



May 7, 2026

TO: Board of Directors

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

SUBJECT: **Agenda Item 11D – 05/07/2026 Board Meeting**
Receive Financial Report for the Period Ending March 31, 2026

President
Matthew D. Fourcroy

Vice President
Charles L. Cesena

Directors
Tom Cross
Richard Hubbard
Christine M. Womack

General Manager
Ron Munds

District Accountant
Robert Stilts, CPA

Unit Chief
John Owens

Battalion Chief
Joshua Lorenzo

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STAFF RECOMMENDATION

This item will be approved along with the Consent Calendar unless it is pulled by a Director for separate consideration. If so, Staff recommends that the Board adopt the following motion:

Motion: I recommend that the Board receive and file the financials for the period ending March 31, 2026.

DESCRIPTION

The attached are the Statement of Revenues and Expenditures and Balance Sheets for March 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
8539	100	Meals	Board Closed Sessions increased this year as well as CSDA meeting meal cost
7246	301	Uniforms & Gear	Due to replacing old outdated uniforms and needing new pants for new recruits.
8640	301	Water & Water Service	Due to increase in cost.
7226	500	Membership & Dues	Cost increased. Adjusted budget for next FY
7211	500	Misc Fuel & Diesel	Missed at mid-year. Adjusted for next FY.
7232	500	Vehicle Repairs	More than anticipated, adjusted for next FY.

The attached are the Statement of Revenues and Expenditures and Balance Sheets for March 31, 2026.

Attachment – March 2026 Financial Report

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 3/1/2026 Through 3/31/2026

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
Revenues						
Grant Revenue						
4950	Grants	0.00	22,354.91	22,354.91	0.00	0.00%
	Total Grant Revenue	0.00	22,354.91	22,354.91	0.00	0.00%
Other Revenues						
4002	Transfer In	64,003.15	576,028.35	768,037.84	(192,009.49)	(25.00)%
4040	Refunds	0.00	55.84	0.00	55.84	0.00%
4930	Other Revenue	0.00	350.00	0.00	350.00	0.00%
	Total Other Revenues	64,003.15	576,434.19	768,037.84	(191,603.65)	(24.95)%
Use of Money & Property						
4510	Investment Income on funds	685.40	3,867.10	4,500.00	(632.90)	(14.06)%
4511	Unrealized Change in Value	(776.56)	(152.67)	0.00	(152.67)	0.00%
	Total Use of Money & Property	(91.16)	3,714.43	4,500.00	(785.57)	(17.46)%
	Total Revenues	63,911.99	602,503.53	794,892.75	(192,389.22)	(24.20)%
Expenditures						
Personnel						
Salaries/Wages						
7322	Director's Compensation	200.00	7,640.00	14,500.00	6,860.00	47.31%
8018	Holiday Pay	1,373.48	12,891.82	14,600.00	1,708.18	11.70%
8045	Overtime Pay	0.00	0.00	500.00	500.00	100.00%
8050	Administrative Leave Pay	1,287.68	8,216.17	7,000.00	(1,216.17)	(17.37)%
8051	Floating Holiday Pay	457.84	2,292.34	2,750.00	457.66	16.64%
8054	Salaries & Wages - Regular	23,885.62	214,927.66	300,000.00	85,072.34	28.36%
8060	Sick Leave Pay	568.06	12,851.49	12,700.00	(151.49)	(1.19)%
8066	Comp Time Used	0.00	0.00	300.00	300.00	100.00%
8081	Vacation Pay	1,192.79	11,384.78	14,000.00	2,615.22	18.68%
	Total Salaries/Wages	28,965.47	270,204.26	366,350.00	96,145.74	26.24%
Payroll Taxes & Benefits						
5020	Social Security Employer	12.40	473.68	1,116.00	642.32	57.56%
5030	Life Insurance - ER	35.36	307.63	425.00	117.37	27.62%
5031	Disability Insurance	37.50	322.08	550.00	227.92	41.44%
5032	Employee Assistance Program	8.30	74.70	101.00	26.30	26.04%
5035	AD & D Insurance	8.00	67.24	100.00	32.76	32.76%
5040	LTD Insurance	164.08	1,420.07	2,005.00	584.93	29.17%
5050	Medicare - ER	437.30	4,068.50	5,300.00	1,231.50	23.24%
5060	Cafeteria Plan - ER	2,636.60	22,150.69	30,250.00	8,099.31	26.77%
5070	Retirement ER - Regular	0.00	0.00	500.00	500.00	100.00%
5075	Retirees Medical - ER	162.53	1,279.94	2,250.00	970.06	43.11%
5102	CA Training Tax- ER	0.20	22.28	37.50	15.22	40.59%
5120	Workers Comp Insurance - ER	0.00	2,318.83	2,550.00	231.17	9.07%
5124	Retirement - ER - Tier 2	2,607.53	22,634.48	31,500.00	8,865.52	28.14%
	Total Payroll Taxes & Benefits	6,109.80	55,140.12	76,684.50	21,544.38	28.09%
Employment Services						
5100	Unemployment Insurance - ER	4.00	465.69	800.00	334.31	41.79%
6200	Hiring, Advertising & Other Costs	0.00	29,000.00	200.00	(28,800.00)	...,400.00)%
6230	Medical Exam	0.00	0.00	190.00	190.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 3/1/2026 Through 3/31/2026

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Total Employment Services	<u>4.00</u>	<u>29,465.69</u>	<u>1,190.00</u>	<u>(28,275.69)</u>	<u>(2,376.11)%</u>
Total Personnel	35,079.27	354,810.07	444,224.50	89,414.43	20.13%
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	1,818.50	25,718.90	34,000.00	8,281.10	24.36%
7100 Copier Contract-Maint & Usage	300.30	2,816.39	3,720.00	903.61	24.29%
7255 Security Services	0.00	315.00	500.00	185.00	37.00%
7321 Janitorial Cleaning & Supplies	271.00	2,439.00	3,450.00	1,011.00	29.30%
7342 Public Meeting Recordings	<u>63.99</u>	<u>24,856.23</u>	<u>28,403.00</u>	<u>3,546.77</u>	<u>12.49%</u>
Total Contract Services	2,453.79	63,761.57	79,573.00	15,811.43	19.87%
Financial Services					
7309 Late Fees	0.00	0.00	200.00	200.00	100.00%
7310 Bank Service Charges	<u>525.87</u>	<u>4,988.16</u>	<u>7,300.00</u>	<u>2,311.84</u>	<u>31.67%</u>
Total Financial Services	525.87	4,988.16	7,500.00	2,511.84	33.49%
Insurance, Licenses & Regulatory Fees					
6340 Misc Fees	0.00	0.00	200.00	200.00	100.00%
6341 LAFCO Fees	0.00	21,860.83	21,861.00	0.17	0.00%
6343 Lien & Notary Fees	0.00	0.00	30.00	30.00	100.00%
7325 Insurance	<u>0.00</u>	<u>56,260.33</u>	<u>56,288.25</u>	<u>27.92</u>	<u>0.05%</u>
Total Insurance, Licenses & Regulatory Fees	0.00	78,121.16	78,379.25	258.09	0.33%
Legal & Professional					
7304 Professional Services - ACCTG	5,000.00	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	0.00	3,072.86	3,200.00	127.14	3.97%
7326 Legal Services	0.00	3,500.00	20,000.00	16,500.00	82.50%
7340 Legal Notifications & Mandated Advertising	0.00	0.00	500.00	500.00	100.00%
Total Legal & Professional	5,000.00	73,192.56	107,700.00	34,507.44	32.04%
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	977.69	3,961.26	8,000.00	4,038.74	50.48%
7160 Postage, Shipping & Mail Supplies	512.03	1,631.35	2,000.00	368.65	18.43%
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	1,489.72	15,239.80	22,191.00	6,951.20	31.32%
Other Expense					

