August 3, 2026

TO: Finance Advisory Committee

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

SUBJECT: **Agenda Item 4 – 08/03/2026 FAC Meeting**
Receive Financial Report for the Period Ending June 30, 2026

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 June 30, 2026.

DESCRIPTION

The attached are the Statement of Revenues and Expenditures and Balance Sheets for June 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
Multiple GL Codes	100	Total Personnel (Multiple GL codes)	Due to hiring of New GM timing this was under budgeted, but Board approved paying from unassigned cash for fund 100
4038 4015 4050	301	Property Tax Zone B CSA 9I Special Fire Tax	We are still waiting for the Q4 invoice and once done we will get a true up of the total due to the District.
7140	500	General Office Supplies	To record total changes in inventory from Beginning to end of FY – $2558.98 is recorded for the auditors, not spent, but needs to be accounted for
6000	500	Cell Phones	District had to purchase a new phone in May which was not planned for.
4800	650	Franchise Revenue	District expects one more check for June to get this closer to budget.

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

Attachment

June 2026 Financial Report

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

Offices:
2122 9th Street, Suite 110
Los Osos, CA 93402

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

www.lososcsd.org

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 6/1/2026 Through 6/30/2026

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
	Revenues					
	Grant Revenue					
4950	Grants	0.00	42,386.43	22,354.91	20,031.52	89.61%
	Total Grant Revenue	0.00	42,386.43	22,354.91	20,031.52	89.61%
	Other Revenues					
4002	Transfer In	64,003.15	768,037.80	768,037.84	(0.04)	(0.00)%
4040	Refunds	0.00	55.84	0.00	55.84	0.00%
4930	Other Revenue	0.00	575.00	0.00	575.00	0.00%
	Total Other Revenues	64,003.15	768,668.64	768,037.84	630.80	0.08%
	Use of Money & Property					
4510	Investment Income on funds	574.18	4,912.30	4,500.00	412.30	9.16%
4511	Unrealized Change in Value	(227.48)	(824.64)	0.00	(824.64)	0.00%
	Total Use of Money & Property	346.70	4,087.66	4,500.00	(412.34)	(9.16)%
	Total Revenues	64,349.85	815,142.73	794,892.75	20,249.98	2.55%
	Expenditures					
	Personnel					
	Salaries/Wages					
7322	Director's Compensation	1,700.00	12,240.00	14,500.00	2,260.00	15.59%
8018	Holiday Pay	2,196.56	15,088.38	14,600.00	(488.38)	(3.35)%
8045	Overtime Pay	0.00	0.00	500.00	500.00	100.00%
8050	Administrative Leave Pay	411.54	8,627.71	7,000.00	(1,627.71)	(23.25)%
8051	Floating Holiday Pay	1,070.39	3,797.22	2,750.00	(1,047.22)	(38.08)%
8054	Salaries & Wages - Regular	41,225.03	328,355.41	300,000.00	(28,355.41)	(9.45)%
8060	Sick Leave Pay	323.50	13,723.94	12,700.00	(1,023.94)	(8.06)%
8066	Comp Time Used	0.00	0.00	300.00	300.00	100.00%
8081	Vacation Pay	0.00	14,227.65	14,000.00	(227.65)	(1.63)%
	Total Salaries/Wages	46,927.02	396,060.31	366,350.00	(29,710.31)	(8.11)%
	Payroll Taxes & Benefits					
5020	Social Security Employer	105.40	758.88	1,116.00	357.12	32.00%
5030	Life Insurance - ER	57.46	457.91	425.00	(32.91)	(7.74)%
5031	Disability Insurance	53.86	467.29	550.00	82.71	15.04%
5032	Employee Assistance Program	8.30	99.60	101.00	1.40	1.39%
5035	AD & D Insurance	13.01	101.25	100.00	(1.25)	(1.25)%
5040	LTD Insurance	234.92	2,053.98	2,005.00	(48.98)	(2.44)%
5050	Medicare - ER	700.60	5,948.92	5,300.00	(648.92)	(12.24)%
5060	Cafeteria Plan - ER	5,294.16	32,889.31	30,250.00	(2,639.31)	(8.72)%
5070	Retirement ER - Regular	0.00	0.00	500.00	500.00	100.00%
5071	Retirement ER - Addl Pick-up	576.92	865.38	0.00	(865.38)	0.00%
5075	Retirees Medical - ER	162.53	1,767.53	2,250.00	482.47	21.44%
5102	CA Training Tax- ER	4.88	36.74	37.50	0.76	2.03%
5120	Workers Comp Insurance - ER	0.00	2,318.83	2,550.00	231.17	9.07%
5124	Retirement - ER - Tier 2	3,968.90	33,294.65	31,500.00	(1,794.65)	(5.70)%
8511	Car Allowance	100.00	150.00	0.00	(150.00)	0.00%
	Total Payroll Taxes & Benefits	11,280.94	81,210.27	76,684.50	(4,525.77)	(5.90)%
	Employment Services					
5100	Unemployment Insurance - ER	97.50	754.97	800.00	45.03	5.63%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 6/1/2026 Through 6/30/2026

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
6200	Hiring, Advertising & Other Costs	0.00	29,000.00	200.00	(28,800.00)	...,400.00)%
6230	Medical Exam	0.00	0.00	190.00	190.00	100.00%
	Total Employment Services	97.50	29,754.97	1,190.00	(28,564.97)	(2,400.42)%
	Total Personnel	58,305.46	507,025.55	444,224.50	(62,801.05)	(14.14)%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	255.76	299.46	200.00	(99.46)	(49.73)%
	Total Clothing & Uniform	255.76	299.46	200.00	(99.46)	(49.73)%
	Contract Services					
6100	Labor & Support-IT Services	0.00	7,616.05	9,500.00	1,883.95	19.83%
6110	IT Purchased Services	1,818.50	31,814.38	34,000.00	2,185.62	6.43%
7100	Copier Contract-Maint & Usage	300.30	3,717.29	3,720.00	2.71	0.07%
7255	Security Services	105.00	420.00	500.00	80.00	16.00%
7321	Janitorial Cleaning & Supplies	271.00	3,252.00	3,450.00	198.00	5.74%
7342	Public Meeting Recordings	800.00	45,132.42	28,403.00	(16,729.42)	(58.90)%
	Total Contract Services	3,294.80	91,952.14	79,573.00	(12,379.14)	(15.56)%
	Financial Services					
7309	Late Fees	0.00	0.00	200.00	200.00	100.00%
7310	Bank Service Charges	541.12	6,697.87	7,300.00	602.13	8.25%
	Total Financial Services	541.12	6,697.87	7,500.00	802.13	10.70%
	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	0.00	56,260.33	56,288.25	27.92	0.05%
	Total Insurance, Licenses & Regulatory Fees	0.00	78,121.16	78,379.25	258.09	0.33%
	Legal & Professional					
7304	Professional Services - ACCTG	5,000.00	57,500.00	60,000.00	2,500.00	4.17%
7305	Auditing Services	0.00	24,119.70	24,000.00	(119.70)	(0.50)%
7320	Professional & Consulting Services	11.85	3,120.52	3,200.00	79.48	2.48%
7326	Legal Services	0.00	9,436.74	20,000.00	10,563.26	52.82%
7340	Legal Notifications & Mandated Advertising	0.00	128.97	500.00	371.03	74.21%
	Total Legal & Professional	5,011.85	94,305.93	107,700.00	13,394.07	12.44%
	Office/Operations					
6121	IT-Supplies & Miscellaneous	0.00	186.18	1,000.00	813.82	81.38%
6130	Computer Hardware	0.00	0.00	1,700.00	1,700.00	100.00%
7140	General Supplies & Minor Equipment	133.37	4,925.13	8,000.00	3,074.87	38.44%
7160	Postage, Shipping & Mail Supplies	203.74	1,849.81	2,000.00	150.19	7.51%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 6/1/2026 Through 6/30/2026

