



March 5, 2026

**TO:** Board of Directors

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

**SUBJECT: Agenda Item 12D – 03/05/2026 Board Meeting**  
Receive Financial Report for the Period Ending January 31, 2026

**STAFF RECOMMENDATION**

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

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

**DESCRIPTION**

The attached are the Statement of Revenues and Expenditures and Balance Sheets for January 2026. Below are some of the financials of note.

| GL   | Fund | Description                       | Explanation  |
|------|------|-----------------------------------|--|
| 6200 | 100  | Hiring, Advertising & Other Costs | This is for the Recruitment Agency for the General Manager position. As this was approved out of unassigned cash a budget adjustment will not be made, and it will show that we under budgeted this fiscal year. |
| 8295 | 301  | ResvFF-Overtime/Shift             | Limited staff, just hired 11 new recruits so this should remain in budget.   |
| 7318 | 500  | Professional & Consulting – BMC   | District paid their annual cost, plus is lead agency on projects where District gets refunded in GL 4965   |
| 7226 | 500  | Membership & Dues                 | Not properly budgeted and did not learn of cost until after mid-year was completed.  |
| 7230 | 500  | Misc Small Parts & Supplies       | Was missed in the Mid-Year Budget Process  |
| 7211 | 500  | Misc Fuel & Diesel                | More than anticipated this FY and was missed in the Mid-Year Budget Process  |

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

**Attachment – January 2026 Financial Report**

**President**  
Matthew D. Fourcroy

**Vice President**  
Charles L. Cesena

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

**General Manager**  
Ron Munds

**District Accountant**  
Robert Stilts, CPA

**Unit Chief**  
John Owens

**Battalion Chief**  
Joshua Lorenzo

**Mailing Address:**  
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**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

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

|                                     | Current Period<br>Actual             | YTD              | Total Budget -<br>Revised | Total Budget<br>Variance -<br>Revised | Percent<br>Total<br>Budget<br>Remaining -<br>Revised |                 |
|-------------------------------------|--------------------------------------|------------------|---------------------------|---------------------------------------|--|-----------------|
| <b>Revenues</b>                     |                                      |                  |                           |                                       |  |                 |
| <b>Grant Revenue</b>                |                                      |                  |                           |                                       |  |                 |
| 4950                                | Grants                               | 0.00             | 22,354.91                 | 22,354.91                             | 0.00   | 0.00%           |
|                                     | Total Grant Revenue                  | 0.00             | 22,354.91                 | 22,354.91                             | 0.00   | 0.00%           |
| <b>Other Revenues</b>               |                                      |                  |                           |                                       |  |                 |
| 4002                                | Transfer In                          | 64,003.15        | 448,022.05                | 768,037.84                            | (320,015.79)   | (41.67)%        |
| 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        | 448,427.89                | 768,037.84                            | (319,609.95)   | (41.61)%        |
| <b>Use of Money &amp; Property</b>  |                                      |                  |                           |                                       |  |                 |
| 4510                                | Investment Income on funds           | 329.88           | 2,915.00                  | 4,500.00                              | (1,585.00)   | (35.22)%        |
| 4511                                | Unrealized Change in Value           | (130.60)         | 262.35                    | 0.00                                  | 262.35   | 0.00%           |
|                                     | Total Use of Money & Property        | 199.28           | 3,177.35                  | 4,500.00                              | (1,322.65)   | (29.39)%        |
|                                     | <b>Total Revenues</b>                | <b>64,202.43</b> | <b>473,960.15</b>         | <b>794,892.75</b>                     | <b>(320,932.60)</b>                                  | <b>(40.37)%</b> |
| <b>Expenditures</b>                 |                                      |                  |                           |                                       |  |                 |
| <b>Personnel</b>                    |                                      |                  |                           |                                       |  |                 |
| <b>Salaries/Wages</b>               |                                      |                  |                           |                                       |  |                 |
| 7322                                | Director's Compensation              | 1,100.00         | 6,140.00                  | 14,500.00                             | 8,360.00   | 57.66%          |
| 8018                                | Holiday Pay                          | 4,120.44         | 10,144.86                 | 14,600.00                             | 4,455.14   | 30.51%          |
| 8045                                | Overtime Pay                         | 0.00             | 0.00                      | 500.00                                | 500.00   | 100.00%         |
| 8050                                | Administrative Leave Pay             | 0.00             | 5,926.96                  | 7,000.00                              | 1,073.04   | 15.33%          |
| 8051                                | Floating Holiday Pay                 | 784.24           | 1,834.50                  | 2,750.00                              | 915.50   | 33.29%          |
| 8054                                | Salaries & Wages - Regular           | 21,767.17        | 166,044.67                | 300,000.00                            | 133,955.33   | 44.65%          |
| 8060                                | Sick Leave Pay                       | 0.00             | 11,968.66                 | 12,700.00                             | 731.34   | 5.76%           |
| 8066                                | Comp Time Used                       | 0.00             | 0.00                      | 300.00                                | 300.00   | 100.00%         |
| 8081                                | Vacation Pay                         | 2,093.61         | 9,113.66                  | 14,000.00                             | 4,886.34   | 34.90%          |
|                                     | Total Salaries/Wages                 | 29,865.46        | 211,173.31                | 366,350.00                            | 155,176.69   | 42.36%          |
| <b>Payroll Taxes &amp; Benefits</b> |                                      |                  |                           |                                       |  |                 |
| 5020                                | Social Security Employer             | 68.20            | 380.68                    | 1,116.00                              | 735.32   | 65.89%          |
| 5030                                | Life Insurance - ER                  | 35.36            | 236.91                    | 425.00                                | 188.09   | 44.26%          |
| 5031                                | Disability Insurance                 | 37.50            | 247.08                    | 550.00                                | 302.92   | 55.08%          |
| 5032                                | Employee Assistance Program          | 8.30             | 58.10                     | 101.00                                | 42.90  | 42.48%          |
| 5035                                | AD & D Insurance                     | 8.00             | 51.24                     | 100.00                                | 48.76  | 48.76%          |
| 5040                                | LTD Insurance                        | 164.08           | 1,091.91                  | 2,005.00                              | 913.09   | 45.54%          |
| 5050                                | Medicare - ER                        | 450.36           | 3,177.95                  | 5,300.00                              | 2,122.05   | 40.04%          |
| 5060                                | Cafeteria Plan - ER                  | 2,636.60         | 16,877.49                 | 30,250.00                             | 13,372.51  | 44.21%          |
| 5070                                | Retirement ER - Regular              | 0.00             | 0.00                      | 500.00                                | 500.00   | 100.00%         |
| 5075                                | Retirees Medical - ER                | 162.53           | 954.88                    | 2,250.00                              | 1,295.12   | 57.56%          |
| 5102                                | CA Training Tax- ER                  | 14.98            | 20.02                     | 37.50                                 | 17.48  | 46.61%          |
| 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         | 17,419.42                 | 31,500.00                             | 14,080.58  | 44.70%          |
|                                     | Total Payroll Taxes & Benefits       | 6,193.44         | 42,834.51                 | 76,684.50                             | 33,849.99  | 44.14%          |
| <b>Employment Services</b>          |                                      |                  |                           |                                       |  |                 |
| 5100                                | Unemployment Insurance - ER          | 299.60           | 420.56                    | 800.00                                | 379.44   | 47.43%          |
| 6200                                | Hiring, Advertising & Other<br>Costs | 9,666.68         | 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 1/1/2026 Through 1/31/2026

|  | Current Period<br>Actual | YTD              | Total Budget -<br>Revised | Total Budget<br>Variance -<br>Revised | Percent<br>Total<br>Budget<br>Remaining -<br>Revised |
|--|--------------------------|------------------|---------------------------|---------------------------------------|--|
| Total Employment Services                          | <u>9,966.28</u>          | <u>29,420.56</u> | <u>1,190.00</u>           | <u>(28,230.56)</u>                    | <u>(2,372.32)%</u>                                   |
| Total Personnel                                    | 46,025.18                | 283,428.38       | 444,224.50                | 160,796.12                            | 36.20%   |
| 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                   | 143.94                   | 7,597.06         | 9,500.00                  | 1,902.94                              | 20.03%   |
| 6110 IT Purchased Services                         | 1,818.50                 | 21,681.90        | 34,000.00                 | 12,318.10                             | 36.23%   |
| 7100 Copier Contract-Maint &<br>Usage              | 300.30                   | 2,215.79         | 3,720.00                  | 1,504.21                              | 40.44%   |
| 7255 Security Services                             | 0.00                     | 210.00           | 500.00                    | 290.00                                | 58.00%   |
| 7321 Janitorial Cleaning & Supplies                | 271.00                   | 1,897.00         | 3,450.00                  | 1,553.00                              | 45.01%   |
| 7342 Public Meeting Recordings                     | <u>3,663.99</u>          | <u>23,328.25</u> | <u>28,403.00</u>          | <u>5,074.75</u>                       | <u>17.87%</u>  |
| Total Contract Services                            | 6,197.73                 | 56,930.00        | 79,573.00                 | 22,643.00                             | 28.46%   |
| Financial Services                                 |                          |                  |                           |                                       |  |
| 7309 Late Fees                                     | 0.00                     | 0.00             | 200.00                    | 200.00                                | 100.00%  |
| 7310 Bank Service Charges                          | <u>408.02</u>            | <u>3,926.26</u>  | <u>7,300.00</u>           | <u>3,373.74</u>                       | <u>46.22%</u>  |
| Total Financial Services                           | 408.02                   | 3,926.26         | 7,500.00                  | 3,573.74                              | 47.65%   |
| Insurance, Licenses &<br>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 &<br>Regulatory Fees     | 0.00                     | 78,121.16        | 78,379.25                 | 258.09                                | 0.33%  |
| Legal & Professional                               |                          |                  |                           |                                       |  |
| 7304 Professional Services -<br>ACCTG              | 5,000.00                 | 32,500.00        | 60,000.00                 | 27,500.00                             | 45.83%   |
| 7305 Auditing Services                             | 1,000.00                 | 24,119.70        | 24,000.00                 | (119.70)                              | (0.50)%  |
| 7320 Professional & Consulting<br>Services         | 12.06                    | 3,060.76         | 3,200.00                  | 139.24                                | 4.35%  |
| 7326 Legal Services                                | 0.00                     | 2,632.00         | 20,000.00                 | 17,368.00                             | 86.84%   |
| 7340 Legal Notifications &<br>Mandated Advertising | 0.00                     | 0.00             | 500.00                    | 500.00                                | 100.00%  |
| Total Legal & Professional                         | 6,012.06                 | 62,312.46        | 107,700.00                | 45,387.54                             | 42.14%   |
| 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<br>Equipment         | 201.01                   | 2,539.39         | 8,000.00                  | 5,460.61                              | 68.26%   |
| 7160 Postage, Shipping & Mail<br>Supplies          | 4.76                     | 1,119.32         | 2,000.00                  | 880.68                                | 44.03%   |
| 7226 Membership & Dues                             | <u>9,491.00</u>          | <u>9,491.00</u>  | <u>9,491.00</u>           | <u>0.00</u>                           | <u>0.00%</u>   |
| Total Office/Operations                            | 9,696.77                 | 13,305.90        | 22,191.00                 | 8,885.10                              | 40.04%   |
| Other Expense                                      |                          |                  |                           |                                       |  |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

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

|   | Current Period<br>Actual | YTD         | Total Budget -<br>Revised | Total Budget<br>Variance -<br>Revised | Percent<br>Total<br>Budget<br>Remaining -<br>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                   | 871.00      | 1,560.00                  | 689.00                                | 44.17%   |
| 6025 Telephone                              | 154.71                   | 1,316.20    | 3,200.00                  | 1,883.80                              | 58.87%   |
| 7352 Rent - Offices & Other<br>Structures   | 3,400.00                 | 23,800.00   | 40,800.00                 | 17,000.00                             | 41.67%   |
| 8610 Electric                               | 357.46                   | 2,457.99    | 4,250.00                  | 1,792.01                              | 42.16%   |
| 8620 Gas Service                            | 107.59                   | 281.01      | 700.00                    | 418.99                                | 59.86%   |
| Total Rent & Utilities                      | 4,149.76                 | 28,726.20   | 50,510.00                 | 21,783.80                             | 43.13%   |
| 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 &<br>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                                  | 240.00                   | 511.63      | 600.00                    | 88.37                                 | 14.73%   |
| 8550 Mileage Reimbursement &<br>Parking     | 0.00                     | 0.00        | 500.00                    | 500.00                                | 100.00%  |
| Total Travel & Training                     | 240.00                   | 1,306.30    | 4,265.00                  | 2,958.70                              | 69.37%   |
| Total Services & Supplies                   | 26,704.34                | 244,671.98  | 350,668.25                | 105,996.27                            | 30.23%   |
| Total Expenditures                          | 72,729.52                | 528,100.36  | 794,892.75                | 266,792.39                            | 33.56%   |
| Net Revenues over Expenditures              | (8,527.09)               | (54,140.21) | 0.00                      | (54,140.21)                           | 0.00%  |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