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 3/1/2026 Through 3/31/2026

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
7330 Misc Operating Expenses	0.00	0.00	25.00	25.00	100.00%
8735 Misc Department Admin	0.00	0.00	200.00	200.00	100.00%
Total Other Expense	0.00	0.00	225.00	225.00	100.00%
Rent & Utilities					
6000 Cell Phones	130.00	1,131.00	1,560.00	429.00	27.50%
6025 Telephone	154.71	1,625.62	3,200.00	1,574.38	49.20%
7352 Rent - Offices & Other Structures	3,400.00	30,600.00	40,800.00	10,200.00	25.00%
8610 Electric	338.06	3,185.54	4,250.00	1,064.46	25.05%
8620 Gas Service	66.22	457.35	700.00	242.65	34.66%
Total Rent & Utilities	4,088.99	36,999.51	50,510.00	13,510.49	26.75%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	0.00	125.00	125.00	100.00%
Total Repairs & Maintenance	0.00	0.00	125.00	125.00	100.00%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	0.00	100.00	100.00	100.00%
7324 Education & Training Fees	0.00	265.00	500.00	235.00	47.00%
7370 Travel Expense	0.00	464.67	2,000.00	1,535.33	76.77%
8410 Certifications	0.00	65.00	65.00	0.00	0.00%
8510 Lodging & Meals - Local	0.00	0.00	500.00	500.00	100.00%
8539 Meals	201.52	713.15	600.00	(113.15)	(18.86)%
8550 Mileage Reimbursement & Parking	0.00	0.00	500.00	500.00	100.00%
Total Travel & Training	201.52	1,507.82	4,265.00	2,757.18	64.65%
Total Services & Supplies	13,759.89	273,854.28	350,668.25	76,813.97	21.91%
Total Expenditures	48,839.16	628,664.35	794,892.75	166,228.40	20.91%
Net Revenues over Expenditures	15,072.83	(26,160.82)	0.00	(26,160.82)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 3/1/2026 Through 3/31/2026

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Special Taxes & Assessments					
4550	420.12	6,925.02	10,000.00	(3,074.98)	(30.75)%
	420.12	6,925.02	10,000.00	(3,074.98)	(30.75)%
Use of Money & Property					
4510	71.41	602.87	0.00	602.87	0.00%
	71.41	602.87	0.00	602.87	0.00%
	491.53	7,527.89	10,000.00	(2,472.11)	(24.72)%
Expenditures					
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	448.33	4,087.51	6,724.16	2,636.65	39.21%
	448.33	4,087.51	6,724.16	2,636.65	39.21%
	448.33	4,488.27	7,399.16	2,910.89	39.34%
Transfers					
9511	160.01	1,440.09	1,920.09	480.00	25.00%
	160.01	1,440.09	1,920.09	480.00	25.00%
	608.34	5,928.36	9,319.25	3,390.89	36.39%
	(116.81)	1,599.53	680.75	918.78	134.97%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 3/1/2026 Through 3/31/2026

	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	0.00	130,985.00	(130,985.00) (100.00)%
4037	Property Tax Zone B Received	15,437.43	234,328.01	249,729.58	(15,401.57) (6.17)%
4038	Property Tax Zone B Pass thru	0.00	672,249.04	2,676,752.42	(2,004,503.38) (74.89)%
	Total Property Taxes	15,437.43	906,577.05	3,057,467.00	(2,150,889.95) (70.35)%
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	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%
	Total Other Revenues	22,666.65	46,306.72	67,134.00	(20,827.28) (31.02)%
Use of Money & Property					
4510	Investment Income on funds	27,921.65	180,833.21	150,000.00	30,833.21 20.56%
4511	Unrealized Change in Value	(32,173.17)	(6,586.43)	0.00	(6,586.43) 0.00%
	Total Use of Money & Property	(4,251.52)	174,246.78	150,000.00	24,246.78 16.16%
	Total Revenues	33,852.56	1,127,130.55	3,994,910.58	(2,867,780.03) (71.79)%
Expenditures					
Personnel					
Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	3,106.65	35,371.48	38,000.00	2,628.52 6.92%
8340	Resv FF-Shift Coverage	16,013.60	81,079.50	150,000.00	68,920.50 45.95%
	Total Salaries/Wages	19,120.25	116,450.98	188,000.00	71,549.02 38.06%
Payroll Taxes & Benefits					
5020	Social Security Employer	1,119.73	6,992.76	10,000.00	3,007.24 30.07%
5030	Life Insurance - ER	112.00	1,336.00	2,500.00	1,164.00 46.56%
5035	AD & D Insurance	20.00	240.00	850.00	610.00 71.76%
5050	Medicare - ER	277.24	1,688.52	2,500.00	811.48 32.46%
5070	Retirement ER - Regular	5,238.17	47,143.53	63,000.00	15,856.47 25.17%
5102	CA Training Tax- ER	16.38	61.15	175.00	113.85 65.06%
5120	Workers Comp Insurance - ER	0.00	14,906.08	21,100.00	6,193.92 29.36%
5124	Retirement - ER - Tier 2	284.28	1,707.03	2,000.00	292.97 14.65%
	Total Payroll Taxes & Benefits	7,067.80	74,075.07	102,125.00	28,049.93 27.47%
Employment Services					
5100	Unemployment Insurance - ER	327.16	1,323.16	6,000.00	4,676.84 77.95%
6200	Hiring, Advertising & Other Costs	0.00	0.00	100.00	100.00 100.00%
6230	Medical Exam	6,240.00	6,240.00	8,000.00	1,760.00 22.00%
	Total Employment Services	6,567.16	7,563.16	14,100.00	6,536.84 46.36%
	Total Personnel	32,755.21	198,089.21	304,225.00	106,135.79 34.89%
Services & Supplies					

