>	<b>69,423.00</b>	<b>95,136.00</b>	<b>(25,713.00) (27.03)%</b>
<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	0.00	149.00	0.00	149.00 0.00%
	<b>Total Other Revenues</b>	<b>0.00</b>	<b>62,785.11</b>	<b>0.00</b>	<b>62,785.11 0.00%</b>
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	3,365.59	14,240.32	12,000.00	2,240.32 18.67%
	<b>Total Use of Money &amp; Property</b>	<b>3,365.59</b>	<b>14,240.32</b>	<b>12,000.00</b>	<b>2,240.32 18.67%</b>
	<b>Total Revenues</b>	<b>8,763.07</b>	<b>178,869.61</b>	<b>204,029.00</b>	<b>(25,159.39) (12.33)%</b>
<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	11,734.36	15,000.00	3,265.64 21.77%
	<b>Total Salaries/Wages</b>	<b>0.00</b>	<b>12,062.19</b>	<b>15,200.00</b>	<b>3,137.81 20.64%</b>
	<b>Total Personnel</b>	<b>0.00</b>	<b>12,062.19</b>	<b>15,200.00</b>	<b>3,137.81 20.64%</b>
<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%
	<b>Total Equipment &amp; Tools</b>	<b>0.00</b>	<b>367.32</b>	<b>1,500.00</b>	<b>1,132.68 75.51%</b>
<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%
	<b>Total Insurance, Licenses &amp; Regulatory Fees</b>	<b>0.00</b>	<b>8,493.09</b>	<b>10,825.00</b>	<b>2,331.91 21.54%</b>
<b>Legal &amp; Professional</b>					
7320	Professional & Consulting Services	829.46	4,822.69	5,000.00	177.31 3.55%
7326	Legal Services	0.00	0.00	6,000.00	6,000.00 100.00%
	<b>Total Legal &amp; Professional</b>	<b>829.46</b>	<b>4,822.69</b>	<b>11,000.00</b>	<b>6,177.31 56.16%</b>
<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 4/1/2026 Through 4/30/2026

	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	62.39	821.12	1,350.00	528.88	39.18%
6025 Telephone	31.92	318.09	350.00	31.91	9.12%
8610 Electric	(35.12)	1,153.93	1,500.00	346.07	23.07%
8670 Street Lighting	109.44	1,140.51	1,300.00	159.49	12.27%
Total Rent & Utilities	168.63	3,433.65	4,500.00	1,066.35	23.70%
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	58.48	581.66	1,000.00	418.34	41.83%
7220 Gasoline	192.75	1,492.82	2,000.00	507.18	25.36%
Total Vehicle Maintenance & Repairs	251.23	2,074.48	3,000.00	925.52	30.85%
Total Services & Supplies	1,249.32	23,828.67	41,725.00	17,896.33	42.89%
Capital Outlay					
9006 Infrastructure CIP	0.00	149.84	70,000.00	69,850.16	99.79%
Total Capital Outlay	0.00	149.84	70,000.00	69,850.16	99.79%
Debt Service					
2491 Internal Loan Due Water-500	5,085.58	49,787.22	59,938.45	10,151.23	16.94%
9023 Debt Service - Interest & Annual Fee	418.44	5,517.49	6,462.47	944.98	14.62%
Total Debt Service	5,504.02	55,304.71	66,400.92	11,096.21	16.71%
Transfers					
9511 Interfund Transfer Out	1,600.08	16,000.80	19,200.95	3,200.15	16.67%
Total Transfers	1,600.08	16,000.80	19,200.95	3,200.15	16.67%
Total Expenditures	8,353.42	107,346.21	212,526.87	105,180.66	49.49%
Net Revenues over Expenditures	409.65	71,523.40	(8,497.87)	80,021.27	(941.66)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 4/1/2026 Through 4/30/2026