200 - 200 - Bayridge

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

|  | Current Period<br>Actual                       | YTD      | Total Budget -<br>Revised | Total Budget<br>Variance -<br>Revised | Percent<br>Total<br>Budget<br>Remaining -<br>Revised |
|--|--|----------|---------------------------|---------------------------------------|--|
| <b>Revenues</b>                          |  |          |                           |                                       |  |
| Special Taxes & Assessments              |  |          |                           |                                       |  |
| 4550                                     | 3,220.92                                       | 5,734.68 | 10,000.00                 | (4,265.32)                            | (42.65)%   |
|  | Lighting Assessment                            |          |                           |                                       |  |
|  | Total Special Taxes & Assessments              | 5,734.68 | 10,000.00                 | (4,265.32)                            | (42.65)%   |
| Use of Money & Property                  |  |          |                           |                                       |  |
| 4510                                     | 63.98  | 471.58   | 0.00                      | 471.58                                | 0.00%  |
|  | Investment Income on funds                     |          |                           |                                       |  |
|  | Total Use of Money & Property                  | 471.58   | 0.00                      | 471.58                                | 0.00%  |
|  | Total Revenues                                 | 6,206.26 | 10,000.00                 | (3,793.74)                            | (37.94)%   |
| <b>Expenditures</b>                      |  |          |                           |                                       |  |
| Services & Supplies                      |  |          |                           |                                       |  |
| Insurance, Licenses &<br>Regulatory Fees |  |          |                           |                                       |  |
| 6345                                     | 0.00   | 400.76   | 600.00                    | 199.24                                | 33.21%   |
|  | Property Taxes & Assessments<br>Costs          |          |                           |                                       |  |
|  | Total Insurance, Licenses &<br>Regulatory Fees | 400.76   | 600.00                    | 199.24                                | 33.21%   |
| Legal & Professional                     |  |          |                           |                                       |  |
| 7340                                     | 0.00   | 0.00     | 75.00                     | 75.00                                 | 100.00%  |
|  | Legal Notifications &<br>Mandated Advertising  |          |                           |                                       |  |
|  | Total Legal & Professional                     | 0.00     | 75.00                     | 75.00                                 | 100.00%  |
| Rent & Utilities                         |  |          |                           |                                       |  |
| 8670                                     | 452.21   | 3,189.59 | 6,724.16                  | 3,534.57                              | 52.57%   |
|  | Street Lighting                                |          |                           |                                       |  |
|  | Total Rent & Utilities                         | 3,189.59 | 6,724.16                  | 3,534.57                              | 52.57%   |
|  | Total Services & Supplies                      | 3,590.35 | 7,399.16                  | 3,808.81                              | 51.48%   |
| Transfers                                |  |          |                           |                                       |  |
| 9511                                     | 160.01   | 1,120.07 | 1,920.09                  | 800.02                                | 41.67%   |
|  | Interfund Transfer Out                         |          |                           |                                       |  |
|  | Total Transfers                                | 1,120.07 | 1,920.09                  | 800.02                                | 41.67%   |
|  | Total Expenditures                             | 4,710.42 | 9,319.25                  | 4,608.83                              | 49.45%   |
|  | Net Revenues over Expenditures                 | 2,672.68 | 1,495.84                  | 815.09                                | 119.73%  |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

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

|  | Current Period<br>Actual                     | YTD               | Total Budget -<br>Revised | Total Budget<br>Variance -<br>Revised | Percent<br>Total<br>Budget<br>Remaining -<br>Revised |
|--|--|-------------------|---------------------------|---------------------------------------|--|
| <b>Revenues</b>                        |  |                   |                           |                                       |  |
| <b>Property Taxes</b>                  |  |                   |                           |                                       |  |
| 4034                                   | Property Tax Revenue from Water              | 0.00              | 0.00                      | 130,985.00                            | (130,985.00) (100.00)%                               |
| 4037                                   | Property Tax Zone B Received                 | 121,083.68        | 204,267.96                | 249,729.58                            | (45,461.62) (18.20)%                                 |
| 4038                                   | Property Tax Zone B Pass thru                | 0.00              | 0.00                      | 2,676,752.42                          | (2,676,752.42) (100.00)%                             |
|  | <b>Total Property Taxes</b>                  | <b>121,083.68</b> | <b>204,267.96</b>         | <b>3,057,467.00</b>                   | <b>(2,853,199.04) (93.32)%</b>                       |
| <b>Special Taxes &amp; Assessments</b> |  |                   |                           |                                       |  |
| 4015                                   | CSA 9-I Assessments (Contract)               | 0.00              | 0.00                      | 27,508.00                             | (27,508.00) (100.00)%                                |
| 4050                                   | Special Fire Tax                             | 0.00              | 0.00                      | 692,801.58                            | (692,801.58) (100.00)%                               |
|  | <b>Total Special Taxes &amp; Assessments</b> | <b>0.00</b>       | <b>0.00</b>               | <b>720,309.58</b>                     | <b>(720,309.58) (100.00)%</b>                        |
| <b>Other Revenues</b>                  |  |                   |                           |                                       |  |
| 4000                                   | Ambulance Agreement                          | 0.00              | 22,666.65                 | 67,134.00                             | (44,467.35) (66.24)%                                 |
| 4040                                   | Refunds                                      | 0.00              | 673.42                    | 0.00                                  | 673.42 0.00%   |
| 4930                                   | Other Revenue                                | 0.00              | 300.00                    | 0.00                                  | 300.00 0.00%   |
|  | <b>Total Other Revenues</b>                  | <b>0.00</b>       | <b>23,640.07</b>          | <b>67,134.00</b>                      | <b>(43,493.93) (64.79)%</b>                          |
| <b>Use of Money &amp; Property</b>     |  |                   |                           |                                       |  |
| 4510                                   | Investment Income on funds                   | 14,960.96         | 142,037.04                | 150,000.00                            | (7,962.96) (5.31)%                                   |
| 4511                                   | Unrealized Change in Value                   | (5,180.21)        | 11,246.73                 | 0.00                                  | 11,246.73 0.00%                                      |
|  | <b>Total Use of Money &amp; Property</b>     | <b>9,780.75</b>   | <b>153,283.77</b>         | <b>150,000.00</b>                     | <b>3,283.77 2.19%</b>                                |
|  | <b>Total Revenues</b>                        | <b>130,864.43</b> | <b>381,191.80</b>         | <b>3,994,910.58</b>                   | <b>(3,613,718.78) (90.46)%</b>                       |
| <b>Expenditures</b>                    |  |                   |                           |                                       |  |
| <b>Personnel</b>                       |  |                   |                           |                                       |  |
| <b>Salaries/Wages</b>                  |  |                   |                           |                                       |  |
| 8295                                   | Resv FF-Overtime/Shift Coverage              | 6,165.12          | 31,595.59                 | 38,000.00                             | 6,404.41 16.85%                                      |
| 8340                                   | Resv FF-Shift Coverage                       | 6,596.92          | 58,810.36                 | 150,000.00                            | 91,189.64 60.79%                                     |
|  | <b>Total Salaries/Wages</b>                  | <b>12,762.04</b>  | <b>90,405.95</b>          | <b>188,000.00</b>                     | <b>97,594.05 51.91%</b>                              |
| <b>Payroll Taxes &amp; Benefits</b>    |  |                   |                           |                                       |  |
| 5020                                   | Social Security Employer                     | 791.24            | 5,471.37                  | 10,000.00                             | 4,528.63 45.29%                                      |
| 5030                                   | Life Insurance - ER                          | 84.00             | 1,112.00                  | 2,500.00                              | 1,388.00 55.52%                                      |
| 5035                                   | AD & D Insurance                             | 15.00             | 200.00                    | 850.00                                | 650.00 76.47%  |
| 5050                                   | Medicare - ER                                | 185.05            | 1,310.87                  | 2,500.00                              | 1,189.13 47.57%                                      |
| 5070                                   | Retirement ER - Regular                      | 5,238.17          | 36,667.19                 | 63,000.00                             | 26,332.81 41.80%                                     |
| 5102                                   | CA Training Tax- ER                          | 12.76             | 37.90                     | 175.00                                | 137.10 78.34%  |
| 5120                                   | Workers Comp Insurance - ER                  | 0.00              | 14,906.08                 | 21,100.00                             | 6,193.92 29.36%                                      |
| 5124                                   | Retirement - ER - Tier 2                     | 125.75            | 1,230.25                  | 2,000.00                              | 769.75 38.49%  |
|  | <b>Total Payroll Taxes &amp; Benefits</b>    | <b>6,451.97</b>   | <b>60,935.66</b>          | <b>102,125.00</b>                     | <b>41,189.34 40.33%</b>                              |
| <b>Employment Services</b>             |  |                   |                           |                                       |  |
| 5100                                   | Unemployment Insurance - ER                  | 255.24            | 858.80                    | 6,000.00                              | 5,141.20 85.69%                                      |
| 6200                                   | Hiring, Advertising & Other Costs            | 0.00              | 0.00                      | 100.00                                | 100.00 100.00%                                       |
| 6230                                   | Medical Exam                                 | 0.00              | 0.00                      | 8,000.00                              | 8,000.00 100.00%                                     |
|  | <b>Total Employment Services</b>             | <b>255.24</b>     | <b>858.80</b>             | <b>14,100.00</b>                      | <b>13,241.20 93.91%</b>                              |
|  | <b>Total Personnel</b>                       | <b>19,469.25</b>  | <b>152,200.41</b>         | <b>304,225.00</b>                     | <b>152,024.59 49.97%</b>                             |
| <b>Services &amp; Supplies</b>         |  |                   |                           |                                       |  |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

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

|  | Current Period<br>Actual                                   | YTD              | Total Budget -<br>Revised | Total Budget<br>Variance -<br>Revised | Percent<br>Total<br>Budget<br>Remaining -<br>Revised |                |
|--|--|------------------|---------------------------|---------------------------------------|--|----------------|
| <b>Clothing &amp; Uniform</b>                        |  |                  |                           |                                       |  |                |
| 7246   | Uniform & Gear   | 0.00             | 0.00                      | 3,800.00                              | 3,800.00   | 100.00%        |
| 7248   | Uniform Safety Boots                                       | 0.00             | 0.00                      | 1,200.00                              | 1,200.00   | 100.00%        |
|  | <b>Total Clothing &amp; Uniform</b>                        | <b>0.00</b>      | <b>0.00</b>               | <b>5,000.00</b>                       | <b>5,000.00</b>                                      | <b>100.00%</b> |
| <b>Contract Services</b>                             |  |                  |                           |                                       |  |                |
| 6110   | IT Purchased Services                                      | 0.00             | 685.80                    | 1,800.00                              | 1,114.20   | 61.90%         |
| 7100   | Copier Contract-Maint &<br>Usage                           | 127.64           | 956.29                    | 2,500.00                              | 1,543.71   | 61.75%         |
| 7202   | Building Alarms & Security                                 | 0.00             | 420.00                    | 1,600.00                              | 1,180.00   | 73.75%         |
| 7204   | Cleaning Supplies, Laundry &<br>Towel Service              | 0.00             | 0.00                      | 100.00                                | 100.00   | 100.00%        |
| 7222   | Hazardous Materials CW JPA<br>Cost                         | 0.00             | 2,210.00                  | 2,210.00                              | 0.00   | 0.00%          |
| 7500   | Schedule A Charges - Pass<br>Through                       | 0.00             | 0.00                      | 3,358,062.00                          | 3,358,062.00   | 100.00%        |
|  | <b>Total Contract Services</b>                             | <b>127.64</b>    | <b>4,272.09</b>           | <b>3,366,272.00</b>                   | <b>3,361,999.91</b>                                  | <b>99.87%</b>  |
| <b>Equipment &amp; Tools</b>                         |  |                  |                           |                                       |  |                |
| 6055   | Radios -Non Capital  | 0.00             | 0.00                      | 2,700.00                              | 2,700.00   | 100.00%        |
| 6440   | Fire Personal Protection<br>Equipment                      | 7,692.02         | 8,075.75                  | 55,000.00                             | 46,924.25  | 85.32%         |
| 6460   | Self-Contained Breathing<br>Apparatus                      | 0.00             | 0.00                      | 3,000.00                              | 3,000.00   | 100.00%        |
| 6610   | Rescue - Extrication<br>Equipment                          | 0.00             | 0.00                      | 3,500.00                              | 3,500.00   | 100.00%        |
| 6611   | Water Rescue Equipment                                     | 0.00             | 2,020.00                  | 2,020.00                              | 0.00   | 0.00%          |
| 6630   | Rope & Climbing Equipment                                  | 0.00             | 0.00                      | 6,000.00                              | 6,000.00   | 100.00%        |
| 7234   | Oxygen Supplies & Cylinder<br>Rent                         | 0.00             | 0.00                      | 900.00                                | 900.00   | 100.00%        |
| 7238   | Paramedic & EMT Small<br>Tools & Supplies                  | 4,963.32         | 13,211.26                 | 27,000.00                             | 13,788.74  | 51.07%         |
| 7242   | Minor Tools, Accessories &<br>Field Machines               | 0.00             | 1,281.05                  | 6,800.00                              | 5,518.95   | 81.16%         |
| 7252   | Misc Hardware  | 0.00             | 15.43                     | 1,200.00                              | 1,184.57   | 98.71%         |
|  | <b>Total Equipment &amp; Tools</b>                         | <b>12,655.34</b> | <b>24,603.49</b>          | <b>108,120.00</b>                     | <b>83,516.51</b>                                     | <b>77.24%</b>  |
| <b>Financial Services</b>                            |  |                  |                           |                                       |  |                |
| 7309   | Late Fees  | 0.00             | 0.00                      | 10.00                                 | 10.00  | 100.00%        |
| 9154   | Losses and Damages   | 0.00             | 0.00                      | 50.00                                 | 50.00  | 100.00%        |
|  | <b>Total Financial Services</b>                            | <b>0.00</b>      | <b>0.00</b>               | <b>60.00</b>                          | <b>60.00</b>   | <b>100.00%</b> |
| <b>Insurance, Licenses &amp;<br/>Regulatory Fees</b> |  |                  |                           |                                       |  |                |
| 6120   | Computer Licenses  | 0.00             | 1,167.60                  | 1,300.00                              | 132.40   | 10.18%         |
| 6345   | Property Taxes & Assessments<br>Costs                      | 0.00             | 7,084.86                  | 7,300.00                              | 215.14   | 2.95%          |
| 7325   | Insurance  | 0.00             | 82,317.44                 | 89,500.00                             | 7,182.56   | 8.03%          |
|  | <b>Total Insurance, Licenses &amp;<br/>Regulatory Fees</b> | <b>0.00</b>      | <b>90,569.90</b>          | <b>98,100.00</b>                      | <b>7,530.10</b>                                      | <b>7.68%</b>   |
| <b>Legal &amp; Professional</b>                      |  |                  |                           |                                       |  |                |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