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 3/1/2026 Through 3/31/2026

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Clothing & Uniform					
7246	6,613.31	6,613.31	3,800.00	(2,813.31)	(74.03)%
7248	0.00	0.00	1,200.00	1,200.00	100.00%
	<u>6,613.31</u>	<u>6,613.31</u>	<u>5,000.00</u>	<u>(1,613.31)</u>	<u>(32.27)%</u>
Contract Services					
6110	0.00	959.99	1,800.00	840.01	46.67%
7100	127.64	1,211.57	2,500.00	1,288.43	51.54%
7202	0.00	630.00	1,600.00	970.00	60.63%
7204	0.00	0.00	100.00	100.00	100.00%
7222	0.00	2,210.00	2,210.00	0.00	0.00%
7500	0.00	672,249.04	3,358,062.00	2,685,812.96	79.98%
	<u>127.64</u>	<u>677,260.60</u>	<u>3,366,272.00</u>	<u>2,689,011.40</u>	<u>79.88%</u>
Equipment & Tools					
6055	0.00	0.00	2,700.00	2,700.00	100.00%
6440	6,909.23	19,016.21	55,000.00	35,983.79	65.43%
6460	0.00	0.00	3,000.00	3,000.00	100.00%
6610	0.00	0.00	3,500.00	3,500.00	100.00%
6611	0.00	2,020.00	2,020.00	0.00	0.00%
6630	0.00	0.00	6,000.00	6,000.00	100.00%
7234	0.00	0.00	900.00	900.00	100.00%
7238	4,127.16	18,458.97	27,000.00	8,541.03	31.63%
7242	3,868.21	5,540.68	6,800.00	1,259.32	18.52%
7252	0.00	15.43	1,200.00	1,184.57	98.71%
	<u>14,904.60</u>	<u>45,051.29</u>	<u>108,120.00</u>	<u>63,068.71</u>	<u>58.33%</u>
Financial Services					
7309	0.00	0.00	10.00	10.00	100.00%
9154	0.00	0.00	50.00	50.00	100.00%
	<u>0.00</u>	<u>0.00</u>	<u>60.00</u>	<u>60.00</u>	<u>100.00%</u>
Insurance, Licenses & Regulatory Fees					
6120	0.00	1,167.60	1,300.00	132.40	10.18%
6345	0.00	7,084.86	7,300.00	215.14	2.95%
7325	0.00	82,317.44	89,500.00	7,182.56	8.03%
	<u>0.00</u>	<u>90,569.90</u>	<u>98,100.00</u>	<u>7,530.10</u>	<u>7.68%</u>
Legal & Professional					

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 3/1/2026 Through 3/31/2026

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
7320	Professional & Consulting Services	0.00	5,342.16	8,000.00	2,657.84	33.22%
7326	Legal Services	0.00	28.00	15,000.00	14,972.00	99.81%
7340	Legal Notifications & Mandated Advertising	0.00	282.54	1,500.00	1,217.46	81.16%
	Total Legal & Professional	0.00	5,652.70	24,500.00	18,847.30	76.93%
	Office/Operations					
7140	General Supplies & Minor Equipment	238.85	3,263.70	6,000.00	2,736.30	45.60%
7160	Postage, Shipping & Mail Supplies	187.92	187.92	1,000.00	812.08	81.21%
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%
	Total Office/Operations	426.77	3,830.66	8,600.00	4,769.34	55.46%
	Other Expense					
6720	Station - Furniture	0.00	3,989.70	4,000.00	10.30	0.26%
7201	White Goods & Accessories - bedding, towels	160.82	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%
	Total Other Expense	160.82	8,537.37	11,170.00	2,632.63	23.57%
	Rent & Utilities					
6000	Cell Phones	68.66	615.82	910.00	294.18	32.33%
6025	Telephone	197.05	1,755.19	2,400.00	644.81	26.87%
8610	Electric	52.71	3,443.31	6,000.00	2,556.69	42.61%
8620	Gas Service	82.50	1,226.80	2,200.00	973.20	44.24%
8630	Trash Services	234.08	2,169.53	3,200.00	1,030.47	32.20%
8640	Water and Water Services	600.62	5,750.63	6,800.00	1,049.37	15.43%
8659	Utility Cable Charges	0.00	795.08	1,500.00	704.92	46.99%
8670	Street Lighting	10.71	98.10	135.00	36.90	27.33%
	Total Rent & Utilities	1,246.33	15,854.46	23,145.00	7,290.54	31.50%
	Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405	R & M - Extinguishers	0.00	493.11	500.00	6.89	1.38%
6640	R & M - Equip & Other Non-Structural Fixed Assets	1,357.08	1,357.08	3,750.00	2,392.92	63.81%
6750	R & M - Minor Tools & Equipment	0.00	655.29	1,600.00	944.71	59.04%
6775	R & M -Operation/Field Equipment	0.00	287.48	13,000.00	12,712.52	97.79%
6800	R & M - Grounds & Collection Systems	14.99	14.99	800.00	785.01	98.13%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 3/1/2026 Through 3/31/2026

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
6900 R & M - Buildings & Structures	0.00	916.18	12,000.00	11,083.82	92.37%
Total Repairs & Maintenance	1,372.07	3,724.13	32,150.00	28,425.87	88.42%
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	24,851.54	857,094.42	3,678,417.00	2,821,322.58	76.70%
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	72,003.51	96,004.73	24,001.22	25.00%
Total Transfers	8,000.39	72,003.51	96,004.73	24,001.22	25.00%
Total Expenditures	65,607.14	1,161,343.00	4,340,058.73	3,178,715.73	73.24%
Net Revenues over Expenditures	(31,754.58)	(34,212.45)	(345,148.15)	310,935.70	(90.09)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 3/1/2026 Through 3/31/2026

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Special Taxes & Assessments					
4550	378.81	3,967.64	6,000.00	(2,032.36)	(33.87)%
	378.81	3,967.64	6,000.00	(2,032.36)	(33.87)%
	378.81	3,967.64	6,000.00	(2,032.36)	(33.87)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	0.00	211.76	600.00	388.24	64.71%
	0.00	211.76	600.00	388.24	64.71%
Legal & Professional					
7320	0.00	0.00	230.00	230.00	100.00%
7340	0.00	0.00	70.00	70.00	100.00%
	0.00	0.00	300.00	300.00	100.00%
Rent & Utilities					
8670	177.03	1,614.01	2,460.00	845.99	34.39%
	177.03	1,614.01	2,460.00	845.99	34.39%
	177.03	1,825.77	3,360.00	1,534.23	45.66%
Transfers					
9511	160.01	1,440.09	1,920.09	480.00	25.00%
	160.01	1,440.09	1,920.09	480.00	25.00%
	337.04	3,265.86	5,280.09	2,014.23	38.15%
Net Revenues over Expenditures	41.77	701.78	719.91	(18.13)	(2.52)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 3/1/2026 Through 3/31/2026

