



June 29, 2026

TO: Finance Advisory Committee

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

SUBJECT: **Agenda Item 4 – 06/29/2026 FAC Meeting**
Receive Financial Report for the Period Ending May 31, 2026

President
Matthew D. Fourcroy

Vice President
Charles L. Cesena

Directors
Tom Cross
Richard Hubbard
Christine M. Womack

General Manager
Greg Kwolek

District Accountant
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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 May 31, 2026.

DESCRIPTION

The attached are the Statement of Revenues and Expenditures and Balance Sheets for May 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 |
|------|------|-----------------------------|---|
| 8054 | 100 | Salaries & Wages | Original Budget was only for one month overlap and it will be 1.5 months instead. |
| 8295 | 301 | Reserve FF OT | Due to Reserve staffing shortages |
| 8640 | 301 | Water & Water Services | Golden State Increase in Water cost |
| 6115 | 500 | Misc. Contract Services | Cross Connection cost. Will need to review to see if there was an increase FY over FY |
| 6345 | 500 | Property Taxes & Assessment | Aware of cost and budget was increased for the next FY. |
| 6140 | 500 | Computer Software | Unanticipated Firewall Issues. Had to purchase a new firewall this FY. |

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

Attachment

May 2026 Financial Report

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 5/1/2026 Through 5/31/2026

| | Current Period Actual | YTD | Total Budget - Revised | Total Budget Variance - Revised | Percent Total Budget Remaining - Revised | |
|-------------------------------------|--------------------------------|------------------|---------------------------|---------------------------------------|--|----------------|
| Revenues | | | | | | |
| Grant Revenue | | | | | | |
| 4950 | Grants | 0.00 | 42,386.43 | 22,354.91 | 20,031.52 | 89.61% |
| | Total Grant Revenue | 0.00 | 42,386.43 | 22,354.91 | 20,031.52 | 89.61% |
| Other Revenues | | | | | | |
| 4002 | Transfer In | 64,003.15 | 704,034.65 | 768,037.84 | (64,003.19) | (8.33)% |
| 4040 | Refunds | 0.00 | 55.84 | 0.00 | 55.84 | 0.00% |
| 4930 | Other Revenue | 225.00 | 575.00 | 0.00 | 575.00 | 0.00% |
| | Total Other Revenues | 64,228.15 | 704,665.49 | 768,037.84 | (63,372.35) | (8.25)% |
| Use of Money & Property | | | | | | |
| 4510 | Investment Income on funds | 132.25 | 4,338.12 | 4,500.00 | (161.88) | (3.60)% |
| 4511 | Unrealized Change in Value | (293.65) | (597.16) | 0.00 | (597.16) | 0.00% |
| | Total Use of Money & Property | (161.40) | 3,740.96 | 4,500.00 | (759.04) | (16.87)% |
| | Total Revenues | 64,066.75 | 750,792.88 | 794,892.75 | (44,099.87) | (5.55)% |
| Expenditures | | | | | | |
| Personnel | | | | | | |
| Salaries/Wages | | | | | | |
| 7322 | Director's Compensation | 700.00 | 10,540.00 | 14,500.00 | 3,960.00 | 27.31% |
| 8018 | Holiday Pay | 0.00 | 12,891.82 | 14,600.00 | 1,708.18 | 11.70% |
| 8045 | Overtime Pay | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| 8050 | Administrative Leave Pay | 0.00 | 8,216.17 | 7,000.00 | (1,216.17) | (17.37)% |
| 8051 | Floating Holiday Pay | 188.63 | 2,726.83 | 2,750.00 | 23.17 | 0.84% |
| 8054 | Salaries & Wages - Regular | 44,297.24 | 287,130.38 | 300,000.00 | 12,869.62 | 4.29% |
| 8060 | Sick Leave Pay | 228.92 | 13,400.44 | 12,700.00 | (700.44) | (5.52)% |
| 8066 | Comp Time Used | 0.00 | 0.00 | 300.00 | 300.00 | 100.00% |
| 8081 | Vacation Pay | 2,548.78 | 14,227.65 | 14,000.00 | (227.65) | (1.63)% |
| | Total Salaries/Wages | 47,963.57 | 349,133.29 | 366,350.00 | 17,216.71 | 4.70% |
| Payroll Taxes & Benefits | | | | | | |
| 5020 | Social Security Employer | 43.40 | 653.48 | 1,116.00 | 462.52 | 41.44% |
| 5030 | Life Insurance - ER | 57.46 | 400.45 | 425.00 | 24.55 | 5.78% |
| 5031 | Disability Insurance | 53.85 | 413.43 | 550.00 | 136.57 | 24.83% |
| 5032 | Employee Assistance Program | 8.30 | 91.30 | 101.00 | 9.70 | 9.60% |
| 5035 | AD & D Insurance | 13.00 | 88.24 | 100.00 | 11.76 | 11.76% |
| 5040 | LTD Insurance | 234.91 | 1,819.06 | 2,005.00 | 185.94 | 9.27% |
| 5050 | Medicare - ER | 713.51 | 5,248.32 | 5,300.00 | 51.68 | 0.98% |
| 5060 | Cafeteria Plan - ER | 2,807.86 | 27,595.15 | 30,250.00 | 2,654.85 | 8.78% |
| 5070 | Retirement ER - Regular | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| 5071 | Retirement ER - Addl Pick-up | 288.46 | 288.46 | 0.00 | (288.46) | 0.00% |
| 5075 | Retirees Medical - ER | 162.53 | 1,605.00 | 2,250.00 | 645.00 | 28.67% |
| 5102 | CA Training Tax- ER | 7.38 | 31.86 | 37.50 | 5.64 | 15.04% |
| 5120 | Workers Comp Insurance - ER | 0.00 | 2,318.83 | 2,550.00 | 231.17 | 9.07% |
| 5124 | Retirement - ER - Tier 2 | 4,083.74 | 29,325.75 | 31,500.00 | 2,174.25 | 6.90% |
| 8511 | Car Allowance | 50.00 | 50.00 | 0.00 | (50.00) | 0.00% |
| | Total Payroll Taxes & Benefits | 8,524.40 | 69,929.33 | 76,684.50 | 6,755.17 | 8.81% |
| Employment Services | | | | | | |
| 5100 | Unemployment Insurance - ER | 147.78 | 657.47 | 800.00 | 142.53 | 17.82% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 5/1/2026 Through 5/31/2026

| | Current Period Actual | YTD | Total Budget - Revised | Total Budget Variance - Revised | Percent Total Budget Remaining - Revised | |
|------|--|-----------|---------------------------|---------------------------------------|--|--------------|
| 6200 | Hiring, Advertising & Other Costs | 0.00 | 29,000.00 | 200.00 | (28,800.00) | ...,400.00)% |
| 6230 | Medical Exam | 0.00 | 0.00 | 190.00 | 190.00 | 100.00% |
| | Total Employment Services | 147.78 | 29,657.47 | 1,190.00 | (28,467.47) | (2,392.22)% |
| | Total Personnel | 56,635.75 | 448,720.09 | 444,224.50 | (4,495.59) | (1.01)% |
| | 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 | 7,616.05 | 9,500.00 | 1,883.95 | 19.83% |
| 6110 | IT Purchased Services | 1,818.50 | 29,795.88 | 34,000.00 | 4,204.12 | 12.37% |
| 7100 | Copier Contract-Maint & Usage | 300.30 | 3,416.99 | 3,720.00 | 303.01 | 8.15% |
| 7255 | Security Services | 0.00 | 315.00 | 500.00 | 185.00 | 37.00% |
| 7321 | Janitorial Cleaning & Supplies | 271.00 | 2,981.00 | 3,450.00 | 469.00 | 13.59% |
| 7342 | Public Meeting Recordings | 2,000.00 | 44,268.43 | 28,403.00 | (15,865.43) | (55.86)% |
| | Total Contract Services | 4,389.80 | 88,393.35 | 79,573.00 | (8,820.35) | (11.08)% |
| | Financial Services | | | | | |
| 7309 | Late Fees | 0.00 | 0.00 | 200.00 | 200.00 | 100.00% |
| 7310 | Bank Service Charges | 582.49 | 6,156.75 | 7,300.00 | 1,143.25 | 15.66% |
| | Total Financial Services | 582.49 | 6,156.75 | 7,500.00 | 1,343.25 | 17.91% |
| | Insurance, Licenses & Regulatory Fees | | | | | |
| 6340 | Misc Fees | 0.00 | 0.00 | 200.00 | 200.00 | 100.00% |
| 6341 | LAFCO Fees | 0.00 | 21,860.83 | 21,861.00 | 0.17 | 0.00% |
| 6343 | Lien & Notary Fees | 0.00 | 0.00 | 30.00 | 30.00 | 100.00% |
| 7325 | Insurance | 0.00 | 56,260.33 | 56,288.25 | 27.92 | 0.05% |
| | Total Insurance, Licenses & Regulatory Fees | 0.00 | 78,121.16 | 78,379.25 | 258.09 | 0.33% |
| | Legal & Professional | | | | | |
| 7304 | Professional Services - ACCTG | 10,000.00 | 52,500.00 | 60,000.00 | 7,500.00 | 12.50% |
| 7305 | Auditing Services | 0.00 | 24,119.70 | 24,000.00 | (119.70) | (0.50)% |
| 7320 | Professional & Consulting Services | 0.00 | 3,096.72 | 3,200.00 | 103.28 | 3.23% |
| 7326 | Legal Services | 0.00 | 8,344.00 | 20,000.00 | 11,656.00 | 58.28% |
| 7340 | Legal Notifications & Mandated Advertising | 128.97 | 128.97 | 500.00 | 371.03 | 74.21% |
| | Total Legal & Professional | 10,128.97 | 88,189.39 | 107,700.00 | 19,510.61 | 18.12% |
| | Office/Operations | | | | | |
| 6121 | IT-Supplies & Miscellaneous | 0.00 | 156.19 | 1,000.00 | 843.81 | 84.38% |
| 6130 | Computer Hardware | 0.00 | 0.00 | 1,700.00 | 1,700.00 | 100.00% |
| 7140 | General Supplies & Minor Equipment | 201.59 | 4,389.13 | 8,000.00 | 3,610.87 | 45.14% |
| 7160 | Postage, Shipping & Mail Supplies | 0.00 | 1,636.42 | 2,000.00 | 363.58 | 18.18% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 5/1/2026 Through 5/31/2026