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
7226	Membership & Dues	0.00	9,491.00	9,491.00	0.00	0.00%
	Total Office/Operations	337.11	16,452.12	22,191.00	5,738.88	25.86%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	25.00	25.00	100.00%
8735	Misc Department Admin	0.00	0.00	200.00	200.00	100.00%
	Total Other Expense	0.00	0.00	225.00	225.00	100.00%
	Rent & Utilities					
6000	Cell Phones	220.00	1,611.00	1,560.00	(51.00)	(3.27)%
6025	Telephone	0.00	1,935.04	3,200.00	1,264.96	39.53%
7352	Rent - Offices & Other Structures	3,400.00	40,800.00	40,800.00	0.00	0.00%
8610	Electric	349.50	4,102.16	4,250.00	147.84	3.48%
8620	Gas Service	14.30	513.17	700.00	186.83	26.69%
	Total Rent & Utilities	3,983.80	48,961.37	50,510.00	1,548.63	3.07%
	Repairs & Maintenance					
6405	R & M - Extinguishers	68.72	68.72	125.00	56.28	45.02%
	Total Repairs & Maintenance	68.72	68.72	125.00	56.28	45.02%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	100.00	100.00	100.00%
7324	Education & Training Fees	0.00	265.00	500.00	235.00	47.00%
7370	Travel Expense	0.00	952.47	2,000.00	1,047.53	52.38%
8410	Certifications	0.00	65.00	65.00	0.00	0.00%
8510	Lodging & Meals - Local	0.00	0.00	500.00	500.00	100.00%
8539	Meals	0.00	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	0.00	2,227.85	4,265.00	2,037.15	47.76%
	Total Services & Supplies	13,493.16	339,086.62	350,668.25	11,581.63	3.30%
	Total Expenditures	71,798.62	846,112.17	794,892.75	(51,219.42)	(6.44)%
	Net Revenues over Expenditures	(7,448.77)	(30,969.44)	0.00	(30,969.44)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
200 - 200 - Bayridge
From 6/1/2026 Through 6/30/2026

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
	Revenues					
	Special Taxes & Assessments					
4550	Lighting Assessment	210.06	9,998.94	10,000.00	(1.06)	(0.01)%
	Total Special Taxes & Assessments	210.06	9,998.94	10,000.00	(1.06)	(0.01)%
	Use of Money & Property					
4510	Investment Income on funds	86.46	822.19	0.00	822.19	0.00%
	Total Use of Money & Property	86.46	822.19	0.00	822.19	0.00%
	Total Revenues	296.52	10,821.13	10,000.00	821.13	8.21%
	Expenditures					
	Services & Supplies					
	Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	0.00	774.03	600.00	(174.03)	(29.00)%
	Total Insurance, Licenses & Regulatory Fees	0.00	774.03	600.00	(174.03)	(29.00)%
	Legal & Professional					
7340	Legal Notifications & Mandated Advertising	59.69	59.69	75.00	15.31	20.41%
	Total Legal & Professional	59.69	59.69	75.00	15.31	20.41%
	Rent & Utilities					
8670	Street Lighting	447.74	5,430.75	6,724.16	1,293.41	19.24%
	Total Rent & Utilities	447.74	5,430.75	6,724.16	1,293.41	19.24%
	Total Services & Supplies	507.43	6,264.47	7,399.16	1,134.69	15.34%
	Transfers					
9511	Interfund Transfer To Admin	160.01	1,920.12	1,920.09	(0.03)	(0.00)%
	Total Transfers	160.01	1,920.12	1,920.09	(0.03)	(0.00)%
	Total Expenditures	667.44	8,184.59	9,319.25	1,134.66	12.18%
	Net Revenues over Expenditures	(370.92)	2,636.54	680.75	1,955.79	287.30%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 6/1/2026 Through 6/30/2026

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
	Revenues					
	Property Taxes					
4034	Property Tax Revenue from Water	130,985.00	130,985.00	130,985.00	0.00	0.00%
4037	Property Tax Zone B Received	83,702.05	391,153.20	249,729.58	141,423.62	56.63%
4038	Property Tax Zone B Pass thru	655,540.16	1,327,789.20	2,676,752.42	(1,348,963.22)	(50.40)%
	Total Property Taxes	870,227.21	1,849,927.40	3,057,467.00	(1,207,539.60)	(39.49)%
	Grant Revenue					
4949	Govt- State Grants	0.00	1,557.78	0.00	1,557.78	0.00%
	Total Grant Revenue	0.00	1,557.78	0.00	1,557.78	0.00%
	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	692,801.58	(692,801.58)	(100.00)%
	Total Special Taxes & Assessments	0.00	0.00	720,309.58	(720,309.58)	(100.00)%
	Other Revenues					
4000	Ambulance Agreement	22,666.65	67,999.95	67,134.00	865.95	1.29%
4040	Refunds	0.00	673.42	0.00	673.42	0.00%
4930	Other Revenue	0.00	525.00	0.00	525.00	0.00%
	Total Other Revenues	22,666.65	69,198.37	67,134.00	2,064.37	3.07%
	Use of Money & Property					
4510	Investment Income on funds	26,627.51	243,076.52	150,000.00	93,076.52	62.05%
4511	Unrealized Change in Value	(9,763.11)	(34,764.79)	0.00	(34,764.79)	0.00%
	Total Use of Money & Property	16,864.40	208,311.73	150,000.00	58,311.73	38.87%
	Total Revenues	909,758.26	2,128,995.28	3,994,910.58	(1,865,915.30)	(46.71)%
	Expenditures					
	Personnel					
	Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	2,091.38	42,702.72	38,000.00	(4,702.72)	(12.38)%
8340	Resv FF-Shift Coverage	11,905.21	124,406.88	150,000.00	25,593.12	17.06%
	Total Salaries/Wages	13,996.59	167,109.60	188,000.00	20,890.40	11.11%
	Payroll Taxes & Benefits					
5020	Social Security Employer	840.11	10,050.52	10,000.00	(50.52)	(0.51)%
5030	Life Insurance - ER	168.00	2,106.00	2,500.00	394.00	15.76%
5035	AD & D Insurance	30.00	377.50	850.00	472.50	55.59%
5050	Medicare - ER	202.95	2,423.16	2,500.00	76.84	3.07%
5070	Retirement ER - Regular	5,238.17	62,858.04	63,000.00	141.96	0.23%
5102	CA Training Tax- ER	10.09	104.14	175.00	70.86	40.49%
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	2,284.53	2,000.00	(284.53)	(14.23)%
	Total Payroll Taxes & Benefits	6,681.82	95,109.97	102,125.00	7,015.03	6.87%
	Employment Services					
5100	Unemployment Insurance - ER	201.60	2,181.14	6,000.00	3,818.86	63.65%
6200	Hiring, Advertising & Other Costs	0.00	0.00	100.00	100.00	100.00%
6230	Medical Exam	0.00	7,808.00	8,000.00	192.00	2.40%

