



September 4, 2025

TO: Board of Directors

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

SUBJECT: **Agenda Item 12D – 09/04/2025 Board Meeting**
Receive Financial Report for the Period Ending July 31, 2025

STAFF RECOMMENDATION

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

Motion: I recommend that the Board receive and file the financials for the period ending July 31, 2025.

DESCRIPTION

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

GL	Fund	Description	Explanation
6100	100	Labor & Support IT Services	Annual Fee for Software
6115	500	Misc Contracting Services	Cross Connection Invoice. Will watch but should be within budget.
7226	500	Membership & Dues	Annual Membership Fees – American Water Works, Underground Service Alert and CA St Regulatory Fee
7230	500	Misc Small Parts & Supplies	Supply order that will be used the whole FY
5120	100, 301, & 500	Workers Compensation	Workers Compensation Payment made at the beginning of the Fiscal Year
7325	100, 301, 500, & 800	Insurance	Property Liability Insurance Payment made at the beginning of the Fiscal Year

The attached are the Statement of Revenues and Expenditures and Balance Sheets for July 31, 2025.

Attachment

July 2025 Financial Report

President

Christine M. Womack

Vice President

Matthew D. Fourcroy

Directors

Charles Cesena
Tom Cross
Richard Hubbard

General Manager

Ron Munds

District Accountant

Robert Stilts, CPA

Unit Chief

John Owens

Battalion Chief

Paul Provence

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Los Osos, CA 93412

Offices:

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LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 7/1/2025 Through 7/31/2025

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues					
Other Revenues					
4002	64,003.15	64,003.15	768,037.84	(704,034.69)	(91.67)%
	64,003.15	64,003.15	768,037.84	(704,034.69)	(91.67)%
Use of Money & Property					
4510	444.21	444.21	4,500.00	(4,055.79)	(90.13)%
4511	(389.76)	(389.76)	0.00	(389.76)	0.00%
	54.45	54.45	4,500.00	(4,445.55)	(98.79)%
	64,057.60	64,057.60	772,537.84	(708,480.24)	(91.71)%
Expenditures					
Personnel					
Salaries/Wages					
7322	1,040.00	1,040.00	14,500.00	13,460.00	92.83%
8018	530.50	530.50	14,600.00	14,069.50	96.37%
8045	0.00	0.00	500.00	500.00	100.00%
8050	1,776.84	1,776.84	6,200.00	4,423.16	71.34%
8051	266.02	266.02	2,750.00	2,483.98	90.33%
8054	15,273.29	15,273.29	306,500.00	291,226.71	95.02%
8060	245.26	245.26	7,000.00	6,754.74	96.50%
8066	0.00	0.00	300.00	300.00	100.00%
8081	1,578.85	1,578.85	14,000.00	12,421.15	88.72%
	20,710.76	20,710.76	366,350.00	345,639.24	94.35%
Payroll Taxes & Benefits					
5020	64.48	64.48	1,116.00	1,051.52	94.22%
5030	24.75	24.75	425.00	400.25	94.18%
5031	24.70	24.70	550.00	525.30	95.51%
5032	8.30	8.30	101.00	92.70	91.78%
5035	4.21	4.21	100.00	95.79	95.79%
5040	111.76	111.76	2,005.00	1,893.24	94.43%
5050	312.40	312.40	5,300.00	4,987.60	94.11%
5060	1,727.81	1,727.81	30,250.00	28,522.19	94.29%
5070	0.00	0.00	500.00	500.00	100.00%
5075	0.00	0.00	2,250.00	2,250.00	100.00%
5102	1.04	1.04	37.50	36.46	97.23%
5120	2,318.83	2,318.83	2,550.00	231.17	9.07%
5124	1,889.37	1,889.37	31,500.00	29,610.63	94.00%
	6,487.65	6,487.65	76,684.50	70,196.85	91.54%
Employment Services					
5100	24.96	24.96	800.00	775.04	96.88%
6200	0.00	0.00	200.00	200.00	100.00%
	0.00	0.00	190.00	190.00	100.00%
	24.96	24.96	1,190.00	1,165.04	97.90%
	27,223.37	27,223.37	444,224.50	417,001.13	93.87%
Services & Supplies					
Clothing & Uniform					
7246	0.00	0.00	200.00	200.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 7/1/2025 Through 7/31/2025

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Total Clothing & Uniform	0.00	0.00	200.00	200.00	100.00%
Contract Services					
6100 Labor & Support-IT Services	7,453.12	7,453.12	9,500.00	2,046.88	21.55%
6110 IT Purchased Services	9,606.90	9,606.90	34,000.00	24,393.10	71.74%
7100 Copier Contract-Maint & Usage	300.30	300.30	3,720.00	3,419.70	91.93%
7255 Security Services	0.00	0.00	500.00	500.00	100.00%
7321 Janitorial Cleaning & Supplies	271.00	271.00	3,450.00	3,179.00	92.14%
7342 Public Meeting Recordings	63.99	63.99	5,600.00	5,536.01	98.86%
Total Contract Services	17,695.31	17,695.31	56,770.00	39,074.69	68.83%
Financial Services					
7309 Late Fees	0.00	0.00	200.00	200.00	100.00%
7310 Bank Service Charges	574.41	574.41	7,300.00	6,725.59	92.13%
Total Financial Services	574.41	574.41	7,500.00	6,925.59	92.34%
Insurance, Licenses & Regulatory Fees					
6340 Misc Fees	0.00	0.00	200.00	200.00	100.00%
6341 LAFCO Fees	0.00	0.00	20,000.00	20,000.00	100.00%
6343 Lien & Notary Fees	0.00	0.00	30.00	30.00	100.00%
7325 Insurance	56,260.33	56,260.33	56,288.34	28.01	0.05%
Total Insurance, Licenses & Regulatory Fees	56,260.33	56,260.33	76,518.34	20,258.01	26.47%
Legal & Professional					
7304 Professional Services - ACCTG	2,500.00	2,500.00	60,000.00	57,500.00	95.83%
7305 Auditing Services	3,000.00	3,000.00	24,000.00	21,000.00	87.50%
7320 Professional & Consulting Services	0.00	0.00	3,200.00	3,200.00	100.00%
7326 Legal Services	0.00	0.00	20,000.00	20,000.00	100.00%
7340 Legal Notifications & Mandated Advertising	0.00	0.00	500.00	500.00	100.00%
Total Legal & Professional	5,500.00	5,500.00	107,700.00	102,200.00	94.89%
Office/Operations					
6121 IT-Supplies & Miscellaneous	0.00	0.00	1,000.00	1,000.00	100.00%
6130 Computer Hardware	0.00	0.00	4,000.00	4,000.00	100.00%
7140 General Supplies & Minor Equipment	259.50	259.50	8,000.00	7,740.50	96.76%
7160 Postage, Shipping & Mail Supplies	204.41	204.41	1,700.00	1,495.59	87.98%
7226 Membership & Dues	0.00	0.00	9,400.00	9,400.00	100.00%
Total Office/Operations	463.91	463.91	24,100.00	23,636.09	98.08%
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	91.00	91.00	1,560.00	1,469.00	94.17%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 7/1/2025 Through 7/31/2025

