



February 5, 2026

**TO:** Board of Directors

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

**SUBJECT:** **Agenda Item 7D – 02/05/2026 Board Meeting**  
Receive Financial Report for the Period Ending December 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 December 31, 2025.***

**DESCRIPTION**

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

GL	Fund	Description	Explanation
6200	100	Hiring, Advertising & Other Costs	This is for the Recruitment Agency for the General Manager position. As this was approved out of unassigned cash a budget adjustment will not be made, and it will show that we under budgeted this fiscal year.
7342	100	Public Meeting Recordings	District received a grant (GL4950) to purchase equipment. A Mid-Year adjustment will be made
7320	100	Professional & Consulting Services	District Paid for budgeted annual GASB75 Reporting.
9006	301	Infrastructure CIP	District had to replace an extractor this will be adjusted in the Mid-Year Budget adjustments.

**President**  
Matthew D. Fourcroy

**Vice President**  
Charles L. Cesena

**Directors**  
Tom Cross  
Richard Hubbard  
Christine M. Womack

**General Manager**  
Ron Munds

**District Accountant**  
Robert Stilts, CPA

**Unit Chief**  
John Owens

**Battalion Chief**  
Joshua Lorenzo

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

**Offices:**  
2122 9<sup>th</sup> Street, Suite 110  
Los Osos, CA 93402

**Phone:** 805/528-9370  
**FAX:** 805/528-9377

www.losososcsd.org

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

**Attachment – December 2025 Financial Report**

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 12/1/2025 Through 12/31/2025

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>					
<b>Grant Revenue</b>					
4950	0.00	22,354.91	0.00	22,354.91	0.00%
	0.00	22,354.91	0.00	22,354.91	0.00%
<b>Other Revenues</b>					
4002	64,003.15	384,018.90	768,037.84	(384,018.94)	(50.00)%
4040	0.00	55.84	0.00	55.84	0.00%
4930	0.00	350.00	0.00	350.00	0.00%
	64,003.15	384,424.74	768,037.84	(383,613.10)	(49.95)%
<b>Use of Money &amp; Property</b>					
4510	672.76	2,585.12	4,500.00	(1,914.88)	(42.55)%
4511	(127.83)	392.95	0.00	392.95	0.00%
	544.93	2,978.07	4,500.00	(1,521.93)	(33.82)%
	64,548.08	409,757.72	772,537.84	(362,780.12)	(46.96)%
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
7322	900.00	5,040.00	14,500.00	9,460.00	65.24%
8018	2,746.96	6,024.42	14,600.00	8,575.58	58.74%
8045	0.00	0.00	500.00	500.00	100.00%
8050	0.00	5,926.96	6,200.00	273.04	4.40%
8051	392.12	1,050.26	2,750.00	1,699.74	61.81%
8054	21,742.88	144,277.50	306,500.00	162,222.50	52.93%
8060	2,036.38	11,968.66	7,000.00	(4,968.66)	(70.98)%
8066	0.00	0.00	300.00	300.00	100.00%
8081	629.53	7,020.05	14,000.00	6,979.95	49.86%
	28,447.87	181,307.85	366,350.00	185,042.15	50.51%
<b>Payroll Taxes &amp; Benefits</b>					
5020	55.80	312.48	1,116.00	803.52	72.00%
5030	35.36	201.55	425.00	223.45	52.58%
5031	37.50	209.58	550.00	340.42	61.89%
5032	8.30	49.80	101.00	51.20	50.69%
5035	8.00	43.24	100.00	56.76	56.76%
5040	164.08	927.83	2,005.00	1,077.17	53.72%
5050	429.81	2,727.59	5,300.00	2,572.41	48.54%
5060	2,636.47	14,240.89	30,250.00	16,009.11	52.92%
5070	0.00	0.00	500.00	500.00	100.00%
5075	158.47	792.35	2,250.00	1,457.65	64.78%
5102	0.90	5.04	37.50	32.46	86.56%
5120	0.00	2,318.83	2,550.00	231.17	9.07%
5124	1,387.92	14,811.89	31,500.00	16,688.11	52.98%
	4,922.61	36,641.07	76,684.50	40,043.43	52.22%
<b>Employment Services</b>					
5100	21.60	120.96	800.00	679.04	84.88%
6200	9,666.66	19,333.32	200.00	(19,133.32)	(9,566.66)%
6230	0.00	0.00	190.00	190.00	100.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 12/1/2025 Through 12/31/2025

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Total Employment Services	<u>9,688.26</u>	<u>19,454.28</u>	<u>1,190.00</u>	<u>(18,264.28)</u>	<u>(1,534.81)%</u>
Total Personnel	43,058.74	237,403.20	444,224.50	206,821.30	46.56%
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	<u>0.00</u>	<u>43.70</u>	<u>200.00</u>	<u>156.30</u>	<u>78.15%</u>
Total Clothing & Uniform	0.00	43.70	200.00	156.30	78.15%
Contract Services					
6100 Labor & Support-IT Services	0.00	7,453.12	9,500.00	2,046.88	21.55%
6110 IT Purchased Services	1,818.50	19,663.40	34,000.00	14,336.60	42.17%
7100 Copier Contract-Maint & Usage	0.00	1,615.19	3,720.00	2,104.81	56.58%
7255 Security Services	105.00	210.00	500.00	290.00	58.00%
7321 Janitorial Cleaning & Supplies	271.00	1,626.00	3,450.00	1,824.00	52.87%
7342 Public Meeting Recordings	<u>19,344.31</u>	<u>19,664.26</u>	<u>5,600.00</u>	<u>(14,064.26)</u>	<u>(251.15)%</u>
Total Contract Services	21,538.81	50,231.97	56,770.00	6,538.03	11.52%
Financial Services					
7309 Late Fees	0.00	0.00	200.00	200.00	100.00%
7310 Bank Service Charges	<u>547.80</u>	<u>3,518.24</u>	<u>7,300.00</u>	<u>3,781.76</u>	<u>51.80%</u>
Total Financial Services	547.80	3,518.24	7,500.00	3,981.76	53.09%
Insurance, Licenses & Regulatory Fees					
6340 Misc Fees	0.00	0.00	200.00	200.00	100.00%
6341 LAFCO Fees	0.00	21,860.83	20,000.00	(1,860.83)	(9.30)%
6343 Lien & Notary Fees	0.00	0.00	30.00	30.00	100.00%
7325 Insurance	<u>0.00</u>	<u>56,260.33</u>	<u>56,288.34</u>	<u>28.01</u>	<u>0.05%</u>
Total Insurance, Licenses & Regulatory Fees	0.00	78,121.16	76,518.34	(1,602.82)	(2.09)%
Legal & Professional					
7304 Professional Services - ACCTG	5,000.00	27,500.00	60,000.00	32,500.00	54.17%
7305 Auditing Services	2,119.70	23,119.70	24,000.00	880.30	3.67%
7320 Professional & Consulting Services	2,980.00	3,036.67	3,200.00	163.33	5.10%
7326 Legal Services	0.00	2,576.00	20,000.00	17,424.00	87.12%
7340 Legal Notifications & Mandated Advertising	0.00	0.00	500.00	500.00	100.00%
Total Legal & Professional	10,099.70	56,232.37	107,700.00	51,467.63	47.79%
Office/Operations					
6121 IT-Supplies & Miscellaneous	0.00	156.19	1,000.00	843.81	84.38%
6130 Computer Hardware	0.00	0.00	4,000.00	4,000.00	100.00%
7140 General Supplies & Minor Equipment	0.00	2,235.81	8,000.00	5,764.19	72.05%
7160 Postage, Shipping & Mail Supplies	203.74	1,114.56	1,700.00	585.44	34.44%
7226 Membership & Dues	<u>0.00</u>	<u>0.00</u>	<u>9,400.00</u>	<u>9,400.00</u>	<u>100.00%</u>
Total Office/Operations	203.74	3,506.56	24,100.00	20,593.44	85.45%
Other Expense					

