January 5, 2026

TO: Finance Advisory Committee

FROM: Laura Durban, Administrative Services Manager
Ron Munds, General Manager

SUBJECT: **Agenda Item 4 – 01/05/2026 FAC Meeting**
Receive Financial Report for the Period Ending November 30, 2025

President
Christine M. Womack

Vice President
Matthew D. Fourcroy

Directors
Charles L. Cesena
Tom Cross
Richard Hubbard

General Manager
Ron Munds

District Accountant
Robert Stilts, CPA

Unit Chief
John Owens

Battalion Chief
Josh Lorenzo

STAFF RECOMMENDATION

Staff recommends that the FAC adopt the following motion:

Motion: I recommend to the Board, that the Board receive and file the financials for the period ending November 30, 2025.

DESCRIPTION

The attached are the Statement of Revenues and Expenditures and Balance Sheets for November 2025. Below are some of the financials of note.

GL	Fund	Description	Explanation
4950	100	Grants	The District received a PEG Grant to update Board Room Equipment
6200	100	Hiring, Advertising & Other Costs	This is for the Recruitment Agency for the General Manager position. As this was approved out of unassigned cash a budget adjustment will not be made, and it will show that we under budgeted this fiscal year.
6130	500	Computer Hardware	Computer Purchased for District Crew Leader. This was a budgeted purchase
7232	500	Vehicle Repairs	Had to replace tires which made us over budget. Working on a replacement schedule, a mid-year adjustment will be made.

The attached are the Statement of Revenues and Expenditures and Balance Sheets for November 30, 2025.

Attachment

November 2025 Financial Report

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

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

Phone: 805/528-9370
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LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 11/1/2025 Through 11/30/2025

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Revenues					
	Grant Revenue					
4950	Grants	22,354.91	22,354.91	0.00	22,354.91	0.00%
	Total Grant Revenue	22,354.91	22,354.91	0.00	22,354.91	0.00%
	Other Revenues					
4002	Transfer In	64,003.15	320,015.75	768,037.84	(448,022.09)	(58.33)%
4040	Refunds	0.00	55.84	0.00	55.84	0.00%
4930	Other Revenue	350.00	350.00	0.00	350.00	0.00%
	Total Other Revenues	64,353.15	320,421.59	768,037.84	(447,616.25)	(58.28)%
	Use of Money & Property					
4510	Investment Income on funds	126.00	1,912.36	4,500.00	(2,587.64)	(57.50)%
4511	Unrealized Change in Value	176.85	520.78	0.00	520.78	0.00%
	Total Use of Money & Property	302.85	2,433.14	4,500.00	(2,066.86)	(45.93)%
	Total Revenues	87,010.91	345,209.64	772,537.84	(427,328.20)	(55.31)%
	Expenditures					
	Personnel					
	Salaries/Wages					
7322	Director's Compensation	700.00	4,140.00	14,500.00	10,360.00	71.45%
8018	Holiday Pay	1,373.48	3,277.46	14,600.00	11,322.54	77.55%
8045	Overtime Pay	0.00	0.00	500.00	500.00	100.00%
8050	Administrative Leave Pay	980.30	5,926.96	6,200.00	273.04	4.40%
8051	Floating Holiday Pay	392.12	658.14	2,750.00	2,091.86	76.07%
8054	Salaries & Wages - Regular	18,577.22	122,534.62	306,500.00	183,965.38	60.02%
8060	Sick Leave Pay	7,442.34	9,932.28	7,000.00	(2,932.28)	(41.89)%
8066	Comp Time Used	0.00	0.00	300.00	300.00	100.00%
8081	Vacation Pay	0.00	6,390.52	14,000.00	7,609.48	54.35%
	Total Salaries/Wages	29,465.46	152,859.98	366,350.00	213,490.02	58.27%
	Payroll Taxes & Benefits					
5020	Social Security Employer	43.40	256.68	1,116.00	859.32	77.00%
5030	Life Insurance - ER	35.36	166.19	425.00	258.81	60.90%
5031	Disability Insurance	37.50	172.08	550.00	377.92	68.71%
5032	Employee Assistance Program	8.30	41.50	101.00	59.50	58.91%
5035	AD & D Insurance	8.00	35.24	100.00	64.76	64.76%
5040	LTD Insurance	164.08	763.75	2,005.00	1,241.25	61.91%
5050	Medicare - ER	444.55	2,297.78	5,300.00	3,002.22	56.65%
5060	Cafeteria Plan - ER	2,468.99	11,604.42	30,250.00	18,645.58	61.64%
5070	Retirement ER - Regular	0.00	0.00	500.00	500.00	100.00%
5075	Retirees Medical - ER	158.47	633.88	2,250.00	1,616.12	71.83%
5102	CA Training Tax- ER	0.70	4.14	37.50	33.36	88.96%
5120	Workers Comp Insurance - ER	0.00	2,318.83	2,550.00	231.17	9.07%
5124	Retirement - ER - Tier 2	2,607.53	13,423.97	31,500.00	18,076.03	57.38%
	Total Payroll Taxes & Benefits	5,976.88	31,718.46	76,684.50	44,966.04	58.64%
	Employment Services					
5100	Unemployment Insurance - ER	16.80	99.36	800.00	700.64	87.58%
6200	Hiring, Advertising & Other Costs	9,666.66	9,666.66	200.00	(9,466.66)	(4,733.33)%
6230	Medical Exam	0.00	0.00	190.00	190.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 11/1/2025 Through 11/30/2025

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Total Employment Services	9,683.46	9,766.02	1,190.00	(8,576.02)	(720.67)%
	Total Personnel	45,125.80	194,344.46	444,224.50	249,880.04	56.25%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	43.70	200.00	156.30	78.15%
	Total Clothing & Uniform	0.00	43.70	200.00	156.30	78.15%
	Contract Services					
6100	Labor & Support-IT Services	0.00	7,453.12	9,500.00	2,046.88	21.55%
6110	IT Purchased Services	1,818.50	17,644.90	34,000.00	16,355.10	48.10%
7100	Copier Contract-Maint & Usage	300.30	1,615.19	3,720.00	2,104.81	56.58%
7255	Security Services	0.00	105.00	500.00	395.00	79.00%
7321	Janitorial Cleaning & Supplies	271.00	1,355.00	3,450.00	2,095.00	60.72%
7342	Public Meeting Recordings	63.99	319.95	5,600.00	5,280.05	94.29%
	Total Contract Services	2,453.79	28,493.16	56,770.00	28,276.84	49.81%
	Financial Services					
7309	Late Fees	0.00	0.00	200.00	200.00	100.00%
7310	Bank Service Charges	489.70	2,970.44	7,300.00	4,329.56	59.31%
	Total Financial Services	489.70	2,970.44	7,500.00	4,529.56	60.39%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	0.00	200.00	200.00	100.00%
6341	LAFCO Fees	0.00	21,860.83	20,000.00	(1,860.83)	(9.30)%
6343	Lien & Notary Fees	0.00	0.00	30.00	30.00	100.00%
7325	Insurance	0.00	56,260.33	56,288.34	28.01	0.05%
	Total Insurance, Licenses & Regulatory Fees	0.00	78,121.16	76,518.34	(1,602.82)	(2.09)%
	Legal & Professional					
7304	Professional Services - ACCTG	5,000.00	22,500.00	60,000.00	37,500.00	62.50%
7305	Auditing Services	18,000.00	21,000.00	24,000.00	3,000.00	12.50%
7320	Professional & Consulting Services	0.00	45.14	3,200.00	3,154.86	98.59%
7326	Legal Services	0.00	1,596.00	20,000.00	18,404.00	92.02%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	23,000.00	45,141.14	107,700.00	62,558.86	58.09%
	Office/Operations					
6121	IT-Supplies & Miscellaneous	156.19	156.19	1,000.00	843.81	84.38%
6130	Computer Hardware	0.00	0.00	4,000.00	4,000.00	100.00%
7140	General Supplies & Minor Equipment	549.79	2,131.54	8,000.00	5,868.46	73.36%
7160	Postage, Shipping & Mail Supplies	200.00	910.82	1,700.00	789.18	46.42%
7226	Membership & Dues	0.00	0.00	9,400.00	9,400.00	100.00%
	Total Office/Operations	905.98	3,198.55	24,100.00	20,901.45	86.73%
	Other Expense					