| | Current Period Actual | YTD | Total Budget - Revised | Total Budget Variance - Revised | Percent Total Budget Remaining - Revised | |
|------|--|-------------|---------------------------|---------------------------------------|--|----------|
| 7226 | Membership & Dues | 0.00 | 9,491.00 | 9,491.00 | 0.00 | 0.00% |
| | Total Office/Operations | 201.59 | 15,672.74 | 22,191.00 | 6,518.26 | 29.37% |
| | Other Expense | | | | | |
| 7330 | Misc Operating Expenses | 0.00 | 0.00 | 25.00 | 25.00 | 100.00% |
| 8735 | Misc Department Admin | 0.00 | 0.00 | 200.00 | 200.00 | 100.00% |
| | Total Other Expense | 0.00 | 0.00 | 225.00 | 225.00 | 100.00% |
| | Rent & Utilities | | | | | |
| 6000 | Cell Phones | 130.00 | 1,391.00 | 1,560.00 | 169.00 | 10.83% |
| 6025 | Telephone | 0.00 | 1,780.33 | 3,200.00 | 1,419.67 | 44.36% |
| 7352 | Rent - Offices & Other Structures | 3,400.00 | 37,400.00 | 40,800.00 | 3,400.00 | 8.33% |
| 8610 | Electric | 320.72 | 3,752.66 | 4,250.00 | 497.34 | 11.70% |
| 8620 | Gas Service | 16.27 | 498.87 | 700.00 | 201.13 | 28.73% |
| | Total Rent & Utilities | 3,866.99 | 44,822.86 | 50,510.00 | 5,687.14 | 11.26% |
| | Repairs & Maintenance | | | | | |
| 6405 | R & M - Extinguishers | 0.00 | 0.00 | 125.00 | 125.00 | 100.00% |
| | Total Repairs & Maintenance | 0.00 | 0.00 | 125.00 | 125.00 | 100.00% |
| | Travel & Training | | | | | |
| 7323 | Books, Publications & Subscriptions | 0.00 | 0.00 | 100.00 | 100.00 | 100.00% |
| 7324 | Education & Training Fees | 0.00 | 265.00 | 500.00 | 235.00 | 47.00% |
| 7370 | Travel Expense | 487.80 | 952.47 | 2,000.00 | 1,047.53 | 52.38% |
| 8410 | Certifications | 0.00 | 65.00 | 65.00 | 0.00 | 0.00% |
| 8510 | Lodging & Meals - Local | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| 8539 | Meals | 0.00 | 945.38 | 600.00 | (345.38) | (57.56)% |
| 8550 | Mileage Reimbursement & Parking | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| | Total Travel & Training | 487.80 | 2,227.85 | 4,265.00 | 2,037.15 | 47.76% |
| | Total Services & Supplies | 19,657.64 | 323,627.80 | 350,668.25 | 27,040.45 | 7.71% |
| | Total Expenditures | 76,293.39 | 772,347.89 | 794,892.75 | 22,544.86 | 2.84% |
| | Net Revenues over Expenditures | (12,226.64) | (21,555.01) | 0.00 | (21,555.01) | 0.00% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 5/1/2026 Through 5/31/2026

| | Current Period Actual | YTD | Total Budget - Revised | Total Budget Variance - Revised | Percent Total Budget Remaining - Revised |
|---------------------------------------|--------------------------|-----------|---------------------------|---------------------------------------|--|
| Revenues | | | | | |
| Special Taxes & Assessments | | | | | |
| 4550 | 2,408.73 | 9,788.88 | 10,000.00 | (211.12) | (2.11)% |
| | 2,408.73 | 9,788.88 | 10,000.00 | (211.12) | (2.11)% |
| Use of Money & Property | | | | | |
| 4510 | 65.40 | 735.73 | 0.00 | 735.73 | 0.00% |
| | 65.40 | 735.73 | 0.00 | 735.73 | 0.00% |
| | 2,474.13 | 10,524.61 | 10,000.00 | 524.61 | 5.25% |
| Expenditures | | | | | |
| Services & Supplies | | | | | |
| Insurance, Licenses & Regulatory Fees | | | | | |
| 6345 | 187.65 | 774.03 | 600.00 | (174.03) | (29.00)% |
| | 187.65 | 774.03 | 600.00 | (174.03) | (29.00)% |
| Legal & Professional | | | | | |
| 7340 | 0.00 | 0.00 | 75.00 | 75.00 | 100.00% |
| | 0.00 | 0.00 | 75.00 | 75.00 | 100.00% |
| Rent & Utilities | | | | | |
| 8670 | 447.75 | 4,983.01 | 6,724.16 | 1,741.15 | 25.89% |
| | 447.75 | 4,983.01 | 6,724.16 | 1,741.15 | 25.89% |
| | 635.40 | 5,757.04 | 7,399.16 | 1,642.12 | 22.19% |
| Transfers | | | | | |
| 9511 | 160.01 | 1,760.11 | 1,920.09 | 159.98 | 8.33% |
| | 160.01 | 1,760.11 | 1,920.09 | 159.98 | 8.33% |
| | 795.41 | 7,517.15 | 9,319.25 | 1,802.10 | 19.34% |
| | 1,678.72 | 3,007.46 | 680.75 | 2,326.71 | 341.79% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 5/1/2026 Through 5/31/2026

| | Current Period Actual | YTD | Total Budget - Revised | Total Budget Variance - Revised | Percent Total Budget Remaining - Revised |
|--|--|-------------------|---------------------------|---------------------------------------|--|
| Revenues | | | | | |
| Property Taxes | | | | | |
| 4034 | Property Tax Revenue from Water | 0.00 | 0.00 | 130,985.00 | (130,985.00) (100.00)% |
| 4037 | Property Tax Zone B Received | 60,823.84 | 307,451.15 | 249,729.58 | 57,721.57 23.11% |
| 4038 | Property Tax Zone B Pass thru | 0.00 | 672,249.04 | 2,676,752.42 | (2,004,503.38) (74.89)% |
| | Total Property Taxes | 60,823.84 | 979,700.19 | 3,057,467.00 | (2,077,766.81) (67.96)% |
| Grant Revenue | | | | | |
| 4949 | Govt- State Grants | 1,557.78 | 1,557.78 | 0.00 | 1,557.78 0.00% |
| | Total Grant Revenue | 1,557.78 | 1,557.78 | 0.00 | 1,557.78 0.00% |
| 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 | 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 | 45,333.30 | 67,134.00 | (21,800.70) (32.47)% |
| 4040 | Refunds | 0.00 | 673.42 | 0.00 | 673.42 0.00% |
| 4930 | Other Revenue | 225.00 | 525.00 | 0.00 | 525.00 0.00% |
| | Total Other Revenues | 225.00 | 46,531.72 | 67,134.00 | (20,602.28) (30.69)% |
| Use of Money & Property | | | | | |
| 4510 | Investment Income on funds | 4,780.68 | 216,449.01 | 150,000.00 | 66,449.01 44.30% |
| 4511 | Unrealized Change in Value | (12,166.06) | (25,001.68) | 0.00 | (25,001.68) 0.00% |
| | Total Use of Money & Property | (7,385.38) | 191,447.33 | 150,000.00 | 41,447.33 27.63% |
| | Total Revenues | 55,221.24 | 1,219,237.02 | 3,994,910.58 | (2,775,673.56) (69.48)% |
| Expenditures | | | | | |
| Personnel | | | | | |
| Salaries/Wages | | | | | |
| 8295 | Resv FF-Overtime/Shift Coverage | 3,064.82 | 40,611.34 | 38,000.00 | (2,611.34) (6.87)% |
| 8340 | Resv FF-Shift Coverage | 17,317.43 | 112,501.67 | 150,000.00 | 37,498.33 25.00% |
| | Total Salaries/Wages | 20,382.25 | 153,113.01 | 188,000.00 | 34,886.99 18.56% |
| Payroll Taxes & Benefits | | | | | |
| 5020 | Social Security Employer | 1,235.99 | 9,210.41 | 10,000.00 | 789.59 7.90% |
| 5030 | Life Insurance - ER | 238.00 | 1,938.00 | 2,500.00 | 562.00 22.48% |
| 5035 | AD & D Insurance | 42.50 | 347.50 | 850.00 | 502.50 59.12% |
| 5050 | Medicare - ER | 295.59 | 2,220.21 | 2,500.00 | 279.79 11.19% |
| 5070 | Retirement ER - Regular | 5,238.17 | 57,619.87 | 63,000.00 | 5,380.13 8.54% |
| 5102 | CA Training Tax- ER | 16.79 | 94.05 | 175.00 | 80.95 46.26% |
| 5120 | Workers Comp Insurance - ER | 0.00 | 14,906.08 | 21,100.00 | 6,193.92 29.36% |
| 5124 | Retirement - ER - Tier 2 | 192.50 | 2,092.03 | 2,000.00 | (92.03) (4.60)% |
| | Total Payroll Taxes & Benefits | 7,259.54 | 88,428.15 | 102,125.00 | 13,696.85 13.41% |
| Employment Services | | | | | |
| 5100 | Unemployment Insurance - ER | 334.81 | 1,979.54 | 6,000.00 | 4,020.46 67.01% |
| 6200 | Hiring, Advertising & Other Costs | 0.00 | 0.00 | 100.00 | 100.00 100.00% |
| 6230 | Medical Exam | 1,137.00 | 7,808.00 | 8,000.00 | 192.00 2.40% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 5/1/2026 Through 5/31/2026

| | Current Period Actual | YTD | Total Budget - Revised | Total Budget Variance - Revised | Percent Total Budget Remaining - Revised |
|---|--------------------------|-----------------|---------------------------|---------------------------------------|--|
| Total Employment Services | <u>1,471.81</u> | <u>9,787.54</u> | <u>14,100.00</u> | <u>4,312.46</u> | <u>30.58%</u> |
| Total Personnel | 29,113.60 | 251,328.70 | 304,225.00 | 52,896.30 | 17.39% |
| Services & Supplies | | | | | |
| Clothing & Uniform | | | | | |
| 7246 Uniform & Gear | 0.00 | 6,613.31 | 3,800.00 | (2,813.31) | (74.03)% |
| 7248 Uniform Safety Boots | <u>0.00</u> | <u>0.00</u> | <u>1,200.00</u> | <u>1,200.00</u> | <u>100.00%</u> |
| Total Clothing & Uniform | 0.00 | 6,613.31 | 5,000.00 | (1,613.31) | (32.27)% |
| Contract Services | | | | | |
| 6110 IT Purchased Services | 0.00 | 1,097.02 | 1,800.00 | 702.98 | 39.05% |
| 7100 Copier Contract-Maint & Usage | 127.64 | 1,466.85 | 2,500.00 | 1,033.15 | 41.33% |
| 7202 Building Alarms & Security | 0.00 | 630.00 | 1,600.00 | 970.00 | 60.63% |
| 7204 Cleaning Supplies, Laundry & Towel Service | 0.00 | 0.00 | 100.00 | 100.00 | 100.00% |
| 7222 Hazardous Materials CW JPA Cost | 0.00 | 2,210.00 | 2,210.00 | 0.00 | 0.00% |
| 7500 Schedule A Charges - Pass Through | 0.00 | 672,249.04 | 3,358,062.00 | 2,685,812.96 | 79.98% |
| Total Contract Services | 127.64 | 677,652.91 | 3,366,272.00 | 2,688,619.09 | 79.87% |
| Equipment & Tools | | | | | |
| 6055 Radios -Non Capital | 0.00 | 0.00 | 2,700.00 | 2,700.00 | 100.00% |
| 6440 Fire Personal Protection Equipment | 26,618.78 | 47,301.92 | 55,000.00 | 7,698.08 | 14.00% |
| 6460 Self-Contained Breathing Apparatus | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 100.00% |
| 6610 Rescue - Extrication Equipment | 0.00 | 3,200.00 | 3,500.00 | 300.00 | 8.57% |
| 6611 Water Rescue Equipment | 0.00 | 2,020.00 | 2,020.00 | 0.00 | 0.00% |
| 6630 Rope & Climbing Equipment | 0.00 | 5,888.24 | 6,000.00 | 111.76 | 1.86% |
| 7234 Oxygen Supplies & Cylinder Rent | 0.00 | 0.00 | 900.00 | 900.00 | 100.00% |
| 7238 Paramedic & EMT Small Tools & Supplies | 1,306.52 | 19,885.69 | 27,000.00 | 7,114.31 | 26.35% |
| 7242 Minor Tools, Accessories & Field Machines | 0.00 | 6,554.49 | 6,800.00 | 245.51 | 3.61% |
| 7252 Misc Hardware | <u>0.00</u> | <u>15.43</u> | <u>1,200.00</u> | <u>1,184.57</u> | <u>98.71%</u> |
| Total Equipment & Tools | 27,925.30 | 84,865.77 | 108,120.00 | 23,254.23 | 21.51% |
| Financial Services | | | | | |
| 7309 Late Fees | 0.00 | 0.00 | 10.00 | 10.00 | 100.00% |
| 9154 Losses and Damages | <u>0.00</u> | <u>0.00</u> | <u>50.00</u> | <u>50.00</u> | <u>100.00%</u> |
| 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 | 1,300.00 | 132.40 | 10.18% |
| 6345 Property Taxes & Assessments Costs | 0.00 | 7,930.49 | 7,300.00 | (630.49) | (8.64)% |
| 7325 Insurance | 0.00 | 82,317.44 | 89,500.00 | 7,182.56 | 8.03% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 5/1/2026 Through 5/31/2026