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 12/1/2025 Through 12/31/2025

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
7330 Misc Operating Expenses	0.00	0.00	25.00	25.00	100.00%
8735 Misc Department Admin	0.00	0.00	200.00	200.00	100.00%
Total Other Expense	0.00	0.00	225.00	225.00	100.00%
Rent & Utilities					
6000 Cell Phones	130.00	741.00	1,560.00	819.00	52.50%
6025 Telephone	154.71	1,161.49	3,200.00	2,038.51	63.70%
7352 Rent - Offices & Other Structures	3,400.00	20,400.00	40,800.00	20,400.00	50.00%
8610 Electric	373.87	2,100.53	4,250.00	2,149.47	50.58%
8620 Gas Service	88.41	173.42	700.00	526.58	75.23%
Total Rent & Utilities	4,146.99	24,576.44	50,510.00	25,933.56	51.34%
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	265.00	265.00	500.00	235.00	47.00%
7370 Travel Expense	0.00	464.67	2,300.00	1,835.33	79.80%
8410 Certifications	65.00	65.00	0.00	(65.00)	0.00%
8510 Lodging & Meals - Local	0.00	0.00	500.00	500.00	100.00%
8539 Meals	0.00	271.63	600.00	328.37	54.73%
8550 Mileage Reimbursement & Parking	0.00	0.00	500.00	500.00	100.00%
Total Travel & Training	330.00	1,066.30	4,500.00	3,433.70	76.30%
Total Services & Supplies	36,867.04	217,296.74	328,313.34	111,016.60	33.81%
Total Expenditures	79,925.78	454,699.94	772,537.84	317,837.90	41.14%
Net Revenues over Expenditures	(15,377.70)	(44,942.22)	0.00	(44,942.22)	0.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 12/1/2025 Through 12/31/2025

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>					
Special Taxes & Assessments					
4550	763.26	2,513.76	10,000.00	(7,486.24)	(74.86)%
	763.26	2,513.76	10,000.00	(7,486.24)	(74.86)%
Use of Money & Property					
4510	38.39	407.60	0.00	407.60	0.00%
	38.39	407.60	0.00	407.60	0.00%
	801.65	2,921.36	10,000.00	(7,078.64)	(70.79)%
<b>Expenditures</b>					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	0.00	400.76	600.00	199.24	33.21%
	0.00	400.76	600.00	199.24	33.21%
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	456.25	2,737.38	6,724.16	3,986.78	59.29%
	456.25	2,737.38	6,724.16	3,986.78	59.29%
	456.25	3,138.14	7,399.16	4,261.02	57.59%
Transfers					
9511	160.01	960.06	1,920.09	960.03	50.00%
	160.01	960.06	1,920.09	960.03	50.00%
	616.26	4,098.20	9,319.25	5,221.05	56.02%
Net Revenues over Expenditures	185.39	(1,176.84)	680.75	(1,857.59)	(272.87)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 12/1/2025 Through 12/31/2025

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>					
<b>Property Taxes</b>					
4034	Property Tax Revenue from Water	0.00	0.00	130,985.00	(130,985.00) (100.00)%
4037	Property Tax Zone B Received	33,918.14	83,184.28	249,729.58	(166,545.30) (66.69)%
4038	Property Tax Zone B Pass thru	0.00	0.00	2,676,752.42	(2,676,752.42) (100.00)%
	<b>Total Property Taxes</b>	<b>33,918.14</b>	<b>83,184.28</b>	<b>3,057,467.00</b>	<b>(2,974,282.72) (97.28)%</b>
<b>Special Taxes &amp; Assessments</b>					
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)%
	<b>Total Special Taxes &amp; Assessments</b>	<b>0.00</b>	<b>0.00</b>	<b>720,309.58</b>	<b>(720,309.58) (100.00)%</b>
<b>Other Revenues</b>					
4000	Ambulance Agreement	22,666.65	22,666.65	67,134.00	(44,467.35) (66.24)%
4040	Refunds	0.00	673.42	0.00	673.42 0.00%
4930	Other Revenue	0.00	300.00	0.00	300.00 0.00%
	<b>Total Other Revenues</b>	<b>22,666.65</b>	<b>23,640.07</b>	<b>67,134.00</b>	<b>(43,493.93) (64.79)%</b>
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	28,631.81	127,076.08	150,000.00	(22,923.92) (15.28)%
4511	Unrealized Change in Value	(5,069.90)	16,426.94	0.00	16,426.94 0.00%
	<b>Total Use of Money &amp; Property</b>	<b>23,561.91</b>	<b>143,503.02</b>	<b>150,000.00</b>	<b>(6,496.98) (4.33)%</b>
	<b>Total Revenues</b>	<b>80,146.70</b>	<b>250,327.37</b>	<b>3,994,910.58</b>	<b>(3,744,583.21) (93.73)%</b>
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8295	Resv FF-Overtime/Shift Coverage	3,660.71	25,430.47	38,000.00	12,569.53 33.08%
8340	Resv FF-Shift Coverage	6,392.24	52,213.44	150,000.00	97,786.56 65.19%
	<b>Total Salaries/Wages</b>	<b>10,052.95</b>	<b>77,643.91</b>	<b>188,000.00</b>	<b>110,356.09 58.70%</b>
<b>Payroll Taxes &amp; Benefits</b>					
5020	Social Security Employer	623.29	4,680.13	10,000.00	5,319.87 53.20%
5030	Life Insurance - ER	154.00	1,028.00	2,500.00	1,472.00 58.88%
5035	AD & D Insurance	27.50	185.00	850.00	665.00 78.24%
5050	Medicare - ER	145.76	1,125.82	2,500.00	1,374.18 54.97%
5070	Retirement ER - Regular	5,238.17	31,429.02	63,000.00	31,570.98 50.11%
5102	CA Training Tax- ER	2.34	25.14	175.00	149.86 85.63%
5120	Workers Comp Insurance - ER	0.00	14,906.08	21,100.00	6,193.92 29.36%
5124	Retirement - ER - Tier 2	125.75	1,104.50	2,000.00	895.50 44.77%
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>6,316.81</b>	<b>54,483.69</b>	<b>102,125.00</b>	<b>47,641.31 46.65%</b>
<b>Employment Services</b>					
5000	Medical Exams & Procedures	0.00	0.00	4,000.00	4,000.00 100.00%
5100	Unemployment Insurance - ER	56.16	603.56	6,000.00	5,396.44 89.94%
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%
	<b>Total Employment Services</b>	<b>56.16</b>	<b>603.56</b>	<b>14,100.00</b>	<b>13,496.44 95.72%</b>
	<b>Total Personnel</b>	<b>16,425.92</b>	<b>132,731.16</b>	<b>304,225.00</b>	<b>171,493.84 56.37%</b>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 12/1/2025 Through 12/31/2025