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 11/1/2025 Through 11/30/2025

		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	130.00	611.00	1,560.00	949.00	60.83%
6025	Telephone	154.71	1,006.78	3,200.00	2,193.22	68.54%
7352	Rent - Offices & Other Structures	3,400.00	17,000.00	40,800.00	23,800.00	58.33%
8610	Electric	366.56	1,726.66	4,250.00	2,523.34	59.37%
8620	Gas Service	24.86	85.01	700.00	614.99	87.86%
	Total Rent & Utilities	4,076.13	20,429.45	50,510.00	30,080.55	59.55%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	0.00	125.00	125.00	100.00%
6900	R & M - Buildings & Structures	0.00	0.00	165.00	165.00	100.00%
	Total Repairs & Maintenance	0.00	0.00	290.00	290.00	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	464.67	2,300.00	1,835.33	79.80%
8510	Lodging & Meals - Local	0.00	0.00	500.00	500.00	100.00%
8539	Meals	0.00	271.63	600.00	328.37	54.73%
8550	Mileage Reimbursement & Parking	0.00	0.00	500.00	500.00	100.00%
	Total Travel & Training	0.00	736.30	4,500.00	3,763.70	83.64%
	Total Services & Supplies	30,925.60	179,133.90	328,313.34	149,179.44	45.44%
	Total Expenditures	76,051.40	373,478.36	772,537.84	399,059.48	51.66%
	Net Revenues over Expenditures	10,959.51	(28,268.72)	0.00	(28,268.72)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 11/1/2025 Through 11/30/2025

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Revenues					
	Special Taxes & Assessments					
4550	Lighting Assessment	1,750.50	1,750.50	10,000.00	(8,249.50)	(82.50)%
	Total Special Taxes & Assessments	1,750.50	1,750.50	10,000.00	(8,249.50)	(82.50)%
	Use of Money & Property					
4510	Investment Income on funds	63.62	369.21	0.00	369.21	0.00%
	Total Use of Money & Property	63.62	369.21	0.00	369.21	0.00%
	Total Revenues	1,814.12	2,119.71	10,000.00	(7,880.29)	(78.80)%
	Expenditures					
	Services & Supplies					
	Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	189.00	400.76	600.00	199.24	33.21%
	Total Insurance, Licenses & Regulatory Fees	189.00	400.76	600.00	199.24	33.21%
	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	456.27	2,281.13	6,724.16	4,443.03	66.08%
	Total Rent & Utilities	456.27	2,281.13	6,724.16	4,443.03	66.08%
	Total Services & Supplies	645.27	2,681.89	7,399.16	4,717.27	63.75%
	Transfers					
9511	Interfund Transfer Out	160.01	800.05	1,920.09	1,120.04	58.33%
	Total Transfers	160.01	800.05	1,920.09	1,120.04	58.33%
	Total Expenditures	805.28	3,481.94	9,319.25	5,837.31	62.64%
	Net Revenues over Expenditures	1,008.84	(1,362.23)	680.75	(2,042.98)	(300.11)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 11/1/2025 Through 11/30/2025

		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	130,985.00	(130,985.00)	(100.00)%
4037	Property Tax Zone B Received	(56,583.51)	49,266.14	249,729.58	(200,463.44)	(80.27)%
4038	Property Tax Zone B Pass thru	0.00	0.00	2,676,752.42	(2,676,752.42)	(100.00)%
	Total Property Taxes	(56,583.51)	49,266.14	3,057,467.00	(3,008,200.86)	(98.39)%
	Special Taxes & Assessments					
4015	CSA 9-I Assessments (Contract)	0.00	0.00	27,508.00	(27,508.00)	(100.00)%
4050	Special Fire Tax	0.00	0.00	692,801.58	(692,801.58)	(100.00)%
	Total Special Taxes & Assessments	0.00	0.00	720,309.58	(720,309.58)	(100.00)%
	Other Revenues					
4000	Ambulance Agreement	0.00	0.00	67,134.00	(67,134.00)	(100.00)%
4040	Refunds	0.00	673.42	0.00	673.42	0.00%
4930	Other Revenue	300.00	300.00	0.00	300.00	0.00%
	Total Other Revenues	300.00	973.42	67,134.00	(66,160.58)	(98.55)%
	Use of Money & Property					
4510	Investment Income on funds	9,424.78	98,444.27	150,000.00	(51,555.73)	(34.37)%
4511	Unrealized Change in Value	7,014.44	21,496.84	0.00	21,496.84	0.00%
	Total Use of Money & Property	16,439.22	119,941.11	150,000.00	(30,058.89)	(20.04)%
	Total Revenues	(39,844.29)	170,180.67	3,994,910.58	(3,824,729.91)	(95.74)%
	Expenditures					
	Personnel					
	Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	3,547.63	21,769.76	38,000.00	16,230.24	42.71%
8340	Resv FF-Shift Coverage	8,874.04	45,821.20	150,000.00	104,178.80	69.45%
	Total Salaries/Wages	12,421.67	67,590.96	188,000.00	120,409.04	64.05%
	Payroll Taxes & Benefits					
5020	Social Security Employer	770.15	4,056.84	10,000.00	5,943.16	59.43%
5030	Life Insurance - ER	112.00	874.00	2,500.00	1,626.00	65.04%
5035	AD & D Insurance	20.00	157.50	850.00	692.50	81.47%
5050	Medicare - ER	180.13	980.06	2,500.00	1,519.94	60.80%
5070	Retirement ER - Regular	5,238.17	26,190.85	63,000.00	36,809.15	58.43%
5102	CA Training Tax- ER	2.34	22.80	175.00	152.20	86.97%
5120	Workers Comp Insurance - ER	0.00	14,906.08	21,100.00	6,193.92	29.36%
5124	Retirement - ER - Tier 2	125.75	978.75	2,000.00	1,021.25	51.06%
	Total Payroll Taxes & Benefits	6,448.54	48,166.88	102,125.00	53,958.12	52.84%
	Employment Services					
5000	Medical Exams & Procedures	0.00	0.00	4,000.00	4,000.00	100.00%
5100	Unemployment Insurance - ER	56.15	547.40	6,000.00	5,452.60	90.88%
6200	Hiring, Advertising & Other Costs	0.00	0.00	100.00	100.00	100.00%
6230	Medical Exam	0.00	0.00	4,000.00	4,000.00	100.00%
	Total Employment Services	56.15	547.40	14,100.00	13,552.60	96.12%
	Total Personnel	18,926.36	116,305.24	304,225.00	187,919.76	61.77%