| | Current Period Actual | YTD | Total Budget - Revised | Total Budget Variance - Revised | Percent Total Budget Remaining - Revised |
|---|--------------------------|-----------|---------------------------|---------------------------------------|--|
| Total Insurance, Licenses & Regulatory Fees | 0.00 | 91,415.53 | 98,100.00 | 6,684.47 | 6.81% |
| Legal & Professional | | | | | |
| 7320 Professional & Consulting Services | 0.00 | 8,328.69 | 8,000.00 | (328.69) | (4.11)% |
| 7326 Legal Services | 0.00 | 280.00 | 15,000.00 | 14,720.00 | 98.13% |
| 7340 Legal Notifications & Mandated Advertising | 0.00 | 282.54 | 1,500.00 | 1,217.46 | 81.16% |
| Total Legal & Professional | 0.00 | 8,891.23 | 24,500.00 | 15,608.77 | 63.71% |
| Office/Operations | | | | | |
| 7140 General Supplies & Minor Equipment | 155.79 | 4,225.01 | 6,000.00 | 1,774.99 | 29.58% |
| 7160 Postage, Shipping & Mail Supplies | 0.00 | 521.18 | 1,000.00 | 478.82 | 47.88% |
| 7226 Membership & Dues | 0.00 | 0.00 | 300.00 | 300.00 | 100.00% |
| 7230 Misc Small Parts & Supplies | 75.05 | 254.09 | 1,000.00 | 745.91 | 74.59% |
| 7240 Propane | 0.00 | 200.00 | 300.00 | 100.00 | 33.33% |
| Total Office/Operations | 230.84 | 5,200.28 | 8,600.00 | 3,399.72 | 39.53% |
| Other Expense | | | | | |
| 6720 Station - Furniture | 0.00 | 3,989.70 | 4,000.00 | 10.30 | 0.26% |
| 7201 White Goods & Accessories - bedding, towels | 0.00 | 1,819.50 | 2,000.00 | 180.50 | 9.03% |
| 7209 District Operating Center Expense | 0.00 | 0.00 | 200.00 | 200.00 | 100.00% |
| 7218 Cooking Products - Food, Drinks & Staples | 0.00 | 203.50 | 500.00 | 296.50 | 59.30% |
| 7224 Kitchen Cookware & Utensils | 0.00 | 464.96 | 600.00 | 135.04 | 22.51% |
| 7330 Misc Operating Expenses | 1,110.03 | 3,169.74 | 3,870.00 | 700.26 | 18.09% |
| Total Other Expense | 1,110.03 | 9,647.40 | 11,170.00 | 1,522.60 | 13.63% |
| Rent & Utilities | | | | | |
| 6000 Cell Phones | 0.00 | 684.10 | 910.00 | 225.90 | 24.82% |
| 6025 Telephone | 199.14 | 2,150.72 | 2,400.00 | 249.28 | 10.39% |
| 8610 Electric | 0.00 | 3,443.31 | 6,000.00 | 2,556.69 | 42.61% |
| 8620 Gas Service | 64.13 | 1,345.74 | 2,200.00 | 854.26 | 38.83% |
| 8630 Trash Services | 234.08 | 2,637.69 | 3,200.00 | 562.31 | 17.57% |
| 8640 Water and Water Services | 537.37 | 6,985.72 | 6,800.00 | (185.72) | (2.73)% |
| 8659 Utility Cable Charges | 0.00 | 916.09 | 1,500.00 | 583.91 | 38.93% |
| 8670 Street Lighting | 10.69 | 119.48 | 135.00 | 15.52 | 11.50% |
| Total Rent & Utilities | 1,045.41 | 18,282.85 | 23,145.00 | 4,862.15 | 21.01% |
| Repairs & Maintenance | | | | | |
| 6400 R & M - Air Compressors | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| 6405 R & M - Extinguishers | 0.00 | 493.11 | 500.00 | 6.89 | 1.38% |
| 6640 R & M - Equip & Other Non-Structural Fixed Assets | 0.00 | 3,613.96 | 3,750.00 | 136.04 | 3.63% |
| 6750 R & M - Minor Tools & Equipment | 522.50 | 1,208.44 | 1,600.00 | 391.56 | 24.47% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 5/1/2026 Through 5/31/2026

| | Current Period Actual | YTD | Total Budget - Revised | Total Budget Variance - Revised | Percent Total Budget Remaining - Revised |
|---|--------------------------|--------------|---------------------------|---------------------------------------|--|
| 6775 R & M -Operation/Field Equipment | 0.00 | 12,847.69 | 13,000.00 | 152.31 | 1.17% |
| 6800 R & M - Grounds & Collection Systems | 0.00 | 14.99 | 800.00 | 785.01 | 98.13% |
| 6900 R & M - Buildings & Structures | 0.00 | 1,001.18 | 12,000.00 | 10,998.82 | 91.66% |
| Total Repairs & Maintenance | 522.50 | 19,179.37 | 32,150.00 | 12,970.63 | 40.34% |
| 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 | 30,961.72 | 921,748.65 | 3,678,417.00 | 2,756,668.35 | 74.94% |
| Capital Outlay | | | | | |
| 9006 Infrastructure CIP | 0.00 | 32,911.76 | 32,912.00 | 0.24 | 0.00% |
| 9085 Vehicle Purchase | 0.00 | 1,244.10 | 2,000.00 | 755.90 | 37.80% |
| Total Capital Outlay | 0.00 | 34,155.86 | 34,912.00 | 756.14 | 2.17% |
| Reserves | | | | | |
| 9504 *Vehicle Replacement Reserve | 0.00 | 0.00 | 136,500.00 | 136,500.00 | 100.00% |
| 9572 *General Contingency (Operations) Reserve | 0.00 | 0.00 | 90,000.00 | 90,000.00 | 100.00% |
| Total Reserves | 0.00 | 0.00 | 226,500.00 | 226,500.00 | 100.00% |
| Transfers | | | | | |
| 9511 Interfund Transfer Out | 8,000.39 | 88,004.29 | 96,004.73 | 8,000.44 | 8.33% |
| Total Transfers | 8,000.39 | 88,004.29 | 96,004.73 | 8,000.44 | 8.33% |
| Total Expenditures | 68,075.71 | 1,295,237.50 | 4,340,058.73 | 3,044,821.23 | 70.16% |
| Net Revenues over Expenditures | (12,854.47) | (76,000.48) | (345,148.15) | 269,147.67 | (77.98)% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 5/1/2026 Through 5/31/2026

| | Current Period Actual | YTD | Total Budget - Revised | Total Budget Variance - Revised | Percent Total Budget Remaining - Revised | |
|--|--|-----------------------------|-----------------------------|---------------------------------------|--|----------------|
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> | |
| Revenues | | | | | | |
| Special Taxes & Assessments | | | | | | |
| 4550 | Lighting Assessment | 1,610.60 | 5,746.60 | 6,000.00 | (253.40) | (4.22)% |
| | Total Special Taxes & Assessments | <u>1,610.60</u> | <u>5,746.60</u> | <u>6,000.00</u> | <u>(253.40)</u> | <u>(4.22)%</u> |
| | Total Revenues | <u>1,610.60</u> | <u>5,746.60</u> | <u>6,000.00</u> | <u>(253.40)</u> | <u>(4.22)%</u> |
| Expenditures | | | | | | |
| Services & Supplies | | | | | | |
| Insurance, Licenses & Regulatory Fees | | | | | | |
| 6345 | Property Taxes & Assessments Costs | 0.00 | 397.38 | 600.00 | 202.62 | 33.77% |
| | Total Insurance, Licenses & Regulatory Fees | <u>0.00</u> | <u>397.38</u> | <u>600.00</u> | <u>202.62</u> | <u>33.77%</u> |
| 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 | <u>0.00</u> | <u>0.00</u> | <u>300.00</u> | <u>300.00</u> | <u>100.00%</u> |
| Rent & Utilities | | | | | | |
| 8670 | Street Lighting | 176.81 | 1,967.64 | 2,460.00 | 492.36 | 20.01% |
| | Total Rent & Utilities | <u>176.81</u> | <u>1,967.64</u> | <u>2,460.00</u> | <u>492.36</u> | <u>20.01%</u> |
| | Total Services & Supplies | <u>176.81</u> | <u>2,365.02</u> | <u>3,360.00</u> | <u>994.98</u> | <u>29.61%</u> |
| Transfers | | | | | | |
| 9511 | Interfund Transfer Out | 160.01 | 1,760.11 | 1,920.09 | 159.98 | 8.33% |
| | Total Transfers | <u>160.01</u> | <u>1,760.11</u> | <u>1,920.09</u> | <u>159.98</u> | <u>8.33%</u> |
| | Total Expenditures | <u>336.82</u> | <u>4,125.13</u> | <u>5,280.09</u> | <u>1,154.96</u> | <u>21.87%</u> |
| | Net Revenues over Expenditures | <u>1,273.78</u> | <u>1,621.47</u> | <u>719.91</u> | <u>901.56</u> | <u>125.23%</u> |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 5/1/2026 Through 5/31/2026