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
6025 Telephone	382.96	382.96	3,200.00	2,817.04	88.03%
7352 Rent - Offices & Other Structures	3,400.00	3,400.00	40,800.00	37,400.00	91.67%
8610 Electric	362.42	362.42	4,250.00	3,887.58	91.47%
8620 Gas Service	14.79	14.79	700.00	685.21	97.89%
Total Rent & Utilities	4,251.17	4,251.17	50,510.00	46,258.83	91.58%
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	0.00	2,300.00	2,300.00	100.00%
8510 Lodging & Meals - Local	0.00	0.00	500.00	500.00	100.00%
8539 Meals	63.91	63.91	600.00	536.09	89.35%
8550 Mileage Reimbursement & Parking	0.00	0.00	500.00	500.00	100.00%
Total Travel & Training	63.91	63.91	4,500.00	4,436.09	98.58%
Total Services & Supplies	84,809.04	84,809.04	328,313.34	243,504.30	74.17%
Total Expenditures	112,032.41	112,032.41	772,537.84	660,505.43	85.50%
Net Revenues over Expenditures	(47,974.81)	(47,974.81)	0.00	(47,974.81)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 7/1/2025 Through 7/31/2025

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues					
Special Taxes & Assessments					
4550	0.00	0.00	10,000.00	(10,000.00)	(100.00)%
	0.00	0.00	10,000.00	(10,000.00)	(100.00)%
Use of Money & Property					
4510	87.74	87.74	0.00	87.74	0.00%
	87.74	87.74	0.00	87.74	0.00%
	87.74	87.74	10,000.00	(9,912.26)	(99.12)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	31.76	31.76	600.00	568.24	94.71%
	31.76	31.76	600.00	568.24	94.71%
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	455.57	455.57	6,724.16	6,268.59	93.22%
	455.57	455.57	6,724.16	6,268.59	93.22%
	487.33	487.33	7,399.16	6,911.83	93.41%
Transfers					
9511	160.01	160.01	1,920.09	1,760.08	91.67%
	160.01	160.01	1,920.09	1,760.08	91.67%
	647.34	647.34	9,319.25	8,671.91	93.05%
Net Revenues over Expenditures	(559.60)	(559.60)	680.75	(1,240.35)	(182.20)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 7/1/2025 Through 7/31/2025

	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	0.00	0.00	249,729.58	(249,729.58) (100.00)%
4038	Property Tax Zone B Pass thru	0.00	0.00	2,676,752.42	(2,676,752.42) (100.00)%
	Total Property Taxes	0.00	0.00	3,057,467.00	(3,057,467.00) (100.00)%
Special Taxes & Assessments					
4015	CSA 9-I Assessments (Contract)	0.00	0.00	27,508.00	(27,508.00) (100.00)%
4050	Special Fire Tax	0.00	0.00	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)%
	Total Other Revenues	0.00	0.00	67,134.00	(67,134.00) (100.00)%
Use of Money & Property					
4510	Investment Income on funds	21,767.89	21,767.89	150,000.00	(128,232.11) (85.49)%
4511	Unrealized Change in Value	(14,618.28)	(14,618.28)	0.00	(14,618.28) 0.00%
	Total Use of Money & Property	7,149.61	7,149.61	150,000.00	(142,850.39) (95.23)%
	Total Revenues	7,149.61	7,149.61	3,994,910.58	(3,987,760.97) (99.82)%
Expenditures					
Personnel					
Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	3,675.70	3,675.70	38,000.00	34,324.30 90.33%
8340	Resv FF-Shift Coverage	5,588.23	5,588.23	150,000.00	144,411.77 96.27%
	Total Salaries/Wages	9,263.93	9,263.93	188,000.00	178,736.07 95.07%
Payroll Taxes & Benefits					
5020	Social Security Employer	545.36	545.36	10,000.00	9,454.64 94.55%
5030	Life Insurance - ER	216.00	216.00	2,500.00	2,284.00 91.36%
5035	AD & D Insurance	40.00	40.00	850.00	810.00 95.29%
5050	Medicare - ER	134.32	134.32	2,500.00	2,365.68 94.63%
5070	Retirement ER - Regular	5,238.17	5,238.17	63,000.00	57,761.83 91.69%
5102	CA Training Tax- ER	5.64	5.64	175.00	169.36 96.78%
5120	Workers Comp Insurance - ER	14,906.08	14,906.08	21,100.00	6,193.92 29.36%
5124	Retirement - ER - Tier 2	195.75	195.75	2,000.00	1,804.25 90.21%
	Total Payroll Taxes & Benefits	21,281.32	21,281.32	102,125.00	80,843.68 79.16%
Employment Services					
5000	Medical Exams & Procedures	0.00	0.00	4,000.00	4,000.00 100.00%
5100	Unemployment Insurance - ER	134.96	134.96	6,000.00	5,865.04 97.75%
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	134.96	134.96	14,100.00	13,965.04 99.04%
	Total Personnel	30,680.21	30,680.21	304,225.00	273,544.79 89.92%
Services & Supplies					
Clothing & Uniform					

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 7/1/2025 Through 7/31/2025

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
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	0.00	1,800.00	1,800.00	100.00%
7100 Copier Contract-Maint & Usage	127.64	127.64	2,500.00	2,372.36	94.89%
7202 Building Alarms & Security	0.00	0.00	1,600.00	1,600.00	100.00%
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	0.00	2,500.00	2,500.00	100.00%
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	127.64	3,367,462.00	3,367,334.36	100.00%
Equipment & Tools					
6055 Radios -Non Capital	0.00	0.00	2,700.00	2,700.00	100.00%
6440 Fire Personal Protection Equipment	0.00	0.00	20,000.00	20,000.00	100.00%
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	0.00	1,500.00	1,500.00	100.00%
6630 Rope & Climbing Equipment	0.00	0.00	3,000.00	3,000.00	100.00%
7234 Oxygen Supplies & Cylinder Rent	0.00	0.00	1,800.00	1,800.00	100.00%
7238 Paramedic & EMT Small Tools & Supplies	1,423.45	1,423.45	27,000.00	25,576.55	94.73%
7242 Minor Tools, Accessories & Field Machines	280.72	280.72	6,800.00	6,519.28	95.87%
7252 Misc Hardware	0.00	0.00	1,200.00	1,200.00	100.00%
Total Equipment & Tools	1,704.17	1,704.17	70,500.00	68,795.83	97.58%
Financial Services					
7309 Late Fees	0.00	0.00	10.00	10.00	100.00%
9154 Losses and Damages	0.00	0.00	50.00	50.00	100.00%
Total Financial Services	0.00	0.00	60.00	60.00	100.00%
Insurance, Licenses & Regulatory Fees					
6120 Computer Licenses	0.00	0.00	2,000.00	2,000.00	100.00%
6345 Property Taxes & Assessments Costs	31.76	31.76	8,400.00	8,368.24	99.62%
7325 Insurance	82,317.44	82,317.44	89,500.00	7,182.56	8.03%
Total Insurance, Licenses & Regulatory Fees	82,349.20	82,349.20	99,900.00	17,550.80	17.57%
Legal & Professional					