		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	3,000.00	3,000.00	100.00%
7248	Uniform Safety Boots	0.00	0.00	2,000.00	2,000.00	100.00%
	Total Clothing & Uniform	0.00	0.00	5,000.00	5,000.00	100.00%
	Contract Services					
6110	IT Purchased Services	0.00	411.48	1,800.00	1,388.52	77.14%
7100	Copier Contract-Maint & Usage	127.64	701.01	2,500.00	1,798.99	71.96%
7202	Building Alarms & Security	0.00	210.00	1,600.00	1,390.00	86.88%
7204	Cleaning Supplies, Laundry & Towel Service	0.00	0.00	1,000.00	1,000.00	100.00%
7222	Hazardous Materials CW JPA Cost	0.00	2,210.00	2,500.00	290.00	11.60%
7500	Schedule A Charges - Pass Through	0.00	0.00	3,358,062.00	3,358,062.00	100.00%
	Total Contract Services	127.64	3,532.49	3,367,462.00	3,363,929.51	99.90%
	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	383.73	20,000.00	19,616.27	98.08%
6460	Self-Contained Breathing Apparatus	0.00	0.00	3,000.00	3,000.00	100.00%
6610	Rescue - Extrication Equipment	0.00	0.00	3,500.00	3,500.00	100.00%
6611	Water Rescue Equipment	0.00	2,020.00	1,500.00	(520.00)	(34.67)%
6630	Rope & Climbing Equipment	0.00	0.00	3,000.00	3,000.00	100.00%
7234	Oxygen Supplies & Cylinder Rent	0.00	0.00	1,800.00	1,800.00	100.00%
7238	Paramedic & EMT Small Tools & Supplies	1,300.63	8,247.94	27,000.00	18,752.06	69.45%
7242	Minor Tools, Accessories & Field Machines	76.46	415.86	6,800.00	6,384.14	93.88%
7252	Misc Hardware	0.00	0.00	1,200.00	1,200.00	100.00%
	Total Equipment & Tools	1,377.09	11,067.53	70,500.00	59,432.47	84.30%
	Financial Services					
7309	Late Fees	0.00	0.00	10.00	10.00	100.00%
9154	Losses and Damages	0.00	0.00	50.00	50.00	100.00%
	Total Financial Services	0.00	0.00	60.00	60.00	100.00%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	1,167.60	2,000.00	832.40	41.62%
6345	Property Taxes & Assessments Costs	6,873.10	7,084.86	8,400.00	1,315.14	15.66%
7325	Insurance	0.00	82,317.44	89,500.00	7,182.56	8.03%
	Total Insurance, Licenses & Regulatory Fees	6,873.10	90,569.90	99,900.00	9,330.10	9.34%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 11/1/2025 Through 11/30/2025

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Legal & Professional					
7320	Professional & Consulting Services	0.00	2,581.33	8,000.00	5,418.67	67.73%
7326	Legal Services	0.00	28.00	15,000.00	14,972.00	99.81%
7340	Legal Notifications & Mandated Advertising	156.03	156.03	1,500.00	1,343.97	89.60%
	Total Legal & Professional	156.03	2,765.36	24,500.00	21,734.64	88.71%
	Office/Operations					
7140	General Supplies & Minor Equipment	333.70	2,488.42	6,000.00	3,511.58	58.53%
7160	Postage, Shipping & Mail Supplies	0.00	0.00	2,000.00	2,000.00	100.00%
7226	Membership & Dues	0.00	0.00	300.00	300.00	100.00%
7230	Misc Small Parts & Supplies	0.00	153.32	1,000.00	846.68	84.67%
7240	Propane	0.00	0.00	300.00	300.00	100.00%
	Total Office/Operations	333.70	2,641.74	9,600.00	6,958.26	72.48%
	Other Expense					
6720	Station - Furniture	0.00	3,989.70	4,000.00	10.30	0.26%
7201	White Goods & Accessories - bedding, towels	127.10	1,332.70	3,000.00	1,667.30	55.58%
7209	District Operating Center Expense	0.00	0.00	200.00	200.00	100.00%
7218	Cooking Products - Food, Drinks & Staples	0.00	203.50	500.00	296.50	59.30%
7224	Kitchen Cookware & Utensils	199.64	217.26	800.00	582.74	72.84%
7330	Misc Operating Expenses	0.00	52.98	1,000.00	947.02	94.70%
	Total Other Expense	326.74	5,796.14	9,500.00	3,703.86	38.99%
	Rent & Utilities					
6000	Cell Phones	68.46	341.38	910.00	568.62	62.49%
6025	Telephone	199.42	970.43	2,400.00	1,429.57	59.57%
8610	Electric	179.20	423.26	6,000.00	5,576.74	92.95%
8620	Gas Service	164.21	457.35	2,200.00	1,742.65	79.21%
8630	Trash Services	222.53	1,123.83	3,200.00	2,076.17	64.88%
8640	Water and Water Services	374.37	3,184.40	6,800.00	3,615.60	53.17%
8659	Utility Cable Charges	0.00	329.04	1,500.00	1,170.96	78.06%
8670	Street Lighting	10.97	54.84	135.00	80.16	59.38%
	Total Rent & Utilities	1,219.16	6,884.53	23,145.00	16,260.47	70.25%
	Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405	R & M - Extinguishers	0.00	493.11	800.00	306.89	38.36%
6640	R & M - Equip & Other Non-Stuctural Fixed Assets	0.00	0.00	3,750.00	3,750.00	100.00%
6750	R & M - Minor Tools & Equipment	35.82	516.77	1,600.00	1,083.23	67.70%
6775	R & M -Operation/Field Equipment	24.38	36.77	10,000.00	9,963.23	99.63%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 11/1/2025 Through 11/30/2025

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
6800	R & M - Grounds & Collection Systems	0.00	0.00	1,600.00	1,600.00	100.00%
6900	R & M - Buildings & Structures	0.00	661.49	15,000.00	14,338.51	95.59%
	Total Repairs & Maintenance	60.20	1,708.14	33,250.00	31,541.86	94.86%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	400.00	400.00	100.00%
7324	Education & Training Fees	0.00	0.00	400.00	400.00	100.00%
8405	Reserve FF Training Costs	0.00	0.00	500.00	500.00	100.00%
	Total Travel & Training	0.00	0.00	1,300.00	1,300.00	100.00%
	Total Services & Supplies	10,473.66	124,965.83	3,644,217.00	3,519,251.17	96.57%
	Capital Outlay					
9006	Infrastructure CIP	7,978.89	15,957.80	0.00	(15,957.80)	0.00%
9085	Vehicle Purchase	0.00	0.00	2,000.00	2,000.00	100.00%
	Total Capital Outlay	7,978.89	15,957.80	2,000.00	(13,957.80)	(697.89)%
	Reserves					
9504	*Vehicle Replacement Reserve	0.00	0.00	136,500.00	136,500.00	100.00%
9572	*General Contingency (Operations) Reserve	0.00	0.00	90,000.00	90,000.00	100.00%
	Total Reserves	0.00	0.00	226,500.00	226,500.00	100.00%
	Transfers					
9511	Interfund Transfer Out	8,000.39	40,001.95	96,004.73	56,002.78	58.33%
	Total Transfers	8,000.39	40,001.95	96,004.73	56,002.78	58.33%
	Total Expenditures	45,379.30	297,230.82	4,272,946.73	3,975,715.91	93.04%
	Net Revenues over Expenditures	(85,223.59)	(127,050.15)	(278,036.15)	150,986.00	(54.30)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 11/1/2025 Through 11/30/2025

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Revenues					
	Special Taxes & Assessments					
4550	Lighting Assessment	673.44	673.44	6,000.00	(5,326.56)	(88.78)%
	Total Special Taxes & Assessments	673.44	673.44	6,000.00	(5,326.56)	(88.78)%
	Total Revenues	673.44	673.44	6,000.00	(5,326.56)	(88.78)%
	Expenditures					
	Services & Supplies					
	Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	0.00	211.76	600.00	388.24	64.71%
	Total Insurance, Licenses & Regulatory Fees	0.00	211.76	600.00	388.24	64.71%
	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	180.15	900.70	2,460.00	1,559.30	63.39%
	Total Rent & Utilities	180.15	900.70	2,460.00	1,559.30	63.39%
	Total Services & Supplies	180.15	1,112.46	3,360.00	2,247.54	66.89%
	Transfers					
9511	Interfund Transfer Out	160.01	800.05	1,920.09	1,120.04	58.33%
	Total Transfers	160.01	800.05	1,920.09	1,120.04	58.33%
	Total Expenditures	340.16	1,912.51	5,280.09	3,367.58	63.78%
	Net Revenues over Expenditures	333.28	(1,239.07)	719.91	(1,958.98)	(272.11)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 11/1/2025 Through 11/30/2025

