



FINANCE ADVISORY COMMITTEE MEETING

Monday, July 30, 2018 at 5:30 p.m.
Los Osos Community Services District Office
2122 9th Street, Suite 106, Los Osos, CA

COMMITTEE MEMBERS

Christine Womack, Alternate Chairperson
Lisa Gonzalez, Member
Cheri Grimm, Member
Bea Jansen, Member
Alyce Thorp, Member
Joyce Witt, Member

STAFF

Renee Osborne, General Manager
Adrienne Geidel, District Bookkeeper
Ann Kudart, Administrative Services Manager

AGENDA

1. **Opening at 5:30 p.m. – Call To Order; Flag Salute; and Roll Call**
2. **Approve FAC Meeting Minutes of April 30, 2018; May 22, 2018; June 4, 2018; and, July 2, 2018**
(Recommend approval)
Presented By: Administrative Services Manager Kudart
3. **Review of Board Item Regarding Approval of Warrant Register for July 2018**
(Committee Recommendations to the Board)
Presented By: District Bookkeeper Geidel
4. **Review of Board Item Regarding Financial Reports for the Period Ending June 30, 2018**
(Committee Recommendations to the Board)
Presented By: District Bookkeeper Geidel
5. **Review of Board Item Regarding Interest Income Allocation Disbursements**
(Committee Recommendations to the Board)
Presented By: General Manager Osborne
6. **Review of Board Item Regarding Recommendation for Phase 2 of the Los Osos Low Income Assistance Fund**
(Committee Recommendations to the Board)
Presented By: General Manager Osborne
7. **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.
8. **Schedule Next FAC Meeting**
9. **Closing Comments by FAC Committee Members**
10. **Adjournment**

ITEM 2

APPROVE FAC MEETING MINUTES OF

APRIL 30, 2018

MAY 22, 2018

JUNE 4, 2018

JULY 2, 2018

Los Osos Community Services District
DRAFT Minutes of the Finance Advisory Committee Meeting
April 30, 2018 at 5:30 p.m. at the District Office

AGENDA ITEM	DISCUSSION	FOLLOW-UP
1. Call to Order, Flag Salute and Roll Call	<p>Chairperson Ochylski called the meeting to order at 5:34 p.m. and Administrative Services Manager Kudart led the flag salute.</p> <p><u>Roll Call:</u> Lisa Gonzalez, Committee Member – Present Cheri Grimm, Committee Member – Absent Bea Jansen, Committee Member - Present Marshall Ochylski, Chairperson – Present</p> <p><u>Staff:</u> Renee Osborne, General Manager Adrienne Geidel, District Bookkeeper Ann Kudart, Administrative Services Manager</p>	
2. Welcome 2018 Committee Members and Review Brown Act Guidelines	<p>Chairperson Ochylski welcomed the members, thanked them for their service to the community, and provided a PowerPoint presentation regarding the Brown Act, explaining that it is a law which guarantees the public's right to attend and participate in meetings of local legislative bodies, and defining the open meeting requirements of the Brown Act.</p>	
3. Approval of FAC Meeting Minutes of April 2, 2018	<p>Administrative Services Manager Kudart presented the minutes for Committee approval.</p> <p>Public Comment – None</p> <p>Committee Member Gonzalez made a motion to approve the meeting minutes of April 2, 2018. The motion was seconded by Committee Member Jansen and carried by unanimous consent.</p>	Action: Approve and file minutes.
4. Review of Board Item Regarding Approval of Warrant Register for April 2018	<p>Bookkeeper Geidel presented the warrant for Committee review and recommendation to the Board.</p> <p>Public Comment – Linde Owen commented on the cable television at the Fire Department.</p> <p>Committee Member Gonzalez recommended that the Board approve the April 2018 Warrant Register. The motion was seconded by Committee Member Jansen and carried by unanimous consent.</p>	Action: The Committee recommended that the Board approve the April 2018 warrants.
5. Review of Board Item Regarding Financial Reports for the Period Ending March 31, 2018	<p>General Manager Osborne reported that the Administrative cost allocations would be transferred on a biannual basis, in December and July to avoid pulling unnecessary funds from other budgets and help with excessive journal entries.</p> <p>Public Comment – Richard Margetson commented on the accrued interest payable.</p> <p>Committee Member Jansen recommended that the Board receive and file the Financial Reports for the Period Ending March 31, 2018. The motion was seconded by Committee Member Gonzalez and carried by unanimous consent.</p>	Action: The Committee recommended that the Board receive and file the Financial Reports for the Period Ending March 31, 2018.
6. Review of Board Item Regarding the Transfer of Water Rate Stabilization Reserve Funds	<p>General Manager Osborne reported that, at the request of the Finance Advisory Committee, the Utilities Advisory Committee at their April 25th meeting reviewed this item and recommended the transfer of \$98,400.00 to the General Contingency Reserve as the Water Rate Stabilization Fund should represent 10% of the total annual Water Ops and Maintenance and currently has \$256,856.</p> <p>Public Comment – None</p>	Action: The Committee recommended that the Board approve the transfer of \$98,400 to the General Contingency Reserve.

