President
Matthew D. Fourcroy

Vice President
Charles L. Cesena

Directors
Tom Cross
Richard Hubbard
Christine M. Womack

General Manager
Greg Kwolek

District Accountant
Robert Stilts, CPA

Unit Chief
John Owens

Battalion Chief
Joshua Lorenzo

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August 31, 2026

TO: Finance Advisory Committee

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

SUBJECT: **Agenda Item 4 – 08/31/2026 FAC Meeting**
Receive Financial Report for the Period Ending July 31, 2026

STAFF RECOMMENDATION

Staff recommends that the FAC adopt the following motion:

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

DESCRIPTION

The attached are the Statement of Revenues and Expenditures and Balance Sheets for July 2026. Most items that are off are annual charges or have already been mentioned in previous reports. Below are some of the financials of note.

GL	Fund	Description	Explanation
5120	100	Worker Comp Insurance	A Mid-Year adjustment will be made to fix admins. Other Funds Workers Comp is within the annual budget.
6110	100	IT Purchased Services	Annual Fee for District Website
6341	100	LAFCO Fees	A Mid-year Adjustment will be made. District did not receive cost until after the budget was finalized.
6025	301	Telephone	Fire Department switched to Ring Central and to get a 20% savings had to pay annually.
7140	500	General Supplies	Ergonomic Equipment Purchased. SDRMA offers a $1000 loss prevention subsidy which will be applied back to that GL
7345	650	Outreach Program	This is for the One Cool Earth Program in the two elementary schools in Los Osos

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

Attachment

July 2026 Financial Report

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
100 - 100 - Administration
From 7/1/2026 Through 7/31/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Revenues					
	Other Revenues					
4002	Transfer In	84,003.83	84,003.83	1,008,046.00	(924,042.17)	(91.67)%
	Total Other Revenues	84,003.83	84,003.83	1,008,046.00	(924,042.17)	(91.67)%
	Use of Money & Property					
4510	Investment Income on funds	263.50	263.50	1,250.00	(986.50)	(78.92)%
4511	Unrealized Change in Value	(317.98)	(317.98)	0.00	(317.98)	0.00%
	Total Use of Money & Property	(54.48)	(54.48)	1,250.00	(1,304.48)	(104.36)%
	Total Revenues	83,949.35	83,949.35	1,009,296.00	(925,346.65)	(91.68)%
	Expenditures					
	Personnel					
	Salaries/Wages					
7322	Director's Compensation	600.00	600.00	14,500.00	13,900.00	95.86%
8018	Holiday Pay	(119.99)	(119.99)	19,020.00	19,139.99	100.63%
8045	Overtime Pay	0.00	0.00	200.00	200.00	100.00%
8050	Administrative Leave Pay	3,921.20	3,921.20	8,000.00	4,078.80	50.98%
8051	Floating Holiday Pay	0.00	0.00	3,475.00	3,475.00	100.00%
8054	Salaries & Wages - Regular	17,324.49	17,324.49	420,675.00	403,350.51	95.88%
8060	Sick Leave Pay	185.23	185.23	8,650.00	8,464.77	97.86%
8066	Comp Time Used	0.00	0.00	150.00	150.00	100.00%
8081	Vacation Pay	61.90	61.90	55,000.00	54,938.10	99.89%
	Total Salaries/Wages	21,972.83	21,972.83	529,670.00	507,697.17	95.85%
	Payroll Taxes & Benefits					
5020	Social Security Employer	37.20	37.20	1,116.00	1,078.80	96.67%
5030	Life Insurance - ER	32.93	32.93	717.00	684.07	95.41%
5031	Disability Insurance	26.83	26.83	584.00	557.17	95.41%
5032	Employee Assistance Program	14.94	14.94	120.00	105.06	87.55%
5035	AD & D Insurance	7.45	7.45	190.00	182.55	96.08%
5040	LTD Insurance	117.30	117.30	2,538.00	2,420.70	95.38%
5050	Medicare - ER	331.54	331.54	7,700.00	7,368.46	95.69%
5060	Cafeteria Plan - ER	2,707.10	2,707.10	54,381.00	51,673.90	95.02%
5070	Retirement ER - Regular	0.00	0.00	500.00	500.00	100.00%
5071	Retirement ER - Addl Pick-up	375.00	375.00	7,500.00	7,125.00	95.00%
5075	Retirees Medical - ER	162.53	162.53	2,250.00	2,087.47	92.78%
5102	CA Training Tax- ER	0.60	0.60	35.00	34.40	98.29%
5120	Workers Comp Insurance - ER	3,015.47	3,015.47	2,550.00	(465.47)	(18.25)%
5124	Retirement - ER - Tier 2	2,407.34	2,407.34	44,922.00	42,514.66	94.64%
8511	Car Allowance	64.99	64.99	1,200.00	1,135.01	94.58%
	Total Payroll Taxes & Benefits	9,301.22	9,301.22	126,303.00	117,001.78	92.64%
	Employment Services					
5100	Unemployment Insurance - ER	12.00	12.00	500.00	488.00	97.60%
6200	Hiring, Advertising & Other Costs	52.19	52.19	200.00	147.81	73.91%
6230	Medical Exam	0.00	0.00	190.00	190.00	100.00%
	Total Employment Services	64.19	64.19	890.00	825.81	92.79%
	Total Personnel	31,338.24	31,338.24	656,863.00	625,524.76	95.23%
	Services & Supplies					