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Revenues					
	Property Taxes					
4035	Property Taxes	39,200.63	51,127.44	50,000.00	1,127.44	2.25%
	Total Property Taxes	39,200.63	51,127.44	50,000.00	1,127.44	2.25%
	Grant Revenue					
4965	BMC Reimbursements/Grants	0.00	1,480.00	0.00	1,480.00	0.00%
	Total Grant Revenue	0.00	1,480.00	0.00	1,480.00	0.00%
	Service Charges & Fees					
4030	Residential Single Family	182,903.68	1,035,814.05	2,595,274.00	(1,559,459.95)	(60.09)%
4102	Residential- Multi -Family-Water Sales	29,225.54	116,025.73	266,506.00	(150,480.27)	(56.46)%
4103	Commercial, Home Care, Retail-Water Sales	22,907.85	146,887.83	182,136.00	(35,248.17)	(19.35)%
4104	Irrigation- Water Sales	12,320.82	39,079.66	36,383.00	2,696.66	7.41%
4114	Water Other Service Revenues	0.00	103.33	1,000.00	(896.67)	(89.67)%
4115	Connection Fees	0.00	2,584.00	10,500.00	(7,916.00)	(75.39)%
4931	Water Activation Fees	350.00	2,750.00	6,000.00	(3,250.00)	(54.17)%
4932	Penalties	2,257.50	11,238.17	20,000.00	(8,761.83)	(43.81)%
4933	Door Hangers/Lockout Notices	880.00	4,100.00	9,400.00	(5,300.00)	(56.38)%
4937	NSF Fees	0.00	185.00	575.00	(390.00)	(67.83)%
	Total Service Charges & Fees	250,845.39	1,358,767.77	3,127,774.00	(1,769,006.23)	(56.56)%
	Other Revenues					
4040	Refunds	0.00	138.92	0.00	138.92	0.00%
4105	Recycled Water Revenue	0.00	49,877.78	184,888.00	(135,010.22)	(73.02)%
4930	Other Revenue	344.73	2,868.08	9,000.00	(6,131.92)	(68.13)%
	Total Other Revenues	344.73	52,884.78	193,888.00	(141,003.22)	(72.72)%
	Use of Money & Property					
4504	Interest Income	566.79	3,017.99	6,462.47	(3,444.48)	(53.30)%
4510	Investment Income on funds	4,233.33	57,206.28	145,000.00	(87,793.72)	(60.55)%
4511	Unrealized Change in Value	5,011.35	13,916.50	0.00	13,916.50	0.00%
	Total Use of Money & Property	9,811.47	74,140.77	151,462.47	(77,321.70)	(51.05)%
	Total Revenues	300,202.22	1,538,400.76	3,523,124.47	(1,984,723.71)	(56.33)%
	Expenditures					
	Personnel					
	Salaries/Wages					
8018	Holiday Pay	2,674.76	6,416.91	30,000.00	23,583.09	78.61%
8045	Overtime Pay	0.00	3,514.66	10,000.00	6,485.34	64.85%
8050	Administrative Leave Pay	1,072.75	1,072.75	2,450.00	1,377.25	56.21%
8051	Floating Holiday Pay	0.00	2,445.91	5,600.00	3,154.09	56.32%
8054	Salaries & Wages - Regular	43,704.31	223,492.40	590,000.00	366,507.60	62.12%
8056	Retroactive Pay	0.00	0.00	500.00	500.00	100.00%
8060	Sick Leave Pay	1,613.89	11,118.44	14,000.00	2,881.56	20.58%
8063	Standby Pay	2,065.50	10,625.43	28,000.00	17,374.57	62.05%
8066	Comp Time Used	2,342.81	9,174.23	20,500.00	11,325.77	55.25%
8081	Vacation Pay	2,086.70	17,830.91	37,000.00	19,169.09	51.81%
	Total Salaries/Wages	55,560.72	285,691.64	738,050.00	452,358.36	61.29%
	Payroll Taxes & Benefits					

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 11/1/2025 Through 11/30/2025

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
5030	Life Insurance - ER	151.38	711.49	2,000.00	1,288.51	64.43%
5031	Disability Insurance	88.66	412.59	1,200.00	787.41	65.62%
5032	Employee Assistance Program	24.90	124.50	302.50	178.00	58.84%
5035	AD & D Insurance	34.24	160.89	450.00	289.11	64.25%
5040	LTD Insurance	442.06	2,059.87	5,500.00	3,440.13	62.55%
5050	Medicare - ER	836.77	4,381.16	11,000.00	6,618.84	60.17%
5060	Cafeteria Plan - ER	6,783.84	31,881.82	85,000.00	53,118.18	62.49%
5070	Retirement ER - Regular	13,139.49	66,754.20	165,000.00	98,245.80	59.54%
5075	Retirees Medical - ER	0.00	0.00	300.00	300.00	100.00%
5102	CA Training Tax- ER	0.00	0.00	52.50	52.50	100.00%
5120	Workers Comp Insurance - ER	0.00	37,244.77	41,700.00	4,455.23	10.68%
5124	Retirement - ER - Tier 2	1,494.07	8,032.84	19,250.00	11,217.16	58.27%
	Total Payroll Taxes & Benefits	22,995.41	151,764.13	331,755.00	179,990.87	54.25%
	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	78,556.13	437,455.77	1,072,315.00	634,859.23	59.20%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	166.23	166.23	2,600.00	2,433.77	93.61%
7248	Uniform Safety Boots	0.00	778.76	1,250.00	471.24	37.70%
	Total Clothing & Uniform	166.23	944.99	3,850.00	2,905.01	75.45%
	Contract Services					
6100	Labor & Support-IT Services	612.38	1,944.76	5,000.00	3,055.24	61.10%
6110	IT Purchased Services	121.25	706.21	1,740.00	1,033.79	59.41%
6115	Misc Contract Service	783.64	4,090.31	6,800.00	2,709.69	39.85%
7250	Water Quality Testing	0.00	19,907.00	70,000.00	50,093.00	71.56%
7255	Security Services	0.00	735.00	4,000.00	3,265.00	81.63%
7321	Janitorial Cleaning & Supplies	87.50	481.25	1,140.00	658.75	57.79%
	Total Contract Services	1,604.77	27,864.53	88,680.00	60,815.47	68.58%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	527.80	2,700.00	2,172.20	80.45%
7242	Minor Tools, Accessories & Field Machines	423.41	3,084.51	5,000.00	1,915.49	38.31%
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	423.41	3,612.31	10,200.00	6,587.69	64.59%
	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	18,576.00	19,400.00	824.00	4.25%

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
6340	Misc Fees	0.00	0.00	400.00	400.00	100.00%
6342	Fees - Regulatory	2,508.00	27,534.12	29,500.00	1,965.88	6.66%
6345	Property Taxes & Assessments Costs	2,591.80	2,623.57	7,200.00	4,576.43	63.56%
7325	Insurance	0.00	101,718.54	115,500.00	13,781.46	11.93%
	Total Insurance, Licenses & Regulatory Fees	5,099.80	150,452.23	172,000.00	21,547.77	12.53%
	Legal & Professional					
7318	Professional & Consulting BMC	19,501.05	73,611.45	140,000.00	66,388.55	47.42%
7320	Professional & Consulting Services	0.00	19,648.99	57,000.00	37,351.01	65.53%
7326	Legal Services	0.00	924.00	2,500.00	1,576.00	63.04%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	19,501.05	94,184.44	200,000.00	105,815.56	52.91%
	Office/Operations					
6130	Computer Hardware	869.98	869.98	1,000.00	130.02	13.00%
6140	Computer Software	0.00	0.00	1,000.00	1,000.00	100.00%
7140	General Supplies & Minor Equipment	109.32	366.22	2,000.00	1,633.78	81.69%
7160	Postage, Shipping & Mail Supplies	645.01	3,779.20	10,000.00	6,220.80	62.21%
7180	Billing Supplies, Forms & Printing	780.86	4,985.05	14,000.00	9,014.95	64.39%
7226	Membership & Dues	0.00	2,379.35	3,200.00	820.65	25.65%
7230	Misc Small Parts & Supplies	0.00	1,356.82	2,000.00	643.18	32.16%
7237	Process Control & Treatment Supplies	0.00	1,697.10	10,000.00	8,302.90	83.03%
7239	Water Treatment Chemicals	1,096.19	7,380.17	20,000.00	12,619.83	63.10%
7249	Safety Supplies	235.47	703.05	1,200.00	496.95	41.41%
	Total Office/Operations	3,736.83	23,516.94	64,400.00	40,883.06	63.48%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	150.00	150.00	100.00%
7348	Water Conservation Program	0.00	2,798.70	6,000.00	3,201.30	53.35%
	Total Other Expense	0.00	2,798.70	6,150.00	3,351.30	54.49%
	Rent & Utilities					
6000	Cell Phones	124.16	746.84	2,200.00	1,453.16	66.05%
6025	Telephone	904.72	4,036.79	12,500.00	8,463.21	67.71%
8610	Electric	11,257.01	63,356.09	170,000.00	106,643.91	62.73%
8620	Gas Service	0.00	0.00	250.00	250.00	100.00%
8630	Trash Services	264.18	1,350.48	3,300.00	1,949.52	59.08%
8644	Disposal Services	0.00	0.00	2,600.00	2,600.00	100.00%
8670	Street Lighting	65.42	327.02	780.00	452.98	58.07%
	Total Rent & Utilities	12,615.49	69,817.22	191,630.00	121,812.78	63.57%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	0.00	425.00	425.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 11/1/2025 Through 11/30/2025