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
	Total Employment Services	201.60	9,989.14	14,100.00	4,110.86	29.16%
	Total Personnel	20,880.01	272,208.71	304,225.00	32,016.29	10.52%
	Services & Supplies					
	Clothing & Uniform					
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%
	Total Clothing & Uniform	0.00	6,613.31	5,000.00	(1,613.31)	(32.27)%
	Contract Services					
6110	IT Purchased Services	0.00	1,234.05	1,800.00	565.95	31.44%
7100	Copier Contract-Maint & Usage	127.64	1,594.49	2,500.00	905.51	36.22%
7202	Building Alarms & Security	210.00	840.00	1,600.00	760.00	47.50%
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	655,540.16	1,327,789.20	3,358,062.00	2,030,272.80	60.46%
	Total Contract Services	655,877.80	1,333,667.74	3,366,272.00	2,032,604.26	60.38%
	Equipment & Tools					
6055	Radios -Non Capital	0.00	0.00	2,700.00	2,700.00	100.00%
6440	Fire Personal Protection Equipment	7,856.06	55,157.98	55,000.00	(157.98)	(0.29)%
6460	Self-Contained Breathing Apparatus	0.00	0.00	3,000.00	3,000.00	100.00%
6610	Rescue - Extrication Equipment	0.00	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	0.00	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	3,556.05	23,441.74	27,000.00	3,558.26	13.18%
7242	Minor Tools, Accessories & Field Machines	0.00	6,390.88	6,800.00	409.12	6.02%
7252	Misc Hardware	0.00	15.43	1,200.00	1,184.57	98.71%
	Total Equipment & Tools	11,412.11	96,114.27	108,120.00	12,005.73	11.10%
	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	1,167.60	1,300.00	132.40	10.18%
6345	Property Taxes & Assessments Costs	0.00	7,930.49	7,300.00	(630.49)	(8.64)%
7325	Insurance	0.00	82,317.44	89,500.00	7,182.56	8.03%

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
	Total Insurance, Licenses & Regulatory Fees	0.00	91,415.53	98,100.00	6,684.47	6.81%
	Legal & Professional					
7320	Professional & Consulting Services	708.18	9,750.93	8,000.00	(1,750.93)	(21.89)%
7326	Legal Services	0.00	280.00	15,000.00	14,720.00	98.13%
7340	Legal Notifications & Mandated Advertising	59.69	342.23	1,500.00	1,157.77	77.18%
	Total Legal & Professional	767.87	10,373.16	24,500.00	14,126.84	57.66%
	Office/Operations					
7140	General Supplies & Minor Equipment	154.36	4,580.15	6,000.00	1,419.85	23.66%
7160	Postage, Shipping & Mail Supplies	25.14	903.90	1,000.00	96.10	9.61%
7226	Membership & Dues	0.00	0.00	300.00	300.00	100.00%
7230	Misc Small Parts & Supplies	881.26	1,135.35	1,000.00	(135.35)	(13.54)%
7240	Propane	0.00	200.00	300.00	100.00	33.33%
	Total Office/Operations	1,060.76	6,819.40	8,600.00	1,780.60	20.70%
	Other Expense					
6720	Station - Furniture	0.00	3,989.70	4,000.00	10.30	0.26%
7201	White Goods & Accessories - bedding, towels	0.00	1,819.50	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	510.14	600.00	89.86	14.98%
7330	Misc Operating Expenses	0.00	3,169.74	3,870.00	700.26	18.09%
	Total Other Expense	0.00	9,692.58	11,170.00	1,477.42	13.23%
	Rent & Utilities					
6000	Cell Phones	0.00	752.50	910.00	157.50	17.31%
6025	Telephone	197.09	2,347.81	2,400.00	52.19	2.17%
8610	Electric	9.14	3,452.45	6,000.00	2,547.55	42.46%
8620	Gas Service	58.80	1,404.54	2,200.00	795.46	36.16%
8630	Trash Services	234.08	2,871.77	3,200.00	328.23	10.26%
8640	Water and Water Services	614.39	7,600.11	6,800.00	(800.11)	(11.77)%
8659	Utility Cable Charges	0.00	1,037.10	1,500.00	462.90	30.86%
8670	Street Lighting	10.69	130.17	135.00	4.83	3.58%
	Total Rent & Utilities	1,124.19	19,596.45	23,145.00	3,548.55	15.33%
	Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405	R & M - Extinguishers	0.00	493.11	500.00	6.89	1.38%
6640	R & M - Equip & Other Non-Stuctural Fixed Assets	0.00	3,613.96	3,750.00	136.04	3.63%
6750	R & M - Minor Tools & Equipment	0.00	1,208.44	1,600.00	391.56	24.47%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 6/1/2026 Through 6/30/2026

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
6775	R & M -Operation/Field Equipment	0.00	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%
6900	R & M - Buildings & Structures	85.00	1,086.18	12,000.00	10,913.82	90.95%
	Total Repairs & Maintenance	85.00	19,264.37	32,150.00	12,885.63	40.08%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	400.00	400.00	100.00%
7324	Education & Training Fees	354.99	354.99	400.00	45.01	11.25%
8405	Reserve FF Training Costs	0.00	0.00	500.00	500.00	100.00%
8410	Certifications	346.00	346.00	0.00	(346.00)	0.00%
	Total Travel & Training	700.99	700.99	1,300.00	599.01	46.08%
	Total Services & Supplies	671,028.72	1,594,257.80	3,678,417.00	2,084,159.20	56.66%
	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 To Admin	8,000.39	96,004.68	96,004.73	0.05	0.00%
	Total Transfers	8,000.39	96,004.68	96,004.73	0.05	0.00%
	Total Expenditures	699,909.12	1,996,627.05	4,340,058.73	2,343,431.68	54.00%
	Net Revenues over Expenditures	209,849.14	132,368.23	(345,148.15)	477,516.38	(138.35)%

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
	Revenues					
	Special Taxes & Assessments					
4550	Lighting Assessment	252.54	5,999.14	6,000.00	(0.86)	(0.01)%
	Total Special Taxes & Assessments	252.54	5,999.14	6,000.00	(0.86)	(0.01)%
	Total Revenues	252.54	5,999.14	6,000.00	(0.86)	(0.01)%
	Expenditures					
	Services & Supplies					
	Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	0.00	397.38	600.00	202.62	33.77%
	Total Insurance, Licenses & Regulatory Fees	0.00	397.38	600.00	202.62	33.77%
	Legal & Professional					
7320	Professional & Consulting Services	0.00	0.00	230.00	230.00	100.00%
7340	Legal Notifications & Mandated Advertising	59.68	59.68	70.00	10.32	14.74%
	Total Legal & Professional	59.68	59.68	300.00	240.32	80.11%
	Rent & Utilities					
8670	Street Lighting	176.82	2,144.46	2,460.00	315.54	12.83%
	Total Rent & Utilities	176.82	2,144.46	2,460.00	315.54	12.83%
	Total Services & Supplies	236.50	2,601.52	3,360.00	758.48	22.57%
	Transfers					
9511	Interfund Transfer To Admin	160.01	1,920.12	1,920.09	(0.03)	(0.00)%
	Total Transfers	160.01	1,920.12	1,920.09	(0.03)	(0.00)%
	Total Expenditures	396.51	4,521.64	5,280.09	758.45	14.36%
	Net Revenues over Expenditures	(143.97)	1,477.50	719.91	757.59	105.23%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
500 - 500 - Water
From 6/1/2026 Through 6/30/2026