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Services & Supplies					
Clothing & Uniform					
7246	0.00	0.00	3,000.00	3,000.00	100.00%
7248	0.00	0.00	2,000.00	2,000.00	100.00%
	<u>0.00</u>	<u>0.00</u>	<u>5,000.00</u>	<u>5,000.00</u>	<u>100.00%</u>
Contract Services					
6110	0.00	548.64	1,800.00	1,251.36	69.52%
7100	0.00	701.01	2,500.00	1,798.99	71.96%
7202	210.00	420.00	1,600.00	1,180.00	73.75%
7204	0.00	0.00	1,000.00	1,000.00	100.00%
7222	0.00	2,210.00	2,500.00	290.00	11.60%
7500	0.00	0.00	3,358,062.00	3,358,062.00	100.00%
	<u>210.00</u>	<u>3,879.65</u>	<u>3,367,462.00</u>	<u>3,363,582.35</u>	<u>99.88%</u>
Equipment & Tools					
6055	0.00	0.00	2,700.00	2,700.00	100.00%
6440	0.00	383.73	20,000.00	19,616.27	98.08%
6460	0.00	0.00	3,000.00	3,000.00	100.00%
6610	0.00	0.00	3,500.00	3,500.00	100.00%
6611	0.00	2,020.00	1,500.00	(520.00)	(34.67)%
6630	0.00	0.00	3,000.00	3,000.00	100.00%
7234	0.00	0.00	1,800.00	1,800.00	100.00%
7238	0.00	8,247.94	27,000.00	18,752.06	69.45%
7242	865.19	1,281.05	6,800.00	5,518.95	81.16%
7252	15.43	15.43	1,200.00	1,184.57	98.71%
	<u>880.62</u>	<u>11,948.15</u>	<u>70,500.00</u>	<u>58,551.85</u>	<u>83.05%</u>
Financial Services					
7309	0.00	0.00	10.00	10.00	100.00%
9154	0.00	0.00	50.00	50.00	100.00%
	<u>0.00</u>	<u>0.00</u>	<u>60.00</u>	<u>60.00</u>	<u>100.00%</u>
Insurance, Licenses & Regulatory Fees					
6120	0.00	1,167.60	2,000.00	832.40	41.62%
6345	0.00	7,084.86	8,400.00	1,315.14	15.66%
7325	0.00	82,317.44	89,500.00	7,182.56	8.03%
	<u>0.00</u>	<u>90,569.90</u>	<u>99,900.00</u>	<u>9,330.10</u>	<u>9.34%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 12/1/2025 Through 12/31/2025

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
<b>Legal &amp; Professional</b>						
7320	Professional & Consulting Services	0.00	3,249.19	8,000.00	4,750.81	59.39%
7326	Legal Services	0.00	28.00	15,000.00	14,972.00	99.81%
7340	Legal Notifications & Mandated Advertising	126.51	282.54	1,500.00	1,217.46	81.16%
	<b>Total Legal &amp; Professional</b>	<b>126.51</b>	<b>3,559.73</b>	<b>24,500.00</b>	<b>20,940.27</b>	<b>85.47%</b>
<b>Office/Operations</b>						
7140	General Supplies & Minor Equipment	(429.80)	2,083.62	6,000.00	3,916.38	65.27%
7160	Postage, Shipping & Mail Supplies	0.00	0.00	2,000.00	2,000.00	100.00%
7226	Membership & Dues	0.00	0.00	300.00	300.00	100.00%
7230	Misc Small Parts & Supplies	0.00	153.32	1,000.00	846.68	84.67%
7240	Propane	0.00	0.00	300.00	300.00	100.00%
	<b>Total Office/Operations</b>	<b>(429.80)</b>	<b>2,236.94</b>	<b>9,600.00</b>	<b>7,363.06</b>	<b>76.70%</b>
<b>Other Expense</b>						
6720	Station - Furniture	0.00	3,989.70	4,000.00	10.30	0.26%
7201	White Goods & Accessories - bedding, towels	325.98	1,658.68	3,000.00	1,341.32	44.71%
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	217.26	800.00	582.74	72.84%
7330	Misc Operating Expenses	0.00	52.98	1,000.00	947.02	94.70%
	<b>Total Other Expense</b>	<b>325.98</b>	<b>6,122.12</b>	<b>9,500.00</b>	<b>3,377.88</b>	<b>35.56%</b>
<b>Rent &amp; Utilities</b>						
6000	Cell Phones	68.46	409.84	910.00	500.16	54.96%
6025	Telephone	195.48	1,165.91	2,400.00	1,234.09	51.42%
8610	Electric	183.06	606.32	6,000.00	5,393.68	89.89%
8620	Gas Service	237.90	695.25	2,200.00	1,504.75	68.40%
8630	Trash Services	343.46	1,467.29	3,200.00	1,732.71	54.15%
8640	Water and Water Services	578.69	3,763.09	6,800.00	3,036.91	44.66%
8659	Utility Cable Charges	0.00	444.05	1,500.00	1,055.95	70.40%
8670	Street Lighting	10.97	65.81	135.00	69.19	51.25%
	<b>Total Rent &amp; Utilities</b>	<b>1,618.02</b>	<b>8,617.56</b>	<b>23,145.00</b>	<b>14,527.44</b>	<b>62.77%</b>
<b>Repairs &amp; Maintenance</b>						
6400	R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405	R & M - Extinguishers	0.00	493.11	800.00	306.89	38.36%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	0.00	3,750.00	3,750.00	100.00%
6750	R & M - Minor Tools & Equipment	0.00	516.77	1,600.00	1,083.23	67.70%
6775	R & M -Operation/Field Equipment	0.00	36.77	10,000.00	9,963.23	99.63%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 12/1/2025 Through 12/31/2025

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
6800 R & M - Grounds & Collection Systems	0.00	0.00	1,600.00	1,600.00	100.00%
6900 R & M - Buildings & Structures	85.00	746.49	15,000.00	14,253.51	95.02%
Total Repairs & Maintenance	85.00	1,793.14	33,250.00	31,456.86	94.61%
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	2,816.33	128,727.19	3,644,217.00	3,515,489.81	96.47%
Capital Outlay					
9006 Infrastructure CIP	16,953.96	32,911.76	0.00	(32,911.76)	0.00%
9085 Vehicle Purchase	0.00	0.00	2,000.00	2,000.00	100.00%
Total Capital Outlay	16,953.96	32,911.76	2,000.00	(30,911.76)	(1,545.59)%
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	48,002.34	96,004.73	48,002.39	50.00%
Total Transfers	8,000.39	48,002.34	96,004.73	48,002.39	50.00%
Total Expenditures	44,196.60	342,372.45	4,272,946.73	3,930,574.28	91.99%
Net Revenues over Expenditures	35,950.10	(92,045.08)	(278,036.15)	185,991.07	(66.89)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 12/1/2025 Through 12/31/2025

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>					
Special Taxes & Assessments					
4550	600.44	1,273.88	6,000.00	(4,726.12)	(78.77)%
	600.44	1,273.88	6,000.00	(4,726.12)	(78.77)%
	600.44	1,273.88	6,000.00	(4,726.12)	(78.77)%
<b>Expenditures</b>					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	0.00	211.76	600.00	388.24	64.71%
	0.00	211.76	600.00	388.24	64.71%
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	180.16	1,080.86	2,460.00	1,379.14	56.06%
	180.16	1,080.86	2,460.00	1,379.14	56.06%
	180.16	1,292.62	3,360.00	2,067.38	61.53%
Transfers					
9511	160.01	960.06	1,920.09	960.03	50.00%
	160.01	960.06	1,920.09	960.03	50.00%
	340.17	2,252.68	5,280.09	3,027.41	57.34%
Net Revenues over Expenditures	260.27	(978.80)	719.91	(1,698.71)	(235.96)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 12/1/2025 Through 12/31/2025