	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%	
	Total Property Taxes	0.00	100,000.00	0.00	0.00%	
Use of Money & Property						
4510	Investment Income on funds	866.56	9,646.49	10,000.00	(3.54)%	
4511	Unrealized Change in Value	(217.48)	(582.65)	0.00	0.00%	
	Total Use of Money & Property	649.08	9,063.84	10,000.00	(9.36)%	
	<b>Total Revenues</b>	<b>649.08</b>	<b>109,063.84</b>	<b>110,000.00</b>	<b>(0.85)%</b>	
<b>Expenditures</b>						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	32.10	815.94	23,500.00	96.53%	
7326	Legal Services	0.00	9,548.00	10,000.00	4.52%	
	Total Legal & Professional	32.10	10,363.94	33,500.00	23,136.06	69.06%
Office/Operations						
7140	General Supplies & Minor Equipment	0.00	0.00	100.00	100.00%	
	Total Office/Operations	0.00	0.00	100.00	100.00%	
	Total Services & Supplies	32.10	10,363.94	33,600.00	23,236.06	69.15%
Capital Outlay						
9006	Infrastructure CIP	0.00	26,500.00	26,500.00	0.00%	
	Total Capital Outlay	0.00	26,500.00	26,500.00	0.00%	
Transfers						
9511	Interfund Transfer Out	1,280.06	12,800.60	15,360.76	16.67%	
	Total Transfers	1,280.06	12,800.60	15,360.76	2,560.16	16.67%
	<b>Total Expenditures</b>	<b>1,312.16</b>	<b>49,664.54</b>	<b>75,460.76</b>	<b>25,796.22</b>	<b>34.18%</b>
	<b>Net Revenues over Expenditures</b>	<b>(663.08)</b>	<b>59,399.30</b>	<b>34,539.24</b>	<b>24,860.06</b>	<b>71.98%</b>

# CASH FLOW SUMMARY FY 25/26

	April 2026	March 2026	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	Cash Summary	Cash Summary
100	\$ 211,306.59	\$ 193,697.26	\$ 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	\$ 42,512.85	\$ 42,598.02	\$ 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	\$ 7,230,612.30	\$ 7,255,695.81	\$ 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	\$ 3,045.78	\$ 3,214.25	\$ 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	\$ 3,909,932.47	\$ 3,733,357.73	\$ 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	\$ 35,660.47	\$ 13,490.43	\$ 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	\$ 1,896,889.21	\$ 1,874,533.26	\$ 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	\$ 746,333.78	\$ 751,106.87	\$ 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	\$ 557,646.97	\$ 557,387.43	\$ 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	\$ 346,694.03	\$ 347,721.01	\$ 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>\$ 14,980,634.45</b>	<b>\$ 14,772,802.07</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>

Fund	% Change from Prior Month
100	9.09%
200	-0.20%
301	-0.35%
400	-5.24%
500	4.73%
600	164.34%
602	1.19%
650	-0.64%
800	0.05%
900	-0.30%

Average Cash Flow Summary 2025/2026		Average Cash Flow Summary 2024/2025	
100	\$ 180,793.57	100	\$ 186,028.28
200	\$ 40,822.73	200	\$ 38,902.32
301	\$ 7,000,018.85	301	\$ 5,315,382.83
400	\$ 2,464.67	400	\$ 2,715.61
500	\$ 3,863,382.19	500	\$ 4,438,508.34
600	\$ 24,101.40	600	\$ 31,401.19
602	\$ 1,761,717.65	602	\$ 1,753,990.26
650	\$ 658,438.32	650	\$ 449,280.89
800	\$ 515,443.39	800	\$ 363,415.61
900	\$ 301,487.30	900	\$ 335,832.30
<b>TOTAL</b>	<b>\$ 14,348,670.08</b>	<b>TOTAL</b>	<b>\$ 12,915,457.63</b>