| | Current Period Actual | YTD | Total Budget - Revised | Total Budget Variance - Revised | Percent Total Budget Remaining - Revised | |
|------------------------------------|--|-------------------|---------------------------|---------------------------------------|--|-----------------|
| Revenues | | | | | | |
| Property Taxes | | | | | | |
| 4035 | Property Taxes | 96,543.79 | 227,325.22 | 50,000.00 | 177,325.22 | 354.65% |
| | Total Property Taxes | 96,543.79 | 227,325.22 | 50,000.00 | 177,325.22 | 354.65% |
| Grant Revenue | | | | | | |
| 4950 | Grants | 0.00 | 150,412.49 | 0.00 | 150,412.49 | 0.00% |
| 4965 | BMC Reimbursements/Grants | 264.00 | 201,744.00 | 0.00 | 201,744.00 | 0.00% |
| | Total Grant Revenue | 264.00 | 352,156.49 | 0.00 | 352,156.49 | 0.00% |
| Service Charges & Fees | | | | | | |
| 4030 | Residential Single Family | 182,511.43 | 2,260,953.62 | 2,595,274.00 | (334,320.38) | (12.88)% |
| 4102 | Residential- Multi -Family-Water Sales | 31,089.21 | 247,766.53 | 266,506.00 | (18,739.47) | (7.03)% |
| 4103 | Commercial, Home Care, Retail-Water Sales | 24,235.25 | 260,097.18 | 182,136.00 | 77,961.18 | 42.80% |
| 4104 | Irrigation- Water Sales | 6,037.11 | 55,004.05 | 36,383.00 | 18,621.05 | 51.18% |
| 4105 | Recycled Water Revenue | 0.00 | 78,438.61 | 184,888.00 | (106,449.39) | (57.58)% |
| 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 | 500.00 | 5,450.00 | 6,000.00 | (550.00) | (9.17)% |
| 4932 | Penalties | 2,761.21 | 23,884.71 | 20,000.00 | 3,884.71 | 19.42% |
| 4933 | Door Hangers/Lockout Notices | 1,080.00 | 9,160.00 | 9,400.00 | (240.00) | (2.55)% |
| 4937 | NSF Fees | 100.00 | 735.00 | 575.00 | 160.00 | 27.83% |
| | Total Service Charges & Fees | 248,314.21 | 2,944,177.03 | 3,312,662.00 | (368,484.97) | (11.12)% |
| Other Revenues | | | | | | |
| 4040 | Refunds | 0.00 | 4,239.06 | 0.00 | 4,239.06 | 0.00% |
| 4930 | Other Revenue | 5,368.00 | 38,400.54 | 9,000.00 | 29,400.54 | 326.67% |
| | Total Other Revenues | 5,368.00 | 42,639.60 | 9,000.00 | 33,639.60 | 373.77% |
| Use of Money & Property | | | | | | |
| 4504 | Interest Income | 401.66 | 5,919.15 | 6,462.47 | (543.32) | (8.41)% |
| 4510 | Investment Income on funds | 4,257.14 | 127,737.25 | 145,000.00 | (17,262.75) | (11.91)% |
| 4511 | Unrealized Change in Value | (8,398.93) | (14,384.68) | 0.00 | (14,384.68) | 0.00% |
| | Total Use of Money & Property | (3,740.13) | 119,271.72 | 151,462.47 | (32,190.75) | (21.25)% |
| | Total Revenues | 346,749.87 | 3,685,570.06 | 3,523,124.47 | 162,445.59 | 4.61% |
| Expenditures | | | | | | |
| Personnel | | | | | | |
| Salaries/Wages | | | | | | |
| 8018 | Holiday Pay | 0.00 | 25,140.23 | 30,000.00 | 4,859.77 | 16.20% |
| 8045 | Overtime Pay | 0.00 | 4,574.51 | 10,000.00 | 5,425.49 | 54.25% |
| 8050 | Administrative Leave Pay | 735.60 | 3,187.60 | 2,450.00 | (737.60) | (30.11)% |
| 8051 | Floating Holiday Pay | 831.24 | 5,572.55 | 5,600.00 | 27.45 | 0.49% |
| 8054 | Salaries & Wages - Regular | 68,570.73 | 497,281.50 | 590,000.00 | 92,718.50 | 15.71% |
| 8056 | Retroactive Pay | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| 8060 | Sick Leave Pay | 3,306.31 | 24,771.09 | 14,000.00 | (10,771.09) | (76.94)% |
| 8063 | Standby Pay | 3,091.88 | 24,025.69 | 28,000.00 | 3,974.31 | 14.19% |
| 8066 | Comp Time Used | 2,625.53 | 22,481.82 | 20,500.00 | (1,981.82) | (9.67)% |
| 8081 | Vacation Pay | 4,639.00 | 36,114.27 | 37,000.00 | 885.73 | 2.39% |
| | Total Salaries/Wages | 83,800.29 | 643,149.26 | 738,050.00 | 94,900.74 | 12.86% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 5/1/2026 Through 5/31/2026

| | Current Period Actual | YTD | Total Budget - Revised | Total Budget Variance - Revised | Percent Total Budget Remaining - Revised |
|--|--|-------------------|---------------------------|---------------------------------------|--|
| Payroll Taxes & Benefits | | | | | |
| 5030 | Life Insurance - ER | 151.38 | 1,619.77 | 2,000.00 | 380.23 19.01% |
| 5031 | Disability Insurance | 89.22 | 945.39 | 1,200.00 | 254.61 21.22% |
| 5032 | Employee Assistance Program | 24.90 | 273.90 | 302.50 | 28.60 9.45% |
| 5035 | AD & D Insurance | 34.24 | 366.33 | 450.00 | 83.67 18.59% |
| 5040 | LTD Insurance | 444.70 | 4,716.19 | 5,500.00 | 783.81 14.25% |
| 5050 | Medicare - ER | 1,254.85 | 9,884.86 | 11,000.00 | 1,115.14 10.14% |
| 5060 | Cafeteria Plan - ER | 6,840.36 | 73,310.42 | 85,000.00 | 11,689.58 13.75% |
| 5070 | Retirement ER - Regular | 15,843.64 | 148,316.05 | 165,000.00 | 16,683.95 10.11% |
| 5075 | Retirees Medical - ER | 0.00 | 0.00 | 300.00 | 300.00 100.00% |
| 5102 | CA Training Tax- ER | 0.00 | 52.50 | 52.50 | 0.00 0.00% |
| 5120 | Workers Comp Insurance - ER | 0.00 | 37,244.77 | 41,700.00 | 4,455.23 10.68% |
| 5124 | Retirement - ER - Tier 2 | 2,073.21 | 17,576.40 | 19,250.00 | 1,673.60 8.69% |
| | Total Payroll Taxes & Benefits | 26,756.50 | 294,306.58 | 331,755.00 | 37,448.42 11.29% |
| Employment Services | | | | | |
| 5100 | Unemployment Insurance - ER | 0.00 | 1,049.99 | 1,820.00 | 770.01 42.31% |
| 6200 | Hiring, Advertising & Other Costs | 0.00 | 0.00 | 500.00 | 500.00 100.00% |
| 6230 | Medical Exam | 0.00 | 0.00 | 190.00 | 190.00 100.00% |
| | Total Employment Services | 0.00 | 1,049.99 | 2,510.00 | 1,460.01 58.17% |
| | Total Personnel | 110,556.79 | 938,505.83 | 1,072,315.00 | 133,809.17 12.48% |
| Services & Supplies | | | | | |
| Clothing & Uniform | | | | | |
| 7246 | Uniform & Gear | 0.00 | 1,130.92 | 2,600.00 | 1,469.08 56.50% |
| 7248 | Uniform Safety Boots | 0.00 | 778.76 | 1,250.00 | 471.24 37.70% |
| | Total Clothing & Uniform | 0.00 | 1,909.68 | 3,850.00 | 1,940.32 50.40% |
| Contract Services | | | | | |
| 6100 | Labor & Support-IT Services | 0.00 | 2,557.14 | 5,000.00 | 2,442.86 48.86% |
| 6110 | IT Purchased Services | 0.00 | 1,612.42 | 1,740.00 | 127.58 7.33% |
| 6115 | Misc Contract Service | 1,068.51 | 7,514.79 | 6,800.00 | (714.79) (10.51)% |
| 7250 | Water Quality Testing | 0.00 | 55,147.00 | 70,000.00 | 14,853.00 21.22% |
| 7255 | Security Services | 0.00 | 2,745.00 | 4,000.00 | 1,255.00 31.38% |
| 7321 | Janitorial Cleaning & Supplies | 87.50 | 1,050.00 | 1,140.00 | 90.00 7.89% |
| | Total Contract Services | 1,156.01 | 70,626.35 | 88,680.00 | 18,053.65 20.36% |
| Equipment & Tools | | | | | |
| 6438 | Disinfection Feed Pumps | 0.00 | 527.80 | 2,700.00 | 2,172.20 80.45% |
| 7242 | Minor Tools, Accessories & Field Machines | 118.00 | 4,498.45 | 6,500.00 | 2,001.55 30.79% |
| 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 | 118.00 | 5,026.25 | 11,700.00 | 6,673.75 57.04% |
| Financial Services | | | | | |
| 7310 | Bank Service Charges | 0.00 | 0.00 | 75.00 | 75.00 100.00% |
| | Total Financial Services | 0.00 | 0.00 | 75.00 | 75.00 100.00% |
| Insurance, Licenses & Regulatory Fees | | | | | |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 5/1/2026 Through 5/31/2026

| | Current Period Actual | YTD | Total Budget - Revised | Total Budget Variance - Revised | Percent Total Budget Remaining - Revised | |
|------|--|-----------|---------------------------|---------------------------------------|--|----------|
| 6120 | Computer Licenses | 0.00 | 18,576.00 | 19,400.00 | 824.00 | 4.25% |
| 6340 | Misc Fees | 0.00 | 0.00 | 400.00 | 400.00 | 100.00% |
| 6342 | Fees - Regulatory | 1,650.48 | 29,646.02 | 29,500.00 | (146.02) | (0.49)% |
| 6345 | Property Taxes & Assessments Costs | 4,946.38 | 7,569.95 | 7,200.00 | (369.95) | (5.14)% |
| 7325 | Insurance | 0.00 | 101,718.54 | 115,500.00 | 13,781.46 | 11.93% |
| | Total Insurance, Licenses & Regulatory Fees | 6,596.86 | 157,510.51 | 172,000.00 | 14,489.49 | 8.42% |
| | Legal & Professional | | | | | |
| 7318 | Professional & Consulting BMC | 0.00 | 219,342.95 | 140,000.00 | (79,342.95) | (56.67)% |
| 7320 | Professional & Consulting Services | 0.00 | 22,730.90 | 57,000.00 | 34,269.10 | 60.12% |
| 7326 | Legal Services | 0.00 | 1,456.00 | 2,500.00 | 1,044.00 | 41.76% |
| 7340 | Legal Notifications & Mandated Advertising | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| | Total Legal & Professional | 0.00 | 243,529.85 | 200,000.00 | (43,529.85) | (21.76)% |
| | Office/Operations | | | | | |
| 6130 | Computer Hardware | 0.00 | 869.98 | 870.00 | 0.02 | 0.00% |
| 6140 | Computer Software | 1,495.18 | 1,495.18 | 1,000.00 | (495.18) | (49.52)% |
| 7140 | General Supplies & Minor Equipment | 63.68 | 840.52 | 2,000.00 | 1,159.48 | 57.97% |
| 7160 | Postage, Shipping & Mail Supplies | 672.94 | 8,801.01 | 10,000.00 | 1,198.99 | 11.99% |
| 7180 | Billing Supplies, Forms & Printing | 1,065.26 | 10,680.31 | 14,000.00 | 3,319.69 | 23.71% |
| 7226 | Membership & Dues | 0.00 | 3,840.27 | 3,200.00 | (640.27) | (20.01)% |
| 7230 | Misc Small Parts & Supplies | 17.44 | 2,450.32 | 2,000.00 | (450.32) | (22.52)% |
| 7237 | Process Control & Treatment Supplies | 0.00 | 5,922.24 | 10,000.00 | 4,077.76 | 40.78% |
| 7239 | Water Treatment Chemicals | 0.00 | 10,200.00 | 20,000.00 | 9,800.00 | 49.00% |
| 7249 | Safety Supplies | 42.41 | 854.73 | 1,200.00 | 345.27 | 28.77% |
| | Total Office/Operations | 3,356.91 | 45,954.56 | 64,270.00 | 18,315.44 | 28.50% |
| | Other Expense | | | | | |
| 7330 | Misc Operating Expenses | 0.00 | 140.25 | 150.00 | 9.75 | 6.50% |
| 7348 | Water Conservation Program | 0.00 | 4,583.35 | 6,000.00 | 1,416.65 | 23.61% |
| | Total Other Expense | 0.00 | 4,723.60 | 6,150.00 | 1,426.40 | 23.19% |
| | Rent & Utilities | | | | | |
| 6000 | Cell Phones | 40.00 | 2,067.29 | 2,200.00 | 132.71 | 6.03% |
| 6025 | Telephone | 92.48 | 9,561.95 | 12,500.00 | 2,938.05 | 23.50% |
| 8610 | Electric | 9,777.91 | 124,682.80 | 170,000.00 | 45,317.20 | 26.66% |
| 8620 | Gas Service | 0.00 | 182.31 | 250.00 | 67.69 | 27.08% |
| 8630 | Trash Services | 277.89 | 3,004.11 | 3,300.00 | 295.89 | 8.97% |
| 8644 | Disposal Services | 0.00 | 0.00 | 2,600.00 | 2,600.00 | 100.00% |
| 8670 | Street Lighting | 60.73 | 730.81 | 780.00 | 49.19 | 6.31% |
| | Total Rent & Utilities | 10,249.01 | 140,229.27 | 191,630.00 | 51,400.73 | 26.82% |
| | Repairs & Maintenance | | | | | |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 5/1/2026 Through 5/31/2026