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 7/1/2025 Through 7/31/2025

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
7320	Professional & Consulting Services	0.00	0.00	8,000.00	8,000.00	100.00%
7326	Legal Services	0.00	0.00	15,000.00	15,000.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,500.00	1,500.00	100.00%
	Total Legal & Professional	0.00	0.00	24,500.00	24,500.00	100.00%
	Office/Operations					
7140	General Supplies & Minor Equipment	323.41	323.41	6,000.00	5,676.59	94.61%
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	0.00	1,000.00	1,000.00	100.00%
7240	Propane	0.00	0.00	300.00	300.00	100.00%
	Total Office/Operations	323.41	323.41	9,600.00	9,276.59	96.63%
	Other Expense					
6720	Station - Furniture	0.00	0.00	4,000.00	4,000.00	100.00%
7201	White Goods & Accessories - bedding, towels	0.00	0.00	3,000.00	3,000.00	100.00%
7209	District Operating Center Expense	0.00	0.00	200.00	200.00	100.00%
7218	Cooking Products - Food, Drinks & Staples	160.62	160.62	500.00	339.38	67.88%
7224	Kitchen Cookware & Utensils	0.00	0.00	800.00	800.00	100.00%
7330	Misc Operating Expenses	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Other Expense	160.62	160.62	9,500.00	9,339.38	98.31%
	Rent & Utilities					
6000	Cell Phones	0.00	0.00	910.00	910.00	100.00%
6025	Telephone	193.85	193.85	2,400.00	2,206.15	91.92%
8610	Electric	50.40	50.40	6,000.00	5,949.60	99.16%
8620	Gas Service	74.69	74.69	2,200.00	2,125.31	96.61%
8630	Trash Services	224.66	224.66	3,200.00	2,975.34	92.98%
8640	Water and Water Services	362.10	362.10	6,800.00	6,437.90	94.67%
8659	Utility Cable Charges	0.00	0.00	1,500.00	1,500.00	100.00%
8670	Street Lighting	10.94	10.94	135.00	124.06	91.90%
	Total Rent & Utilities	916.64	916.64	23,145.00	22,228.36	96.04%
	Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405	R & M - Extinguishers	0.00	0.00	800.00	800.00	100.00%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	0.00	3,750.00	3,750.00	100.00%
6750	R & M - Minor Tools & Equipment	0.00	0.00	1,600.00	1,600.00	100.00%
6775	R & M -Operation/Field Equipment	0.00	0.00	10,000.00	10,000.00	100.00%
6800	R & M - Grounds & Collection Systems	0.00	0.00	1,600.00	1,600.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 7/1/2025 Through 7/31/2025

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
6900 R & M - Buildings & Structures	73.09	73.09	15,000.00	14,926.91	99.51%
Total Repairs & Maintenance	73.09	73.09	33,250.00	33,176.91	99.78%
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	85,654.77	85,654.77	3,644,217.00	3,558,562.23	97.65%
Capital Outlay					
9085 Vehicle Purchase	0.00	0.00	2,000.00	2,000.00	100.00%
Total Capital Outlay	0.00	0.00	2,000.00	2,000.00	100.00%
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	8,000.39	96,004.73	88,004.34	91.67%
Total Transfers	8,000.39	8,000.39	96,004.73	88,004.34	91.67%
Total Expenditures	124,335.37	124,335.37	4,272,946.73	4,148,611.36	97.09%
Net Revenues over Expenditures	(117,185.76)	(117,185.76)	(278,036.15)	160,850.39	(57.85)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 7/1/2025 Through 7/31/2025

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues					
Special Taxes & Assessments					
4550	0.00	0.00	6,000.00	(6,000.00)	(100.00)%
	0.00	0.00	6,000.00	(6,000.00)	(100.00)%
	0.00	0.00	6,000.00	(6,000.00)	(100.00)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	31.76	31.76	600.00	568.24	94.71%
	31.76	31.76	600.00	568.24	94.71%
Legal & Professional					
7320	0.00	0.00	230.00	230.00	100.00%
7340	0.00	0.00	70.00	70.00	100.00%
	0.00	0.00	300.00	300.00	100.00%
Rent & Utilities					
8670	179.87	179.87	2,460.00	2,280.13	92.69%
	179.87	179.87	2,460.00	2,280.13	92.69%
	211.63	211.63	3,360.00	3,148.37	93.70%
Transfers					
9511	160.01	160.01	1,920.09	1,760.08	91.67%
	160.01	160.01	1,920.09	1,760.08	91.67%
	371.64	371.64	5,280.09	4,908.45	92.96%
Net Revenues over Expenditures	(371.64)	(371.64)	719.91	(1,091.55)	(151.62)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 7/1/2025 Through 7/31/2025