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
	Revenues					
	Property Taxes					
4035	Property Taxes	(169,375.82)	57,949.40	50,000.00	7,949.40	15.90%
	Total Property Taxes	(169,375.82)	57,949.40	50,000.00	7,949.40	15.90%
	Grant Revenue					
4950	Grants	0.00	150,412.49	0.00	150,412.49	0.00%
4965	BMC Reimbursements/Grants	16,642.80	218,386.80	0.00	218,386.80	0.00%
	Total Grant Revenue	16,642.80	368,799.29	0.00	368,799.29	0.00%
	Service Charges & Fees					
4030	Residential Single Family	239,044.85	2,499,998.47	2,595,274.00	(95,275.53)	(3.67)%
4102	Residential- Multi -Family-Water Sales	14,708.86	262,475.39	266,506.00	(4,030.61)	(1.51)%
4103	Commercial, Home Care, Retail-Water Sales	(10,962.19)	249,134.99	182,136.00	66,998.99	36.79%
4104	Irrigation- Water Sales	603.95	55,608.00	36,383.00	19,225.00	52.84%
4105	Recycled Water Revenue	19,812.04	98,250.65	184,888.00	(86,637.35)	(46.86)%
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	300.00	5,750.00	6,000.00	(250.00)	(4.17)%
4932	Penalties	2,279.84	26,164.55	20,000.00	6,164.55	30.82%
4933	Door Hangers/Lockout Notices	340.00	9,500.00	9,400.00	100.00	1.06%
4937	NSF Fees	25.00	760.00	575.00	185.00	32.17%
	Total Service Charges & Fees	266,152.35	3,210,329.38	3,312,662.00	(102,332.62)	(3.09)%
	Other Revenues					
4040	Refunds	0.00	4,239.06	0.00	4,239.06	0.00%
4930	Other Revenue	0.00	38,400.54	9,000.00	29,400.54	326.67%
	Total Other Revenues	0.00	42,639.60	9,000.00	33,639.60	373.77%
	Use of Money & Property					
4504	Interest Income	384.82	6,303.97	6,462.47	(158.50)	(2.45)%
4510	Investment Income on funds	19,745.58	147,482.83	145,000.00	2,482.83	1.71%
4511	Unrealized Change in Value	(6,506.35)	(20,891.03)	0.00	(20,891.03)	0.00%
	Total Use of Money & Property	13,624.05	132,895.77	151,462.47	(18,566.70)	(12.26)%
	Total Revenues	127,043.38	3,812,613.44	3,523,124.47	289,488.97	8.22%
	Expenditures					
	Personnel					
	Salaries/Wages					
8018	Holiday Pay	2,690.28	27,830.51	30,000.00	2,169.49	7.23%
8045	Overtime Pay	790.91	5,365.42	10,000.00	4,634.58	46.35%
8050	Administrative Leave Pay	1,716.40	4,904.00	2,450.00	(2,454.00)	(100.16)%
8051	Floating Holiday Pay	718.88	6,291.43	5,600.00	(691.43)	(12.35)%
8054	Salaries & Wages - Regular	41,404.40	537,666.35	590,000.00	52,333.65	8.87%
8056	Retroactive Pay	0.00	0.00	500.00	500.00	100.00%
8060	Sick Leave Pay	1,481.49	26,252.58	14,000.00	(12,252.58)	(87.52)%
8063	Standby Pay	2,086.75	26,112.44	28,000.00	1,887.56	6.74%
8066	Comp Time Used	1,540.98	24,022.80	20,500.00	(3,522.80)	(17.18)%
8081	Vacation Pay	26,361.55	62,475.82	37,000.00	(25,475.82)	(68.85)%
	Total Salaries/Wages	78,791.64	720,921.35	738,050.00	17,128.65	2.32%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
500 - 500 - Water
From 6/1/2026 Through 6/30/2026

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
	Payroll Taxes & Benefits					
5030	Life Insurance - ER	151.38	1,771.15	2,000.00	228.85	11.44%
5031	Disability Insurance	89.22	1,034.61	1,200.00	165.39	13.78%
5032	Employee Assistance Program	24.90	298.80	302.50	3.70	1.22%
5035	AD & D Insurance	34.23	400.56	450.00	49.44	10.99%
5040	LTD Insurance	444.70	5,160.89	5,500.00	339.11	6.17%
5050	Medicare - ER	1,195.50	11,080.36	11,000.00	(80.36)	(0.73)%
5060	Cafeteria Plan - ER	7,202.86	80,513.28	85,000.00	4,486.72	5.28%
5070	Retirement ER - Regular	13,639.63	161,955.68	165,000.00	3,044.32	1.85%
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	1,494.06	19,070.46	19,250.00	179.54	0.93%
	Total Payroll Taxes & Benefits	24,276.48	318,583.06	331,755.00	13,171.94	3.97%
	Employment Services					
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%
	Total Employment Services	0.00	1,049.99	2,510.00	1,460.01	58.17%
	Total Personnel	103,068.12	1,040,554.40	1,072,315.00	31,760.60	2.96%
	Services & Supplies					
	Clothing & Uniform					
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%
	Total Clothing & Uniform	0.00	1,909.68	3,850.00	1,940.32	50.40%
	Contract Services					
6100	Labor & Support-IT Services	0.00	2,557.14	5,000.00	2,442.86	48.86%
6110	IT Purchased Services	0.00	1,862.44	1,740.00	(122.44)	(7.04)%
6115	Misc Contract Service	164.38	7,679.17	6,800.00	(879.17)	(12.93)%
7250	Water Quality Testing	0.00	60,916.00	70,000.00	9,084.00	12.98%
7255	Security Services	1,275.00	4,020.00	4,000.00	(20.00)	(0.50)%
7321	Janitorial Cleaning & Supplies	87.50	1,137.50	1,140.00	2.50	0.22%
	Total Contract Services	1,526.88	78,172.25	88,680.00	10,507.75	11.85%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	527.80	2,700.00	2,172.20	80.45%
7242	Minor Tools, Accessories & Field Machines	32.14	4,530.59	6,500.00	1,969.41	30.30%
7253	Rent - Equipment	0.00	0.00	500.00	500.00	100.00%
7256	Meter Purchases & Replacements	0.00	0.00	2,000.00	2,000.00	100.00%
	Total Equipment & Tools	32.14	5,058.39	11,700.00	6,641.61	56.77%
	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					

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
500 - 500 - Water
From 6/1/2026 Through 6/30/2026

		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	29,646.02	29,500.00	(146.02)	(0.49)%
6345	Property Taxes & Assessments Costs	0.00	7,569.95	7,200.00	(369.95)	(5.14)%
7325	Insurance	0.00	101,718.54	115,500.00	13,781.46	11.93%
	Total Insurance, Licenses & Regulatory Fees	0.00	157,510.51	172,000.00	14,489.49	8.42%
	Legal & Professional					
7318	Professional & Consulting BMC	0.00	219,936.95	140,000.00	(79,936.95)	(57.10)%
7320	Professional & Consulting Services	375.11	23,484.01	57,000.00	33,515.99	58.80%
7326	Legal Services	0.00	2,604.00	2,500.00	(104.00)	(4.16)%
7340	Legal Notifications & Mandated Advertising	59.69	59.69	500.00	440.31	88.06%
	Total Legal & Professional	434.80	246,084.65	200,000.00	(46,084.65)	(23.04)%
	Office/Operations					
6130	Computer Hardware	0.00	2,000.40	870.00	(1,130.40)	(129.93)%
6140	Computer Software	0.00	1,495.18	1,000.00	(495.18)	(49.52)%
7140	General Supplies & Minor Equipment	2,558.98	3,399.50	2,000.00	(1,399.50)	(69.97)%
7160	Postage, Shipping & Mail Supplies	852.04	9,663.46	10,000.00	336.54	3.37%
7180	Billing Supplies, Forms & Printing	1,261.96	11,942.27	14,000.00	2,057.73	14.70%
7226	Membership & Dues	0.00	3,840.27	3,200.00	(640.27)	(20.01)%
7230	Misc Small Parts & Supplies	34.68	2,485.00	2,000.00	(485.00)	(24.25)%
7237	Process Control & Treatment Supplies	664.00	6,586.24	10,000.00	3,413.76	34.14%
7239	Water Treatment Chemicals	1,285.89	11,485.89	20,000.00	8,514.11	42.57%
7249	Safety Supplies	20.97	875.70	1,200.00	324.30	27.02%
	Total Office/Operations	6,678.52	53,773.91	64,270.00	10,496.09	16.33%
	Other Expense					
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%
	Rent & Utilities					
6000	Cell Phones	60.00	2,688.13	2,200.00	(488.13)	(22.19)%
6025	Telephone	(37.28)	9,838.64	12,500.00	2,661.36	21.29%
8610	Electric	11,940.42	136,623.22	170,000.00	33,376.78	19.63%
8620	Gas Service	0.00	182.31	250.00	67.69	27.08%
8630	Trash Services	277.89	3,282.00	3,300.00	18.00	0.55%
8644	Disposal Services	0.00	0.00	2,600.00	2,600.00	100.00%
8670	Street Lighting	60.72	791.53	780.00	(11.53)	(1.48)%
	Total Rent & Utilities	12,301.75	153,405.83	191,630.00	38,224.17	19.95%
	Repairs & Maintenance					

