Agenda Item: 11D

Date: November 5, 2026

Los Osos Community Services District
STAFF REPORT

TO: Board of Directors, LOCSD

FROM: Greg Kwolek, General Manager
Adrienne Geidel, District Bookkeeper

SUBJECT: **Receive Financials for August 2026 & September 2026**

STAFF RECOMMENDATION

Staff recommends the Board of Directors receive and file the financials for the period ending August 31, 2026 and September 30, 2026.

DESCRIPTION

The attached are the Statement of Revenues and Expenditures and Balance Sheets for August and September 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
8081	100	Vacation	Due to GM Munds Vacation Payout. This was budgeted and will normalize as the year goes.
6100	100	Labor & Support IT	Covers the Maintenance plan on the District Accounting and Payroll Software
6230	301	Medical Exam	The District hired 7 new Reserve Fire Fighters.
7260	301	Weed Abatement Services	These are for the Parcels that did not abate and the District abated. Invoices sent to owners and parcels will be put on Tax Rolls to reimburse should they not pay prior to May 2027. GL 4040 is where the reimbursement will be recorded.
7211	301	Misc. Fuel & Diesel	There will be a mid-year adjustment for this item. We are tracking and believe this is an expense that will happen between 2-4 times per year depending on call volume.
6120	500	Computer Licenses	Annual Billing and Customer Account software payment was made.
7326	500	Legal Services	The District will track and a mid-year adjustment will be made if needed.
6422	500	R&M Hydrants	This is due to the District replacing a hydrant that a County employee damaged. We received reimbursement for this expense in October.
7324	500	Education & Training Fees	UBS attended a conference related to our Billing Software. A Mid-Year adjustment will be made.

ASM: _LD_ AGM/DE: ____

DGC: ____ GM: GK

Agenda Item: 11D

Date: November 5, 2026

GL	Fund	Description	Explanation
6345	900	Property Taxes & Assessments Cost	At the time of budget approval, the District did not know if the parks & Rec tax would pass. A Mid-year adjustment will be made.

ATTACHMENT

1. August 2026 & September 2026 Financials

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 8/1/2026 Through 8/31/2026

		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	168,007.66	1,008,046.00	(840,038.34)	(83.33)%
4930	Other Revenue	150.00	150.00	0.00	150.00	0.00%
	Total Other Revenues	84,153.83	168,157.66	1,008,046.00	(839,888.34)	(83.32)%
	Use of Money & Property					
4510	Investment Income on funds	107.51	371.01	1,250.00	(878.99)	(70.32)%
4511	Unrealized Change in Value	(104.76)	(422.74)	0.00	(422.74)	0.00%
	Total Use of Money & Property	2.75	(51.73)	1,250.00	(1,301.73)	(104.14)%
	Total Revenues	84,156.58	168,105.93	1,009,296.00	(841,190.07)	(83.34)%
	Expenditures					
	Personnel					
	Salaries/Wages					
7322	Director's Compensation	1,000.00	1,600.00	14,500.00	12,900.00	88.97%
8018	Holiday Pay	0.00	(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	0.00	3,921.20	8,000.00	4,078.80	50.98%
8051	Floating Holiday Pay	196.06	196.06	3,475.00	3,278.94	94.36%
8054	Salaries & Wages - Regular	33,468.61	50,793.10	420,675.00	369,881.90	87.93%
8060	Sick Leave Pay	1,646.15	1,831.38	8,650.00	6,818.62	78.83%
8066	Comp Time Used	0.00	0.00	150.00	150.00	100.00%
8081	Vacation Pay	2,251.44	2,313.34	55,000.00	52,686.66	95.79%
	Total Salaries/Wages	38,562.26	60,535.09	529,670.00	469,134.91	88.57%
	Payroll Taxes & Benefits					
5020	Social Security Employer	62.00	99.20	1,116.00	1,016.80	91.11%
5030	Life Insurance - ER	53.04	85.97	717.00	631.03	88.01%
5031	Disability Insurance	45.68	72.51	584.00	511.49	87.58%
5032	Employee Assistance Program	11.62	26.56	120.00	93.44	77.87%
5035	AD & D Insurance	12.00	19.45	190.00	170.55	89.76%
5040	LTD Insurance	199.52	316.82	2,538.00	2,221.18	87.52%
5050	Medicare - ER	579.22	910.76	7,700.00	6,789.24	88.17%
5060	Cafeteria Plan - ER	4,559.10	7,266.20	54,381.00	47,114.80	86.64%
5070	Retirement ER - Regular	0.00	0.00	500.00	500.00	100.00%
5071	Retirement ER - Addl Pick-up	576.92	951.92	7,500.00	6,548.08	87.31%
5075	Retirees Medical - ER	162.53	325.06	2,250.00	1,924.94	85.55%
5102	CA Training Tax- ER	1.00	1.60	35.00	33.40	95.43%
5120	Workers Comp Insurance - ER	0.00	3,015.47	2,550.00	(465.47)	(18.25)%
5124	Retirement - ER - Tier 2	3,703.97	6,111.31	44,922.00	38,810.69	86.40%
8511	Car Allowance	100.00	164.99	1,200.00	1,035.01	86.25%
	Total Payroll Taxes & Benefits	10,066.60	19,367.82	126,303.00	106,935.18	84.67%
	Employment Services					
5100	Unemployment Insurance - ER	20.00	32.00	500.00	468.00	93.60%
6200	Hiring, Advertising & Other Costs	0.00	52.19	200.00	147.81	73.91%
6230	Medical Exam	0.00	0.00	190.00	190.00	100.00%
	Total Employment Services	20.00	84.19	890.00	805.81	90.54%
	Total Personnel	48,648.86	79,987.10	656,863.00	576,875.90	87.82%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 8/1/2026 Through 8/31/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Services & Supplies					
	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	2,018.50	10,037.00	34,000.00	23,963.00	70.48%
7100	Copier Contract-Maint & Usage	300.30	600.60	3,750.00	3,149.40	83.98%
7255	Security Services	0.00	0.00	500.00	500.00	100.00%
7321	Janitorial Cleaning & Supplies	271.00	542.00	3,450.00	2,908.00	84.29%
7342	Public Meeting Recordings	63.99	327.98	6,000.00	5,672.02	94.53%
	Total Contract Services	2,653.79	11,507.58	57,200.00	45,692.42	79.88%
	Financial Services					
7309	Late Fees	15.67	15.67	200.00	184.33	92.17%
7310	Bank Service Charges	548.82	1,111.12	7,300.00	6,188.88	84.78%
	Total Financial Services	564.49	1,126.79	7,500.00	6,373.21	84.98%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	0.00	200.00	200.00	100.00%
6341	LAFCO Fees	0.00	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	0.00	60,078.16	60,156.00	77.84	0.13%
	Total Insurance, Licenses & Regulatory Fees	0.00	89,529.16	84,433.00	(5,096.16)	(6.04)%
	Legal & Professional					
7304	Professional Services - ACCTG	5,000.00	7,500.00	60,000.00	52,500.00	87.50%
7305	Auditing Services	3,000.00	3,000.00	24,200.00	21,200.00	87.60%
7320	Professional & Consulting Services	0.00	11.06	700.00	688.94	98.42%
7326	Legal Services	0.00	5,176.50	20,000.00	14,823.50	74.12%
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	8,000.00	15,687.56	125,400.00	109,712.44	87.49%
	Office/Operations					
6121	IT-Supplies & Miscellaneous	0.00	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	220.92	568.65	8,000.00	7,431.35	92.89%
7160	Postage, Shipping & Mail Supplies	0.00	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%
7249	Safety Supplies	26.81	26.81	0.00	(26.81)	0.00%
	Total Office/Operations	247.73	751.90	22,350.00	21,598.10	96.64%
	Other Expense					

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 8/1/2026 Through 8/31/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
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	175.00	273.00	1,740.00	1,467.00	84.31%
6025	Telephone	154.71	309.42	3,000.00	2,690.58	89.69%
7352	Rent - Offices & Other Structures	3,400.00	6,800.00	40,800.00	34,000.00	83.33%
8610	Electric	341.89	688.09	4,560.00	3,871.91	84.91%
8620	Gas Service	16.27	31.06	700.00	668.94	95.56%
	Total Rent & Utilities	4,087.87	8,101.57	50,800.00	42,698.43	84.05%
	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	0.00	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	0.00	246.00	4,200.00	3,954.00	94.14%
	Total Services & Supplies	15,553.88	126,950.56	352,433.00	225,482.44	63.98%
	Total Expenditures	64,202.74	206,937.66	1,009,296.00	802,358.34	79.50%
	Net Revenues over Expenditures	19,953.84	(38,831.73)	0.00	(38,831.73)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 8/1/2026 Through 8/31/2026

		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	75.47	145.84	0.00	145.84	0.00%
	Total Use of Money & Property	75.47	145.84	0.00	145.84	0.00%
	Total Revenues	75.47	145.84	10,000.00	(9,854.16)	(98.54)%
	Expenditures					
	Services & Supplies					
	Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	0.00	148.50	600.00	451.50	75.25%
	Total Insurance, Licenses & Regulatory Fees	0.00	148.50	600.00	451.50	75.25%
	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	447.76	895.51	6,724.16	5,828.65	86.68%
	Total Rent & Utilities	447.76	895.51	6,724.16	5,828.65	86.68%
	Total Services & Supplies	447.76	1,044.01	7,399.16	6,355.15	85.89%
	Transfers					
9511	Interfund Transfer To Admin	168.01	336.02	2,016.09	1,680.07	83.33%
	Total Transfers	168.01	336.02	2,016.09	1,680.07	83.33%
	Total Expenditures	615.77	1,380.03	9,415.25	8,035.22	85.34%
	Net Revenues over Expenditures	(540.30)	(1,234.19)	584.75	(1,818.94)	(311.06)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 8/1/2026 Through 8/31/2026