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>					
<b>Property Taxes</b>					
4035	31,382.57	82,510.01	50,000.00	32,510.01	65.02%
	31,382.57	82,510.01	50,000.00	32,510.01	65.02%
<b>Grant Revenue</b>					
4965	0.00	1,480.00	0.00	1,480.00	0.00%
	0.00	1,480.00	0.00	1,480.00	0.00%
<b>Service Charges &amp; Fees</b>					
4030	243,522.80	1,279,336.85	2,595,274.00	(1,315,937.15)	(50.71)%
4102	16,362.10	132,387.83	266,506.00	(134,118.17)	(50.32)%
4103	20,784.54	167,672.37	182,136.00	(14,463.63)	(7.94)%
4104	592.50	39,672.16	36,383.00	3,289.16	9.04%
4114	0.00	103.33	1,000.00	(896.67)	(89.67)%
4115	0.00	2,584.00	10,500.00	(7,916.00)	(75.39)%
4931	350.00	3,100.00	6,000.00	(2,900.00)	(48.33)%
4932	(16.32)	11,221.85	20,000.00	(8,778.15)	(43.89)%
4933	260.00	4,340.00	9,400.00	(5,060.00)	(53.83)%
4937	125.00	335.00	575.00	(240.00)	(41.74)%
	281,980.62	1,640,753.39	3,127,774.00	(1,487,020.61)	(47.54)%
<b>Other Revenues</b>					
4040	4,095.14	4,234.06	0.00	4,234.06	0.00%
4105	9,869.15	59,746.93	184,888.00	(125,141.07)	(67.68)%
4930	195.00	3,063.08	9,000.00	(5,936.92)	(65.97)%
	14,159.29	67,044.07	193,888.00	(126,843.93)	(65.42)%
<b>Use of Money &amp; Property</b>					
4504	548.25	3,566.24	6,462.47	(2,896.23)	(44.82)%
4510	21,130.35	78,336.63	145,000.00	(66,663.37)	(45.97)%
4511	(3,622.11)	10,294.39	0.00	10,294.39	0.00%
	18,056.49	92,197.26	151,462.47	(59,265.21)	(39.13)%
	345,578.97	1,883,984.73	3,523,124.47	(1,639,139.74)	(46.53)%
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8018	5,349.52	11,766.43	30,000.00	18,233.57	60.78%
8045	235.62	3,422.45	10,000.00	6,577.55	65.78%
8050	1,379.25	2,452.00	2,450.00	(2.00)	(0.08)%
8051	0.00	2,445.91	5,600.00	3,154.09	56.32%
8054	40,686.73	262,374.94	590,000.00	327,625.06	55.53%
8056	0.00	0.00	500.00	500.00	100.00%
8060	1,986.04	13,104.48	14,000.00	895.52	6.40%
8063	2,116.50	12,741.93	28,000.00	15,258.07	54.49%
8066	1,540.98	10,715.21	20,500.00	9,784.79	47.73%
8081	2,320.74	20,151.65	37,000.00	16,848.35	45.54%
	55,615.38	339,175.00	738,050.00	398,875.00	54.04%
<b>Payroll Taxes &amp; Benefits</b>					

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 12/1/2025 Through 12/31/2025

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
5030	Life Insurance - ER	151.38	862.87	2,000.00	1,137.13	56.86%
5031	Disability Insurance	88.66	501.25	1,200.00	698.75	58.23%
5032	Employee Assistance Program	24.90	149.40	302.50	153.10	50.61%
5035	AD & D Insurance	34.24	195.13	450.00	254.87	56.64%
5040	LTD Insurance	442.06	2,501.93	5,500.00	2,998.07	54.51%
5050	Medicare - ER	848.26	5,229.42	11,000.00	5,770.58	52.46%
5060	Cafeteria Plan - ER	6,926.56	38,808.38	85,000.00	46,191.62	54.34%
5070	Retirement ER - Regular	13,139.49	79,893.69	165,000.00	85,106.31	51.58%
5075	Retirees Medical - ER	0.00	0.00	300.00	300.00	100.00%
5102	CA Training Tax- ER	0.00	0.00	52.50	52.50	100.00%
5120	Workers Comp Insurance - ER	0.00	37,244.77	41,700.00	4,455.23	10.68%
5124	Retirement - ER - Tier 2	1,494.07	9,526.91	19,250.00	9,723.09	50.51%
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>23,149.62</b>	<b>174,913.75</b>	<b>331,755.00</b>	<b>156,841.25</b>	<b>47.28%</b>
	<b>Employment Services</b>					
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%
	<b>Total Employment Services</b>	<b>0.00</b>	<b>0.00</b>	<b>2,510.00</b>	<b>2,510.00</b>	<b>100.00%</b>
	<b>Total Personnel</b>	<b>78,765.00</b>	<b>514,088.75</b>	<b>1,072,315.00</b>	<b>558,226.25</b>	<b>52.06%</b>
	<b>Services &amp; Supplies</b>					
	<b>Clothing &amp; Uniform</b>					
7246	Uniform & Gear	0.00	166.23	2,600.00	2,433.77	93.61%
7248	Uniform Safety Boots	0.00	778.76	1,250.00	471.24	37.70%
	<b>Total Clothing &amp; Uniform</b>	<b>0.00</b>	<b>944.99</b>	<b>3,850.00</b>	<b>2,905.01</b>	<b>75.45%</b>
	<b>Contract Services</b>					
6100	Labor & Support-IT Services	612.38	2,557.14	5,000.00	2,442.86	48.86%
6110	IT Purchased Services	121.25	852.46	1,740.00	887.54	51.01%
6115	Misc Contract Service	175.39	4,265.70	6,800.00	2,534.30	37.27%
7250	Water Quality Testing	0.00	23,778.00	70,000.00	46,222.00	66.03%
7255	Security Services	1,275.00	2,010.00	4,000.00	1,990.00	49.75%
7321	Janitorial Cleaning & Supplies	87.50	568.75	1,140.00	571.25	50.11%
	<b>Total Contract Services</b>	<b>2,271.52</b>	<b>34,032.05</b>	<b>88,680.00</b>	<b>54,647.95</b>	<b>61.62%</b>
	<b>Equipment &amp; Tools</b>					
6438	Disinfection Feed Pumps	0.00	527.80	2,700.00	2,172.20	80.45%
7242	Minor Tools, Accessories & Field Machines	245.72	3,330.23	5,000.00	1,669.77	33.40%
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%
	<b>Total Equipment &amp; Tools</b>	<b>245.72</b>	<b>3,858.03</b>	<b>10,200.00</b>	<b>6,341.97</b>	<b>62.18%</b>
	<b>Financial Services</b>					
7310	Bank Service Charges	0.00	0.00	75.00	75.00	100.00%
	<b>Total Financial Services</b>	<b>0.00</b>	<b>0.00</b>	<b>75.00</b>	<b>75.00</b>	<b>100.00%</b>
	<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6120	Computer Licenses	0.00	18,576.00	19,400.00	824.00	4.25%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 12/1/2025 Through 12/31/2025

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
6340	Misc Fees	0.00	0.00	400.00	400.00	100.00%
6342	Fees - Regulatory	0.00	27,534.12	29,500.00	1,965.88	6.66%
6345	Property Taxes & Assessments Costs	0.00	2,623.57	7,200.00	4,576.43	63.56%
7325	Insurance	0.00	101,718.54	115,500.00	13,781.46	11.93%
	Total Insurance, Licenses & Regulatory Fees	0.00	150,452.23	172,000.00	21,547.77	12.53%
	<b>Legal &amp; Professional</b>					
7318	Professional & Consulting BMC	(837.50)	72,773.95	140,000.00	67,226.05	48.02%
7320	Professional & Consulting Services	0.00	20,034.76	57,000.00	36,965.24	64.85%
7326	Legal Services	0.00	924.00	2,500.00	1,576.00	63.04%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	(837.50)	93,732.71	200,000.00	106,267.29	53.13%
	<b>Office/Operations</b>					
6130	Computer Hardware	0.00	869.98	1,000.00	130.02	13.00%
6140	Computer Software	0.00	0.00	1,000.00	1,000.00	100.00%
7140	General Supplies & Minor Equipment	145.75	511.97	2,000.00	1,488.03	74.40%
7160	Postage, Shipping & Mail Supplies	861.57	4,640.77	10,000.00	5,359.23	53.59%
7180	Billing Supplies, Forms & Printing	939.34	5,924.39	14,000.00	8,075.61	57.68%
7226	Membership & Dues	0.00	2,379.35	3,200.00	820.65	25.65%
7230	Misc Small Parts & Supplies	550.87	2,041.75	2,000.00	(41.75)	(2.09)%
7237	Process Control & Treatment Supplies	1,282.47	2,979.57	10,000.00	7,020.43	70.20%
7239	Water Treatment Chemicals	0.00	7,380.17	20,000.00	12,619.83	63.10%
7249	Safety Supplies	(181.64)	521.41	1,200.00	678.59	56.55%
	Total Office/Operations	3,598.36	27,249.36	64,400.00	37,150.64	57.69%
	<b>Other Expense</b>					
7330	Misc Operating Expenses	0.00	0.00	150.00	150.00	100.00%
7348	Water Conservation Program	347.80	3,246.50	6,000.00	2,753.50	45.89%
	Total Other Expense	347.80	3,246.50	6,150.00	2,903.50	47.21%
	<b>Rent &amp; Utilities</b>					
6000	Cell Phones	93.60	959.11	2,200.00	1,240.89	56.40%
6025	Telephone	1,414.94	5,451.73	12,500.00	7,048.27	56.39%
8610	Electric	10,642.95	73,999.04	170,000.00	96,000.96	56.47%
8620	Gas Service	36.68	36.68	250.00	213.32	85.33%
8630	Trash Services	264.18	1,614.66	3,300.00	1,685.34	51.07%
8644	Disposal Services	0.00	0.00	2,600.00	2,600.00	100.00%
8670	Street Lighting	65.42	392.44	780.00	387.56	49.69%
	Total Rent & Utilities	12,517.77	82,453.66	191,630.00	109,176.34	56.97%
	<b>Repairs &amp; Maintenance</b>					
6405	R & M - Extinguishers	0.00	0.00	425.00	425.00	100.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 12/1/2025 Through 12/31/2025