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Property Taxes					
4035	14,185.62	119,477.08	50,000.00	69,477.08	138.95%
	14,185.62	119,477.08	50,000.00	69,477.08	138.95%
Grant Revenue					
4950	150,412.49	150,412.49	0.00	150,412.49	0.00%
4965	0.00	101,442.00	0.00	101,442.00	0.00%
	150,412.49	251,854.49	0.00	251,854.49	0.00%
Service Charges & Fees					
4030	151,818.45	1,829,560.39	2,595,274.00	(765,713.61)	(29.50)%
4102	26,357.12	202,698.15	266,506.00	(63,807.85)	(23.94)%
4103	19,070.82	220,098.30	182,136.00	37,962.30	20.84%
4104	3,758.54	47,996.78	36,383.00	11,613.78	31.92%
4114	0.00	103.33	1,000.00	(896.67)	(89.67)%
4115	0.00	2,584.00	10,500.00	(7,916.00)	(75.39)%
4931	650.00	4,300.00	6,000.00	(1,700.00)	(28.33)%
4932	2,886.30	19,534.64	20,000.00	(465.36)	(2.33)%
4933	900.00	7,640.00	9,400.00	(1,760.00)	(18.72)%
4937	125.00	610.00	575.00	35.00	6.09%
	205,566.23	2,335,125.59	3,127,774.00	(792,648.41)	(25.34)%
Other Revenues					
4040	0.00	4,239.06	0.00	4,239.06	0.00%
4105	0.00	61,218.78	184,888.00	(123,669.22)	(66.89)%
4930	(0.10)	4,233.02	9,000.00	(4,766.98)	(52.97)%
	(0.10)	69,690.86	193,888.00	(124,197.14)	(64.06)%
Use of Money & Property					
4504	492.21	5,099.05	6,462.47	(1,363.42)	(21.10)%
4510	18,179.13	112,563.09	145,000.00	(32,436.91)	(22.37)%
4511	(22,210.98)	(1,671.58)	0.00	(1,671.58)	0.00%
	(3,539.64)	115,990.56	151,462.47	(35,471.91)	(23.42)%
	366,624.60	2,892,138.58	3,523,124.47	(630,985.89)	(17.91)%
Expenditures					
Personnel					
Salaries/Wages					
8018	2,674.76	25,140.23	30,000.00	4,859.77	16.20%
8045	78.54	4,260.35	10,000.00	5,739.65	57.40%
8050	0.00	2,452.00	2,450.00	(2.00)	(0.08)%
8051	0.00	3,696.71	5,600.00	1,903.29	33.99%
8054	43,573.25	382,322.43	590,000.00	207,677.57	35.20%
8056	0.00	0.00	500.00	500.00	100.00%
8060	2,740.06	19,632.00	14,000.00	(5,632.00)	(40.23)%
8063	1,982.63	18,927.81	28,000.00	9,072.19	32.40%
8066	1,963.67	17,410.28	20,500.00	3,089.72	15.07%
8081	1,437.36	29,536.58	37,000.00	7,463.42	20.17%
	54,450.27	503,378.39	738,050.00	234,671.61	31.80%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 3/1/2026 Through 3/31/2026

	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	1,317.01	2,000.00	682.99	34.15%
5031	Disability Insurance	88.66	767.23	1,200.00	432.77	36.06%
5032	Employee Assistance Program	24.90	224.10	302.50	78.40	25.92%
5035	AD & D Insurance	34.24	297.85	450.00	152.15	33.81%
5040	LTD Insurance	442.06	3,828.11	5,500.00	1,671.89	30.40%
5050	Medicare - ER	844.06	7,773.74	11,000.00	3,226.26	29.33%
5060	Cafeteria Plan - ER	6,926.14	59,586.80	85,000.00	25,413.20	29.90%
5070	Retirement ER - Regular	13,139.49	119,312.16	165,000.00	45,687.84	27.69%
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	14,009.12	19,250.00	5,240.88	27.23%
	Total Payroll Taxes & Benefits	23,145.00	244,413.39	331,755.00	87,341.61	26.33%
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	77,595.27	748,841.77	1,072,315.00	323,473.23	30.17%
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	178.76	1,408.72	1,740.00	331.28	19.04%
6115	Misc Contract Service	863.24	6,227.16	6,800.00	572.84	8.42%
7250	Water Quality Testing	3,910.00	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	87.50	831.25	1,140.00	308.75	27.08%
	Total Contract Services	5,039.50	61,868.27	88,680.00	26,811.73	30.23%
Equipment & Tools						
6438	Disinfection Feed Pumps	0.00	527.80	2,700.00	2,172.20	80.45%
7242	Minor Tools, Accessories & Field Machines	73.91	3,629.23	6,500.00	2,870.77	44.17%
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	73.91	4,157.03	11,700.00	7,542.97	64.47%
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 3/1/2026 Through 3/31/2026

		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%
	Legal & Professional					
7318	Professional & Consulting BMC	0.00	211,163.95	140,000.00	(71,163.95)	(50.83)%
7320	Professional & Consulting Services	0.00	21,194.81	57,000.00	35,805.19	62.82%
7326	Legal Services	0.00	952.00	2,500.00	1,548.00	61.92%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	0.00	233,310.76	200,000.00	(33,310.76)	(16.66)%
	Office/Operations					
6130	Computer Hardware	0.00	869.98	870.00	0.02	0.00%
6140	Computer Software	0.00	0.00	1,000.00	1,000.00	100.00%
7140	General Supplies & Minor Equipment	89.94	622.88	2,000.00	1,377.12	68.86%
7160	Postage, Shipping & Mail Supplies	919.72	7,274.70	10,000.00	2,725.30	27.25%
7180	Billing Supplies, Forms & Printing	852.25	8,598.56	14,000.00	5,401.44	38.58%
7226	Membership & Dues	0.00	3,840.27	3,200.00	(640.27)	(20.01)%
7230	Misc Small Parts & Supplies	148.19	2,308.65	2,000.00	(308.65)	(15.43)%
7237	Process Control & Treatment Supplies	0.00	5,780.38	10,000.00	4,219.62	42.20%
7239	Water Treatment Chemicals	1,417.50	10,200.00	20,000.00	9,800.00	49.00%
7249	Safety Supplies	53.13	658.77	1,200.00	541.23	45.10%
	Total Office/Operations	3,480.73	40,154.19	64,270.00	24,115.81	37.52%
	Other Expense					
7330	Misc Operating Expenses	0.00	140.25	150.00	9.75	6.50%
7348	Water Conservation Program	0.00	4,383.35	6,000.00	1,616.65	26.94%
	Total Other Expense	0.00	4,523.60	6,150.00	1,626.40	26.45%
	Rent & Utilities					
6000	Cell Phones	355.36	1,761.65	2,200.00	438.35	19.93%
6025	Telephone	773.00	8,383.33	12,500.00	4,116.67	32.93%
8610	Electric	9,642.27	104,548.34	170,000.00	65,451.66	38.50%
8620	Gas Service	43.14	174.87	250.00	75.13	30.05%
8630	Trash Services	277.89	2,448.33	3,300.00	851.67	25.81%
8644	Disposal Services	0.00	0.00	2,600.00	2,600.00	100.00%
8670	Street Lighting	61.05	578.43	780.00	201.57	25.84%
	Total Rent & Utilities	11,152.71	117,894.95	191,630.00	73,735.05	38.48%
	Repairs & Maintenance					

