



## MEETING OF THE FINANCE ADVISORY COMMITTEE

Monday, February 29, 2016 at 5:30 p.m.  
Los Osos Community Services District  
2122 9<sup>th</sup> Street, Suite 102, Los Osos, CA

### COMMITTEE MEMBERS

Marshall Ochylski, Chairperson  
Jon-Erik Storm, Vice Chairperson  
Jeff Edwards, Member  
Lisa Gonzalez, Member  
Gene Heyer, Member  
Gary Orback, Member

### STAFF

Peter Kampa, Interim General Manager  
Michael Doyel, District Accountant  
Ann Kudart, Administrative/Accounting Assistant III

## AGENDA

1. **Opening – 5:30 p.m.**
  - A. Call to Order
  - B. Flag Salute
  - C. Roll Call
2. **Review of Brown Act Guidelines**  
Presented By: Chairperson Ochylski
3. **Approve FAC Minutes of December 7, 2015**  
Presented By: Administrative/Accounting Assistant Kudart
3. **Review of Board Item Regarding Warrant Register for February 2016**  
Presented By: Administrative/Accounting Assistant Kudart
4. **Review of Board Item Regarding Statement of Revenue and Expenditure through January 2016**  
Presented By: District Accountant Doyel
5. **Review of Board Item Regarding Approval of Budget for Basin Management Committee**  
Presented By: Chairperson Ochylski
6. **Public Comments on Items NOT on this Agenda:** At this time, the public may comment on items not on this agenda. Each commenter is limited to 3 minutes and shall address the Chairperson.
7. **Schedule FAC Meeting** – Next meeting is scheduled to be held Monday, April 4, 2016.
8. **Closing Comments by FAC Committee Members**
9. **Adjournment**

## **ITEM 2**

# **REVIEW OF BROWN ACT GUIDELINES**

2016 LOS OSOS COMMUNITY SERVICES DISTRICT  
BOARD OF DIRECTORS BYLAWS AND RULES OF DECORUM

SECTION 11 – COMMITTEES

11.1 The Board may create standing committees at its discretion. Standing committees shall be advisory committees to the Board of Directors and shall not commit the District to any policy, act or expenditure. Each standing committee shall consider District related issues assigned to it by the Board of Directors.

(a) Each standing committee shall meet monthly as determined by the Committee Chairperson. There are no quorum requirements for standing committee meetings. All recommendations to the Board of Directors shall be supported by a minimum of two voting members.

(b) Subject to the availability of public membership, standing committees shall be comprised of five public voting members and one public alternate, none of whom shall be Directors; and one Director appointed by the President as the non-voting Chairperson and one person appointed by the President as the Vice Chairperson. In the absence of both Chairperson and Vice Chairperson the President may assign a Board Member to temporarily act as the Committee Chairperson in order that the Committee may meet as established by the previously adopted schedule.

Depending on the number of applications, the Board retains the discretion to alter Standing Committee membership on a case-by-case basis.

(c) The General Manager shall be an ex-officio member of all standing committees. The Committee Chairperson and Committee Vice Chairperson are non-voting members appointed for the sole purpose of conducting the meeting, enabling conversation, facilitating discussions, and forwarding recommendations to the Board.

(d) Voting committee members shall hold office for two years, serving without compensation. Two committee member vacancies shall occur in the odd numbered years and three committee member vacancies shall occur in the even numbered years. The alternate shall hold office for a one year term. The District Board of Directors reserves the ability to extend the dates in this paragraph up to 31 days.

(e) On or before January 31<sup>st</sup> or as otherwise established by the Board of Directors of each year, members of the public who reside within the boundaries of the District are invited to apply for specific committee assignments by completing an application. Members of the public who reside within the boundaries of County Service Area No. 9, Zone I are eligible to apply to the Emergency Services Advisory Committee (ESAC) only.

The General Manager shall prepare an appointments list of all standing committees. This list shall be known as the local appointment list and will be provided to the Board of Directors at the first meeting in February or other date established by the Board of Directors.

(f) The local appointment list shall be made available to the members of the public and shall be posted at the District office and the District's web site.

(g) Whenever an unscheduled vacancy occurs on a standing committee, the alternate shall complete the term of the departing member. A special vacancy notice shall be posted at the District office, the public library, the District's web site, and other places as directed by the Board of

Directors, not earlier than twenty days before, or not later than twenty days after the vacancy occurs inviting the public to apply for the alternate position, and if no alternate position is available to fill the vacancy(s).

Final appointment of committee members shall not be made by the Board of Directors for at least ten working days after the posting of the Notice at the District's office.

(h) Notwithstanding Section 11.1(f), above, the Board of Directors may, if it finds an emergency exists, fill the unscheduled vacancy immediately. The person appointed to fill the vacancy shall serve only on an acting basis until final appointment is made pursuant to Section 11.1(f), above.

(i) A committee member will automatically be removed if he/she has three unexcused absences or misses four meetings in one calendar year.

(j) All standing committee members will receive Brown Act training and all meetings shall be conducted as public meetings in accordance with the Brown Act. Summary notes for each meeting of each committee shall be forwarded to the LOCSD Board of Directors as a public record.

(k) At the request of the Chairman, the Board President may appoint persons to a subcommittee to assist a standing committee in making recommendations to the Board of Directors. The duties of the subcommittee shall be outlined at the time of appointment and the subcommittee shall be considered dissolved when its final report has been made to the standing committee.

11.2 Ad Hoc Committees. The Board President shall appoint such ad hoc committees comprised of two or less Directors as may be deemed necessary or advisable by himself/herself and/or the Board. The duties of the ad hoc committees shall be outlined at the time of appointment, and the committee shall be considered dissolved when its final report has been made. Ad hoc committees shall timely provide the District General Manager with their recommendations and/or reports.

# Understanding the Ralph M. Brown Act

## Disclaimer

The following information is designed to be a general guide to the Brown Act and should NOT be considered legal advice. For questions about specific situations concerning the Brown Act please consult an attorney.

## Open and Public



Ralph M. Brown 1959

Photo courtesy The Modesto Bee

"The people, in delegating authority, do not give their public servants the right to decide what is good for the people to know and what is not good for them to know." California Government Code §54950

## Meetings

**Brown Act Definition:** A meeting is a gathering of a majority of members to hear or discuss any item of district business or potential business. A meeting under the brown act does not have to include action. It can simply be the exchange of information.

There are three types of meetings:

- Regular - regularly scheduled board meetings. The LOCSD must formally set the time and place for their regular meetings in their bylaws, by resolution or some similar formal rule.

- Special – meetings called by the agreement of a majority of the board to discuss a specific issue (ex. Project planning)

- Emergency – meetings held, as allowed in Section 54956.5 of the Act, to deal with emergency situations

## Collective Briefings

- Collective briefings are **not** permitted. Any briefings involving the majority of the directors must be open to the public and satisfy the notice and agenda requirements specified in the Act.

- A unilateral written communication to a legislative body such as an informational or advisory memorandum does not violate the brown act. The memo may, however, be public record.

## More About Meetings

- The Board CAN NOT meet to discuss LOCSD business outside of a meeting that the public has received proper notice about. An agenda must be posted. Generally, LOCSD directors can not meet for coffee or lunch to discuss business outside of a meeting.

- Example: In 1968 the Sacramento Newspaper Guild sued the Sacramento County Board of Supervisors because they held a lunch gathering that included five county supervisors, the county counsel, a variety of county officers, and representatives of a union to discuss a strike that was underway against the county. The court ruled that this gathering constituted a meeting and the supervisors were in violation of the act.

- If you type "Brown Act violations" into an internet search engine you will get many examples of Brown Act violations or potential violations.

- There are a few exceptions.

## Meeting Exceptions

- Conferences – It is okay to attend a conference together provided you do not discuss LOCSD business. It is permissible to talk about LOCSD business if it is part of the conference program and the conference is open to the public.

## More Exceptions

- Community Meetings – It is okay to attend community meetings together. For example, if there is a meeting to discuss building a new school in your district it is okay if all LOCSD board members attend.
- Other Legislative Bodies – For example a meeting of the County Board of Supervisors.
- Social or Ceremonial Events – There is nothing in the Act to prohibit directors from attending purely social or ceremonial gathering. For example, funerals, weddings, etc.

The Bottom Line: With all of these exceptions, the Board must avoid talking about LOCSD business while they are at the event. The only time directors can discuss LOCSD business outside a meeting is if the business is part of the other organizations agenda and the agenda has been properly posted. For example, if the Board of Supervisors requested that the LOCSD attend their meeting to discuss LOCSD business and the BOS had properly posted notice of the meeting.

## Special Meetings

Conditions for a Special Meeting:

- Written notice must be delivered to each member of the legislative body and to each local newspaper of general circulation, and radio or television station which has requested such notice in writing. (§54956)
- The written notice must be delivered and posted at least 24 hours prior to the special meeting in a site freely accessible to the public. The notice must include the time and place of the meeting, and a brief description of all business to be transacted or discussed. (§54956)
- The LOCSD cannot consider business that is not mentioned in the notice.
- Notice is required even if no action is taken at the meeting.
- As with regular meetings, every special meeting must allow for a public comment period (§54954.3(b))

## Emergency Meetings



- Extremely rare
- Only call an emergency meeting if there is, in fact, an emergency
- An emergency is defined as:
  - a crippling activity, work stoppage or other activity which severely impairs public health, safety or both. (§54956.5(a)(1))
- **Example:** a levee that was part of an LOCSD revegetation project is failing as a result of the project.
- Generally emergency meetings can not include closed sessions (§54956.5)
  - **Exception:** If the LOCSD is meeting with law enforcement officials and at least 2/3rds of the Board determines that it is necessary.
- Anyone who has requested notice of meetings must be called one hour before the meeting.
- In the event the phones are not working the notice requirement is waived.

## Emergency Meetings (continued)

After an emergency meeting the minutes, a list of people who received notice, roll call votes, and any actions taken must be posted in a freely accessible public location for at least 10 days. (§54956.5(e).)

- In the case of a dire emergency, the LOCSD would only need to provide notice at or near the time that notice is provided to the members of the body. (§ 54956.5(b).)
- Definition: A dire emergency is a crippling disaster, mass destruction, terrorist act, or threatened terrorist activity that poses peril so immediate and significant that requiring a legislative body to provide one-hour notice before holding an emergency meeting may endanger the public health, safety, or both, as determined by a majority of the members of the legislative body. (§ 54956.5(a)(2).)
- It is extremely unlikely this would ever apply to an LOCSD

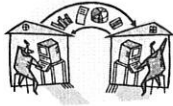
## Committees

The Brown Act also applies to meetings of all:

- Standing Committees – a committee that has continuing jurisdiction over a particular topic §54952(b) For example: budgets, personnel, etc.
- Advisory Committees that include a majority of the Board and are not Standing Committees
- Advisory Committees that are standing committees (regardless of the number of directors)

Exception: The Brown Act does not apply to a subcommittee that is made up of less than a majority of directors, is an advisory committee AND is not a standing committee

## Serial Meetings



- Serial meetings are not allowed
- Serial meetings occur when a majority of the directors have communicated about an issue and have developed a collective concurrence.

A collective concurrence is developed when:

- Directors have either directly or indirectly heard each others opinion on a topic enough to collectively develop or begin to develop an agreement on an issue.

## Types of Serial Meetings

A daisy chain meeting:

- Example: When director Bob calls director Bill to talk about a project then Bill calls director John to talk about it and finally John calls director Fred. A majority of the directors have talked about the topic and a collective concurrence has been established.

Hub and spoke meeting:

- Example: For instance, if employee Terri calls director John and discusses an LOCSD issue to get his opinion with him then she calls director Robert then calls director Bill and then calls director Tim telling each what the other has said, a majority of the LOCSD has indirectly discussed the topic without public notice and is therefore in violation of the Brown Act.

## E-mail

§5492.2(b): Except as authorized pursuant to §54953, any use of direct communication, personal intermediaries, or technological devices that is employed by a majority of the members of the legislative body to develop a collective concurrence as to action to be taken on an item by the members of the legislative body is prohibited

*The Attorney General has issued an opinion stating that this section of the act applies to email.*

## The Attorney General's Opinion Regarding E-mail

In 2001 the CA Attorney General issued an opinion regarding the use of email. (Opinion #00-906, 2001)

The opinion concluded: A majority of the board members of a local public agency may not e-mail each other to develop a collective concurrence as to action to be taken by the board without violating the Ralph M. Brown Act.

Even if the emails are made public they would still be a violation of the Act because the board would be depriving the public of the deliberative process.

The opinion also states, "The term 'deliberation' has been broadly construed to connote 'not only collective discussion, but the collective acquisition and exchange of facts preliminary to the ultimate decision.' [Citation.]" (*Rowen v. Santa Clara Unified School Dist.*, (1981) 121 Cal.App.3d 231, 234; see *Roberts v. City of Palmdale*, supra, 5 Cal.4th at p. 376.)