AGENDA ITEM	DISCUSSION	FOLLOW-UP
<p>6. Review of Board Item Regarding the Transfer of Water Rate Stabilization Reserve Funds (continued)</p>	<p>Committee Member Jansen recommended that the Board transfer \$98,400.00 from the Water Rate Stabilization Reserve to the General Contingency Reserve. The motion was seconded by Committee Member Gonzalez and carried by unanimous consent.</p>	
<p>7. Review of Board Item Regarding Establishing a Money Market Account for District Fire Reserves</p>	<p>General Manager Osborne and Director Womack reported on establishing a money market account at Pacific Premier Bank for the District's Fire Reserves; that this is a holding account and accessed only a few times a year; and that staff is requesting Board approval to transfer \$1,561,305 from the District's General checking account to a newly established money market account.</p> <p>The Committee recommended that a signed copy of the wire transfers be submitted with the minutes.</p> <p>Public Comment – Richard Margetson voiced his concerns regarding Pacific Premier Bank and if they were going to follow the quarterly average into the future and if that is stated in the agreement.</p> <p>Committee Member Gonzalez recommended that the Board approve establishing an account at Pacific Premier Bank for District Fire Reserves as outlined in the staff report and that any transfers be documented as part of the financial reports. The motion was seconded by Committee Member Jansen and carried by unanimous consent.</p>	<p>Action: The Committee recommended that the Board approve establishing an account at Pacific Premier Bank for District Fire Reserves as outlined in the staff report and that any transfers be documented as part of the District's financial reports.</p>
<p>8. Review of Board Item Regarding Next Step of the Los Osos Low Income Assistance Funds Program</p>	<p>General Manager Osborne reported that staff is looking for direction from the committee on how to proceed with the remaining Low Income Assistance funds; that Executive Director Lexie Bell of the MBNEP would like the District to accept applications again and willing to hear any other suggestions that stay within the spirit of the original intent of the program; and, to date a total of \$21,840.00 has been spent.</p> <p>The Committee discussed an outreach program involving the local churches, Los Osos Cares, People Helping People, and other local organizations to get the word out.</p> <p>Public Comment – Steve Best commented on breaking down the qualifying list to reach those people in need, that there are people who have completed their laterals and may have qualified for the program, and how the funds can be disbursed to those who deserve them.</p> <p>Linde Owen – commented that the responsibility should go back to the County for those still waiting for the grant money to come in.</p> <p>Julie Tacker – commented on the need to know the cost to run the program before moving forward, the possibility of returning the funds to the National Estuary Program, and that the program has to be fair.</p> <p>Richard Margetson – commented that People Helping People, as the only nonprofit in Los Osos, very early on offered their services to Supervisor Gibson to assist with the program but nothing ever came of it.</p> <p>The Committee discussed another go around to get the information out many volunteered their time to assist, along with Los Osos Cares, at the Community Dinners, the local churches, People Helping People, etc.</p>	
<p>9. Review of Draft Fiscal Year 2018/2019 Administrative Budget</p>	<p>General Manager Osborne provided a brief update on the proposed expenditures for the Fiscal Year 18/19 Administrative Budget.</p> <p>Public Comment – Steve Best asked if the County provided an accounting of the property taxes and how much tax is actually generated by Los Osos.</p>	