		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)%
4930	Other Revenue	150.00	150.00	0.00	150.00	0.00%
	Total Other Revenues	150.00	150.00	67,134.00	(66,984.00)	(99.78)%
	Use of Money & Property					
4510	Investment Income on funds	5,574.01	36,082.19	150,000.00	(113,917.81)	(75.95)%
4511	Unrealized Change in Value	(4,992.06)	(20,144.41)	0.00	(20,144.41)	0.00%
4934	Gain on Sale of Fixed Assets	10,000.00	10,000.00	0.00	10,000.00	0.00%
	Total Use of Money & Property	10,581.95	25,937.78	150,000.00	(124,062.22)	(82.71)%
	Total Revenues	10,731.95	26,087.78	4,180,281.19	(4,154,193.41)	(99.38)%
	Expenditures					
	Personnel					
	Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	5,192.95	8,408.60	38,000.00	29,591.40	77.87%
8340	Resv FF-Shift Coverage	6,715.23	12,951.85	150,000.00	137,048.15	91.37%
	Total Salaries/Wages	11,908.18	21,360.45	188,000.00	166,639.55	88.64%
	Payroll Taxes & Benefits					
5020	Social Security Employer	738.31	1,324.36	10,000.00	8,675.64	86.76%
5030	Life Insurance - ER	203.00	357.00	2,500.00	2,143.00	85.72%
5035	AD & D Insurance	35.00	62.50	850.00	787.50	92.65%
5050	Medicare - ER	172.67	309.73	2,500.00	2,190.27	87.61%
5070	Retirement ER - Regular	5,579.42	11,158.84	67,000.00	55,841.16	83.35%
5102	CA Training Tax- ER	0.70	6.09	175.00	168.91	96.52%
5120	Workers Comp Insurance - ER	0.00	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	6,729.10	29,631.84	106,125.00	76,493.16	72.08%
	Employment Services					
5100	Unemployment Insurance - ER	13.90	121.96	6,000.00	5,878.04	97.97%
6200	Hiring, Advertising & Other Costs	0.00	0.00	100.00	100.00	100.00%
6230	Medical Exam	3,120.00	4,379.00	8,000.00	3,621.00	45.26%
	Total Employment Services	3,133.90	4,500.96	14,100.00	9,599.04	68.08%
	Total Personnel	21,771.18	55,493.25	308,225.00	252,731.75	82.00%
	Services & Supplies					

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 8/1/2026 Through 8/31/2026

		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	2,800.00	2,800.00	100.00%
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	80.08	333.87	3,500.00	3,166.13	90.46%
7100	Copier Contract-Maint & Usage	127.64	255.28	2,500.00	2,244.72	89.79%
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	207.72	589.15	3,164,028.05	3,163,438.90	99.98%
	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	0.00	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	921.75	921.75	3,000.00	2,078.25	69.28%
7234	Oxygen Supplies & Cylinder Rent	0.00	0.00	900.00	900.00	100.00%
7238	Paramedic & EMT Small Tools & Supplies	3,807.13	4,478.68	27,000.00	22,521.32	83.41%
7242	Minor Tools, Accessories & Field Machines	1,681.22	1,842.65	6,800.00	4,957.35	72.90%
7252	Misc Hardware	35.37	136.49	1,200.00	1,063.51	88.63%
	Total Equipment & Tools	6,445.47	7,667.60	105,100.00	97,432.40	92.70%
	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	148.50	8,000.00	7,851.50	98.14%
7325	Insurance	0.00	95,060.99	95,650.00	589.01	0.62%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 8/1/2026 Through 8/31/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Total Insurance, Licenses & Regulatory Fees	0.00	95,209.49	107,150.00	11,940.51	11.14%
	Legal & Professional					
7320	Professional & Consulting Services	0.00	730.81	9,000.00	8,269.19	91.88%
7326	Legal Services	0.00	0.00	15,000.00	15,000.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	300.60	1,500.00	1,199.40	79.96%
	Total Legal & Professional	0.00	1,031.41	25,500.00	24,468.59	95.96%
	Office/Operations					
7140	General Supplies & Minor Equipment	409.51	1,566.22	7,000.00	5,433.78	77.63%
7160	Postage, Shipping & Mail Supplies	0.00	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	409.51	1,589.18	11,100.00	9,510.82	85.68%
	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	137.40	910.00	772.60	84.90%
6025	Telephone	35.99	2,406.40	2,400.00	(6.40)	(0.27)%
8610	Electric	9.86	19.39	4,500.00	4,480.61	99.57%
8620	Gas Service	67.12	124.37	2,200.00	2,075.63	94.35%
8630	Trash Services	234.25	468.33	3,200.00	2,731.67	85.36%
8640	Water and Water Services	611.04	1,209.35	8,000.00	6,790.65	84.88%
8659	Utility Cable Charges	0.00	121.01	1,500.00	1,378.99	91.93%
8670	Street Lighting	10.69	21.38	135.00	113.62	84.16%
	Total Rent & Utilities	1,037.65	4,507.63	22,845.00	18,337.37	80.27%
	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%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 8/1/2026 Through 8/31/2026

		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	1,600.00	1,600.00	100.00%
6775	R & M -Operation/Field Equipment	847.50	1,097.60	10,000.00	8,902.40	89.02%
6800	R & M - Grounds & Collection Systems	0.00	0.00	800.00	800.00	100.00%
6900	R & M - Buildings & Structures	143.94	143.94	12,000.00	11,856.06	98.80%
	Total Repairs & Maintenance	991.44	1,241.54	29,450.00	28,208.46	95.78%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	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	492.00	742.00	1,000.00	258.00	25.80%
	Total Travel & Training	492.00	747.00	3,150.00	2,403.00	76.29%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	334.26	633.79	1,500.00	866.21	57.75%
7211	Misc Fuel & Diesel	5,236.64	5,236.64	5,500.00	263.36	4.79%
7220	Gasoline	123.61	123.61	1,500.00	1,376.39	91.76%
7232	Vehicle Repairs - Parts, Tires & Lubricants	0.00	0.00	16,750.00	16,750.00	100.00%
	Total Vehicle Maintenance & Repairs	5,694.51	5,994.04	25,250.00	19,255.96	76.26%
	Total Services & Supplies	15,278.30	118,577.04	3,507,733.05	3,389,156.01	96.62%
	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	22,009.00	132,054.03	110,045.03	83.33%
	Total Transfers	11,004.50	22,009.00	132,054.03	110,045.03	83.33%
	Total Expenditures	48,053.98	196,079.29	4,091,337.08	3,895,257.79	95.21%
	Net Revenues over Expenditures	(37,322.03)	(169,991.51)	88,944.11	(258,935.62)	(291.12)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 8/1/2026 Through 8/31/2026

		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	148.50	600.00	451.50	75.25%
	Total Insurance, Licenses & Regulatory Fees	0.00	148.50	600.00	451.50	75.25%
	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	353.64	2,460.00	2,106.36	85.62%
	Total Rent & Utilities	176.82	353.64	2,460.00	2,106.36	85.62%
	Total Services & Supplies	176.82	502.14	3,360.00	2,857.86	85.06%
	Transfers					
9511	Interfund Transfer To Admin	168.01	336.02	2,016.09	1,680.07	83.33%
	Total Transfers	168.01	336.02	2,016.09	1,680.07	83.33%
	Total Expenditures	344.83	838.16	5,376.09	4,537.93	84.41%
	Net Revenues over Expenditures	(344.83)	(838.16)	623.91	(1,462.07)	(234.34)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 8/1/2026 Through 8/31/2026