You can find the opinion at: <http://ag.ca.gov/opinions/published/00-906.pdf>

## Meeting Agendas

All meetings of the Board of Directors and Standing Advisory Committees must have a properly prepared and posted agenda



## Meeting Agendas

Requirements:

- Posting requirements** – Agendas must be posted *at least 72 hours* before the regular meeting in a location freely accessible to the members of the public.
- Content requirements** – The agenda should contain a brief general description of each item of business to be transacted or discussed at the meeting, including items to be discussed in closed session.
- Agendas must have enough information to enable members of the general public to determine the general nature of subject matter of each agenda item to be discussed.

The 1994 revision specified that the brief description generally need not exceed 20 words.

\*The Board can not discuss or take action on any item that is not on the agenda. However, there can be responses to questions from the public or other limited routine comments. There are three action exceptions.

## The Three Action Exceptions

- The three action exceptions are discussed in section 54954.2(b) of the Brown Act.
- They are:
  - Emergency situations
  - A need for immediate action
  - Items posted on a previous agenda

## Action Exceptions: Emergency Situations

- Action can be taken on an item that is not on the agenda if there is an emergency situation
- An Emergency situation exists if the legislative body determines a work stoppage, crippling disaster, or other activity severely impairs public health, safety or both.
- This exception would generally only apply to LOCSD in very rare occasions.

## Action Exceptions: Need For Immediate Action

- Action can be taken on an item that is not on the agenda if the board determines by a 2/3rds vote that there is a need for immediate action that can't reasonably wait until the next meeting. (§54954.2(b)(2))

Requirements to use this exception:

- The issue must have come to the attention of the board after the agenda had been posted.
- The board must openly discuss the issue during the meeting.

Example - The day before the LOCSD board meeting a director finds a grant opportunity that is the perfect match for a long planned LOCSD project. The grant proposal is due two days after the regular meeting. The director is willing to put in the extra effort to complete the proposal, however, he needs the approval of the board. In this case the director could bring the proposal up at the meeting for the directors to vote on whether or not to pursue this opportunity. The vote would not be a violation of the Brown Act.

## Action Exceptions: The Third Action Exception

- The item appeared on a previous agenda and was continued from a meeting held not more than five days earlier.
- Example: LOCSD can not come to a resolution on a topic at their regularly scheduled board meeting. So, they agree to continue the discussion on the topic at their already planned budget meeting the next day.

## Closed Sessions



Without specific authority in the Brown Act for a closed session, all District business must be discussed in public

## Closed Session Requirements

- The Attorney General has stated, "If a specific statutory exception authorizing a closed session cannot be found, the matter must be conducted in public regardless of its sensitivity." (§ 54962 [of CA government code]; *Rowen v. Santa Clara Unified School District* (1981) 121 Cal.App.3d 231, 234; 68 Ops.Cal.Atty.Gen. 34, 41-42 (1985).)
- Items to be discussed in closed sessions must be on the agenda and must be orally announced before going into closed session. The agenda must include the reason for the closed and a brief description. It is a good idea to cite the section of the Brown Act that allows for the closed session. Section 54954.5 of the Act provides a model format for closed session agendas.
- Meetings are either open or closed. The LOCSD can't invite only certain members of the public and exclude others. Closed sessions should include only LOCSD directors plus any additional support staff required, legal counsel, a supervisor involved in a disciplinary matter, consultants, a labor negotiator etc.

### More Closed Session Requirements

Decisions reached in closed sessions must be discussed in public immediately after the closed session.

Public comment on closed session business

- In their guide to the Brown Act the attorney general's office has stated, "it would be prudent for legislative bodies to afford the public an opportunity to comment on closed-session items prior to the body's adjournment into closed session." (CA Attorney General's Office, pg. 19)

### Closed Sessions are allowed for: Personnel Matters (§54957)

Including:

- Employee appointment or employment
- Evaluation of employee performance
- Employee discipline or dismissal
- Complaints against employees

### Closed Sessions are allowed for: Pending Litigation §54956.9

Including:

- Existing Litigation
- Threatened or Anticipated Litigation
- Potential Litigation

Note: The Attorney General has stated that the RCD's lawyer must be present during the closed session.  
(71 Ops.Cal.Atty.Gen. 96, 104-105 (1988).)

### Closed Sessions are allowed for: Real Estate Negotiations (§54956.8)



➤ If you are meeting with your negotiator to discuss the purchase, sale, exchange or lease of real property.

➤ Before going into closed session the LOCSD must name its negotiator (it can be someone from the District), describe the property, and name the parties the district is negotiating with.

### Closed Sessions are allowed for: Labor Negotiations (§54957.6)

➤ Closed sessions are permitted for some aspects of labor negotiations.



### Closed Session Minute Book (§54957.2 (a))

- The LOCSD may designate a clerk to take notes and enter them into a minute book during closed sessions.
- The minute book is not public record and must be kept confidential.
- The book is exempt from public disclosure under the CA Public Records Act in Chapter 3.5 starting with §6250 of Division 7 of Title 1.



## Adjournments and Continuances

- §54955 of the Act allows local agencies to adjourn any regular, adjourned regular, special or adjourned special meeting to a time and place specified in the order of adjournment.



## More on Adjournments and Continuances

- If less than a quorum is present, the directors who are present can adjourn the meeting.
- If no directors are present, the clerk or secretary of the legislative body may declare the meeting adjourned to a stated time and place. The clerk or secretary must create a written notice.
- The Act gives very specific instructions on posting notice of the adjournment. §54955 states, "A copy of the order or notice of adjournment shall be conspicuously posted on or near the door of the place where the regular, adjourned regular, special or adjourned special meeting was held within 24 hours after the time of the adjournment".

## Location of Meetings

With a few exceptions, meetings must be held within district boundaries (§54954(b)).

Tropical locations are most likely not allowed for district meetings

A meeting may not be held in any facility that prohibits the admittance of any person on the basis of race, religious creed, color, national origin, ancestry, or sex; which is inaccessible to disabled persons; or where members of the public may not attend without making a payment or purchase.



## The Location Exceptions

Meetings can be held outside District boundaries for the following reasons:

- To comply with state or federal law or attend a judicial or administrative proceeding to which the agency is a party. §54954(b)(1)
- To inspect real property that can not be easily brought within the district boundaries. The meeting discussion is limited to the property the district is inspecting. §54954(b)(2)
- To participate as a body in a multi-agency meeting held in another jurisdiction also participating in the meeting. However, the meeting must take place within the boundaries of one of the agencies involved in the meeting. §54954(b)(3)
- If the district does not have a facility within their boundaries, they can meet in the closest facility or at the principal office of the district if the office is located outside the district boundaries. §54954(b)(4)

## Location Exceptions (continued)

- To meet with elected or appointed federal or state officials when a local meeting would be impractical. However, discussion must be limited to a legislative or regulatory issue affecting the district that the federal or state officials have jurisdiction over. §54954(b)(5)
- To meet at or nearby a facility owned by the district that is outside district boundaries, if the topic of the meeting is limited to items related directly to that facility. §54954(b)(6)
- To visit the office of the district's legal counsel for a closed session on pending litigation when doing so would reduce legal fees or costs. §54954(b)(7)
- Finally, if there is an emergency that makes the regular meeting location unsafe, the meetings can be held at a location designated by the president or his/her designee in a notice to the local media that have requested notice, by the fastest method of communication available at the time. §54954(e)

## Teleconferences



- 54953(b)(1) permits the use of teleconferencing.
- Requirements for teleconferences include:
  - Teleconferences must comply with the rest of the Act
  - All votes taken during a teleconference must be taken by roll call.
  - Agendas must be posted at all teleconference locations.
  - Each teleconference location must be identified in the agenda.
  - Each teleconference location must be accessible to the public.
  - At least a quorum of the board must participate from locations within the district boundaries.
  - The agenda must provide for public comment at each teleconference location.

## Disruptive Attendees



The District MUST allow for negative public comment however, §54957.9 does address willful interruptions of meetings.

The Act states that the members of the legislative body conducting the meeting may clear the room and continue the meeting. However, all press and other members of the public who were not part of the interruption must be allowed to stay.

## Special Situations

The Brown Act also applies to a nonprofit corporation that both (i) includes a board member or councilmember appointed by the agency to serve on the corporation's board, and (ii) receives funds from the district or city.

**ITEM 3**

**APPROVE FAC MINUTES OF  
DECEMBER 7, 2015**

**Los Osos Community Services District**  
**DRAFT Minutes of the Finance Advisory Committee Special Meeting**  
**December 7, 2015 at 5:30 p.m. at the District Office**

AGENDA ITEM	DISCUSSION	FOLLOW-UP
<p><b>1. Call to Order, Flag Salute and Roll Call</b></p>	<p>Chairperson Storm called the meeting to order at 5:34 p.m. and led the flag salute and a moment of silence.</p> <p><u>Roll Call:</u>            Craig Baltimore, Committee Member – Absent            Jeff Edwards, Committee Member – Present            Lisa Gonzalez, Committee Member – Present            Gene Heyer, Committee Member – Present            Gary Orback, Committee Member - Present            Jon-Erik Storm, Chairperson – Present            Michael Wright, Vice Chairperson – Absent</p> <p><u>Staff:</u>            Mike Doyel, District Accountant            Margaret Falkner, Utility Compliance Technician III</p>	
<p><b>2. Prioritize Items for Discussion in Calendar Year 2016</b></p>	<p>Chairperson Storm asked for discussion for the Calendar Year 2016 from the committee members.</p> <p>Committee Member Edwards began the discussion by stating that he had heard that General Manager Kivley had been placed on paid administrative leave and was not in support of this decision.</p> <p>Committee Member Gonzalez asked Member Edwards to please be civil.</p> <p>At 5:40 pm, District Accountant Doyel, left the meeting.</p>	
<p><b>3. Discussion and Recommendations Regarding Fiscal Year 2015/2016 Revised Budget</b></p>	<p>Chairperson Storm took comments from committee members on the item after noting that District Accountant Doyel was not available to answer questions.</p> <p>Committee Member Edwards commented on low revenues and the need to address the expenses. He commented on line items including Payroll, Lawyer Fees, and the Water Yard Remodel that are high.</p> <p>Committee Member Gonzalez stated this entity doesn't have enough money to survive. She asked why Bayridge and Vista de Oro are paying back over the course of years and if that included interest.</p> <p>Committee Member Orback thinks dissolution of the District is the answer.</p> <p>Committee Member Heyer stated that the District has big problems and that the committee needs to work together and be civil.</p> <p>Public Comment: Al Barrow, Richard Margetson and Julie Tacker spoke.</p> <p>Chairperson Storm stated we need to move forward with more information.</p>	

AGENDA ITEM	DISCUSSION	FOLLOW-UP
<b>4. Closing Comments by FAC Committee Members</b>	<p>Committee Member Edwards commented on the need to look at expenditures line by line, cut unnecessary spending, and get back to essential services.</p> <p>Committee Member Gonzalez opposed the reserve funds being used to cover shortfalls as they are for emergencies. She said cutting staff raises the question as to whose fund was going to be bored and asked if the union would be willing to make changes.</p> <p>Committee Member Heyer stated that the District is <u>not</u> overstaffed and commented on the need to work together.</p>	
<b>5. Adjournment</b>	The meeting ended at 6:25 pm.	

## **ITEM 4**

# **REVIEW OF BOARD ITEM REGARDING WARRANT REGISTER FOR FEBRUARY 2016**



February 26, 2016

**TO:** LOCSD Board of Directors  
**FROM:** Ann Kudart, Administrative/Accounting Assistant III  
**SUBJECT:** **Agenda Item 11C – 3/3/2016 Board Meeting**  
Receive Warrant Register for February 2016

**President**  
Marshall E. Ochylski

**Vice President**  
Jon-Erik G. Storm

**Directors**  
Charles L. Cesena  
Louis G. Tornatzky  
R. Michael Wright

**Interim General Manager**  
Peter J. Kampa

**District Accountant**  
Michael L. Doyel

**Acting Fire Chief**  
Steve Reeder

**Battalion Chief**  
Tom McEwen

**DESCRIPTION**

The attached Warrant Registers, one by check number and the other by vendor, are for warrants issued from this account for February 2016.