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
100 - 100 - Administration
From 7/1/2026 Through 7/31/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Clothing & Uniform					
7246	Uniform & Gear	0.00	0.00	200.00	200.00	100.00%
	Total Clothing & Uniform	0.00	0.00	200.00	200.00	100.00%
	Contract Services					
6100	Labor & Support-IT Services	0.00	0.00	9,500.00	9,500.00	100.00%
6110	IT Purchased Services	8,018.50	8,018.50	34,000.00	25,981.50	76.42%
7100	Copier Contract-Maint & Usage	300.30	300.30	3,750.00	3,449.70	91.99%
7255	Security Services	0.00	0.00	500.00	500.00	100.00%
7321	Janitorial Cleaning & Supplies	271.00	271.00	3,450.00	3,179.00	92.14%
7342	Public Meeting Recordings	263.99	263.99	6,000.00	5,736.01	95.60%
	Total Contract Services	8,853.79	8,853.79	57,200.00	48,346.21	84.52%
	Financial Services					
7309	Late Fees	0.00	0.00	200.00	200.00	100.00%
7310	Bank Service Charges	562.30	562.30	7,300.00	6,737.70	92.30%
	Total Financial Services	562.30	562.30	7,500.00	6,937.70	92.50%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	0.00	200.00	200.00	100.00%
6341	LAFCO Fees	29,451.00	29,451.00	24,047.00	(5,404.00)	(22.47)%
6343	Lien & Notary Fees	0.00	0.00	30.00	30.00	100.00%
7325	Insurance	60,078.16	60,078.16	60,156.00	77.84	0.13%
	Total Insurance, Licenses & Regulatory Fees	89,529.16	89,529.16	84,433.00	(5,096.16)	(6.04)%
	Legal & Professional					
7304	Professional Services - ACCTG	2,500.00	2,500.00	60,000.00	57,500.00	95.83%
7305	Auditing Services	0.00	0.00	24,200.00	24,200.00	100.00%
7320	Professional & Consulting Services	0.00	0.00	700.00	700.00	100.00%
7326	Legal Services	0.00	0.00	20,000.00	20,000.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	500.00	500.00	100.00%
7343	Election Expense	0.00	0.00	20,000.00	20,000.00	100.00%
	Total Legal & Professional	2,500.00	2,500.00	125,400.00	122,900.00	98.01%
	Office/Operations					
6121	IT-Supplies & Miscellaneous	29.99	29.99	1,000.00	970.01	97.00%
6130	Computer Hardware	0.00	0.00	1,000.00	1,000.00	100.00%
7140	General Supplies & Minor Equipment	228.56	228.56	8,000.00	7,771.44	97.14%
7160	Postage, Shipping & Mail Supplies	126.45	126.45	2,000.00	1,873.55	93.68%
7226	Membership & Dues	0.00	0.00	10,350.00	10,350.00	100.00%
	Total Office/Operations	385.00	385.00	22,350.00	21,965.00	98.28%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	25.00	25.00	100.00%
8735	Misc Department Admin	0.00	0.00	200.00	200.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 7/1/2026 Through 7/31/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Total Other Expense	0.00	0.00	225.00	225.00	100.00%
	Rent & Utilities					
6000	Cell Phones	98.00	98.00	1,740.00	1,642.00	94.37%
6025	Telephone	154.71	154.71	3,000.00	2,845.29	94.84%
7352	Rent - Offices & Other Structures	3,400.00	3,400.00	40,800.00	37,400.00	91.67%
8610	Electric	346.20	346.20	4,560.00	4,213.80	92.41%
8620	Gas Service	14.79	14.79	700.00	685.21	97.89%
	Total Rent & Utilities	4,013.70	4,013.70	50,800.00	46,786.30	92.10%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	0.00	125.00	125.00	100.00%
	Total Repairs & Maintenance	0.00	0.00	125.00	125.00	100.00%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	100.00	100.00	100.00%
7324	Education & Training Fees	0.00	0.00	500.00	500.00	100.00%
7370	Travel Expense	246.00	246.00	2,000.00	1,754.00	87.70%
8510	Lodging & Meals - Local	0.00	0.00	500.00	500.00	100.00%
8539	Meals	0.00	0.00	600.00	600.00	100.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	500.00	500.00	100.00%
	Total Travel & Training	246.00	246.00	4,200.00	3,954.00	94.14%
	Total Services & Supplies	106,089.95	106,089.95	352,433.00	246,343.05	69.90%
	Total Expenditures	137,428.19	137,428.19	1,009,296.00	871,867.81	86.38%
	Net Revenues over Expenditures	(53,478.84)	(53,478.84)	0.00	(53,478.84)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
200 - 200 - Bayridge
From 7/1/2026 Through 7/31/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Revenues					
	Special Taxes & Assessments					
4550	Lighting Assessment	0.00	0.00	10,000.00	(10,000.00)	(100.00)%
	Total Special Taxes & Assessments	0.00	0.00	10,000.00	(10,000.00)	(100.00)%
	Use of Money & Property					
4510	Investment Income on funds	70.37	70.37	0.00	70.37	0.00%
	Total Use of Money & Property	70.37	70.37	0.00	70.37	0.00%
	Total Revenues	70.37	70.37	10,000.00	(9,929.63)	(99.30)%
	Expenditures					
	Services & Supplies					
	Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	0.00	0.00	600.00	600.00	100.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	0.00	600.00	600.00	100.00%
	Legal & Professional					
7340	Legal Notifications & Mandated Advertising	0.00	0.00	75.00	75.00	100.00%
	Total Legal & Professional	0.00	0.00	75.00	75.00	100.00%
	Rent & Utilities					
8670	Street Lighting	447.75	447.75	6,724.16	6,276.41	93.34%
	Total Rent & Utilities	447.75	447.75	6,724.16	6,276.41	93.34%
	Total Services & Supplies	447.75	447.75	7,399.16	6,951.41	93.95%
	Transfers					
9511	Interfund Transfer To Admin	168.01	168.01	2,016.09	1,848.08	91.67%
	Total Transfers	168.01	168.01	2,016.09	1,848.08	91.67%
	Total Expenditures	615.76	615.76	9,415.25	8,799.49	93.46%
	Net Revenues over Expenditures	(545.39)	(545.39)	584.75	(1,130.14)	(193.27)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
301 - 301 - Fire
From 7/1/2026 Through 7/31/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Revenues					
	Property Taxes					
4034	Property Tax Revenue from Water	0.00	0.00	150,000.00	(150,000.00)	(100.00)%
4037	Property Tax Zone B Received	0.00	0.00	3,028,077.95	(3,028,077.95)	(100.00)%
4038	Property Tax Zone B Pass thru	0.00	0.00	43,837.05	(43,837.05)	(100.00)%
	Total Property Taxes	0.00	0.00	3,221,915.00	(3,221,915.00)	(100.00)%
	Special Taxes & Assessments					
4015	CSA 9-I Assessments (Contract)	0.00	0.00	27,508.00	(27,508.00)	(100.00)%
4050	Special Fire Tax	0.00	0.00	713,724.19	(713,724.19)	(100.00)%
	Total Special Taxes & Assessments	0.00	0.00	741,232.19	(741,232.19)	(100.00)%
	Other Revenues					
4000	Ambulance Agreement	0.00	0.00	67,134.00	(67,134.00)	(100.00)%
	Total Other Revenues	0.00	0.00	67,134.00	(67,134.00)	(100.00)%
	Use of Money & Property					
4510	Investment Income on funds	30,508.18	30,508.18	150,000.00	(119,491.82)	(79.66)%
4511	Unrealized Change in Value	(15,152.35)	(15,152.35)	0.00	(15,152.35)	0.00%
	Total Use of Money & Property	15,355.83	15,355.83	150,000.00	(134,644.17)	(89.76)%
	Total Revenues	15,355.83	15,355.83	4,180,281.19	(4,164,925.36)	(99.63)%
	Expenditures					
	Personnel					
	Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	3,215.65	3,215.65	38,000.00	34,784.35	91.54%
8340	Resv FF-Shift Coverage	6,236.62	6,236.62	150,000.00	143,763.38	95.84%
	Total Salaries/Wages	9,452.27	9,452.27	188,000.00	178,547.73	94.97%
	Payroll Taxes & Benefits					
5020	Social Security Employer	586.05	586.05	10,000.00	9,413.95	94.14%
5030	Life Insurance - ER	154.00	154.00	2,500.00	2,346.00	93.84%
5035	AD & D Insurance	27.50	27.50	850.00	822.50	96.76%
5050	Medicare - ER	137.06	137.06	2,500.00	2,362.94	94.52%
5070	Retirement ER - Regular	5,579.42	5,579.42	67,000.00	61,420.58	91.67%
5102	CA Training Tax- ER	5.39	5.39	175.00	169.61	96.92%
5120	Workers Comp Insurance - ER	16,413.32	16,413.32	21,100.00	4,686.68	22.21%
5124	Retirement - ER - Tier 2	0.00	0.00	2,000.00	2,000.00	100.00%
	Total Payroll Taxes & Benefits	22,902.74	22,902.74	106,125.00	83,222.26	78.42%
	Employment Services					
5100	Unemployment Insurance - ER	108.06	108.06	6,000.00	5,891.94	98.20%
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%
	Total Employment Services	108.06	108.06	14,100.00	13,991.94	99.23%
	Total Personnel	32,463.07	32,463.07	308,225.00	275,761.93	89.47%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	0.00	2,800.00	2,800.00	100.00%