		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	285,295.28	473,502.17	2,667,941.67	(2,194,439.50)	(82.25)%
4102	Residential- Multi -Family-Water Sales	18,467.65	47,544.84	273,968.17	(226,423.33)	(82.65)%
4103	Commercial, Home Care, Retail-Water Sales	32,218.83	84,006.03	193,068.36	(109,062.33)	(56.49)%
4104	Irrigation- Water Sales	645.85	10,654.89	51,000.00	(40,345.11)	(79.11)%
4105	Recycled Water Revenue	31,488.88	31,488.88	106,053.00	(74,564.12)	(70.31)%
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	800.00	1,300.00	6,000.00	(4,700.00)	(78.33)%
4932	Penalties	2,273.98	4,874.19	20,000.00	(15,125.81)	(75.63)%
4933	Door Hangers/Lockout Notices	600.00	1,780.00	9,400.00	(7,620.00)	(81.06)%
4937	NSF Fees	75.00	150.00	575.00	(425.00)	(73.91)%
	Total Service Charges & Fees	371,865.47	655,301.00	3,339,506.20	(2,684,205.20)	(80.38)%
	Other Revenues					
4930	Other Revenue	175.00	175.00	9,000.00	(8,825.00)	(98.06)%
	Total Other Revenues	175.00	175.00	9,000.00	(8,825.00)	(98.06)%
	Use of Money & Property					
4504	Interest Income	350.97	718.89	6,462.47	(5,743.58)	(88.88)%
4510	Investment Income on funds	3,052.90	12,980.80	132,000.00	(119,019.20)	(90.17)%
4511	Unrealized Change in Value	(2,919.83)	(11,782.35)	0.00	(11,782.35)	0.00%
	Total Use of Money & Property	484.04	1,917.34	138,462.47	(136,545.13)	(98.62)%
	Total Revenues	372,524.51	657,393.34	3,536,968.67	(2,879,575.33)	(81.41)%
	Expenditures					
	Personnel					
	Salaries/Wages					
8018	Holiday Pay	0.00	1,468.66	27,250.00	25,781.34	94.61%
8045	Overtime Pay	1,189.37	1,634.18	10,000.00	8,365.82	83.66%
8050	Administrative Leave Pay	0.00	0.00	1,500.00	1,500.00	100.00%
8051	Floating Holiday Pay	294.09	294.09	5,000.00	4,705.91	94.12%
8054	Salaries & Wages - Regular	39,354.45	72,047.12	600,000.00	527,952.88	87.99%
8056	Retroactive Pay	0.00	0.00	500.00	500.00	100.00%
8060	Sick Leave Pay	3,221.55	4,625.02	14,000.00	9,374.98	66.96%
8063	Standby Pay	2,054.88	3,389.80	28,000.00	24,610.20	87.89%
8066	Comp Time Used	1,591.96	2,277.22	21,500.00	19,222.78	89.41%
8081	Vacation Pay	9,656.32	11,554.82	40,000.00	28,445.18	71.11%
	Total Salaries/Wages	57,362.62	97,290.91	747,750.00	650,459.09	86.99%
	Payroll Taxes & Benefits					
5030	Life Insurance - ER	141.44	234.92	1,857.00	1,622.08	87.35%
5031	Disability Insurance	81.04	136.58	1,100.00	963.42	87.58%
5032	Employee Assistance Program	24.90	49.80	279.00	229.20	82.15%
5035	AD & D Insurance	32.00	53.15	450.00	396.85	88.19%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
500 - 500 - Water
From 8/1/2026 Through 8/31/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
5040	LTD Insurance	409.26	687.67	5,500.00	4,812.33	87.50%
5050	Medicare - ER	867.89	1,467.82	11,000.00	9,532.18	86.66%
5060	Cafeteria Plan - ER	6,843.94	11,706.37	84,000.00	72,293.63	86.06%
5070	Retirement ER - Regular	12,353.19	23,258.99	152,509.00	129,250.01	84.75%
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	0.00	37,156.75	41,700.00	4,543.25	10.90%
5124	Retirement - ER - Tier 2	2,517.60	4,611.99	27,766.00	23,154.01	83.39%
	Total Payroll Taxes & Benefits	23,271.26	79,364.04	326,510.00	247,145.96	75.69%
	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	80,633.88	176,654.95	1,076,770.00	900,115.05	83.59%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	0.00	2,600.00	2,600.00	100.00%
7248	Uniform Safety Boots	0.00	287.01	1,625.00	1,337.99	82.34%
	Total Clothing & Uniform	0.00	287.01	4,225.00	3,937.99	93.21%
	Contract Services					
6100	Labor & Support-IT Services	720.00	720.00	5,000.00	4,280.00	85.60%
6110	IT Purchased Services	162.53	325.06	1,740.00	1,414.94	81.32%
6115	Misc Contract Service	379.02	749.09	6,800.00	6,050.91	88.98%
7250	Water Quality Testing	0.00	5,597.00	70,000.00	64,403.00	92.00%
7255	Security Services	0.00	0.00	4,000.00	4,000.00	100.00%
7321	Janitorial Cleaning & Supplies	0.00	87.50	1,140.00	1,052.50	92.32%
	Total Contract Services	1,261.55	7,478.65	88,680.00	81,201.35	91.57%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	0.00	1,500.00	1,500.00	100.00%
7242	Minor Tools, Accessories & Field Machines	90.31	190.64	7,500.00	7,309.36	97.46%
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	90.31	190.64	11,500.00	11,309.36	98.34%
	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	0.00	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%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
500 - 500 - Water
From 8/1/2026 Through 8/31/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
7325	Insurance	0.00	111,148.93	123,435.00	12,286.07	9.95%
	Total Insurance, Licenses & Regulatory Fees	0.00	113,097.93	180,935.00	67,837.07	37.49%
	Legal & Professional					
7318	Professional & Consulting BMC	0.00	2,516.20	140,000.00	137,483.80	98.20%
7320	Professional & Consulting Services	0.00	335.95	57,000.00	56,664.05	99.41%
7326	Legal Services	0.00	2,156.00	2,500.00	344.00	13.76%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	0.00	5,008.15	200,000.00	194,991.85	97.50%
	Office/Operations					
6130	Computer Hardware	0.00	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	237.60	935.15	2,000.00	1,064.85	53.24%
7160	Postage, Shipping & Mail Supplies	888.06	1,558.03	10,500.00	8,941.97	85.16%
7180	Billing Supplies, Forms & Printing	1,258.63	2,322.73	14,000.00	11,677.27	83.41%
7226	Membership & Dues	0.00	0.00	4,150.00	4,150.00	100.00%
7230	Misc Small Parts & Supplies	58.73	190.77	4,000.00	3,809.23	95.23%
7237	Process Control & Treatment Supplies	1,346.19	1,346.19	10,000.00	8,653.81	86.54%
7239	Water Treatment Chemicals	1,535.72	1,535.72	20,000.00	18,464.28	92.32%
7249	Safety Supplies	0.00	205.40	1,200.00	994.60	82.88%
	Total Office/Operations	5,324.93	8,299.71	67,350.00	59,050.29	87.68%
	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	199.38	438.76	6,400.00	5,961.24	93.14%
6025	Telephone	462.92	902.28	5,000.00	4,097.72	81.95%
8610	Electric	15,518.78	29,116.26	170,000.00	140,883.74	82.87%
8620	Gas Service	0.00	0.00	250.00	250.00	100.00%
8630	Trash Services	297.04	574.93	3,400.00	2,825.07	83.09%
8644	Disposal Services	0.00	0.00	2,600.00	2,600.00	100.00%
8670	Street Lighting	60.73	121.46	780.00	658.54	84.43%
	Total Rent & Utilities	16,538.85	31,153.69	188,430.00	157,276.31	83.47%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	0.00	425.00	425.00	100.00%
6422	R & M - Hydrants	5,084.11	5,084.11	800.00	(4,284.11)	(535.51)%
6640	R & M - Equip & Other Non-Stuctural Fixed Assets	236.78	236.78	11,000.00	10,763.22	97.85%
6641	R & M - Wells	0.00	0.00	9,500.00	9,500.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 8/1/2026 Through 8/31/2026

		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	0.00	2,352.98	15,000.00	12,647.02	84.31%
7241	R & M - Water Distribution System	415.99	447.70	10,000.00	9,552.30	95.52%
	Total Repairs & Maintenance	5,736.88	8,121.57	49,425.00	41,303.43	83.57%
	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	303.90	303.90	4,000.00	3,696.10	92.40%
7220	Gasoline	639.46	1,410.88	7,000.00	5,589.12	79.84%
7232	Vehicle Repairs - Parts, Tires & Lubricants	0.00	445.16	5,500.00	5,054.84	91.91%
	Total Vehicle Maintenance & Repairs	943.36	2,159.94	17,700.00	15,540.06	87.80%
	Total Services & Supplies	29,895.88	175,797.29	816,420.00	640,622.71	78.47%
	Capital Outlay					
9006	Infrastructure CIP	20,534.28	135,403.34	2,793,000.00	2,657,596.66	95.15%
	Total Capital Outlay	20,534.28	135,403.34	2,793,000.00	2,657,596.66	95.15%
	Debt Service					
9022	Debt Service - Principal	0.00	207,203.93	207,203.93	0.00	0.00%
9023	Debt Service - Interest & Annual Fee	0.00	25,782.69	48,975.33	23,192.64	47.36%
9024	Loan Administration Fee	0.00	6,187.85	6,187.85	0.00	0.00%
	Total Debt Service	0.00	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	115,925.30	695,551.74	579,626.44	83.33%
	Total Transfers	57,962.65	115,925.30	695,551.74	579,626.44	83.33%
	Total Expenditures	189,026.69	842,955.35	5,701,108.85	4,858,153.50	85.21%
	Net Revenues over Expenditures	183,497.82	(185,562.01)	(2,164,140.18)	1,978,578.17	(91.43)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 8/1/2026 Through 8/31/2026

		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	0.00	3,293.68	16,741.67	13,447.99	80.33%
	Total Legal & Professional	0.00	3,293.68	16,741.67	13,447.99	80.33%
	Total Services & Supplies	0.00	3,293.68	19,041.67	15,747.99	82.70%
	Transfers					
9511	Interfund Transfer To Admin	420.02	840.04	5,040.23	4,200.19	83.33%
	Total Transfers	420.02	840.04	5,040.23	4,200.19	83.33%
	Total Expenditures	420.02	4,133.72	24,081.90	19,948.18	82.83%
	Net Revenues over Expenditures	(420.02)	(4,133.72)	0.00	(4,133.72)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 8/1/2026 Through 8/31/2026

		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	5,998.70	6,832.39	0.00	6,832.39	0.00%
	Total Use of Money & Property	5,998.70	6,832.39	0.00	6,832.39	0.00%
	Total Revenues	5,998.70	6,832.39	0.00	6,832.39	0.00%
	Net Revenues over Expenditures	5,998.70	6,832.39	0.00	6,832.39	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 8/1/2026 Through 8/31/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Revenues					
	Other Revenues					
4800	Franchise Revenues	8,517.12	8,517.12	436,540.00	(428,022.88)	(98.05)%
	Total Other Revenues	8,517.12	8,517.12	436,540.00	(428,022.88)	(98.05)%
	Use of Money & Property					
4510	Investment Income on funds	562.23	4,247.91	15,000.00	(10,752.09)	(71.68)%
4511	Unrealized Change in Value	(293.95)	(1,186.19)	0.00	(1,186.19)	0.00%
	Total Use of Money & Property	268.28	3,061.72	15,000.00	(11,938.28)	(79.59)%
	Total Revenues	8,785.40	11,578.84	451,540.00	(439,961.16)	(97.44)%
	Expenditures					
	Services & Supplies					
	Legal & Professional					
7320	Professional & Consulting Services	0.00	63.06	8,000.00	7,936.94	99.21%
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	63.06	10,500.00	10,436.94	99.40%
	Office/Operations					
7140	General Supplies & Minor Equipment	0.00	0.00	500.00	500.00	100.00%
7160	Postage, Shipping & Mail Supplies	157.75	157.75	1,500.00	1,342.25	89.48%
7230	Misc Small Parts & Supplies	0.00	0.00	500.00	500.00	100.00%
	Total Office/Operations	157.75	157.75	2,500.00	2,342.25	93.69%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	500.00	500.00	100.00%
7345	Outreach- Program Give-away Items	606.90	28,840.00	35,000.00	6,160.00	17.60%
7346	Promotional Expenses - Event	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Other Expense	606.90	28,840.00	36,500.00	7,660.00	20.99%
	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	764.65	29,060.81	51,000.00	21,939.19	43.02%
	Debt Service					
8952	Amortization of franchise asset	10,000.00	20,000.00	120,000.00	100,000.00	83.33%
	Total Debt Service	10,000.00	20,000.00	120,000.00	100,000.00	83.33%
	Transfers					
9511	Interfund Transfer To Admin	9,240.42	18,480.84	110,885.06	92,404.22	83.33%
	Total Transfers	9,240.42	18,480.84	110,885.06	92,404.22	83.33%
	Total Expenditures	20,005.07	67,541.65	281,885.06	214,343.41	76.04%
	Net Revenues over Expenditures	(11,219.67)	(55,962.81)	169,654.94	(225,617.75)	(132.99)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 8/1/2026 Through 8/31/2026