**SUMMARY 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 move that the Board receive and file the Warrants for this report.***

Attachments

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

**Offices:**  
2122 9<sup>th</sup> Street, Suite 102  
Los Osos, CA 93402

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

[www.losososcsd.org](http://www.losososcsd.org)

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Check/Voucher Register - Warrant Register by Check Number  
From 2/1/2016 Through 2/29/2016

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description
100000014701173	2/2/2016	CA PUBLIC EMPL RET SYSTEM	2,145.00	02/02/16 Unfunded Accrued Liability ER
25574	2/10/2016	ADVANTAGE TECH SERVICES, INC.	8,055.00	01/31/16 PreBid/Construction Mgmt (16th St Tank Repairs)
25575	2/10/2016	AFLAC	282.28	01/01-31/16 Acct#HJ582 EE Elected Insurance
25576	2/10/2016	ADMINISTRATIVE FIRE SERVICES SECTION	50.00	01/01/16-12/31/16 Annual Membership 2016
25577	2/10/2016	AT&T	18.08	12/17/15-01/16/16 8055282274491 Telemetry Line
	2/10/2016	AT&T	18.08	12/17/15-01/16/16 8055282415490 Telemetry Line
	2/10/2016	AT&T	18.08	12/17/15-01/16/16 8055283267488 Telemetry Line
	2/10/2016	AT&T	36.48	12/17/15-01/16/16 8055285492363 Telemetry Lines
	2/10/2016	AT&T	18.63	12/17/15-01/16/16 8055287329774 Telemetry Line
	2/10/2016	AT&T	381.01	12/17/15-01/16/16 8055289370540 Telephone Lines
	2/10/2016	AT&T	18.63	12/17/15-01/16/16 8055349459391 Telemetry Line
	2/10/2016	AT&T	18.08	12/17/15-01/16/16 8055349623489 Telemetry Line
	2/10/2016	AT&T	185.94	12/17/16-01/16/16 8055284452274 FAX & Telephone Lines
	2/10/2016	AT&T	18.08	12/17/415-01/16/16 8055282493492
	2/10/2016	AT&T	70.05	12/20/15-01/19/15 2388410199516 Telephone Service
	2/10/2016	AT&T	201.50	12/20/15-01/19/16 2343718859714 Telephone Service
25578	2/10/2016	MINER'S ACE HARDWARE	69.92	01/01-31/16 Acct#121480 Supplies/Misc Hardware/Maint
25579	2/10/2016	OFFICE DEPOT INC	379.17	12/01-31/15 ID#298545 Office Supplies
25580	2/10/2016	PG&E	6,893.19	12/18/15-01/19/16 Acct#7954162233-2 Electric Service
25581	2/10/2016	SHIPSEY & SEITZ INC	17,623.84	01/01-31/16 Acct#268M Legal Services
25582	2/10/2016	LOS OSOS CHEVRON	597.30	01/01-31/16 Gas & Diesel - Fleet Vehicles
25583	2/10/2016	ADMINISTRATIVE FIRE SERVICES SECTION	300.00	01/26/16 AFSS 2016 Educational/Training Forum
25584	2/10/2016	AGP VIDEO, INC	1,025.00	01/01-31/16 Ch20 Ops & Mgt/Video Production BOD Mtg/Stream
25585	2/10/2016	ALLIED ADMIN - DELTA DENTAL	866.71	03/01-31/16 ID#07917-7535 Dental Plan
25586	2/10/2016	AT&T	108.67	01/22/16-02/21/16 Acct#134994840 Internet/Telephone Service
25587	2/10/2016	BRENNTAG PACIFIC INC.	692.40	01/29/16 Acct#122727 Sodium Hypochlorite (340 gals)
25588	2/10/2016	CHARTER COMMUNICATIONS	95.00	02/01-29/16 Acct#8245101120119395 Internet Service
25589	2/10/2016	CRYSTAL SPRINGS WATER	32.70	01/01-31/16 Acct#057427 Water Delivery
25590	2/10/2016	GLOBAL SOFTWARE INC.	226.00	04/01/16-03/31/17 HRMS/Abra Software Alerts
25591	2/10/2016	TREVOR HAMBLIN	138.00	01/27/16 Reimbursement (Paramedic Accreditation-Hamblin)
25592	2/10/2016	McAFEE, INC.	50.00	02/01-29/16 Cust#2123318 MFE SaaS Email Protection
25593	2/10/2016	MINER'S ACE HARDWARE	378.11	01/01-31/16 Cust#143640 Supplies/Maint/Equip/Tools/Parts
25594	2/10/2016	MISSION COUNTRY DISPOSAL	103.00	02/01-29/16 Acct#41305101854 Trash Service
25595	2/10/2016	MOSS, LEVY & HARTZHEIM LLP	3,000.00	01/31/16 #LOSOSOSCSO Audit Services
25596	2/10/2016	OFFICE DEPOT INC	397.03	01/01-31/16 Acct#28702448 Office Supplies
25597	2/10/2016	POSTMASTER	0.00	03/01/16-02/28/17 Annual Rental Fee (#6064)

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Check/Voucher Register - Warrant Register by Check Number  
From 2/1/2016 Through 2/29/2016

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description
25598	2/10/2016	SELECT BUSINESS SYSTEMS	108.89	01/31/16 Cust#400356 Copier Contract/Overages
25599	2/10/2016	SLO COUNTY EMPLOYEES ASSOC	126.21	01/18/16-01/31/16 SLOCEA Dues
25600	2/10/2016	COUNTY OF SAN LUIS OBISPO - EH	500.60	11/01/15-12/31/15 Cross Connection Control Services
25601	2/10/2016	SPEED'S OIL TOOL SERVICE, INC	360.00	01/21/16 Brine Disposal Trucking Service - SB Well
25602	2/10/2016	SOUTH SAN LUIS OBISPO COUNTY SANITATION DISTRICT	500.00	01/01/16 Annual Permit Fee - Brine Delivery
25603	2/10/2016	STEAMATIC	0.00	02/01-29/16 Website Hosting Service & Fee
25604	2/10/2016	DIGITAL DEPLOYMENT, INC	200.00	02/01-29/16 Website Hosting Service & Fee
25607	2/25/2016	AT&T	317.02	12/17/15-01/16/16 8055281329259 Telephone Service
25608	2/25/2016	BARNETT COX & ASSOCIATES	80.92	01/31/16 Fee - Online Advertising
	2/25/2016	BARNETT COX & ASSOCIATES	81.00	01/31/16 Professional Services/Account Management
25609	2/25/2016	PARKER BURT	43.00	02/16/16 Reimbursement (RFF Training Fees-Burt)
25610	2/25/2016	CENTRAL BANK OF JEFFERSON CITY	300.00	02/19/16 Reimbursement (erroneous bill pay payment)
25611	2/25/2016	CHARTER COMMUNICATIONS	176.81	01/28/16-02/27/16 Internet Service
25612	2/25/2016	DENVER CHAVEZ	43.00	02/17/16 Reimbursement (RFF Training Fees-Chavez)
25613	2/25/2016	GEORGE CONTENTO	2,000.00	03/01-31/16 Office Rent
25614	2/25/2016	DIAMONDBACK FIRE AND RESCUE, INC.	730.00	01/21/16 AMKUS System Service/Maintenance
25615	2/25/2016	ERNEST PACKAGING SOLUTIONS	618.75	01/20/16 Cust#CAL059 Cleaning Supplies
25616	2/25/2016	ENVIRONMENTAL SYSTEMS RESEARCH INSTITUTE, INC.	1,037.50	05/01/16 ArcGIS Maintenance Contract
25617	2/25/2016	FARM SUPPLY CO	122.03	02/09/16 Cust#26174 Grounds/Maintenance (2.5gal weedkiller)
	2/25/2016	FARM SUPPLY CO	244.06	02/12/16 Cust#26174 Grounds/Maintenance (5gal weedkiller)
	2/25/2016	FARM SUPPLY CO	(244.06)	02/19/16 Cust#26174 Credit Return (5gal weedkiller)
25618	2/25/2016	GE CAPITAL	93.53	03/03/16-04/02/16 ID#90136374384 Copier Lease/Service Contra
25619	2/25/2016	ITRON, INC.	732.80	03/01/16-05/31/16 #SC00001696 Qtrly HW/SW Maint - Handhelds
25620	2/25/2016	KAMPA COMMUNITY SOLUTIONS, LLC	3,986.30	02/15-29/16 GM Services
25621	2/25/2016	KITZMAN WATER, INC.	79.50	01/01-31/16 Acct#72975 Softwater Service
25622	2/25/2016	DE LANGE LANDEN FINANCIAL SERVICES	375.18	02/01-29/16 Acct#630919 Sharp Copier Lease
25623	2/25/2016	LIFE ASSIST INC	1,408.77	02/06/16 Cust#93402CDF Paramedic Supplies
25624	2/25/2016	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	549.67	03/01-31/16 Acct#LOSOSOS-BL-283600 Insurance Benefits
25625	2/25/2016	ETHEL LITWILER	69.86	02/12/16 Reimbursement (Final Bill Overpayment)
25626	2/25/2016	MAIN MINI STORAGE	240.00	03/01-31/16 Rent-Storage Unit

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Check/Voucher Register - Warrant Register by Check Number  
From 2/1/2016 Through 2/29/2016

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description
25627	2/25/2016	MISSION COUNTRY DISPOSAL	89.46	02/01-29/16 Acct#41305101023 Trash Service
25628	2/25/2016	MISSION LINEN SUPPLY	18.19	01/07/16 Janitorial Supplies - towel rolls/rags
	2/25/2016	MISSION LINEN SUPPLY	19.62	01/21/16 Janitorial Supplies - towel roll/rags
25629	2/25/2016	NATIONAL METER & AUTOMATION, INC.	5,771.97	02/08/16 Cust#2738 LF25 Meters w/ERT (24)
25630	2/25/2016	POSTMASTER	86.00	03/01/16-02/28/17 Annual Rental Fee (#6064)
25631	2/25/2016	RANGE MASTER	21.59	01/21/16 Acct#SOBAYFIRE Uniform (Belt-Edsall)
	2/25/2016	RANGE MASTER	295.18	01/22/16 Acct#SOBAYFIRE Uniform (Shirt/Pant - Jenkins)
	2/25/2016	RANGE MASTER	21.59	01/25/16 Acct#SOBAYFIRE Uniform (Belt-Burt)
	2/25/2016	RANGE MASTER	33.59	01/25/16 Acct#SOBAYFIRE Uniform (Belt/Tailoring-Meert)
	2/25/2016	RANGE MASTER	262.41	01/25/16 Acct#SOBAYFIRE Uniform (Shirt/Pant/Belt-Chavez)
	2/25/2016	RANGE MASTER	120.24	02/01/16 Acct#SOBAYFIRE Uniform (Pants/Tailoring-Edsall)
25632	2/25/2016	SLO COUNTY EMPLOYEES ASSOC	126.21	02/01/16-02/14/16 SLOCEA Dues
25633	2/25/2016	SLO COUNTY FIRE DEPT/CDF	750.00	02/13/16 FF Academy-Station 15 RFF (Burt/Chevez/Edsall)
25634	2/25/2016	SLO COUNTY DEPARTMENT OF PUBLIC WORKS	1,808.82	01/31/16 405R979032 Water Quality Tests
25635	2/25/2016	SOUTH SAN LUIS OBISPO COUNTY SANITATION DISTRICT	1,023.00	01/31/16 Brine Disposal Services - SB Well
25636	2/25/2016	STANLEY CONVERGENT SECURITY SOLUTIONS	5,801.28	03/01/16-02/28/17 Acct#1371001227 Monitoring/Maint Services
25637	2/25/2016	TECHXPRESS INC	1,291.25	03/01-31/16 It Support/Cloud BURD Service Plan
25638	2/25/2016	THE GAS COMPANY	200.53	12/22/15-01/26/16 Acct#14941522279 Gas Service
25639	2/25/2016	VERIZON WIRELESS	460.24	01/08/16-02/17/16 Acct#472454582-00001 Cellular Service
25640	2/25/2016	WALLACE GROUP	3,926.75	01/31/16 Professional Services (Engineering & ISJ)
25641	2/25/2016	ZOLL MEDICAL CORPORATION	519.93	02/11/16 Cust#145154 Paramedic Supplies (electrodes)
25642	2/25/2016	CHARTER COMMUNICATIONS	225.00	02/28/16-03/27/16 Acct#8245101120119577 Internet Service
25643	2/25/2016	BRIDGELINE DIGITAL, INC.	162.00	03/01-31/16 #012-LOS002-0001-00 Website Hosting/Service & Fe
25644	2/25/2016	EXECUTIVE JANITORIAL CORP	302.00	02/01-29/16 Janitorial Services
25645	2/25/2016	HUMANA INSURANCE COMPANY	189.00	03/01-31/16 ID#732930-001 Insurance - RFF
25646	2/25/2016	PASO ROBLES TANK, INC.	30,839.37	02/23/16 16th St Tank Maintenance Coating & Spot Repairs
25647	2/25/2016	VISION SERVICE PLAN	185.35	03/01-31/16 Acct#121302260001 Vision
CalPERSMed1942...	2/1/2016	CA PUBLIC EMPLOYEES' RETIREMENT SYSTEM	6,591.67	02/01-29/16 CalPERS Health
PD020516_457	2/5/2016	CALPERS 457	1,450.00	01/18/16-01/31/16 SIP457 Contributions
PD020516_IRS	2/5/2016	DEPARTMENT OF THE TREASURY	4,414.09	01/18/16-01/31/16 Federal Payroll Taxes
PD020516_PERSR...	2/5/2016	CA PUBLIC EMPL RET SYSTEM	4,487.79	01/18/16-01/31/16 Retirement Earned
PD02052016_EDD	2/5/2016	CA EMPLOYMENT DEVELOPMENT DEPT	2,557.56	01/18/16-01/31/16 State Payroll Taxes

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Check/Voucher Register - Warrant Register by Check Number  
From 2/1/2016 Through 2/29/2016

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description
PPECSD013116	2/5/2016		21,449.92	CSD - Abra Suite Payroll
PPECSD021416	2/19/2016		20,145.29	CSD - Abra Suite Payroll
PPESBF013116	2/5/2016		4,048.95	SBF - Abra Suite Payroll
PPESBF021416	2/19/2016		4,285.70	SBF - Abra Suite Payroll
Report Total			220,128.84	