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

|      |   | Current Period<br>Actual | YTD              | Total Budget -<br>Revised | Total Budget<br>Variance -<br>Revised | Percent<br>Total<br>Budget<br>Remaining -<br>Revised |
|------|---|--------------------------|------------------|---------------------------|---------------------------------------|--|
| 7320 | Professional & Consulting Services                      | 697.81                   | 4,643.31         | 8,000.00                  | 3,356.69                              | 41.96%   |
| 7326 | Legal Services  | 0.00                     | 28.00            | 15,000.00                 | 14,972.00                             | 99.81%   |
| 7340 | Legal Notifications & Mandated Advertising              | 0.00                     | 282.54           | 1,500.00                  | 1,217.46                              | 81.16%   |
|      | <b>Total Legal &amp; Professional Office/Operations</b> | <b>697.81</b>            | <b>4,953.85</b>  | <b>24,500.00</b>          | <b>19,546.15</b>                      | <b>79.78%</b>  |
| 7140 | General Supplies & Minor Equipment                      | 49.42                    | 2,158.04         | 6,000.00                  | 3,841.96                              | 64.03%   |
| 7160 | Postage, Shipping & Mail Supplies                       | 0.00                     | 0.00             | 1,000.00                  | 1,000.00                              | 100.00%  |
| 7226 | Membership & Dues                                       | 0.00                     | 0.00             | 300.00                    | 300.00                                | 100.00%  |
| 7230 | Misc Small Parts & Supplies                             | 0.00                     | 153.32           | 1,000.00                  | 846.68                                | 84.67%   |
| 7240 | Propane   | 0.00                     | 0.00             | 300.00                    | 300.00                                | 100.00%  |
|      | <b>Total Office/Operations</b>                          | <b>49.42</b>             | <b>2,311.36</b>  | <b>8,600.00</b>           | <b>6,288.64</b>                       | <b>73.12%</b>  |
|      | <b>Other Expense</b>                                    |                          |                  |                           |                                       |  |
| 6720 | Station - Furniture                                     | 0.00                     | 3,989.70         | 4,000.00                  | 10.30                                 | 0.26%  |
| 7201 | White Goods & Accessories - bedding, towels             | 0.00                     | 1,658.68         | 2,000.00                  | 341.32                                | 17.07%   |
| 7209 | District Operating Center Expense                       | 0.00                     | 0.00             | 200.00                    | 200.00                                | 100.00%  |
| 7218 | Cooking Products - Food, Drinks & Staples               | 0.00                     | 203.50           | 500.00                    | 296.50                                | 59.30%   |
| 7224 | Kitchen Cookware & Utensils                             | 85.76                    | 303.02           | 600.00                    | 296.98                                | 49.50%   |
| 7330 | Misc Operating Expenses                                 | 1,220.51                 | 1,273.49         | 3,870.00                  | 2,596.51                              | 67.09%   |
|      | <b>Total Other Expense</b>                              | <b>1,306.27</b>          | <b>7,428.39</b>  | <b>11,170.00</b>          | <b>3,741.61</b>                       | <b>33.50%</b>  |
|      | <b>Rent &amp; Utilities</b>                             |                          |                  |                           |                                       |  |
| 6000 | Cell Phones   | 68.66                    | 478.50           | 910.00                    | 431.50                                | 47.42%   |
| 6025 | Telephone   | 196.22                   | 1,362.13         | 2,400.00                  | 1,037.87                              | 43.24%   |
| 8610 | Electric  | 2,599.54                 | 3,205.86         | 6,000.00                  | 2,794.14                              | 46.57%   |
| 8620 | Gas Service   | 244.11                   | 939.36           | 2,200.00                  | 1,260.64                              | 57.30%   |
| 8630 | Trash Services  | 234.08                   | 1,701.37         | 3,200.00                  | 1,498.63                              | 46.83%   |
| 8640 | Water and Water Services                                | 647.75                   | 4,410.84         | 6,800.00                  | 2,389.16                              | 35.13%   |
| 8659 | Utility Cable Charges                                   | 0.00                     | 559.06           | 1,500.00                  | 940.94                                | 62.73%   |
| 8670 | Street Lighting   | 10.83                    | 76.64            | 135.00                    | 58.36                                 | 43.23%   |
|      | <b>Total Rent &amp; Utilities</b>                       | <b>4,001.19</b>          | <b>12,733.76</b> | <b>23,145.00</b>          | <b>10,411.24</b>                      | <b>44.98%</b>  |
|      | <b>Repairs &amp; Maintenance</b>                        |                          |                  |                           |                                       |  |
| 6400 | R & M - Air Compressors                                 | 0.00                     | 0.00             | 500.00                    | 500.00                                | 100.00%  |
| 6405 | R & M - Extinguishers                                   | 0.00                     | 493.11           | 500.00                    | 6.89                                  | 1.38%  |
| 6640 | R & M - Equip & Other Non-Structural Fixed Assets       | 0.00                     | 0.00             | 3,750.00                  | 3,750.00                              | 100.00%  |
| 6750 | R & M - Minor Tools & Equipment                         | 0.00                     | 516.77           | 1,600.00                  | 1,083.23                              | 67.70%   |
| 6775 | R & M -Operation/Field Equipment                        | 250.71                   | 287.48           | 13,000.00                 | 12,712.52                             | 97.79%   |
| 6800 | R & M - Grounds & Collection Systems                    | 0.00                     | 0.00             | 800.00                    | 800.00                                | 100.00%  |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

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

|  | Current Period<br>Actual | YTD        | Total Budget -<br>Revised | Total Budget<br>Variance -<br>Revised | Percent<br>Total<br>Budget<br>Remaining -<br>Revised |
|--|--------------------------|------------|---------------------------|---------------------------------------|--|
| 6900 R & M - Buildings & Structures            | 84.69                    | 831.18     | 12,000.00                 | 11,168.82                             | 93.07%   |
| Total Repairs & Maintenance                    | 335.40                   | 2,128.54   | 32,150.00                 | 30,021.46                             | 93.38%   |
| 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                      | 19,173.07                | 149,001.38 | 3,678,417.00              | 3,529,415.62                          | 95.95%   |
| Capital Outlay                                 |                          |            |                           |                                       |  |
| 9006 Infrastructure CIP                        | 0.00                     | 32,911.76  | 32,912.00                 | 0.24                                  | 0.00%  |
| 9085 Vehicle Purchase                          | 0.00                     | 0.00       | 2,000.00                  | 2,000.00                              | 100.00%  |
| Total Capital Outlay                           | 0.00                     | 32,911.76  | 34,912.00                 | 2,000.24                              | 5.73%  |
| 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                 | 56,002.73  | 96,004.73                 | 40,002.00                             | 41.67%   |
| Total Transfers                                | 8,000.39                 | 56,002.73  | 96,004.73                 | 40,002.00                             | 41.67%   |
| Total Expenditures                             | 46,642.71                | 390,116.28 | 4,340,058.73              | 3,949,942.45                          | 91.01%   |
| Net Revenues over Expenditures                 | 84,221.72                | (8,924.48) | (345,148.15)              | 336,223.67                            | (97.41)%   |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

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

|                                       | Current Period<br>Actual | YTD      | Total Budget -<br>Revised | Total Budget<br>Variance -<br>Revised | Percent<br>Total<br>Budget<br>Remaining -<br>Revised |
|---------------------------------------|--------------------------|----------|---------------------------|---------------------------------------|--|
| <b>Revenues</b>                       |                          |          |                           |                                       |  |
| Special Taxes & Assessments           |                          |          |                           |                                       |  |
| 4550                                  | 1,851.96                 | 3,125.84 | 6,000.00                  | (2,874.16)                            | (47.90)%   |
|                                       | 1,851.96                 | 3,125.84 | 6,000.00                  | (2,874.16)                            | (47.90)%   |
|                                       | 1,851.96                 | 3,125.84 | 6,000.00                  | (2,874.16)                            | (47.90)%   |
| <b>Expenditures</b>                   |                          |          |                           |                                       |  |
| Services & Supplies                   |                          |          |                           |                                       |  |
| Insurance, Licenses & Regulatory Fees |                          |          |                           |                                       |  |
| 6345                                  | 0.00                     | 211.76   | 600.00                    | 388.24                                | 64.71%   |
|                                       | 0.00                     | 211.76   | 600.00                    | 388.24                                | 64.71%   |
| Legal & Professional                  |                          |          |                           |                                       |  |
| 7320                                  | 0.00                     | 0.00     | 230.00                    | 230.00                                | 100.00%  |
| 7340                                  | 0.00                     | 0.00     | 70.00                     | 70.00                                 | 100.00%  |
|                                       | 0.00                     | 0.00     | 300.00                    | 300.00                                | 100.00%  |
| Rent & Utilities                      |                          |          |                           |                                       |  |
| 8670                                  | 178.58                   | 1,259.44 | 2,460.00                  | 1,200.56                              | 48.80%   |
|                                       | 178.58                   | 1,259.44 | 2,460.00                  | 1,200.56                              | 48.80%   |
|                                       | 178.58                   | 1,471.20 | 3,360.00                  | 1,888.80                              | 56.21%   |
| Transfers                             |                          |          |                           |                                       |  |
| 9511                                  | 160.01                   | 1,120.07 | 1,920.09                  | 800.02                                | 41.67%   |
|                                       | 160.01                   | 1,120.07 | 1,920.09                  | 800.02                                | 41.67%   |
|                                       | 338.59                   | 2,591.27 | 5,280.09                  | 2,688.82                              | 50.92%   |
| Net Revenues over Expenditures        | 1,513.37                 | 534.57   | 719.91                    | (185.34)                              | (25.74)%   |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