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 3/1/2026 Through 3/31/2026

		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	0.00	21.44	800.00	778.56	97.32%
6640	R & M - Equip & Other Non-Structural Fixed Assets	169.12	5,507.55	11,000.00	5,492.45	49.93%
6641	R & M - Wells	34.04	1,882.65	9,500.00	7,617.35	80.18%
6750	R & M - Minor Tools & Equipment	0.00	238.69	1,200.00	961.31	80.11%
6800	R & M - Grounds & Collection Systems	0.00	0.00	1,400.00	1,400.00	100.00%
6830	Paving & Concrete	0.00	0.00	500.00	500.00	100.00%
6900	R & M - Buildings & Structures	0.00	436.73	15,000.00	14,563.27	97.09%
7241	R & M - Water Distribution System	278.50	7,316.34	10,000.00	2,683.66	26.84%
	Total Repairs & Maintenance	481.66	15,403.40	49,825.00	34,421.60	69.08%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	350.00	350.00	100.00%
7324	Education & Training Fees	0.00	0.00	500.00	500.00	100.00%
8410	Certifications	0.00	60.00	500.00	440.00	88.00%
8510	Lodging & Meals - Local	0.00	0.00	300.00	300.00	100.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	300.00	300.00	100.00%
	Total Travel & Training	0.00	60.00	1,950.00	1,890.00	96.92%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	0.00	455.18	1,200.00	744.82	62.07%
7211	Misc Fuel & Diesel	281.70	2,092.74	2,000.00	(92.74)	(4.64)%
7220	Gasoline	746.47	5,200.23	7,000.00	1,799.77	25.71%
7232	Vehicle Repairs - Parts, Tires & Lubricants	417.23	4,286.29	4,250.00	(36.29)	(0.85)%
	Total Vehicle Maintenance & Repairs	1,445.40	12,034.44	14,450.00	2,415.56	16.72%
	Total Services & Supplies	21,673.91	642,229.97	804,580.00	162,350.03	20.18%
	Capital Outlay					
9006	Infrastructure CIP	95,582.40	1,379,202.24	2,871,013.00	1,491,810.76	51.96%
	Total Capital Outlay	95,582.40	1,379,202.24	2,871,013.00	1,491,810.76	51.96%
	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 3/1/2026 Through 3/31/2026

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
9511 Interfund Transfer Out	45,442.24	408,980.16	545,306.87	136,326.71	25.00%
Total Transfers	45,442.24	408,980.16	545,306.87	136,326.71	25.00%
Total Expenditures	240,293.82	3,442,290.88	5,613,251.61	2,170,960.73	38.68%
Net Revenues over Expenditures	126,330.78	(550,152.30)	(2,090,127.14)	1,539,974.84	(73.68)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 3/1/2026 Through 3/31/2026

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Service Charges & Fees					
4062	0.00	0.00	22,477.66	(22,477.66)	(100.00)%
	0.00	0.00	22,477.66	(22,477.66)	(100.00)%
	0.00	0.00	22,477.66	(22,477.66)	(100.00)%
Expenditures					
Services & Supplies					
Financial Services					
7310	0.00	1,980.00	1,996.00	16.00	0.80%
	0.00	1,980.00	1,996.00	16.00	0.80%
Insurance, Licenses & Regulatory Fees					
6343	0.00	30.00	35.00	5.00	14.29%
6345	0.00	276.58	270.00	(6.58)	(2.44)%
	0.00	306.58	305.00	(1.58)	(0.52)%
Legal & Professional					
7320	0.00	12,833.87	16,336.47	3,502.60	21.44%
	0.00	12,833.87	16,336.47	3,502.60	21.44%
	0.00	15,120.45	18,637.47	3,517.02	18.87%
Transfers					
9511	320.01	2,880.09	3,840.19	960.10	25.00%
	320.01	2,880.09	3,840.19	960.10	25.00%
	320.01	18,000.54	22,477.66	4,477.12	19.92%
Net Revenues over Expenditures	(320.01)	(18,000.54)	0.00	(18,000.54)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 3/1/2026 Through 3/31/2026

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Property Taxes					
4035	44,798.79	678,823.51	0.00	678,823.51	0.00%
	44,798.79	678,823.51	0.00	678,823.51	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	(1,330.51)	40,719.28	0.00	40,719.28	0.00%
	(1,330.51)	40,719.28	0.00	40,719.28	0.00%
	43,468.28	719,577.79	0.00	719,577.79	0.00%
Expenditures					
Debt Service					
9022	0.00	705,000.00	0.00	(705,000.00)	0.00%
9023	138,912.50	295,450.00	0.00	(295,450.00)	0.00%
	138,912.50	1,000,450.00	0.00	(1,000,450.00)	0.00%
	138,912.50	1,000,450.00	0.00	(1,000,450.00)	0.00%
Net Revenues over Expenditures	(95,444.22)	(280,872.21)	0.00	(280,872.21)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 3/1/2026 Through 3/31/2026

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Other Revenues					
4800	Franchise Revenues	64,428.67	285,880.45	419,750.00	(133,869.55) (31.89)%
4930	Other Revenue	284.50	987.70	0.00	987.70 0.00%
	Total Other Revenues	64,713.17	286,868.15	419,750.00	(132,881.85) (31.66)%
Use of Money & Property					
4510	Investment Income on funds	1,392.96	16,284.21	15,000.00	1,284.21 8.56%
	Total Use of Money & Property	1,392.96	16,284.21	15,000.00	1,284.21 8.56%
	Total Revenues	66,106.13	303,152.36	434,750.00	(131,597.64) (30.27)%
Expenditures					
Services & Supplies					
Legal & Professional					
7320	Professional & Consulting Services	0.00	1,670.57	8,000.00	6,329.43 79.12%
7326	Legal Services	0.00	0.00	2,000.00	2,000.00 100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	500.00	500.00 100.00%
	Total Legal & Professional	0.00	1,670.57	10,500.00	8,829.43 84.09%
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	638.10	2,923.80	4,500.00	1,576.20 35.03%
7346	Promotional Expenses - Event	0.00	0.00	1,000.00	1,000.00 100.00%
	Total Other Expense	638.10	2,923.80	6,000.00	3,076.20 51.27%
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	638.10	5,046.71	20,500.00	15,453.29 75.38%
Debt Service					
8952	Amortization of franchise asset	10,000.00	90,000.00	120,000.00	30,000.00 25.00%
	Total Debt Service	10,000.00	90,000.00	120,000.00	30,000.00 25.00%
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					
9511	Interfund Transfer Out	7,040.35	63,363.15	84,484.16	21,121.01 25.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 3/1/2026 Through 3/31/2026