AGENDA ITEM	DISCUSSION	FOLLOW-UP
9. Review of Draft Fiscal Year 2018/2019 Administrative Budget (continued)	<p>Public Comment – Julie Tacker commented on renovations to the District office and, requested more agenda packets be available to the public.</p> <p>Richard Margetson – commented on the reduction of expenses to Legal Services; and, the Rent and Utilities expenses.</p>	
9. Public Comments on Items NOT on Agenda	<p>Steve Best requested a large map of Los Osos be posted in the meeting room.</p> <p>Linde Owen commented on an outreach program highlighting the District and LOCAC; inquired as to the status of the water conservation program; and, opposed the lack of conservation funds from the County.</p> <p>Richard Margetson commented on the importance of the committee process and public input.</p> <p>Julie Tacker commented on the lack of a staff report regarding the Emergency Services Advisory Committee item on the upcoming Board meeting agenda.</p>	
10. Schedule Next Meeting	The next meeting of the Finance Advisory Committee is scheduled to be held on Monday, June 4, 2018 at 5:30 pm unless otherwise noticed.	
11. Closing Comments by FAC Committee Members	<p>Committee Member Jansen thanked the public for being invested in the community.</p> <p>Committee Member Gonzalez commented that there is help available for those who need assistance filling out application for the Low Income Assistance Program.</p>	
12. Adjournment	The meeting adjourned at 7:21 p.m.	

Los Osos Community Services District
DRAFT Minutes of the Special Finance Advisory Committee Meeting
May 22, 2018 at 5:30 p.m. at the District Office

AGENDA ITEM	DISCUSSION	FOLLOW-UP
<p>1. Call to Order, Flag Salute and Roll Call</p>	<p>Chairperson Ochylski called the meeting to order at 5:30 p.m. and led the flag salute.</p> <p><u>Roll Call:</u> Lisa Gonzalez, Committee Member – Present Cheri Grimm, Committee Member – Present Bea Jansen, Committee Member - Absent Marshall Ochylski, Chairperson – Present</p> <p><u>Staff:</u> Renee Osborne, General Manager Greg Alex, Battalion Chief Jose Acosta, Utility Systems Manager Ann Kudart, Administrative Services Manager</p>	
<p>2. Review of Board Item Regarding Draft Fiscal Year 2018/2019 Budget</p> <p style="padding-left: 40px;">Fund 301 – Fire</p> <p style="padding-left: 40px;">Fund 100 – Administrative</p> <p style="padding-left: 40px;">Fund 200 – Bayridge</p> <p style="padding-left: 40px;">Fund 400 – Vista de Oro</p>	<p>General Manager Osborne requested that Fund 301 be heard at this time and that an updated Fund 301 budget was provided for the Committee members and copies were available to the public.</p> <p>Battalion Chief Alex was pleased to present a balanced budget. He reported that in 2018/19 the level of service will remain at four firefighters on duty each day; that a command vehicle will be purchased at approximately \$80,000; due to new State codes Self-Contained Breathing Apparatus will be purchased to meet these regulations; have received approximately \$40,000 in grant funding; that the new Medic Rescue came out of this budget; the purchase of a rescue paddle board and wetsuits; that revenues are equaling debits; and, that CalPERS, minimum wages, and our Cal Fire contract are all going up.</p> <p>Public Comment – Richard Margetson commented that the budget should have been reviewed by ESAC to catch errors; Line Items 4505 and 4510 are incorrect; that the CPI increase is not included; and, that a Vehicle Replacement Schedule is usually included with the Fire budget.</p> <p>General Manager Osborne reported staff will review the numbers on the revenue side, will include the Balance Sheet; and a schedule of the sinking funds will be included.</p> <p>General Manager Osborne reported that staff has reviewed all utilities invoices and service contracts; that improvements to staff work areas will be completed; and that 100% of Admin is paid through allocation from the other funds.</p> <p>Public Comment – None</p> <p>General Manager Osborne reported that there will be no staff time associated with this fund; that this fund owes Water \$125,000 for first phase repairs and upgrades to the collection system and can begin paying down this loan. She reported that there are 12 septic tanks that will need to be decommissioned and staff is in the process of getting bids.</p> <p>Public Comment – Richard Margetson recommended paying the loan out of reserves and any surplus at the end of the year; and would the decommissioning qualify for County rebates.</p> <p>Linde Owen supported the decommissioned tanks being repurposed for rainwater collection.</p> <p>General Manager Osborne reported that there will be no staff time associated with this fund; and, that this fund owes Water \$30,000 for first phase repairs and upgrades to the collection system and, per the Auditor, the assessments should be able to pay back the loan.</p>	