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
7248	Uniform Safety Boots	0.00	0.00	2,200.00	2,200.00	100.00%
	Total Clothing & Uniform	0.00	0.00	5,000.00	5,000.00	100.00%
	Contract Services					
6110	IT Purchased Services	253.79	253.79	3,500.00	3,246.21	92.75%
7100	Copier Contract-Maint & Usage	127.64	127.64	2,500.00	2,372.36	94.89%
7202	Building Alarms & Security	0.00	0.00	1,200.00	1,200.00	100.00%
7204	Cleaning Supplies, Laundry & Towel Service	0.00	0.00	100.00	100.00	100.00%
7222	Hazardous Materials CW JPA Cost	0.00	0.00	2,400.00	2,400.00	100.00%
7500	Schedule A Charges - Pass Through	0.00	0.00	3,110,491.00	3,110,491.00	100.00%
7502	County Property Tax Admin Fee	0.00	0.00	43,837.05	43,837.05	100.00%
	Total Contract Services	381.43	381.43	3,164,028.05	3,163,646.62	99.99%
	Equipment & Tools					
6055	Radios -Non Capital	0.00	0.00	2,700.00	2,700.00	100.00%
6440	Fire Personal Protection Equipment	0.00	0.00	55,000.00	55,000.00	100.00%
6460	Self-Contained Breathing Apparatus	288.03	288.03	3,000.00	2,711.97	90.40%
6610	Rescue - Extrication Equipment	0.00	0.00	3,500.00	3,500.00	100.00%
6611	Water Rescue Equipment	0.00	0.00	2,000.00	2,000.00	100.00%
6630	Rope & Climbing Equipment	0.00	0.00	3,000.00	3,000.00	100.00%
7234	Oxygen Supplies & Cylinder Rent	0.00	0.00	900.00	900.00	100.00%
7238	Paramedic & EMT Small Tools & Supplies	671.55	671.55	27,000.00	26,328.45	97.51%
7242	Minor Tools, Accessories & Field Machines	161.43	161.43	6,800.00	6,638.57	97.63%
7252	Misc Hardware	101.12	101.12	1,200.00	1,098.88	91.57%
	Total Equipment & Tools	1,222.13	1,222.13	105,100.00	103,877.87	98.84%
	Financial Services					
7309	Late Fees	0.00	0.00	10.00	10.00	100.00%
9154	Losses and Damages	0.00	0.00	50.00	50.00	100.00%
	Total Financial Services	0.00	0.00	60.00	60.00	100.00%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	0.00	3,500.00	3,500.00	100.00%
6345	Property Taxes & Assessments Costs	0.00	0.00	8,000.00	8,000.00	100.00%
7325	Insurance	95,060.99	95,060.99	95,650.00	589.01	0.62%
	Total Insurance, Licenses & Regulatory Fees	95,060.99	95,060.99	107,150.00	12,089.01	11.28%
	Legal & Professional					

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
301 - 301 - Fire
From 7/1/2026 Through 7/31/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
7320	Professional & Consulting Services	0.00	0.00	9,000.00	9,000.00	100.00%
7326	Legal Services	0.00	0.00	15,000.00	15,000.00	100.00%
7340	Legal Notifications & Mandated Advertising	300.60	300.60	1,500.00	1,199.40	79.96%
	Total Legal & Professional	300.60	300.60	25,500.00	25,199.40	98.82%
	Office/Operations					
7140	General Supplies & Minor Equipment	1,121.71	1,121.71	7,000.00	5,878.29	83.98%
7160	Postage, Shipping & Mail Supplies	22.96	22.96	1,000.00	977.04	97.70%
7216	Fire Prevention Education Materials	0.00	0.00	1,500.00	1,500.00	100.00%
7226	Membership & Dues	0.00	0.00	300.00	300.00	100.00%
7230	Misc Small Parts & Supplies	0.00	0.00	1,000.00	1,000.00	100.00%
7240	Propane	0.00	0.00	300.00	300.00	100.00%
	Total Office/Operations	1,144.67	1,144.67	11,100.00	9,955.33	89.69%
	Other Expense					
6720	Station - Furniture	0.00	0.00	4,100.00	4,100.00	100.00%
7201	White Goods & Accessories - bedding, towels	0.00	0.00	1,500.00	1,500.00	100.00%
7209	District Operating Center Expense	0.00	0.00	200.00	200.00	100.00%
7218	Cooking Products - Food, Drinks & Staples	0.00	0.00	500.00	500.00	100.00%
7224	Kitchen Cookware & Utensils	0.00	0.00	800.00	800.00	100.00%
7330	Misc Operating Expenses	0.00	0.00	2,000.00	2,000.00	100.00%
	Total Other Expense	0.00	0.00	9,100.00	9,100.00	100.00%
	Rent & Utilities					
6000	Cell Phones	68.70	68.70	910.00	841.30	92.45%
6025	Telephone	2,370.41	2,370.41	2,400.00	29.59	1.23%
8610	Electric	9.53	9.53	4,500.00	4,490.47	99.79%
8620	Gas Service	57.25	57.25	2,200.00	2,142.75	97.40%
8630	Trash Services	234.08	234.08	3,200.00	2,965.92	92.69%
8640	Water and Water Services	598.31	598.31	8,000.00	7,401.69	92.52%
8659	Utility Cable Charges	121.01	121.01	1,500.00	1,378.99	91.93%
8670	Street Lighting	10.69	10.69	135.00	124.31	92.08%
	Total Rent & Utilities	3,469.98	3,469.98	22,845.00	19,375.02	84.81%
	Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405	R & M - Extinguishers	0.00	0.00	800.00	800.00	100.00%
6640	R & M - Equip & Other Non-Stuctural Fixed Assets	0.00	0.00	3,750.00	3,750.00	100.00%
6750	R & M - Minor Tools & Equipment	0.00	0.00	1,600.00	1,600.00	100.00%
6775	R & M -Operation/Field Equipment	250.10	250.10	10,000.00	9,749.90	97.50%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
301 - 301 - Fire
From 7/1/2026 Through 7/31/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
6800	R & M - Grounds & Collection Systems	0.00	0.00	800.00	800.00	100.00%
6900	R & M - Buildings & Structures	0.00	0.00	12,000.00	12,000.00	100.00%
	Total Repairs & Maintenance	250.10	250.10	29,450.00	29,199.90	99.15%
	Travel & Training					
7323	Books, Publications & Subscriptions	5.00	5.00	750.00	745.00	99.33%
7324	Education & Training Fees	0.00	0.00	400.00	400.00	100.00%
8405	Reserve FF Training Costs	0.00	0.00	1,000.00	1,000.00	100.00%
8410	Certifications	250.00	250.00	1,000.00	750.00	75.00%
	Total Travel & Training	255.00	255.00	3,150.00	2,895.00	91.90%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	299.53	299.53	1,500.00	1,200.47	80.03%
7211	Misc Fuel & Diesel	0.00	0.00	5,500.00	5,500.00	100.00%
7220	Gasoline	0.00	0.00	1,500.00	1,500.00	100.00%
7232	Vehicle Repairs - Parts, Tires & Lubricants	0.00	0.00	16,750.00	16,750.00	100.00%
	Total Vehicle Maintenance & Repairs	299.53	299.53	25,250.00	24,950.47	98.81%
	Total Services & Supplies	102,384.43	102,384.43	3,507,733.05	3,405,348.62	97.08%
	Reserves					
9504	*Vehicle Replacement Reserve	0.00	0.00	143,325.00	143,325.00	100.00%
	Total Reserves	0.00	0.00	143,325.00	143,325.00	100.00%
	Transfers					
9511	Interfund Transfer To Admin	11,004.50	11,004.50	132,054.03	121,049.53	91.67%
	Total Transfers	11,004.50	11,004.50	132,054.03	121,049.53	91.67%
	Total Expenditures	145,852.00	145,852.00	4,091,337.08	3,945,485.08	96.44%
	Net Revenues over Expenditures	(130,496.17)	(130,496.17)	88,944.11	(219,440.28)	(246.72)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
400 - 400 - Vista de Oro
From 7/1/2026 Through 7/31/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Revenues					
	Special Taxes & Assessments					
4550	Lighting Assessment	0.00	0.00	6,000.00	(6,000.00)	(100.00)%
	Total Special Taxes & Assessments	0.00	0.00	6,000.00	(6,000.00)	(100.00)%
	Total Revenues	0.00	0.00	6,000.00	(6,000.00)	(100.00)%
	Expenditures					
	Services & Supplies					
	Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	0.00	0.00	600.00	600.00	100.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	0.00	600.00	600.00	100.00%
	Legal & Professional					
7320	Professional & Consulting Services	0.00	0.00	230.00	230.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	70.00	70.00	100.00%
	Total Legal & Professional	0.00	0.00	300.00	300.00	100.00%
	Rent & Utilities					
8670	Street Lighting	176.82	176.82	2,460.00	2,283.18	92.81%
	Total Rent & Utilities	176.82	176.82	2,460.00	2,283.18	92.81%
	Total Services & Supplies	176.82	176.82	3,360.00	3,183.18	94.74%
	Transfers					
9511	Interfund Transfer To Admin	168.01	168.01	2,016.09	1,848.08	91.67%
	Total Transfers	168.01	168.01	2,016.09	1,848.08	91.67%
	Total Expenditures	344.83	344.83	5,376.09	5,031.26	93.59%
	Net Revenues over Expenditures	(344.83)	(344.83)	623.91	(968.74)	(155.27)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
500 - 500 - Water
From 7/1/2026 Through 7/31/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Revenues					
	Property Taxes					
4035	Property Taxes	0.00	0.00	50,000.00	(50,000.00)	(100.00)%
	Total Property Taxes	0.00	0.00	50,000.00	(50,000.00)	(100.00)%
	Service Charges & Fees					
4030	Residential Single Family	187,689.91	187,689.91	2,667,941.67	(2,480,251.76)	(92.96)%
4102	Residential- Multi -Family-Water Sales	29,077.19	29,077.19	273,968.17	(244,890.98)	(89.39)%
4103	Commercial, Home Care, Retail-Water Sales	51,787.20	51,787.20	193,068.36	(141,281.16)	(73.18)%
4104	Irrigation- Water Sales	10,009.04	10,009.04	51,000.00	(40,990.96)	(80.37)%
4105	Recycled Water Revenue	0.00	0.00	106,053.00	(106,053.00)	(100.00)%
4114	Water Other Service Revenues	0.00	0.00	1,000.00	(1,000.00)	(100.00)%
4115	Connection Fees	0.00	0.00	10,500.00	(10,500.00)	(100.00)%
4931	Water Activation Fees	500.00	500.00	6,000.00	(5,500.00)	(91.67)%
4932	Penalties	2,600.21	2,600.21	20,000.00	(17,399.79)	(87.00)%
4933	Door Hangers/Lockout Notices	1,180.00	1,180.00	9,400.00	(8,220.00)	(87.45)%
4937	NSF Fees	75.00	75.00	575.00	(500.00)	(86.96)%
	Total Service Charges & Fees	282,918.55	282,918.55	3,339,506.20	(3,056,587.65)	(91.53)%
	Other Revenues					
4930	Other Revenue	0.00	0.00	9,000.00	(9,000.00)	(100.00)%
	Total Other Revenues	0.00	0.00	9,000.00	(9,000.00)	(100.00)%
	Use of Money & Property					
4504	Interest Income	367.92	367.92	6,462.47	(6,094.55)	(94.31)%
4510	Investment Income on funds	9,927.90	9,927.90	132,000.00	(122,072.10)	(92.48)%
4511	Unrealized Change in Value	(8,862.52)	(8,862.52)	0.00	(8,862.52)	0.00%
	Total Use of Money & Property	1,433.30	1,433.30	138,462.47	(137,029.17)	(98.96)%
	Total Revenues	284,351.85	284,351.85	3,536,968.67	(3,252,616.82)	(91.96)%
	Expenditures					
	Personnel					
	Salaries/Wages					
8018	Holiday Pay	1,468.66	1,468.66	27,250.00	25,781.34	94.61%
8045	Overtime Pay	444.81	444.81	10,000.00	9,555.19	95.55%
8050	Administrative Leave Pay	0.00	0.00	1,500.00	1,500.00	100.00%
8051	Floating Holiday Pay	0.00	0.00	5,000.00	5,000.00	100.00%
8054	Salaries & Wages - Regular	32,692.67	32,692.67	600,000.00	567,307.33	94.55%
8056	Retroactive Pay	0.00	0.00	500.00	500.00	100.00%
8060	Sick Leave Pay	1,403.47	1,403.47	14,000.00	12,596.53	89.98%
8063	Standby Pay	1,334.92	1,334.92	28,000.00	26,665.08	95.23%
8066	Comp Time Used	685.26	685.26	21,500.00	20,814.74	96.81%
8081	Vacation Pay	1,898.50	1,898.50	40,000.00	38,101.50	95.25%
	Total Salaries/Wages	39,928.29	39,928.29	747,750.00	707,821.71	94.66%
	Payroll Taxes & Benefits					
5030	Life Insurance - ER	93.48	93.48	1,857.00	1,763.52	94.97%
5031	Disability Insurance	55.54	55.54	1,100.00	1,044.46	94.95%
5032	Employee Assistance Program	24.90	24.90	279.00	254.10	91.08%
5035	AD & D Insurance	21.15	21.15	450.00	428.85	95.30%