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Total Transfers	<u>7,040.35</u>	<u>63,363.15</u>	<u>84,484.16</u>	<u>21,121.01</u>	<u>25.00%</u>
Total Expenditures	<u>17,678.45</u>	<u>158,409.86</u>	<u>324,984.16</u>	<u>166,574.30</u>	<u>51.26%</u>
Net Revenues over Expenditures	<u>48,427.68</u>	<u>144,742.50</u>	<u>109,765.84</u>	<u>34,976.66</u>	<u>31.86%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 3/1/2026 Through 3/31/2026

	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	0.00	70,000.00	(70,000.00) (100.00)%
4035	Property Taxes	1,996.00	30,830.70	46,893.00	(16,062.30) (34.25)%
	Total Property Taxes	1,996.00	30,830.70	116,893.00	(86,062.30) (73.62)%
Special Taxes & Assessments					
4400	Drainage Assessments	5,013.00	65,616.00	95,136.00	(29,520.00) (31.03)%
	Total Special Taxes & Assessments	5,013.00	65,616.00	95,136.00	(29,520.00) (31.03)%
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	896.75	10,874.73	12,000.00	(1,125.27) (9.38)%
	Total Use of Money & Property	896.75	10,874.73	12,000.00	(1,125.27) (9.38)%
	Total Revenues	7,905.75	170,106.54	224,029.00	(53,922.46) (24.07)%
Expenditures					
Personnel					
Salaries/Wages					
8045	Overtime Pay	0.00	327.83	200.00	(127.83) (63.91)%
8054	Salaries & Wages - Regular	1,106.12	11,734.36	15,000.00	3,265.64 21.77%
	Total Salaries/Wages	1,106.12	12,062.19	15,200.00	3,137.81 20.64%
	Total Personnel	1,106.12	12,062.19	15,200.00	3,137.81 20.64%
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	7,279.00	8,100.00	821.00 10.14%
6345	Property Taxes & Assessments Costs	0.00	438.56	1,500.00	1,061.44 70.76%
7325	Insurance	0.00	775.53	1,225.00	449.47 36.69%
	Total Insurance, Licenses & Regulatory Fees	0.00	8,493.09	10,825.00	2,331.91 21.54%
Legal & Professional					
7320	Professional & Consulting Services	2,476.50	3,945.40	5,000.00	1,054.60 21.09%
7326	Legal Services	0.00	0.00	6,000.00	6,000.00 100.00%
	Total Legal & Professional	2,476.50	3,945.40	11,000.00	7,054.60 64.13%
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%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 3/1/2026 Through 3/31/2026

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Total Office/Operations	0.00	188.18	1,050.00	861.82	82.08%
Other Expense					
7346 Promotional Expenses - Event	0.00	0.00	300.00	300.00	100.00%
Total Other Expense	0.00	0.00	300.00	300.00	100.00%
Rent & Utilities					
6000 Cell Phones	0.00	674.02	1,350.00	675.98	50.07%
6025 Telephone	31.93	286.17	350.00	63.83	18.24%
8610 Electric	98.12	1,189.05	1,500.00	310.95	20.73%
8670 Street Lighting	109.89	1,031.07	1,300.00	268.93	20.69%
Total Rent & Utilities	239.94	3,180.31	4,500.00	1,319.69	29.33%
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	70.42	523.18	1,000.00	476.82	47.68%
7220 Gasoline	186.62	1,300.07	2,000.00	699.93	35.00%
Total Vehicle Maintenance & Repairs	257.04	1,823.25	3,000.00	1,176.75	39.23%
Total Services & Supplies	2,973.48	22,446.81	41,725.00	19,278.19	46.20%
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	5,041.20	44,701.64	59,938.45	15,236.81	25.42%
9023 Debt Service - Interest & Annual Fee	492.21	5,099.05	6,462.47	1,363.42	21.10%
Total Debt Service	5,533.41	49,800.69	66,400.92	16,600.23	25.00%
Transfers					
9511 Interfund Transfer Out	1,600.08	14,400.72	19,200.95	4,800.23	25.00%
Total Transfers	1,600.08	14,400.72	19,200.95	4,800.23	25.00%
Total Expenditures	11,213.09	98,860.25	212,526.87	113,666.62	53.48%
Net Revenues over Expenditures	(3,307.34)	71,246.29	11,502.13	59,744.16	519.42%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 3/1/2026 Through 3/31/2026

	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%
	Total Property Taxes	0.00	100,000.00	0.00	0.00%
Use of Money & Property					
4510	Investment Income on funds	1,319.31	8,779.93	10,000.00	(12.20)%
4511	Unrealized Change in Value	(1,119.67)	(365.17)	0.00	0.00%
	Total Use of Money & Property	199.64	8,414.76	10,000.00	(15.85)%
	Total Revenues	199.64	108,414.76	110,000.00	(1.44)%
Expenditures					
Services & Supplies					
Legal & Professional					
7320	Professional & Consulting Services	0.00	751.84	23,500.00	96.80%
7326	Legal Services	0.00	9,548.00	10,000.00	4.52%
	Total Legal & Professional	0.00	10,299.84	33,500.00	69.25%
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	0.00	10,299.84	33,600.00	69.35%
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	11,520.54	15,360.76	25.00%
	Total Transfers	1,280.06	11,520.54	15,360.76	25.00%
	Total Expenditures	1,280.06	48,320.38	75,460.76	35.97%
	Net Revenues over Expenditures	(1,080.42)	60,094.38	34,539.24	73.99%

CASH FLOW SUMMARY

	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
100	\$ 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	\$ 42,598.02	\$ 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	\$ 7,255,695.81	\$ 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	\$ 3,214.25	\$ 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	\$ 3,733,357.73	\$ 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	\$ 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	\$ 1,874,533.26	\$ 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	\$ 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	\$ 557,387.43	\$ 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	\$ 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
Total	\$ 14,772,802.07	\$ 14,750,352.36	\$ 14,777,825.26	\$ 14,469,678.01	\$ 14,302,581.25	\$ 13,869,666.82	\$ 12,988,952.96	\$ 14,180,560.64	\$ 14,393,646.94	\$ 14,442,797.88