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Check/Voucher Register - Warrant Register by Vendor Name  
1012 - General Checking Account  
From 2/1/2016 Through 2/29/2016

Check Number	Document Date	Vendor Name	Check Amount	Transaction Description
25576	2/10/2016	ADMINISTRATIVE FIRE SERVICES SECTION	50.00	01/01/16-12/31/16 Annual Membership 2016
25583	2/10/2016	ADMINISTRATIVE FIRE SERVICES SECTION	300.00	01/26/16 AFSS 2016 Educational/Training Forum
25574	2/10/2016	ADVANTAGE TECH SERVICES, INC.	8,055.00	01/31/16 PreBid/Construction Mgmt (16th St Tank Repairs)
25575	2/10/2016	AFLAC	282.28	01/01-31/16 Acct#HJ582 EE Elected Insurance
25584	2/10/2016	AGP VIDEO, INC	1,025.00	01/01-31/16 Ch20 Ops & Mgt/Video Production BOD Mtg/...
25585	2/10/2016	ALLIED ADMIN - DELTA DENTAL	866.71	03/01-31/16 ID#07917-7535 Dental Plan
25577	2/10/2016	AT&T	18.08	12/17/15-01/16/16 8055282274491 Telemetry Line
	2/10/2016	AT&T	18.08	12/17/15-01/16/16 8055282415490 Telemetry Line
	2/10/2016	AT&T	18.08	12/17/15-01/16/16 8055283267488 Telemetry Line
	2/10/2016	AT&T	36.48	12/17/15-01/16/16 8055285492363 Telemetry Lines
	2/10/2016	AT&T	18.63	12/17/15-01/16/16 8055287329774 Telemetry Line
	2/10/2016	AT&T	381.01	12/17/15-01/16/16 8055289370540 Telephone Lines
	2/10/2016	AT&T	18.63	12/17/15-01/16/16 8055349459391 Telemetry Line
	2/10/2016	AT&T	18.08	12/17/15-01/16/16 8055349623489 Telemetry Line
	2/10/2016	AT&T	185.94	12/17/16-01/16/16 8055284452274 FAX & Telephone Lines
	2/10/2016	AT&T	18.08	12/17/415-01/16/16 8055282493492
	2/10/2016	AT&T	70.05	12/20/15-01/19/15 2388410199516 Telephone Service
25586	2/10/2016	AT&T	201.50	12/20/15-01/19/16 2343718859714 Telephone Service
25607	2/25/2016	AT&T	108.67	01/22/16-02/21/16 Acct#134994840 Internet/Telephone ...
25608	2/25/2016	BARNETT COX & ASSOCIATES	317.02	12/17/15-01/16/16 8055281329259 Telephone Service
	2/25/2016	BARNETT COX & ASSOCIATES	80.92	01/31/16 Fee - Online Advertising
25587	2/10/2016	BRENNTAG PACIFIC INC.	81.00	01/31/16 Professional Services/Account Management
25643	2/25/2016	BRIDGELINE DIGITAL, INC.	692.40	01/29/16 Acct#122727 Sodium Hypochlorite (340 gals)
PD02052016_EDD	2/5/2016	CA EMPLOYMENT DEVELOPMENT DEPT	162.00	03/01-31/16 #012-LOS002-0001-00 Website Hosting/Serv...
25610	2/25/2016	CENTRAL BANK OF JEFFERSON CITY	2,557.56	01/18/16-01/31/16 State Payroll Taxes
25588	2/10/2016	CHARTER COMMUNICATIONS	300.00	02/19/16 Reimbursement (erroneous bill pay payment)
25611	2/25/2016	CHARTER COMMUNICATIONS	95.00	02/01-29/16 Acct#8245101120119395 Internet Service
25642	2/25/2016	CHARTER COMMUNICATIONS	176.81	01/28/16-02/27/16 Internet Service
25600	2/10/2016	COUNTY OF SAN LUIS OBISPO - EH	225.00	02/28/16-03/27/16 Acct#8245101120119577 Internet Ser...
25589	2/10/2016	CRYSTAL SPRINGS WATER	500.60	11/01/15-12/31/15 Cross Connection Control Services
25622	2/25/2016	DE LANGE LANDEN FINANCIAL SERVICES	32.70	01/01-31/16 Acct#057427 Water Delivery
25612	2/25/2016	DENVER CHAVEZ	375.18	02/01-29/16 Acct#630919 Sharp Copier Lease
PD020516_IRS	2/5/2016	DEPARTMENT OF THE TREASURY	43.00	02/17/16 Reimbursement (RFF Training Fees-Chavez)
25614	2/25/2016	DIAMONDBACK FIRE AND RESCUE, INC.	4,414.09	01/18/16-01/31/16 Federal Payroll Taxes
25604	2/10/2016	DIGITAL DEPLOYMENT, INC	730.00	01/21/16 AMKUS System Service/Maintenance
25616	2/25/2016	ENVIRONMENTAL SYSTEMS RESEARCH I...	200.00	02/01-29/16 Website Hosting Service & Fee
25615	2/25/2016	ERNEST PACKAGING SOLUTIONS	1,037.50	05/01/16 ArcGIS Maintenance Contract
			618.75	01/20/16 Cust#CAL059 Cleaning Supplies

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Check/Voucher Register - Warrant Register by Vendor Name  
1012 - General Checking Account  
From 2/1/2016 Through 2/29/2016

Check Number	Document Date	Vendor Name	Check Amount	Transaction Description
25625	2/25/2016	ETHEL LITWILER	69.86	02/12/16 Reimbursement (Final Bill Overpayment)
25644	2/25/2016	EXECUTIVE JANITORIAL CORP	302.00	02/01-29/16 Janitorial Services
25617	2/25/2016	FARM SUPPLY CO	122.03	02/09/16 Cust#26174 Grounds/Maintenance (2.5gal wee...
	2/25/2016	FARM SUPPLY CO	244.06	02/12/16 Cust#26174 Grounds/Maintenance (5gal weedk...
	2/25/2016	FARM SUPPLY CO	(244.06)	02/19/16 Cust#26174 Credit Return (5gal weedkiller)
25618	2/25/2016	GE CAPITAL	93.53	03/03/16-04/02/16 ID#90136374384 Copier Lease/Servic...
25613	2/25/2016	GEORGE CONTENTO	2,000.00	03/01-31/16 Office Rent
25590	2/10/2016	GLOBAL SOFTWARE INC.	226.00	04/01/16-03/31/17 HRMS/Abra Software Alerts
25645	2/25/2016	HUMANA INSURANCE COMPANY	189.00	03/01-31/16 ID#732930-001 Insurance - RFF
25619	2/25/2016	ITRON, INC.	732.80	03/01/16-05/31/16 #SC00001696 Qtrly HW/SW Maint - ...
25620	2/25/2016	KAMPA COMMUNITY SOLUTIONS, LLC	3,986.30	02/15-29/16 GM Services
25621	2/25/2016	KITZMAN WATER, INC.	79.50	01/01-31/16 Acct#72975 Softwater Service
25623	2/25/2016	LIFE ASSIST INC	1,408.77	02/06/16 Cust#93402CDF Paramedic Supplies
25582	2/10/2016	LOS OSOS CHEVRON	597.30	01/01-31/16 Gas & Diesel - Fleet Vehicles
25626	2/25/2016	MAIN MINI STORAGE	240.00	03/01-31/16 Rent-Storage Unit
25592	2/10/2016	McAFEE, INC.	50.00	02/01-29/16 Cust#2123318 MFE SaaS Email Protection
25578	2/10/2016	MINER'S ACE HARDWARE	69.92	01/01-31/16 Acct#121480 Supplies/Misc Hardware/Maint
25593	2/10/2016	MINER'S ACE HARDWARE	378.11	01/01-31/16 Cust#143640 Supplies/Maint/Equip/Tools/Parts
25594	2/10/2016	MISSION COUNTRY DISPOSAL	103.00	02/01-29/16 Acct#41305101854 Trash Service
25627	2/25/2016	MISSION COUNTRY DISPOSAL	89.46	02/01-29/16 Acct#41305101023 Trash Service
25628	2/25/2016	MISSION LINEN SUPPLY	18.19	01/07/16 Janitorial Supplies - towel rolls/rags
	2/25/2016	MISSION LINEN SUPPLY	19.62	01/21/16 Janitorial Supplies - towel roll/rags
25595	2/10/2016	MOSS, LEVY & HARTZHEIM LLP	3,000.00	01/31/16 #LOSOSOSCSD Audit Services
25629	2/25/2016	NATIONAL METER & AUTOMATION, INC.	5,771.97	02/08/16 Cust#2738 LF25 Meters w/ERT (24)
25579	2/10/2016	OFFICE DEPOT INC	379.17	12/01-31/15 ID#298545 Office Supplies
25596	2/10/2016	OFFICE DEPOT INC	397.03	01/01-31/16 Acct#28702448 Office Supplies
25609	2/25/2016	PARKER BURT	43.00	02/16/16 Reimbursement (RFF Training Fees-Burt)
25646	2/25/2016	PASO ROBLES TANK, INC.	30,839.37	02/23/16 16th St Tank Maintenance Coating & Spot Repairs
25580	2/10/2016	PG&E	6,893.19	12/18/15-01/19/16 Acct#7954162233-2 Electric Service
25597	2/10/2016	POSTMASTER	0.00	03/01/16-02/28/17 Annual Rental Fee (#6064)
25630	2/25/2016	POSTMASTER	86.00	03/01/16-02/28/17 Annual Rental Fee (#6064)
25631	2/25/2016	RANGE MASTER	21.59	01/21/16 Acct#SOBAYFIRE Uniform (Belt-Edsall)
	2/25/2016	RANGE MASTER	295.18	01/22/16 Acct#SOBAYFIRE Uniform (Shirt/Pant - Jenkins)
	2/25/2016	RANGE MASTER	21.59	01/25/16 Acct#SOBAYFIRE Uniform (Belt-Burt)
	2/25/2016	RANGE MASTER	33.59	01/25/16 Acct#SOBAYFIRE Uniform (Belt/Tailoring-Meert)
	2/25/2016	RANGE MASTER	262.41	01/25/16 Acct#SOBAYFIRE Uniform (Shirt/Pant/Belt-Chav...

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Check/Voucher Register - Warrant Register by Vendor Name  
1012 - General Checking Account  
From 2/1/2016 Through 2/29/2016

Check Number	Document Date	Vendor Name	Check Amount	Transaction Description
	2/25/2016	RANGE MASTER	120.24	02/01/16 Acct#SOBAYFIRE Uniform (Pants/Tailoring-Edsall)
25598	2/10/2016	SELECT BUSINESS SYSTEMS	108.89	01/31/16 Cust#400356 Copier Contract/Overages
25581	2/10/2016	SHIPSEY & SEITZ INC	17,623.84	01/01-31/16 Acct#268M Legal Services
25634	2/25/2016	SLO COUNTY DEPARTMENT OF PUBLIC W...	1,808.82	01/31/16 405R979032 Water Quality Tests
25599	2/10/2016	SLO COUNTY EMPLOYEES ASSOC	126.21	01/18/16-01/31/16 SLOCEA Dues
25632	2/25/2016	SLO COUNTY EMPLOYEES ASSOC	126.21	02/01/16-02/14/16 SLOCEA Dues
25633	2/25/2016	SLO COUNTY FIRE DEPT/CDF	750.00	02/13/16 FF Academy-Station 15 RFF (Burt/Chevez/Edsall)
25602	2/10/2016	SOUTH SAN LUIS OBISPO COUNTY SANIT...	500.00	01/01/16 Annual Permit Fee - Brine Delivery
25635	2/25/2016	SOUTH SAN LUIS OBISPO COUNTY SANIT...	1,023.00	01/31/16 Brine Disposal Services - SB Well
25601	2/10/2016	SPEED'S OIL TOOL SERVICE, INC	360.00	01/21/16 Brine Disposal Trucking Service - SB Well
25636	2/25/2016	STANLEY CONVERGENT SECURITY SOLUT...	5,801.28	03/01/16-02/28/17 Acct#1371001227 Monitoring/Maint S...
25603	2/10/2016	STEAMATIC	0.00	02/01-29/16 Website Hosting Service & Fee
25637	2/25/2016	TECHXPRESS INC	1,291.25	03/01-31/16 It Support/Cloud BURD Service Plan
25638	2/25/2016	THE GAS COMPANY	200.53	12/22/15-01/26/16 Acct#14941522279 Gas Service
25624	2/25/2016	THE LINCOLN NATIONAL LIFE INSURANC...	549.67	03/01-31/16 Acct#LOSOSOS-BL-283600 Insurance Benefits
25591	2/10/2016	TREVOR HAMBLIN	138.00	01/27/16 Reimbursement (Paramedic Accreditation-Hamb...
25639	2/25/2016	VERIZON WIRELESS	460.24	01/08/16-02/17/16 Acct#472454582-00001 Cellular Service
25647	2/25/2016	VISION SERVICE PLAN	185.35	03/01-31/16 Acct#121302260001 Vision
25640	2/25/2016	WALLACE GROUP	3,926.75	01/31/16 Professional Services (Engineering & ISJ)
25641	2/25/2016	ZOLL MEDICAL CORPORATION	519.93	02/11/16 Cust#145154 Paramedic Supplies (electrodes)