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
5040	LTD Insurance	278.41	278.41	5,500.00	5,221.59	94.94%
5050	Medicare - ER	599.93	599.93	11,000.00	10,400.07	94.55%
5060	Cafeteria Plan - ER	4,862.43	4,862.43	84,000.00	79,137.57	94.21%
5070	Retirement ER - Regular	10,905.80	10,905.80	152,509.00	141,603.20	92.85%
5075	Retirees Medical - ER	0.00	0.00	300.00	300.00	100.00%
5102	CA Training Tax- ER	0.00	0.00	49.00	49.00	100.00%
5120	Workers Comp Insurance - ER	37,156.75	37,156.75	41,700.00	4,543.25	10.90%
5124	Retirement - ER - Tier 2	2,094.39	2,094.39	27,766.00	25,671.61	92.46%
	Total Payroll Taxes & Benefits	56,092.78	56,092.78	326,510.00	270,417.22	82.82%
	Employment Services					
5100	Unemployment Insurance - ER	0.00	0.00	1,820.00	1,820.00	100.00%
6200	Hiring, Advertising & Other Costs	0.00	0.00	500.00	500.00	100.00%
6230	Medical Exam	0.00	0.00	190.00	190.00	100.00%
	Total Employment Services	0.00	0.00	2,510.00	2,510.00	100.00%
	Total Personnel	96,021.07	96,021.07	1,076,770.00	980,748.93	91.08%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	0.00	2,600.00	2,600.00	100.00%
7248	Uniform Safety Boots	287.01	287.01	1,625.00	1,337.99	82.34%
	Total Clothing & Uniform	287.01	287.01	4,225.00	3,937.99	93.21%
	Contract Services					
6100	Labor & Support-IT Services	0.00	0.00	5,000.00	5,000.00	100.00%
6110	IT Purchased Services	162.53	162.53	1,740.00	1,577.47	90.66%
6115	Misc Contract Service	370.07	370.07	6,800.00	6,429.93	94.56%
7250	Water Quality Testing	0.00	0.00	70,000.00	70,000.00	100.00%
7255	Security Services	0.00	0.00	4,000.00	4,000.00	100.00%
7321	Janitorial Cleaning & Supplies	87.50	87.50	1,140.00	1,052.50	92.32%
	Total Contract Services	620.10	620.10	88,680.00	88,059.90	99.30%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	0.00	1,500.00	1,500.00	100.00%
7242	Minor Tools, Accessories & Field Machines	100.33	100.33	7,500.00	7,399.67	98.66%
7253	Rent - Equipment	0.00	0.00	500.00	500.00	100.00%
7256	Meter Purchases & Replacements	0.00	0.00	2,000.00	2,000.00	100.00%
	Total Equipment & Tools	100.33	100.33	11,500.00	11,399.67	99.13%
	Financial Services					
7310	Bank Service Charges	0.00	0.00	75.00	75.00	100.00%
	Total Financial Services	0.00	0.00	75.00	75.00	100.00%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	0.00	19,400.00	19,400.00	100.00%
6340	Misc Fees	0.00	0.00	400.00	400.00	100.00%
6342	Fees - Regulatory	1,949.00	1,949.00	30,500.00	28,551.00	93.61%
6345	Property Taxes & Assessments Costs	0.00	0.00	7,200.00	7,200.00	100.00%