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
6422 R & M - Hydrants	0.00	21.44	800.00	778.56	97.32%
6640 R & M - Equip & Other Non-Structural Fixed Assets	0.00	5,338.43	28,000.00	22,661.57	80.93%
6641 R & M - Wells	665.43	1,739.38	9,500.00	7,760.62	81.69%
6750 R & M - Minor Tools & Equipment	31.07	184.01	1,200.00	1,015.99	84.67%
6800 R & M - Grounds & Collection Systems	0.00	0.00	1,400.00	1,400.00	100.00%
6830 Paving & Concrete	0.00	0.00	500.00	500.00	100.00%
6900 R & M - Buildings & Structures	0.00	123.08	15,000.00	14,876.92	99.18%
7241 R & M - Water Distribution System	1,362.08	3,540.55	10,000.00	6,459.45	64.59%
<b>Total Repairs &amp; Maintenance</b>	<b>2,058.58</b>	<b>10,946.89</b>	<b>66,825.00</b>	<b>55,878.11</b>	<b>83.62%</b>
<b>Travel &amp; Training</b>					
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%
<b>Total Travel &amp; Training</b>	<b>0.00</b>	<b>0.00</b>	<b>1,950.00</b>	<b>1,950.00</b>	<b>100.00%</b>
<b>Vehicle Maintenance &amp; Repairs</b>					
7006 Tuneup/Oil/Maintenance	113.09	187.95	1,200.00	1,012.05	84.34%
7211 Misc Fuel & Diesel	273.51	1,625.54	2,000.00	374.46	18.72%
7220 Gasoline	686.38	3,327.47	7,000.00	3,672.53	52.46%
7232 Vehicle Repairs - Parts, Tires & Lubricants	6.42	3,513.77	2,025.00	(1,488.77)	(73.52)%
<b>Total Vehicle Maintenance &amp; Repairs</b>	<b>1,079.40</b>	<b>8,654.73</b>	<b>12,225.00</b>	<b>3,570.27</b>	<b>29.20%</b>
<b>Total Services &amp; Supplies</b>	<b>21,281.65</b>	<b>415,571.15</b>	<b>817,985.00</b>	<b>402,413.85</b>	<b>49.20%</b>
<b>Capital Outlay</b>					
9006 Infrastructure CIP	12,274.30	634,868.33	2,061,900.00	1,427,031.67	69.21%
<b>Total Capital Outlay</b>	<b>12,274.30</b>	<b>634,868.33</b>	<b>2,061,900.00</b>	<b>1,427,031.67</b>	<b>69.21%</b>
<b>Debt Service</b>					
9022 Debt Service - Principal	0.00	202,150.18	202,150.18	0.00	0.00%
9023 Debt Service - Interest & Annual Fee	0.00	28,309.57	54,092.26	25,782.69	47.66%
9024 Loan Administration Fee	0.00	6,794.30	6,794.30	0.00	0.00%
<b>Total Debt Service</b>	<b>0.00</b>	<b>237,254.05</b>	<b>263,036.74</b>	<b>25,782.69</b>	<b>9.80%</b>
<b>Reserves</b>					
9572 *General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
<b>Total Reserves</b>	<b>0.00</b>	<b>0.00</b>	<b>57,000.00</b>	<b>57,000.00</b>	<b>100.00%</b>
<b>Transfers</b>					
9511 Interfund Transfer Out	45,442.24	272,653.44	545,306.87	272,653.43	50.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 12/1/2025 Through 12/31/2025

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Total Transfers	<u>45,442.24</u>	<u>272,653.44</u>	<u>545,306.87</u>	<u>272,653.43</u>	<u>50.00%</u>
Total Expenditures	<u>157,763.19</u>	<u>2,074,435.72</u>	<u>4,817,543.61</u>	<u>2,743,107.89</u>	<u>56.94%</u>
Net Revenues over Expenditures	<u>187,815.78</u>	<u>(190,450.99)</u>	<u>(1,294,419.14)</u>	<u>1,103,968.15</u>	<u>(85.29)%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 12/1/2025 Through 12/31/2025

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>					
<b>Service Charges &amp; Fees</b>					
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)%
<b>Expenditures</b>					
<b>Services &amp; Supplies</b>					
<b>Financial Services</b>					
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%
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
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)%
<b>Legal &amp; Professional</b>					
7320	624.62	9,540.20	16,336.47	6,796.27	41.60%
	624.62	9,540.20	16,336.47	6,796.27	41.60%
	624.62	11,826.78	18,637.47	6,810.69	36.54%
<b>Transfers</b>					
9511	320.01	1,920.06	3,840.19	1,920.13	50.00%
	320.01	1,920.06	3,840.19	1,920.13	50.00%
	944.63	13,746.84	22,477.66	8,730.82	38.84%
<b>Net Revenues over Expenditures</b>	<b>(944.63)</b>	<b>(13,746.84)</b>	<b>0.00</b>	<b>(13,746.84)</b>	<b>0.00%</b>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 12/1/2025 Through 12/31/2025

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>					
Property Taxes					
4035	103,341.59	243,536.61	0.00	243,536.61	0.00%
	103,341.59	243,536.61	0.00	243,536.61	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	3,999.54	29,493.93	0.00	29,493.93	0.00%
	3,999.54	29,493.93	0.00	29,493.93	0.00%
	107,341.13	273,065.54	0.00	273,065.54	0.00%
<b>Expenditures</b>					
Debt Service					
9022	0.00	705,000.00	0.00	(705,000.00)	0.00%
9023	0.00	156,537.50	0.00	(156,537.50)	0.00%
	0.00	861,537.50	0.00	(861,537.50)	0.00%
	0.00	861,537.50	0.00	(861,537.50)	0.00%
Net Revenues over Expenditures	107,341.13	(588,471.96)	0.00	(588,471.96)	0.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 12/1/2025 Through 12/31/2025