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
6422	R & M - Hydrants	0.00	21.44	800.00	778.56	97.32%
6640	R & M - Equip & Other Non-Stuctural Fixed Assets	3,269.76	5,338.43	28,000.00	22,661.57	80.93%
6641	R & M - Wells	0.00	1,073.95	9,500.00	8,426.05	88.70%
6750	R & M - Minor Tools & Equipment	0.00	152.94	1,200.00	1,047.06	87.25%
6800	R & M - Grounds & Collection Systems	0.00	0.00	1,400.00	1,400.00	100.00%
6830	Paving & Concrete	0.00	0.00	500.00	500.00	100.00%
6900	R & M - Buildings & Structures	0.00	123.08	15,000.00	14,876.92	99.18%
7241	R & M - Water Distribution System	0.00	1,170.32	10,000.00	8,829.68	88.30%
	Total Repairs & Maintenance	3,269.76	7,880.16	66,825.00	58,944.84	88.21%
	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	74.86	1,200.00	1,125.14	93.76%
7211	Misc Fuel & Diesel	406.88	1,352.03	2,000.00	647.97	32.40%
7220	Gasoline	418.65	2,641.09	7,000.00	4,358.91	62.27%
7232	Vehicle Repairs - Parts, Tires & Lubricants	1,116.15	3,507.35	2,025.00	(1,482.35)	(73.20)%
	Total Vehicle Maintenance & Repairs	1,941.68	7,575.33	12,225.00	4,649.67	38.03%
	Total Services & Supplies	48,359.02	388,646.85	817,985.00	429,338.15	52.49%
	Capital Outlay					
9006	Infrastructure CIP	9,892.00	517,835.25	2,061,900.00	1,544,064.75	74.89%
	Total Capital Outlay	9,892.00	517,835.25	2,061,900.00	1,544,064.75	74.89%
	Debt Service					
9022	Debt Service - Principal	0.00	202,150.18	202,150.18	0.00	0.00%
9023	Debt Service - Interest & Annual Fee	0.00	28,309.57	54,092.26	25,782.69	47.66%
9024	Loan Administration Fee	0.00	6,794.30	6,794.30	0.00	0.00%
	Total Debt Service	0.00	237,254.05	263,036.74	25,782.69	9.80%
	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 Out	45,442.24	227,211.20	545,306.87	318,095.67	58.33%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 11/1/2025 Through 11/30/2025

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Total Transfers	45,442.24	227,211.20	545,306.87	318,095.67	58.33%
Total Expenditures	182,249.39	1,808,403.12	4,817,543.61	3,009,140.49	62.46%
Net Revenues over Expenditures	117,952.83	(270,002.36)	(1,294,419.14)	1,024,416.78	(79.14)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 11/1/2025 Through 11/30/2025

		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	22,477.66	(22,477.66)	(100.00)%
	Total Service Charges & Fees	0.00	0.00	22,477.66	(22,477.66)	(100.00)%
	Total Revenues	0.00	0.00	22,477.66	(22,477.66)	(100.00)%
	Expenditures					
	Services & Supplies					
	Financial Services					
7310	Bank Service Charges	0.00	1,980.00	1,996.00	16.00	0.80%
	Total Financial Services	0.00	1,980.00	1,996.00	16.00	0.80%
	Insurance, Licenses & Regulatory Fees					
6343	Lien & Notary Fees	30.00	30.00	35.00	5.00	14.29%
6345	Property Taxes & Assessments Costs	244.82	276.58	270.00	(6.58)	(2.44)%
	Total Insurance, Licenses & Regulatory Fees	274.82	306.58	305.00	(1.58)	(0.52)%
	Legal & Professional					
7320	Professional & Consulting Services	2,432.33	8,915.58	16,336.47	7,420.89	45.43%
	Total Legal & Professional	2,432.33	8,915.58	16,336.47	7,420.89	45.43%
	Total Services & Supplies	2,707.15	11,202.16	18,637.47	7,435.31	39.89%
	Transfers					
9511	Interfund Transfer Out	320.01	1,600.05	3,840.19	2,240.14	58.33%
	Total Transfers	320.01	1,600.05	3,840.19	2,240.14	58.33%
	Total Expenditures	3,027.16	12,802.21	22,477.66	9,675.45	43.04%
	Net Revenues over Expenditures	(3,027.16)	(12,802.21)	0.00	(12,802.21)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 11/1/2025 Through 11/30/2025

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Revenues					
	Property Taxes					
4035	Property Taxes	140,195.02	140,195.02	0.00	140,195.02	0.00%
	Total Property Taxes	140,195.02	140,195.02	0.00	140,195.02	0.00%
	Other Revenues					
4928	Lien Fees Recoveries	35.00	35.00	0.00	35.00	0.00%
	Total Other Revenues	35.00	35.00	0.00	35.00	0.00%
	Use of Money & Property					
4510	Investment Income on funds	6,027.19	25,494.39	0.00	25,494.39	0.00%
	Total Use of Money & Property	6,027.19	25,494.39	0.00	25,494.39	0.00%
	Total Revenues	146,257.21	165,724.41	0.00	165,724.41	0.00%
	Expenditures					
	Debt Service					
9022	Debt Service - Principal	0.00	705,000.00	0.00	(705,000.00)	0.00%
9023	Debt Service - Interest & Annual Fee	0.00	156,537.50	0.00	(156,537.50)	0.00%
	Total Debt Service	0.00	861,537.50	0.00	(861,537.50)	0.00%
	Total Expenditures	0.00	861,537.50	0.00	(861,537.50)	0.00%
	Net Revenues over Expenditures	146,257.21	(695,813.09)	0.00	(695,813.09)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 11/1/2025 Through 11/30/2025

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Revenues					
	Other Revenues					
4800	Franchise Revenues	61,193.66	139,425.74	419,750.00	(280,324.26)	(66.78)%
4930	Other Revenue	292.70	564.10	0.00	564.10	0.00%
	Total Other Revenues	61,486.36	139,989.84	419,750.00	(279,760.16)	(66.65)%
	Use of Money & Property					
4510	Investment Income on funds	1,833.42	9,853.74	15,000.00	(5,146.26)	(34.31)%
	Total Use of Money & Property	1,833.42	9,853.74	15,000.00	(5,146.26)	(34.31)%
	Total Revenues	63,319.78	149,843.58	434,750.00	(284,906.42)	(65.53)%
	Expenditures					
	Services & Supplies					
	Legal & Professional					
7320	Professional & Consulting Services	(1,250.00)	1,441.62	8,000.00	6,558.38	81.98%
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	(1,250.00)	1,441.62	10,500.00	9,058.38	86.27%
	Office/Operations					
7140	General Supplies & Minor Equipment	0.00	0.00	500.00	500.00	100.00%
7160	Postage, Shipping & Mail Supplies	0.00	306.45	2,500.00	2,193.55	87.74%
7230	Misc Small Parts & Supplies	0.00	0.00	500.00	500.00	100.00%
	Total Office/Operations	0.00	306.45	3,500.00	3,193.55	91.24%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	500.00	500.00	100.00%
7345	Outreach- Program Give-away Items	208.65	1,611.15	3,500.00	1,888.85	53.97%
7346	Promotional Expenses - Event	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Other Expense	208.65	1,611.15	5,000.00	3,388.85	67.78%
	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	(1,041.35)	3,359.22	20,500.00	17,140.78	83.61%
	Debt Service					
8952	Amortization of franchise asset	10,000.00	50,000.00	120,000.00	70,000.00	58.33%
	Total Debt Service	10,000.00	50,000.00	120,000.00	70,000.00	58.33%
	Reserves					
9572	*General Contingency (Operations) Reserve	0.00	0.00	100,000.00	100,000.00	100.00%
	Total Reserves	0.00	0.00	100,000.00	100,000.00	100.00%
	Transfers					
9511	Interfund Transfer Out	7,040.35	35,201.75	84,484.16	49,282.41	58.33%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 11/1/2025 Through 11/30/2025