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
7325	Insurance	111,148.93	111,148.93	123,435.00	12,286.07	9.95%
	Total Insurance, Licenses & Regulatory Fees	113,097.93	113,097.93	180,935.00	67,837.07	37.49%
	Legal & Professional					
7318	Professional & Consulting BMC	2,610.00	2,610.00	140,000.00	137,390.00	98.14%
7320	Professional & Consulting Services	0.00	0.00	57,000.00	57,000.00	100.00%
7326	Legal Services	0.00	0.00	2,500.00	2,500.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	2,610.00	2,610.00	200,000.00	197,390.00	98.69%
	Office/Operations					
6130	Computer Hardware	205.72	205.72	1,000.00	794.28	79.43%
6140	Computer Software	0.00	0.00	500.00	500.00	100.00%
7140	General Supplies & Minor Equipment	611.70	611.70	2,000.00	1,388.30	69.42%
7160	Postage, Shipping & Mail Supplies	0.00	0.00	10,500.00	10,500.00	100.00%
7180	Billing Supplies, Forms & Printing	0.00	0.00	14,000.00	14,000.00	100.00%
7226	Membership & Dues	0.00	0.00	4,150.00	4,150.00	100.00%
7230	Misc Small Parts & Supplies	40.97	40.97	4,000.00	3,959.03	98.98%
7237	Process Control & Treatment Supplies	0.00	0.00	10,000.00	10,000.00	100.00%
7239	Water Treatment Chemicals	0.00	0.00	20,000.00	20,000.00	100.00%
7249	Safety Supplies	184.43	184.43	1,200.00	1,015.57	84.63%
	Total Office/Operations	1,042.82	1,042.82	67,350.00	66,307.18	98.45%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	150.00	150.00	100.00%
7348	Water Conservation Program	0.00	0.00	6,000.00	6,000.00	100.00%
	Total Other Expense	0.00	0.00	6,150.00	6,150.00	100.00%
	Rent & Utilities					
6000	Cell Phones	239.38	239.38	6,400.00	6,160.62	96.26%
6025	Telephone	439.36	439.36	5,000.00	4,560.64	91.21%
8610	Electric	13,597.48	13,597.48	170,000.00	156,402.52	92.00%
8620	Gas Service	0.00	0.00	250.00	250.00	100.00%
8630	Trash Services	277.89	277.89	3,400.00	3,122.11	91.83%
8644	Disposal Services	0.00	0.00	2,600.00	2,600.00	100.00%
8670	Street Lighting	60.73	60.73	780.00	719.27	92.21%
	Total Rent & Utilities	14,614.84	14,614.84	188,430.00	173,815.16	92.24%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	0.00	425.00	425.00	100.00%
6422	R & M - Hydrants	0.00	0.00	800.00	800.00	100.00%
6640	R & M - Equip & Other Non-Stuctural Fixed Assets	0.00	0.00	11,000.00	11,000.00	100.00%
6641	R & M - Wells	0.00	0.00	9,500.00	9,500.00	100.00%