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

|                          | Current Period<br>Actual | YTD          | Total Budget -<br>Revised | Total Budget<br>Variance -<br>Revised | Percent<br>Total<br>Budget<br>Remaining -<br>Revised |
|--------------------------|--------------------------|--------------|---------------------------|---------------------------------------|--|
| <b>Revenues</b>          |                          |              |                           |                                       |  |
| Property Taxes           |                          |              |                           |                                       |  |
| 4035                     | 9,344.14                 | 91,854.15    | 0.00                      | 91,854.15                             | 0.00%  |
|                          | 9,344.14                 | 91,854.15    | 0.00                      | 91,854.15                             | 0.00%  |
| Grant Revenue            |                          |              |                           |                                       |  |
| 4965                     | 0.00                     | 1,480.00     | 0.00                      | 1,480.00                              | 0.00%  |
|                          | 0.00                     | 1,480.00     | 0.00                      | 1,480.00                              | 0.00%  |
| Service Charges & Fees   |                          |              |                           |                                       |  |
| 4030                     | 156,942.01               | 1,436,278.86 | 2,595,274.00              | (1,158,995.14)                        | (44.66)%   |
| 4102                     | 27,424.97                | 159,812.80   | 266,506.00                | (106,693.20)                          | (40.03)%   |
| 4103                     | 21,784.92                | 189,457.29   | 182,136.00                | 7,321.29                              | 4.02%  |
| 4104                     | 3,767.55                 | 43,439.71    | 36,383.00                 | 7,056.71                              | 19.40%   |
| 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                     | 100.00                   | 3,200.00     | 6,000.00                  | (2,800.00)                            | (46.67)%   |
| 4932                     | 3,036.47                 | 14,258.32    | 20,000.00                 | (5,741.68)                            | (28.71)%   |
| 4933                     | 1,380.00                 | 5,720.00     | 9,400.00                  | (3,680.00)                            | (39.15)%   |
| 4937                     | 125.00                   | 460.00       | 575.00                    | (115.00)                              | (20.00)%   |
|                          | 214,560.92               | 1,855,314.31 | 3,127,774.00              | (1,272,459.69)                        | (40.68)%   |
| Other Revenues           |                          |              |                           |                                       |  |
| 4040                     | 0.00                     | 4,234.06     | 0.00                      | 4,234.06                              | 0.00%  |
| 4105                     | 0.00                     | 59,746.93    | 184,888.00                | (125,141.07)                          | (67.68)%   |
| 4930                     | 122.44                   | 3,063.08     | 9,000.00                  | (5,936.92)                            | (65.97)%   |
|                          | 122.44                   | 67,044.07    | 193,888.00                | (126,843.93)                          | (65.42)%   |
| Use of Money & Property  |                          |              |                           |                                       |  |
| 4504                     | 529.64                   | 4,095.88     | 6,462.47                  | (2,366.59)                            | (36.62)%   |
| 4510                     | 4,957.39                 | 83,294.02    | 145,000.00                | (61,705.98)                           | (42.56)%   |
| 4511                     | 0.00                     | 10,294.39    | 0.00                      | 10,294.39                             | 0.00%  |
|                          | 5,487.03                 | 97,684.29    | 151,462.47                | (53,778.18)                           | (35.51)%   |
|                          | 229,514.53               | 2,113,376.82 | 3,473,124.47              | (1,359,747.65)                        | (39.15)%   |
| <b>Expenditures</b>      |                          |              |                           |                                       |  |
| Personnel                |                          |              |                           |                                       |  |
| Salaries/Wages           |                          |              |                           |                                       |  |
| 8018                     | 8,024.28                 | 19,790.71    | 30,000.00                 | 10,209.29                             | 34.03%   |
| 8045                     | 523.74                   | 3,946.19     | 10,000.00                 | 6,053.81                              | 60.54%   |
| 8050                     | 0.00                     | 2,452.00     | 2,450.00                  | (2.00)                                | (0.08)%  |
| 8051                     | 828.00                   | 3,273.91     | 5,600.00                  | 2,326.09                              | 41.54%   |
| 8054                     | 36,716.68                | 299,091.62   | 590,000.00                | 290,908.38                            | 49.31%   |
| 8056                     | 0.00                     | 0.00         | 500.00                    | 500.00                                | 100.00%  |
| 8060                     | 691.67                   | 13,796.15    | 14,000.00                 | 203.85                                | 1.46%  |
| 8063                     | 2,112.25                 | 14,854.18    | 28,000.00                 | 13,145.82                             | 46.95%   |
| 8066                     | 2,019.83                 | 12,735.04    | 20,500.00                 | 7,764.96                              | 37.88%   |
| 8081                     | 5,214.74                 | 25,366.39    | 37,000.00                 | 11,633.61                             | 31.44%   |
|                          | 56,131.19                | 395,306.19   | 738,050.00                | 342,743.81                            | 46.44%   |
| Payroll Taxes & Benefits |                          |              |                           |                                       |  |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

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

|      | Current Period<br>Actual                             | YTD              | Total Budget -<br>Revised | Total Budget<br>Variance -<br>Revised | Percent<br>Total<br>Budget<br>Remaining -<br>Revised |                |
|------|--|------------------|---------------------------|---------------------------------------|--|----------------|
| 5030 | Life Insurance - ER                                  | 151.38           | 1,014.25                  | 2,000.00                              | 985.75   | 49.29%         |
| 5031 | Disability Insurance                                 | 88.66            | 589.91                    | 1,200.00                              | 610.09   | 50.84%         |
| 5032 | Employee Assistance Program                          | 24.90            | 174.30                    | 302.50                                | 128.20   | 42.38%         |
| 5035 | AD & D Insurance                                     | 34.24            | 229.37                    | 450.00                                | 220.63   | 49.03%         |
| 5040 | LTD Insurance  | 442.06           | 2,943.99                  | 5,500.00                              | 2,556.01   | 46.47%         |
| 5050 | Medicare - ER  | 852.37           | 6,081.79                  | 11,000.00                             | 4,918.21   | 44.71%         |
| 5060 | Cafeteria Plan - ER                                  | 6,926.14         | 45,734.52                 | 85,000.00                             | 39,265.48  | 46.19%         |
| 5070 | Retirement ER - Regular                              | 13,139.49        | 93,033.18                 | 165,000.00                            | 71,966.82  | 43.62%         |
| 5075 | Retirees Medical - ER                                | 0.00             | 0.00                      | 300.00                                | 300.00   | 100.00%        |
| 5102 | CA Training Tax- ER                                  | 47.78            | 47.78                     | 52.50                                 | 4.72   | 8.99%          |
| 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         | 11,020.98                 | 19,250.00                             | 8,229.02   | 42.75%         |
|      | <b>Total Payroll Taxes &amp; Benefits</b>            | <b>23,201.09</b> | <b>198,114.84</b>         | <b>331,755.00</b>                     | <b>133,640.16</b>                                    | <b>40.28%</b>  |
|      | <b>Employment Services</b>                           |                  |                           |                                       |  |                |
| 5100 | Unemployment Insurance - ER                          | 955.59           | 955.59                    | 1,820.00                              | 864.41   | 47.50%         |
| 6200 | Hiring, Advertising & Other<br>Costs                 | 0.00             | 0.00                      | 500.00                                | 500.00   | 100.00%        |
| 6230 | Medical Exam   | 0.00             | 0.00                      | 190.00                                | 190.00   | 100.00%        |
|      | <b>Total Employment Services</b>                     | <b>955.59</b>    | <b>955.59</b>             | <b>2,510.00</b>                       | <b>1,554.41</b>                                      | <b>61.93%</b>  |
|      | <b>Total Personnel</b>                               | <b>80,287.87</b> | <b>594,376.62</b>         | <b>1,072,315.00</b>                   | <b>477,938.38</b>                                    | <b>44.57%</b>  |
|      | <b>Services &amp; Supplies</b>                       |                  |                           |                                       |  |                |
|      | <b>Clothing &amp; Uniform</b>                        |                  |                           |                                       |  |                |
| 7246 | Uniform & Gear                                       | 0.00             | 166.23                    | 2,600.00                              | 2,433.77   | 93.61%         |
| 7248 | Uniform Safety Boots                                 | 0.00             | 778.76                    | 1,250.00                              | 471.24   | 37.70%         |
|      | <b>Total Clothing &amp; Uniform</b>                  | <b>0.00</b>      | <b>944.99</b>             | <b>3,850.00</b>                       | <b>2,905.01</b>                                      | <b>75.45%</b>  |
|      | <b>Contract Services</b>                             |                  |                           |                                       |  |                |
| 6100 | Labor & Support-IT Services                          | 0.00             | 2,557.14                  | 5,000.00                              | 2,442.86   | 48.86%         |
| 6110 | IT Purchased Services                                | 171.25           | 1,048.71                  | 1,740.00                              | 691.29   | 39.73%         |
| 6115 | Misc Contract Service                                | 119.20           | 4,384.90                  | 6,800.00                              | 2,415.10   | 35.52%         |
| 7250 | Water Quality Testing                                | 5,772.00         | 34,950.00                 | 70,000.00                             | 35,050.00  | 50.07%         |
| 7255 | Security Services                                    | 0.00             | 2,010.00                  | 4,000.00                              | 1,990.00   | 49.75%         |
| 7321 | Janitorial Cleaning & Supplies                       | 87.50            | 656.25                    | 1,140.00                              | 483.75   | 42.43%         |
|      | <b>Total Contract Services</b>                       | <b>6,149.95</b>  | <b>45,607.00</b>          | <b>88,680.00</b>                      | <b>43,073.00</b>                                     | <b>48.57%</b>  |
|      | <b>Equipment &amp; Tools</b>                         |                  |                           |                                       |  |                |
| 6438 | Disinfection Feed Pumps                              | 0.00             | 527.80                    | 2,700.00                              | 2,172.20   | 80.45%         |
| 7242 | Minor Tools, Accessories &<br>Field Machines         | 145.59           | 3,475.82                  | 6,500.00                              | 3,024.18   | 46.53%         |
| 7253 | Rent - Equipment                                     | 0.00             | 0.00                      | 500.00                                | 500.00   | 100.00%        |
| 7256 | Meter Purchases &<br>Replacements                    | 0.00             | 0.00                      | 2,000.00                              | 2,000.00   | 100.00%        |
|      | <b>Total Equipment &amp; Tools</b>                   | <b>145.59</b>    | <b>4,003.62</b>           | <b>11,700.00</b>                      | <b>7,696.38</b>                                      | <b>65.78%</b>  |
|      | <b>Financial Services</b>                            |                  |                           |                                       |  |                |
| 7310 | Bank Service Charges                                 | 0.00             | 0.00                      | 75.00                                 | 75.00  | 100.00%        |
|      | <b>Total Financial Services</b>                      | <b>0.00</b>      | <b>0.00</b>               | <b>75.00</b>                          | <b>75.00</b>   | <b>100.00%</b> |
|      | <b>Insurance, Licenses &amp;<br/>Regulatory Fees</b> |                  |                           |                                       |  |                |
| 6120 | Computer Licenses                                    | 0.00             | 18,576.00                 | 19,400.00                             | 824.00   | 4.25%          |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

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

|      |  | Current Period<br>Actual | YTD        | Total Budget -<br>Revised | Total Budget<br>Variance -<br>Revised | Percent<br>Total<br>Budget<br>Remaining -<br>Revised |
|------|--|--------------------------|------------|---------------------------|---------------------------------------|--|
| 6340 | Misc Fees                                      | 0.00                     | 0.00       | 400.00                    | 400.00                                | 100.00%  |
| 6342 | Fees - Regulatory                              | 0.00                     | 27,534.12  | 29,500.00                 | 1,965.88                              | 6.66%  |
| 6345 | Property Taxes & Assessments<br>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 &<br>Regulatory Fees | 0.00                     | 150,452.23 | 172,000.00                | 21,547.77                             | 12.53%   |
|      | Legal & Professional                           |                          |            |                           |                                       |  |
| 7318 | Professional & Consulting<br>BMC               | 138,390.00               | 211,163.95 | 140,000.00                | (71,163.95)                           | (50.83)%   |
| 7320 | Professional & Consulting<br>Services          | 378.07                   | 20,815.78  | 57,000.00                 | 36,184.22                             | 63.48%   |
| 7326 | Legal Services                                 | 0.00                     | 952.00     | 2,500.00                  | 1,548.00                              | 61.92%   |
| 7340 | Legal Notifications &<br>Mandated Advertising  | 0.00                     | 0.00       | 500.00                    | 500.00                                | 100.00%  |
|      | Total Legal & Professional                     | 138,768.07               | 232,931.73 | 200,000.00                | (32,931.73)                           | (16.47)%   |
|      | Office/Operations                              |                          |            |                           |                                       |  |
| 6130 | Computer Hardware                              | 0.00                     | 869.98     | 870.00                    | 0.02                                  | 0.00%  |
| 6140 | Computer Software                              | 0.00                     | 0.00       | 1,000.00                  | 1,000.00                              | 100.00%  |
| 7140 | General Supplies & Minor<br>Equipment          | 20.97                    | 532.94     | 2,000.00                  | 1,467.06                              | 73.35%   |
| 7160 | Postage, Shipping & Mail<br>Supplies           | 644.97                   | 5,285.74   | 10,000.00                 | 4,714.26                              | 47.14%   |
| 7180 | Billing Supplies, Forms &<br>Printing          | 821.30                   | 6,745.69   | 14,000.00                 | 7,254.31                              | 51.82%   |
| 7226 | Membership & Dues                              | 1,922.34                 | 4,301.69   | 3,200.00                  | (1,101.69)                            | (34.43)%   |
| 7230 | Misc Small Parts & Supplies                    | 12.85                    | 2,054.60   | 2,000.00                  | (54.60)                               | (2.73)%  |
| 7237 | Process Control & Treatment<br>Supplies        | 1,679.15                 | 4,658.72   | 10,000.00                 | 5,341.28                              | 53.41%   |
| 7239 | Water Treatment Chemicals                      | 1,402.33                 | 8,782.50   | 20,000.00                 | 11,217.50                             | 56.09%   |
| 7249 | Safety Supplies                                | 30.00                    | 551.41     | 1,200.00                  | 648.59                                | 54.05%   |
|      | Total Office/Operations                        | 6,533.91                 | 33,783.27  | 64,270.00                 | 30,486.73                             | 47.44%   |
|      | Other Expense                                  |                          |            |                           |                                       |  |
| 7330 | Misc Operating Expenses                        | 0.00                     | 0.00       | 150.00                    | 150.00                                | 100.00%  |
| 7348 | Water Conservation Program                     | 1,136.85                 | 4,383.35   | 6,000.00                  | 1,616.65                              | 26.94%   |
|      | Total Other Expense                            | 1,136.85                 | 4,383.35   | 6,150.00                  | 1,766.65                              | 28.73%   |
|      | Rent & Utilities                               |                          |            |                           |                                       |  |
| 6000 | Cell Phones                                    | 40.00                    | 1,114.17   | 2,200.00                  | 1,085.83                              | 49.36%   |
| 6025 | Telephone                                      | 827.86                   | 6,279.59   | 12,500.00                 | 6,220.41                              | 49.76%   |
| 8610 | Electric                                       | 11,199.48                | 85,198.52  | 170,000.00                | 84,801.48                             | 49.88%   |
| 8620 | Gas Service                                    | 48.42                    | 87.10      | 250.00                    | 162.90                                | 65.16%   |
| 8630 | Trash Services                                 | 277.89                   | 1,892.55   | 3,300.00                  | 1,407.45                              | 42.65%   |
| 8644 | Disposal Services                              | 0.00                     | 0.00       | 2,600.00                  | 2,600.00                              | 100.00%  |
| 8670 | Street Lighting                                | 63.19                    | 455.63     | 780.00                    | 324.37                                | 41.59%   |
|      | Total Rent & Utilities                         | 12,456.84                | 95,027.56  | 191,630.00                | 96,602.44                             | 50.41%   |
|      | Repairs & Maintenance                          |                          |            |                           |                                       |  |
| 6405 | R & M - Extinguishers                          | 0.00                     | 0.00       | 425.00                    | 425.00                                | 100.00%  |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