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
6405	R & M - Extinguishers	316.14	316.14	425.00	108.86	25.61%
6422	R & M - Hydrants	257.26	622.31	800.00	177.69	22.21%
6640	R & M - Equip & Other Non-Stuctural Fixed Assets	893.73	6,572.20	11,000.00	4,427.80	40.25%
6641	R & M - Wells	0.00	1,916.01	9,500.00	7,583.99	79.83%
6750	R & M - Minor Tools & Equipment	0.00	591.41	1,200.00	608.59	50.72%
6800	R & M - Grounds & Collection Systems	0.00	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	362.44	876.26	15,000.00	14,123.74	94.16%
7241	R & M - Water Distribution System	1,011.43	8,373.25	10,000.00	1,626.75	16.27%
	Total Repairs & Maintenance	2,841.00	19,389.98	49,825.00	30,435.02	61.08%
	Travel & Training					
7323	Books, Publications & Subscriptions	117.00	117.00	350.00	233.00	66.57%
7324	Education & Training Fees	0.00	0.00	500.00	500.00	100.00%
8410	Certifications	0.00	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%
	Total Travel & Training	117.00	277.00	1,950.00	1,673.00	85.79%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	180.10	635.28	1,200.00	564.72	47.06%
7211	Misc Fuel & Diesel	189.87	2,598.71	2,000.00	(598.71)	(29.94)%
7220	Gasoline	1,032.54	7,877.01	7,000.00	(877.01)	(12.53)%
7232	Vehicle Repairs - Parts, Tires & Lubricants	209.02	4,528.53	4,250.00	(278.53)	(6.55)%
	Total Vehicle Maintenance & Repairs	1,611.53	15,639.53	14,450.00	(1,189.53)	(8.23)%
	Total Services & Supplies	25,543.62	735,945.33	804,580.00	68,634.67	8.53%
	Capital Outlay					
9006	Infrastructure CIP	5,518.66	1,708,724.26	2,871,013.00	1,162,288.74	40.48%
	Total Capital Outlay	5,518.66	1,708,724.26	2,871,013.00	1,162,288.74	40.48%
	Debt Service					
9022	Debt Service - Principal	0.00	202,150.18	202,150.18	0.00	0.00%
9023	Debt Service - Interest & Annual Fee	0.00	54,092.26	54,092.26	0.00	0.00%
9024	Loan Administration Fee	0.00	6,794.30	6,794.30	0.00	0.00%
	Total Debt Service	0.00	263,036.74	263,036.74	0.00	0.00%
	Reserves					
9572	*General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
	Total Reserves	0.00	0.00	57,000.00	57,000.00	100.00%
	Transfers					

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 6/1/2026 Through 6/30/2026

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
9511	Interfund Transfer To Admin	45,442.24	545,306.88	545,306.87	(0.01)	(0.00)%
	Total Transfers	45,442.24	545,306.88	545,306.87	(0.01)	(0.00)%
	Total Expenditures	179,572.64	4,293,567.61	5,613,251.61	1,319,684.00	23.51%
	Net Revenues over Expenditures	(52,529.26)	(480,954.17)	(2,090,127.14)	1,609,172.97	(76.99)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
600 - 600 - Wastewater
From 6/1/2026 Through 6/30/2026

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
	Revenues					
	Service Charges & Fees					
4062	Wastewater Admin Charge	0.00	22,490.05	22,477.66	12.39	0.06%
	Total Service Charges & Fees	0.00	22,490.05	22,477.66	12.39	0.06%
	Total Revenues	0.00	22,490.05	22,477.66	12.39	0.06%
	Expenditures					
	Services & Supplies					
	Financial Services					
7310	Bank Service Charges	0.00	1,980.00	1,996.00	16.00	0.80%
	Total Financial Services	0.00	1,980.00	1,996.00	16.00	0.80%
	Insurance, Licenses & Regulatory Fees					
6343	Lien & Notary Fees	0.00	30.00	35.00	5.00	14.29%
6345	Property Taxes & Assessments Costs	0.00	276.58	270.00	(6.58)	(2.44)%
	Total Insurance, Licenses & Regulatory Fees	0.00	306.58	305.00	(1.58)	(0.52)%
	Legal & Professional					
7320	Professional & Consulting Services	0.00	16,127.54	16,336.47	208.93	1.28%
	Total Legal & Professional	0.00	16,127.54	16,336.47	208.93	1.28%
	Total Services & Supplies	0.00	18,414.12	18,637.47	223.35	1.20%
	Transfers					
9511	Interfund Transfer To Admin	320.01	3,840.12	3,840.19	0.07	0.00%
	Total Transfers	320.01	3,840.12	3,840.19	0.07	0.00%
	Total Expenditures	320.01	22,254.24	22,477.66	223.42	0.99%
	Net Revenues over Expenditures	(320.01)	235.81	0.00	235.81	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
602 - Wastewater Fiduciary Fund
From 6/1/2026 Through 6/30/2026

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
	Revenues					
	Property Taxes					
4035	Property Taxes	11,175.21	1,005,103.90	0.00	1,005,103.90	0.00%
	Total Property Taxes	11,175.21	1,005,103.90	0.00	1,005,103.90	0.00%
	Other Revenues					
4928	Lien Fees Recoveries	0.00	35.00	0.00	35.00	0.00%
	Total Other Revenues	0.00	35.00	0.00	35.00	0.00%
	Use of Money & Property					
4510	Investment Income on funds	4,522.26	53,910.86	0.00	53,910.86	0.00%
	Total Use of Money & Property	4,522.26	53,910.86	0.00	53,910.86	0.00%
	Total Revenues	15,697.47	1,059,049.76	0.00	1,059,049.76	0.00%
	Expenditures					
	Debt Service					
8800	WW Admin Fee	0.00	22,490.05	0.00	(22,490.05)	0.00%
9022	Debt Service - Principal	0.00	705,000.00	0.00	(705,000.00)	0.00%
9023	Debt Service - Interest & Annual Fee	0.00	295,450.00	0.00	(295,450.00)	0.00%
	Total Debt Service	0.00	1,022,940.05	0.00	(1,022,940.05)	0.00%
	Total Expenditures	0.00	1,022,940.05	0.00	(1,022,940.05)	0.00%
	Net Revenues over Expenditures	15,697.47	36,109.71	0.00	36,109.71	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
650 - 650 - Solid Waste
From 6/1/2026 Through 6/30/2026