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
6750	R & M - Minor Tools & Equipment	0.00	0.00	1,200.00	1,200.00	100.00%
6800	R & M - Grounds & Collection Systems	0.00	0.00	1,000.00	1,000.00	100.00%
6830	Paving & Concrete	0.00	0.00	500.00	500.00	100.00%
6900	R & M - Buildings & Structures	2,352.98	2,352.98	15,000.00	12,647.02	84.31%
7241	R & M - Water Distribution System	31.71	31.71	10,000.00	9,968.29	99.68%
	Total Repairs & Maintenance	2,384.69	2,384.69	49,425.00	47,040.31	95.18%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	350.00	350.00	100.00%
7324	Education & Training Fees	0.00	0.00	500.00	500.00	100.00%
8410	Certifications	0.00	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 & 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	0.00	0.00	1,200.00	1,200.00	100.00%
7211	Misc Fuel & Diesel	0.00	0.00	4,000.00	4,000.00	100.00%
7220	Gasoline	771.42	771.42	7,000.00	6,228.58	88.98%
7232	Vehicle Repairs - Parts, Tires & Lubricants	398.01	398.01	5,500.00	5,101.99	92.76%
	Total Vehicle Maintenance & Repairs	1,169.43	1,169.43	17,700.00	16,530.57	93.39%
	Total Services & Supplies	135,927.15	135,927.15	816,420.00	680,492.85	83.35%
	Capital Outlay					
9006	Infrastructure CIP	69,131.10	69,131.10	2,793,000.00	2,723,868.90	97.52%
	Total Capital Outlay	69,131.10	69,131.10	2,793,000.00	2,723,868.90	97.52%
	Debt Service					
9022	Debt Service - Principal	207,203.93	207,203.93	207,203.93	0.00	0.00%
9023	Debt Service - Interest & Annual Fee	25,782.69	25,782.69	48,975.33	23,192.64	47.36%
9024	Loan Administration Fee	6,187.85	6,187.85	6,187.85	0.00	0.00%
	Total Debt Service	239,174.47	239,174.47	262,367.11	23,192.64	8.84%
	Reserves					
9572	*General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
	Total Reserves	0.00	0.00	57,000.00	57,000.00	100.00%
	Transfers					
9511	Interfund Transfer To Admin	57,962.65	57,962.65	695,551.74	637,589.09	91.67%
	Total Transfers	57,962.65	57,962.65	695,551.74	637,589.09	91.67%
	Total Expenditures	598,216.44	598,216.44	5,701,108.85	5,102,892.41	89.51%
	Net Revenues over Expenditures	(313,864.59)	(313,864.59)	(2,164,140.18)	1,850,275.59	(85.50)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
600 - 600 - Wastewater
From 7/1/2026 Through 7/31/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Revenues					
	Service Charges & Fees					
4062	Wastewater Admin Charge	0.00	0.00	24,081.90	(24,081.90)	(100.00)%
	Total Service Charges & Fees	0.00	0.00	24,081.90	(24,081.90)	(100.00)%
	Total Revenues	0.00	0.00	24,081.90	(24,081.90)	(100.00)%
	Expenditures					
	Services & Supplies					
	Financial Services					
7310	Bank Service Charges	0.00	0.00	1,980.00	1,980.00	100.00%
	Total Financial Services	0.00	0.00	1,980.00	1,980.00	100.00%
	Insurance, Licenses & Regulatory Fees					
6343	Lien & Notary Fees	0.00	0.00	35.00	35.00	100.00%
6345	Property Taxes & Assessments Costs	0.00	0.00	285.00	285.00	100.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	0.00	320.00	320.00	100.00%
	Legal & Professional					
7320	Professional & Consulting Services	3,293.68	3,293.68	16,741.67	13,447.99	80.33%
	Total Legal & Professional	3,293.68	3,293.68	16,741.67	13,447.99	80.33%
	Total Services & Supplies	3,293.68	3,293.68	19,041.67	15,747.99	82.70%
	Transfers					
9511	Interfund Transfer To Admin	420.02	420.02	5,040.23	4,620.21	91.67%
	Total Transfers	420.02	420.02	5,040.23	4,620.21	91.67%
	Total Expenditures	3,713.70	3,713.70	24,081.90	20,368.20	84.58%
	Net Revenues over Expenditures	(3,713.70)	(3,713.70)	0.00	(3,713.70)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 7/1/2026 Through 7/31/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Revenues					
	Use of Money & Property					
4510	Investment Income on funds	833.69	833.69	0.00	833.69	0.00%
	Total Use of Money & Property	833.69	833.69	0.00	833.69	0.00%
	Total Revenues	833.69	833.69	0.00	833.69	0.00%
	Net Revenues over Expenditures	833.69	833.69	0.00	833.69	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
650 - 650 - Solid Waste
From 7/1/2026 Through 7/31/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Revenues					
	Other Revenues					
4800	Franchise Revenues	0.00	0.00	436,540.00	(436,540.00)	(100.00)%
	Total Other Revenues	0.00	0.00	436,540.00	(436,540.00)	(100.00)%
	Use of Money & Property					
4510	Investment Income on funds	3,685.68	3,685.68	15,000.00	(11,314.32)	(75.43)%
4511	Unrealized Change in Value	(892.24)	(892.24)	0.00	(892.24)	0.00%
	Total Use of Money & Property	2,793.44	2,793.44	15,000.00	(12,206.56)	(81.38)%
	Total Revenues	2,793.44	2,793.44	451,540.00	(448,746.56)	(99.38)%
	Expenditures					
	Services & Supplies					
	Legal & Professional					
7320	Professional & Consulting Services	0.00	0.00	8,000.00	8,000.00	100.00%
7326	Legal Services	0.00	0.00	2,000.00	2,000.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	0.00	0.00	10,500.00	10,500.00	100.00%
	Office/Operations					
7140	General Supplies & Minor Equipment	0.00	0.00	500.00	500.00	100.00%
7160	Postage, Shipping & Mail Supplies	0.00	0.00	1,500.00	1,500.00	100.00%
7230	Misc Small Parts & Supplies	0.00	0.00	500.00	500.00	100.00%
	Total Office/Operations	0.00	0.00	2,500.00	2,500.00	100.00%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	500.00	500.00	100.00%
7345	Outreach- Program Give-away Items	28,233.10	28,233.10	35,000.00	6,766.90	19.33%
7346	Promotional Expenses - Event	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Other Expense	28,233.10	28,233.10	36,500.00	8,266.90	22.65%
	Travel & Training					
7324	Education & Training Fees	0.00	0.00	1,000.00	1,000.00	100.00%
8475	Training Materials	0.00	0.00	250.00	250.00	100.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	250.00	250.00	100.00%
	Total Travel & Training	0.00	0.00	1,500.00	1,500.00	100.00%
	Total Services & Supplies	28,233.10	28,233.10	51,000.00	22,766.90	44.64%
	Debt Service					
8952	Amortization of franchise asset	10,000.00	10,000.00	120,000.00	110,000.00	91.67%
	Total Debt Service	10,000.00	10,000.00	120,000.00	110,000.00	91.67%
	Transfers					
9511	Interfund Transfer To Admin	9,240.42	9,240.42	110,885.06	101,644.64	91.67%
	Total Transfers	9,240.42	9,240.42	110,885.06	101,644.64	91.67%
	Total Expenditures	47,473.52	47,473.52	281,885.06	234,411.54	83.16%
	Net Revenues over Expenditures	(44,680.08)	(44,680.08)	169,654.94	(214,335.02)	(126.34)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
800 - 800 - Drainage
From 7/1/2026 Through 7/31/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Revenues					
	Property Taxes					
4034	Property Tax Revenue from Water	0.00	0.00	46,683.00	(46,683.00)	(100.00)%
4035	Property Taxes	0.00	0.00	48,691.00	(48,691.00)	(100.00)%
	Total Property Taxes	0.00	0.00	95,374.00	(95,374.00)	(100.00)%
	Special Taxes & Assessments					
4400	Drainage Assessments	0.00	0.00	95,136.00	(95,136.00)	(100.00)%
	Total Special Taxes & Assessments	0.00	0.00	95,136.00	(95,136.00)	(100.00)%
	Use of Money & Property					
4510	Investment Income on funds	3,401.24	3,401.24	12,000.00	(8,598.76)	(71.66)%
4511	Unrealized Change in Value	(463.91)	(463.91)	0.00	(463.91)	0.00%
	Total Use of Money & Property	2,937.33	2,937.33	12,000.00	(9,062.67)	(75.52)%
	Total Revenues	2,937.33	2,937.33	202,510.00	(199,572.67)	(98.55)%
	Expenditures					
	Personnel					
	Salaries/Wages					
8045	Overtime Pay	0.00	0.00	400.00	400.00	100.00%
8054	Salaries & Wages - Regular	0.00	0.00	18,000.00	18,000.00	100.00%
	Total Salaries/Wages	0.00	0.00	18,400.00	18,400.00	100.00%
	Total Personnel	0.00	0.00	18,400.00	18,400.00	100.00%
	Services & Supplies					
	Equipment & Tools					
6390	Equipment	0.00	0.00	500.00	500.00	100.00%
7242	Minor Tools, Accessories & Field Machines	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Equipment & Tools	0.00	0.00	1,500.00	1,500.00	100.00%
	Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	0.00	0.00	8,100.00	8,100.00	100.00%
6345	Property Taxes & Assessments Costs	0.00	0.00	1,500.00	1,500.00	100.00%
7325	Insurance	665.22	665.22	1,225.00	559.78	45.70%
	Total Insurance, Licenses & Regulatory Fees	665.22	665.22	10,825.00	10,159.78	93.85%
	Legal & Professional					
7320	Professional & Consulting Services	0.00	0.00	5,000.00	5,000.00	100.00%
7326	Legal Services	0.00	0.00	10,000.00	10,000.00	100.00%
	Total Legal & Professional	0.00	0.00	15,000.00	15,000.00	100.00%
	Office/Operations					
7230	Misc Small Parts & Supplies	48.84	48.84	550.00	501.16	91.12%
7249	Safety Supplies	0.00	0.00	500.00	500.00	100.00%
	Total Office/Operations	48.84	48.84	1,050.00	1,001.16	95.35%
	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%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 7/1/2026 Through 7/31/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Rent & Utilities					
6000	Cell Phones	101.26	101.26	1,350.00	1,248.74	92.50%
6025	Telephone	32.14	32.14	350.00	317.86	90.82%
8610	Electric	87.60	87.60	1,500.00	1,412.40	94.16%
8670	Street Lighting	109.43	109.43	1,300.00	1,190.57	91.58%
	Total Rent & Utilities	330.43	330.43	4,500.00	4,169.57	92.66%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	0.00	50.00	50.00	100.00%
6640	R & M - Equip & Other Non-Stuctural Fixed Assets	224.53	224.53	4,000.00	3,775.47	94.39%
6750	R & M - Minor Tools & Equipment	0.00	0.00	3,000.00	3,000.00	100.00%
6800	R & M - Grounds & Collection Systems	0.00	0.00	1,500.00	1,500.00	100.00%
6900	R & M - Buildings & Structures	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Repairs & Maintenance	224.53	224.53	9,550.00	9,325.47	97.65%
	Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	0.00	0.00	1,000.00	1,000.00	100.00%
7220	Gasoline	192.86	192.86	2,000.00	1,807.14	90.36%
	Total Vehicle Maintenance & Repairs	192.86	192.86	3,000.00	2,807.14	93.57%
	Total Services & Supplies	1,461.88	1,461.88	45,725.00	44,263.12	96.80%
	Capital Outlay					
9006	Infrastructure CIP	0.00	0.00	70,000.00	70,000.00	100.00%
	Total Capital Outlay	0.00	0.00	70,000.00	70,000.00	100.00%
	Debt Service					
2491	Internal Loan Due Water-500	5,136.10	5,136.10	62,656.09	57,519.99	91.80%
9023	Debt Service - Interest & Annual Fee	367.92	367.92	3,392.19	3,024.27	89.15%
	Total Debt Service	5,504.02	5,504.02	66,048.28	60,544.26	91.67%
	Transfers					
9511	Interfund Transfer To Admin	3,360.15	3,360.15	40,321.84	36,961.69	91.67%
	Total Transfers	3,360.15	3,360.15	40,321.84	36,961.69	91.67%
	Total Expenditures	10,326.05	10,326.05	240,495.12	230,169.07	95.71%
	Net Revenues over Expenditures	(7,388.72)	(7,388.72)	(37,985.12)	30,596.40	(80.55)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
900 - 900 - Parks & Recreation
From 7/1/2026 Through 7/31/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Revenues					
	Property Taxes					
4034	Property Tax Revenue from Water	0.00	0.00	100,000.00	(100,000.00)	(100.00)%
	Total Property Taxes	0.00	0.00	100,000.00	(100,000.00)	(100.00)%
	Use of Money & Property					
4510	Investment Income on funds	840.16	840.16	10,000.00	(9,159.84)	(91.60)%
4511	Unrealized Change in Value	(632.84)	(632.84)	0.00	(632.84)	0.00%
	Total Use of Money & Property	207.32	207.32	10,000.00	(9,792.68)	(97.93)%
	Total Revenues	207.32	207.32	110,000.00	(109,792.68)	(99.81)%
	Expenditures					
	Services & Supplies					
	Legal & Professional					
7320	Professional & Consulting Services	0.00	0.00	23,500.00	23,500.00	100.00%
7326	Legal Services	0.00	0.00	10,000.00	10,000.00	100.00%
	Total Legal & Professional	0.00	0.00	33,500.00	33,500.00	100.00%
	Office/Operations					
7140	General Supplies & Minor Equipment	0.00	0.00	100.00	100.00	100.00%
	Total Office/Operations	0.00	0.00	100.00	100.00	100.00%
	Total Services & Supplies	0.00	0.00	33,600.00	33,600.00	100.00%
	Capital Outlay					
9006	Infrastructure CIP	0.00	0.00	26,500.00	26,500.00	100.00%
	Total Capital Outlay	0.00	0.00	26,500.00	26,500.00	100.00%
	Transfers					
9511	Interfund Transfer To Admin	1,680.08	1,680.08	20,160.92	18,480.84	91.67%
	Total Transfers	1,680.08	1,680.08	20,160.92	18,480.84	91.67%
	Total Expenditures	1,680.08	1,680.08	80,260.92	78,580.84	97.91%
	Net Revenues over Expenditures	(1,472.76)	(1,472.76)	29,739.08	(31,211.84)	(104.95)%