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>					
<b>Other Revenues</b>					
4800	Franchise Revenues	8,438.03	147,863.77	419,750.00	(271,886.23) (64.77)%
4930	Other Revenue	139.10	703.20	0.00	703.20 0.00%
	<b>Total Other Revenues</b>	<b>8,577.13</b>	<b>148,566.97</b>	<b>419,750.00</b>	<b>(271,183.03) (64.61)%</b>
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	2,139.34	11,993.08	15,000.00	(3,006.92) (20.05)%
	<b>Total Use of Money &amp; Property</b>	<b>2,139.34</b>	<b>11,993.08</b>	<b>15,000.00</b>	<b>(3,006.92) (20.05)%</b>
	<b>Total Revenues</b>	<b>10,716.47</b>	<b>160,560.05</b>	<b>434,750.00</b>	<b>(274,189.95) (63.07)%</b>
<b>Expenditures</b>					
<b>Services &amp; Supplies</b>					
<b>Legal &amp; Professional</b>					
7320	Professional & Consulting Services	0.00	1,490.74	8,000.00	6,509.26 81.37%
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%
	<b>Total Legal &amp; Professional</b>	<b>0.00</b>	<b>1,490.74</b>	<b>10,500.00</b>	<b>9,009.26 85.80%</b>
<b>Office/Operations</b>					
7140	General Supplies & Minor Equipment	0.00	0.00	500.00	500.00 100.00%
7160	Postage, Shipping & Mail Supplies	0.00	306.45	2,500.00	2,193.55 87.74%
7230	Misc Small Parts & Supplies	0.00	0.00	500.00	500.00 100.00%
	<b>Total Office/Operations</b>	<b>0.00</b>	<b>306.45</b>	<b>3,500.00</b>	<b>3,193.55 91.24%</b>
<b>Other Expense</b>					
7330	Misc Operating Expenses	0.00	0.00	500.00	500.00 100.00%
7345	Outreach- Program Give-away Items	468.30	2,079.45	3,500.00	1,420.55 40.59%
7346	Promotional Expenses - Event	0.00	0.00	1,000.00	1,000.00 100.00%
	<b>Total Other Expense</b>	<b>468.30</b>	<b>2,079.45</b>	<b>5,000.00</b>	<b>2,920.55 58.41%</b>
<b>Travel &amp; Training</b>					
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%
	<b>Total Travel &amp; Training</b>	<b>0.00</b>	<b>0.00</b>	<b>1,500.00</b>	<b>1,500.00 100.00%</b>
	<b>Total Services &amp; Supplies</b>	<b>468.30</b>	<b>3,876.64</b>	<b>20,500.00</b>	<b>16,623.36 81.09%</b>
<b>Debt Service</b>					
8952	Amortization of franchise asset	10,000.00	60,000.00	120,000.00	60,000.00 50.00%
	<b>Total Debt Service</b>	<b>10,000.00</b>	<b>60,000.00</b>	<b>120,000.00</b>	<b>60,000.00 50.00%</b>
<b>Reserves</b>					
9572	*General Contingency (Operations) Reserve	0.00	0.00	100,000.00	100,000.00 100.00%
	<b>Total Reserves</b>	<b>0.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>100,000.00 100.00%</b>
<b>Transfers</b>					
9511	Interfund Transfer Out	7,040.35	42,242.10	84,484.16	42,242.06 50.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 12/1/2025 Through 12/31/2025

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Total Transfers	<u>7,040.35</u>	<u>42,242.10</u>	<u>84,484.16</u>	<u>42,242.06</u>	<u>50.00%</u>
Total Expenditures	<u>17,508.65</u>	<u>106,118.74</u>	<u>324,984.16</u>	<u>218,865.42</u>	<u>67.35%</u>
Net Revenues over Expenditures	<u>(6,792.18)</u>	<u>54,441.31</u>	<u>109,765.84</u>	<u>(55,324.53)</u>	<u>(50.40)%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 12/1/2025 Through 12/31/2025

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>					
<b>Property Taxes</b>					
4034	Property Tax Revenue from Water	0.00	0.00	70,000.00	(70,000.00) (100.00)%
4035	Property Taxes	4,415.47	11,609.15	46,893.00	(35,283.85) (75.24)%
	Total Property Taxes	4,415.47	11,609.15	116,893.00	(105,283.85) (90.07)%
<b>Special Taxes &amp; Assessments</b>					
4400	Drainage Assessments	5,388.00	22,497.00	95,136.00	(72,639.00) (76.35)%
	Total Special Taxes & Assessments	5,388.00	22,497.00	95,136.00	(72,639.00) (76.35)%
<b>Other Revenues</b>					
4040	Refunds	0.00	62,636.11	0.00	62,636.11 0.00%
4935	Sale-Specs/Plans & Non_Capital Items	27.50	93.50	0.00	93.50 0.00%
	Total Other Revenues	27.50	62,729.61	0.00	62,729.61 0.00%
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	792.99	8,032.16	12,000.00	(3,967.84) (33.07)%
	Total Use of Money & Property	792.99	8,032.16	12,000.00	(3,967.84) (33.07)%
	Total Revenues	10,623.96	104,867.92	224,029.00	(119,161.08) (53.19)%
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8045	Overtime Pay	0.00	327.83	200.00	(127.83) (63.91)%
8054	Salaries & Wages - Regular	231.96	8,428.33	9,000.00	571.67 6.35%
	Total Salaries/Wages	231.96	8,756.16	9,200.00	443.84 4.82%
	Total Personnel	231.96	8,756.16	9,200.00	443.84 4.82%
<b>Services &amp; Supplies</b>					
<b>Equipment &amp; Tools</b>					
6390	Equipment	0.00	0.00	2,000.00	2,000.00 100.00%
7242	Minor Tools, Accessories & Field Machines	0.00	367.32	1,000.00	632.68 63.27%
	Total Equipment & Tools	0.00	367.32	3,000.00	2,632.68 87.76%
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6342	Fees - Regulatory	0.00	7,279.00	8,100.00	821.00 10.14%
6345	Property Taxes & Assessments Costs	0.00	438.56	1,500.00	1,061.44 70.76%
7325	Insurance	0.00	775.53	1,225.00	449.47 36.69%
	Total Insurance, Licenses & Regulatory Fees	0.00	8,493.09	10,825.00	2,331.91 21.54%
<b>Legal &amp; Professional</b>					
7320	Professional & Consulting Services	1,170.00	1,336.36	5,000.00	3,663.64 73.27%
7326	Legal Services	0.00	0.00	6,000.00	6,000.00 100.00%
	Total Legal & Professional	1,170.00	1,336.36	11,000.00	9,663.64 87.85%
<b>Office/Operations</b>					
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 12/1/2025 Through 12/31/2025

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Total Office/Operations	0.00	188.18	1,050.00	861.82	82.08%
Other Expense					
7346 Promotional Expenses - Event	0.00	0.00	300.00	300.00	100.00%
Total Other Expense	0.00	0.00	300.00	300.00	100.00%
Rent & Utilities					
6000 Cell Phones	35.40	430.90	1,350.00	919.10	68.08%
6025 Telephone	31.89	190.35	350.00	159.65	45.61%
8610 Electric	182.55	960.47	1,500.00	539.53	35.97%
8670 Street Lighting	116.23	697.27	1,300.00	602.73	46.36%
Total Rent & Utilities	366.07	2,278.99	4,500.00	2,221.01	49.36%
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	1,100.00	(360.28)	(32.75)%
6750 R & M - Minor Tools & Equipment	0.00	0.00	400.00	400.00	100.00%
6800 R & M - Grounds & Collection Systems	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	1,803.13	4,050.00	2,246.87	55.48%
Vehicle Maintenance & Repairs					
7211 Misc Fuel & Diesel	68.38	406.39	1,000.00	593.61	59.36%
7220 Gasoline	171.60	831.87	2,000.00	1,168.13	58.41%
Total Vehicle Maintenance & Repairs	239.98	1,238.26	3,000.00	1,761.74	58.72%
Total Services & Supplies	1,776.05	15,705.33	37,725.00	22,019.67	58.37%
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	4,985.16	29,634.22	59,938.45	30,304.23	50.56%
9023 Debt Service - Interest & Annual Fee	548.25	3,566.24	6,462.47	2,896.23	44.82%
Total Debt Service	5,533.41	33,200.46	66,400.92	33,200.46	50.00%
Transfers					
9511 Interfund Transfer Out	1,600.08	9,600.48	19,200.95	9,600.47	50.00%
Total Transfers	1,600.08	9,600.48	19,200.95	9,600.47	50.00%
Total Expenditures	9,141.50	67,262.43	202,526.87	135,264.44	66.79%
Net Revenues over Expenditures	1,482.46	37,605.49	21,502.13	16,103.36	74.89%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 12/1/2025 Through 12/31/2025