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Check/Voucher Register - Warrant Register by Vendor Name  
1013 - Payroll Account (contra to 2998)  
From 2/1/2016 Through 2/29/2016

Check Number	Document Date	Vendor Name	Check Amount	Transaction Description
PPECSD013116	2/5/2016		21,449.92	CSD - Abra Suite Payroll
PPECSD021416	2/19/2016		20,145.29	CSD - Abra Suite Payroll
PPESBF013116	2/5/2016		4,048.95	SBF - Abra Suite Payroll
PPESBF021416	2/19/2016		4,285.70	SBF - Abra Suite Payroll
100000014701173	2/2/2016	CA PUBLIC EMPL RET SYSTEM	2,145.00	02/02/16 Unfunded Accrued Liability ER
PD020516_PERSR...	2/5/2016	CA PUBLIC EMPL RET SYSTEM	4,487.79	01/18/16-01/31/16 Retirement Earned
CalPERSMed1942...	2/1/2016	CA PUBLIC EMPLOYEES' RETIREMENT SY...	6,591.67	02/01-29/16 CalPERS Health
PD020516_457	2/5/2016	CALPERS 457	1,450.00	01/18/16-01/31/16 SIP457 Contributions
Report Total			220,128.84	

## **ITEM 5**

# **REVIEW OF BOARD ITEM REGARDING STATEMENT OF REVENUE AND EXPENDITURE THROUGH JANUARY 2016**



February 25, 2016

**TO:** LOCSD Board of Directors

**FROM:** Michael Doyel, District Accountant *md*

**SUBJECT:** **Agenda Item 11D – 3/03/2016 Board Meeting**  
Statement of Revenues and Expenditures through  
January 2016

**President**  
Marshall E. Ochylski

**Vice President**  
Jon-Erik G. Storm

**Directors**  
Charles L. Cesena  
Louis G. Tornatzky  
R. Michael Wright

**Interim General Manager**  
Peter J. Kampa

**District Accountant**  
Michael L. Doyel

**Acting Fire Chief**  
Steve Reeder

**Battalion Chief**  
Tom McEwen

**DESCRIPTION**

This item requests the Board receive and file the Statement of Revenues and Expenditures for the period July 1, 2015 through January 31, 2016.

**SUMMARY OF STAFF RECOMMENDATION**

This item will be approved along with the Consent Calendar unless it is pulled by a Director for separate consideration. Staff recommends that the Board receive and file the report.

***Motion: I move that the Board receive and file the Statement of Revenues and Expenditures Reports for the period July 1, 2015 through January 31, 2016.***

**DISCUSSION**

Attached are the Statement of Revenues and Expenditures Reports as of January 31, 2016.

Attachments

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

**Offices:**  
2122 9<sup>th</sup> Street, Suite 102  
Los Osos, CA 93402

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[www.losososcscsd.org](http://www.losososcscsd.org)

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
100 - 100 - Administration  
From 7/1/2015 Through 1/31/2016  
(In Whole Numbers)

		Total Budget - FY 2015/2016	Y-T-D Actuals thru 1/31/2016	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
<b>Revenues</b>					
Service Charges & Fees					
4005	Copying Costs	0	39	(39)	0 %
	Total Service Charges & Fees	0	39	(39)	0 %
	Total Revenues	0	39	(39)	0 %
<b>Expenditures</b>					
Personnel					
Salaries/Wages					
7322	Director's Compensation	15,000	4,600	10,400	69 %
8018	Holiday Pay	0	8,529	(8,529)	0 %
8045	Overtime Pay	3,402	2,074	1,328	39 %
8051	Floating Holiday Pay	0	464	(464)	0 %
8054	Salaries & Wages - Regular	242,600	109,525	133,075	55 %
8056	Retroactive Pay	0	2,678	(2,678)	0 %
8060	Sick Leave Pay	0	3,933	(3,933)	0 %
8081	Vacation Pay	0	11,081	(11,081)	0 %
	Total Salaries/Wages	261,002	142,884	118,118	45 %
Payroll Taxes & Benefits					
5020	FICA - ER	930	285	645	69 %
5030	Life Insurance - ER	2,560	309	2,251	88 %
5031	Disability Insurance	0	142	(142)	0 %
5035	AD & D Insurance	0	104	(104)	0 %
5040	LTD Insurance	0	996	(996)	0 %
5050	Medicare - ER	4,150	2,223	1,927	46 %
5060	Cafeteria Plan - ER	22,500	14,563	7,938	35 %
5070	Retirement ER - Regular	12,456	6,364	6,092	49 %
5071	Retirement ER - Addl Pick-up	1,600	1,547	53	3 %
5075	Retirees Medical - ER	2,700	1,908	792	29 %
5120	Workers Comp Insurance - ER	3,800	3,734	66	2 %
5124	Retirement - ER - Tier 2	11,844	6,471	5,373	45 %
8511	Car Allowance	4,800	2,600	2,200	46 %
	Total Payroll Taxes & Benefits	67,340	41,246	26,094	39 %
Employment Services					
5100	Unemployment Insurance - ER	3,500	1,835	1,665	48 %
6200	Hiring, Advertising & Other Costs	500	0	500	100 %
6230	Medical Exam	220	0	220	100 %
	Total Employment Services	4,220	1,835	2,385	57 %
	Total Personnel	332,562	185,965	146,597	44 %
Services & Supplies					
Contract Services					
6100	Labor & Support-IT Services	7,300	5,576	1,724	24 %
6110	IT Purchased Services	15,000	4,039	10,961	73 %
7100	Copier Contract-Maint & Usage	7,000	1,936	5,064	72 %
7255	Security Services	1,200	0	1,200	100 %
7321	Janitorial Cleaning & Supplies	2,200	1,139	1,061	48 %
7342	Public Meeting Recordings	12,500	7,600	4,900	39 %
	Total Contract Services	45,200	20,290	24,910	55 %
Equipment & Tools					
7242	Minor Tools, Accessories & Field Machines	0	32	(32)	0 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
100 - 100 - Administration  
From 7/1/2015 Through 1/31/2016  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 1/31/2016	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
Total Equipment & Tools	0	32	(32)	0 %
Financial Services				
7310 Bank Service Charges	2,000	489	1,511	76 %
Total Financial Services	2,000	489	1,511	76 %
Insurance, Licenses & Regulatory Fees				
6120 Computer Licenses	3,000	0	3,000	100 %
6340 Misc Fees	4,175	55	4,120	99 %
6341 LAFCO Fees	20,000	19,375	625	3 %
6345 Property Taxes & Assessments Costs	2,000	0	2,000	100 %
7325 Insurance	10,000	8,814	1,186	12 %
Total Insurance, Licenses & Regulatory Fees	39,175	28,244	10,931	28 %
Legal & Professional				
7305 Auditing Services	18,000	11,900	6,100	34 %
7320 Professional & Consulting Services	0	5,054	(5,054)	0 %
7326 Legal Services	75,000	58,040	16,960	23 %
7340 Legal Notifications & Mandated Advertising	1,100	0	1,100	100 %
Total Legal & Professional	94,100	74,994	19,106	20 %
Office/Operations				
6121 IT-Supplies & Miscellaneous	500	0	500	100 %
6130 Computer Hardware	3,000	0	3,000	100 %
7140 General Supplies & Minor Equipment	8,000	2,418	5,582	70 %
7160 Postage, Shipping & Mail Supplies	2,500	1,485	1,015	41 %
7226 Membership & Dues	5,400	5,759	(359)	(7)%
Total Office/Operations	19,400	9,662	9,738	50 %
Rent & Utilities				
6025 Telephone	4,100	884	3,216	78 %
7350 Rent - Meetings	6,000	1,539	4,461	74 %
7352 Rent - Offices & Other Structures	22,524	5,765	16,759	74 %
8610 Electric	3,600	1,720	1,880	52 %
8620 Gas Service	240	39	201	84 %
Total Rent & Utilities	36,464	9,947	26,517	73 %
Repairs & Maintenance				
6405 R & M - Extinguishers	100	113	(13)	(13)%
6750 R & M - Minor Tools & Equipment	200	0	200	100 %
Total Repairs & Maintenance	300	113	187	62 %
Travel & Training				
7323 Books, Publications & Subscriptions	1,000	49	951	95 %
7324 Education & Training Fees	750	150	600	80 %
7334 Seminar & Conference Fees	1,000	0	1,000	100 %
8510 Lodging & Meals - Local	1,000	0	1,000	100 %
8539 Meals	1,000	472	528	53 %
8541 Meals- Local Area - DIR	0	200	(200)	0 %
8550 Mileage Reimbursement & Parking	750	152	598	80 %
Total Travel & Training	5,500	1,022	4,478	81 %
Total Services & Supplies	242,139	144,793	97,346	40 %
Capital Outlay				
9059 Vehicles, Equipment, & Fixtures	5,000	671	4,329	87 %
Total Capital Outlay	5,000	671	4,329	87 %
Transfers				
9410 Transfer In	(579,701)	(388,464)	(191,237)	33 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
100 - 100 - Administration  
From 7/1/2015 Through 1/31/2016  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 1/31/2016	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
Total Transfers	<u>(579,701)</u>	<u>(388,464)</u>	<u>(191,237)</u>	<u>33 %</u>
Total Expenditures	<u>0</u>	<u>(57,034)</u>	<u>57,034</u>	<u>0 %</u>
Net Revenues over Expenditures	<u>0</u>	<u>57,073</u>	<u>(57,073)</u>	<u>0 %</u>