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Total Transfers	7,040.35	35,201.75	84,484.16	49,282.41	58.33%
Total Expenditures	15,999.00	88,560.97	324,984.16	236,423.19	72.75%
Net Revenues over Expenditures	47,320.78	61,282.61	109,765.84	(48,483.23)	(44.17)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 11/1/2025 Through 11/30/2025

		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	70,000.00	(70,000.00)	(100.00)%
4035	Property Taxes	5,515.01	7,193.68	46,893.00	(39,699.32)	(84.66)%
	Total Property Taxes	5,515.01	7,193.68	116,893.00	(109,699.32)	(93.85)%
	Special Taxes & Assessments					
4400	Drainage Assessments	17,109.00	17,109.00	95,136.00	(78,027.00)	(82.02)%
	Total Special Taxes & Assessments	17,109.00	17,109.00	95,136.00	(78,027.00)	(82.02)%
	Other Revenues					
4040	Refunds	62,636.11	62,636.11	0.00	62,636.11	0.00%
4935	Sale-Specs/Plans & Non_Capital Items	38.50	66.00	0.00	66.00	0.00%
	Total Other Revenues	62,674.61	62,702.11	0.00	62,702.11	0.00%
	Use of Money & Property					
4510	Investment Income on funds	1,309.75	7,239.17	12,000.00	(4,760.83)	(39.67)%
	Total Use of Money & Property	1,309.75	7,239.17	12,000.00	(4,760.83)	(39.67)%
	Total Revenues	86,608.37	94,243.96	224,029.00	(129,785.04)	(57.93)%
	Expenditures					
	Personnel					
	Salaries/Wages					
8045	Overtime Pay	0.00	0.00	200.00	200.00	100.00%
8054	Salaries & Wages - Regular	0.00	6,392.18	9,000.00	2,607.82	28.98%
	Total Salaries/Wages	0.00	6,392.18	9,200.00	2,807.82	30.52%
	Total Personnel	0.00	6,392.18	9,200.00	2,807.82	30.52%
	Services & Supplies					
	Equipment & Tools					
6390	Equipment	0.00	0.00	2,000.00	2,000.00	100.00%
7242	Minor Tools, Accessories & Field Machines	254.78	367.32	1,000.00	632.68	63.27%
	Total Equipment & Tools	254.78	367.32	3,000.00	2,632.68	87.76%
	Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	0.00	7,279.00	8,100.00	821.00	10.14%
6345	Property Taxes & Assessments Costs	226.80	438.56	1,500.00	1,061.44	70.76%
7325	Insurance	0.00	775.53	1,225.00	449.47	36.69%
	Total Insurance, Licenses & Regulatory Fees	226.80	8,493.09	10,825.00	2,331.91	21.54%
	Legal & Professional					
7320	Professional & Consulting Services	0.00	132.32	5,000.00	4,867.68	97.35%
7326	Legal Services	0.00	0.00	6,000.00	6,000.00	100.00%
	Total Legal & Professional	0.00	132.32	11,000.00	10,867.68	98.80%
	Office/Operations					
7230	Misc Small Parts & Supplies	0.00	188.18	550.00	361.82	65.79%
7249	Safety Supplies	0.00	0.00	500.00	500.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 11/1/2025 Through 11/30/2025

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	Total Office/Operations	0.00	188.18	1,050.00	861.82	82.08%
	Other Expense					
7346	Promotional Expenses - Event	0.00	0.00	300.00	300.00	100.00%
	Total Other Expense	0.00	0.00	300.00	300.00	100.00%
	Rent & Utilities					
6000	Cell Phones	0.00	316.40	1,350.00	1,033.60	76.56%
6025	Telephone	32.41	158.46	350.00	191.54	54.73%
8610	Electric	416.57	777.92	1,500.00	722.08	48.14%
8670	Street Lighting	116.22	581.04	1,300.00	718.96	55.30%
	Total Rent & Utilities	565.20	1,833.82	4,500.00	2,666.18	59.25%
	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	1,460.28	1,100.00	(360.28)	(32.75)%
6750	R & M - Minor Tools & Equipment	0.00	0.00	400.00	400.00	100.00%
6800	R & M - Grounds & Collection Systems	52.53	342.85	1,500.00	1,157.15	77.14%
6900	R & M - Buildings & Structures	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Repairs & Maintenance	52.53	1,803.13	4,050.00	2,246.87	55.48%
	Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	101.72	338.01	1,000.00	661.99	66.20%
7220	Gasoline	104.66	660.27	2,000.00	1,339.73	66.99%
	Total Vehicle Maintenance & Repairs	206.38	998.28	3,000.00	2,001.72	66.72%
	Total Services & Supplies	1,305.69	13,816.14	37,725.00	23,908.86	63.38%
	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	4,966.62	24,649.06	59,938.45	35,289.39	58.88%
9023	Debt Service - Interest & Annual Fee	566.79	3,017.99	6,462.47	3,444.48	53.30%
	Total Debt Service	5,533.41	27,667.05	66,400.92	38,733.87	58.33%
	Transfers					
9511	Interfund Transfer Out	1,600.08	8,000.40	19,200.95	11,200.55	58.33%
	Total Transfers	1,600.08	8,000.40	19,200.95	11,200.55	58.33%
	Total Expenditures	8,439.18	55,875.77	202,526.87	146,651.10	72.41%
	Net Revenues over Expenditures	78,169.19	38,368.19	21,502.13	16,866.06	78.44%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 11/1/2025 Through 11/30/2025

		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	517.66	4,477.96	10,000.00	(5,522.04)	(55.22)%
4511	Unrealized Change in Value	176.85	520.78	0.00	520.78	0.00%
	Total Use of Money & Property	694.51	4,998.74	10,000.00	(5,001.26)	(50.01)%
	Total Revenues	694.51	4,998.74	110,000.00	(105,001.26)	(95.46)%
	Expenditures					
	Services & Supplies					
	Legal & Professional					
7320	Professional & Consulting Services	0.00	449.85	50,000.00	49,550.15	99.10%
7326	Legal Services	0.00	6,076.00	10,000.00	3,924.00	39.24%
	Total Legal & Professional	0.00	6,525.85	60,000.00	53,474.15	89.12%
	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	6,525.85	60,100.00	53,574.15	89.14%
	Capital Outlay					
9006	Infrastructure CIP	0.00	26,500.00	0.00	(26,500.00)	0.00%
	Total Capital Outlay	0.00	26,500.00	0.00	(26,500.00)	0.00%
	Transfers					
9511	Interfund Transfer Out	1,280.06	6,400.30	15,360.76	8,960.46	58.33%
	Total Transfers	1,280.06	6,400.30	15,360.76	8,960.46	58.33%
	Total Expenditures	1,280.06	39,426.15	75,460.76	36,034.61	47.75%
	Net Revenues over Expenditures	(585.55)	(34,427.41)	34,539.24	(68,966.65)	(199.68)%

Fund	Cash Summary	Reserves	Unassigned Cash
100	$ 188,118.08	41,659.88	146,458.20
105	$ 9,353.02	-	9,353.02
200	$ 40,092.53	8,000.00	32,092.53
301	$ 7,144,470.82	3,266,870.84	3,877,599.98
400	$ 1,453.55	-	1,453.55
500	$ 4,002,456.89	3,316,682.37	685,774.52
600	$ 21,992.43	102,948.71	(80,956.28)
602	$ 1,459,592.38	-	1,459,592.38
650	$ 666,366.14	100,000.00	566,366.14
800	$ 525,203.21	65,000.00	460,203.21
900	$ 252,835.22	198,879.18	53,956.04
Total	**$ 14,311,934.27**		