		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)%
	Other Revenues					
4935	Sale-Specs/Plans & Non_Capital Items	11.00	11.00	0.00	11.00	0.00%
	Total Other Revenues	11.00	11.00	0.00	11.00	0.00%
	Use of Money & Property					
4510	Investment Income on funds	663.66	4,064.90	12,000.00	(7,935.10)	(66.13)%
4511	Unrealized Change in Value	(152.84)	(616.75)	0.00	(616.75)	0.00%
	Total Use of Money & Property	510.82	3,448.15	12,000.00	(8,551.85)	(71.27)%
	Total Revenues	521.82	3,459.15	202,510.00	(199,050.85)	(98.29)%
	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	148.50	1,500.00	1,351.50	90.10%
7325	Insurance	0.00	665.22	1,225.00	559.78	45.70%
	Total Insurance, Licenses & Regulatory Fees	0.00	813.72	10,825.00	10,011.28	92.48%
	Legal & Professional					
7320	Professional & Consulting Services	0.00	51.23	5,000.00	4,948.77	98.98%
7326	Legal Services	0.00	0.00	10,000.00	10,000.00	100.00%
	Total Legal & Professional	0.00	51.23	15,000.00	14,948.77	99.66%
	Office/Operations					
7230	Misc Small Parts & Supplies	0.00	48.84	550.00	501.16	91.12%
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 8/1/2026 Through 8/31/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Total Office/Operations	0.00	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%
	Rent & Utilities					
6000	Cell Phones	101.26	202.52	1,350.00	1,147.48	85.00%
6025	Telephone	28.07	60.21	350.00	289.79	82.80%
8610	Electric	93.17	180.77	1,500.00	1,319.23	87.95%
8670	Street Lighting	109.44	218.87	1,300.00	1,081.13	83.16%
	Total Rent & Utilities	331.94	662.37	4,500.00	3,837.63	85.28%
	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	0.00	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	0.00	224.53	9,550.00	9,325.47	97.65%
	Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	75.97	75.97	1,000.00	924.03	92.40%
7220	Gasoline	159.86	352.72	2,000.00	1,647.28	82.36%
	Total Vehicle Maintenance & Repairs	235.83	428.69	3,000.00	2,571.31	85.71%
	Total Services & Supplies	567.77	2,229.38	45,725.00	43,495.62	95.12%
	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	5,153.05	10,289.15	62,656.09	52,366.94	83.58%
9023	Debt Service - Interest & Annual Fee	350.97	718.89	3,392.19	2,673.30	78.81%
	Total Debt Service	5,504.02	11,008.04	66,048.28	55,040.24	83.33%
	Transfers					
9511	Interfund Transfer To Admin	3,360.15	6,720.30	40,321.84	33,601.54	83.33%
	Total Transfers	3,360.15	6,720.30	40,321.84	33,601.54	83.33%
	Total Expenditures	9,431.94	19,957.72	240,495.12	220,537.40	91.70%
	Net Revenues over Expenditures	(8,910.12)	(16,498.57)	(37,985.12)	21,486.55	(56.57)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 8/1/2026 Through 8/31/2026

		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	479.24	1,319.40	10,000.00	(8,680.60)	(86.81)%
4511	Unrealized Change in Value	(208.49)	(841.33)	0.00	(841.33)	0.00%
	Total Use of Money & Property	270.75	478.07	10,000.00	(9,521.93)	(95.22)%
	Total Revenues	270.75	478.07	110,000.00	(109,521.93)	(99.57)%
	Expenditures					
	Services & Supplies					
	Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	0.00	148.50	0.00	(148.50)	0.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	148.50	0.00	(148.50)	0.00%
	Legal & Professional					
7320	Professional & Consulting Services	0.00	31.51	23,500.00	23,468.49	99.87%
7326	Legal Services	0.00	3,640.00	10,000.00	6,360.00	63.60%
	Total Legal & Professional	0.00	3,671.51	33,500.00	29,828.49	89.04%
	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	3,820.01	33,600.00	29,779.99	88.63%
	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	3,360.16	20,160.92	16,800.76	83.33%
	Total Transfers	1,680.08	3,360.16	20,160.92	16,800.76	83.33%
	Total Expenditures	1,680.08	7,180.17	80,260.92	73,080.75	91.05%
	Net Revenues over Expenditures	(1,409.33)	(6,702.10)	29,739.08	(36,441.18)	(122.54)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 9/1/2026 Through 9/30/2026

		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	252,011.49	1,008,046.00	(756,034.51)	(75.00)%
4930	Other Revenue	0.00	150.00	0.00	150.00	0.00%
	Total Other Revenues	84,003.83	252,161.49	1,008,046.00	(755,884.51)	(74.99)%
	Use of Money & Property					
4510	Investment Income on funds	522.79	893.80	1,250.00	(356.20)	(28.50)%
4511	Unrealized Change in Value	(1,200.33)	(1,623.07)	0.00	(1,623.07)	0.00%
	Total Use of Money & Property	(677.54)	(729.27)	1,250.00	(1,979.27)	(158.34)%
	Total Revenues	83,326.29	251,432.22	1,009,296.00	(757,863.78)	(75.09)%
	Expenditures					
	Personnel					
	Salaries/Wages					
7322	Director's Compensation	1,200.00	2,800.00	14,500.00	11,700.00	80.69%
8018	Holiday Pay	1,730.98	1,610.99	19,020.00	17,409.01	91.53%
8045	Overtime Pay	0.00	0.00	200.00	200.00	100.00%
8050	Administrative Leave Pay	411.54	4,332.74	8,000.00	3,667.26	45.84%
8051	Floating Holiday Pay	245.08	441.14	3,475.00	3,033.86	87.31%
8054	Salaries & Wages - Regular	36,357.18	87,150.28	420,675.00	333,524.72	79.28%
8060	Sick Leave Pay	102.88	1,934.26	8,650.00	6,715.74	77.64%
8066	Comp Time Used	0.00	0.00	150.00	150.00	100.00%
8081	Vacation Pay	35,264.59	37,577.93	55,000.00	17,422.07	31.68%
	Total Salaries/Wages	75,312.25	135,847.34	529,670.00	393,822.66	74.35%
	Payroll Taxes & Benefits					
5020	Social Security Employer	74.40	173.60	1,116.00	942.40	84.44%
5030	Life Insurance - ER	59.69	145.66	717.00	571.34	79.68%
5031	Disability Insurance	48.13	120.64	584.00	463.36	79.34%
5032	Employee Assistance Program	8.30	34.86	120.00	85.14	70.95%
5035	AD & D Insurance	13.51	32.96	190.00	157.04	82.65%
5040	LTD Insurance	210.11	526.93	2,538.00	2,011.07	79.24%
5050	Medicare - ER	1,110.05	2,020.81	7,700.00	5,679.19	73.76%
5060	Cafeteria Plan - ER	4,707.18	11,973.38	54,381.00	42,407.62	77.98%
5070	Retirement ER - Regular	0.00	0.00	500.00	500.00	100.00%
5071	Retirement ER - Addl Pick-up	576.92	1,528.84	7,500.00	5,971.16	79.62%
5075	Retirees Medical - ER	162.53	487.59	2,250.00	1,762.41	78.33%
5102	CA Training Tax- ER	4.00	5.60	35.00	29.40	84.00%
5120	Workers Comp Insurance - ER	0.00	3,015.47	2,550.00	(465.47)	(18.25)%
5124	Retirement - ER - Tier 2	3,832.17	9,943.48	44,922.00	34,978.52	77.87%
8511	Car Allowance	100.00	264.99	1,200.00	935.01	77.92%
	Total Payroll Taxes & Benefits	10,906.99	30,274.81	126,303.00	96,028.19	76.03%
	Employment Services					
5100	Unemployment Insurance - ER	80.00	112.00	500.00	388.00	77.60%
6200	Hiring, Advertising & Other Costs	0.00	52.19	200.00	147.81	73.91%
6230	Medical Exam	0.00	0.00	190.00	190.00	100.00%
	Total Employment Services	80.00	164.19	890.00	725.81	81.55%
	Total Personnel	86,299.24	166,286.34	656,863.00	490,576.66	74.68%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 9/1/2026 Through 9/30/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Services & Supplies					
	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	8,049.36	8,049.36	9,500.00	1,450.64	15.27%
6110	IT Purchased Services	2,018.50	12,055.50	34,000.00	21,944.50	64.54%
7100	Copier Contract-Maint & Usage	385.60	986.20	3,750.00	2,763.80	73.70%
7255	Security Services	120.00	120.00	500.00	380.00	76.00%
7321	Janitorial Cleaning & Supplies	271.00	813.00	3,450.00	2,637.00	76.43%
7342	Public Meeting Recordings	63.99	391.97	6,000.00	5,608.03	93.47%
	Total Contract Services	10,908.45	22,416.03	57,200.00	34,783.97	60.81%
	Financial Services					
7309	Late Fees	0.00	15.67	200.00	184.33	92.17%
7310	Bank Service Charges	555.88	1,667.00	7,300.00	5,633.00	77.16%
	Total Financial Services	555.88	1,682.67	7,500.00	5,817.33	77.56%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	0.00	200.00	200.00	100.00%
6341	LAFCO Fees	0.00	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	0.00	60,078.16	60,156.00	77.84	0.13%
	Total Insurance, Licenses & Regulatory Fees	0.00	89,529.16	84,433.00	(5,096.16)	(6.04)%
	Legal & Professional					
7304	Professional Services - ACCTG	5,000.00	12,500.00	60,000.00	47,500.00	79.17%
7305	Auditing Services	0.00	3,000.00	24,200.00	21,200.00	87.60%
7320	Professional & Consulting Services	0.00	22.00	700.00	678.00	96.86%
7326	Legal Services	0.00	6,128.50	20,000.00	13,871.50	69.36%
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	5,000.00	21,650.50	125,400.00	103,749.50	82.73%
	Office/Operations					
6121	IT-Supplies & Miscellaneous	0.00	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	340.50	1,037.53	8,000.00	6,962.47	87.03%
7160	Postage, Shipping & Mail Supplies	0.00	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%
7249	Safety Supplies	0.00	26.81	0.00	(26.81)	0.00%
	Total Office/Operations	340.50	1,220.78	22,350.00	21,129.22	94.54%
	Other Expense					

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 9/1/2026 Through 9/30/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
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	170.50	443.50	1,740.00	1,296.50	74.51%
6025	Telephone	154.71	464.13	3,000.00	2,535.87	84.53%
7352	Rent - Offices & Other Structures	3,400.00	10,200.00	40,800.00	30,600.00	75.00%
8610	Electric	340.91	1,029.00	4,560.00	3,531.00	77.43%
8620	Gas Service	14.79	45.85	700.00	654.15	93.45%
	Total Rent & Utilities	4,080.91	12,182.48	50,800.00	38,617.52	76.02%
	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	644.61	890.61	2,000.00	1,109.39	55.47%
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	644.61	890.61	4,200.00	3,309.39	78.80%
	Total Services & Supplies	21,530.35	149,572.23	352,433.00	202,860.77	57.56%
	Total Expenditures	107,829.59	315,858.57	1,009,296.00	693,437.43	68.71%
	Net Revenues over Expenditures	(24,503.30)	(64,426.35)	0.00	(64,426.35)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 9/1/2026 Through 9/30/2026

		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	68.53	214.37	0.00	214.37	0.00%
	Total Use of Money & Property	68.53	214.37	0.00	214.37	0.00%
	Total Revenues	68.53	214.37	10,000.00	(9,785.63)	(97.86)%
	Expenditures					
	Services & Supplies					
	Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	0.00	297.00	600.00	303.00	50.50%
	Total Insurance, Licenses & Regulatory Fees	0.00	297.00	600.00	303.00	50.50%
	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	1,343.26	6,724.16	5,380.90	80.02%
	Total Rent & Utilities	447.75	1,343.26	6,724.16	5,380.90	80.02%
	Total Services & Supplies	447.75	1,640.26	7,399.16	5,758.90	77.83%
	Transfers					
9511	Interfund Transfer To Admin	168.01	504.03	2,016.09	1,512.06	75.00%
	Total Transfers	168.01	504.03	2,016.09	1,512.06	75.00%
	Total Expenditures	615.76	2,144.29	9,415.25	7,270.96	77.23%
	Net Revenues over Expenditures	(547.23)	(1,929.92)	584.75	(2,514.67)	(430.04)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 9/1/2026 Through 9/30/2026