CASH FLOW SUMMARY FY 2026-2027

	July 2026	June 2026
Fund	Cash Summary	Cash Summary
100	$ 114,808.64	$ 124,980.30
200	$ 42,990.64	$ 43,519.67
301	$ 7,260,439.70	$ 7,236,152.59
400	$ 3,546.14	$ 3,965.47
500	$ 3,350,993.03	$ 3,630,255.29
600	$ 31,306.75	$ 31,726.77
602	$ 2,233,848.46	$ 2,191,515.18
650	$ 746,239.80	$ 789,490.54
800	$ 625,960.56	$ 647,915.33
900	$ 338,029.22	$ 340,896.63
Total	**$ 14,748,162.94**	**$ 15,040,417.77**

Fund	Reserves	Unassigned Cash
100	49,900.00	64,908.64
105	-	9,353.02
200	8,000.00	34,990.64
301	5,227,370.84	2,033,068.86
400	-	3,546.14
500	3,373,682.37	(22,689.34)
600	102,948.71	(71,641.96)
602	-	2,233,848.46
650	200,000.00	546,239.80
800	65,000.00	560,960.56
900	198,879.18	139,150.04

	% Change from Prior Month
Fund	%
100	-8.14%
200	-1.22%
301	0.34%
400	-10.57%
500	-7.69%
600	-1.32%
602	1.93%
650	-5.48%
800	-3.39%
900	-0.84%

Average Cash Flow		Average Cash Flow Summary 25/26	
100	$ 114,808.64	100	$ 178,035.10
200	$ 42,990.64	200	$ 41,312.74
301	$ 7,260,439.70	301	$ 7,035,931.44
400	$ 3,546.14	400	$ 2,728.85
500	$ 3,350,993.03	500	$ 3,846,370.66
600	$ 31,306.75	600	$ 25,673.44
602	$ 2,233,848.46	602	$ 1,832,042.45
650	$ 746,239.80	650	$ 680,861.94
800	$ 625,960.56	800	$ 532,297.15
900	$ 338,029.22	900	$ 308,438.41
TOTAL	$ 14,748,162.94	**TOTAL**	**$ 14,483,692.18**

Balance Sheet 7.31.26		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	1,786,394.50
500 - Water	500	261,740.25
650 - Solid Waste	650	255,199.21
800 - Drainage	800	261,580.80
900 - Parks & Recreation	900	5,310.43
General Checking Account	1012	
100 - Administration	100	78.99
Low Income Sewer Connection Money	105	9,353.02
200 - Bayridge	200	19,579.67
301 - Fire	301	41,818.94
400 - Vista de Oro	400	3,546.14
500 - Water	500	20,023.84
600 - Wastewater	600	(71,486.94)
Wastewater Fiduciary Fund	602	25.98
650 - Solid Waste	650	28,125.35
800 - Drainage	800	47,488.49
900 - Parks & Recreation	900	32,613.48
Payroll Account (contra to 2998)	1013	
100 - Administration	100	4,789.72
301 - Fire	301	2,330.90
500 - Water	500	1,304.23
Rabobank-Bankruptcy Disbursement	1017	
600 - Wastewater	600	102,793.69
Mechanics Money Market	1040	
100 - Administration	100	2,263.57
200 - Bayridge	200	23,410.97
301 - Fire	301	138,424.50
500 - Water	500	76,448.45
650 - Solid Waste	650	107,205.73
800 - Drainage	800	81,966.14
CAMP Investments	1042	
301 - Fire	301	184,388.33
500 - Water	500	4,172.71
650 - Solid Waste	650	54,982.44
800 - Drainage	800	78,565.01
900 - Parks & Recreation	900	86,806.61
US Bank - Investments	1045	
100 - Administration	100	107,176.36
301 - Fire	301	5,107,082.53
500 - Water	500	2,987,103.55

650 - Solid Waste	650	300,727.07
800 - Drainage	800	156,360.12
900 - Parks & Recreation	900	213,298.70
US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	9,347.67
US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	1,198,437.82
US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	1,026,036.99
Total Cash in Bank		14,757,515.96
Due From Others		
Due From Drainage	1480	
500 - Water	500	106,356.73
Total Due From Others		106,356.73
Accounts Receivable		
Accounts Receivable	1080	
301 - Fire	301	22,648.65
500 - Water	500	282,832.98
650 - Solid Waste	650	64,113.09
Unbilled A/R	1085	
500 - Water	500	290,223.70
Grants Receivable	1086	
301 - Fire	301	1,274.26
Total Accounts Receivable		661,092.68
Accrued Inventory On Hand		
Inventory	1100	
500 - Water	500	57,821.87
Total Accrued Inventory On Hand		57,821.87
Total CURRENT ASSETS		15,582,787.24
FIXED ASSETS		
Land		
Land and Land Rights	1720	
200 - Bayridge	200	30,000.00
301 - Fire	301	10,000.00
500 - Water	500	339,838.19
600 - Wastewater	600	158,590.00
800 - Drainage	800	17,374.90
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	
301 - Fire	301	587,410.70
500 - Water	500	268,178.00
Accum Depreciation-Building, Structures & Improvments	1851	
500 - Water	500	(43,747.00)
Total Building		811,841.70
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	
100 - Administration	100	100,737.49
200 - Bayridge	200	0.12
301 - Fire	301	1,338,476.86
500 - Water	500	600,582.22
800 - Drainage	800	27,000.00

Acc Depreciation-Equipment,Vehicles & Systems	1853	
500 - Water	500	(798,181.15)
Total Plant & Equipment		1,268,615.54
Construction in Progress		
Construction In Progress	1850	
500 - Water	500	3,350,386.28
Total Construction in Progress		3,350,386.28
Infrastructure		
Infrastructures	1730	
200 - Bayridge	200	93,040.00
400 - Vista de Oro	400	7,000.00
500 - Water	500	12,192,268.24
800 - Drainage	800	133,391.01
Accum Depeciation-Infrastructures	1852	
500 - Water	500	(6,090,507.23)
Total Infrastructure		6,335,192.02
Total FIXED ASSETS		12,321,838.63
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	
500 - Water	500	900.00
Franchise Asset	1993	
650 - Solid Waste	650	676,772.00
Total Cash Suspense		677,672.00
Total OTHER ASSETS		677,672.00
Other Assets		
Def Outflow	1991	
500 - Water	500	342,529.00
Deferred Outflow - OPEB	1992	
500 - Water	500	43,766.00
Amount to be Provided - Other LT Oblig-Comp Leave	1998	
100 - Administration	100	99,730.25
Total Other Assets		486,025.25
Total ASSETS		29,068,323.12
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	
100 - Administration	100	(2,536.17)
200 - Bayridge	200	22.72
301 - Fire	301	6,325.07
400 - Vista de Oro	400	22.72
500 - Water	500	66,594.54
600 - Wastewater	600	22.72
650 - Solid Waste	650	10,000.00
800 - Drainage	800	700.17
900 - Parks & Recreation	900	2,716.00
Total Accounts Payable		83,867.77
Current Payroll Liabilities		
Fed Income Tax Withholding	2001	