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>					
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	1,802.92	6,280.88	10,000.00	(3,719.12) (37.19)%
4511	Unrealized Change in Value	(127.82)	392.96	0.00	392.96 0.00%
	Total Use of Money & Property	1,675.10	6,673.84	10,000.00	(3,326.16) (33.26)%
	<b>Total Revenues</b>	<b>1,675.10</b>	<b>6,673.84</b>	<b>110,000.00</b>	<b>(103,326.16) (93.93)%</b>
<b>Expenditures</b>					
Services & Supplies					
Legal & Professional					
7320	Professional & Consulting Services	0.00	475.89	50,000.00	49,524.11 99.05%
7326	Legal Services	0.00	6,384.00	10,000.00	3,616.00 36.16%
	Total Legal & Professional	0.00	6,859.89	60,000.00	53,140.11 88.57%
Office/Operations					
7140	General Supplies & Minor Equipment	0.00	0.00	100.00	100.00 100.00%
	Total Office/Operations	0.00	0.00	100.00	100.00 100.00%
	Total Services & Supplies	0.00	6,859.89	60,100.00	53,240.11 88.59%
Capital Outlay					
9006	Infrastructure CIP	0.00	26,500.00	0.00	(26,500.00) 0.00%
	Total Capital Outlay	0.00	26,500.00	0.00	(26,500.00) 0.00%
Transfers					
9511	Interfund Transfer Out	1,280.06	7,680.36	15,360.76	7,680.40 50.00%
	Total Transfers	1,280.06	7,680.36	15,360.76	7,680.40 50.00%
	<b>Total Expenditures</b>	<b>1,280.06</b>	<b>41,040.25</b>	<b>75,460.76</b>	<b>34,420.51 45.61%</b>
	<b>Net Revenues over Expenditures</b>	<b>395.04</b>	<b>(34,366.41)</b>	<b>34,539.24</b>	<b>(68,905.65) (199.50)%</b>

# CASH FLOW SUMMARY FY 25/26

	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
100	\$ 162,974.33	\$ 188,118.08	\$ 168,835.90	\$ 177,695.48	\$ 182,248.91	\$ 173,120.35	\$ 170,019.27
200	\$ 39,821.65	\$ 40,092.53	\$ 38,438.42	\$ 39,205.74	\$ 39,846.32	\$ 40,502.62	\$ 41,205.43
301	\$ 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	\$ 1,533.67	\$ 1,453.55	\$ 940.12	\$ 1,280.29	\$ 3,238.00	\$ 3,721.56	\$ 4,299.35
500	\$ 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	\$ 17,744.13	\$ 21,992.43	\$ 24,764.77	\$ 30,603.27	\$ 30,923.28	\$ 31,307.02	\$ 34,816.61
602	\$ 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	\$ 659,307.19	\$ 666,366.14	\$ 620,739.84	\$ 566,569.14	\$ 573,809.77	\$ 589,029.82	\$ 544,166.34
800	\$ 524,807.00	\$ 525,203.21	\$ 453,438.84	\$ 459,632.87	\$ 472,329.90	\$ 479,183.39	\$ 482,555.68
900	\$ 252,896.22	\$ 252,835.22	\$ 254,567.37	\$ 283,772.10	\$ 286,815.65	\$ 286,644.00	\$ 294,916.23
<b>Total</b>	<b>\$ 14,469,678.01</b>	<b>\$ 14,302,581.25</b>	<b>\$ 13,869,666.82</b>	<b>\$ 12,988,952.96</b>	<b>\$ 14,180,560.64</b>	<b>\$ 14,393,646.94</b>	<b>\$ 14,442,797.88</b>

Fund	% Change from Prior Month
	%
100	-13.37%
200	4.30%
301	-1.18%
400	54.61%
500	6.28%
600	-11.19%
602	11.22%
650	7.35%
800	15.83%
900	-0.68%

Fund	Cash Summary	Reserves	Unassigned Cash
100	\$ 162,974.33	41,659.88	121,314.45
105	\$ 9,353.02	-	9,353.02
200	\$ 39,821.65	8,000.00	31,821.65
301	\$ 7,196,572.65	3,266,870.84	3,929,701.81
400	\$ 1,533.67	-	1,533.67
500	\$ 4,047,087.66	3,316,682.37	730,405.29
600	\$ 17,744.13	102,948.71	(85,204.58)
602	\$ 1,566,933.51	-	1,566,933.51
650	\$ 659,307.19	100,000.00	559,307.19
800	\$ 524,807.00	65,000.00	459,807.00
900	\$ 252,896.22	198,879.18	54,017.04
<b>Total</b>	<b>\$ 14,479,031.03</b>		

Average Cash Flow Summary 2025/2026		Average Cash Flow Summary 2024/2025	
100	\$ 175,498.84	100	\$ 186,028.28
200	\$ 39,651.21	200	\$ 38,902.32
301	\$ 6,829,538.98	301	\$ 5,315,382.83
400	\$ 2,027.87	400	\$ 2,715.61
500	\$ 3,932,292.68	500	\$ 4,438,508.34
600	\$ 26,222.48	600	\$ 31,401.19
602	\$ 1,660,957.76	602	\$ 1,753,990.26
650	\$ 612,636.98	650	\$ 449,280.89
800	\$ 485,765.87	800	\$ 363,415.61
900	\$ 269,588.43	900	\$ 335,832.30
<b>TOTAL</b>	<b>\$ 14,034,181.10</b>	<b>TOTAL</b>	<b>\$ 12,915,457.63</b>

Prior Month - Nov 2025	
Fund	Cash Summary
100	\$ 188,118.08
105	\$ 9,353.02
200	\$ 40,092.53
301	\$ 7,144,470.82
400	\$ 1,453.55
500	\$ 4,002,456.89
600	\$ 21,992.43
602	\$ 1,459,592.38
650	\$ 666,366.14
800	\$ 525,203.21
900	\$ 252,835.22
<b>Total</b>	<b>\$ 14,311,934.27</b>

## Balance Sheet 12.31.25

Current Period  
Balance

## ASSETS

## CURRENT ASSETS

## Cash in Bank

Change Fund	0999	
100 - Administration	100	200.00
500 - Water	500	200.00
Petty Cash	1000	
100 - Administration	100	300.00
LAIF Investments	1011	
301 - Fire	301	1,750,000.00
500 - Water	500	256,407.77
650 - Solid Waste	650	250,000.00
800 - Drainage	800	256,251.57
900 - Parks & Recreation	900	5,202.24
General Checking Account	1012	
100 - Administration	100	24,384.47
Low Income Sewer Connection Money	105	9,353.02
200 - Bayridge	200	17,895.64
301 - Fire	301	128,512.97
400 - Vista de Oro	400	1,533.67
500 - Water	500	80,224.36
600 - Wastewater	600	(85,049.56)
Wastewater Fiduciary Fund	602	25.98
650 - Solid Waste	650	100,159.00
800 - Drainage	800	113,418.17
900 - Parks & Recreation	900	1,412.79
Payroll Account (contra to 2998)	1013	
100 - Administration	100	3,705.04
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	21,926.01
200 - Bayridge	200	21,926.01
301 - Fire	301	559,052.70
500 - Water	500	200,350.76
650 - Solid Waste	650	80,237.21
800 - Drainage	800	80,237.22
CAMP Investments	1042	
301 - Fire	301	296,200.14
500 - Water	500	322,284.98
650 - Solid Waste	650	228,910.98
800 - Drainage	800	74,900.04
900 - Parks & Recreation	900	133,822.38
US Bank - Investments	1045	
100 - Administration	100	112,458.81