		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	52,871.01	52,871.01	3,028,077.95	(2,975,206.94)	(98.25)%
4038	Property Tax Zone B Pass thru	0.00	0.00	43,837.05	(43,837.05)	(100.00)%
	Total Property Taxes	52,871.01	52,871.01	3,221,915.00	(3,169,043.99)	(98.36)%
	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)%
4040	Refunds	355.00	355.00	0.00	355.00	0.00%
4930	Other Revenue	100.00	250.00	0.00	250.00	0.00%
	Total Other Revenues	455.00	605.00	67,134.00	(66,529.00)	(99.10)%
	Use of Money & Property					
4510	Investment Income on funds	33,253.11	69,335.30	150,000.00	(80,664.70)	(53.78)%
4511	Unrealized Change in Value	(72,281.40)	(92,425.81)	0.00	(92,425.81)	0.00%
4934	Gain on Sale of Fixed Assets	0.00	10,000.00	0.00	10,000.00	0.00%
	Total Use of Money & Property	(39,028.29)	(13,090.51)	150,000.00	(163,090.51)	(108.73)%
	Total Revenues	14,297.72	40,385.50	4,180,281.19	(4,139,895.69)	(99.03)%
	Expenditures					
	Personnel					
	Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	3,987.56	12,396.16	38,000.00	25,603.84	67.38%
8340	Resv FF-Shift Coverage	17,949.95	30,901.80	150,000.00	119,098.20	79.40%
	Total Salaries/Wages	21,937.51	43,297.96	188,000.00	144,702.04	76.97%
	Payroll Taxes & Benefits					
5020	Social Security Employer	1,356.67	2,681.03	10,000.00	7,318.97	73.19%
5030	Life Insurance - ER	116.00	473.00	2,500.00	2,027.00	81.08%
5035	AD & D Insurance	4.50	67.00	850.00	783.00	92.12%
5050	Medicare - ER	318.10	627.83	2,500.00	1,872.17	74.89%
5070	Retirement ER - Regular	5,579.42	16,738.26	67,000.00	50,261.74	75.02%
5102	CA Training Tax- ER	8.47	14.56	175.00	160.44	91.68%
5120	Workers Comp Insurance - ER	0.00	16,413.32	21,100.00	4,686.68	22.21%
5124	Retirement - ER - Tier 2	358.29	358.29	2,000.00	1,641.71	82.09%
	Total Payroll Taxes & Benefits	7,741.45	37,373.29	106,125.00	68,751.71	64.78%
	Employment Services					
5100	Unemployment Insurance - ER	168.50	290.46	6,000.00	5,709.54	95.16%
6200	Hiring, Advertising & Other Costs	0.00	0.00	100.00	100.00	100.00%
6230	Medical Exam	0.00	4,379.00	8,000.00	3,621.00	45.26%
	Total Employment Services	168.50	4,669.46	14,100.00	9,430.54	66.88%
	Total Personnel	29,847.46	85,340.71	308,225.00	222,884.29	72.31%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 9/1/2026 Through 9/30/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	68.98	68.98	2,800.00	2,731.02	97.54%
7248	Uniform Safety Boots	0.00	0.00	2,200.00	2,200.00	100.00%
	Total Clothing & Uniform	68.98	68.98	5,000.00	4,931.02	98.62%
	Contract Services					
6110	IT Purchased Services	354.14	688.01	3,500.00	2,811.99	80.34%
7100	Copier Contract-Maint & Usage	178.38	433.66	2,500.00	2,066.34	82.65%
7202	Building Alarms & Security	240.00	240.00	1,200.00	960.00	80.00%
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	772.52	1,361.67	3,164,028.05	3,162,666.38	99.96%
	Equipment & Tools					
6055	Radios -Non Capital	0.00	0.00	2,700.00	2,700.00	100.00%
6440	Fire Personal Protection Equipment	417.28	417.28	55,000.00	54,582.72	99.24%
6460	Self-Contained Breathing Apparatus	0.00	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	238.64	1,160.39	3,000.00	1,839.61	61.32%
7234	Oxygen Supplies & Cylinder Rent	0.00	0.00	900.00	900.00	100.00%
7238	Paramedic & EMT Small Tools & Supplies	682.56	5,161.24	27,000.00	21,838.76	80.88%
7242	Minor Tools, Accessories & Field Machines	973.83	2,816.48	6,800.00	3,983.52	58.58%
7252	Misc Hardware	0.00	136.49	1,200.00	1,063.51	88.63%
	Total Equipment & Tools	2,312.31	9,979.91	105,100.00	95,120.09	90.50%
	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	61.30	61.30	3,500.00	3,438.70	98.25%
6345	Property Taxes & Assessments Costs	0.00	297.00	8,000.00	7,703.00	96.29%
7325	Insurance	0.00	95,060.99	95,650.00	589.01	0.62%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 9/1/2026 Through 9/30/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Total Insurance, Licenses & Regulatory Fees	61.30	95,419.29	107,150.00	11,730.71	10.95%
	Legal & Professional					
7320	Professional & Consulting Services	0.00	1,453.26	9,000.00	7,546.74	83.85%
7326	Legal Services	0.00	0.00	15,000.00	15,000.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	300.60	1,500.00	1,199.40	79.96%
	Total Legal & Professional	0.00	1,753.86	25,500.00	23,746.14	93.12%
	Office/Operations					
7140	General Supplies & Minor Equipment	367.63	1,958.85	7,000.00	5,041.15	72.02%
7160	Postage, Shipping & Mail Supplies	27.54	50.50	1,000.00	949.50	94.95%
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	56.86	56.86	1,000.00	943.14	94.31%
7240	Propane	0.00	0.00	300.00	300.00	100.00%
	Total Office/Operations	452.03	2,066.21	11,100.00	9,033.79	81.39%
	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	17.15	17.15	500.00	482.85	96.57%
7224	Kitchen Cookware & Utensils	0.00	0.00	800.00	800.00	100.00%
7260	Weed Abatement Services	1,580.00	1,580.00	0.00	(1,580.00)	0.00%
7330	Misc Operating Expenses	0.00	0.00	2,000.00	2,000.00	100.00%
	Total Other Expense	1,597.15	1,597.15	9,100.00	7,502.85	82.45%
	Rent & Utilities					
6000	Cell Phones	69.00	206.40	910.00	703.60	77.32%
6025	Telephone	0.00	2,406.40	2,400.00	(6.40)	(0.27)%
8610	Electric	50.32	69.71	4,500.00	4,430.29	98.45%
8620	Gas Service	54.52	178.89	2,200.00	2,021.11	91.87%
8630	Trash Services	234.25	702.58	3,200.00	2,497.42	78.04%
8640	Water and Water Services	662.56	1,871.91	8,000.00	6,128.09	76.60%
8659	Utility Cable Charges	242.02	363.03	1,500.00	1,136.97	75.80%
8670	Street Lighting	10.69	32.07	135.00	102.93	76.24%
	Total Rent & Utilities	1,323.36	5,830.99	22,845.00	17,014.01	74.48%
	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%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 9/1/2026 Through 9/30/2026

		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	1,600.00	1,600.00	100.00%
6775	R & M -Operation/Field Equipment	1,245.00	2,342.60	10,000.00	7,657.40	76.57%
6800	R & M - Grounds & Collection Systems	0.00	0.00	800.00	800.00	100.00%
6900	R & M - Buildings & Structures	1,858.37	2,002.31	12,000.00	9,997.69	83.31%
	Total Repairs & Maintenance	3,103.37	4,344.91	29,450.00	25,105.09	85.25%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	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	0.00	742.00	1,000.00	258.00	25.80%
	Total Travel & Training	0.00	747.00	3,150.00	2,403.00	76.29%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	0.00	633.79	1,500.00	866.21	57.75%
7211	Misc Fuel & Diesel	0.00	5,236.64	5,500.00	263.36	4.79%
7220	Gasoline	0.00	123.61	1,500.00	1,376.39	91.76%
7232	Vehicle Repairs - Parts, Tires & Lubricants	1,091.71	1,091.71	16,750.00	15,658.29	93.48%
	Total Vehicle Maintenance & Repairs	1,091.71	7,085.75	25,250.00	18,164.25	71.94%
	Total Services & Supplies	10,782.73	130,255.72	3,507,733.05	3,377,477.33	96.29%
	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	33,013.50	132,054.03	99,040.53	75.00%
	Total Transfers	11,004.50	33,013.50	132,054.03	99,040.53	75.00%
	Total Expenditures	51,634.69	248,609.93	4,091,337.08	3,842,727.15	93.92%
	Net Revenues over Expenditures	(37,336.97)	(208,224.43)	88,944.11	(297,168.54)	(334.11)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 9/1/2026 Through 9/30/2026