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

|   | Current Period<br>Actual | YTD          | Total Budget -<br>Revised | Total Budget<br>Variance -<br>Revised | Percent<br>Total<br>Budget<br>Remaining -<br>Revised |
|---|--------------------------|--------------|---------------------------|---------------------------------------|--|
| 6422 R & M - Hydrants                                     | 0.00                     | 21.44        | 800.00                    | 778.56                                | 97.32%   |
| 6640 R & M - Equip & Other<br>Non-Structural Fixed Assets | 0.00                     | 5,338.43     | 11,000.00                 | 5,661.57                              | 51.47%   |
| 6641 R & M - Wells  | 97.69                    | 1,837.07     | 9,500.00                  | 7,662.93                              | 80.66%   |
| 6750 R & M - Minor Tools &<br>Equipment                   | 0.00                     | 184.01       | 1,200.00                  | 1,015.99                              | 84.67%   |
| 6800 R & M - Grounds &<br>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 &<br>Structures                    | 278.69                   | 401.77       | 15,000.00                 | 14,598.23                             | 97.32%   |
| 7241 R & M - Water Distribution<br>System                 | 3,013.59                 | 6,554.14     | 10,000.00                 | 3,445.86                              | 34.46%   |
| Total Repairs & Maintenance                               | 3,389.97                 | 14,336.86    | 49,825.00                 | 35,488.14                             | 71.23%   |
| Travel & Training   |                          |              |                           |                                       |  |
| 7323 Books, Publications &<br>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                     | 0.00         | 500.00                    | 500.00                                | 100.00%  |
| 8510 Lodging & Meals - Local                              | 0.00                     | 0.00         | 300.00                    | 300.00                                | 100.00%  |
| 8550 Mileage Reimbursement &<br>Parking                   | 0.00                     | 0.00         | 300.00                    | 300.00                                | 100.00%  |
| Total Travel & Training                                   | 0.00                     | 0.00         | 1,950.00                  | 1,950.00                              | 100.00%  |
| Vehicle Maintenance & Repairs                             |                          |              |                           |                                       |  |
| 7006 Tuneup/Oil/Maintenance                               | 137.14                   | 325.09       | 1,200.00                  | 874.91                                | 72.91%   |
| 7211 Misc Fuel & Diesel                                   | 92.57                    | 1,718.11     | 2,000.00                  | 281.89                                | 14.09%   |
| 7220 Gasoline   | 464.30                   | 3,791.77     | 7,000.00                  | 3,208.23                              | 45.83%   |
| 7232 Vehicle Repairs - Parts, Tires<br>& Lubricants       | 35.00                    | 3,548.77     | 4,250.00                  | 701.23                                | 16.50%   |
| Total Vehicle Maintenance &<br>Repairs                    | 729.01                   | 9,383.74     | 14,450.00                 | 5,066.26                              | 35.06%   |
| Total Services & Supplies                                 | 169,310.19               | 590,854.35   | 804,580.00                | 213,725.65                            | 26.56%   |
| Capital Outlay  |                          |              |                           |                                       |  |
| 9006 Infrastructure CIP                                   | 242,341.59               | 1,001,797.31 | 2,871,013.00              | 1,869,215.69                          | 65.11%   |
| Total Capital Outlay                                      | 242,341.59               | 1,001,797.31 | 2,871,013.00              | 1,869,215.69                          | 65.11%   |
| Debt Service  |                          |              |                           |                                       |  |
| 9022 Debt Service - Principal                             | 0.00                     | 202,150.18   | 202,150.18                | 0.00                                  | 0.00%  |
| 9023 Debt Service - Interest &<br>Annual Fee              | 25,782.69                | 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  | 25,782.69                | 263,036.74   | 263,036.74                | 0.00                                  | 0.00%  |
| Reserves  |                          |              |                           |                                       |  |
| 9572 *General Contingency<br>(Operations) Reserve         | 0.00                     | 0.00         | 57,000.00                 | 57,000.00                             | 100.00%  |
| Total Reserves  | 0.00                     | 0.00         | 57,000.00                 | 57,000.00                             | 100.00%  |
| Transfers   |                          |              |                           |                                       |  |
| 9511 Interfund Transfer Out                               | 45,442.24                | 318,095.68   | 545,306.87                | 227,211.19                            | 41.67%   |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

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

|                                | Current Period<br>Actual | YTD                 | Total Budget -<br>Revised | Total Budget<br>Variance -<br>Revised | Percent<br>Total<br>Budget<br>Remaining -<br>Revised |
|--------------------------------|--------------------------|---------------------|---------------------------|---------------------------------------|--|
| Total Transfers                | <u>45,442.24</u>         | <u>318,095.68</u>   | <u>545,306.87</u>         | <u>227,211.19</u>                     | <u>41.67%</u>  |
| Total Expenditures             | <u>563,164.58</u>        | <u>2,768,160.70</u> | <u>5,613,251.61</u>       | <u>2,845,090.91</u>                   | <u>50.69%</u>  |
| Net Revenues over Expenditures | <u>(333,650.05)</u>      | <u>(654,783.88)</u> | <u>(2,140,127.14)</u>     | <u>1,485,343.26</u>                   | <u>(69.40)%</u>                                      |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

600 - 600 - Wastewater

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

|  | Current Period<br>Actual                       | YTD               | Total Budget -<br>Revised | Total Budget<br>Variance -<br>Revised | Percent<br>Total<br>Budget<br>Remaining -<br>Revised |                  |
|--|--|-------------------|---------------------------|---------------------------------------|--|------------------|
|  | <u>          </u>                              | <u>          </u> | <u>          </u>         | <u>          </u>                     | <u>          </u>                                    |                  |
| Revenues                                 |  |                   |                           |                                       |  |                  |
| Service Charges & Fees                   |  |                   |                           |                                       |  |                  |
| 4062                                     | Wastewater Admin Charge                        | 0.00              | 0.00                      | 22,477.66                             | (22,477.66)  | (100.00)%        |
|  | Total Service Charges & Fees                   | <u>0.00</u>       | <u>0.00</u>               | <u>22,477.66</u>                      | <u>(22,477.66)</u>                                   | <u>(100.00)%</u> |
|  | Total Revenues                                 | <u>0.00</u>       | <u>0.00</u>               | <u>22,477.66</u>                      | <u>(22,477.66)</u>                                   | <u>(100.00)%</u> |
| Expenditures                             |  |                   |                           |                                       |  |                  |
| Services & Supplies                      |  |                   |                           |                                       |  |                  |
| Financial Services                       |  |                   |                           |                                       |  |                  |
| 7310                                     | Bank Service Charges                           | 0.00              | 1,980.00                  | 1,996.00                              | 16.00  | 0.80%            |
|  | Total Financial Services                       | <u>0.00</u>       | <u>1,980.00</u>           | <u>1,996.00</u>                       | <u>16.00</u>   | <u>0.80%</u>     |
| Insurance, Licenses &<br>Regulatory Fees |  |                   |                           |                                       |  |                  |
| 6343                                     | Lien & Notary Fees                             | 0.00              | 30.00                     | 35.00                                 | 5.00   | 14.29%           |
| 6345                                     | Property Taxes & Assessments<br>Costs          | <u>0.00</u>       | <u>276.58</u>             | <u>270.00</u>                         | <u>(6.58)</u>  | <u>(2.44)%</u>   |
|  | Total Insurance, Licenses &<br>Regulatory Fees | <u>0.00</u>       | <u>306.58</u>             | <u>305.00</u>                         | <u>(1.58)</u>  | <u>(0.52)%</u>   |
| Legal & Professional                     |  |                   |                           |                                       |  |                  |
| 7320                                     | Professional & Consulting<br>Services          | 3,293.67          | 12,833.87                 | 16,336.47                             | 3,502.60   | 21.44%           |
|  | Total Legal & Professional                     | <u>3,293.67</u>   | <u>12,833.87</u>          | <u>16,336.47</u>                      | <u>3,502.60</u>                                      | <u>21.44%</u>    |
|  | Total Services & Supplies                      | <u>3,293.67</u>   | <u>15,120.45</u>          | <u>18,637.47</u>                      | <u>3,517.02</u>                                      | <u>18.87%</u>    |
| Transfers                                |  |                   |                           |                                       |  |                  |
| 9511                                     | Interfund Transfer Out                         | 320.01            | 2,240.07                  | 3,840.19                              | 1,600.12   | 41.67%           |
|  | Total Transfers                                | <u>320.01</u>     | <u>2,240.07</u>           | <u>3,840.19</u>                       | <u>1,600.12</u>                                      | <u>41.67%</u>    |
|  | Total Expenditures                             | <u>3,613.68</u>   | <u>17,360.52</u>          | <u>22,477.66</u>                      | <u>5,117.14</u>                                      | <u>22.77%</u>    |
|  | Net Revenues over Expenditures                 | <u>(3,613.68)</u> | <u>(17,360.52)</u>        | <u>0.00</u>                           | <u>(17,360.52)</u>                                   | <u>0.00%</u>     |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

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

|                                | Current Period<br>Actual | YTD          | Total Budget -<br>Revised | Total Budget<br>Variance -<br>Revised | Percent<br>Total<br>Budget<br>Remaining -<br>Revised |
|--------------------------------|--------------------------|--------------|---------------------------|---------------------------------------|--|
| <b>Revenues</b>                |                          |              |                           |                                       |  |
| Property Taxes                 |                          |              |                           |                                       |  |
| 4035                           | 338,857.36               | 582,393.97   | 0.00                      | 582,393.97                            | 0.00%  |
|                                | 338,857.36               | 582,393.97   | 0.00                      | 582,393.97                            | 0.00%  |
| Other Revenues                 |                          |              |                           |                                       |  |
| 4928                           | 0.00                     | 35.00        | 0.00                      | 35.00                                 | 0.00%  |
|                                | 0.00                     | 35.00        | 0.00                      | 35.00                                 | 0.00%  |
| Use of Money & Property        |                          |              |                           |                                       |  |
| 4510                           | 4,239.12                 | 33,733.05    | 0.00                      | 33,733.05                             | 0.00%  |
|                                | 4,239.12                 | 33,733.05    | 0.00                      | 33,733.05                             | 0.00%  |
|                                | 343,096.48               | 616,162.02   | 0.00                      | 616,162.02                            | 0.00%  |
| <b>Expenditures</b>            |                          |              |                           |                                       |  |
| Debt Service                   |                          |              |                           |                                       |  |
| 9022                           | 0.00                     | 705,000.00   | 0.00                      | (705,000.00)                          | 0.00%  |
| 9023                           | 0.00                     | 156,537.50   | 0.00                      | (156,537.50)                          | 0.00%  |
|                                | 0.00                     | 861,537.50   | 0.00                      | (861,537.50)                          | 0.00%  |
|                                | 0.00                     | 861,537.50   | 0.00                      | (861,537.50)                          | 0.00%  |
| Net Revenues over Expenditures | 343,096.48               | (245,375.48) | 0.00                      | (245,375.48)                          | 0.00%  |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