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
200 - 200 - Bayridge  
From 7/1/2015 Through 1/31/2016  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 1/31/2016	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
<b>Revenues</b>				
Property Taxes				
4035 Property Taxes	7,812	4,632	3,180	(41)%
Total Property Taxes	7,812	4,632	3,180	(41)%
Special Taxes & Assessments				
4550 Lighting & Septic Assessments	54,831	30,791	24,041	(44)%
Total Special Taxes & Assessments	54,831	30,791	24,041	(44)%
Other Revenues				
9500 Transfer from Reserves	0	125,000	(125,000)	0 %
Total Other Revenues	0	125,000	(125,000)	0 %
Use of Money & Property				
4505 HO Prop Tax Relief	100	29	71	(71)%
Total Use of Money & Property	100	29	71	(71)%
Total Revenues	62,743	160,452	(97,709)	156 %
<b>Expenditures</b>				
Personnel				
Salaries/Wages				
8054 Salaries & Wages - Regular	12,000	9,038	2,962	25 %
Total Salaries/Wages	12,000	9,038	2,962	25 %
Payroll Taxes & Benefits				
5010 Total Fringe Benefits	4,000	2,766	1,234	31 %
Total Payroll Taxes & Benefits	4,000	2,766	1,234	31 %
Total Personnel	16,000	11,804	4,196	26 %
Services & Supplies				
Contract Services				
7250 Water Quality Testing	850	346	504	59 %
Total Contract Services	850	346	504	59 %
Equipment & Tools				
7242 Minor Tools, Accessories & Field Machines	100	65	35	35 %
Total Equipment & Tools	100	65	35	35 %
Insurance, Licenses & Regulatory Fees				
6342 Fees - Regulatory	1,044	1,044	0	0 %
6345 Property Taxes & Assessments Costs	260	264	(4)	(2)%
7325 Insurance	775	775	(0)	(0)%
Total Insurance, Licenses & Regulatory Fees	2,079	2,084	(5)	(0)%
Legal & Professional				
7320 Professional & Consulting Services	1,000	1,808	(808)	(81)%
7326 Legal Services	0	1,122	(1,122)	0 %
Total Legal & Professional	1,000	2,930	(1,930)	(193)%
Office/Operations				
7160 Postage, Shipping & Mail Supplies	70	13	57	82 %
Total Office/Operations	70	13	57	82 %
Rent & Utilities				
6000 Cell Phones	200	102	98	49 %
7352 Rent - Offices & Other Structures	410	170	240	59 %
8610 Electric	2,500	1,484	1,016	41 %
8645 Septage Handling	10,000	3,590	6,410	64 %
8670 Street Lighting	5,100	2,904	2,196	43 %
Total Rent & Utilities	18,210	8,250	9,960	55 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
200 - 200 - Bayridge  
From 7/1/2015 Through 1/31/2016  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 1/31/2016	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
Repairs & Maintenance				
6405 R & M - Extinguishers	12	28	(16)	(136)%
6640 R & M - Equip & Other Non-Structural Fixed Assets	150	266	(116)	(77)%
6750 R & M - Minor Tools & Equipment	100	7	93	93 %
6800 R & M - Grounds & Collection Systems	4,770	2,412	2,358	49 %
6900 R & M - Buildings & Structures	4,000	0	4,000	100 %
Total Repairs & Maintenance	9,032	2,713	6,319	70 %
Vehicle Maintenance & Repairs				
7211 Misc Fuel & Diesel	500	114	386	77 %
7220 Gasoline	800	305	495	62 %
Total Vehicle Maintenance & Repairs	1,300	419	881	68 %
Total Services & Supplies	32,641	16,819	15,822	48 %
Capital Outlay				
9004 Emergency Capital Construction	0	108,281	(108,281)	0 %
9006 Infrastructures & Improvements	0	152,251	(152,251)	0 %
Total Capital Outlay	0	260,532	(260,532)	0 %
Reserves				
9982 *Septic System Decommission Reserve	8,000	0	8,000	100 %
Total Reserves	8,000	0	8,000	100 %
Transfers				
9511 Interfund Transfer Out	13,712	9,140	4,572	33 %
Total Transfers	13,712	9,140	4,572	33 %
Total Expenditures	70,353	298,295	(227,942)	(325)%
Net Revenues over Expenditures	(7,610)	(137,843)	130,233	1,711 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
301 - 301 - Fire  
From 7/1/2015 Through 1/31/2016  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 1/31/2016	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
<b>Revenues</b>				
Property Taxes				
4035 Property Taxes	1,760,766	1,035,306	725,460	(41)%
Total Property Taxes	1,760,766	1,035,306	725,460	(41)%
Grant Revenue				
4955 Govt-Other St Aids & Reimbursements	2,500	3,561	(1,061)	42 %
Total Grant Revenue	2,500	3,561	(1,061)	42 %
Special Taxes & Assessments				
4015 CSA 9-I Assessments ( Contract)	24,000	0	24,000	(100)%
4050 Special Fire Tax	508,329	306,528	201,801	(40)%
Total Special Taxes & Assessments	532,329	306,528	225,801	(42)%
Other Revenues				
4000 Ambulance Agreement	67,134	34,021	33,113	(49)%
4055 Mutual Aid Reimbursement	4,000	6,045	(2,045)	51 %
4655 Donations	0	94	(94)	0 %
Total Other Revenues	71,134	40,159	30,975	(44)%
Use of Money & Property				
4505 HO Prop Tax Relief	12,619	6,616	6,003	(48)%
Total Use of Money & Property	12,619	6,616	6,003	(48)%
Total Revenues	2,379,348	1,392,170	987,178	(41)%
<b>Expenditures</b>				
Personnel				
Salaries/Wages				
8290 Resv FF-OT Em Res Off Duty	525	85	440	84 %
8295 Resv FF-Overtime/Shift Coverage	3,885	8,224	(4,339)	(112)%
8310 Resv FF-Emerg Resp-Off Duty	9,072	1,856	7,216	80 %
8330 Resv FF- Mutual Aid Coverage	100	63	37	37 %
8340 Resv FF-Shift Coverage	92,891	41,495	51,396	55 %
8345 Resv FF-Special Projects	4,074	3,090	984	24 %
8355 Resv FF- Training & Drills	14,007	4,065	9,942	71 %
8360 Resv FF-Weed Abatement	1,753	176	1,577	90 %
Total Salaries/Wages	126,307	59,053	67,254	53 %
Payroll Taxes & Benefits				
5021 FICA - Fire - ER	5,195	2,360	2,835	55 %
5030 Life Insurance - ER	2,700	1,057	1,644	61 %
5035 AD & D Insurance	1,279	348	932	73 %
5051 Medicare - Reserves - ER	1,215	864	351	29 %
5070 Retirement ER - Regular	14,102	6,178	7,924	56 %
5120 Workers Comp Insurance - ER	4,494	4,646	(152)	(3)%
5124 Retirement - ER - Tier 2	5,063	1,811	3,252	64 %
Total Payroll Taxes & Benefits	34,048	17,264	16,784	49 %
Employment Services				
5000 Medical Exams & Procedures	1,300	66	1,235	95 %
5101 Unemp. Costs - Reserves	8,680	2,757	5,923	68 %
6230 Medical Exam	4,400	0	4,400	100 %
Total Employment Services	14,380	2,823	11,557	80 %
Total Personnel	174,735	79,139	95,596	55 %
Services & Supplies				
Clothing & Uniform				

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
301 - 301 - Fire  
From 7/1/2015 Through 1/31/2016  
(In Whole Numbers)

		Total Budget - FY 2015/2016	Y-T-D Actuals thru 1/31/2016	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
7246	Uniform & Gear	2,500	0	2,500	100 %
7248	Uniform Safety Boots	2,000	(200)	2,200	110 %
	Total Clothing & Uniform	4,500	(200)	4,700	104 %
	Contract Services				
6110	IT Purchased Services	6,024	3,519	2,505	42 %
7100	Copier Contract-Maint & Usage	1,617	1,115	502	31 %
7202	Building Alarms & Security	450	334	116	26 %
7204	Cleaning Supplies, Laundry & Towel Service	3,200	1,523	1,677	52 %
7222	Hazardous Materials CW JPA Cost	2,000	2,000	0	0 %
7500	Schedule A Charges	1,892,162	1,038,575	853,587	45 %
	Total Contract Services	1,905,453	1,047,066	858,387	45 %
	Equipment & Tools				
6055	Radios -Non Capital	1,750	0	1,750	100 %
6440	Fire Personal Protection Equipment	14,198	0	14,198	100 %
6460	Self-Contained Breathing Apparatus	5,500	75	5,425	99 %
6610	Rescue - Extrication Equipment	1,500	0	1,500	100 %
6630	Rope & Climbing Equipment	500	0	500	100 %
7234	Oxygen Supplies & Cylinder Rent	500	0	500	100 %
7238	Paramedic & EMT Small Tools & Supplies	14,500	7,411	7,089	49 %
7242	Minor Tools, Accessories & Field Machines	800	95	705	88 %
7252	Misc Hardware	2,823	123	2,700	96 %
	Total Equipment & Tools	42,071	7,704	34,367	82 %
	Financial Services				
7310	Bank Service Charges	100	0	100	100 %
	Total Financial Services	100	0	100	100 %
	Insurance, Licenses & Regulatory Fees				
6120	Computer Licenses	500	54	446	89 %
6340	Misc Fees	300	0	300	100 %
6345	Property Taxes & Assessments Costs	1,500	1,419	81	5 %
7325	Insurance	21,000	16,591	4,409	21 %
	Total Insurance, Licenses & Regulatory Fees	23,300	18,064	5,236	22 %
	Legal & Professional				
7320	Professional & Consulting Services	200	750	(550)	(275)%
7326	Legal Services	1,400	2,366	(966)	(69)%
7340	Legal Notifications & Mandated Advertising	440	0	440	100 %
	Total Legal & Professional	2,040	3,116	(1,076)	(53)%
	Office/Operations				
6130	Computer Hardware	2,400	0	2,400	100 %
7140	General Supplies & Minor Equipment	2,770	1,515	1,255	45 %
7160	Postage, Shipping & Mail Supplies	400	41	359	90 %
7216	Fire Prevention Education Materials	1,200	813	387	32 %
7226	Membership & Dues	1,300	100	1,200	92 %
7230	Misc Small Parts & Supplies	1,100	460	640	58 %
7240	Propane	400	0	400	100 %
	Total Office/Operations	9,570	2,929	6,641	69 %
	Other Expense				
7201	White Goods & Accessories - bedding, towels	500	0	500	100 %
7209	District Operating Center Expense	450	0	450	100 %
7218	Cooking Products - Food, Drinks & Staples	350	0	350	100 %
7224	Kitchen Cookware & Utensils	500	52	448	90 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
301 - 301 - Fire  
From 7/1/2015 Through 1/31/2016  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 1/31/2016	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
Total Other Expense	1,800	52	1,748	97 %
Rent & Utilities				
6000 Cell Phones	2,500	771	1,729	69 %
6025 Telephone	3,800	1,898	1,902	50 %
8610 Electric	1,100	1,545	(445)	(40)%
8620 Gas Service	1,600	472	1,128	70 %
8630 Trash Services	1,100	617	483	44 %
8640 Water and Water Services	3,300	1,876	1,424	43 %
8670 Street Lighting	132	75	57	43 %
Total Rent & Utilities	13,532	7,254	6,278	46 %
Repairs & Maintenance				
6400 R & M - Air Compressors	500	0	500	100 %
6405 R & M - Extinguishers	400	690	(290)	(72)%
6640 R & M - Equip & Other Non-Structural Fixed Assets	2,800	208	2,592	93 %
6750 R & M - Minor Tools & Equipment	1,800	268	1,532	85 %
6775 R & M -Operation/Field Equipment	800	0	800	100 %
6800 R & M - Grounds & Collection Systems	450	34	416	93 %
6900 R & M - Buildings & Structures	5,000	4,063	937	19 %
Total Repairs & Maintenance	11,750	5,262	6,488	55 %
Travel & Training				
6300 DMV Driv Lic Class B	200	0	200	100 %
7141 CERT Training Supplies	100	0	100	100 %
7323 Books, Publications & Subscriptions	175	231	(56)	(32)%
7324 Education & Training Fees	500	300	200	40 %
8405 Reserve FF Training Costs	5,382	513	4,869	90 %
8410 Certifications	400	0	400	100 %
8510 Lodging & Meals - Local	100	0	100	100 %
Total Travel & Training	6,857	1,044	5,813	85 %
Total Services & Supplies	2,020,973	1,092,291	928,682	46 %
Capital Outlay				
9000 Building, Structures & Improvements	0	44,820	(44,820)	0 %
9076 Capital Equipment & Accessories	20,000	0	20,000	100 %
Total Capital Outlay	20,000	44,820	(24,820)	(124)%
Reserves				
9504 *Vehicle Replacement Reserve	53,334	0	53,334	100 %
Total Reserves	53,334	0	53,334	100 %
Transfers				
9511 Interfund Transfer Out	110,306	75,536	34,770	32 %
Total Transfers	110,306	75,536	34,770	32 %
Total Expenditures	2,379,348	1,291,787	1,087,561	46 %
Net Revenues over Expenditures	0	100,383	(100,383)	0 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
350 - Firemens Fund - Grant  
From 7/1/2015 Through 1/31/2016  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 1/31/2016	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
<b>Revenues</b>				
Grant Revenue				
4950 Grants	10,190	10,190	0	0 %
Total Grant Revenue	10,190	10,190	0	0 %
Total Revenues	10,190	10,190	0	0 %
<b>Expenditures</b>				
Services & Supplies				
Equipment & Tools				
6440 Fire Personal Protection Equipment	5,240	5,106	134	3 %
6460 Self-Contained Breathing Apparatus	1,680	1,672	8	0 %
Total Equipment & Tools	6,920	6,778	142	2 %
Legal & Professional				
7320 Professional & Consulting Services	1,020	960	60	6 %
Total Legal & Professional	1,020	960	60	6 %
Other Expense				
7345 Outreach- Program Give-away Items	2,250	2,451	(201)	(9)%
Total Other Expense	2,250	2,451	(201)	(9)%
Total Services & Supplies	10,190	10,189	1	0 %
Total Expenditures	10,190	10,189	1	0 %
Net Revenues over Expenditures	0	1	(1)	0 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
400 - 400 - Vista de Oro  
From 7/1/2015 Through 1/31/2016  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 1/31/2016	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
<b>Revenues</b>				
Special Taxes & Assessments				
4550        Lighting & Septic Assessments	15,768	8,647	7,121	(45)%
Total Special Taxes & Assessments	15,768	8,647	7,121	(45)%
Total Revenues	15,768	8,647	7,121	(45)%
<b>Expenditures</b>				
Personnel				
Salaries/Wages				
8054        Salaries & Wages - Regular	12,000	2,884	9,116	76 %
Total Salaries/Wages	12,000	2,884	9,116	76 %
Payroll Taxes & Benefits				
5010        Total Fringe Benefits	4,000	893	3,107	78 %
Total Payroll Taxes & Benefits	4,000	893	3,107	78 %
Total Personnel	16,000	3,777	12,223	76 %
Services & Supplies				
Contract Services				
7250        Water Quality Testing	840	135	705	84 %
Total Contract Services	840	135	705	84 %
Equipment & Tools				
7242        Minor Tools, Accessories & Field Machines	50	38	12	24 %
Total Equipment & Tools	50	38	12	24 %
Insurance, Licenses & Regulatory Fees				
6342        Fees - Regulatory	1,044	1,044	0	0 %
6345        Property Taxes & Assessments Costs	20	18	2	10 %
7325        Insurance	466	465	1	0 %
Total Insurance, Licenses & Regulatory Fees	1,530	1,527	3	0 %
Legal & Professional				
7320        Professional & Consulting Services	500	100	400	80 %
7326        Legal Services	0	665	(665)	0 %
Total Legal & Professional	500	765	(265)	(53)%
Rent & Utilities				
6000        Cell Phones	200	102	98	49 %
7352        Rent - Offices & Other Structures	410	170	240	59 %
8610        Electric	400	181	219	55 %
8645        Septage Handling	7,500	2,495	5,005	67 %
8670        Street Lighting	2,000	1,155	845	42 %
Total Rent & Utilities	10,510	4,103	6,407	61 %
Repairs & Maintenance				
6405        R & M - Extinguishers	12	28	(16)	(136)%
6800        R & M - Grounds & Collection Systems	3,000	0	3,000	100 %
Total Repairs & Maintenance	3,012	28	2,984	99 %
Vehicle Maintenance & Repairs				
7211        Misc Fuel & Diesel	300	57	243	82 %
7220        Gasoline	700	153	547	78 %
Total Vehicle Maintenance & Repairs	1,000	210	790	79 %
Total Services & Supplies	17,442	6,806	10,636	61 %
Transfers				
9511        Interfund Transfer Out	9,799	6,532	3,267	33 %
Total Transfers	9,799	6,532	3,267	33 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
400 - 400 - Vista de Oro  
From 7/1/2015 Through 1/31/2016  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 1/31/2016	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
Total Expenditures	<u>43,241</u>	<u>17,114</u>	<u>26,127</u>	<u>60 %</u>
Net Revenues over Expenditures	<u>(27,473)</u>	<u>(8,467)</u>	<u>(19,006)</u>	<u>(69)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
500 - 500 - Water  
From 7/1/2015 Through 1/31/2016  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 1/31/2016	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
<b>Revenues</b>				
Property Taxes				
4035 Property Taxes	203,793	121,487	82,306	(40)%
Total Property Taxes	203,793	121,487	82,306	(40)%
Service Charges & Fees				
4030 Residential Single Family	1,757,500	742,950	1,014,550	(58)%
4102 Residential- Multi -Family-Water Sales	50,000	73,898	(23,898)	48 %
4103 Commercial, Home Care, Retail-Water Sales	100,000	148,756	(48,756)	49 %
4104 Irrigation- Water Sales	0	19,928	(19,928)	0 %
4114 Water Other Service Revenues	0	(250)	250	0 %
4931 Water Activation Fees	15,000	4,950	10,050	(67)%
4932 Penalties	20,000	14,027	5,973	(30)%
4933 Door Hangers/Lockout Notices	5,400	10,340	(4,940)	91 %
4937 NSF Fees	0	340	(340)	0 %
Total Service Charges & Fees	1,947,900	1,014,939	932,961	(48)%
Other Revenues				
4928 Lien Fees Recoveries	300	0	300	(100)%
4930 Other Revenue	500	6,632	(6,132)	1,226 %
4935 Sale-Specs/Plans & Non_Capital Items	100	130	(30)	30 %
4936 Water Delinquencies via Tax roll	1,000	680	320	(32)%
Total Other Revenues	1,900	7,442	(5,542)	292 %
Use of Money & Property				
4505 HO Prop Tax Relief	2,000	535	1,465	(73)%
4934 Gain on Sale of Fixed Assets	2,000	0	2,000	(100)%
Total Use of Money & Property	4,000	535	3,465	(87)%
Total Revenues	2,157,593	1,144,402	1,013,191	(47)%
<b>Expenditures</b>				
Personnel				
Salaries/Wages				
8012 Call Back Pay	500	79	421	84 %
8018 Holiday Pay	0	12,486	(12,486)	0 %
8045 Overtime Pay	6,000	1,990	4,010	67 %
8051 Floating Holiday Pay	0	2,450	(2,450)	0 %
8054 Salaries & Wages - Regular	379,433	157,812	221,621	58 %
8056 Retroactive Pay	0	3,512	(3,512)	0 %
8060 Sick Leave Pay	0	7,979	(7,979)	0 %
8063 Standby Pay	23,800	9,195	14,605	61 %
8066 Comp Time Used	0	9,700	(9,700)	0 %
8081 Vacation Pay	0	14,716	(14,716)	0 %
Total Salaries/Wages	409,733	219,919	189,814	46 %
Payroll Taxes & Benefits				
5010 Total Fringe Benefits	(13,500)	(7,202)	(6,298)	47 %
5030 Life Insurance - ER	5,600	949	4,651	83 %
5031 Disability Insurance	0	232	(232)	0 %
5035 AD & D Insurance	0	295	(295)	0 %
5040 LTD Insurance	0	1,634	(1,634)	0 %
5050 Medicare - ER	6,650	3,453	3,197	48 %
5060 Cafeteria Plan - ER	60,000	38,250	21,750	36 %
5070 Retirement ER - Regular	51,605	30,659	20,946	41 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
500 - 500 - Water  
From 7/1/2015 Through 1/31/2016  
(In Whole Numbers)