		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	297.00	600.00	303.00	50.50%
	Total Insurance, Licenses & Regulatory Fees	0.00	297.00	600.00	303.00	50.50%
	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	530.46	2,460.00	1,929.54	78.44%
	Total Rent & Utilities	176.82	530.46	2,460.00	1,929.54	78.44%
	Total Services & Supplies	176.82	827.46	3,360.00	2,532.54	75.37%
	Transfers					
9511	Interfund Transfer To Admin	168.01	504.03	2,016.09	1,512.06	75.00%
	Total Transfers	168.01	504.03	2,016.09	1,512.06	75.00%
	Total Expenditures	344.83	1,331.49	5,376.09	4,044.60	75.23%
	Net Revenues over Expenditures	(344.83)	(1,331.49)	623.91	(1,955.40)	(313.41)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 9/1/2026 Through 9/30/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Revenues					
	Property Taxes					
4035	Property Taxes	5,981.40	5,981.40	50,000.00	(44,018.60)	(88.04)%
	Total Property Taxes	5,981.40	5,981.40	50,000.00	(44,018.60)	(88.04)%
	Grant Revenue					
4965	BMC Reimbursements/Grants	2,516.20	2,516.20	0.00	2,516.20	0.00%
	Total Grant Revenue	2,516.20	2,516.20	0.00	2,516.20	0.00%
	Service Charges & Fees					
4030	Residential Single Family	194,099.39	667,292.91	2,667,941.67	(2,000,648.76)	(74.99)%
4102	Residential- Multi -Family-Water Sales	30,492.77	78,037.61	273,968.17	(195,930.56)	(71.52)%
4103	Commercial, Home Care, Retail-Water Sales	24,643.95	108,649.98	193,068.36	(84,418.38)	(43.72)%
4104	Irrigation- Water Sales	15,517.79	26,172.68	51,000.00	(24,827.32)	(48.68)%
4105	Recycled Water Revenue	0.00	31,488.88	106,053.00	(74,564.12)	(70.31)%
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	400.00	1,700.00	6,000.00	(4,300.00)	(71.67)%
4932	Penalties	2,713.03	7,587.22	20,000.00	(12,412.78)	(62.06)%
4933	Door Hangers/Lockout Notices	1,020.00	2,800.00	9,400.00	(6,600.00)	(70.21)%
4937	NSF Fees	25.00	175.00	575.00	(400.00)	(69.57)%
	Total Service Charges & Fees	268,911.93	923,904.28	3,339,506.20	(2,415,601.92)	(72.33)%
	Other Revenues					
4930	Other Revenue	0.00	483.74	9,000.00	(8,516.26)	(94.63)%
	Total Other Revenues	0.00	483.74	9,000.00	(8,516.26)	(94.63)%
	Use of Money & Property					
4504	Interest Income	333.97	1,052.86	6,462.47	(5,409.61)	(83.71)%
4510	Investment Income on funds	18,332.65	31,313.45	132,000.00	(100,686.55)	(76.28)%
4511	Unrealized Change in Value	(42,095.65)	(53,878.00)	0.00	(53,878.00)	0.00%
	Total Use of Money & Property	(23,429.03)	(21,511.69)	138,462.47	(159,974.16)	(115.54)%
	Total Revenues	253,980.50	911,373.93	3,536,968.67	(2,625,594.74)	(74.23)%
	Expenditures					
	Personnel					
	Salaries/Wages					
8018	Holiday Pay	2,693.94	4,162.60	27,250.00	23,087.40	84.72%
8045	Overtime Pay	1,440.38	3,074.56	10,000.00	6,925.44	69.25%
8050	Administrative Leave Pay	0.00	0.00	1,500.00	1,500.00	100.00%
8051	Floating Holiday Pay	49.01	343.10	5,000.00	4,656.90	93.14%
8054	Salaries & Wages - Regular	46,653.58	117,237.98	600,000.00	482,762.02	80.46%
8056	Retroactive Pay	0.00	0.00	500.00	500.00	100.00%
8060	Sick Leave Pay	659.79	5,284.81	14,000.00	8,715.19	62.25%
8063	Standby Pay	2,048.50	5,438.30	28,000.00	22,561.70	80.58%
8066	Comp Time Used	3,521.77	5,798.99	21,500.00	15,701.01	73.03%
8081	Vacation Pay	3,577.60	15,132.42	40,000.00	24,867.58	62.17%
	Total Salaries/Wages	60,644.57	156,472.76	747,750.00	591,277.24	79.07%
	Payroll Taxes & Benefits					
5030	Life Insurance - ER	152.47	387.39	1,857.00	1,469.61	79.14%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 9/1/2026 Through 9/30/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
5031	Disability Insurance	86.77	223.35	1,100.00	876.65	79.70%
5032	Employee Assistance Program	18.26	68.06	279.00	210.94	75.61%
5035	AD & D Insurance	34.49	87.64	450.00	362.36	80.52%
5040	LTD Insurance	434.08	1,121.75	5,500.00	4,378.25	79.60%
5050	Medicare - ER	924.23	2,392.05	11,000.00	8,607.95	78.25%
5060	Cafeteria Plan - ER	7,200.37	18,906.74	84,000.00	65,093.26	77.49%
5070	Retirement ER - Regular	12,353.17	35,612.16	152,509.00	116,896.84	76.65%
5075	Retirees Medical - ER	0.00	0.00	300.00	300.00	100.00%
5102	CA Training Tax- ER	4.20	4.20	49.00	44.80	91.43%
5120	Workers Comp Insurance - ER	0.00	37,156.75	41,700.00	4,543.25	10.90%
5124	Retirement - ER - Tier 2	3,218.53	7,830.52	27,766.00	19,935.48	71.80%
	Total Payroll Taxes & Benefits	24,426.57	103,790.61	326,510.00	222,719.39	68.21%
	Employment Services					
5100	Unemployment Insurance - ER	84.00	84.00	1,820.00	1,736.00	95.38%
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	84.00	84.00	2,510.00	2,426.00	96.65%
	Total Personnel	85,155.14	260,347.37	1,076,770.00	816,422.63	75.82%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	0.00	2,600.00	2,600.00	100.00%
7248	Uniform Safety Boots	322.98	609.99	1,625.00	1,015.01	62.46%
	Total Clothing & Uniform	322.98	609.99	4,225.00	3,615.01	85.56%
	Contract Services					
6100	Labor & Support-IT Services	0.00	720.00	5,000.00	4,280.00	85.60%
6110	IT Purchased Services	162.83	487.89	1,740.00	1,252.11	71.96%
6115	Misc Contract Service	977.67	1,726.76	6,800.00	5,073.24	74.61%
7250	Water Quality Testing	3,535.00	19,254.00	70,000.00	50,746.00	72.49%
7255	Security Services	840.00	840.00	4,000.00	3,160.00	79.00%
7321	Janitorial Cleaning & Supplies	43.75	131.25	1,140.00	1,008.75	88.49%
	Total Contract Services	5,559.25	23,159.90	88,680.00	65,520.10	73.88%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	0.00	1,500.00	1,500.00	100.00%
7242	Minor Tools, Accessories & Field Machines	48.44	239.08	7,500.00	7,260.92	96.81%
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	48.44	239.08	11,500.00	11,260.92	97.92%
	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	18,127.68	18,127.68	19,400.00	1,272.32	6.56%
6340	Misc Fees	0.00	0.00	400.00	400.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
500 - 500 - Water
From 9/1/2026 Through 9/30/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
6342	Fees - Regulatory	0.00	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%
7325	Insurance	0.00	111,148.93	123,435.00	12,286.07	9.95%
	Total Insurance, Licenses & Regulatory Fees	18,127.68	131,225.61	180,935.00	49,709.39	27.47%
	Legal & Professional					
7318	Professional & Consulting BMC	0.00	6,256.20	140,000.00	133,743.80	95.53%
7320	Professional & Consulting Services	367.50	1,779.81	57,000.00	55,220.19	96.88%
7326	Legal Services	0.00	2,156.00	2,500.00	344.00	13.76%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	367.50	10,192.01	200,000.00	189,807.99	94.90%
	Office/Operations					
6130	Computer Hardware	0.00	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	6.44	941.59	2,000.00	1,058.41	52.92%
7160	Postage, Shipping & Mail Supplies	665.25	2,223.28	10,500.00	8,276.72	78.83%
7180	Billing Supplies, Forms & Printing	1,072.23	3,394.96	14,000.00	10,605.04	75.75%
7226	Membership & Dues	539.00	1,420.29	4,150.00	2,729.71	65.78%
7230	Misc Small Parts & Supplies	113.28	304.05	4,000.00	3,695.95	92.40%
7237	Process Control & Treatment Supplies	545.36	1,891.55	10,000.00	8,108.45	81.08%
7239	Water Treatment Chemicals	0.00	1,535.72	20,000.00	18,464.28	92.32%
7249	Safety Supplies	29.92	235.32	1,200.00	964.68	80.39%
	Total Office/Operations	2,971.48	12,152.48	67,350.00	55,197.52	81.96%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	150.00	150.00	100.00%
7348	Water Conservation Program	332.50	332.50	6,000.00	5,667.50	94.46%
	Total Other Expense	332.50	332.50	6,150.00	5,817.50	94.59%
	Rent & Utilities					
6000	Cell Phones	74.50	513.26	6,400.00	5,886.74	91.98%
6025	Telephone	472.12	1,374.40	5,000.00	3,625.60	72.51%
8610	Electric	14,138.96	43,255.22	170,000.00	126,744.78	74.56%
8620	Gas Service	0.00	0.00	250.00	250.00	100.00%
8630	Trash Services	278.00	852.93	3,400.00	2,547.07	74.91%
8644	Disposal Services	0.00	0.00	2,600.00	2,600.00	100.00%
8670	Street Lighting	60.73	182.19	780.00	597.81	76.64%
	Total Rent & Utilities	15,024.31	46,178.00	188,430.00	142,252.00	75.49%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	0.00	425.00	425.00	100.00%
6422	R & M - Hydrants	0.00	5,084.11	800.00	(4,284.11)	(535.51)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 9/1/2026 Through 9/30/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
6640	R & M - Equip & Other Non-Stuctural Fixed Assets	720.51	957.29	11,000.00	10,042.71	91.30%
6641	R & M - Wells	0.00	0.00	9,500.00	9,500.00	100.00%
6750	R & M - Minor Tools & Equipment	97.99	97.99	1,200.00	1,102.01	91.83%
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	601.96	2,954.94	15,000.00	12,045.06	80.30%
7241	R & M - Water Distribution System	380.34	828.04	10,000.00	9,171.96	91.72%
	Total Repairs & Maintenance	1,800.80	9,922.37	49,425.00	39,502.63	79.92%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	350.00	350.00	100.00%
7324	Education & Training Fees	1,195.00	1,195.00	500.00	(695.00)	(139.00)%
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	1,195.00	1,195.00	1,950.00	755.00	38.72%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	0.00	0.00	1,200.00	1,200.00	100.00%
7211	Misc Fuel & Diesel	584.54	888.44	4,000.00	3,111.56	77.79%
7220	Gasoline	1,016.72	2,427.60	7,000.00	4,572.40	65.32%
7232	Vehicle Repairs - Parts, Tires & Lubricants	1,101.00	1,546.16	5,500.00	3,953.84	71.89%
	Total Vehicle Maintenance & Repairs	2,702.26	4,862.20	17,700.00	12,837.80	72.53%
	Total Services & Supplies	48,452.20	240,069.14	816,420.00	576,350.86	70.59%
	Capital Outlay					
9006	Infrastructure CIP	6,809.50	175,344.10	2,793,000.00	2,617,655.90	93.72%
	Total Capital Outlay	6,809.50	175,344.10	2,793,000.00	2,617,655.90	93.72%
	Debt Service					
9022	Debt Service - Principal	0.00	207,203.93	207,203.93	0.00	0.00%
9023	Debt Service - Interest & Annual Fee	0.00	25,782.69	48,975.33	23,192.64	47.36%
9024	Loan Administration Fee	0.00	6,187.85	6,187.85	0.00	0.00%
	Total Debt Service	0.00	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	173,887.95	695,551.74	521,663.79	75.00%
	Total Transfers	57,962.65	173,887.95	695,551.74	521,663.79	75.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 9/1/2026 Through 9/30/2026