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

|                                    | Current Period<br>Actual                   | YTD              | Total Budget -<br>Revised | Total Budget<br>Variance -<br>Revised | Percent<br>Total<br>Budget<br>Remaining -<br>Revised |
|------------------------------------|--|------------------|---------------------------|---------------------------------------|--|
| <b>Revenues</b>                    |  |                  |                           |                                       |  |
| <b>Other Revenues</b>              |  |                  |                           |                                       |  |
| 4800                               | Franchise Revenues                         | 64,723.55        | 212,587.32                | 419,750.00                            | (207,162.68) (49.35)%                                |
| 4930                               | Other Revenue                              | 0.00             | 703.20                    | 0.00                                  | 703.20 0.00%   |
|                                    | <b>Total Other Revenues</b>                | <b>64,723.55</b> | <b>213,290.52</b>         | <b>419,750.00</b>                     | <b>(206,459.48) (49.19)%</b>                         |
| <b>Use of Money &amp; Property</b> |  |                  |                           |                                       |  |
| 4510                               | Investment Income on funds                 | 1,651.13         | 13,644.21                 | 15,000.00                             | (1,355.79) (9.04)%                                   |
|                                    | <b>Total Use of Money &amp; Property</b>   | <b>1,651.13</b>  | <b>13,644.21</b>          | <b>15,000.00</b>                      | <b>(1,355.79) (9.04)%</b>                            |
|                                    | <b>Total Revenues</b>                      | <b>66,374.68</b> | <b>226,934.73</b>         | <b>434,750.00</b>                     | <b>(207,815.27) (47.80)%</b>                         |
| <b>Expenditures</b>                |  |                  |                           |                                       |  |
| <b>Services &amp; Supplies</b>     |  |                  |                           |                                       |  |
| <b>Legal &amp; Professional</b>    |  |                  |                           |                                       |  |
| 7320                               | Professional & Consulting Services         | 64.30            | 1,606.29                  | 8,000.00                              | 6,393.71 79.92%                                      |
| 7326                               | Legal Services                             | 0.00             | 0.00                      | 2,000.00                              | 2,000.00 100.00%                                     |
| 7340                               | Legal Notifications & Mandated Advertising | 0.00             | 0.00                      | 500.00                                | 500.00 100.00%                                       |
|                                    | <b>Total Legal &amp; Professional</b>      | <b>64.30</b>     | <b>1,606.29</b>           | <b>10,500.00</b>                      | <b>8,893.71 84.70%</b>                               |
| <b>Office/Operations</b>           |  |                  |                           |                                       |  |
| 7140                               | General Supplies & Minor Equipment         | 0.00             | 0.00                      | 500.00                                | 500.00 100.00%                                       |
| 7160                               | Postage, Shipping & Mail Supplies          | 0.00             | 306.45                    | 1,500.00                              | 1,193.55 79.57%                                      |
| 7230                               | Misc Small Parts & Supplies                | 0.00             | 0.00                      | 500.00                                | 500.00 100.00%                                       |
|                                    | <b>Total Office/Operations</b>             | <b>0.00</b>      | <b>306.45</b>             | <b>2,500.00</b>                       | <b>2,193.55 87.74%</b>                               |
| <b>Other Expense</b>               |  |                  |                           |                                       |  |
| 7330                               | Misc Operating Expenses                    | 0.00             | 0.00                      | 500.00                                | 500.00 100.00%                                       |
| 7345                               | Outreach- Program Give-away Items          | 206.25           | 2,285.70                  | 4,500.00                              | 2,214.30 49.21%                                      |
| 7346                               | Promotional Expenses - Event               | 0.00             | 0.00                      | 1,000.00                              | 1,000.00 100.00%                                     |
|                                    | <b>Total Other Expense</b>                 | <b>206.25</b>    | <b>2,285.70</b>           | <b>6,000.00</b>                       | <b>3,714.30 61.91%</b>                               |
| <b>Travel &amp; Training</b>       |  |                  |                           |                                       |  |
| 7324                               | Education & Training Fees                  | 0.00             | 0.00                      | 1,000.00                              | 1,000.00 100.00%                                     |
| 8475                               | Training Materials                         | 0.00             | 0.00                      | 250.00                                | 250.00 100.00%                                       |
| 8550                               | Mileage Reimbursement & Parking            | 0.00             | 0.00                      | 250.00                                | 250.00 100.00%                                       |
|                                    | <b>Total Travel &amp; Training</b>         | <b>0.00</b>      | <b>0.00</b>               | <b>1,500.00</b>                       | <b>1,500.00 100.00%</b>                              |
|                                    | <b>Total Services &amp; Supplies</b>       | <b>270.55</b>    | <b>4,198.44</b>           | <b>20,500.00</b>                      | <b>16,301.56 79.52%</b>                              |
| <b>Debt Service</b>                |  |                  |                           |                                       |  |
| 8952                               | Amortization of franchise asset            | 10,000.00        | 70,000.00                 | 120,000.00                            | 50,000.00 41.67%                                     |
|                                    | <b>Total Debt Service</b>                  | <b>10,000.00</b> | <b>70,000.00</b>          | <b>120,000.00</b>                     | <b>50,000.00 41.67%</b>                              |
| <b>Reserves</b>                    |  |                  |                           |                                       |  |
| 9572                               | *General Contingency (Operations) Reserve  | 0.00             | 0.00                      | 100,000.00                            | 100,000.00 100.00%                                   |
|                                    | <b>Total Reserves</b>                      | <b>0.00</b>      | <b>0.00</b>               | <b>100,000.00</b>                     | <b>100,000.00 100.00%</b>                            |
| <b>Transfers</b>                   |  |                  |                           |                                       |  |
| 9511                               | Interfund Transfer Out                     | 7,040.35         | 49,282.45                 | 84,484.16                             | 35,201.71 41.67%                                     |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

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

|                                | Current Period<br>Actual | YTD               | Total Budget -<br>Revised | Total Budget<br>Variance -<br>Revised | Percent<br>Total<br>Budget<br>Remaining -<br>Revised |
|--------------------------------|--------------------------|-------------------|---------------------------|---------------------------------------|--|
|                                | <u>          </u>        | <u>          </u> | <u>          </u>         | <u>          </u>                     | <u>          </u>                                    |
| Total Transfers                | <u>7,040.35</u>          | <u>49,282.45</u>  | <u>84,484.16</u>          | <u>35,201.71</u>                      | <u>41.67%</u>  |
| Total Expenditures             | <u>17,310.90</u>         | <u>123,480.89</u> | <u>324,984.16</u>         | <u>201,503.27</u>                     | <u>62.00%</u>  |
| Net Revenues over Expenditures | <u>49,063.78</u>         | <u>103,453.84</u> | <u>109,765.84</u>         | <u>(6,312.00)</u>                     | <u>(5.75)%</u>                                       |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

800 - 800 - Drainage

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

|  | Current Period<br>Actual                               | YTD              | Total Budget -<br>Revised | Total Budget<br>Variance -<br>Revised | Percent<br>Total<br>Budget<br>Remaining -<br>Revised |
|--|--|------------------|---------------------------|---------------------------------------|--|
| <b>Revenues</b>                                  |  |                  |                           |                                       |  |
| <b>Property Taxes</b>                            |  |                  |                           |                                       |  |
| 4034   | Property Tax Revenue from Water                        | 0.00             | 0.00                      | 70,000.00                             | (70,000.00) (100.00)%                                |
| 4035   | Property Taxes   | 15,334.99        | 26,944.14                 | 46,893.00                             | (19,948.86) (42.54)%                                 |
|  | <b>Total Property Taxes</b>                            | <b>15,334.99</b> | <b>26,944.14</b>          | <b>116,893.00</b>                     | <b>(89,948.86) (76.95)%</b>                          |
| <b>Special Taxes &amp; Assessments</b>           |  |                  |                           |                                       |  |
| 4400   | Drainage Assessments                                   | 32,679.00        | 55,176.00                 | 95,136.00                             | (39,960.00) (42.00)%                                 |
|  | <b>Total Special Taxes &amp; Assessments</b>           | <b>32,679.00</b> | <b>55,176.00</b>          | <b>95,136.00</b>                      | <b>(39,960.00) (42.00)%</b>                          |
| <b>Other Revenues</b>                            |  |                  |                           |                                       |  |
| 4040   | Refunds  | 0.00             | 62,636.11                 | 0.00                                  | 62,636.11 0.00%                                      |
| 4935   | Sale-Specs/Plans & Non_Capital Items                   | 5.50             | 138.00                    | 0.00                                  | 138.00 0.00%   |
|  | <b>Total Other Revenues</b>                            | <b>5.50</b>      | <b>62,774.11</b>          | <b>0.00</b>                           | <b>62,774.11 0.00%</b>                               |
| <b>Use of Money &amp; Property</b>               |  |                  |                           |                                       |  |
| 4510   | Investment Income on funds                             | 1,152.49         | 9,184.65                  | 12,000.00                             | (2,815.35) (23.46)%                                  |
|  | <b>Total Use of Money &amp; Property</b>               | <b>1,152.49</b>  | <b>9,184.65</b>           | <b>12,000.00</b>                      | <b>(2,815.35) (23.46)%</b>                           |
|  | <b>Total Revenues</b>                                  | <b>49,171.98</b> | <b>154,078.90</b>         | <b>224,029.00</b>                     | <b>(69,950.10) (31.22)%</b>                          |
| <b>Expenditures</b>                              |  |                  |                           |                                       |  |
| <b>Personnel</b>                                 |  |                  |                           |                                       |  |
| <b>Salaries/Wages</b>                            |  |                  |                           |                                       |  |
| 8045   | Overtime Pay   | 0.00             | 327.83                    | 200.00                                | (127.83) (63.91)%                                    |
| 8054   | Salaries & Wages - Regular                             | 0.00             | 8,428.33                  | 15,000.00                             | 6,571.67 43.81%                                      |
|  | <b>Total Salaries/Wages</b>                            | <b>0.00</b>      | <b>8,756.16</b>           | <b>15,200.00</b>                      | <b>6,443.84 42.39%</b>                               |
|  | <b>Total Personnel</b>                                 | <b>0.00</b>      | <b>8,756.16</b>           | <b>15,200.00</b>                      | <b>6,443.84 42.39%</b>                               |
| <b>Services &amp; Supplies</b>                   |  |                  |                           |                                       |  |
| <b>Equipment &amp; Tools</b>                     |  |                  |                           |                                       |  |
| 6390   | Equipment  | 0.00             | 0.00                      | 500.00                                | 500.00 100.00%                                       |
| 7242   | Minor Tools, Accessories & Field Machines              | 0.00             | 367.32                    | 1,000.00                              | 632.68 63.27%  |
|  | <b>Total Equipment &amp; Tools</b>                     | <b>0.00</b>      | <b>367.32</b>             | <b>1,500.00</b>                       | <b>1,132.68 75.51%</b>                               |
| <b>Insurance, Licenses &amp; Regulatory Fees</b> |  |                  |                           |                                       |  |
| 6342   | Fees - Regulatory                                      | 0.00             | 7,279.00                  | 8,100.00                              | 821.00 10.14%  |
| 6345   | Property Taxes & Assessments Costs                     | 0.00             | 438.56                    | 1,500.00                              | 1,061.44 70.76%                                      |
| 7325   | Insurance  | 0.00             | 775.53                    | 1,225.00                              | 449.47 36.69%  |
|  | <b>Total Insurance, Licenses &amp; Regulatory Fees</b> | <b>0.00</b>      | <b>8,493.09</b>           | <b>10,825.00</b>                      | <b>2,331.91 21.54%</b>                               |
| <b>Legal &amp; Professional</b>                  |  |                  |                           |                                       |  |
| 7320   | Professional & Consulting Services                     | 48.42            | 1,420.22                  | 5,000.00                              | 3,579.78 71.60%                                      |
| 7326   | Legal Services   | 0.00             | 0.00                      | 6,000.00                              | 6,000.00 100.00%                                     |
|  | <b>Total Legal &amp; Professional</b>                  | <b>48.42</b>     | <b>1,420.22</b>           | <b>11,000.00</b>                      | <b>9,579.78 87.09%</b>                               |
| <b>Office/Operations</b>                         |  |                  |                           |                                       |  |
| 7230   | Misc Small Parts & Supplies                            | 0.00             | 188.18                    | 550.00                                | 361.82 65.79%  |
| 7249   | Safety Supplies  | 0.00             | 0.00                      | 500.00                                | 500.00 100.00%                                       |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