		Total Budget - FY 2015/2016	Y-T-D Actuals thru 1/31/2016	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
5071	Retirement ER - Addl Pick-up	9,642	7,735	1,907	20 %
5075	Retirees Medical - ER	2,760	857	1,903	69 %
5120	Workers Comp Insurance - ER	9,275	9,274	1	0 %
5124	Retirement - ER - Tier 2	5,300	3,163	2,137	40 %
	Total Payroll Taxes & Benefits	137,332	89,300	48,032	35 %
	Employment Services				
5100	Unemployment Insurance - ER	0	1,922	(1,922)	0 %
6200	Hiring, Advertising & Other Costs	100	0	100	100 %
6230	Medical Exam	200	0	200	100 %
6250	Temporary Agency Help	2,500	0	2,500	100 %
	Total Employment Services	2,800	1,922	878	31 %
	Total Personnel	549,865	311,142	238,723	43 %
	Services & Supplies				
	Clothing & Uniform				
7246	Uniform & Gear	3,000	1,673	1,327	44 %
	Total Clothing & Uniform	3,000	1,673	1,327	44 %
	Contract Services				
6100	Labor & Support-IT Services	10,000	0	10,000	100 %
6110	IT Purchased Services	14,000	11,991	2,009	14 %
7100	Copier Contract-Maint & Usage	0	2,127	(2,127)	0 %
7204	Cleaning Supplies, Laundry & Towel Service	300	18	282	94 %
7250	Water Quality Testing	50,000	13,920	36,080	72 %
7255	Security Services	9,000	865	8,135	90 %
7301	Contract Maint Services	10,000	0	10,000	100 %
7321	Janitorial Cleaning & Supplies	1,800	1,619	181	10 %
	Total Contract Services	95,100	30,541	64,559	68 %
	Equipment & Tools				
7234	Oxygen Supplies & Cylinder Rent	0	50	(50)	0 %
7242	Minor Tools, Accessories & Field Machines	6,000	3,040	2,960	49 %
7253	Rent - Equipment	3,000	1,274	1,726	58 %
7256	Meter Purchases & Replacements	50,000	43,248	6,752	14 %
	Total Equipment & Tools	59,000	47,612	11,388	19 %
	Financial Services				
7310	Bank Service Charges	200	0	200	100 %
9153	Bad Debt Expense	3,000	0	3,000	100 %
	Total Financial Services	3,200	0	3,200	100 %
	Insurance, Licenses & Regulatory Fees				
6120	Computer Licenses	5,000	0	5,000	100 %
6340	Misc Fees	3,000	6,767	(3,767)	(126)%
6342	Fees - Regulatory	15,000	4,811	10,189	68 %
6343	Lien & Notary Fees	100	0	100	100 %
6345	Property Taxes & Assessments Costs	3,000	2,176	824	27 %
7325	Insurance	26,000	29,855	(3,855)	(15)%
	Total Insurance, Licenses & Regulatory Fees	52,100	43,609	8,491	16 %
	Legal & Professional				
7318	Professional & Consulting Svcs-ISJ	30,000	16,639	13,361	45 %
7319	Other Professional Services	30,000	5,348	24,652	82 %
7320	Professional & Consulting Services	100,000	32,819	67,181	67 %
7326	Legal Services	30,000	4,984	25,016	83 %
7336	Legal Services- ISJ	20,000	87,901	(67,901)	(340)%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
500 - 500 - Water  
From 7/1/2015 Through 1/31/2016  
(In Whole Numbers)

		Total Budget - FY 2015/2016	Y-T-D Actuals thru 1/31/2016	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
7340	Legal Notifications & Mandated Advertising	2,000	0	2,000	100 %
9155	Inter-Agency Cost Sharing-ISJ	45,000	12,513	32,487	72 %
	Total Legal & Professional	257,000	160,204	96,796	38 %
	Office/Operations				
6130	Computer Hardware	6,000	0	6,000	100 %
7140	General Supplies & Minor Equipment	3,000	2,753	247	8 %
7160	Postage, Shipping & Mail Supplies	15,000	12,474	2,526	17 %
7180	Billing Supplies, Forms & Printing	1,000	1,021	(21)	(2)%
7226	Membership & Dues	200	30	170	85 %
7230	Misc Small Parts & Supplies	1,000	334	666	67 %
7237	Process Control & Treatment Supplies	6,000	4,472	1,528	25 %
7239	Water Treatment Chemicals	13,000	2,729	10,271	79 %
7249	Safety Supplies	3,000	246	2,754	92 %
	Total Office/Operations	48,200	24,061	24,139	50 %
	Other Expense				
7330	Misc Operating Expenses	100	0	100	100 %
7348	Water Conservation Program	30,000	5,184	24,816	83 %
7349	Water Conservation Fixtures	0	2,216	(2,216)	0 %
	Total Other Expense	30,100	7,400	22,700	75 %
	Rent & Utilities				
6000	Cell Phones	1,700	1,262	438	26 %
6025	Telephone	9,000	5,745	3,255	36 %
7352	Rent - Offices & Other Structures	14,000	8,835	5,165	37 %
8610	Electric	130,000	47,141	82,859	64 %
8620	Gas Service	400	0	400	100 %
8630	Trash Services	1,500	721	779	52 %
8644	Disposal Services	80,000	18,508	61,493	77 %
8670	Street Lighting	650	202	448	69 %
	Total Rent & Utilities	237,250	82,413	154,837	65 %
	Repairs & Maintenance				
6405	R & M - Extinguishers	400	565	(165)	(41)%
6422	R & M - Hydrants	100	0	100	100 %
6640	R & M - Equip & Other Non-Structural Fixed Assets	3,000	955	2,045	68 %
6641	R & M - Wells	6,000	4,409	1,591	27 %
6750	R & M - Minor Tools & Equipment	2,000	4,790	(2,790)	(140)%
6800	R & M - Grounds & Collection Systems	2,000	45	1,955	98 %
6900	R & M - Buildings & Structures	10,000	630	9,370	94 %
7241	R & M - Water Distribution System	15,000	7,465	7,535	50 %
	Total Repairs & Maintenance	38,500	18,859	19,641	51 %
	Travel & Training				
7323	Books, Publications & Subscriptions	150	30	120	80 %
7324	Education & Training Fees	500	100	400	80 %
8410	Certifications	1,000	210	790	79 %
8550	Mileage Reimbursement & Parking	500	153	347	69 %
	Total Travel & Training	2,150	493	1,657	77 %
	Vehicle Maintenance & Repairs				
7211	Misc Fuel & Diesel	5,500	764	4,736	86 %
7220	Gasoline	5,000	2,045	2,955	59 %
7228	Markings & Other Misc Services	1,000	263	738	74 %
7232	Vehicle Repairs - Parts, Tires & Lubricants	7,500	2,161	5,339	71 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
500 - 500 - Water  
From 7/1/2015 Through 1/31/2016  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 1/31/2016	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
Total Vehicle Maintenance & Repairs	<u>19,000</u>	<u>5,232</u>	<u>13,768</u>	<u>72 %</u>
Total Services & Supplies	<u>844,600</u>	<u>422,096</u>	<u>422,504</u>	<u>50 %</u>
Capital Outlay				
9000 Building, Structures & Improvements	45,000	63	44,937	100 %
9006 Infrastructures & Improvements	150,000	22,212	127,788	85 %
9059 Vehicles, Equipment, & Fixtures	<u>0</u>	<u>671</u>	<u>(671)</u>	<u>0 %</u>
Total Capital Outlay	195,000	22,946	172,054	88 %
Debt Service				
9022 Debt Service - Principal	147,005	147,005	(0)	(0)%
9023 Debt Service - Interest & Annual Fee	<u>130,761</u>	<u>130,761</u>	<u>(0)</u>	<u>(0)%</u>
Total Debt Service	277,766	277,767	(1)	(0)%
Reserves				
9571 *Capital Outlay Reserve	65,000	0	65,000	100 %
9572 *General Contingency (Operations) Reserve	25,000	0	25,000	100 %
9988 *Water Rate Stabilization Reserve	<u>32,000</u>	<u>0</u>	<u>32,000</u>	<u>100 %</u>
Total Reserves	122,000	0	122,000	100 %
Transfers				
9511 Interfund Transfer Out	<u>396,344</u>	<u>264,228</u>	<u>132,116</u>	<u>33 %</u>
Total Transfers	<u>396,344</u>	<u>264,228</u>	<u>132,116</u>	<u>33 %</u>
Total Expenditures	<u>2,385,575</u>	<u>1,298,178</u>	<u>1,087,397</u>	<u>46 %</u>
Net Revenues over Expenditures	<u>(227,982)</u>	<u>(153,776)</u>	<u>(74,206)</u>	<u>(33)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
600 - 600 - Wastewater  
From 7/1/2015 Through 1/31/2016  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 1/31/2016	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
Expenditures				
Services & Supplies				
Insurance, Licenses & Regulatory Fees				
6345      Property Taxes & Assessments Costs	0	135	(135)	0 %
Total Insurance, Licenses & Regulatory Fees	0	135	(135)	0 %
Legal & Professional				
7320      Professional & Consulting Services	0	(3,693)	3,693	0 %
Total Legal & Professional	0	(3,693)	3,693	0 %
Total Services & Supplies	0	(3,558)	3,558	0 %
Total Expenditures	0	(3,558)	3,558	0 %
Net Revenues over Expenditures	0	3,558	(3,558)	0 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
602 - Wastewater Fiduciary Fund  
From 7/1/2015 Through 1/31/2016  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 1/31/2016	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
<b>Revenues</b>				
Service Charges & Fees				
4062 Wastewater Admin Charge	50,340	0	50,340	(100)%
Total Service Charges & Fees	50,340	0	50,340	(100)%
Special Taxes & Assessments				
4061 Debt Service Assessments-2002 WW Bond	1,149,654	691,076	458,578	(40)%
Total Special Taxes & Assessments	1,149,654	691,076	458,578	(40)%
Other Revenues				
4928 Lien Fees Recoveries	0	(15)	15	0 %
9500 Transfer from Reserves	7,084	0	7,084	(100)%
Total Other Revenues	7,084	(15)	7,099	(100)%
Total Revenues	1,207,078	691,061	516,017	(43)%
<b>Expenditures</b>				
Services & Supplies				
Financial Services				
7310 Bank Service Charges	7,000	0	7,000	100 %
Total Financial Services	7,000	0	7,000	100 %
Insurance, Licenses & Regulatory Fees				
6341 LAFCO Fees	500	0	500	100 %
6345 Property Taxes & Assessments Costs	1,835	1,970	(135)	(7)%
Total Insurance, Licenses & Regulatory Fees	2,335	1,970	365	16 %
Legal & Professional				
7320 Professional & Consulting Services	3,600	12,192	(8,592)	(239)%
7326 Legal Services	1,700	333	1,367	80 %
Total Legal & Professional	5,300	12,525	(7,225)	(136)%
Total Services & Supplies	14,635	14,494	141	1 %
Debt Service				
9022 Debt Service - Principal	480,000	0	480,000	100 %
9023 Debt Service - Interest & Annual Fee	668,666	0	668,666	100 %
9079 Prepaid Assessment Payment	7,084	0	7,084	100 %
9805 Repayment Bond Reserve	50,340	0	50,340	100 %
Total Debt Service	1,206,090	0	1,206,090	100 %
Transfers				
9511 Interfund Transfer Out	8,907	5,938	2,969	33 %
Total Transfers	8,907	5,938	2,969	33 %
Total Expenditures	1,229,632	20,432	1,209,200	98 %
Net Revenues over Expenditures	(22,554)	670,629	(693,183)	(3,073)%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
650 - 650 - Solid Waste  
From 7/1/2015 Through 1/31/2016  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 1/31/2016	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
Revenues				
Other Revenues				
4928 Lien Fees Recoveries	0	15	(15)	0 %
9500 Transfer from Reserves	1,616	0	1,616	(100)%
Total Other Revenues	1,616	15	1,601	(99)%
Total Revenues	1,616	15	1,601	(99)%
Expenditures				
Transfers				
9508 Transfer Out from Reserve	1,616	1,078	538	33 %
Total Transfers	1,616	1,078	538	33 %
Total Expenditures	1,616	1,078	538	33 %
Net Revenues over Expenditures	0	(1,063)	1,063	0 %