301 - Fire	301	4,460,475.93
500 - Water	500	3,186,722.32
900 - Parks & Recreation	900	112,458.81
US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	9,171.65
US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	495,182.12
US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	1,062,553.76
Total Cash in Bank		14,479,031.03
Due From Others		
Due From Drainage	1480	
500 - Water	500	141,867.40
Total Due From Others		141,867.40
Accounts Receivable		
Accounts Receivable	1080	
301 - Fire	301	(18.00)
500 - Water	500	303,032.55
650 - Solid Waste	650	2,919.59
Unbilled A/R	1085	
500 - Water	500	290,223.70
Grants Receivable	1086	
800 - Drainage	800	62,636.11
Total Accounts Receivable		658,793.95
Accrued Inventory On Hand		
Inventory	1100	
500 - Water	500	60,359.34
Total Accrued Inventory On Hand		60,359.34
Total CURRENT ASSETS		15,340,051.72
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 & Improvements	1851	
500 - Water	500	(43,747.00)
Total Building		811,841.70
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	
100 - Administration	100	100,737.49
200 - Bayridge	200	0.12
301 - Fire	301	1,338,476.86

500 - Water	500	600,582.22
800 - Drainage	800	27,000.00
Acc Depreciation-Equipment,Vehicles & Systems	1853	
500 - Water	500	(798,181.15)
Total Plant & Equipment		1,268,615.54
Construction in Progress		
Construction In Progress	1850	
500 - Water	500	3,350,386.28
Total Construction in Progress		3,350,386.28
Infrastructure		
Infrastructures	1730	
200 - Bayridge	200	93,040.00
400 - Vista de Oro	400	7,000.00
500 - Water	500	12,192,268.24
800 - Drainage	800	133,391.01
Accum Depecciation-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	746,772.00
Total Cash Suspense		747,672.00
Total OTHER ASSETS		747,672.00
Other Assets		
Def Outflow	1991	
500 - Water	500	342,529.00
Deferred Outflow - OPEB	1992	
500 - Water	500	43,766.00
Amount to be Provided - Other LT Oblig- Comp Leave	1998	
100 - Administration	100	77,694.23
Total Other Assets		463,989.23
Total ASSETS		28,873,551.58
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	
100 - Administration	100	(14,439.68)
200 - Bayridge	200	22.72
301 - Fire	301	18,882.30
400 - Vista de Oro	400	22.72
500 - Water	500	88,818.38
600 - Wastewater	600	(3,270.95)
650 - Solid Waste	650	10,000.00
800 - Drainage	800	1,547.20

Total Accounts Payable		101,582.69
Current Payroll Liabilities		
Wage Garnishment	2005	
100 - Administration	100	17.50
500 - Water	500	(17.50)
CA Income Tax Withholding	2011	
100 - Administration	100	0.05
500 - Water	500	(0.05)
SDI Payable Employee (EE Only)	2012	
100 - Administration	100	0.07
500 - Water	500	(0.07)
SLOCEA Dues Payable	2016	
100 - Administration	100	0.04
500 - Water	500	(0.04)
AFLAC Voluntary Insurance-Employee	2022	
500 - Water	500	(0.09)
Accrued Compensated Absences	2040	
100 - Administration	100	19,423.56
500 - Water	500	35,540.71
Long-term Compensated Absences	2041	
100 - Administration	100	58,270.67
500 - Water	500	106,622.14
CALPERS Retirement Tier 2- EE- Liab	2042	
100 - Administration	100	0.13
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	(0.01)
500 - Water	500	(0.05)
Medicare Tax Liab	2202	
100 - Administration	100	0.05
500 - Water	500	(0.05)
Medical Plan Liab- Employee	2203	
100 - Administration	100	274.74
500 - Water	500	(414.92)
Vision Plan Liab- Employee	2204	
100 - Administration	100	(0.39)
500 - Water	500	(1.73)
Dental Plan Ins Payable- Employee	2205	
500 - Water	500	0.12
Insurance- AD & D	2211	
100 - Administration	100	(2.97)
500 - Water	500	(0.09)
Insurance-Work Injury (WI)	2212	
100 - Administration	100	(3.00)
500 - Water	500	(47.15)
Insurance- LT Disability	2213	

100 - Administration	100	(5.48)
500 - Water	500	(18.39)
Survivor Premiums-PERS	2214	
100 - Administration	100	0.12
500 - Water	500	(0.12)
Payroll Clearing Account	2999	
100 - Administration	100	2,326.00
Total Current Payroll Liabilities		562,283.64
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		990,789.55
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	
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

Total Other Liabilities		7,963,576.74
Total Other Liabilities		7,963,576.74
Long Term Debt		
Note Payable - Long Term		
Long Term Debt- Note Payable	2100	
650 - Solid Waste	650	626,772.00
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	2,062,615.34
Internal Loan Due Water-500	2491	
800 - Drainage	800	141,867.40
Total Note Payable - Long Term		2,831,254.74
Accrued Interest Payable		
Accrued Interest Payable	2110	
500 - Water	500	23,591.31
Total Accrued Interest Payable		23,591.31
Total Long Term Debt		2,854,846.05
Equity		
Revenues		
100 - Administration	100	409,757.72
200 - Bayridge	200	2,921.36
301 - Fire	301	250,327.37
400 - Vista de Oro	400	1,273.88
500 - Water	500	1,883,984.73
Wastewater Fiduciary Fund	602	273,065.54
650 - Solid Waste	650	160,560.05
800 - Drainage	800	104,867.92
900 - Parks & Recreation	900	6,673.84
Total Revenues		3,093,432.41
Expenditures		
100 - Administration	100	(454,699.94)
200 - Bayridge	200	(4,098.20)
301 - Fire	301	(342,372.45)
400 - Vista de Oro	400	(2,252.68)
500 - Water	500	(2,074,435.72)
600 - Wastewater	600	(13,746.84)
Wastewater Fiduciary Fund	602	(861,537.50)
650 - Solid Waste	650	(106,118.74)
800 - Drainage	800	(37,628.21)
900 - Parks & Recreation	900	(41,040.25)
Total Expenditures		(3,937,930.53)
Equity		
Septic System Decommision Reserve	3109	
200 - Bayridge	200	8,000.00
Prepaid Assessment Reserve	3159	
Wastewater Fiduciary Fund	602	5,948.51
Fire Mitigation Fund	3161	
301 - Fire	301	135,448.89
Wastewater Assessment Reimbursement	3168	
Fund		
600 - Wastewater	600	102,948.71
Fund Balance	3200	

100 - Administration	100	176,911.16
Low Income Sewer Connection Money	105	9,353.02
200 - Bayridge	200	32,975.77
301 - Fire	301	4,002,846.59
400 - Vista de Oro	400	2,489.75
500 - Water	500	7,953,269.71
600 - Wastewater	600	1,358,038.30
Wastewater Fiduciary Fund	602	2,149,456.96
650 - Solid Waste	650	494,181.75
800 - Drainage	800	311,788.80
900 - Parks & Recreation	900	88,383.45
Bankruptcy Fund Balance	3203	
600 - Wastewater	600	58,710.96
GFAG- Net Investment in Assets	3300	
100 - Administration	100	24,226.08
200 - Bayridge	200	30,000.12
301 - Fire	301	596,541.18
800 - Drainage	800	20,388.71
GFAG- Accumulated Depreciation	3301	
100 - Administration	100	84,879.33
200 - Bayridge	200	93,040.00
301 - Fire	301	1,411,311.46
400 - Vista de Oro	400	7,000.00
800 - Drainage	800	160,647.22
GFAG- Governmental Depreciation	3302	
100 - Administration	100	(8,367.92)
301 - Fire	301	(71,965.08)
800 - Drainage	800	(3,270.02)
Investment in N/A-Costs	3310	
600 - Wastewater	600	(1,326,346.05)
Total Equity		17,908,837.36
Total Equity		17,064,339.24
Total LIABILITIES & EQUITY		28,873,551.58

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Balance Sheet - Fire Reserves Balance Sheet

As of 12/31/2025

		<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 Balance Sheet

As of 12/31/2025

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 12/31/2025

		<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 12/31/2025

		<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 12/31/2025

		<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>