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues					
Property Taxes					
4035	0.00	0.00	50,000.00	(50,000.00)	(100.00)%
	0.00	0.00	50,000.00	(50,000.00)	(100.00)%
Service Charges & Fees					
4030	164,890.09	164,890.09	2,595,274.00	(2,430,383.91)	(93.65)%
4102	27,606.79	27,606.79	266,506.00	(238,899.21)	(89.64)%
4103	23,544.63	23,544.63	182,136.00	(158,591.37)	(87.07)%
4104	11,088.66	11,088.66	36,383.00	(25,294.34)	(69.52)%
4114	(20.00)	(20.00)	1,000.00	(1,020.00)	(102.00)%
4115	2,584.00	2,584.00	10,500.00	(7,916.00)	(75.39)%
4931	800.00	800.00	6,000.00	(5,200.00)	(86.67)%
4932	1,930.53	1,930.53	20,000.00	(18,069.47)	(90.35)%
4933	1,060.00	1,060.00	9,400.00	(8,340.00)	(88.72)%
4937	110.00	110.00	575.00	(465.00)	(80.87)%
	233,594.70	233,594.70	3,127,774.00	(2,894,179.30)	(92.53)%
Other Revenues					
4105	0.00	0.00	184,888.00	(184,888.00)	(100.00)%
4930	(648.23)	(648.23)	9,000.00	(9,648.23)	(107.20)%
	(648.23)	(648.23)	193,888.00	(194,536.23)	(100.33)%
Use of Money & Property					
4504	640.27	640.27	6,462.47	(5,822.20)	(90.09)%
4510	13,953.24	13,953.24	145,000.00	(131,046.76)	(90.38)%
4511	(11,885.42)	(11,885.42)	0.00	(11,885.42)	0.00%
	2,708.09	2,708.09	151,462.47	(148,754.38)	(98.21)%
	235,654.56	235,654.56	3,523,124.47	(3,287,469.91)	(93.31)%
Expenditures					
Personnel					
Salaries/Wages					
8018	1,067.39	1,067.39	30,000.00	28,932.61	96.44%
8045	104.38	104.38	10,000.00	9,895.62	98.96%
8050	0.00	0.00	2,450.00	2,450.00	100.00%
8051	200.45	200.45	5,600.00	5,399.55	96.42%
8054	31,208.09	31,208.09	590,000.00	558,791.91	94.71%
8056	0.00	0.00	500.00	500.00	100.00%
8060	584.04	584.04	14,000.00	13,415.96	95.83%
8063	1,426.30	1,426.30	28,000.00	26,573.70	94.91%
8066	1,040.55	1,040.55	20,500.00	19,459.45	94.92%
8081	3,258.22	3,258.22	37,000.00	33,741.78	91.19%
	38,889.42	38,889.42	738,050.00	699,160.58	94.73%
Payroll Taxes & Benefits					
5030	105.97	105.97	2,000.00	1,894.03	94.70%
5031	59.95	59.95	1,200.00	1,140.05	95.00%
5032	24.90	24.90	302.50	277.60	91.77%
5035	23.96	23.96	450.00	426.04	94.68%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 7/1/2025 Through 7/31/2025

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
5040 LTD Insurance	300.31	300.31	5,500.00	5,199.69	94.54%
5050 Medicare - ER	585.32	585.32	11,000.00	10,414.68	94.68%
5060 Cafeteria Plan - ER	4,746.46	4,746.46	85,000.00	80,253.54	94.42%
5070 Retirement ER - Regular	11,554.37	11,554.37	165,000.00	153,445.63	93.00%
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	37,244.77	37,244.77	41,700.00	4,455.23	10.68%
5124 Retirement - ER - Tier 2	1,139.31	1,139.31	19,250.00	18,110.69	94.08%
Total Payroll Taxes & Benefits	55,785.32	55,785.32	331,755.00	275,969.68	83.18%
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	94,674.74	94,674.74	1,072,315.00	977,640.26	91.17%
Services & Supplies					
 Clothing & Uniform					
7246 Uniform & Gear	0.00	0.00	2,600.00	2,600.00	100.00%
7248 Uniform Safety Boots	293.87	293.87	1,250.00	956.13	76.49%
Total Clothing & Uniform	293.87	293.87	3,850.00	3,556.13	92.37%
 Contract Services					
6100 Labor & Support-IT Services	720.00	720.00	5,000.00	4,280.00	85.60%
6110 IT Purchased Services	121.24	121.24	1,740.00	1,618.76	93.03%
6115 Misc Contract Service	1,524.27	1,524.27	6,800.00	5,275.73	77.58%
7250 Water Quality Testing	0.00	0.00	70,000.00	70,000.00	100.00%
7255 Security Services	0.00	0.00	4,000.00	4,000.00	100.00%
7321 Janitorial Cleaning & Supplies	87.50	87.50	1,140.00	1,052.50	92.32%
Total Contract Services	2,453.01	2,453.01	88,680.00	86,226.99	97.23%
 Equipment & Tools					
6438 Disinfection Feed Pumps	527.80	527.80	2,700.00	2,172.20	80.45%
7242 Minor Tools, Accessories & Field Machines	22.70	22.70	5,000.00	4,977.30	99.55%
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	550.50	550.50	10,200.00	9,649.50	94.60%
 Financial Services					
7310 Bank Service Charges	0.00	0.00	75.00	75.00	100.00%
Total Financial Services	0.00	0.00	75.00	75.00	100.00%
 Insurance, Licenses & Regulatory Fees					
6120 Computer Licenses	0.00	0.00	19,400.00	19,400.00	100.00%
6340 Misc Fees	0.00	0.00	400.00	400.00	100.00%
6342 Fees - Regulatory	1,949.00	1,949.00	29,500.00	27,551.00	93.39%
6345 Property Taxes & Assessments Costs	31.77	31.77	7,200.00	7,168.23	99.56%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 7/1/2025 Through 7/31/2025

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
7325 Insurance	101,718.54	101,718.54	115,500.00	13,781.46	11.93%
Total Insurance, Licenses & Regulatory Fees	103,699.31	103,699.31	172,000.00	68,300.69	39.71%
Legal & Professional					
7318 Professional & Consulting BMC	15,616.50	15,616.50	140,000.00	124,383.50	88.85%
7320 Professional & Consulting Services	0.00	0.00	57,000.00	57,000.00	100.00%
7326 Legal Services	0.00	0.00	2,500.00	2,500.00	100.00%
7340 Legal Notifications & Mandated Advertising	0.00	0.00	500.00	500.00	100.00%
Total Legal & Professional	15,616.50	15,616.50	200,000.00	184,383.50	92.19%
Office/Operations					
6130 Computer Hardware	0.00	0.00	1,000.00	1,000.00	100.00%
6140 Computer Software	0.00	0.00	1,000.00	1,000.00	100.00%
7140 General Supplies & Minor Equipment	98.43	98.43	2,000.00	1,901.57	95.08%
7160 Postage, Shipping & Mail Supplies	646.55	646.55	10,000.00	9,353.45	93.53%
7180 Billing Supplies, Forms & Printing	1,034.35	1,034.35	14,000.00	12,965.65	92.61%
7226 Membership & Dues	2,379.35	2,379.35	3,200.00	820.65	25.65%
7230 Misc Small Parts & Supplies	681.01	681.01	2,000.00	1,318.99	65.95%
7237 Process Control & Treatment Supplies	524.55	524.55	10,000.00	9,475.45	94.75%
7239 Water Treatment Chemicals	0.00	0.00	20,000.00	20,000.00	100.00%
7249 Safety Supplies	85.27	85.27	1,200.00	1,114.73	92.89%
Total Office/Operations	5,449.51	5,449.51	64,400.00	58,950.49	91.54%
Other Expense					
7330 Misc Operating Expenses	0.00	0.00	150.00	150.00	100.00%
7348 Water Conservation Program	0.00	0.00	6,000.00	6,000.00	100.00%
Total Other Expense	0.00	0.00	6,150.00	6,150.00	100.00%
Rent & Utilities					
6000 Cell Phones	28.00	28.00	2,200.00	2,172.00	98.73%
6025 Telephone	618.92	618.92	12,500.00	11,881.08	95.05%
8610 Electric	13,667.61	13,667.61	170,000.00	156,332.39	91.96%
8620 Gas Service	0.00	0.00	250.00	250.00	100.00%
8630 Trash Services	266.62	266.62	3,300.00	3,033.38	91.92%
8644 Disposal Services	0.00	0.00	2,600.00	2,600.00	100.00%
8670 Street Lighting	65.07	65.07	780.00	714.93	91.66%
Total Rent & Utilities	14,646.22	14,646.22	191,630.00	176,983.78	92.36%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	0.00	425.00	425.00	100.00%
6422 R & M - Hydrants	0.00	0.00	800.00	800.00	100.00%
6640 R & M - Equip & Other Non-Structural Fixed Assets	155.14	155.14	28,000.00	27,844.86	99.45%
6641 R & M - Wells	0.00	0.00	9,500.00	9,500.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 7/1/2025 Through 7/31/2025