800 - 800 - Drainage

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

|   | Current Period<br>Actual | YTD       | Total Budget -<br>Revised | Total Budget<br>Variance -<br>Revised | Percent<br>Total<br>Budget<br>Remaining -<br>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                     | 507.60    | 1,350.00                  | 842.40                                | 62.40%   |
| 6025 Telephone  | 32.05                    | 222.40    | 350.00                    | 127.60                                | 36.46%   |
| 8610 Electric   | (83.80)                  | 876.67    | 1,500.00                  | 623.33                                | 41.56%   |
| 8670 Street Lighting                                      | 113.00                   | 810.27    | 1,300.00                  | 489.73                                | 37.67%   |
| Total Rent & Utilities                                    | 61.25                    | 2,416.94  | 4,500.00                  | 2,083.06                              | 46.29%   |
| Repairs & Maintenance                                     |                          |           |                           |                                       |  |
| 6405 R & M - Extinguishers                                | 0.00                     | 0.00      | 50.00                     | 50.00                                 | 100.00%  |
| 6640 R & M - Equip & Other<br>Non-Structural Fixed Assets | 0.00                     | 1,460.28  | 4,000.00                  | 2,539.72                              | 63.49%   |
| 6750 R & M - Minor Tools &<br>Equipment                   | 2,646.13                 | 2,646.13  | 3,000.00                  | 353.87                                | 11.80%   |
| 6800 R & M - Grounds &<br>Collection Systems              | 0.00                     | 342.85    | 1,500.00                  | 1,157.15                              | 77.14%   |
| 6900 R & M - Buildings &<br>Structures                    | 0.00                     | 0.00      | 1,000.00                  | 1,000.00                              | 100.00%  |
| Total Repairs & Maintenance                               | 2,646.13                 | 4,449.26  | 9,550.00                  | 5,100.74                              | 53.41%   |
| Vehicle Maintenance & Repairs                             |                          |           |                           |                                       |  |
| 7211 Misc Fuel & Diesel                                   | 23.14                    | 429.53    | 1,000.00                  | 570.47                                | 57.05%   |
| 7220 Gasoline   | 116.08                   | 947.95    | 2,000.00                  | 1,052.05                              | 52.60%   |
| Total Vehicle Maintenance &<br>Repairs                    | 139.22                   | 1,377.48  | 3,000.00                  | 1,622.52                              | 54.08%   |
| Total Services & Supplies                                 | 2,895.02                 | 18,712.49 | 41,725.00                 | 23,012.51                             | 55.15%   |
| Capital Outlay  |                          |           |                           |                                       |  |
| 9006 Infrastructure CIP                                   | 83.84                    | 83.84     | 70,000.00                 | 69,916.16                             | 99.88%   |
| Total Capital Outlay                                      | 83.84                    | 83.84     | 70,000.00                 | 69,916.16                             | 99.88%   |
| Debt Service  |                          |           |                           |                                       |  |
| 2491 Internal Loan Due Water-500                          | 5,003.77                 | 34,637.99 | 59,938.45                 | 25,300.46                             | 42.21%   |
| 9023 Debt Service - Interest &<br>Annual Fee              | 529.64                   | 4,095.88  | 6,462.47                  | 2,366.59                              | 36.62%   |
| Total Debt Service  | 5,533.41                 | 38,733.87 | 66,400.92                 | 27,667.05                             | 41.67%   |
| Transfers   |                          |           |                           |                                       |  |
| 9511 Interfund Transfer Out                               | 1,600.08                 | 11,200.56 | 19,200.95                 | 8,000.39                              | 41.67%   |
| Total Transfers   | 1,600.08                 | 11,200.56 | 19,200.95                 | 8,000.39                              | 41.67%   |
| Total Expenditures  | 10,112.35                | 77,486.92 | 212,526.87                | 135,039.95                            | 63.54%   |
| Net Revenues over Expenditures                            | 39,059.63                | 76,591.98 | 11,502.13                 | 65,089.85                             | 565.89%  |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

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

|                         | Current Period<br>Actual           | YTD        | Total Budget -<br>Revised | Total Budget<br>Variance -<br>Revised | Percent<br>Total<br>Budget<br>Remaining -<br>Revised |          |
|-------------------------|------------------------------------|------------|---------------------------|---------------------------------------|--|----------|
| <b>Revenues</b>         |                                    |            |                           |                                       |  |          |
| Property Taxes          |                                    |            |                           |                                       |  |          |
| 4034                    | Property Tax Revenue from Water    | 100,000.00 | 100,000.00                | 100,000.00                            | 0.00   | 0.00%    |
|                         | Total Property Taxes               | 100,000.00 | 100,000.00                | 100,000.00                            | 0.00   | 0.00%    |
| Use of Money & Property |                                    |            |                           |                                       |  |          |
| 4510                    | Investment Income on funds         | 578.69     | 6,859.57                  | 10,000.00                             | (3,140.43)   | (31.40)% |
| 4511                    | Unrealized Change in Value         | 0.00       | 392.96                    | 0.00                                  | 392.96   | 0.00%    |
|                         | Total Use of Money & Property      | 578.69     | 7,252.53                  | 10,000.00                             | (2,747.47)   | (27.47)% |
|                         | Total Revenues                     | 100,578.69 | 107,252.53                | 110,000.00                            | (2,747.47)   | (2.50)%  |
| <b>Expenditures</b>     |                                    |            |                           |                                       |  |          |
| Services & Supplies     |                                    |            |                           |                                       |  |          |
| Legal & Professional    |                                    |            |                           |                                       |  |          |
| 7320                    | Professional & Consulting Services | 27.00      | 529.80                    | 23,500.00                             | 22,970.20  | 97.75%   |
| 7326                    | Legal Services                     | 0.00       | 7,448.00                  | 10,000.00                             | 2,552.00   | 25.52%   |
|                         | Total Legal & Professional         | 27.00      | 7,977.80                  | 33,500.00                             | 25,522.20  | 76.19%   |
| 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          | 27.00      | 7,977.80                  | 33,600.00                             | 25,622.20  | 76.26%   |
| Capital Outlay          |                                    |            |                           |                                       |  |          |
| 9006                    | Infrastructure CIP                 | 0.00       | 26,500.00                 | 26,500.00                             | 0.00   | 0.00%    |
|                         | Total Capital Outlay               | 0.00       | 26,500.00                 | 26,500.00                             | 0.00   | 0.00%    |
| Transfers               |                                    |            |                           |                                       |  |          |
| 9511                    | Interfund Transfer Out             | 1,280.06   | 8,960.42                  | 15,360.76                             | 6,400.34   | 41.67%   |
|                         | Total Transfers                    | 1,280.06   | 8,960.42                  | 15,360.76                             | 6,400.34   | 41.67%   |
|                         | Total Expenditures                 | 1,307.06   | 43,438.22                 | 75,460.76                             | 32,022.54  | 42.44%   |
|                         | Net Revenues over Expenditures     | 99,271.63  | 63,814.31                 | 34,539.24                             | 29,275.07  | 84.76%   |

# CASH FLOW SUMMARY FY 25/26

|              | 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            |
| 100          | \$ 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          | \$ 42,494.33            | \$ 39,821.65            | \$ 40,092.53            | \$ 38,438.42            | \$ 39,205.74            | \$ 39,846.32            | \$ 40,502.62            | \$ 41,205.43            |
| 301          | \$ 7,264,714.84         | \$ 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          | \$ 3,047.04             | \$ 1,533.67             | \$ 1,453.55             | \$ 940.12               | \$ 1,280.29             | \$ 3,238.00             | \$ 3,721.56             | \$ 4,299.35             |
| 500          | \$ 3,742,110.99         | \$ 4,047,087.66         | \$ 4,002,456.89         | \$ 3,766,072.79         | \$ 3,638,487.47         | \$ 3,966,234.95         | \$ 4,173,416.34         | \$ 4,332,133.39         |
| 600          | \$ 17,424.12            | \$ 17,744.13            | \$ 21,992.43            | \$ 24,764.77            | \$ 30,603.27            | \$ 30,923.28            | \$ 31,307.02            | \$ 34,816.61            |
| 602          | \$ 1,910,029.99         | \$ 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          | \$ 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          | \$ 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          | \$ 352,167.94           | \$ 252,896.22           | \$ 252,835.22           | \$ 254,567.37           | \$ 283,772.10           | \$ 286,815.65           | \$ 286,644.00           | \$ 294,916.23           |
| <b>Total</b> | <b>\$ 14,777,825.26</b> | <b>\$ 14,469,678.01</b> | <b>\$ 14,302,581.25</b> | <b>\$ 13,869,666.82</b> | <b>\$ 12,988,952.96</b> | <b>\$ 14,180,560.64</b> | <b>\$ 14,393,646.94</b> | <b>\$ 14,442,797.88</b> |

|      | % Change from Prior Month |
|------|---------------------------|
| Fund | %                         |
| 100  | 7.27%                     |
| 200  | 6.71%                     |
| 301  | 0.95%                     |
| 400  | 98.68%                    |
| 500  | -7.54%                    |
| 600  | -1.80%                    |
| 602  | 21.90%                    |
| 650  | 7.55%                     |
| 800  | 7.07%                     |
| 900  | 39.25%                    |

| Fund         | Cash Summary            | Reserves     | Unassigned Cash |
|--------------|-------------------------|--------------|-----------------|
| 100          | \$ 174,821.01           | 49,900.00    | 124,921.01      |
| 105          | \$ 9,353.02             | -            | 9,353.02        |
| 200          | \$ 42,494.33            | 8,000.00     | 34,494.33       |
| 301          | \$ 7,264,714.84         | 5,000,870.84 | 2,263,844.00    |
| 400          | \$ 3,047.04             | -            | 3,047.04        |
| 500          | \$ 3,742,110.99         | 3,316,682.37 | 425,428.62      |
| 600          | \$ 17,424.12            | 102,948.71   | (85,524.59)     |
| 602          | \$ 1,910,029.99         | -            | 1,910,029.99    |
| 650          | \$ 709,111.13           | 100,000.00   | 609,111.13      |
| 800          | \$ 561,903.87           | 65,000.00    | 496,903.87      |
| 900          | \$ 352,167.94           | 198,879.18   | 153,288.76      |
| <b>Total</b> | <b>\$ 14,787,178.28</b> |              |                 |

| Average Cash Flow Summary 2025/2026 |                         | Average Cash Flow Summary 2024/2025 |                         |
|-------------------------------------|-------------------------|-------------------------------------|-------------------------|
| 100                                 | \$ 175,402.01           | 100                                 | \$ 186,028.28           |
| 200                                 | \$ 40,057.37            | 200                                 | \$ 38,902.32            |
| 301                                 | \$ 6,891,706.96         | 301                                 | \$ 5,315,382.83         |
| 400                                 | \$ 2,173.46             | 400                                 | \$ 2,715.61             |
| 500                                 | \$ 3,905,123.87         | 500                                 | \$ 4,438,508.34         |
| 600                                 | \$ 24,965.57            | 600                                 | \$ 31,401.19            |
| 602                                 | \$ 1,696,539.51         | 602                                 | \$ 1,753,990.26         |
| 650                                 | \$ 626,419.00           | 650                                 | \$ 449,280.89           |
| 800                                 | \$ 496,642.73           | 800                                 | \$ 363,415.61           |
| 900                                 | \$ 281,385.50           | 900                                 | \$ 335,832.30           |
| <b>TOTAL</b>                        | <b>\$ 14,140,415.98</b> | <b>TOTAL</b>                        | <b>\$ 12,915,457.63</b> |

| Prior Month - Dec 2025 |                         |
|------------------------|-------------------------|
| Fund                   | Cash Summary            |
| 100                    | \$ 162,974.33           |
| 105                    | \$ 9,353.02             |
| 200                    | \$ 39,821.65            |
| 301                    | \$ 7,196,572.65         |
| 400                    | \$ 1,533.67             |
| 500                    | \$ 4,047,087.66         |
| 600                    | \$ 17,744.13            |
| 602                    | \$ 1,566,933.51         |
| 650                    | \$ 659,307.19           |
| 800                    | \$ 524,807.00           |
| 900                    | \$ 252,896.22           |
| <b>Total</b>           | <b>\$ 14,479,031.03</b> |

## Balance Sheet 1.31.26

Current Period  
Balance

## ASSETS

## CURRENT ASSETS

## Cash in Bank

|                                   |      |              |
|-----------------------------------|------|--------------|
| Change Fund                       | 0999 |              |
| 100 - Administration              | 100  | 200.00       |
| 500 - Water                       | 500  | 200.00       |
| Petty Cash                        | 1000 |              |
| 100 - Administration              | 100  | 300.00       |
| LAIF Investments                  | 1011 |              |
| 301 - Fire                        | 301  | 1,751,931.54 |
| 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  | 36,024.33    |
| Low Income Sewer Connection Money | 105  | 9,353.02     |
| 200 - Bayridge                    | 200  | 20,504.34    |
| 301 - Fire                        | 301  | 186,757.42   |
| 400 - Vista de Oro                | 400  | 3,047.04     |
| 500 - Water                       | 500  | 10,277.09    |
| 600 - Wastewater                  | 600  | (85,369.57)  |
| Wastewater Fiduciary Fund         | 602  | 25.98        |
| 650 - Solid Waste                 | 650  | 28,311.81    |
| 800 - Drainage                    | 800  | 29,360.68    |
| 900 - Parks & Recreation          | 900  | 100,105.82   |
| Payroll Account (contra to 2998)  | 1013 |              |
| 100 - Administration              | 100  | 3,712.58     |
| 301 - Fire                        | 301  | 2,330.91     |
| 500 - Water                       | 500  | 897.47       |
| Rabobank-Bankruptcy Disbursement  | 1017 |              |
| 600 - Wastewater                  | 600  | 102,793.69   |
| Mechanics Money Market            | 1040 |              |
| 100 - Administration              | 100  | 21,989.99    |
| 200 - Bayridge                    | 200  | 21,989.99    |
| 301 - Fire                        | 301  | 560,683.90   |
| 500 - Water                       | 500  | 200,935.34   |
| 650 - Solid Waste                 | 650  | 80,471.33    |
| 800 - Drainage                    | 800  | 80,471.34    |
| CAMP Investments                  | 1042 |              |
| 301 - Fire                        | 301  | 297,168.83   |
| 500 - Water                       | 500  | 82,554.09    |
| 650 - Solid Waste                 | 650  | 350,052.06   |
| 800 - Drainage                    | 800  | 195,537.44   |
| 900 - Parks & Recreation          | 900  | 134,260.03   |
| US Bank - Investments             | 1045 |              |
| 100 - Administration              | 100  | 112,594.11   |