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report

800 - 800 - Drainage

From 7/1/2015 Through 1/31/2016

(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 1/31/2016	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
<b>Revenues</b>				
Property Taxes				
4035 Property Taxes	19,561	11,852	7,709	(39)%
Total Property Taxes	19,561	11,852	7,709	(39)%
Special Taxes & Assessments				
4400 Drainage Assessments	95,456	55,729	39,727	(42)%
Total Special Taxes & Assessments	95,456	55,729	39,727	(42)%
Other Revenues				
4935 Sale-Specs/Plans & Non_Capital Items	200	208	(8)	4 %
Total Other Revenues	200	208	(8)	4 %
Use of Money & Property				
4505 HO Prop Tax Relief	200	75	125	(62)%
Total Use of Money & Property	200	75	125	(62)%
Total Revenues	115,417	67,865	47,552	(41)%
<b>Expenditures</b>				
Personnel				
Salaries/Wages				
8054 Salaries & Wages - Regular	16,000	12,585	3,415	21 %
Total Salaries/Wages	16,000	12,585	3,415	21 %
Payroll Taxes & Benefits				
5010 Total Fringe Benefits	5,500	3,543	1,957	36 %
Total Payroll Taxes & Benefits	5,500	3,543	1,957	36 %
Total Personnel	21,500	16,128	5,372	25 %
Services & Supplies				
Clothing & Uniform				
7246 Uniform & Gear	200	0	200	100 %
Total Clothing & Uniform	200	0	200	100 %
Contract Services				
6110 IT Purchased Services	0	12	(12)	0 %
7250 Water Quality Testing	0	160	(160)	0 %
Total Contract Services	0	172	(172)	0 %
Equipment & Tools				
7242 Minor Tools, Accessories & Field Machines	300	38	262	87 %
Total Equipment & Tools	300	38	262	87 %
Insurance, Licenses & Regulatory Fees				
6120 Computer Licenses	500	0	500	100 %
6342 Fees - Regulatory	6,000	4,579	1,421	24 %
6345 Property Taxes & Assessments Costs	1,000	103	897	90 %
7325 Insurance	3,102	3,102	0	0 %
Total Insurance, Licenses & Regulatory Fees	10,602	7,784	2,818	27 %
Legal & Professional				
7320 Professional & Consulting Services	7,000	5,432	1,568	22 %
7326 Legal Services	0	334	(334)	0 %
Total Legal & Professional	7,000	5,766	1,234	18 %
Office/Operations				
7226 Membership & Dues	0	165	(165)	0 %
7230 Misc Small Parts & Supplies	100	30	70	70 %
7237 Process Control & Treatment Supplies	0	356	(356)	0 %
7249 Safety Supplies	0	269	(269)	0 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
800 - 800 - Drainage  
From 7/1/2015 Through 1/31/2016  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 1/31/2016	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
8660 Parts & Materials	0	161	(161)	0 %
Total Office/Operations	100	980	(880)	(880)%
Other Expense				
7330 Misc Operating Expenses	300	0	300	100 %
7346 Promotional Expenses - Event	300	0	300	100 %
Total Other Expense	600	0	600	100 %
Rent & Utilities				
6000 Cell Phones	1,000	612	388	39 %
6025 Telephone	200	370	(170)	(85)%
7352 Rent - Offices & Other Structures	600	225	375	63 %
8610 Electric	1,000	585	415	41 %
8670 Street Lighting	900	486	414	46 %
Total Rent & Utilities	3,700	2,279	1,421	38 %
Repairs & Maintenance				
6640 R & M - Equip & Other Non-Structural Fixed Assets	300	1,791	(1,491)	(497)%
6750 R & M - Minor Tools & Equipment	300	29	271	90 %
6800 R & M - Grounds & Collection Systems	3,000	119	2,881	96 %
6900 R & M - Buildings & Structures	500	0	500	100 %
Total Repairs & Maintenance	4,100	1,939	2,161	53 %
Travel & Training				
8550 Mileage Reimbursement & Parking	50	7	43	85 %
Total Travel & Training	50	7	43	85 %
Vehicle Maintenance & Repairs				
7211 Misc Fuel & Diesel	1,150	205	945	82 %
7220 Gasoline	1,350	549	801	59 %
Total Vehicle Maintenance & Repairs	2,500	755	1,745	70 %
Total Services & Supplies	29,152	19,720	9,432	32 %
Reserves				
9571 *Capital Outlay Reserve	10,000	0	10,000	100 %
9572 *General Contingency (Operations) Reserve	5,000	0	5,000	100 %
Total Reserves	15,000	0	15,000	100 %
Transfers				
9511 Interfund Transfer Out	39,017	26,012	13,005	33 %
Total Transfers	39,017	26,012	13,005	33 %
Total Expenditures	104,669	61,860	42,809	41 %
Net Revenues over Expenditures	10,748	6,005	4,743	(44)%

## **ITEM 6**

**REVIEW OF BOARD ITEM REGARDING  
APPROVAL OF BUDGET FOR  
BASIN MANAGEMENT COMMITTEE**



**Date:** February 24, 2016  
**TO:** LOCSD Board of Directors  
**FROM:** Rob Miller, District Engineer  
**SUBJECT:** **Agenda Item 12B – Board Meeting Date: March 3, 2016**  
Consideration of Basin Management Committee Operating Budget for Calendar Year 2016

**President**  
Marshall E. Ochylski

**Vice President**  
Jon-Erik G. Storm

**Directors**  
Charles L. Cesena  
Louis G. Tornatzky  
R. Michael Wright

**Interim General Manager**  
Peter J. Kampa

**District Accountant**  
Michael L. Doyel

**Acting Fire Chief**  
Steve Reeder

**Battalion Chief**  
Tom McEwen

**Mailing Address:**  
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## **DESCRIPTION**

The Basin Management Committee (BMC) previously approved an operating budget for calendar year 2016. This issue was previously discussed at the February 11, 2016 LOCSD Board meeting, and a number of questions were raised that required additional clarification. The issues raised in February are addressed in this staff report.

## **SUMMARY OF STAFF RECOMMENDATION**

Staff recommends that the Board adopt the following motion:

***Motion: I move that the Board approve the Basin Management Committee budget with respect to costs anticipated in Fiscal Year 2015/16 in the amount of \$63,270, and direct staff to include funding in the draft 2016/17 budget in the amount of \$56,278 for BMC expenses through calendar year 2016.***

## **DISCUSSION**

The BMC previously approved an operating budget for calendar year 2016. Based on the anticipated schedule of BMC activities, this calendar year budget has been split into two fiscal years. Table 1 (attached) provides the estimated expenses for Fiscal Years 2015/16 and 2016/17. Given the level of effort required to complete an annual report prior to the end of June, 2016, the BMC is expected to spend 53% of its annual budget in FY 2015/16. A breakdown by fiscal year is provided below:

- FY 2015/16: \$63,270
- FY 2016/17: \$56,278
- Total for Calendar Year 2016: \$119,548

Each BMC member is allocating staff resources to the functioning of the BMC outside of the shared operating budget. This staff time is often termed "in lieu" services since it benefits the BMC without cost sharing among the parties. At this time, the parties are seeking to perform proportionate services, and therefore no reimbursement of in lieu services is anticipated. The only known exception to this approach relates to the maintenance of the web site for the BMC at [www.slocountywater.org](http://www.slocountywater.org). The County has requested reimbursement for this service on an annual basis, with an estimate cost of \$500 to \$1,000. This cost can be absorbed into other BMC budget items given its nominal magnitude. In addition, the County performed clerk duties for the first three BMC meetings, including the preparation of minutes. These duties will pass to the Executive Director's staff after approval of the budget by the parties.

### **FINANCIAL IMPACT**

Adequate funding exists within Fund 500 for the FY 2015/16 allocation of \$63,270, including the following specific items:

- ISJ cost sharing (G/L 9155): \$28,747 remaining in fund
- Basin Management Plan reserve (G/L 3165): \$34,523 transfer from 3165 to 9155. A balance of \$4,765 would remain in G/L 3165.

Attachment – Table 1: BMC Budget for 12 month period, allocated by fiscal year

## ATTACHMENT TABLE 1

Table 1: BMC Budget for 12 month period, allocated by fiscal year					
Item	Description	Cost	Projected Total in LOCSD FY 2015/16	Projected Total in LOCSD FY 2016/17	Comments
1	Monthly meeting administration, including preparation, staff notes, and attendance	\$50,000	\$30,000	\$20,000	Assumes 20 to 25 hours per month, on average
2	Meeting expenses - facility rent	\$4,000	\$1,500	\$2,500	\$30/hr for non-profit
3	Meeting expenses - audio services	\$4,000	\$2,000	\$2,000	
4	Legal counsel (special counsel for funding measure)	\$10,000	\$5,000	\$5,000	Normal matters to be handled by BMC member attorneys
5	Semi annual seawater intrusion monitoring	\$12,000	\$6,000	\$6,000	
6	Annual report - not including Year 1 start up costs	\$30,000	\$30,000	\$0	Not including services contributed directly from BMC member staff
7	Annual report - Year 1 costs	\$14,000	\$14,000	\$0	Equipment, well head surveying, set up
8	Grant writing (outside consultant)	\$12,000	\$4,000	\$8,000	BMC member staff may also contribute to grant efforts
9	Basin boundary definition (CHG only)	\$20,000	\$20,000	\$0	Not including County staff time
10	Funding measure including initial feasibility report, final report, and proposition 218 process	\$120,000	\$35,000	\$85,000	Consultant time only, not including BMC member staff time
11	Conservation programs (not including member programs)	\$10,000	\$5,000	\$5,000	Bulk of cost will be budgeted by individual BMC members
	Subtotal	\$286,000			
	10% Contingency	\$28,600	\$14,000	\$14,600	
	<b>Total</b>	<b>\$314,600</b>	<b>\$166,500</b>	<b>\$148,100</b>	
	LOCSD (38%)	\$119,548	\$63,270	\$56,278	
	GSWC (38%)	\$119,548			
	County of SLO (20%)	\$62,920			
	S&T Mutual (4%)	\$12,584			