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
6750 R & M - Minor Tools & Equipment	0.00	0.00	1,200.00	1,200.00	100.00%
6800 R & M - Grounds & Collection Systems	0.00	0.00	1,400.00	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	0.00	15,000.00	15,000.00	100.00%
7241 R & M - Water Distribution System	827.64	827.64	10,000.00	9,172.36	91.72%
Total Repairs & Maintenance	982.78	982.78	66,825.00	65,842.22	98.53%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	0.00	350.00	350.00	100.00%
7324 Education & Training Fees	0.00	0.00	500.00	500.00	100.00%
8410 Certifications	0.00	0.00	500.00	500.00	100.00%
8510 Lodging & Meals - Local	0.00	0.00	300.00	300.00	100.00%
8550 Mileage Reimbursement & Parking	0.00	0.00	300.00	300.00	100.00%
Total Travel & Training	0.00	0.00	1,950.00	1,950.00	100.00%
Vehicle Maintenance & Repairs					
7006 Tuneup/Oil/Maintenance	0.00	0.00	1,200.00	1,200.00	100.00%
7211 Misc Fuel & Diesel	476.53	476.53	2,000.00	1,523.47	76.17%
7220 Gasoline	631.32	631.32	7,000.00	6,368.68	90.98%
7232 Vehicle Repairs - Parts, Tires & Lubricants	125.67	125.67	2,025.00	1,899.33	93.79%
Total Vehicle Maintenance & Repairs	1,233.52	1,233.52	12,225.00	10,991.48	89.91%
Total Services & Supplies	144,925.22	144,925.22	817,985.00	673,059.78	82.28%
Capital Outlay					
9006 Infrastructure CIP	64,735.00	64,735.00	2,061,900.00	1,997,165.00	96.86%
Total Capital Outlay	64,735.00	64,735.00	2,061,900.00	1,997,165.00	96.86%
Debt Service					
9022 Debt Service - Principal	202,150.18	202,150.18	202,150.18	0.00	0.00%
9023 Debt Service - Interest & Annual Fee	28,309.57	28,309.57	54,092.26	25,782.69	47.66%
9024 Loan Administration Fee	6,794.30	6,794.30	6,794.30	0.00	0.00%
Total Debt Service	237,254.05	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	45,442.24	545,306.87	499,864.63	91.67%
Total Transfers	45,442.24	45,442.24	545,306.87	499,864.63	91.67%
Total Expenditures	587,031.25	587,031.25	4,817,543.61	4,230,512.36	87.81%
Net Revenues over Expenditures	(351,376.69)	(351,376.69)	(1,294,419.14)	943,042.45	(72.85)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 7/1/2025 Through 7/31/2025

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues					
Service Charges & Fees					
4062	0.00	0.00	22,477.66	(22,477.66)	(100.00)%
	0.00	0.00	22,477.66	(22,477.66)	(100.00)%
	0.00	0.00	22,477.66	(22,477.66)	(100.00)%
Expenditures					
Services & Supplies					
Financial Services					
7310	0.00	0.00	1,996.00	1,996.00	100.00%
	0.00	0.00	1,996.00	1,996.00	100.00%
Insurance, Licenses & Regulatory Fees					
6343	0.00	0.00	35.00	35.00	100.00%
6345	31.76	31.76	270.00	238.24	88.24%
	31.76	31.76	305.00	273.24	89.59%
Legal & Professional					
7320	3,189.58	3,189.58	16,336.47	13,146.89	80.48%
	3,189.58	3,189.58	16,336.47	13,146.89	80.48%
	3,221.34	3,221.34	18,637.47	15,416.13	82.72%
Transfers					
9511	320.01	320.01	3,840.19	3,520.18	91.67%
	320.01	320.01	3,840.19	3,520.18	91.67%
	3,541.35	3,541.35	22,477.66	18,936.31	84.25%
Net Revenues over Expenditures	(3,541.35)	(3,541.35)	0.00	(3,541.35)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 7/1/2025 Through 7/31/2025

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues					
Use of Money & Property					
4510 Investment Income on funds	<u>706.31</u>	<u>706.31</u>	<u>0.00</u>	<u>706.31</u>	<u>0.00%</u>
Total Use of Money & Property	<u>706.31</u>	<u>706.31</u>	<u>0.00</u>	<u>706.31</u>	<u>0.00%</u>
Total Revenues	<u>706.31</u>	<u>706.31</u>	<u>0.00</u>	<u>706.31</u>	<u>0.00%</u>
Net Revenues over Expenditures	<u>706.31</u>	<u>706.31</u>	<u>0.00</u>	<u>706.31</u>	<u>0.00%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 7/1/2025 Through 7/31/2025