Prior Month - Oct 2025	
Fund	**Cash Summary**
100	$ 168,835.90
105	$ 9,353.02
200	$ 38,438.42
301	$ 7,229,509.37
400	$ 940.12
500	$ 3,766,072.79
600	$ 24,764.77
602	$ 1,312,359.40
650	$ 620,739.84
800	$ 453,438.84
900	$ 254,567.37
Total	**$ 13,879,019.84**

Balance Sheet 11.30.25		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	
500 - Water	500	6,407.77
800 - Drainage	800	6,251.57
900 - Parks & Recreation	900	5,202.24
General Checking Account	1012	
100 - Administration	100	47,438.18
Low Income Sewer Connection Money	105	9,353.02
200 - Bayridge	200	18,204.91
301 - Fire	301	350,570.72
400 - Vista de Oro	400	1,453.55
500 - Water	500	251,340.39
600 - Wastewater	600	(80,801.26)
Wastewater Fiduciary Fund	602	25.98
650 - Solid Waste	650	109,357.29
800 - Drainage	800	114,608.88
900 - Parks & Recreation	900	26.89
Payroll Account (contra to 2998)	1013	
100 - Administration	100	6,340.01
301 - Fire	301	1,827.79
500 - Water	500	5,669.58
Rabobank-Bankruptcy Disbursement	1017	
600 - Wastewater	600	102,793.69
Mechanics Money Market	1040	
100 - Administration	100	21,887.62
200 - Bayridge	200	21,887.62
301 - Fire	301	308,073.97
650 - Solid Waste	650	80,096.74
800 - Drainage	800	80,096.75
CAMP Investments	1042	
301 - Fire	301	2,043,613.69
500 - Water	500	566,470.76
650 - Solid Waste	650	476,912.11
800 - Drainage	800	324,246.01
900 - Parks & Recreation	900	135,653.83
US Bank - Investments	1045	
100 - Administration	100	111,952.27
301 - Fire	301	4,440,384.65
500 - Water	500	3,172,368.39
900 - Parks & Recreation	900	111,952.26

US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	9,145.15
US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	390,508.95
US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	1,059,912.30
Total Cash in Bank		14,311,934.27
Due From Others		
Due From Drainage	1480	
500 - Water	500	146,852.56
Total Due From Others		146,852.56
Accounts Receivable		
Accounts Receivable	1080	
301 - Fire	301	(18.00)
500 - Water	500	264,690.90
650 - Solid Waste	650	2,910.59
Unbilled A/R	1085	
500 - Water	500	290,223.70
Grants Receivable	1086	
800 - Drainage	800	62,636.11
Total Accounts Receivable		620,443.30
Accrued Inventory On Hand		
Inventory	1100	
500 - Water	500	60,359.34
Total Accrued Inventory On Hand		60,359.34
Total CURRENT ASSETS		15,139,589.47
FIXED ASSETS		
Land		
Land and Land Rights	1720	
200 - Bayridge	200	30,000.00
301 - Fire	301	10,000.00
500 - Water	500	339,838.19
600 - Wastewater	600	158,590.00
800 - Drainage	800	17,374.90
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	
301 - Fire	301	587,410.70
500 - Water	500	268,178.00
Accum Depreciation-Building, Structures & Improvments	1851	
500 - Water	500	(43,747.00)
Total Building		811,841.70
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	
100 - Administration	100	100,737.49
200 - Bayridge	200	0.12
301 - Fire	301	1,338,476.86
500 - Water	500	600,582.22
800 - Drainage	800	27,000.00

Acc Depreciation-Equipment,Vehicles & Systems	1853	
500 - Water	500	(798,181.15)
Total Plant & Equipment		1,268,615.54
Construction in Progress		
Construction In Progress	1850	
500 - Water	500	3,350,386.28
Total Construction in Progress		3,350,386.28
Infrastructure		
Infrastructures	1730	
200 - Bayridge	200	93,040.00
400 - Vista de Oro	400	7,000.00
500 - Water	500	12,192,268.24
800 - Drainage	800	133,391.01
Accum Depeciation-Infrastructures	1852	
500 - Water	500	(6,090,507.23)
Total Infrastructure		6,335,192.02
Total FIXED ASSETS		12,321,838.63
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	
500 - Water	500	900.00
Franchise Asset	1993	
650 - Solid Waste	650	756,772.00
Total Cash Suspense		757,672.00
Total OTHER ASSETS		757,672.00
Other Assets		
Def Outflow	1991	
500 - Water	500	342,529.00
Deferred Outflow - OPEB	1992	
500 - Water	500	43,766.00
Amount to be Provided - Other LT Oblig-Comp Leave	1998	
100 - Administration	100	77,694.23
Total Other Assets		463,989.23
Total ASSETS		28,683,089.33
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	
100 - Administration	100	(6,165.52)
200 - Bayridge	200	478.99
301 - Fire	301	1,785.54
400 - Vista de Oro	400	202.87
500 - Water	500	90,011.66
600 - Wastewater	600	32.72
650 - Solid Waste	650	10,208.65
800 - Drainage	800	1,180.71
Total Accounts Payable		97,735.62
Current Payroll Liabilities		

Wage Garnishment	2005	
100 - Administration	100	17.50
500 - Water	500	(17.50)
CA Income Tax Withholding	2011	
100 - Administration	100	0.03
500 - Water	500	(0.03)
SDI Payable Employee (EE Only)	2012	
100 - Administration	100	0.07
500 - Water	500	(0.07)
SLOCEA Dues Payable	2016	
100 - Administration	100	0.04
500 - Water	500	(0.04)
AFLAC Voluntary Insurance-Employee	2022	
500 - Water	500	(0.09)
Accrued Compensated Absences	2040	
100 - Administration	100	19,423.56
500 - Water	500	35,540.71
Long-term Compensated Absences	2041	
100 - Administration	100	58,270.67
500 - Water	500	106,622.14
CALPERS Retirement Tier 2- EE- Liab	2042	
100 - Administration	100	0.11
500 - Water	500	(0.11)
CALPERS Retirement Tier 2- ER- Liab	2044	
100 - Administration	100	0.02
500 - Water	500	(0.05)
Other Pension Oblig Liab (OPEB) ARC	2045	
500 - Water	500	340,320.00
Life Insurance Liab-Employer	2201	
100 - Administration	100	(0.01)
500 - Water	500	(0.04)
Medicare Tax Liab	2202	
100 - Administration	100	0.03
500 - Water	500	(0.03)
Medical Plan Liab- Employee	2203	
100 - Administration	100	107.26
500 - Water	500	(51.27)
Vision Plan Liab- Employee	2204	
100 - Administration	100	(0.37)
500 - Water	500	(1.66)
Dental Plan Ins Payable- Employee	2205	
500 - Water	500	0.10
Insurance- AD & D	2211	
100 - Administration	100	(2.97)
500 - Water	500	(0.08)
Insurance-Work Injury (WI)	2212	
100 - Administration	100	(3.02)
500 - Water	500	(40.10)
Insurance- LT Disability	2213	
100 - Administration	100	(5.49)
500 - Water	500	(18.41)