| | | Current Period Actual | YTD | Total Budget - Revised | Total Budget Variance - Revised | Percent Total Budget Remaining - Revised |
|------|--|--------------------------|---------------------|---------------------------|---------------------------------------|--|
| 6405 | R & M - Extinguishers | 0.00 | 0.00 | 425.00 | 425.00 | 100.00% |
| 6422 | R & M - Hydrants | 0.00 | 365.05 | 800.00 | 434.95 | 54.37% |
| 6640 | R & M - Equip & Other Non-Structural Fixed Assets | 170.92 | 5,678.47 | 11,000.00 | 5,321.53 | 48.38% |
| 6641 | R & M - Wells | 0.00 | 1,916.01 | 9,500.00 | 7,583.99 | 79.83% |
| 6750 | R & M - Minor Tools & Equipment | 0.00 | 591.41 | 1,200.00 | 608.59 | 50.72% |
| 6800 | R & M - Grounds & Collection Systems | 0.00 | 122.40 | 1,400.00 | 1,277.60 | 91.26% |
| 6830 | Paving & Concrete | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| 6900 | R & M - Buildings & Structures | 0.00 | 513.82 | 15,000.00 | 14,486.18 | 96.57% |
| 7241 | R & M - Water Distribution System | 39.11 | 7,361.82 | 10,000.00 | 2,638.18 | 26.38% |
| | Total Repairs & Maintenance | 210.03 | 16,548.98 | 49,825.00 | 33,276.02 | 66.79% |
| | 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 | 160.00 | 500.00 | 340.00 | 68.00% |
| 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 | 160.00 | 1,950.00 | 1,790.00 | 91.79% |
| | Vehicle Maintenance & Repairs | | | | | |
| 7006 | Tuneup/Oil/Maintenance | 0.00 | 455.18 | 1,200.00 | 744.82 | 62.07% |
| 7211 | Misc Fuel & Diesel | 82.16 | 2,408.84 | 2,000.00 | (408.84) | (20.44)% |
| 7220 | Gasoline | 873.25 | 6,844.47 | 7,000.00 | 155.53 | 2.22% |
| 7232 | Vehicle Repairs - Parts, Tires & Lubricants | 33.22 | 4,319.51 | 4,250.00 | (69.51) | (1.64)% |
| | Total Vehicle Maintenance & Repairs | 988.63 | 14,028.00 | 14,450.00 | 422.00 | 2.92% |
| | Total Services & Supplies | 22,675.45 | 700,247.05 | 804,580.00 | 104,332.95 | 12.97% |
| | Capital Outlay | | | | | |
| 9006 | Infrastructure CIP | 11,394.80 | 1,660,807.46 | 2,871,013.00 | 1,210,205.54 | 42.15% |
| | Total Capital Outlay | 11,394.80 | 1,660,807.46 | 2,871,013.00 | 1,210,205.54 | 42.15% |
| | Debt Service | | | | | |
| 9022 | Debt Service - Principal | 0.00 | 202,150.18 | 202,150.18 | 0.00 | 0.00% |
| 9023 | Debt Service - Interest & Annual Fee | 0.00 | 54,092.26 | 54,092.26 | 0.00 | 0.00% |
| 9024 | Loan Administration Fee | 0.00 | 6,794.30 | 6,794.30 | 0.00 | 0.00% |
| | Total Debt Service | 0.00 | 263,036.74 | 263,036.74 | 0.00 | 0.00% |
| | Reserves | | | | | |
| 9572 | *General Contingency (Operations) Reserve | 0.00 | 0.00 | 57,000.00 | 57,000.00 | 100.00% |
| | Total Reserves | 0.00 | 0.00 | 57,000.00 | 57,000.00 | 100.00% |
| | Transfers | | | | | |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 5/1/2026 Through 5/31/2026

| | Current Period Actual | YTD | Total Budget - Revised | Total Budget Variance - Revised | Percent Total Budget Remaining - Revised |
|--------------------------------|--------------------------|--------------|---------------------------|---------------------------------------|--|
| 9511 Interfund Transfer Out | 45,442.24 | 499,864.64 | 545,306.87 | 45,442.23 | 8.33% |
| Total Transfers | 45,442.24 | 499,864.64 | 545,306.87 | 45,442.23 | 8.33% |
| Total Expenditures | 190,069.28 | 4,062,461.72 | 5,613,251.61 | 1,550,789.89 | 27.63% |
| Net Revenues over Expenditures | 156,680.59 | (376,891.66) | (2,090,127.14) | 1,713,235.48 | (81.97)% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 5/1/2026 Through 5/31/2026

| | Current Period Actual | YTD | Total Budget - Revised | Total Budget Variance - Revised | Percent Total Budget Remaining - Revised |
|--|--------------------------|-----------|---------------------------|---------------------------------------|--|
| Revenues | | | | | |
| Service Charges & Fees | | | | | |
| 4062 | 0.00 | 22,490.05 | 22,477.66 | 12.39 | 0.06% |
| | 0.00 | 22,490.05 | 22,477.66 | 12.39 | 0.06% |
| | 0.00 | 22,490.05 | 22,477.66 | 12.39 | 0.06% |
| Expenditures | | | | | |
| Services & Supplies | | | | | |
| Financial Services | | | | | |
| 7310 | 0.00 | 1,980.00 | 1,996.00 | 16.00 | 0.80% |
| | 0.00 | 1,980.00 | 1,996.00 | 16.00 | 0.80% |
| Insurance, Licenses & Regulatory Fees | | | | | |
| 6343 | 0.00 | 30.00 | 35.00 | 5.00 | 14.29% |
| 6345 | 0.00 | 276.58 | 270.00 | (6.58) | (2.44)% |
| | 0.00 | 306.58 | 305.00 | (1.58) | (0.52)% |
| Legal & Professional | | | | | |
| 7320 | 0.00 | 16,127.54 | 16,336.47 | 208.93 | 1.28% |
| | 0.00 | 16,127.54 | 16,336.47 | 208.93 | 1.28% |
| | 0.00 | 18,414.12 | 18,637.47 | 223.35 | 1.20% |
| Transfers | | | | | |
| 9511 | 320.01 | 3,520.11 | 3,840.19 | 320.08 | 8.34% |
| | 320.01 | 3,520.11 | 3,840.19 | 320.08 | 8.34% |
| | 320.01 | 21,934.23 | 22,477.66 | 543.43 | 2.42% |
| Net Revenues over Expenditures | (320.01) | 555.82 | 0.00 | 555.82 | 0.00% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 5/1/2026 Through 5/31/2026

| | Current Period Actual | YTD | Total Budget - Revised | Total Budget Variance - Revised | Percent Total Budget Remaining - Revised |
|--------------------------------|--------------------------|--------------|---------------------------|---------------------------------------|--|
| Revenues | | | | | |
| Property Taxes | | | | | |
| 4035 | 274,633.88 | 993,928.69 | 0.00 | 993,928.69 | 0.00% |
| | 274,633.88 | 993,928.69 | 0.00 | 993,928.69 | 0.00% |
| Other Revenues | | | | | |
| 4928 | 0.00 | 35.00 | 0.00 | 35.00 | 0.00% |
| | 0.00 | 35.00 | 0.00 | 35.00 | 0.00% |
| Use of Money & Property | | | | | |
| 4510 | 4,294.62 | 49,388.60 | 0.00 | 49,388.60 | 0.00% |
| | 4,294.62 | 49,388.60 | 0.00 | 49,388.60 | 0.00% |
| | 278,928.50 | 1,043,352.29 | 0.00 | 1,043,352.29 | 0.00% |
| Expenditures | | | | | |
| Debt Service | | | | | |
| 8800 | 0.00 | 22,490.05 | 0.00 | (22,490.05) | 0.00% |
| 9022 | 0.00 | 705,000.00 | 0.00 | (705,000.00) | 0.00% |
| 9023 | 0.00 | 295,450.00 | 0.00 | (295,450.00) | 0.00% |
| | 0.00 | 1,022,940.05 | 0.00 | (1,022,940.05) | 0.00% |
| | 0.00 | 1,022,940.05 | 0.00 | (1,022,940.05) | 0.00% |
| Net Revenues over Expenditures | 278,928.50 | 20,412.24 | 0.00 | 20,412.24 | 0.00% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 5/1/2026 Through 5/31/2026

| | Current Period Actual | YTD | Total Budget - Revised | Total Budget Variance - Revised | Percent Total Budget Remaining - Revised |
|------------------------------------|--|------------------|---------------------------|---------------------------------------|--|
| Revenues | | | | | |
| Other Revenues | | | | | |
| 4800 | Franchise Revenues | 64,761.64 | 359,848.46 | 419,750.00 | (59,901.54) (14.27)% |
| 4930 | Other Revenue | 442.10 | 1,429.80 | 0.00 | 1,429.80 0.00% |
| | Total Other Revenues | 65,203.74 | 361,278.26 | 419,750.00 | (58,471.74) (13.93)% |
| Use of Money & Property | | | | | |
| 4510 | Investment Income on funds | 1,426.69 | 21,498.52 | 15,000.00 | 6,498.52 43.32% |
| | Total Use of Money & Property | 1,426.69 | 21,498.52 | 15,000.00 | 6,498.52 43.32% |
| | Total Revenues | 66,630.43 | 382,776.78 | 434,750.00 | (51,973.22) (11.95)% |
| Expenditures | | | | | |
| Services & Supplies | | | | | |
| Legal & Professional | | | | | |
| 7320 | Professional & Consulting Services | 0.00 | 1,798.16 | 8,000.00 | 6,201.84 77.52% |
| 7326 | Legal Services | 0.00 | 0.00 | 2,000.00 | 2,000.00 100.00% |
| 7340 | Legal Notifications & Mandated Advertising | 0.00 | 0.00 | 500.00 | 500.00 100.00% |
| | Total Legal & Professional | 0.00 | 1,798.16 | 10,500.00 | 8,701.84 82.87% |
| Office/Operations | | | | | |
| 7140 | General Supplies & Minor Equipment | 0.00 | 0.00 | 500.00 | 500.00 100.00% |
| 7160 | Postage, Shipping & Mail Supplies | 0.00 | 452.34 | 1,500.00 | 1,047.66 69.84% |
| 7230 | Misc Small Parts & Supplies | 0.00 | 0.00 | 500.00 | 500.00 100.00% |
| | Total Office/Operations | 0.00 | 452.34 | 2,500.00 | 2,047.66 81.91% |
| Other Expense | | | | | |
| 7330 | Misc Operating Expenses | 0.00 | 0.00 | 500.00 | 500.00 100.00% |
| 7345 | Outreach- Program Give-away Items | 311.40 | 3,480.75 | 4,500.00 | 1,019.25 22.65% |
| 7346 | Promotional Expenses - Event | 0.00 | 0.00 | 1,000.00 | 1,000.00 100.00% |
| | Total Other Expense | 311.40 | 3,480.75 | 6,000.00 | 2,519.25 41.99% |
| 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 | 311.40 | 5,731.25 | 20,500.00 | 14,768.75 72.04% |
| Debt Service | | | | | |
| 8952 | Amortization of franchise asset | 0.00 | 100,000.00 | 120,000.00 | 20,000.00 16.67% |
| | Total Debt Service | 0.00 | 100,000.00 | 120,000.00 | 20,000.00 16.67% |
| 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 | 77,443.85 | 84,484.16 | 7,040.31 8.33% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 5/1/2026 Through 5/31/2026