|  |      |               |
|--|------|---------------|
| 301 - Fire   | 301  | 4,465,842.24  |
| 500 - Water  | 500  | 3,190,556.22  |
| 900 - Parks & Recreation                               | 900  | 112,594.11    |
| US Bank - WW Bond Prepayment                           | 1070 |               |
| Wastewater Fiduciary Fund                              | 602  | 9,197.47      |
| US Bank - WW Bond Redemption (New)                     | 1072 |               |
| Wastewater Fiduciary Fund                              | 602  | 836,016.65    |
| US Bank - WW Bond Reserve (New)                        | 1073 |               |
| Wastewater Fiduciary Fund                              | 602  | 1,064,789.89  |
| Total Cash in Bank                                     |      | 14,787,178.28 |
| Due From Others  |      |               |
| Due From Drainage                                      | 1480 |               |
| 500 - Water  | 500  | 136,863.63    |
| Total Due From Others                                  |      | 136,863.63    |
| Accounts Receivable                                    |      |               |
| Accounts Receivable                                    | 1080 |               |
| 301 - Fire   | 301  | (18.00)       |
| 500 - Water  | 500  | 235,688.28    |
| 650 - Solid Waste                                      | 650  | 2,300.93      |
| Unbilled A/R   | 1085 |               |
| 500 - Water  | 500  | 290,223.70    |
| Grants Receivable                                      | 1086 |               |
| 800 - Drainage   | 800  | 62,636.11     |
| Total Accounts Receivable                              |      | 590,831.02    |
| Accrued Inventory On Hand                              |      |               |
| Inventory  | 1100 |               |
| 500 - Water  | 500  | 60,359.34     |
| Total Accrued Inventory On Hand                        |      | 60,359.34     |
| Total CURRENT ASSETS                                   |      | 15,575,232.27 |
| 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 & Improvements | 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 &<br>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 Depecciation-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  | 746,772.00     |
| Total Cash Suspense                                   |      | 747,672.00     |
| Total OTHER ASSETS                                    |      | 747,672.00     |
| 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-<br>Comp Leave | 1998 |                |
| 100 - Administration                                  | 100  | 77,694.23      |
| Total Other Assets                                    |      | 463,989.23     |
| Total ASSETS  |      | 29,108,732.13  |
| LIABILITIES & EQUITY                                  |      |                |
| CURRENT LIABILITIES                                   |      |                |
| Accounts Payable                                      |      |                |
| Vendor Payable (Control Account)                      | 2000 |                |
| 100 - Administration                                  | 100  | 6,585.31       |
| 200 - Bayridge  | 200  | 22.72          |
| 301 - Fire  | 301  | 3,206.08       |
| 400 - Vista de Oro                                    | 400  | 22.72          |
| 500 - Water   | 500  | 80,134.33      |
| 600 - Wastewater                                      | 600  | 22.72          |
| 650 - Solid Waste                                     | 650  | 108.45         |
| 800 - Drainage  | 800  | 322.48         |

|                                     |      |            |
|-------------------------------------|------|------------|
| 900 - Parks & Recreation            | 900  | 1,064.00   |
| Total Accounts Payable              |      | 91,488.81  |
| Current Payroll Liabilities         |      |            |
| Wage Garnishment                    | 2005 |            |
| 100 - Administration                | 100  | 17.50      |
| 500 - Water                         | 500  | (17.50)    |
| CA Income Tax Withholding           | 2011 |            |
| 100 - Administration                | 100  | 0.07       |
| 500 - Water                         | 500  | (0.07)     |
| SDI Payable Employee (EE Only)      | 2012 |            |
| 100 - Administration                | 100  | 0.08       |
| 500 - Water                         | 500  | (0.08)     |
| SLOCEA Dues Payable                 | 2016 |            |
| 100 - Administration                | 100  | 0.05       |
| 500 - Water                         | 500  | (0.05)     |
| AFLAC Voluntary Insurance-Employee  | 2022 |            |
| 500 - Water                         | 500  | (0.09)     |
| Unemployment Ins Liab-Employer (ER) | 2028 |            |
| 100 - Administration                | 100  | 0.01       |
| 500 - Water                         | 500  | (0.01)     |
| 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  | (0.06)     |
| 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  | (243.33)   |
| Vision Plan Liab- Employee          | 2204 |            |
| 100 - Administration                | 100  | (0.41)     |
| 500 - Water                         | 500  | (1.80)     |
| Dental Plan Ins Payable- Employee   | 2205 |            |
| 500 - Water                         | 500  | 0.14       |
| Insurance- AD & D                   | 2211 |            |
| 100 - Administration                | 100  | (2.97)     |
| 500 - Water                         | 500  | (0.10)     |

|  |      |              |
|--|------|--------------|
| Insurance-Work Injury (WI)             | 2212 |              |
| 100 - Administration                   | 100  | (2.98)       |
| 500 - Water                            | 500  | (54.20)      |
| Insurance- LT Disability               | 2213 |              |
| 100 - Administration                   | 100  | (5.47)       |
| 500 - Water                            | 500  | (18.37)      |
| Survivor Premiums-PERS                 | 2214 |              |
| 100 - Administration                   | 100  | 0.12         |
| 500 - Water                            | 500  | (0.12)       |
| Payroll Clearing Account               | 2999 |              |
| 100 - Administration                   | 100  | 2,333.54     |
| Total Current Payroll Liabilities      |      | 562,455.68   |
| 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              |      | 980,867.71   |
| 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  | 626,772.00     |
| Note Payable - State CIEDB-LTD    | 2101 |                |
| 500 - Water                       | 500  | 2,062,615.34   |
| Internal Loan Due Water-500       | 2491 |                |
| 800 - Drainage                    | 800  | 136,863.63     |
| Total Note Payable - Long Term    |      | 2,826,250.97   |
| Accrued Interest Payable          |      |                |
| Accrued Interest Payable          | 2110 |                |
| 500 - Water                       | 500  | 23,591.31      |
| Total Accrued Interest Payable    |      | 23,591.31      |
| Total Long Term Debt              |      | 2,849,842.28   |
| Equity                            |      |                |
| Revenues                          |      |                |
| Property Tax Revenue from Water   | 4034 |                |
| 900 - Parks & Recreation          | 900  | 100,000.00     |
| Other                             |      |                |
| 100 - Administration              | 100  | 473,960.15     |
| 200 - Bayridge                    | 200  | 6,206.26       |
| 301 - Fire                        | 301  | 381,191.80     |
| 400 - Vista de Oro                | 400  | 3,125.84       |
| 500 - Water                       | 500  | 2,113,376.82   |
| Wastewater Fiduciary Fund         | 602  | 616,162.02     |
| 650 - Solid Waste                 | 650  | 226,934.73     |
| 800 - Drainage                    | 800  | 154,078.90     |
| 900 - Parks & Recreation          | 900  | 7,252.53       |
| Total Revenues                    |      | 4,082,289.05   |
| Expenditures                      |      |                |
| 100 - Administration              | 100  | (528,088.30)   |
| 200 - Bayridge                    | 200  | (4,710.42)     |
| 301 - Fire                        | 301  | (389,418.47)   |
| 400 - Vista de Oro                | 400  | (2,591.27)     |
| 500 - Water                       | 500  | (2,672,632.89) |
| 600 - Wastewater                  | 600  | (17,360.52)    |
| Wastewater Fiduciary Fund         | 602  | (861,537.50)   |
| 650 - Solid Waste                 | 650  | (113,416.59)   |
| 800 - Drainage                    | 800  | (43,513.83)    |
| 900 - Parks & Recreation          | 900  | (43,411.22)    |
| Total Expenditures                |      | (4,676,681.01) |
| Equity                            |      |                |
| Septic System Decommision Reserve | 3109 |                |
| 200 - Bayridge                    | 200  | 8,000.00       |
| Prepaid Assessment Reserve        | 3159 |                |

|      |                                     |      |                |
|------|-------------------------------------|------|----------------|
|      | Wastewater Fiduciary Fund           | 602  | 5,948.51       |
|      | Fire Mitigation Fund                | 3161 |                |
|      | 301 - Fire                          | 301  | 135,448.89     |
|      | Wastewater Assessment Reimbursement | 3168 |                |
| Fund | 600 - Wastewater                    | 600  | 102,948.71     |
|      | Fund Balance                        | 3200 |                |
|      | 100 - Administration                | 100  | 168,671.04     |
|      | Low Income Sewer Connection Money   | 105  | 9,353.02       |
|      | 200 - Bayridge                      | 200  | 32,975.77      |
|      | 301 - Fire                          | 301  | 2,268,846.59   |
|      | 400 - Vista de Oro                  | 400  | 2,489.75       |
|      | 500 - Water                         | 500  | 7,953,269.71   |
|      | 600 - Wastewater                    | 600  | 1,358,038.30   |
|      | Wastewater Fiduciary Fund           | 602  | 2,149,456.96   |
|      | 650 - Solid Waste                   | 650  | 494,181.75     |
|      | 800 - Drainage                      | 800  | 311,788.80     |
|      | 900 - Parks & Recreation            | 900  | 88,383.45      |
|      | Bankruptcy Fund Balance             | 3203 |                |
|      | 600 - Wastewater                    | 600  | 58,710.96      |
|      | GFAG- Net Investment in Assets      | 3300 |                |
|      | 100 - Administration                | 100  | 24,226.08      |
|      | 200 - Bayridge                      | 200  | 30,000.12      |
|      | 301 - Fire                          | 301  | 596,541.18     |
|      | 800 - Drainage                      | 800  | 20,388.71      |
|      | GFAG- Accumulated Depreciation      | 3301 |                |
|      | 100 - Administration                | 100  | 84,879.33      |
|      | 200 - Bayridge                      | 200  | 93,040.00      |
|      | 301 - Fire                          | 301  | 1,411,311.46   |
|      | 400 - Vista de Oro                  | 400  | 7,000.00       |
|      | 800 - Drainage                      | 800  | 160,647.22     |
|      | GFAG- Governmental Depreciation     | 3302 |                |
|      | 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                        |      | 15,572,205.28  |
|      | Total LIABILITIES & EQUITY          |      | 29,108,732.13  |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Balance Sheet - Fire Reserves Balance Sheet

As of 1/31/2026

|   |      | <u>Current Period<br/>Balance</u> |
|---|------|-----------------------------------|
| LIABILITIES & EQUITY                                |      |                                   |
| Other Liabilities                                   |      |                                   |
| Other Liabilities                                   |      |                                   |
| Replacement Reserve - Vehicle, Equip & Fire Engines | 3110 | 677,300.02                        |
| General Contingency Reserve                         | 3111 | 673,225.51                        |
| Public Facilities Fees Reserve                      | 3115 | 40,334.00                         |
| Capital Outlay Reserve                              | 3160 | <u>3,474,562.42</u>               |
| Total Other Liabilities                             |      | <u>4,865,421.95</u>               |
| Total Other Liabilities                             |      | 4,865,421.95                      |
| Equity  |      |                                   |
| Equity  |      |                                   |
| Fire Mitigation Fund                                | 3161 | <u>135,448.89</u>                 |
| Total Equity  |      | <u>135,448.89</u>                 |
| Total Equity  |      | <u>135,448.89</u>                 |
| Total LIABILITIES & EQUITY                          |      | <u><u>5,000,870.84</u></u>        |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Balance Sheet - Water Reserve Balance Sheet

As of 1/31/2026

Current Period  
Balance

LIABILITIES & EQUITY

Other Liabilities

Other Liabilities

Replacement Reserve - Vehicle, Equip & Fire Engines

3110 144,644.25

General Contingency Reserve

3111 813,183.00

Capital Outlay Reserve

3160 2,173,855.12

Water Stabilization Reserve

3163 185,000.00

Total Other Liabilities

3,316,682.37

Total Other Liabilities

3,316,682.37

Total LIABILITIES & EQUITY

3,316,682.37

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Balance Sheet - Solid Waste Balance Sheet

As of 1/31/2026

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

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Balance Sheet - Drainage Reserves Balance Sheet

As of 1/31/2026

|                             |      | <u>Current Period<br/>Balance</u> |
|-----------------------------|------|-----------------------------------|
| LIABILITIES & EQUITY        |      |                                   |
| Other Liabilities           |      |                                   |
| Other Liabilities           |      |                                   |
| General Contingency Reserve | 3111 | 10,000.00                         |
| Capital Outlay Reserve      | 3160 | <u>55,000.00</u>                  |
| Total Other Liabilities     |      | <u>65,000.00</u>                  |
| Total Other Liabilities     |      | <u>65,000.00</u>                  |
| Total LIABILITIES & EQUITY  |      | <u><u>65,000.00</u></u>           |

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Balance Sheet - Parks Reserves Balance Sheet

As of 1/31/2026

|                            |      | <u>Current Period<br/>Balance</u> |
|----------------------------|------|-----------------------------------|
| LIABILITIES & EQUITY       |      |                                   |
| Other Liabilities          |      |                                   |
| Other Liabilities          |      |                                   |
| Restricted Park and Rec    | 3090 | <u>198,879.18</u>                 |
| Total Other Liabilities    |      | <u>198,879.18</u>                 |
| Total Other Liabilities    |      | <u>198,879.18</u>                 |
| Total LIABILITIES & EQUITY |      | <u><u>198,879.18</u></u>          |