Survivor Premiums-PERS	2214	
100 - Administration	100	0.10
500 - Water	500	(0.10)
Payroll Clearing Account	2999	
100 - Administration	100	2,689.66
Total Current Payroll Liabilities		562,850.56
Current Portion Long Term Debt		
Current portion-Long Term Debt	2102	
500 - Water	500	202,150.18
650 - Solid Waste	650	120,000.00
Total Current Portion Long Term Debt		322,150.18
Trust Liability		
Trust Funds- Low Income Savings	2513	
100 - Administration	100	1,169.32
Trust-Delinquencies from Tax Liens	2514	
650 - Solid Waste	650	3,603.72
Total Trust Liability		4,773.04
Total CURRENT LIABILITIES		987,509.40
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	
500 - Water	500	1,000,363.00
Def Inflow	2216	
500 - Water	500	116,676.00
Deferred Inflow - Pension	2217	
500 - Water	500	(7,152.00)
Suspense Account	2997	
100 - Administration	100	9.00
500 - Water	500	37.36
Restricted Park and Rec	3090	
900 - Parks & Recreation	900	198,879.18
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	
301 - Fire	301	677,300.02
500 - Water	500	144,644.25
General Contingency Reserve	3111	
100 - Administration	100	41,659.88
301 - Fire	301	673,225.51
500 - Water	500	813,183.00
650 - Solid Waste	650	100,000.00
800 - Drainage	800	10,000.00
Public Facilities Fees Reserve	3115	
301 - Fire	301	40,334.00
Capital Outlay Reserve	3160	
301 - Fire	301	1,740,562.42
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		7,963,576.74
Total Other Liabilities		7,963,576.74

Long Term Debt		
Note Payable - Long Term		
Long Term Debt- Note Payable	2100	
650 - Solid Waste	650	636,772.00
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	2,062,615.34
Internal Loan Due Water-500	2491	
800 - Drainage	800	146,852.56
Total Note Payable - Long Term		2,846,239.90
Accrued Interest Payable		
Accrued Interest Payable	2110	
500 - Water	500	23,591.31
Total Accrued Interest Payable		23,591.31
Total Long Term Debt		2,869,831.21
Equity		
Revenues		
100 - Administration	100	345,209.64
200 - Bayridge	200	2,119.71
301 - Fire	301	170,180.67
400 - Vista de Oro	400	673.44
500 - Water	500	1,538,400.76
Wastewater Fiduciary Fund	602	165,724.41
650 - Solid Waste	650	149,843.58
800 - Drainage	800	94,243.96
900 - Parks & Recreation	900	4,998.74
Total Revenues		2,471,394.91
Expenditures		
100 - Administration	100	(373,478.36)
200 - Bayridge	200	(3,481.94)
301 - Fire	301	(297,230.82)
400 - Vista de Oro	400	(1,912.51)
500 - Water	500	(1,808,403.12)
600 - Wastewater	600	(12,802.21)
Wastewater Fiduciary Fund	602	(861,537.50)
650 - Solid Waste	650	(88,560.97)
800 - Drainage	800	(31,226.71)
900 - Parks & Recreation	900	(39,426.15)
Total Expenditures		(3,518,060.29)
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	176,911.16
Low Income Sewer Connection Money	105	9,353.02

200 - Bayridge	200	32,975.77
301 - Fire	301	4,002,846.59
400 - Vista de Oro	400	2,489.75
500 - Water	500	7,953,269.71
600 - Wastewater	600	1,358,038.30
Wastewater Fiduciary Fund	602	2,149,456.96
650 - Solid Waste	650	494,181.75
800 - Drainage	800	311,788.80
900 - Parks & Recreation	900	88,383.45
Bankruptcy Fund Balance	3203	
600 - Wastewater	600	58,710.96
GFAG- Net Investment in Assets	3300	
100 - Administration	100	24,226.08
200 - Bayridge	200	30,000.12
301 - Fire	301	596,541.18
800 - Drainage	800	20,388.71
GFAG- Accumulated Depreciation	3301	
100 - Administration	100	84,879.33
200 - Bayridge	200	93,040.00
301 - Fire	301	1,411,311.46
400 - Vista de Oro	400	7,000.00
800 - Drainage	800	160,647.22
GFAG- Governmental Depreciation	3302	
100 - Administration	100	(8,367.92)
301 - Fire	301	(71,965.08)
800 - Drainage	800	(3,270.02)
Investment in N/A-Costs	3310	
600 - Wastewater	600	(1,326,346.05)
Total Equity		17,908,837.36
Total Equity		16,862,171.98
Total LIABILITIES & EQUITY		28,683,089.33

CASH FLOW SUMMARY FY 25-26

	November 2025	October 2025	September 2025	August 2025	July 2025	June 2025
Fund	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary	Cash Summary
100	$ 188,118.08	$ 168,835.90	$ 177,695.48	$ 182,248.91	$ 173,120.35	$ 170,019.27
200	$ 40,092.53	$ 38,438.42	$ 39,205.74	$ 39,846.32	$ 40,502.62	$ 41,205.43
301	$ 7,144,470.82	$ 7,229,509.37	$ 6,483,994.90	$ 6,461,100.30	$ 6,461,585.83	$ 6,406,328.85
400	$ 1,453.55	$ 940.12	$ 1,280.29	$ 3,238.00	$ 3,721.56	$ 4,299.35
500	$ 4,002,456.89	$ 3,766,072.79	$ 3,638,487.47	$ 3,966,234.95	$ 4,173,416.34	$ 4,332,133.39
600	$ 21,992.43	$ 24,764.77	$ 30,603.27	$ 30,923.28	$ 31,307.02	$ 34,816.61
602	$ 1,459,592.38	$ 1,312,359.40	$ 1,307,711.70	$ 2,164,013.56	$ 2,155,136.01	$ 2,132,356.73
650	$ 666,366.14	$ 620,739.84	$ 566,569.14	$ 573,809.77	$ 589,029.82	$ 544,166.34
800	$ 525,203.21	$ 453,438.84	$ 459,632.87	$ 472,329.90	$ 479,183.39	$ 482,555.68
900	$ 252,835.22	$ 254,567.37	$ 283,772.10	$ 286,815.65	$ 286,644.00	$ 294,916.23
Total	**$ 14,302,581.25**	**$ 13,869,666.82**	**$ 12,988,952.96**	**$ 14,180,560.64**	**$ 14,393,646.94**	**$ 14,442,797.88**

	% Change from Prior Month
Fund	%
100	11.42%
200	4.30%
301	-1.18%
400	54.61%
500	6.28%
600	-11.19%
602	11.22%
650	7.35%
800	15.83%
900	-0.68%

Average Cash Flow Summary 2025/2026		Average Cash Flow Summary 2024/2025	
100	$ 178,003.74	100	$ 186,028.28
200	$ 39,617.13	200	$ 38,902.32
301	$ 6,756,132.24	301	$ 5,315,382.83
400	$ 2,126.70	400	$ 2,715.61
500	$ 3,909,333.69	500	$ 4,438,508.34
600	$ 27,918.15	600	$ 31,401.19
602	$ 1,679,762.61	602	$ 1,753,990.26
650	$ 603,302.94	650	$ 449,280.89
800	$ 477,957.64	800	$ 363,415.61
900	$ 272,926.87	900	$ 335,832.30
TOTAL	$ 13,947,081.72	TOTAL	**$ 12,915,457.63**

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet - Fire Reserves Balance Sheet

As of 11/30/2025

		Current Period Balance
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	677,300.02
General Contingency Reserve	3111	673,225.51
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	1,740,562.42
Total Other Liabilities		3,131,421.95
Total Other Liabilities		3,131,421.95
Equity		
Equity		
Fire Mitigation Fund	3161	135,448.89
Total Equity		135,448.89
Total Equity		135,448.89
Total LIABILITIES & EQUITY		3,266,870.84

LOS OSOS COMMUNITY SERVICES DISTRICT

Water Reserves Balance Sheet

As of 11/30/2025

		Current Period Balance
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	144,644.25
General Contingency Reserve	3111	813,183.00
Capital Outlay Reserve	3160	2,173,855.12
Water Stabilization Reserve	3163	185,000.00
Total Other Liabilities		3,316,682.37
Total Other Liabilities		3,316,682.37
Total LIABILITIES & EQUITY		3,316,682.37

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet - Solid Waste Balance Sheet

As of 11/30/2025

		Current Period Balance
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
General Contingency Reserve	3111	100,000.00
Total Other Liabilities		100,000.00
Total Other Liabilities		100,000.00
Total LIABILITIES & EQUITY		100,000.00

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet - Drainage Reserves Balance Sheet

As of 11/30/2025

		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 11/30/2025

		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