| | Current Period Actual | YTD | Total Budget - Revised | Total Budget Variance - Revised | Percent Total Budget Remaining - Revised |
|--------------------------------|--------------------------|-------------------|---------------------------|---------------------------------------|--|
| Total Transfers | <u>7,040.35</u> | <u>77,443.85</u> | <u>84,484.16</u> | <u>7,040.31</u> | <u>8.33%</u> |
| Total Expenditures | <u>7,351.75</u> | <u>183,175.10</u> | <u>324,984.16</u> | <u>141,809.06</u> | <u>43.64%</u> |
| Net Revenues over Expenditures | <u>59,278.68</u> | <u>199,601.68</u> | <u>109,765.84</u> | <u>89,835.84</u> | <u>81.84%</u> |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 5/1/2026 Through 5/31/2026

| | Current Period Actual | YTD | Total Budget - Revised | Total Budget Variance - Revised | Percent Total Budget Remaining - Revised |
|--|--|------------------|---------------------------|---------------------------------------|--|
| Revenues | | | | | |
| Property Taxes | | | | | |
| 4034 | Property Tax Revenue from Water | 0.00 | 0.00 | 50,000.00 | (50,000.00) (100.00)% |
| 4035 | Property Taxes | 13,539.17 | 45,960.35 | 46,893.00 | (932.65) (1.99)% |
| | Total Property Taxes | 13,539.17 | 45,960.35 | 96,893.00 | (50,932.65) (52.57)% |
| Special Taxes & Assessments | | | | | |
| 4400 | Drainage Assessments | 22,209.00 | 91,632.00 | 95,136.00 | (3,504.00) (3.68)% |
| | Total Special Taxes & Assessments | 22,209.00 | 91,632.00 | 95,136.00 | (3,504.00) (3.68)% |
| Other Revenues | | | | | |
| 4040 | Refunds | 0.00 | 62,636.11 | 0.00 | 62,636.11 0.00% |
| 4935 | Sale-Specs/Plans & Non_Capital Items | 0.00 | 149.00 | 0.00 | 149.00 0.00% |
| | Total Other Revenues | 0.00 | 62,785.11 | 0.00 | 62,785.11 0.00% |
| Use of Money & Property | | | | | |
| 4510 | Investment Income on funds | 853.80 | 15,094.12 | 12,000.00 | 3,094.12 25.78% |
| | Total Use of Money & Property | 853.80 | 15,094.12 | 12,000.00 | 3,094.12 25.78% |
| | Total Revenues | 36,601.97 | 215,471.58 | 204,029.00 | 11,442.58 5.61% |
| Expenditures | | | | | |
| Personnel | | | | | |
| Salaries/Wages | | | | | |
| 8045 | Overtime Pay | 0.00 | 327.83 | 200.00 | (127.83) (63.91)% |
| 8054 | Salaries & Wages - Regular | 0.00 | 11,734.36 | 15,000.00 | 3,265.64 21.77% |
| | Total Salaries/Wages | 0.00 | 12,062.19 | 15,200.00 | 3,137.81 20.64% |
| | Total Personnel | 0.00 | 12,062.19 | 15,200.00 | 3,137.81 20.64% |
| Services & Supplies | | | | | |
| Equipment & Tools | | | | | |
| 6390 | Equipment | 0.00 | 0.00 | 500.00 | 500.00 100.00% |
| 7242 | Minor Tools, Accessories & Field Machines | 0.00 | 367.32 | 1,000.00 | 632.68 63.27% |
| | Total Equipment & Tools | 0.00 | 367.32 | 1,500.00 | 1,132.68 75.51% |
| Insurance, Licenses & Regulatory Fees | | | | | |
| 6342 | Fees - Regulatory | 550.16 | 7,829.16 | 8,100.00 | 270.84 3.34% |
| 6345 | Property Taxes & Assessments Costs | 505.37 | 1,129.56 | 1,500.00 | 370.44 24.70% |
| 7325 | Insurance | 0.00 | 775.53 | 1,225.00 | 449.47 36.69% |
| | Total Insurance, Licenses & Regulatory Fees | 1,055.53 | 9,734.25 | 10,825.00 | 1,090.75 10.08% |
| Legal & Professional | | | | | |
| 7320 | Professional & Consulting Services | 0.00 | 4,822.69 | 5,000.00 | 177.31 3.55% |
| 7326 | Legal Services | 0.00 | 168.00 | 6,000.00 | 5,832.00 97.20% |
| | Total Legal & Professional | 0.00 | 4,990.69 | 11,000.00 | 6,009.31 54.63% |
| 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 5/1/2026 Through 5/31/2026

| | Current Period Actual | YTD | Total Budget - Revised | Total Budget Variance - Revised | Percent Total Budget Remaining - Revised |
|---|--------------------------|------------|---------------------------|---------------------------------------|--|
| Total Office/Operations | 0.00 | 188.18 | 1,050.00 | 861.82 | 82.08% |
| Other Expense | | | | | |
| 7346 Promotional Expenses - Event | 0.00 | 0.00 | 300.00 | 300.00 | 100.00% |
| Total Other Expense | 0.00 | 0.00 | 300.00 | 300.00 | 100.00% |
| Rent & Utilities | | | | | |
| 6000 Cell Phones | 0.00 | 821.12 | 1,350.00 | 528.88 | 39.18% |
| 6025 Telephone | 32.41 | 350.50 | 350.00 | (0.50) | (0.14)% |
| 8610 Electric | 98.65 | 1,252.58 | 1,500.00 | 247.42 | 16.49% |
| 8670 Street Lighting | 109.43 | 1,249.94 | 1,300.00 | 50.06 | 3.85% |
| Total Rent & Utilities | 240.49 | 3,674.14 | 4,500.00 | 825.86 | 18.35% |
| Repairs & Maintenance | | | | | |
| 6405 R & M - Extinguishers | 0.00 | 0.00 | 50.00 | 50.00 | 100.00% |
| 6640 R & M - Equip & Other Non-Structural Fixed Assets | 0.00 | 1,460.28 | 4,000.00 | 2,539.72 | 63.49% |
| 6750 R & M - Minor Tools & Equipment | 0.00 | 2,646.13 | 3,000.00 | 353.87 | 11.80% |
| 6800 R & M - Grounds & Collection Systems | 0.00 | 342.85 | 1,500.00 | 1,157.15 | 77.14% |
| 6900 R & M - Buildings & Structures | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 100.00% |
| Total Repairs & Maintenance | 0.00 | 4,449.26 | 9,550.00 | 5,100.74 | 53.41% |
| Vehicle Maintenance & Repairs | | | | | |
| 7211 Misc Fuel & Diesel | 20.54 | 602.20 | 1,000.00 | 397.80 | 39.78% |
| 7220 Gasoline | 218.31 | 1,711.13 | 2,000.00 | 288.87 | 14.44% |
| Total Vehicle Maintenance & Repairs | 238.85 | 2,313.33 | 3,000.00 | 686.67 | 22.89% |
| Total Services & Supplies | 1,534.87 | 25,717.17 | 41,725.00 | 16,007.83 | 38.37% |
| Capital Outlay | | | | | |
| 9006 Infrastructure CIP | 0.00 | 149.84 | 70,000.00 | 69,850.16 | 99.79% |
| Total Capital Outlay | 0.00 | 149.84 | 70,000.00 | 69,850.16 | 99.79% |
| Debt Service | | | | | |
| 2491 Internal Loan Due Water-500 | 5,102.37 | 54,889.59 | 59,938.45 | 5,048.86 | 8.42% |
| 9023 Debt Service - Interest & Annual Fee | 401.66 | 5,919.15 | 6,462.47 | 543.32 | 8.41% |
| Total Debt Service | 5,504.03 | 60,808.74 | 66,400.92 | 5,592.18 | 8.42% |
| Transfers | | | | | |
| 9511 Interfund Transfer Out | 1,600.08 | 17,600.88 | 19,200.95 | 1,600.07 | 8.33% |
| Total Transfers | 1,600.08 | 17,600.88 | 19,200.95 | 1,600.07 | 8.33% |
| Total Expenditures | 8,638.98 | 116,338.82 | 212,526.87 | 96,188.05 | 45.26% |
| Net Revenues over Expenditures | 27,962.99 | 99,132.76 | (8,497.87) | 107,630.63 | (1,266.56)% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 5/1/2026 Through 5/31/2026

| | Current Period Actual | YTD | Total Budget - Revised | Total Budget Variance - Revised | Percent Total Budget Remaining - Revised | |
|-------------------------|---------------------------------------|------------|---------------------------|---------------------------------------|--|----------|
| Revenues | | | | | | |
| Property Taxes | | | | | | |
| 4034 | Property Tax Revenue from Water | 0.00 | 100,000.00 | 100,000.00 | 0.00 | 0.00% |
| | Total Property Taxes | 0.00 | 100,000.00 | 100,000.00 | 0.00 | 0.00% |
| Use of Money & Property | | | | | | |
| 4510 | Investment Income on funds | 532.77 | 10,179.26 | 10,000.00 | 179.26 | 1.79% |
| 4511 | Unrealized Change in Value | (423.40) | (1,006.05) | 0.00 | (1,006.05) | 0.00% |
| | Total Use of Money & Property | 109.37 | 9,173.21 | 10,000.00 | (826.79) | (8.27)% |
| | Total Revenues | 109.37 | 109,173.21 | 110,000.00 | (826.79) | (0.75)% |
| Expenditures | | | | | | |
| Services & Supplies | | | | | | |
| Legal & Professional | | | | | | |
| 7320 | Professional & Consulting Services | 0.00 | 815.94 | 23,500.00 | 22,684.06 | 96.53% |
| 7326 | Legal Services | 0.00 | 14,056.00 | 10,000.00 | (4,056.00) | (40.56)% |
| | Total Legal & Professional | 0.00 | 14,871.94 | 33,500.00 | 18,628.06 | 55.61% |
| 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 | 14,871.94 | 33,600.00 | 18,728.06 | 55.74% |
| Capital Outlay | | | | | | |
| 9006 | Infrastructure CIP | 0.00 | 26,500.00 | 26,500.00 | 0.00 | 0.00% |
| | Total Capital Outlay | 0.00 | 26,500.00 | 26,500.00 | 0.00 | 0.00% |
| Transfers | | | | | | |
| 9511 | Interfund Transfer Out | 1,280.06 | 14,080.66 | 15,360.76 | 1,280.10 | 8.33% |
| | Total Transfers | 1,280.06 | 14,080.66 | 15,360.76 | 1,280.10 | 8.33% |
| | Total Expenditures | 1,280.06 | 55,452.60 | 75,460.76 | 20,008.16 | 26.51% |
| | Net Revenues over Expenditures | (1,170.69) | 53,720.61 | 34,539.24 | 19,181.37 | 55.54% |