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
Revenues						
Other Revenues						
4800	Franchise Revenues	0.00	0.00	419,750.00	(419,750.00)	(100.00)%
	Total Other Revenues	0.00	0.00	419,750.00	(419,750.00)	(100.00)%
Use of Money & Property						
4510	Investment Income on funds	2,066.02	2,066.02	15,000.00	(12,933.98)	(86.23)%
	Total Use of Money & Property	2,066.02	2,066.02	15,000.00	(12,933.98)	(86.23)%
	Total Revenues	2,066.02	2,066.02	434,750.00	(432,683.98)	(99.52)%
Expenditures						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	0.00	0.00	8,000.00	8,000.00	100.00%
7326	Legal Services	0.00	0.00	2,000.00	2,000.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	0.00	0.00	10,500.00	10,500.00	100.00%
Office/Operations						
7140	General Supplies & Minor Equipment	0.00	0.00	500.00	500.00	100.00%
7160	Postage, Shipping & Mail Supplies	0.00	0.00	2,500.00	2,500.00	100.00%
7230	Misc Small Parts & Supplies	0.00	0.00	500.00	500.00	100.00%
	Total Office/Operations	0.00	0.00	3,500.00	3,500.00	100.00%
Other Expense						
7330	Misc Operating Expenses	0.00	0.00	500.00	500.00	100.00%
7345	Outreach- Program Give-away Items	177.60	177.60	3,500.00	3,322.40	94.93%
7346	Promotional Expenses - Event	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Other Expense	177.60	177.60	5,000.00	4,822.40	96.45%
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	177.60	177.60	20,500.00	20,322.40	99.13%
Debt Service						
8952	Amortization of franchise asset	10,000.00	10,000.00	120,000.00	110,000.00	91.67%
	Total Debt Service	10,000.00	10,000.00	120,000.00	110,000.00	91.67%
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	7,040.35	84,484.16	77,443.81	91.67%
	Total Transfers	7,040.35	7,040.35	84,484.16	77,443.81	91.67%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 7/1/2025 Through 7/31/2025

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	<u>17,217.95</u>	<u>17,217.95</u>	<u>324,984.16</u>	<u>307,766.21</u>	<u>94.70%</u>
Net Revenues over Expenditures	<u>(15,151.93)</u>	<u>(15,151.93)</u>	<u>109,765.84</u>	<u>(124,917.77)</u>	<u>(113.80)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 7/1/2025 Through 7/31/2025

	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	0.00	0.00	46,893.00	(46,893.00) (100.00)%
	Total Property Taxes	0.00	0.00	116,893.00	(116,893.00) (100.00)%
Special Taxes & Assessments					
4400	Drainage Assessments	0.00	0.00	95,136.00	(95,136.00) (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	95,136.00	(95,136.00) (100.00)%
Use of Money & Property					
4510	Investment Income on funds	1,562.68	1,562.68	12,000.00	(10,437.32) (86.98)%
	Total Use of Money & Property	1,562.68	1,562.68	12,000.00	(10,437.32) (86.98)%
	Total Revenues	1,562.68	1,562.68	224,029.00	(222,466.32) (99.30)%
Expenditures					
Personnel					
Salaries/Wages					
8045	Overtime Pay	0.00	0.00	200.00	200.00 100.00%
8054	Salaries & Wages - Regular	0.00	0.00	9,000.00	9,000.00 100.00%
	Total Salaries/Wages	0.00	0.00	9,200.00	9,200.00 100.00%
	Total Personnel	0.00	0.00	9,200.00	9,200.00 100.00%
Services & Supplies					
Equipment & Tools					
6390	Equipment	0.00	0.00	2,000.00	2,000.00 100.00%
7242	Minor Tools, Accessories & Field Machines	0.00	0.00	1,000.00	1,000.00 100.00%
	Total Equipment & Tools	0.00	0.00	3,000.00	3,000.00 100.00%
Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	0.00	0.00	8,100.00	8,100.00 100.00%
6345	Property Taxes & Assessments Costs	31.76	31.76	1,500.00	1,468.24 97.88%
7325	Insurance	775.53	775.53	1,225.00	449.47 36.69%
	Total Insurance, Licenses & Regulatory Fees	807.29	807.29	10,825.00	10,017.71 92.54%
Legal & Professional					
7320	Professional & Consulting Services	0.00	0.00	5,000.00	5,000.00 100.00%
7326	Legal Services	0.00	0.00	6,000.00	6,000.00 100.00%
	Total Legal & Professional	0.00	0.00	11,000.00	11,000.00 100.00%
Office/Operations					
7230	Misc Small Parts & Supplies	188.18	188.18	550.00	361.82 65.79%
7249	Safety Supplies	0.00	0.00	500.00	500.00 100.00%
	Total Office/Operations	188.18	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					

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 7/1/2025 Through 7/31/2025

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
6000 Cell Phones	0.00	0.00	1,350.00	1,350.00	100.00%
6025 Telephone	31.58	31.58	350.00	318.42	90.98%
8610 Electric	111.09	111.09	1,500.00	1,388.91	92.59%
8670 Street Lighting	115.70	115.70	1,300.00	1,184.30	91.10%
Total Rent & Utilities	258.37	258.37	4,500.00	4,241.63	94.26%
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	0.00	1,100.00	1,100.00	100.00%
6750 R & M - Minor Tools & Equipment	0.00	0.00	400.00	400.00	100.00%
6800 R & M - Grounds & Collection Systems	290.32	290.32	1,500.00	1,209.68	80.65%
6900 R & M - Buildings & Structures	0.00	0.00	1,000.00	1,000.00	100.00%
Total Repairs & Maintenance	290.32	290.32	4,050.00	3,759.68	92.83%
Vehicle Maintenance & Repairs					
7211 Misc Fuel & Diesel	119.13	119.13	1,000.00	880.87	88.09%
7220 Gasoline	157.83	157.83	2,000.00	1,842.17	92.11%
Total Vehicle Maintenance & Repairs	276.96	276.96	3,000.00	2,723.04	90.77%
Total Services & Supplies	1,821.12	1,821.12	37,725.00	35,903.88	95.17%
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	4,893.14	4,893.14	59,938.45	55,045.31	91.84%
9023 Debt Service - Interest & Annual Fee	640.27	640.27	6,462.47	5,822.20	90.09%
Total Debt Service	5,533.41	5,533.41	66,400.92	60,867.51	91.67%
Transfers					
9511 Interfund Transfer Out	1,600.08	1,600.08	19,200.95	17,600.87	91.67%
Total Transfers	1,600.08	1,600.08	19,200.95	17,600.87	91.67%
Total Expenditures	8,954.61	8,954.61	202,526.87	193,572.26	95.58%
Net Revenues over Expenditures	(7,391.93)	(7,391.93)	21,502.13	(28,894.06)	(134.38)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 7/1/2025 Through 7/31/2025