100 - Administration	100	0.01
500 - Water	500	(0.01)
SDI Payable Employee (EE Only)	2012	
100 - Administration	100	0.02
500 - Water	500	(0.02)
Retirement-ER-Regular Contrib	2014	
500 - Water	500	0.02
SLOCEA Dues Payable	2016	
100 - Administration	100	0.01
500 - Water	500	(0.01)
Accrued Compensated Absences	2040	
100 - Administration	100	24,932.57
500 - Water	500	33,921.33
Long-term Compensated Absences	2041	
100 - Administration	100	74,797.68
500 - Water	500	101,763.96
CALPERS Retirement Tier 2- EE- Liab	2042	
100 - Administration	100	0.51
500 - Water	500	(0.01)
CALPERS Retirement Tier 2- ER- Liab	2044	
100 - Administration	100	0.09
500 - Water	500	(0.01)
Other Pension Oblig Liab (OPEB) ARC	2045	
500 - Water	500	340,320.00
Life Insurance Liab-Employer	2201	
100 - Administration	100	22.09
Medicare Tax Liab	2202	
100 - Administration	100	(0.10)
500 - Water	500	0.10
Medical Plan Liab- Employee	2203	
100 - Administration	100	2,047.93
500 - Water	500	713.11
Vision Plan Liab- Employee	2204	
100 - Administration	100	30.63
500 - Water	500	(14.86)
Dental Plan Ins Payable- Employee	2205	
100 - Administration	100	94.79
500 - Water	500	(44.98)
Insurance-Work Injury (WI)	2212	
100 - Administration	100	13.37
500 - Water	500	(99.63)
Insurance- LT Disability	2213	
100 - Administration	100	64.79
500 - Water	500	(30.56)
Survivor Premiums-PERS	2214	
100 - Administration	100	0.01
500 - Water	500	(0.94)
Payroll Clearing Account	2999	
100 - Administration	100	3,817.45
Total Current Payroll Liabilities		582,349.34
Current Portion Long Term Debt		
Current portion-Long Term Debt	2102	

500 - Water	500	207,203.93
650 - Solid Waste	650	120,000.00
Total Current Portion Long Term Debt		327,203.93
Trust Liability		
Trust Funds- Low Income Savings	2513	
100 - Administration	100	1,169.32
Trust-Delinquencies from Tax Liens	2514	
650 - Solid Waste	650	3,603.72
Total Trust Liability		4,773.04
Total CURRENT LIABILITIES		998,194.08
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	
500 - Water	500	1,000,363.00
Def Inflow	2216	
500 - Water	500	116,676.00
Deferred Inflow - Pension	2217	
500 - Water	500	(7,152.00)
Suspense Account	2997	
100 - Administration	100	9.00
500 - Water	500	37.36
Restricted Park and Rec	3090	
900 - Parks & Recreation	900	198,879.18
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	
301 - Fire	301	813,800.02
500 - Water	500	144,644.25
General Contingency Reserve	3111	
100 - Administration	100	49,900.00
301 - Fire	301	763,225.51
500 - Water	500	870,183.00
650 - Solid Waste	650	200,000.00
800 - Drainage	800	10,000.00
Public Facilities Fees Reserve	3115	
301 - Fire	301	40,334.00
Capital Outlay Reserve	3160	
301 - Fire	301	3,474,562.42
500 - Water	500	2,173,855.12
800 - Drainage	800	55,000.00
Water Stabilization Reserve	3163	
500 - Water	500	185,000.00
Total Other Liabilities		10,089,316.86
Total Other Liabilities		10,089,316.86
Long Term Debt		
Note Payable - Long Term		
Long Term Debt- Note Payable	2100	
650 - Solid Waste	650	556,772.00
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	1,855,411.41
Internal Loan Due Water-500	2491	
800 - Drainage	800	106,356.73
Total Note Payable - Long Term		2,518,540.14

Accrued Interest Payable		
Accrued Interest Payable	2110	
500 - Water	500	21,485.58
Total Accrued Interest Payable		21,485.58
Total Long Term Debt		2,540,025.72
Equity		
Revenues		
100 - Administration	100	83,949.35
200 - Bayridge	200	70.37
301 - Fire	301	15,355.83
500 - Water	500	284,351.85
Wastewater Fiduciary Fund	602	833.69
650 - Solid Waste	650	2,793.44
800 - Drainage	800	2,937.33
900 - Parks & Recreation	900	207.32
Total Revenues		390,499.18
Expenditures		
100 - Administration	100	(137,428.19)
200 - Bayridge	200	(615.76)
301 - Fire	301	(145,852.00)
400 - Vista de Oro	400	(344.83)
500 - Water	500	(598,216.44)
600 - Wastewater	600	(3,713.70)
650 - Solid Waste	650	(47,473.52)
800 - Drainage	800	(5,189.95)
900 - Parks & Recreation	900	(1,680.08)
Total Expenditures		(940,514.47)
Equity		
Septic System Decommision Reserve	3109	
200 - Bayridge	200	8,000.00
Prepaid Assessment Reserve	3159	
Wastewater Fiduciary Fund	602	5,948.51
Fire Mitigation Fund	3161	
301 - Fire	301	135,448.89
Wastewater Assessment Reimbursement Fund	3168	
600 - Wastewater	600	102,948.71
Fund Balance	3200	
100 - Administration	100	113,653.73
Low Income Sewer Connection Money	105	9,353.02
200 - Bayridge	200	35,513.31
301 - Fire	301	2,181,162.87
400 - Vista de Oro	400	3,868.25
500 - Water	500	7,497,275.77
600 - Wastewater	600	1,358,274.11
Wastewater Fiduciary Fund	602	2,227,066.26
650 - Solid Waste	650	641,429.25
800 - Drainage	800	456,156.28
900 - Parks & Recreation	900	137,906.80
Bankruptcy Fund Balance	3203	
600 - Wastewater	600	58,710.96
GFAG- Net Investment in Assets	3300	

100 - Administration	100	24,226.08
200 - Bayridge	200	30,000.12
301 - Fire	301	596,541.18
800 - Drainage	800	20,388.71
GFAG- Accumulated Depreciation	3301	
100 - Administration	100	84,879.33
200 - Bayridge	200	93,040.00
301 - Fire	301	1,411,311.46
400 - Vista de Oro	400	7,000.00
800 - Drainage	800	160,647.22
GFAG- Governmental Depreciation	3302	
100 - Administration	100	(8,367.92)
301 - Fire	301	(71,965.08)
800 - Drainage	800	(3,270.02)
Investment in N/A-Costs	3310	
600 - Wastewater	600	(1,326,346.05)
Total Equity		15,990,801.75
Total Equity		15,440,786.46
Total LIABILITIES & EQUITY		29,068,323.12

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet - Fire Reserves Balance Sheet

As of 7/31/2026

		Current Period Balance
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	813,800.02
General Contingency Reserve	3111	763,225.51
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	3,474,562.42
Total Other Liabilities		5,091,921.95
Total Other Liabilities		5,091,921.95
Equity		
Equity		
Fire Mitigation Fund	3161	135,448.89
Total Equity		135,448.89
Total Equity		135,448.89
Total LIABILITIES & EQUITY		5,227,370.84

LOS OSOS COMMUNITY SERVICES DISTRICT
Balance Sheet - Water Reserves Balance Sheet
As of 7/31/2026

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

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet - Solid Waste Balance Sheet

As of 7/31/2026

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

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet - Drainage Reserves Balance Sheet

As of 7/31/2026

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

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet - Parks Reserves Balance Sheet

As of 7/31/2026

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