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Total Expenditures	198,379.49	1,088,823.03	5,701,108.85	4,612,285.82	80.90%
Net Revenues over Expenditures	55,601.01	(177,449.10)	(2,164,140.18)	1,986,691.08	(91.80)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 9/1/2026 Through 9/30/2026

		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	1,980.00	1,980.00	1,980.00	0.00	0.00%
	Total Financial Services	1,980.00	1,980.00	1,980.00	0.00	0.00%
	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	0.00	3,293.68	16,741.67	13,447.99	80.33%
	Total Legal & Professional	0.00	3,293.68	16,741.67	13,447.99	80.33%
	Total Services & Supplies	1,980.00	5,273.68	19,041.67	13,767.99	72.30%
	Transfers					
9511	Interfund Transfer To Admin	420.02	1,260.06	5,040.23	3,780.17	75.00%
	Total Transfers	420.02	1,260.06	5,040.23	3,780.17	75.00%
	Total Expenditures	2,400.02	6,533.74	24,081.90	17,548.16	72.87%
	Net Revenues over Expenditures	(2,400.02)	(6,533.74)	0.00	(6,533.74)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 9/1/2026 Through 9/30/2026

		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	(1,958.90)	4,873.49	0.00	4,873.49	0.00%
	Total Use of Money & Property	(1,958.90)	4,873.49	0.00	4,873.49	0.00%
	Total Revenues	(1,958.90)	4,873.49	0.00	4,873.49	0.00%
	Expenditures					
	Debt Service					
9022	Debt Service - Principal	740,000.00	740,000.00	0.00	(740,000.00)	0.00%
9023	Debt Service - Interest & Annual Fee	138,912.50	138,912.50	0.00	(138,912.50)	0.00%
	Total Debt Service	878,912.50	878,912.50	0.00	(878,912.50)	0.00%
	Total Expenditures	878,912.50	878,912.50	0.00	(878,912.50)	0.00%
	Net Revenues over Expenditures	(880,871.40)	(874,039.01)	0.00	(874,039.01)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 9/1/2026 Through 9/30/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Revenues					
	Other Revenues					
4800	Franchise Revenues	0.00	8,517.12	436,540.00	(428,022.88)	(98.05)%
4930	Other Revenue	506.80	506.80	0.00	506.80	0.00%
	Total Other Revenues	506.80	9,023.92	436,540.00	(427,516.08)	(97.93)%
	Use of Money & Property					
4510	Investment Income on funds	2,010.59	6,258.50	15,000.00	(8,741.50)	(58.28)%
4511	Unrealized Change in Value	(4,237.98)	(5,424.17)	0.00	(5,424.17)	0.00%
	Total Use of Money & Property	(2,227.39)	834.33	15,000.00	(14,165.67)	(94.44)%
	Total Revenues	(1,720.59)	9,858.25	451,540.00	(441,681.75)	(97.82)%
	Expenditures					
	Services & Supplies					
	Legal & Professional					
7320	Professional & Consulting Services	0.00	133.08	8,000.00	7,866.92	98.34%
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	133.08	10,500.00	10,366.92	98.73%
	Office/Operations					
7140	General Supplies & Minor Equipment	0.00	0.00	500.00	500.00	100.00%
7160	Postage, Shipping & Mail Supplies	142.46	300.21	1,500.00	1,199.79	79.99%
7230	Misc Small Parts & Supplies	0.00	0.00	500.00	500.00	100.00%
	Total Office/Operations	142.46	300.21	2,500.00	2,199.79	87.99%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	500.00	500.00	100.00%
7345	Outreach- Program Give-away Items	464.25	29,304.25	35,000.00	5,695.75	16.27%
7346	Promotional Expenses - Event	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Other Expense	464.25	29,304.25	36,500.00	7,195.75	19.71%
	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	606.71	29,737.54	51,000.00	21,262.46	41.69%
	Debt Service					
8952	Amortization of franchise asset	10,000.00	30,000.00	120,000.00	90,000.00	75.00%
	Total Debt Service	10,000.00	30,000.00	120,000.00	90,000.00	75.00%
	Transfers					
9511	Interfund Transfer To Admin	9,240.42	27,721.26	110,885.06	83,163.80	75.00%
	Total Transfers	9,240.42	27,721.26	110,885.06	83,163.80	75.00%
	Total Expenditures	19,847.13	87,458.80	281,885.06	194,426.26	68.97%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 9/1/2026 Through 9/30/2026

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Net Revenues over Expenditures	(21,567.72)	(77,600.55)	169,654.94	(247,255.49)	(145.74)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 9/1/2026 Through 9/30/2026

		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	847.94	847.94	48,691.00	(47,843.06)	(98.26)%
	Total Property Taxes	847.94	847.94	95,374.00	(94,526.06)	(99.11)%
	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)%
	Other Revenues					
4935	Sale-Specs/Plans & Non_Capital Items	60.50	71.50	0.00	71.50	0.00%
	Total Other Revenues	60.50	71.50	0.00	71.50	0.00%
	Use of Money & Property					
4510	Investment Income on funds	1,321.67	5,386.57	12,000.00	(6,613.43)	(55.11)%
4511	Unrealized Change in Value	(2,203.50)	(2,820.25)	0.00	(2,820.25)	0.00%
	Total Use of Money & Property	(881.83)	2,566.32	12,000.00	(9,433.68)	(78.61)%
	Total Revenues	26.61	3,485.76	202,510.00	(199,024.24)	(98.28)%
	Expenditures					
	Personnel					
	Salaries/Wages					
8045	Overtime Pay	0.00	0.00	400.00	400.00	100.00%
8054	Salaries & Wages - Regular	897.39	2,360.11	18,000.00	15,639.89	86.89%
	Total Salaries/Wages	897.39	2,360.11	18,400.00	16,039.89	87.17%
	Total Personnel	897.39	2,360.11	18,400.00	16,039.89	87.17%
	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	297.00	1,500.00	1,203.00	80.20%
7325	Insurance	0.00	665.22	1,225.00	559.78	45.70%
	Total Insurance, Licenses & Regulatory Fees	0.00	962.22	10,825.00	9,862.78	91.11%
	Legal & Professional					
7320	Professional & Consulting Services	277.00	378.93	5,000.00	4,621.07	92.42%
7326	Legal Services	0.00	0.00	10,000.00	10,000.00	100.00%
	Total Legal & Professional	277.00	378.93	15,000.00	14,621.07	97.47%
	Office/Operations					
7230	Misc Small Parts & Supplies	0.00	48.84	550.00	501.16	91.12%
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 9/1/2026 Through 9/30/2026

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Total Office/Operations	0.00	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%
	Rent & Utilities					
6000	Cell Phones	15.00	217.52	1,350.00	1,132.48	83.89%
6025	Telephone	30.38	90.59	350.00	259.41	74.12%
8610	Electric	87.30	268.07	1,500.00	1,231.93	82.13%
8670	Street Lighting	109.43	328.30	1,300.00	971.70	74.75%
	Total Rent & Utilities	242.11	904.48	4,500.00	3,595.52	79.90%
	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	83.39	307.92	4,000.00	3,692.08	92.30%
6750	R & M - Minor Tools & Equipment	128.68	128.68	3,000.00	2,871.32	95.71%
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	212.07	436.60	9,550.00	9,113.40	95.43%
	Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	146.13	222.10	1,000.00	777.90	77.79%
7220	Gasoline	254.18	606.90	2,000.00	1,393.10	69.66%
	Total Vehicle Maintenance & Repairs	400.31	829.00	3,000.00	2,171.00	72.37%
	Total Services & Supplies	1,131.49	3,560.07	45,725.00	42,164.93	92.21%
	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	5,170.05	15,459.20	62,656.09	47,196.89	75.33%
9023	Debt Service - Interest & Annual Fee	333.97	1,052.86	3,392.19	2,339.33	68.96%
	Total Debt Service	5,504.02	16,512.06	66,048.28	49,536.22	75.00%
	Transfers					
9511	Interfund Transfer To Admin	3,360.15	10,080.45	40,321.84	30,241.39	75.00%
	Total Transfers	3,360.15	10,080.45	40,321.84	30,241.39	75.00%
	Total Expenditures	10,893.05	32,512.69	240,495.12	207,982.43	86.48%
	Net Revenues over Expenditures	(10,866.44)	(29,026.93)	(37,985.12)	8,958.19	(23.58)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 9/1/2026 Through 9/30/2026

		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	1,440.85	2,760.25	10,000.00	(7,239.75)	(72.40)%
4511	Unrealized Change in Value	(3,005.90)	(3,847.23)	0.00	(3,847.23)	0.00%
	Total Use of Money & Property	(1,565.05)	(1,086.98)	10,000.00	(11,086.98)	(110.87)%
	Total Revenues	(1,565.05)	(1,086.98)	110,000.00	(111,086.98)	(100.99)%
	Expenditures					
	Services & Supplies					
	Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	0.00	297.00	0.00	(297.00)	0.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	297.00	0.00	(297.00)	0.00%
	Legal & Professional					
7320	Professional & Consulting Services	0.00	62.71	23,500.00	23,437.29	99.73%
7326	Legal Services	0.00	4,564.00	10,000.00	5,436.00	54.36%
	Total Legal & Professional	0.00	4,626.71	33,500.00	28,873.29	86.19%
	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	0.00	4,923.71	33,600.00	28,676.29	85.35%
	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	5,040.24	20,160.92	15,120.68	75.00%
	Total Transfers	1,680.08	5,040.24	20,160.92	15,120.68	75.00%
	Total Expenditures	1,680.08	9,963.95	80,260.92	70,296.97	87.59%
	Net Revenues over Expenditures	(3,245.13)	(11,050.93)	29,739.08	(40,790.01)	(137.16)%