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
	Revenues					
	Other Revenues					
4800	Franchise Revenues	8,943.80	368,792.26	419,750.00	(50,957.74)	(12.14)%
4930	Other Revenue	323.70	1,753.50	0.00	1,753.50	0.00%
	Total Other Revenues	9,267.50	370,545.76	419,750.00	(49,204.24)	(11.72)%
	Use of Money & Property					
4510	Investment Income on funds	2,271.85	23,770.37	15,000.00	8,770.37	58.47%
4511	Unrealized Change in Value	(604.47)	(604.47)	0.00	(604.47)	0.00%
	Total Use of Money & Property	1,667.38	23,165.90	15,000.00	8,165.90	54.44%
	Total Revenues	10,934.88	393,711.66	434,750.00	(41,038.34)	(9.44)%
	Expenditures					
	Services & Supplies					
	Legal & Professional					
7320	Professional & Consulting Services	63.71	1,926.12	8,000.00	6,073.88	75.92%
7326	Legal Services	0.00	0.00	2,000.00	2,000.00	100.00%
7340	Legal Notifications & Mandated Advertising	59.69	59.69	500.00	440.31	88.06%
	Total Legal & Professional	123.40	1,985.81	10,500.00	8,514.19	81.09%
	Office/Operations					
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%
	Total Office/Operations	0.00	452.34	2,500.00	2,047.66	81.91%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	500.00	500.00	100.00%
7345	Outreach- Program Give-away Items	174.15	3,654.90	4,500.00	845.10	18.78%
7346	Promotional Expenses - Event	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Other Expense	174.15	3,654.90	6,000.00	2,345.10	39.09%
	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	297.55	6,093.05	20,500.00	14,406.95	70.28%
	Debt Service					
8952	Amortization of franchise asset	10,000.00	120,000.00	120,000.00	0.00	0.00%
	Total Debt Service	10,000.00	120,000.00	120,000.00	0.00	0.00%
	Reserves					
9572	*General Contingency (Operations) Reserve	0.00	0.00	100,000.00	100,000.00	100.00%
	Total Reserves	0.00	0.00	100,000.00	100,000.00	100.00%
	Transfers					

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
9511	Interfund Transfer To Admin	7,040.35	84,484.20	84,484.16	(0.04)	(0.00)%
	Total Transfers	7,040.35	84,484.20	84,484.16	(0.04)	(0.00)%
	Total Expenditures	17,337.90	210,577.25	324,984.16	114,406.91	35.20%
	Net Revenues over Expenditures	(6,403.02)	183,134.41	109,765.84	73,368.57	66.84%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
800 - 800 - Drainage
From 6/1/2026 Through 6/30/2026

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
	Revenues					
	Property Taxes					
4034	Property Tax Revenue from Water	50,000.00	50,000.00	50,000.00	0.00	0.00%
4035	Property Taxes	1,633.02	47,593.37	46,893.00	700.37	1.49%
	Total Property Taxes	51,633.02	97,593.37	96,893.00	700.37	0.72%
	Special Taxes & Assessments					
4400	Drainage Assessments	4,896.00	96,528.00	95,136.00	1,392.00	1.46%
	Total Special Taxes & Assessments	4,896.00	96,528.00	95,136.00	1,392.00	1.46%
	Other Revenues					
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%
	Total Other Revenues	0.00	62,785.11	0.00	62,785.11	0.00%
	Use of Money & Property					
4510	Investment Income on funds	1,382.73	16,476.85	12,000.00	4,476.85	37.31%
4511	Unrealized Change in Value	(302.23)	(302.23)	0.00	(302.23)	0.00%
	Total Use of Money & Property	1,080.50	16,174.62	12,000.00	4,174.62	34.79%
	Total Revenues	57,609.52	273,081.10	204,029.00	69,052.10	33.84%
	Expenditures					
	Personnel					
	Salaries/Wages					
8045	Overtime Pay	0.00	327.83	200.00	(127.83)	(63.91)%
8054	Salaries & Wages - Regular	475.78	13,229.69	15,000.00	1,770.31	11.80%
	Total Salaries/Wages	475.78	13,557.52	15,200.00	1,642.48	10.81%
	Total Personnel	475.78	13,557.52	15,200.00	1,642.48	10.81%
	Services & Supplies					
	Equipment & Tools					
6390	Equipment	0.00	0.00	500.00	500.00	100.00%
7242	Minor Tools, Accessories & Field Machines	0.00	367.32	1,000.00	632.68	63.27%
	Total Equipment & Tools	0.00	367.32	1,500.00	1,132.68	75.51%
	Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	0.00	7,829.16	8,100.00	270.84	3.34%
6345	Property Taxes & Assessments Costs	0.00	1,129.56	1,500.00	370.44	24.70%
7325	Insurance	0.00	775.53	1,225.00	449.47	36.69%
	Total Insurance, Licenses & Regulatory Fees	0.00	9,734.25	10,825.00	1,090.75	10.08%
	Legal & Professional					
7320	Professional & Consulting Services	47.94	4,991.50	5,000.00	8.50	0.17%
7326	Legal Services	0.00	168.00	6,000.00	5,832.00	97.20%
7340	Legal Notifications & Mandated Advertising	59.69	59.69	0.00	(59.69)	0.00%
	Total Legal & Professional	107.63	5,219.19	11,000.00	5,780.81	52.55%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
800 - 800 - Drainage
From 6/1/2026 Through 6/30/2026

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
	Office/Operations					
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%
	Total Office/Operations	0.00	188.18	1,050.00	861.82	82.08%
	Other Expense					
7346	Promotional Expenses - Event	0.00	0.00	300.00	300.00	100.00%
	Total Other Expense	0.00	0.00	300.00	300.00	100.00%
	Rent & Utilities					
6000	Cell Phones	0.00	890.83	1,350.00	459.17	34.01%
6025	Telephone	32.14	382.64	350.00	(32.64)	(9.33)%
8610	Electric	88.71	1,341.29	1,500.00	158.71	10.58%
8670	Street Lighting	109.43	1,359.37	1,300.00	(59.37)	(4.57)%
	Total Rent & Utilities	230.28	3,974.13	4,500.00	525.87	11.69%
	Repairs & Maintenance					
6405	R & M - Extinguishers	13.74	13.74	50.00	36.26	72.52%
6640	R & M - Equip & Other Non-Stuctural 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	13.74	4,463.00	9,550.00	5,087.00	53.27%
	Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	47.47	649.67	1,000.00	350.33	35.03%
7220	Gasoline	258.13	1,969.26	2,000.00	30.74	1.54%
	Total Vehicle Maintenance & Repairs	305.60	2,618.93	3,000.00	381.07	12.70%
	Total Services & Supplies	657.25	26,565.00	41,725.00	15,160.00	36.33%
	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	5,119.20	60,008.79	59,938.45	(70.34)	(0.12)%
9023	Debt Service - Interest & Annual Fee	384.82	6,303.97	6,462.47	158.50	2.45%
	Total Debt Service	5,504.02	66,312.76	66,400.92	88.16	0.13%
	Transfers					
9511	Interfund Transfer To Admin	1,600.08	19,200.96	19,200.95	(0.01)	(0.00)%
	Total Transfers	1,600.08	19,200.96	19,200.95	(0.01)	(0.00)%
	Total Expenditures	8,237.13	125,786.08	212,526.87	86,740.79	40.81%
	Net Revenues over Expenditures	49,372.39	147,295.02	(8,497.87)	155,792.89	(1,833.32)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
900 - 900 - Parks & Recreation
From 6/1/2026 Through 6/30/2026