	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	1,051.19	1,051.19	10,000.00	(8,948.81)	(89.49)%
4511	Unrealized Change in Value	(389.76)	(389.76)	0.00	(389.76)	0.00%
	Total Use of Money & Property	661.43	661.43	10,000.00	(9,338.57)	(93.39)%
	Total Revenues	661.43	661.43	110,000.00	(109,338.57)	(99.40)%
Expenditures						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	0.00	0.00	50,000.00	50,000.00	100.00%
7326	Legal Services	0.00	0.00	10,000.00	10,000.00	100.00%
	Total Legal & Professional	0.00	0.00	60,000.00	60,000.00	100.00%
Office/Operations						
7140	General Supplies & Minor Equipment	0.00	0.00	100.00	100.00	100.00%
	Total Office/Operations	0.00	0.00	100.00	100.00	100.00%
	Total Services & Supplies	0.00	0.00	60,100.00	60,100.00	100.00%
Transfers						
9511	Interfund Transfer Out	1,280.06	1,280.06	15,360.76	14,080.70	91.67%
	Total Transfers	1,280.06	1,280.06	15,360.76	14,080.70	91.67%
	Total Expenditures	1,280.06	1,280.06	75,460.76	74,180.70	98.30%
	Net Revenues over Expenditures	(618.63)	(618.63)	34,539.24	(35,157.87)	(101.79)%

CASH FLOW SUMMARY

	July 2025	June 2025
Fund	Cash Summary	Cash Summary
100	\$ 173,120.35	\$ 170,019.27
200	\$ 40,502.62	\$ 41,205.43
301	\$ 6,461,585.83	\$ 6,406,328.85
400	\$ 3,721.56	\$ 4,299.35
500	\$ 4,173,416.34	\$ 4,332,133.39
600	\$ 31,307.02	\$ 34,816.61
602	\$ 2,155,136.01	\$ 2,132,356.73
650	\$ 589,029.82	\$ 544,166.34
800	\$ 479,183.39	\$ 482,555.68
900	\$ 286,644.00	\$ 294,916.23
Total	\$ 14,393,646.94	\$ 14,442,797.88

	% Change from Prior Month
Fund	%
100	1.82%
200	-1.71%
301	0.86%
400	-13.44%
500	-3.66%
600	-10.08%
602	1.07%
650	8.24%
800	-0.70%
900	-2.80%

Average Cash Flow Summary 2025/2026		Average Cash Flow Summary 2024/2025	
100	\$ 173,120.35	100	\$ 186,028.28
200	\$ 40,502.62	200	\$ 38,902.32
301	\$ 6,461,585.83	301	\$ 5,315,382.83
400	\$ 3,721.56	400	\$ 2,715.61
500	\$ 4,173,416.34	500	\$ 4,438,508.34
600	\$ 31,307.02	600	\$ 31,401.19
602	\$ 2,155,136.01	602	\$ 1,753,990.26
650	\$ 589,029.82	650	\$ 449,280.89
800	\$ 479,183.39	800	\$ 363,415.61
900	\$ 286,644.00	900	\$ 335,832.30
TOTAL	\$ 14,393,646.94	TOTAL	\$ 12,915,457.63

Fund	Cash Summary	Reserves	Unassigned Cash
100	\$ 173,120.35	43,176.88	129,943.47
105	\$ 9,353.02	-	9,353.02
200	\$ 40,502.62	8,000.00	32,502.62
301	\$ 6,461,585.83	3,266,870.84	3,194,714.99
400	\$ 3,721.56	-	3,721.56
500	\$ 4,173,416.34	3,316,682.37	856,733.97
600	\$ 31,307.02	102,948.71	(71,641.69)
602	\$ 2,155,136.01	-	2,155,136.01
650	\$ 589,029.82	100,000.00	489,029.82
800	\$ 479,183.39	65,000.00	414,183.39
900	\$ 286,644.00	198,879.18	87,764.82
Total	\$ 14,402,999.96		

Prior Month - June 2025	
Fund	Cash Summary
100	\$ 170,019.27
105	\$ 9,353.02
200	\$ 41,205.43
301	\$ 6,406,328.85
400	\$ 4,299.35
500	\$ 4,332,133.39
600	\$ 34,816.61
602	\$ 2,132,356.73
650	\$ 544,166.34
800	\$ 482,555.68
900	\$ 294,916.23
Total	\$ 14,452,150.90

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	6,338.53
800 - Drainage	800	6,184.02
900 - Parks & Recreation	900	5,146.02
General Checking Account	1012	
100 - Administration	100	35,004.09
Low Income Sewer Connection Money	105	9,353.02
200 - Bayridge	200	18,896.47
301 - Fire	301	112,666.76
400 - Vista de Oro	400	3,721.56
500 - Water	500	8,550.92
600 - Wastewater	600	(71,486.67)
Wastewater Fiduciary Fund	602	25.98
650 - Solid Waste	650	42,508.69
800 - Drainage	800	79,275.06
900 - Parks & Recreation	900	472.98
Payroll Account (contra to 2998)	1013	
100 - Administration	100	6,155.06
301 - Fire	301	330.91
500 - Water	500	896.47
Rabobank-Bankruptcy Disbursement	1017	
600 - Wastewater	600	102,793.69
Mechanics Money Market	1040	
100 - Administration	100	21,606.15
200 - Bayridge	200	21,606.15
301 - Fire	301	243,589.61
650 - Solid Waste	650	79,066.71
800 - Drainage	800	79,066.72
CAMP Investments	1042	
301 - Fire	301	1,984,796.35
500 - Water	500	807,490.52
650 - Solid Waste	650	467,454.42
800 - Drainage	800	314,657.59
900 - Parks & Recreation	900	171,169.96
US Bank - Investments	1045	
100 - Administration	100	109,855.05
301 - Fire	301	4,120,202.20
500 - Water	500	3,349,939.90
900 - Parks & Recreation	900	109,855.04
US Bank - WW Bond Prepayment	1070	

Wastewater Fiduciary Fund	602	8,030.67
US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	1,105,564.00
US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	1,041,515.36
Total Cash in Bank		14,402,999.96
Due From Others		
Due From Vista De Oro	1440	
100 - Administration	100	1,517.00
Due From Drainage	1480	
500 - Water	500	166,608.48
Total Due From Others		168,125.48
Accounts Receivable		
Accounts Receivable	1080	
301 - Fire	301	(18.00)
500 - Water	500	217,707.85
650 - Solid Waste	650	3,603.72
Unbilled A/R	1085	
500 - Water	500	287,263.74
Total Accounts Receivable		508,557.31
Accrued Inventory On Hand		
Inventory	1100	
500 - Water	500	71,812.09
Total Accrued Inventory On Hand		71,812.09
Total CURRENT ASSETS		15,151,494.84
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	
Improvements		
500 - Water	500	(34,974.00)
Total Building		820,614.70
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	587,092.22
800 - Drainage	800	27,000.00
Acc Depreciation-Equipment,Vehicles &	1853	
Systems		