CASH FLOW SUMMARY 2025-2026

| | May 2026 | April 2026 | March 2026 | February 2026 | January 2026 | December 2025 | November 2025 | October 2025 | September 2025 | August 2025 | July 2025 | June 2025 |
|--------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Fund | Cash Summary | Cash Summary | Cash Summary | Cash Summary | Cash Summary | Cash Summary | Cash Summary | Cash Summary | Cash Summary | Cash Summary | Cash Summary | Cash Summary |
| 100 | \$ 203,505.16 | \$ 211,306.59 | \$ 193,697.26 | \$ 175,117.77 | \$ 174,821.01 | \$ 162,974.33 | \$ 188,118.08 | \$ 168,835.90 | \$ 177,695.48 | \$ 182,248.91 | \$ 173,120.35 | \$ 170,019.27 |
| 200 | \$ 44,005.95 | \$ 42,512.85 | \$ 42,598.02 | \$ 42,714.83 | \$ 42,494.33 | \$ 39,821.65 | \$ 40,092.53 | \$ 38,438.42 | \$ 39,205.74 | \$ 39,846.32 | \$ 40,502.62 | \$ 41,205.43 |
| 301 | \$ 7,194,836.16 | \$ 7,230,612.30 | \$ 7,255,695.81 | \$ 7,271,931.71 | \$ 7,264,714.84 | \$ 7,196,572.65 | \$ 7,144,470.82 | \$ 7,229,509.37 | \$ 6,483,994.90 | \$ 6,461,100.30 | \$ 6,461,585.83 | \$ 6,406,328.85 |
| 400 | \$ 4,133.94 | \$ 3,045.78 | \$ 3,214.25 | \$ 3,172.48 | \$ 3,047.04 | \$ 1,533.67 | \$ 1,453.55 | \$ 940.12 | \$ 1,280.29 | \$ 3,238.00 | \$ 3,721.56 | \$ 4,299.35 |
| 500 | \$ 3,892,370.81 | \$ 3,909,932.47 | \$ 3,733,357.73 | \$ 3,654,664.58 | \$ 3,742,110.99 | \$ 4,047,087.66 | \$ 4,002,456.89 | \$ 3,766,072.79 | \$ 3,638,487.47 | \$ 3,966,234.95 | \$ 4,173,416.34 | \$ 4,332,133.39 |
| 600 | \$ 35,340.46 | \$ 35,660.47 | \$ 13,490.43 | \$ 17,104.11 | \$ 17,424.12 | \$ 17,744.13 | \$ 21,992.43 | \$ 24,764.77 | \$ 30,603.27 | \$ 30,923.28 | \$ 31,307.02 | \$ 34,816.61 |
| 602 | \$ 2,175,817.71 | \$ 1,896,889.21 | \$ 1,874,533.26 | \$ 1,969,977.48 | \$ 1,910,029.99 | \$ 1,566,933.51 | \$ 1,459,592.38 | \$ 1,312,359.40 | \$ 1,307,711.70 | \$ 2,164,013.56 | \$ 2,155,136.01 | \$ 2,132,356.73 |
| 650 | \$ 796,469.51 | \$ 746,333.78 | \$ 751,106.87 | \$ 702,009.53 | \$ 709,111.13 | \$ 659,307.19 | \$ 666,366.14 | \$ 620,739.84 | \$ 566,569.14 | \$ 573,809.77 | \$ 589,029.82 | \$ 544,166.34 |
| 800 | \$ 585,216.64 | \$ 557,646.97 | \$ 557,387.43 | \$ 562,900.40 | \$ 561,903.87 | \$ 524,807.00 | \$ 525,203.21 | \$ 453,438.84 | \$ 459,632.87 | \$ 472,329.90 | \$ 479,183.39 | \$ 482,555.68 |
| 900 | \$ 345,491.24 | \$ 346,694.03 | \$ 347,721.01 | \$ 350,759.47 | \$ 352,167.94 | \$ 252,896.22 | \$ 252,835.22 | \$ 254,567.37 | \$ 283,772.10 | \$ 286,815.65 | \$ 286,644.00 | \$ 294,916.23 |
| Total | \$ 15,277,187.58 | \$ 14,980,634.45 | \$ 14,772,802.07 | \$ 14,750,352.36 | \$ 14,777,825.26 | \$ 14,469,678.01 | \$ 14,302,581.25 | \$ 13,869,666.82 | \$ 12,988,952.96 | \$ 14,180,560.64 | \$ 14,393,646.94 | \$ 14,442,797.88 |

| Fund | % Change from Prior Month |
|------|---------------------------|
| 100 | -3.69% |
| 200 | 3.51% |
| 301 | -0.49% |
| 400 | 35.73% |
| 500 | -0.45% |
| 600 | -0.90% |
| 602 | 14.70% |
| 650 | 6.72% |
| 800 | 4.94% |
| 900 | -0.35% |

| Average Cash Flow Summary 2025/2026 | | Average Cash Flow Summary 2024/2025 | |
|-------------------------------------|-------------------------|-------------------------------------|-------------------------|
| 100 | \$ 182,858.26 | 100 | \$ 186,028.28 |
| 200 | \$ 41,112.11 | 200 | \$ 38,902.32 |
| 301 | \$ 7,017,729.52 | 301 | \$ 5,315,382.83 |
| 400 | \$ 2,616.43 | 400 | \$ 2,715.61 |
| 500 | \$ 3,866,017.52 | 500 | \$ 4,438,508.34 |
| 600 | \$ 25,123.14 | 600 | \$ 31,401.19 |
| 602 | \$ 1,799,363.11 | 602 | \$ 1,753,990.26 |
| 650 | \$ 670,986.61 | 650 | \$ 449,280.89 |
| 800 | \$ 521,786.41 | 800 | \$ 363,415.61 |
| 900 | \$ 305,487.66 | 900 | \$ 335,832.30 |
| TOTAL | \$ 14,433,080.76 | TOTAL | \$ 12,915,457.63 |

| Fund | Cash Summary | Reserves | Unassigned Cash |
|--------------|-------------------------|--------------|-----------------|
| 100 | \$ 203,505.16 | 49,900.00 | 153,605.16 |
| 105 | \$ 9,353.02 | - | 9,353.02 |
| 200 | \$ 44,005.95 | 8,000.00 | 36,005.95 |
| 301 | \$ 7,194,836.16 | 5,227,370.84 | 1,967,465.32 |
| 400 | \$ 4,133.94 | - | 4,133.94 |
| 500 | \$ 3,892,370.81 | 3,373,682.37 | 518,688.44 |
| 600 | \$ 35,340.46 | 102,948.71 | (67,608.25) |
| 602 | \$ 2,175,817.71 | - | 2,175,817.71 |
| 650 | \$ 796,469.51 | 200,000.00 | 596,469.51 |
| 800 | \$ 585,216.64 | 65,000.00 | 520,216.64 |
| 900 | \$ 345,491.24 | 198,879.18 | 146,612.06 |
| Total | \$ 15,286,540.60 | | |

| Prior Month - Apr 2026 | |
|------------------------|-------------------------|
| Fund | Cash Summary |
| 100 | \$ 211,306.59 |
| 105 | \$ 9,353.02 |
| 200 | \$ 42,512.85 |
| 301 | \$ 7,230,612.30 |
| 400 | \$ 3,045.78 |
| 500 | \$ 3,909,932.47 |
| 600 | \$ 35,660.47 |
| 602 | \$ 1,896,889.21 |
| 650 | \$ 746,333.78 |
| 800 | \$ 557,646.97 |
| 900 | \$ 346,694.03 |
| Total | \$ 14,989,987.47 |

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 | 1,769,124.78 |
| 500 - Water | 500 | 259,209.91 |
| 650 - Solid Waste | 650 | 252,732.11 |
| 800 - Drainage | 800 | 259,052.01 |
| 900 - Parks & Recreation | 900 | 5,259.09 |
| General Checking Account | 1012 | |
| 100 - Administration | 100 | 58,566.12 |
| Low Income Sewer Connection Money | 105 | 9,353.02 |
| 200 - Bayridge | 200 | 20,751.81 |
| 301 - Fire | 301 | 4,438.71 |
| 400 - Vista de Oro | 400 | 4,133.94 |
| 500 - Water | 500 | 217,219.85 |
| 600 - Wastewater | 600 | (67,453.23) |
| Wastewater Fiduciary Fund | 602 | 25.98 |
| 650 - Solid Waste | 650 | 82,815.88 |
| 800 - Drainage | 800 | 46,762.44 |
| 900 - Parks & Recreation | 900 | 41,508.44 |
| Payroll Account (contra to 2998) | 1013 | |
| 100 - Administration | 100 | 9,291.33 |
| 301 - Fire | 301 | 2,330.91 |
| 500 - Water | 500 | 897.47 |
| Rabobank-Bankruptcy Disbursement | 1017 | |
| 600 - Wastewater | 600 | 102,793.69 |
| Mechanics Money Market | 1040 | |
| 100 - Administration | 100 | 22,248.41 |
| 200 - Bayridge | 200 | 23,254.14 |
| 301 - Fire | 301 | 440,571.06 |
| 500 - Water | 500 | 102,121.52 |
| 650 - Solid Waste | 650 | 106,487.53 |
| 800 - Drainage | 800 | 81,417.02 |
| CAMP Investments | 1042 | |
| 301 - Fire | 301 | 300,888.78 |
| 500 - Water | 500 | 83,587.50 |
| 650 - Solid Waste | 650 | 354,433.99 |
| 800 - Drainage | 800 | 197,985.17 |
| 900 - Parks & Recreation | 900 | 135,940.69 |
| US Bank - Investments | 1045 | |
| 100 - Administration | 100 | 112,899.30 |
| 301 - Fire | 301 | 4,677,481.92 |
| 500 - Water | 500 | 3,229,134.56 |
| 900 - Parks & Recreation | 900 | 162,783.02 |
| US Bank - WW Bond Prepayment | 1070 | |
| Wastewater Fiduciary Fund | 602 | 9,296.85 |
| US Bank - WW Bond Redemption (New) | 1072 | |
| Wastewater Fiduciary Fund | 602 | 1,143,380.10 |
| US Bank - WW Bond Reserve (New) | 1073 | |
| Wastewater Fiduciary Fund | 602 | 1,023,114.78 |

| | | |
|---|------|----------------|
| Total Cash in Bank | | 15,286,540.60 |
| Due From Others | | |
| Due From Drainage | 1480 | |
| 500 - Water | 500 | 116,612.03 |
| Total Due From Others | | 116,612.03 |
| Accounts Receivable | | |
| Accounts Receivable | 1080 | |
| 301 - Fire | 301 | (18.00) |
| 500 - Water | 500 | 250,483.56 |
| 650 - Solid Waste | 650 | 1,229.04 |
| Unbilled A/R | 1085 | |
| 500 - Water | 500 | 290,223.70 |
| Grants Receivable | 1086 | |
| 800 - Drainage | 800 | 62,636.11 |
| Total Accounts Receivable | | 604,554.41 |
| Accrued Inventory On Hand | | |
| Inventory | 1100 | |
| 500 - Water | 500 | 60,359.34 |
| Total Accrued Inventory On Hand | | 60,359.34 |
| Total CURRENT ASSETS | | 16,068,066.38 |
| FIXED ASSETS | | |
| Land | | |
| Land and Land Rights | 1720 | |
| 200 - Bayridge | 200 | 30,000.00 |
| 301 - Fire | 301 | 10,000.00 |
| 500 - Water | 500 | 339,838.19 |
| 600 - Wastewater | 600 | 158,590.00 |
| 800 - Drainage | 800 | 17,374.90 |
| Total Land | | 555,803.09 |
| Building | | |
| Building, Structures & Improvements | 1750 | |
| 301 - Fire | 301 | 587,410.70 |
| 500 - Water | 500 | 268,178.00 |
| Accum Depreciation-Building, Structures | 1851 | |
| 500 - Water | 500 | (43,747.00) |
| Total Building | | 811,841.70 |
| Plant & Equipment | | |
| Equipment, Vehicles, Fixtures & Systems | 1800 | |
| 100 - Administration | 100 | 100,737.49 |
| 200 - Bayridge | 200 | 0.12 |
| 301 - Fire | 301 | 1,338,476.86 |
| 500 - Water | 500 | 600,582.22 |
| 800 - Drainage | 800 | 27,000.00 |
| Acc Depreciation-Equipment, Vehicles & | 1853 | |
| 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 Depreciation-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 | 706,772.00 |
| Total Cash Suspense | | 707,672.00 |
| Total OTHER ASSETS | | 707,672.00 |
| Other Assets | | |
| Def Outflow | 1991 | |
| 500 - Water | 500 | 342,529.00 |
| Deferred Outflow - OPEB | 1992 | |
| 500 - Water | 500 | 43,766.00 |
| Amount to be Provided - Other LT Oblig- | 1998 | |
| 100 - Administration | 100 | 77,694.23 |
| Total Other Assets | | 463,989.23 |
| Total ASSETS | | 29,561,566.24 |