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
	Revenues					
	Property Taxes					
4034	Property Tax Revenue from Water	0.00	100,000.00	100,000.00	0.00	0.00%
	Total Property Taxes	0.00	100,000.00	100,000.00	0.00	0.00%
	Use of Money & Property					
4510	Investment Income on funds	1,654.36	11,833.62	10,000.00	1,833.62	18.34%
4511	Unrealized Change in Value	(428.74)	(1,434.79)	0.00	(1,434.79)	0.00%
	Total Use of Money & Property	1,225.62	10,398.83	10,000.00	398.83	3.99%
	Total Revenues	1,225.62	110,398.83	110,000.00	398.83	0.36%
	Expenditures					
	Services & Supplies					
	Legal & Professional					
7320	Professional & Consulting Services	31.96	880.07	23,500.00	22,619.93	96.26%
7326	Legal Services	0.00	15,260.00	10,000.00	(5,260.00)	(52.60)%
7340	Legal Notifications & Mandated Advertising	59.69	59.69	0.00	(59.69)	0.00%
	Total Legal & Professional	91.65	16,199.76	33,500.00	17,300.24	51.64%
	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	91.65	16,199.76	33,600.00	17,400.24	51.79%
	Capital Outlay					
9006	Infrastructure CIP	0.00	26,500.00	26,500.00	0.00	0.00%
	Total Capital Outlay	0.00	26,500.00	26,500.00	0.00	0.00%
	Transfers					
9511	Interfund Transfer To Admin	1,280.06	15,360.72	15,360.76	0.04	0.00%
	Total Transfers	1,280.06	15,360.72	15,360.76	0.04	0.00%
	Total Expenditures	1,371.71	58,060.48	75,460.76	17,400.28	23.06%
	Net Revenues over Expenditures	(146.09)	52,338.35	34,539.24	17,799.11	51.53%

CASH FLOW SUMMARY 2025-2026

	June 2026	May 2026	April 2026	March 2026	February 2026	January 2026	December 2025
Fund	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary
100	$ 124,980.30	$ 203,505.16	$ 211,306.59	$ 193,697.26	$ 175,117.77	$ 174,821.01	$ 162,974.33
200	$ 43,519.67	$ 44,005.95	$ 42,512.85	$ 42,598.02	$ 42,714.83	$ 42,494.33	$ 39,821.65
301	$ 7,236,152.59	$ 7,194,836.16	$ 7,230,612.30	$ 7,255,695.81	$ 7,271,931.71	$ 7,264,714.84	$ 7,196,572.65
400	$ 3,965.47	$ 4,133.94	$ 3,045.78	$ 3,214.25	$ 3,172.48	$ 3,047.04	$ 1,533.67
500	$ 3,630,255.29	$ 3,892,370.81	$ 3,909,932.47	$ 3,733,357.73	$ 3,654,664.58	$ 3,742,110.99	$ 4,047,087.66
600	$ 31,726.77	$ 35,340.46	$ 35,660.47	$ 13,490.43	$ 17,104.11	$ 17,424.12	$ 17,744.13
602	$ 2,191,515.18	$ 2,175,817.71	$ 1,896,889.21	$ 1,874,533.26	$ 1,969,977.48	$ 1,910,029.99	$ 1,566,933.51
650	$ 789,490.54	$ 796,469.51	$ 746,333.78	$ 751,106.87	$ 702,009.53	$ 709,111.13	$ 659,307.19
800	$ 647,915.33	$ 585,216.64	$ 557,646.97	$ 557,387.43	$ 562,900.40	$ 561,903.87	$ 524,807.00
900	$ 340,896.63	$ 345,491.24	$ 346,694.03	$ 347,721.01	$ 350,759.47	$ 352,167.94	$ 252,896.22
Total	**$ 15,040,417.77**	**$ 15,277,187.58**	**$ 14,980,634.45**	**$ 14,772,802.07**	**$ 14,750,352.36**	**$ 14,777,825.26**	**$ 14,469,678.01**

	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
100	$ 188,118.08	$ 168,835.90	$ 177,695.48	$ 182,248.91	$ 173,120.35	$ 170,019.27
200	$ 40,092.53	$ 38,438.42	$ 39,205.74	$ 39,846.32	$ 40,502.62	$ 41,205.43
301	$ 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	$ 1,453.55	$ 940.12	$ 1,280.29	$ 3,238.00	$ 3,721.56	$ 4,299.35
500	$ 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	$ 21,992.43	$ 24,764.77	$ 30,603.27	$ 30,923.28	$ 31,307.02	$ 34,816.61
602	$ 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	$ 666,366.14	$ 620,739.84	$ 566,569.14	$ 573,809.77	$ 589,029.82	$ 544,166.34
800	$ 525,203.21	$ 453,438.84	$ 459,632.87	$ 472,329.90	$ 479,183.39	$ 482,555.68
900	$ 252,835.22	$ 254,567.37	$ 283,772.10	$ 286,815.65	$ 286,644.00	$ 294,916.23
Total	**$ 14,302,581.25**	**$ 13,869,666.82**	**$ 12,988,952.96**	**$ 14,180,560.64**	**$ 14,393,646.94**	**$ 14,442,797.88**

	% Change from Prior Month
Fund	%
100	-38.59%
200	-1.11%
301	0.57%
400	-4.08%
500	-6.73%
600	-10.23%
602	0.72%
650	-0.88%
800	10.71%
900	-1.33%

Fund	Cash Summary	Reserves	Unassigned Cash
100	$ 124,980.30	49,900.00	75,080.30
105	$ 9,353.02	-	9,353.02
200	$ 43,519.67	8,000.00	35,519.67
301	$ 7,236,152.59	5,227,370.84	2,008,781.75
400	$ 3,965.47	-	3,965.47
500	$ 3,650,255.29	3,373,682.37	276,572.92
600	$ 31,726.77	102,948.71	(71,221.94)
602	$ 2,191,515.18	-	2,191,515.18
650	$ 789,490.54	200,000.00	589,490.54
800	$ 627,915.33	65,000.00	562,915.33
900	$ 340,896.63	198,879.18	142,017.45
Total	**$ 15,049,770.79**		

Average Cash Flow Summary 2025/2026		Average Cash Flow Summary 2024/2025	
100	$ 178,035.10	100	$ 186,028.28
200	$ 41,312.74	200	$ 38,902.32
301	$ 7,035,931.44	301	$ 5,315,382.83
400	$ 2,728.85	400	$ 2,715.61
500	$ 3,846,370.66	500	$ 4,438,508.34
600	$ 25,673.44	600	$ 31,401.19
602	$ 1,832,042.45	602	$ 1,753,990.26
650	$ 680,861.94	650	$ 449,280.89
800	$ 532,297.15	800	$ 363,415.61
900	$ 308,438.41	900	$ 335,832.30
TOTAL	$ 14,483,692.18	TOTAL	**$ 12,915,457.63**

Prior Month -May 2026	
Fund	**Cash Summary**
100	$ 203,505.16
105	$ 9,353.02
200	$ 44,005.95
301	$ 7,194,836.16
400	$ 4,133.94
500	$ 3,892,370.81
600	$ 35,340.46
602	$ 2,175,817.71
650	$ 796,469.51
800	$ 585,216.64
900	$ 345,491.24
Total	**$ 15,286,540.60**

Balance Sheet 6.30.26		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	1,769,124.78
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	659.63
Low Income Sewer Connection Money	105	9,353.02
200 - Bayridge	200	20,179.07
301 - Fire	301	82,887.66
400 - Vista de Oro	400	3,965.47
500 - Water	500	41,574.75
600 - Wastewater	600	(71,066.92)
Wastewater Fiduciary Fund	602	25.98
650 - Solid Waste	650	74,169.53
800 - Drainage	800	88,380.59
900 - Parks & Recreation	900	35,688.21
Payroll Account (contra to 2998)	1013	
100 - Administration	100	8,326.26
301 - Fire	301	2,330.90
500 - Water	500	80.96
Rabobank-Bankruptcy Disbursement Reserve	1017	
600 - Wastewater	600	102,793.69
Mechanics Money Market	1040	
100 - Administration	100	2,256.77
200 - Bayridge	200	23,340.60
301 - Fire	301	388,008.39
500 - Water	500	26,218.64
650 - Solid Waste	650	106,883.47
800 - Drainage	800	81,719.75
CAMP Investments	1042	
301 - Fire	301	133,797.92
500 - Water	500	84,159.35
650 - Solid Waste	650	54,806.39
800 - Drainage	800	48,313.45
900 - Parks & Recreation	900	86,528.65
US Bank - Investments	1045	
100 - Administration	100	113,237.64
301 - Fire	301	4,860,002.94
500 - Water	500	3,238,811.68
650 - Solid Waste	650	300,899.04
800 - Drainage	800	150,449.53
900 - Parks & Recreation	900	213,420.68
US Bank - WW Bond Prepayment	1070	