Fund	Cash Summary	Reserves	Unassigned Cash
100	\$ 211,306.59	49,900.00	161,406.59
105	\$ 9,353.02	-	9,353.02
200	\$ 42,512.85	8,000.00	34,512.85
301	\$ 7,230,612.30	5,227,370.84	2,003,241.46
400	\$ 3,045.78	-	3,045.78
500	\$ 3,909,932.47	3,373,682.37	536,250.10
600	\$ 35,660.47	102,948.71	(67,288.24)
602	\$ 1,896,889.21	-	1,896,889.21
650	\$ 746,333.78	200,000.00	546,333.78
800	\$ 557,646.97	65,000.00	492,646.97
900	\$ 346,694.03	198,879.18	147,814.85
<b>Total</b>	<b>\$ 14,989,987.47</b>		

Prior Month - Mar 2026	
Fund	Cash Summary
100	\$ 193,697.26
105	\$ 9,353.02
200	\$ 42,598.02
301	\$ 7,255,695.81
400	\$ 3,214.25
500	\$ 3,733,357.73
600	\$ 13,490.43
602	\$ 1,874,533.26
650	\$ 751,106.87
800	\$ 557,387.43
900	\$ 347,721.01
<b>Total</b>	<b>\$ 14,782,155.09</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	1,769,124.78
500 - Water	500	259,209.91
650 - Solid Waste	650	252,732.11
800 - Drainage	800	259,052.01
900 - Parks & Recreation	900	5,259.09
General Checking Account	1012	
100 - Administration	100	55,564.41
Low Income Sewer Connection Money	105	9,353.02
200 - Bayridge	200	19,324.11
301 - Fire	301	599.99
400 - Vista de Oro	400	3,045.78
500 - Water	500	196,352.67
600 - Wastewater	600	(67,133.22)
Wastewater Fiduciary Fund	602	25.98
650 - Solid Waste	650	59,106.84
800 - Drainage	800	20,051.40
900 - Parks & Recreation	900	42,820.60
Payroll Account (contra to 2998)	1013	
100 - Administration	100	19,933.07
301 - Fire	301	9,862.13
500 - Water	500	33,473.06
Rabobank-Bankruptcy Disbursement	1017	
600 - Wastewater	600	102,793.69
Mechanics Money Market	1040	
100 - Administration	100	22,185.83
200 - Bayridge	200	23,188.74
301 - Fire	301	464,331.90
500 - Water	500	101,834.29
650 - Solid Waste	650	81,188.02
800 - Drainage	800	81,188.03
CAMP Investments	1042	
301 - Fire	301	299,931.88
500 - Water	500	83,321.67
650 - Solid Waste	650	353,306.81
800 - Drainage	800	197,355.53
900 - Parks & Recreation	900	135,508.37
US Bank - Investments	1045	
100 - Administration	100	113,123.28
301 - Fire	301	4,686,761.62
500 - Water	500	3,235,540.87

900 - Parks & Recreation	900	163,105.97
US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	9,271.34
US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	865,876.67
US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	1,021,715.22
Total Cash in Bank		14,989,987.47
Due From Others		
Due From Drainage	1480	
500 - Water	500	121,714.40
Total Due From Others		121,714.40
Accounts Receivable		
Accounts Receivable	1080	
301 - Fire	301	(18.00)
500 - Water	500	298,499.23
650 - Solid Waste	650	1,838.70
Unbilled A/R	1085	
500 - Water	500	290,223.70
Grants Receivable	1086	
800 - Drainage	800	62,636.11
Total Accounts Receivable		653,179.74
Accrued Inventory On Hand		
Inventory	1100	
500 - Water	500	60,359.34
Total Accrued Inventory On Hand		60,359.34
Total CURRENT ASSETS		15,825,240.95
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 Depeiciation-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	706,772.00
Total Cash Suspense		707,672.00
Total OTHER ASSETS		707,672.00
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		29,318,740.81
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	
100 - Administration	100	(6,539.82)
200 - Bayridge	200	22.72
301 - Fire	301	21,505.03
400 - Vista de Oro	400	22.72
500 - Water	500	175,963.38
600 - Wastewater	600	22.72
650 - Solid Waste	650	10,000.00
800 - Drainage	800	421.05
Total Accounts Payable		201,417.80
Current Payroll Liabilities		
Fed Income Tax Withholding	2001	
500 - Water	500	(0.01)
Social Security Tax	2002	
100 - Administration	100	(0.01)