AGENDA ITEM	DISCUSSION	FOLLOW-UP
<p>Fund 400 – Vista de Oro (continued)</p> <p>Fund 500 – Water</p>	<p>Public Comment – Richard Margetson commented that Vista do Oro voted down the last assessment.</p> <p>General Manager Osborne reported that the recommended changes from UAC have been made; that Line Item 4504 will be zeroed as it is a duplicate of 4510; that staff has reviewed all utilities invoices and service contracts; and, the CIP journal entries</p> <p>Utility Systems Manager Acosta reported on FY 18/19 projects including the meter replacement program; completion of 8th Street Well, Phase 2 project; the construction of a new water yard utility building; repair of the District's excavator; and, the purchase of a value exercising equipment.</p> <p>Public Comment – Linde Owen supported review of the budget at the committee level.</p> <p>Richard Margetson commented on Water Rate Subcommittee discussion's regarding revenues exceeding consumption, reserve balances, and the possibility of reducing the water rates as we are exceeding expectations.</p>	
<p>Fund 600 – Wastewater</p>	<p>General Manager Osborne reported that the fund incurs small miscellaneous costs and that some expenditures are still going through the fund relating to old items and the only revenue coming in is the assessment admin fee which pays back the bond reserve per the bankruptcy agreement.</p> <p>Public Comment – Richard Margetson questioned how the fund has a \$144,000 negative balance if it is a pass-through fund and the admin fee covers the costs.</p> <p>General Manager Osborne reported that she will discussed the negative balance with the Auditor and bring back an accounting of the fund at a future FAC meeting.</p>	
<p>Fund 800 – Drainage</p>	<p>General Manager Osborne reported that staff is requesting the Board approve the 12.5% Zone A allocation of \$29,957.75 be dedicated to Drainage this year to address several issues which require attention. UAC agreed with the concept but deferred the decision to FAC.</p> <p>Utility Systems Manager Acosta reported on the infrastructure improvements needed to upgrade the panels at Don and Mitchell Drainage facility with an estimated cost of \$20,000; replacement of the pump and panel at Bayridge Drainage facility; and, the replacement of both the large and small pumps at the 16th Street Drainage facility at an estimated cost of \$65,000.</p> <p>Public Comment - Richard Margetson commented on UAC's request for staff to provide an updated CIP list of Drainage projects the need for the Board discussion regarding the 12.5% allocation to Drainage or Fire.</p>	
<p>Fund 900 – Parks and Recreation</p>	<p>General Manager Osborne reported that revenue comes from interest and that there is approximately \$259,000 in this fund's reserves. She reported that the Parks and Recreation Committee are working on the dog park lease.</p> <p>Public Comment – Richard Margetson asked where the Park funds are being held and General Manager Osborne responded that she believed the funds are being held in LAIF.</p> <p>Committee Member Grimm recommended that the Board approve the 12.5% allocation this year to Drainage based on the proposed list of projects. The motion was seconded by Committee Member Gonzalez and carried by unanimous consent.</p>	
<p>12. Adjournment</p>	<p>The meeting adjourned at 6:45 p.m.</p>	

Los Osos Community Services District
DRAFT Minutes of the Finance Advisory Committee Meeting
June 4, 2018 at 5:30 p.m. at the District Office