Balance Sheet 9.30.26		Current Period Balance
ASSETS		
CURRENT ASSETS		
Cash in Bank		
Change Fund	0999	
100 - Administration	100	200.00
500 - Water	500	200.00
Petty Cash	1000	
100 - Administration	100	300.00
LAIF Investments	1011	
301 - Fire	301	1,786,394.50
500 - Water	500	186,740.25
650 - Solid Waste	650	330,199.21
800 - Drainage	800	261,580.80
900 - Parks & Recreation	900	5,310.43
General Checking Account	1012	
100 - Administration	100	206.43
Low Income Sewer Connection Money	105	9,353.02
200 - Bayridge	200	18,051.14
301 - Fire	301	81,106.73
400 - Vista de Oro	400	2,559.48
500 - Water	500	130,719.76
600 - Wastewater	600	(72,326.98)
Wastewater Fiduciary Fund	602	25.98
650 - Solid Waste	650	58,013.67
800 - Drainage	800	26,395.21
900 - Parks & Recreation	900	22,537.61
Payroll Account (contra to 2998)	1013	
100 - Administration	100	25,395.86
301 - Fire	301	12,462.63
500 - Water	500	35,575.64
Rabobank-Bankruptcy Disbursement	1017	
600 - Wastewater	600	102,793.69
Mechanics Money Market	1040	
100 - Administration	100	2,277.50
200 - Bayridge	200	23,554.97
301 - Fire	301	63,814.62
500 - Water	500	76,918.68
650 - Solid Waste	650	32,403.82
800 - Drainage	800	82,470.30
CAMP Investments	1042	
301 - Fire	301	1,168,072.02
500 - Water	500	4,193.29
650 - Solid Waste	650	55,253.58
800 - Drainage	800	78,952.44
900 - Parks & Recreation	900	87,234.68
US Bank - Investments	1045	
100 - Administration	100	84,487.64
301 - Fire	301	5,087,666.34
500 - Water	500	2,962,982.81

650 - Solid Waste	650	298,298.73
800 - Drainage	800	155,097.52
900 - Parks & Recreation	900	211,576.33
US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	9,399.74
US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	329,040.86
US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	1,020,509.18
Total Cash in Bank		14,858,000.11
Due From Others		
Due From Drainage	1480	
500 - Water	500	96,033.63
Total Due From Others		96,033.63
Accounts Receivable		
Accounts Receivable	1080	
100 - Administration	100	398.06
301 - Fire	301	331.26
500 - Water	500	363,811.26
650 - Solid Waste	650	3,008.06
Unbilled A/R	1085	
500 - Water	500	336,788.66
Total Accounts Receivable		704,337.30
Accrued Inventory On Hand		
Inventory	1100	
500 - Water	500	57,821.87
Total Accrued Inventory On Hand		57,821.87
Total CURRENT ASSETS		15,716,192.91
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	3,391,573.92
Total Construction in Progress		3,391,573.92
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		12,363,026.27
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	
500 - Water	500	900.00
Franchise Asset	1993	
650 - Solid Waste	650	656,772.00
Total Cash Suspense		657,672.00
Total OTHER ASSETS		657,672.00
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	86,280.00
Total Other Assets		472,575.00
Total ASSETS		29,209,466.18
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	
100 - Administration	100	6,294.28
200 - Bayridge	200	22.72
301 - Fire	301	5,874.65
400 - Vista de Oro	400	22.72
500 - Water	500	40,881.49
600 - Wastewater	600	2,002.72
650 - Solid Waste	650	10,340.31
800 - Drainage	800	874.09
900 - Parks & Recreation	900	924.00
Vendor Payable - Manual	2032	
100 - Administration	100	(271.00)
301 - Fire	301	1,682.82

Total Accounts Payable		68,648.80
Current Payroll Liabilities		
Retirement-ER-Regular Contrib	2014	
500 - Water	500	0.04
SLOCEA Dues Payable	2016	
100 - Administration	100	0.04
500 - Water	500	(0.04)
Accrued Compensated Absences	2040	
100 - Administration	100	40,085.00
500 - Water	500	99,078.00
Long-term Compensated Absences	2041	
100 - Administration	100	46,195.00
500 - Water	500	86,658.00
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	0.27
500 - Water	500	(0.04)
Other Pension Oblig Liab (OPEB) ARC	2045	
500 - Water	500	340,320.00
Life Insurance Liab-Employer	2201	
100 - Administration	100	(33.14)
500 - Water	500	(148.09)
Medical Plan Liab- Employee	2203	
100 - Administration	100	2,329.31
500 - Water	500	1,061.46
Vision Plan Liab- Employee	2204	
100 - Administration	100	27.46
500 - Water	500	(32.01)
Dental Plan Ins Payable- Employee	2205	
100 - Administration	100	105.53
500 - Water	500	(47.57)
Insurance- AD & D	2211	
100 - Administration	100	(12.49)
500 - Water	500	(33.51)
Insurance-Work Injury (WI)	2212	
100 - Administration	100	(27.17)
500 - Water	500	(208.93)
Insurance- LT Disability	2213	
100 - Administration	100	(113.08)
500 - Water	500	(467.06)
Survivor Premiums-PERS	2214	
100 - Administration	100	0.57
500 - Water	500	(1.50)
Payroll Clearing Account	2999	
100 - Administration	100	4,260.64
Total Current Payroll Liabilities		618,997.19
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	3,008.06
Total Trust Liability		4,177.38
Total CURRENT LIABILITIES		1,019,027.30
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)
Construction Retentions Liability	2509	
500 - Water	500	58,417.23
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	823,800.02
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		10,157,734.09
Total Other Liabilities		10,157,734.09
Long Term Debt		
Note Payable - Long Term		
Long Term Debt- Note Payable	2100	
650 - Solid Waste	650	536,772.00
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	1,855,411.41
Internal Loan Due Water-500	2491	
800 - Drainage	800	96,033.63
Total Note Payable - Long Term		2,488,217.04

Accrued Interest Payable		
Accrued Interest Payable	2110	
500 - Water	500	21,485.58
Total Accrued Interest Payable		21,485.58
Total Long Term Debt		2,509,702.62
Equity		
Revenues		
100 - Administration	100	251,432.22
200 - Bayridge	200	214.37
301 - Fire	301	40,385.50
500 - Water	500	911,373.93
Wastewater Fiduciary Fund	602	4,873.49
650 - Solid Waste	650	9,858.25
800 - Drainage	800	3,485.76
900 - Parks & Recreation	900	(1,086.98)
Total Revenues		1,220,536.54
Expenditures		
100 - Administration	100	(315,858.57)
200 - Bayridge	200	(2,144.29)
301 - Fire	301	(248,609.93)
400 - Vista de Oro	400	(1,331.49)
500 - Water	500	(1,088,823.03)
600 - Wastewater	600	(6,533.74)
Wastewater Fiduciary Fund	602	(878,912.50)
650 - Solid Waste	650	(87,458.80)
800 - Drainage	800	(17,053.49)
900 - Parks & Recreation	900	(9,963.95)
Total Expenditures		(2,656,689.79)
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	114,051.79
Low Income Sewer Connection Money	105	9,353.02
200 - Bayridge	200	35,513.31
301 - Fire	301	3,163,144.22
400 - Vista de Oro	400	3,868.25
500 - Water	500	7,483,250.03
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		16,959,155.42
Total Equity		15,523,002.17
Total LIABILITIES & EQUITY		29,209,466.18

Fund	Cash Summary	Reserves	Unassigned Cash
100	$ 112,867.43	49,900.00	62,967.43
105	$ 9,353.02	-	9,353.02
200	$ 41,606.11	8,000.00	33,606.11
301	$ 8,199,516.84	5,237,370.84	2,962,146.00
400	$ 2,559.48	-	2,559.48
500	$ 3,397,330.43	3,373,682.37	23,648.06
600	$ 30,466.71	102,948.71	(72,482.00)
602	$ 1,358,975.76	-	1,358,975.76
650	$ 774,169.01	200,000.00	574,169.01
800	$ 604,496.27	65,000.00	539,496.27
900	$ 326,659.05	198,879.18	127,779.87
Total	**$ 14,858,000.11**		

Prior Month -Aug 2026	
Fund	**Cash Summary**
100	$ 114,808.64
105	$ 9,353.02
200	$ 42,990.64
301	$ 7,260,439.70
400	$ 3,546.14
500	$ 3,350,993.03
600	$ 31,306.75
602	$ 2,233,848.46
650	$ 746,239.80
800	$ 625,960.56
900	$ 338,029.22
Total	**$ 14,757,515.96**

CASH FLOW SUMMARY

	September 2026	August 2026	July 2026	June 2026
Fund	Cash Summary	Cash Summary	Cash Summary	Cash Summary
100	$ 112,867.43	$ 125,533.08	$ 114,808.64	$ 124,980.30
200	$ 41,606.11	$ 42,301.84	$ 42,990.64	$ 43,519.67
301	$ 8,199,516.84	$ 7,223,057.38	$ 7,260,439.70	$ 7,236,152.59
400	$ 2,559.48	$ 3,052.81	$ 3,546.14	$ 3,965.47
500	$ 3,397,330.43	$ 3,303,947.82	$ 3,350,993.03	$ 3,630,255.29
600	$ 30,466.71	$ 30,886.73	$ 31,306.75	$ 31,726.77
602	$ 1,358,975.76	$ 2,239,847.16	$ 2,233,848.46	$ 2,191,515.18
650	$ 774,169.01	$ 795,703.99	$ 746,239.80	$ 789,490.54
800	$ 604,496.27	$ 616,510.35	$ 625,960.56	$ 647,915.33
900	$ 326,659.05	$ 333,723.88	$ 338,029.22	$ 340,896.63
Total	**$ 14,848,647.09**	**$ 14,714,565.04**	**$ 14,748,162.94**	**$ 15,040,417.77**

	% Change from Prior Month
Fund	%
100	-10.09%
200	-1.64%
301	13.52%
400	-16.16%
500	2.83%
600	-1.36%
602	-39.33%
650	-2.71%
800	-1.95%
900	-2.12%

Average Cash Flow	
100	$ 117,736.38
200	$ 42,299.53
301	$ 7,561,004.64
400	$ 3,052.81
500	$ 3,350,757.09
600	$ 30,886.73
602	$ 1,944,223.79
650	$ 772,037.60
800	$ 615,655.73
900	$ 332,804.05
TOTAL	$ 14,770,458.36

Average Cash Flow Summary 25/26	
100	$ 178,035.10
200	$ 41,312.74
301	$ 7,035,931.44
400	$ 2,728.85
500	$ 3,846,370.66
600	$ 25,673.44
602	$ 1,832,042.45
650	$ 680,861.94
800	$ 532,297.15
900	$ 308,438.41
TOTAL	**$ 14,483,692.18**

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet - Fire Reserves Balance Sheet

As of 9/30/2026

		Current Period Balance
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	823,800.02
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		5,101,921.95
Total Other Liabilities		5,101,921.95
Equity		
Equity		
Fire Mitigation Fund	3161	135,448.89
Total Equity		135,448.89
Total Equity		135,448.89
Total LIABILITIES & EQUITY		5,237,370.84

LOS OSOS COMMUNITY SERVICES DISTRICT
Balance Sheet - Water Fund Balance Sheet
As of 9/30/2026

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

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet - Solid Waste Balance Sheet

As of 9/30/2026

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

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet - Drainage Reserves Balance Sheet

As of 9/30/2026

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

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet - Parks Reserves Balance Sheet

As of 9/30/2026

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