Wage Garnishment	2005	
100 - Administration	100	17.50
500 - Water	500	(17.50)
CA Income Tax Withholding	2011	
100 - Administration	100	0.13
500 - Water	500	(0.13)
SDI Payable Employee (EE Only)	2012	
100 - Administration	100	0.12
500 - Water	500	(0.13)
SLOCEA Dues Payable	2016	
100 - Administration	100	0.08
500 - Water	500	(0.08)
AFLAC Voluntary Insurance-Employee	2022	
500 - Water	500	(0.09)
Unemployment Ins Liab-Employer (ER	2028	
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	(0.09)
Medicare Tax Liab	2202	
100 - Administration	100	0.09
500 - Water	500	(0.09)
Medical Plan Liab- Employee	2203	
100 - Administration	100	274.74
500 - Water	500	(200.54)
Vision Plan Liab- Employee	2204	
100 - Administration	100	(0.47)
500 - Water	500	(2.01)
Dental Plan Ins Payable- Employee	2205	
500 - Water	500	0.20
Insurance- AD & D	2211	
100 - Administration	100	(2.97)
500 - Water	500	(0.13)
Insurance-Work Injury (WI)	2212	
100 - Administration	100	(2.92)
500 - Water	500	(75.63)
Insurance- LT Disability	2213	

100 - Administration	100	(5.44)
500 - Water	500	(19.63)
Survivor Premiums-PERS	2214	
100 - Administration	100	0.12
301 - Fire	301	(0.93)
500 - Water	500	(0.12)
Payroll Clearing Account	2999	
100 - Administration	100	2,288.35
Total Current Payroll Liabilities		562,429.45
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		1,090,770.47
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	813,800.02
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		10,089,316.86
Total Other Liabilities		10,089,316.86
Long Term Debt		
Note Payable - Long Term		
Long Term Debt- Note Payable	2100	
650 - Solid Waste	650	586,772.00
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	2,062,615.34
Internal Loan Due Water-500	2491	
800 - Drainage	800	121,714.40
Total Note Payable - Long Term		2,771,101.74
Accrued Interest Payable		
Accrued Interest Payable	2110	
500 - Water	500	23,591.31
Total Accrued Interest Payable		23,591.31
Total Long Term Debt		2,794,693.05
Equity		
Revenues		
Property Tax Revenue from Water	4034	
900 - Parks & Recreation	900	100,000.00
Other		
100 - Administration	100	686,726.13
200 - Bayridge	200	8,050.48
301 - Fire	301	1,164,015.78
400 - Vista de Oro	400	4,136.00
500 - Water	500	3,338,820.19
600 - Wastewater	600	22,490.05
Wastewater Fiduciary Fund	602	764,423.79
650 - Solid Waste	650	316,146.35
800 - Drainage	800	178,869.61
900 - Parks & Recreation	900	9,063.84
Total Revenues		6,592,742.22
Expenditures		
100 - Administration	100	(691,198.56)
200 - Bayridge	200	(6,536.12)
301 - Fire	301	(1,224,643.01)
400 - Vista de Oro	400	(3,602.69)
500 - Water	500	(3,778,441.82)
600 - Wastewater	600	(21,614.22)
Wastewater Fiduciary Fund	602	(1,022,940.05)
650 - Solid Waste	650	(175,759.34)
800 - Drainage	800	(57,510.78)
900 - Parks & Recreation	900	(49,632.44)
Total Expenditures		(7,031,879.03)
Equity		
Septic System Decommission 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	2,042,346.59
400 - Vista de Oro	400	2,489.75
500 - Water	500	7,896,269.71
600 - Wastewater	600	1,358,038.30
Wastewater Fiduciary Fund	602	2,149,456.96
650 - Solid Waste	650	394,181.75
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	
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		15,783,097.24
Total Equity		15,343,960.43
Total LIABILITIES & EQUITY		29,318,740.81