Wastewater Fiduciary Fund	602	9,321.78
US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	1,157,642.24
US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	1,024,525.18
Total Cash in Bank		15,049,770.79
Due From Others		
Due From Drainage	1480	
500 - Water	500	111,492.83
Total Due From Others		111,492.83
Accounts Receivable		
Accounts Receivable	1080	
301 - Fire	301	(18.00)
500 - Water	500	270,703.43
650 - Solid Waste	650	323.70
Unbilled A/R	1085	
500 - Water	500	290,223.70
Grants Receivable	1086	
800 - Drainage	800	62,636.11
Accounts Receivable-Propety Tax	1091	
200 - Bayridge	200	175.05
301 - Fire	301	63,672.10
400 - Vista de Oro	400	84.18
500 - Water	500	12,183.68
650 - Solid Waste	650	1,229.04
800 - Drainage	800	4,818.47
Total Accounts Receivable		706,031.46
Accrued Inventory On Hand		
Inventory	1100	
500 - Water	500	57,821.87
Total Accrued Inventory On Hand		57,821.87
Total CURRENT ASSETS		15,925,116.95
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 & Improvments	1851	
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 & Systems	1853	
500 - Water	500	(798,181.15)
Total Plant & Equipment		1,268,615.54
Construction in Progress		
Construction In Progress	1850	

500 - Water	500	3,350,386.28
Total Construction in Progress		3,350,386.28
Infrastructure		
Infrastructures	1730	
200 - Bayridge	200	93,040.00
400 - Vista de Oro	400	7,000.00
500 - Water	500	12,192,268.24
800 - Drainage	800	133,391.01
Accum Depeciation-Infrastructures	1852	
500 - Water	500	(6,090,507.23)
Total Infrastructure		6,335,192.02
Total FIXED ASSETS		12,321,838.63
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	
500 - Water	500	900.00
Franchise Asset	1993	
650 - Solid Waste	650	686,772.00
Total Cash Suspense		687,672.00
Total OTHER ASSETS		687,672.00
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-Comp Leave	1998	
100 - Administration	100	77,694.23
Total Other Assets		463,989.23
Total ASSETS		29,398,616.81
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	
100 - Administration	100	(74,800.04)
200 - Bayridge	200	82.41
301 - Fire	301	(102,278.03)
400 - Vista de Oro	400	82.40
500 - Water	500	(69,650.88)
600 - Wastewater	600	(3,270.96)
650 - Solid Waste	650	10,123.40
800 - Drainage	800	(215.53)
900 - Parks & Recreation	900	1,295.65
Total Accounts Payable		(238,631.58)
Current Payroll Liabilities		
Fed Income Tax Withholding	2001	
100 - Administration	100	0.01
500 - Water	500	(0.02)
Social Security Tax	2002	
100 - Administration	100	(0.01)
301 - Fire	301	(0.01)
Wage Garnishment	2005	
100 - Administration	100	17.50
500 - Water	500	69.86
CA Income Tax Withholding	2011	
100 - Administration	100	0.16
500 - Water	500	(0.16)
SDI Payable Employee (EE Only)	2012	
100 - Administration	100	0.15
500 - Water	500	(0.16)
Retirement-ER-Regular Contrib	2014	

500 - Water	500	458.62
SLOCEA Dues Payable	2016	
100 - Administration	100	0.09
500 - Water	500	(0.09)
AFLAC Voluntary Insurance-Employee	2022	
500 - Water	500	(0.09)
Unemployment Ins Liab-Employer (ER only)	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	1,816.61
500 - Water	500	(1,816.58)
Other Pension Oblig Liab (OPEB) ARC	2045	
500 - Water	500	340,320.00
Life Insurance Liab-Employer	2201	
100 - Administration	100	22.09
500 - Water	500	(0.11)
Medicare Tax Liab	2202	
100 - Administration	100	0.10
500 - Water	500	(0.10)
Medical Plan Liab- Employee	2203	
100 - Administration	100	2,761.06
500 - Water	500	(200.56)
Vision Plan Liab- Employee	2204	
100 - Administration	100	30.65
500 - Water	500	(14.79)
Dental Plan Ins Payable- Employee	2205	
100 - Administration	100	140.08
500 - Water	500	(45.02)
Retirement Contrib Liab-Employee	2206	
500 - Water	500	240.30
Insurance- AD & D	2211	
100 - Administration	100	2.04
500 - Water	500	(0.16)
Insurance-Work Injury (WI)	2212	
100 - Administration	100	13.48
500 - Water	500	(89.73)
Insurance- LT Disability	2213	
100 - Administration	100	65.42
500 - Water	500	(19.59)
Survivor Premiums-PERS	2214	
100 - Administration	100	0.12
301 - Fire	301	(0.93)
500 - Water	500	0.81
Payroll Clearing Account	2999	
100 - Administration	100	6,130.72
Total Current Payroll Liabilities		569,758.84
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		658,050.48
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 & Fire Engines	3110	
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	566,772.00
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	2,062,615.34
Internal Loan Due Water-500	2491	
800 - Drainage	800	111,492.83
Total Note Payable - Long Term		2,740,880.17
Accrued Interest Payable		
Accrued Interest Payable	2110	
500 - Water	500	23,591.31
Total Accrued Interest Payable		23,591.31
Total Long Term Debt		2,764,471.48
Equity		
Revenues		
Property Tax Revenue from Water	4034	
301 - Fire	301	130,985.00
800 - Drainage	800	50,000.00
900 - Parks & Recreation	900	100,000.00
Other		
100 - Administration	100	815,142.73
200 - Bayridge	200	10,821.13

301 - Fire	301	1,998,010.28
400 - Vista de Oro	400	5,999.14
500 - Water	500	3,812,613.44
600 - Wastewater	600	22,490.05
Wastewater Fiduciary Fund	602	1,059,049.76
650 - Solid Waste	650	393,711.66
800 - Drainage	800	223,081.10
900 - Parks & Recreation	900	10,398.83
Total Revenues		8,632,303.12
Expenditures		
100 - Administration	100	(846,112.17)
200 - Bayridge	200	(8,184.59)
301 - Fire	301	(1,996,627.05)
400 - Vista de Oro	400	(4,521.64)
500 - Water	500	(4,293,567.61)
600 - Wastewater	600	(22,254.24)
Wastewater Fiduciary Fund	602	(1,022,940.05)
650 - Solid Waste	650	(210,577.25)
800 - Drainage	800	(65,777.29)
900 - Parks & Recreation	900	(58,060.48)
Total Expenditures		(8,528,622.37)
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	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 Expense	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		15,886,777.99
Total LIABILITIES & EQUITY		29,398,616.81

FIRE RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet - Fire Reserves Balance Sheet

As of 6/30/2026

		Current Period Balance
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	813,800.02
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		5,091,921.95
Total Other Liabilities		5,091,921.95
Equity		
Equity		
Fire Mitigation Fund	3161	135,448.89
Total Equity		135,448.89
Total Equity		135,448.89
Total LIABILITIES & EQUITY		5,227,370.84

WATER RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT
Balance Sheet - Water Reserves Balance Sheet As
of 6/30/2026

		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

SOLID WASTE RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet - Solid Waste Balance Sheet

As of 6/30/2026

		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

DRAINAGE RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet - Drainage Reserves Balance Sheet

As of 6/30/2026

		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

PARKS RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet - Parks Reserves Balance Sheet

As of 6/30/2026

		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