Fund	% Change from Prior Month
	%
100	10.61%
200	-0.27%
301	-0.22%
400	1.32%
500	2.15%
600	-21.13%
602	-4.84%
650	6.99%
800	-0.98%
900	-0.87%

Fund	Cash Summary	Reserves	Unassigned Cash
100	\$ 193,697.26	49,900.00	143,797.26
105	\$ 9,353.02	-	9,353.02
200	\$ 42,598.02	8,000.00	34,598.02
301	\$ 7,255,695.81	5,000,870.84	2,254,824.97
400	\$ 3,214.25	-	3,214.25
500	\$ 3,733,357.73	3,316,682.37	416,675.36
600	\$ 13,490.43	102,948.71	(89,458.28)
602	\$ 1,874,533.26	-	1,874,533.26
650	\$ 751,106.87	100,000.00	651,106.87
800	\$ 557,387.43	65,000.00	492,387.43
900	\$ 347,721.01	198,879.18	148,841.83
Total	\$ 14,782,155.09		

Average Cash Flow Summary 2025/2026		Average Cash Flow Summary 2024/2025	
100	\$ 177,403.23	100	\$ 186,028.28
200	\$ 40,634.94	200	\$ 38,902.32
301	\$ 6,974,397.36	301	\$ 5,315,382.83
400	\$ 2,400.11	400	\$ 2,715.61
500	\$ 3,858,209.93	500	\$ 4,438,508.34
600	\$ 22,817.06	600	\$ 31,401.19
602	\$ 1,746,698.59	602	\$ 1,753,990.26
650	\$ 648,672.16	650	\$ 449,280.89
800	\$ 510,754.10	800	\$ 363,415.61
900	\$ 296,464.33	900	\$ 335,832.30
TOTAL	\$ 14,278,451.81	TOTAL	\$ 12,915,457.63

Prior Month -Feb 2026	
Fund	Cash Summary
100	\$ 175,117.77
105	\$ 9,353.02
200	\$ 42,714.83
301	\$ 7,271,931.71
400	\$ 3,172.48
500	\$ 3,654,664.58
600	\$ 17,104.11
602	\$ 1,969,977.48
650	\$ 702,009.53
800	\$ 562,900.40
900	\$ 350,759.47
Total	\$ 14,759,705.38

ASSETS

CURRENT ASSETS

Cash in Bank

Change Fund	0999	
100 - Administration	100	200.00
500 - Water	500	200.00
Petty Cash	1000	
100 - Administration	100	300.00
LAIF Investments	1011	
301 - Fire	301	1,751,931.54
500 - Water	500	256,690.78
650 - Solid Waste	650	250,275.93
800 - Drainage	800	256,534.41
900 - Parks & Recreation	900	5,207.98
General Checking Account	1012	
100 - Administration	100	36,557.95
Low Income Sewer Connection Money	105	9,353.02
200 - Bayridge	200	20,476.74
301 - Fire	301	47,858.04
400 - Vista de Oro	400	3,214.25
500 - Water	500	26,618.11
600 - Wastewater	600	(89,303.26)
Wastewater Fiduciary Fund	602	25.98
650 - Solid Waste	650	67,667.55
800 - Drainage	800	23,157.45
900 - Parks & Recreation	900	44,496.66
Payroll Account (contra to 2998)	1013	
100 - Administration	100	21,518.13
301 - Fire	301	11,273.43
500 - Water	500	33,235.64
Rabobank-Bankruptcy Disbursement	1017	
Reserve		
600 - Wastewater	600	102,793.69
Mechanics Money Market	1040	
100 - Administration	100	22,121.28
200 - Bayridge	200	22,121.28
301 - Fire	301	463,981.01
500 - Water	500	101,538.02
650 - Solid Waste	650	80,951.82
800 - Drainage	800	80,951.83
CAMP Investments	1042	
301 - Fire	301	299,002.11
500 - Water	500	83,063.38
650 - Solid Waste	650	352,211.57
800 - Drainage	800	196,743.74
900 - Parks & Recreation	900	135,088.30
US Bank - Investments	1045	
100 - Administration	100	112,999.90
301 - Fire	301	4,681,649.68
500 - Water	500	3,232,011.80

900 - Parks & Recreation	900	162,928.07
US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	9,246.46
US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	845,577.02
US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	1,019,683.80
Total Cash in Bank		14,782,155.09
Due From Others		
Due From Drainage	1480	
500 - Water	500	126,799.98
Total Due From Others		126,799.98
Accounts Receivable		
Accounts Receivable	1080	
301 - Fire	301	(18.00)
500 - Water	500	202,774.01
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		557,454.52
Accrued Inventory On Hand		
Inventory	1100	
500 - Water	500	60,359.34
Total Accrued Inventory On Hand		60,359.34
Total CURRENT ASSETS		15,526,768.93
FIXED ASSETS		
Land		
Land and Land Rights	1720	
200 - Bayridge	200	30,000.00
301 - Fire	301	10,000.00
500 - Water	500	339,838.19
600 - Wastewater	600	158,590.00
800 - Drainage	800	17,374.90
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	
301 - Fire	301	587,410.70
500 - Water	500	268,178.00
Accum Depreciation-Building, Structures &	1851	
Improvements		
500 - Water	500	(43,747.00)
Total Building		811,841.70
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	
100 - Administration	100	100,737.49
200 - Bayridge	200	0.12
301 - Fire	301	1,338,476.86
500 - Water	500	600,582.22
800 - Drainage	800	27,000.00
Acc Depreciation-Equipment,Vehicles &	1853	
Systems		
500 - Water	500	(798,181.15)
Total Plant & Equipment		1,268,615.54
Construction in Progress		
Construction In Progress	1850	
500 - Water	500	3,350,386.28
Total Construction in Progress		3,350,386.28
Infrastructure		
Infrastructures	1730	