500 - Water	500	(769,454.15)
Total Plant & Equipment		1,283,852.54
Construction in Progress		
Construction In Progress	1850	
500 - Water	500	3,041,419.28
Total Construction in Progress		3,041,419.28
Infrastructure		
Infrastructures	1730	
200 - Bayridge	200	93,040.00
400 - Vista de Oro	400	7,000.00
500 - Water	500	11,413,116.24
800 - Drainage	800	133,391.01
Accum Depeciation-Infrastructures	1852	
500 - Water	500	(5,803,341.23)
Total Infrastructure		5,843,206.02
Total FIXED ASSETS		11,544,895.63
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	
500 - Water	500	900.00
Franchise Asset	1993	
650 - Solid Waste	650	796,772.00
Total Cash Suspense		797,672.00
Total OTHER ASSETS		797,672.00
Other Assets		
Def Outflow	1991	
500 - Water	500	458,826.00
Deferred Outflow - OPEB	1992	
500 - Water	500	62,607.00
Amount to be Provided for Internal Loans	1997	
400 - Vista de Oro	400	1,517.00
Amount to be Provided - Other LT Oblig-	1998	
Comp Leave		
100 - Administration	100	77,694.23
Total Other Assets		600,644.23
Total ASSETS		28,094,706.70
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	
100 - Administration	100	749.83
200 - Bayridge	200	86.45
301 - Fire	301	7,812.74
400 - Vista de Oro	400	86.45
500 - Water	500	317,648.80
600 - Wastewater	600	86.45
650 - Solid Waste	650	10,000.00
800 - Drainage	800	921.01
Total Accounts Payable		337,391.73
Current Payroll Liabilities		

SDI Payable Employee (EE Only)	2012	
100 - Administration	100	0.02
500 - Water	500	(0.02)
AFLAC Voluntary Insurance-Employee	2022	
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	0.02
500 - Water	500	(0.02)
CALPERS Retirement Tier 2- ER- Liab	2044	
500 - Water	500	(0.02)
Other Pension Oblig Liab (OPEB) ARC	2045	
500 - Water	500	305,529.00
Life Insurance Liab-Employer	2201	
100 - Administration	100	(0.01)
Medicare Tax Liab	2202	
100 - Administration	100	0.02
500 - Water	500	(0.02)
Medical Plan Liab- Employee	2203	
100 - Administration	100	107.26
500 - Water	500	(51.39)
Dental Plan Ins Payable- Employee	2205	
500 - Water	500	0.02
Insurance- AD & D	2211	
100 - Administration	100	(2.00)
500 - Water	500	(0.01)
Insurance-Work Injury (WI)	2212	
100 - Administration	100	(1.45)
500 - Water	500	(9.52)
Insurance- LT Disability	2213	
100 - Administration	100	(3.34)
500 - Water	500	(10.43)
Survivor Premiums-PERS	2214	
100 - Administration	100	0.01
500 - Water	500	(0.01)
Payroll Clearing Account	2999	
100 - Administration	100	2,771.02
Total Current Payroll Liabilities		528,186.19
Due to Others		
Due To Administration	2410	
400 - Vista de Oro	400	1,517.00
Total Due to Others		1,517.00
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		1,194,018.14
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	
500 - Water	500	1,033,937.00
Def Inflow	2216	
500 - Water	500	146,953.00
Deferred Inflow - Pension	2217	
500 - Water	500	10,384.00
Suspense Account	2997	
100 - Administration	100	9.00
500 - Water	500	37.36
Restricted Park and Rec	3090	
900 - Parks & Recreation	900	198,879.18
Replacement Reserve - Vehicle, Equip &	3110	
Fire Engines		
301 - Fire	301	677,300.02
500 - Water	500	144,644.25
General Contingency Reserve	3111	
100 - Administration	100	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
Reserve - Internal Loans	3193	
100 - Administration	100	1,517.00
Total Other Liabilities		8,046,480.74
Total Other Liabilities		8,046,480.74
Long Term Debt		
Note Payable - Long Term		
Long Term Debt- Note Payable	2100	
650 - Solid Waste	650	676,772.00
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	2,062,615.34
Internal Loan Due Water-500	2491	
800 - Drainage	800	166,608.48

Total Note Payable - Long Term		2,905,995.82
Accrued Interest Payable		
Accrued Interest Payable	2110	
500 - Water	500	23,591.31
Total Accrued Interest Payable		23,591.31
Total Long Term Debt		2,929,587.13
Equity		
Revenues		
100 - Administration	100	64,057.60
200 - Bayridge	200	87.74
301 - Fire	301	7,149.61
500 - Water	500	235,654.56
Wastewater Fiduciary Fund	602	706.31
650 - Solid Waste	650	2,066.02
800 - Drainage	800	1,562.68
900 - Parks & Recreation	900	661.43
Total Revenues		311,945.95
Expenditures		
100 - Administration	100	(112,032.41)
200 - Bayridge	200	(647.34)
301 - Fire	301	(124,335.37)
400 - Vista de Oro	400	(371.64)
500 - Water	500	(587,031.25)
600 - Wastewater	600	(3,541.35)
650 - Solid Waste	650	(17,217.95)
800 - Drainage	800	(4,061.47)
900 - Parks & Recreation	900	(1,280.06)
Total Expenditures		(850,518.84)
Equity		
Septic System Decommission Reserve	3109	
200 - Bayridge	200	8,000.00
Prepaid Assessment Reserve	3159	
Wastewater Fiduciary Fund	602	4,972.74
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	174,635.58
Low Income Sewer Connection Money	105	9,353.02
200 - Bayridge	200	32,975.77
301 - Fire	301	3,304,070.01
400 - Vista de Oro	400	4,006.75
500 - Water	500	7,270,772.97
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	249,152.69
900 - Parks & Recreation	900	88,383.45
Bankruptcy Fund Balance	3203	

600 - Wastewater	600	58,710.96
GFAG- Net Investment in Assets	3300	
100 - Administration	100	24,226.08
200 - Bayridge	200	30,000.12
301 - Fire	301	596,541.18
800 - Drainage	800	20,388.71
GFAG- Accumulated Depreciation	3301	
100 - Administration	100	84,879.33
200 - Bayridge	200	93,040.00
301 - Fire	301	1,411,311.46
400 - Vista de Oro	400	7,000.00
800 - Drainage	800	160,647.22
GFAG- Governmental Depreciation	3302	
100 - Administration	100	(8,367.92)
301 - Fire	301	(71,965.08)
800 - Drainage	800	(3,270.02)
Investment in N/A-Costs	3310	
600 - Wastewater	600	(1,326,346.05)
Total Equity		16,463,193.58
Total Equity		15,924,620.69
Total LIABILITIES & EQUITY		28,094,706.70

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet - Fire Reserves Balance Sheet

As of 7/31/2025

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

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet - Water Reserves Balance Sheet

As of 7/31/2025

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 7/31/2025

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

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet - Drainage Reserves Balance Sheet

As of 7/31/2025

		<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 7/31/2025

		<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>