LIABILITIES & EQUITY

CURRENT LIABILITIES

Accounts Payable

| | | |
|----------------------------------|------|------------|
| Vendor Payable (Control Account) | 2000 | |
| 100 - Administration | 100 | (3,168.25) |
| 200 - Bayridge | 200 | 22.72 |
| 301 - Fire | 301 | 1,102.14 |
| 400 - Vista de Oro | 400 | 22.72 |
| 500 - Water | 500 | 42,560.89 |
| 600 - Wastewater | 600 | 22.72 |
| 650 - Solid Waste | 650 | 311.40 |
| 800 - Drainage | 800 | 429.57 |
| 900 - Parks & Recreation | 900 | 4,508.00 |
| Total Accounts Payable | | 45,811.91 |

Current Payroll Liabilities

| | | |
|------------------------------------|------|-----------|
| Fed Income Tax Withholding | 2001 | |
| 100 - Administration | 100 | 0.01 |
| 500 - Water | 500 | (0.02) |
| Social Security Tax | 2002 | |
| 100 - Administration | 100 | (0.01) |
| Wage Garnishment | 2005 | |
| 100 - Administration | 100 | 17.50 |
| 500 - Water | 500 | (17.50) |
| CA Income Tax Withholding | 2011 | |
| 100 - Administration | 100 | 0.16 |
| 500 - Water | 500 | (0.16) |
| SDI Payable Employee (EE Only) | 2012 | |
| 100 - Administration | 100 | 0.14 |
| 500 - Water | 500 | (0.15) |
| SLOCEA Dues Payable | 2016 | |
| 100 - Administration | 100 | 0.08 |
| 500 - Water | 500 | (0.08) |
| AFLAC Voluntary Insurance-Employee | 2022 | |
| 500 - Water | 500 | (0.09) |
| Unemployment Ins Liab-Employer (ER | 2028 | |
| 100 - Administration | 100 | 0.02 |
| 500 - Water | 500 | (0.02) |
| Accrued Compensated Absences | 2040 | |
| 100 - Administration | 100 | 19,423.56 |
| 500 - Water | 500 | 35,540.71 |

| | | |
|--------------------------------------|------|--------------|
| Long-term Compensated Absences | 2041 | |
| 100 - Administration | 100 | 58,270.67 |
| 500 - Water | 500 | 106,622.14 |
| CALPERS Retirement Tier 2- EE- Liab | 2042 | |
| 100 - Administration | 100 | 0.13 |
| 500 - Water | 500 | (0.13) |
| CALPERS Retirement Tier 2- ER- Liab | 2044 | |
| 100 - Administration | 100 | 0.02 |
| 500 - Water | 500 | (0.05) |
| Other Pension Oblig Liab (OPEB) ARC | 2045 | |
| 500 - Water | 500 | 340,320.00 |
| Life Insurance Liab-Employer | 2201 | |
| 100 - Administration | 100 | 22.09 |
| 500 - Water | 500 | (0.10) |
| Medicare Tax Liab | 2202 | |
| 100 - Administration | 100 | 0.10 |
| 500 - Water | 500 | (0.10) |
| Medical Plan Liab- Employee | 2203 | |
| 100 - Administration | 100 | 274.74 |
| 500 - Water | 500 | (200.55) |
| Vision Plan Liab- Employee | 2204 | |
| 100 - Administration | 100 | 30.68 |
| 500 - Water | 500 | (2.08) |
| Dental Plan Ins Payable- Employee | 2205 | |
| 100 - Administration | 100 | 140.09 |
| 500 - Water | 500 | 0.22 |
| Insurance- AD & D | 2211 | |
| 100 - Administration | 100 | 2.03 |
| 500 - Water | 500 | (0.14) |
| Insurance-Work Injury (WI) | 2212 | |
| 100 - Administration | 100 | 13.45 |
| 500 - Water | 500 | (82.68) |
| Insurance- LT Disability | 2213 | |
| 100 - Administration | 100 | 65.40 |
| 500 - Water | 500 | (19.61) |
| Survivor Premiums-PERS | 2214 | |
| 100 - Administration | 100 | 0.12 |
| 301 - Fire | 301 | (0.93) |
| 500 - Water | 500 | (0.12) |
| Payroll Clearing Account | 2999 | |
| 100 - Administration | 100 | 7,912.31 |
| Total Current Payroll Liabilities | | 568,331.85 |
| 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 | | 941,066.98 |
| Other Liabilities | | |
| Other Liabilities | | |
| Net Pension Liability | 2215 | |
| 500 - Water | 500 | 1,000,363.00 |
| Def Inflow | 2216 | |

| | | |
|--|------|---------------|
| 500 - Water | 500 | 116,676.00 |
| Deferred Inflow - Pension | 2217 | |
| 500 - Water | 500 | (7,152.00) |
| Suspense Account | 2997 | |
| 100 - Administration | 100 | 9.00 |
| 500 - Water | 500 | 37.36 |
| Restricted Park and Rec | 3090 | |
| 900 - Parks & Recreation | 900 | 198,879.18 |
| Replacement Reserve - Vehicle, Equip & | 3110 | |
| 301 - Fire | 301 | 813,800.02 |
| 500 - Water | 500 | 144,644.25 |
| General Contingency Reserve | 3111 | |
| 100 - Administration | 100 | 49,900.00 |
| 301 - Fire | 301 | 763,225.51 |
| 500 - Water | 500 | 870,183.00 |
| 650 - Solid Waste | 650 | 200,000.00 |
| 800 - Drainage | 800 | 10,000.00 |
| Public Facilities Fees Reserve | 3115 | |
| 301 - Fire | 301 | 40,334.00 |
| Capital Outlay Reserve | 3160 | |
| 301 - Fire | 301 | 3,474,562.42 |
| 500 - Water | 500 | 2,173,855.12 |
| 800 - Drainage | 800 | 55,000.00 |
| Water Stabilization Reserve | 3163 | |
| 500 - Water | 500 | 185,000.00 |
| Total Other Liabilities | | 10,089,316.86 |
| Total Other Liabilities | | 10,089,316.86 |
| Long Term Debt | | |
| Note Payable - Long Term | | |
| Long Term Debt- Note Payable | 2100 | |
| 650 - Solid Waste | 650 | 586,772.00 |
| Note Payable - State CIEDB-LTD | 2101 | |
| 500 - Water | 500 | 2,062,615.34 |
| Internal Loan Due Water-500 | 2491 | |
| 800 - Drainage | 800 | 116,612.03 |
| Total Note Payable - Long Term | | 2,765,999.37 |
| Accrued Interest Payable | | |
| Accrued Interest Payable | 2110 | |
| 500 - Water | 500 | 23,591.31 |
| Total Accrued Interest Payable | | 23,591.31 |
| Total Long Term Debt | | 2,789,590.68 |
| Equity | | |
| Revenues | | |
| Property Tax Revenue from Water | 4034 | |
| 900 - Parks & Recreation | 900 | 100,000.00 |
| Other | | |
| 100 - Administration | 100 | 750,792.88 |
| 200 - Bayridge | 200 | 10,524.61 |
| 301 - Fire | 301 | 1,219,237.02 |
| 400 - Vista de Oro | 400 | 5,746.60 |
| 500 - Water | 500 | 3,685,570.06 |
| 600 - Wastewater | 600 | 22,490.05 |
| Wastewater Fiduciary Fund | 602 | 1,043,352.29 |
| 650 - Solid Waste | 650 | 382,776.78 |
| 800 - Drainage | 800 | 215,471.58 |
| 900 - Parks & Recreation | 900 | 9,173.21 |
| Total Revenues | | 7,445,135.08 |
| Expenditures | | |
| 100 - Administration | 100 | (772,347.89) |

| | | |
|-------------------------------------|------|----------------|
| 200 - Bayridge | 200 | (7,517.15) |
| 301 - Fire | 301 | (1,295,237.50) |
| 400 - Vista de Oro | 400 | (4,125.13) |
| 500 - Water | 500 | (4,062,461.72) |
| 600 - Wastewater | 600 | (21,934.23) |
| Wastewater Fiduciary Fund | 602 | (1,022,940.05) |
| 650 - Solid Waste | 650 | (183,175.10) |
| 800 - Drainage | 800 | (61,449.23) |
| 900 - Parks & Recreation | 900 | (55,452.60) |
| Total Expenditures | | (7,486,640.60) |
| Equity | | |
| Septic System Decommission Reserve | 3109 | |
| 200 - Bayridge | 200 | 8,000.00 |
| Prepaid Assessment Reserve | 3159 | |
| Wastewater Fiduciary Fund | 602 | 5,948.51 |
| Fire Mitigation Fund | 3161 | |
| 301 - Fire | 301 | 135,448.89 |
| Wastewater Assessment Reimbursement | 3168 | |
| 600 - Wastewater | 600 | 102,948.71 |
| Fund Balance | 3200 | |
| 100 - Administration | 100 | 168,671.04 |
| Low Income Sewer Connection Money | 105 | 9,353.02 |
| 200 - Bayridge | 200 | 32,975.77 |
| 301 - Fire | 301 | 2,042,346.59 |
| 400 - Vista de Oro | 400 | 2,489.75 |
| 500 - Water | 500 | 7,896,269.71 |
| 600 - Wastewater | 600 | 1,358,038.30 |
| Wastewater Fiduciary Fund | 602 | 2,149,456.96 |
| 650 - Solid Waste | 650 | 394,181.75 |
| 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 | | 15,783,097.24 |
| Total Equity | | 15,741,591.72 |
| Total LIABILITIES & EQUITY | | 29,561,566.24 |

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet - Fire Reserves Balance Sheet

As of 5/31/2026

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

LOS OSOS COMMUNITY SERVICES DISTRICT
 Balance Sheet - Water Balance Sheet
 As of 5/31/2026

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

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet - Solid Waste Balance Sheet

As of 5/31/2026

| | | <u>Current Period Balance</u> |
|-----------------------------|------|-----------------------------------|
| LIABILITIES & EQUITY | | |
| Other Liabilities | | |
| Other Liabilities | | |
| General Contingency Reserve | 3111 | <u>200,000.00</u> |
| Total Other Liabilities | | <u>200,000.00</u> |
| Total Other Liabilities | | <u>200,000.00</u> |
| Total LIABILITIES & EQUITY | | <u><u>200,000.00</u></u> |

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet - Drainage Reserves Balance Sheet

As of 5/31/2026

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

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet - Parks Reserves Balance Sheet

As of 5/31/2026

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