200 - Bayridge	200	93,040.00
400 - Vista de Oro	400	7,000.00
500 - Water	500	12,192,268.24
800 - Drainage	800	133,391.01
Accum Depeciation-Infrastructures	1852	
500 - Water	500	(6,090,507.23)
Total Infrastructure		6,335,192.02
Total FIXED ASSETS		12,321,838.63
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	
500 - Water	500	900.00
Franchise Asset	1993	
650 - Solid Waste	650	716,772.00
Total Cash Suspense		717,672.00
Total OTHER ASSETS		717,672.00
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		29,030,268.79
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	
100 - Administration	100	(1,957.04)
200 - Bayridge	200	22.72
301 - Fire	301	20,173.76
400 - Vista de Oro	400	22.72
500 - Water	500	19,594.48
600 - Wastewater	600	(3,270.95)
650 - Solid Waste	650	10,417.60
800 - Drainage	800	486.83
900 - Parks & Recreation	900	364.00
Total Accounts Payable		45,854.12
Current Payroll Liabilities		
Wage Garnishment	2005	
100 - Administration	100	17.50
500 - Water	500	(17.50)
CA Income Tax Withholding	2011	
100 - Administration	100	0.11
500 - Water	500	(0.11)
SDI Payable Employee (EE Only)	2012	
100 - Administration	100	0.11
500 - Water	500	(0.11)
SLOCEA Dues Payable	2016	
100 - Administration	100	0.07
500 - Water	500	(0.07)
AFLAC Voluntary Insurance-Employee	2022	
500 - Water	500	(0.09)
Unemployment Ins Liab-Employer (ER	2028	
only)		
100 - Administration	100	0.02
500 - Water	500	(0.02)
Accrued Compensated Absences	2040	
100 - Administration	100	19,423.56

500 - Water	500	35,540.71
Long-term Compensated Absences	2041	
100 - Administration	100	58,270.67
500 - Water	500	106,622.14
CALPERS Retirement Tier 2- EE- Liab	2042	
100 - Administration	100	0.13
500 - Water	500	(0.13)
CALPERS Retirement Tier 2- ER- Liab	2044	
100 - Administration	100	0.02
500 - Water	500	(0.05)
Other Pension Oblig Liab (OPEB) ARC	2045	
500 - Water	500	340,320.00
Life Insurance Liab-Employer	2201	
100 - Administration	100	(0.01)
500 - Water	500	(0.08)
Medicare Tax Liab	2202	
100 - Administration	100	0.07
500 - Water	500	(0.07)
Medical Plan Liab- Employee	2203	
100 - Administration	100	274.74
500 - Water	500	99.85
Vision Plan Liab- Employee	2204	
100 - Administration	100	(0.45)
500 - Water	500	(1.94)
Dental Plan Ins Payable- Employee	2205	
100 - Administration	100	(113.20)
500 - Water	500	(623.80)
Insurance- AD & D	2211	
100 - Administration	100	(2.97)
500 - Water	500	(0.12)
Insurance-Work Injury (WI)	2212	
100 - Administration	100	(2.94)
500 - Water	500	(68.30)
Insurance- LT Disability	2213	
100 - Administration	100	(5.45)
500 - Water	500	(18.33)
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	1,897.89
Total Current Payroll Liabilities		561,610.92
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		934,388.26
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	
500 - Water	500	1,000,363.00
Def Inflow	2216	
500 - Water	500	116,676.00
Deferred Inflow - Pension	2217	
500 - Water	500	(7,152.00)

Suspense Account	2997	
100 - Administration	100	9.00
500 - Water	500	37.36
Restricted Park and Rec	3090	
900 - Parks & Recreation	900	198,879.18
Replacement Reserve - Vehicle, Equip &	3110	
Fire Engines		
301 - Fire	301	677,300.02
500 - Water	500	144,644.25
General Contingency Reserve	3111	
100 - Administration	100	49,900.00
301 - Fire	301	673,225.51
500 - Water	500	813,183.00
650 - Solid Waste	650	100,000.00
800 - Drainage	800	10,000.00
Public Facilities Fees Reserve	3115	
301 - Fire	301	40,334.00
Capital Outlay Reserve	3160	
301 - Fire	301	3,474,562.42
500 - Water	500	2,173,855.12
800 - Drainage	800	55,000.00
Water Stabilization Reserve	3163	
500 - Water	500	185,000.00
Total Other Liabilities		9,705,816.86
Total Other Liabilities		9,705,816.86
Long Term Debt		
Note Payable - Long Term		
Long Term Debt- Note Payable	2100	
650 - Solid Waste	650	596,772.00
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	2,062,615.34
Internal Loan Due Water-500	2491	
800 - Drainage	800	126,799.98
Total Note Payable - Long Term		2,786,187.32
Accrued Interest Payable		
Accrued Interest Payable	2110	
500 - Water	500	23,591.31
Total Accrued Interest Payable		23,591.31
Total Long Term Debt		2,809,778.63
Equity		
Revenues		
Property Tax Revenue from Water	4034	
900 - Parks & Recreation	900	100,000.00
Other		
100 - Administration	100	602,503.53
200 - Bayridge	200	7,527.89
301 - Fire	301	1,127,130.55
400 - Vista de Oro	400	3,967.64
500 - Water	500	2,892,138.58
Wastewater Fiduciary Fund	602	719,577.79
650 - Solid Waste	650	303,152.36
800 - Drainage	800	170,106.54
900 - Parks & Recreation	900	8,414.76
Total Revenues		5,934,519.64
Expenditures		
100 - Administration	100	(628,664.35)
200 - Bayridge	200	(5,928.36)
301 - Fire	301	(1,161,343.00)
400 - Vista de Oro	400	(3,265.86)
500 - Water	500	(3,442,290.88)
600 - Wastewater	600	(18,000.54)
Wastewater Fiduciary Fund	602	(1,000,450.00)

	650 - Solid Waste	650	(158,409.86)
	800 - Drainage	800	(54,158.61)
	900 - Parks & Recreation	900	(48,320.38)
	Total Expenditures		(6,520,831.84)
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	2,268,846.59
	400 - Vista de Oro	400	2,489.75
	500 - Water	500	7,953,269.71
	600 - Wastewater	600	1,358,038.30
	Wastewater Fiduciary Fund	602	2,149,456.96
	650 - Solid Waste	650	494,181.75
	800 - Drainage	800	311,788.80
	900 - Parks & Recreation	900	88,383.45
	Bankruptcy Fund Balance	3203	
	600 - Wastewater	600	58,710.96
	GFAG- Net Investment in Assets	3300	
	100 - Administration	100	24,226.08
	200 - Bayridge	200	30,000.12
	301 - Fire	301	596,541.18
	800 - Drainage	800	20,388.71
	GFAG- Accumulated Depreciation	3301	
	100 - Administration	100	84,879.33
	200 - Bayridge	200	93,040.00
	301 - Fire	301	1,411,311.46
	400 - Vista de Oro	400	7,000.00
	800 - Drainage	800	160,647.22
	GFAG- Governmental Depreciation	3302	
Expense			
	100 - Administration	100	(8,367.92)
	301 - Fire	301	(71,965.08)
	800 - Drainage	800	(3,270.02)
	Investment in N/A-Costs	3310	
	600 - Wastewater	600	(1,326,346.05)
	Total Equity		16,166,597.24
	Total Equity		15,580,285.04
	Total LIABILITIES & EQUITY		29,030,268.79