AGENDA ITEM	DISCUSSION	FOLLOW-UP
<p>1. Call to Order, Flag Salute and Roll Call</p>	<p>Chairperson Ochylski called the meeting to order at 5:30 p.m. and led the flag salute.</p> <p><u>Roll Call:</u> Lisa Gonzalez, Committee Member – Present Cheri Grimm, Committee Member – Present Bea Jansen, Committee Member - Absent Marshall Ochylski, Chairperson – Present</p> <p><u>Staff:</u> Renee Osborne, General Manager Jose Acosta, Utility Systems Manager Ann Kudart, Administrative Services Manager</p>	
<p>2. Review of Board Item Regarding Approval of Warrant Register for May 2018</p>	<p>General Manager Osborne presented the Warrant Report.</p> <p>Public Comment – None</p> <p>Committee Member Grimm recommended that the Board approve the May 2018 Warrant Register. The motion was seconded by Committee Member Gonzalez and carried by unanimous consent.</p>	<p>Action: The Committee recommended that the Board approve the May 2018 warrants.</p>
<p>3. Review of Board Item Regarding Financial Reports for the Period Ending April 30, 2018</p>	<p>General Manager Osborne responded to a previously asked question regarding Balance Sheet Item 2110 Accrued Interest Payable of \$46,661.78 being the June 2017 interest from the I-Bank loan.</p> <p>The Committee discussed Item 3161 Disputed Reserve Fund (Bankruptcy) recommending staff add a new Item 3162 Reserve Fund and make a journal entry to move the funds from 3161 to 3162 to keep the history.</p> <p>Public Comment – Richard Margetson commented on Fund 301 Fire property taxes.</p> <p>Committee Member Gonzalez recommended that the Board receive and file the Financial Reports for the Period Ending April 30, 2018. The motion was seconded by Committee Member Grimm and carried by unanimous consent.</p>	<p>Action: The Committee recommended that the Board receive and file the Financial Reports for the Period Ending April 30, 2018.</p> <p>Staff add a new Item 3162 Reserve Fund and move funds from 3161 into 3162.</p>
<p>4. Review of Board Item Regarding Second Phase of the Los Osos Low Income Assistance Funds Program</p>	<p>Chairperson Ochylski reported that the Board approved the committee's April 30th recommendations regarding the second phase of the program and the item will be presented at their June 7th for formal approval of the program.</p> <p>General Manager Osborne reported that the second phase will use the 2018 income limit documentation system from HUD; will use from very low to low income limits in accepting applications; will need to set a deadline; and will correct spelling on flyer.</p> <p>The Committee discussed information packets being available at Los Osos Cares Resource Center, South Bay Community Center and People Helping People, at the District Office, the Los Osos Library, and St. Benedict's and Trinity United Methodist. All applicants should be information that someone is available to assist them in completing the application and that the process is confidential. July 20th deadline was discussed.</p> <p>Public Comment – Richard Margetson discussed the need for confidentiality and the parameters.</p> <p>Speaker asked what the next step will be after the application process.</p>	<p>Action: The Committee recommended that the Board approve staff's request program for low income residents for properties not yet connected to the sewer.</p>

AGENDA ITEM	DISCUSSION	FOLLOW-UP
5. Review of Board Item Regarding Draft Fiscal Year 2018/2019 Budget	<p>General Manager Osborne reported that FACs recommendations were made regarding the property tax and the investment funds and the vehicle replacement projections were added to the Fire budget.</p> <p>Public Comment – Richard Margetson commented on Fund 301 total property tax; the Auditor’s comment in the Wastewater narrative; and, the funds should all be balanced.</p> <p>The Committee recommended that the Board discuss the 12.5% allocation from Water to Drainage and the Auditor’s comment regarding Wastewater’s negative balance.</p> <p>At this point in the meeting, Chairperson Ochylski leaves the dais and Alternate Chairperson Milledge arrives to preside.</p>	<p>Action: The Committee recommended that the Board discuss the 12.5% allocation from Water to Drainage and the Auditor’s comment regarding Wastewater’s negative balance.</p>
6. Public Comments on Items NOT on Agenda	<p>Steve Best commented on increasing the overall budget inquiring as to the percentage on the return of our property tax to increase our overall operating budget.</p>	
7. Schedule Next Meeting	<p>The next meeting of the Finance Advisory Committee is scheduled to be held on Monday, July 2, 2018 at 5:30 pm unless otherwise noticed.</p>	
8. Closing Comments by FAC Committee Members	<p>None</p>	
9. Adjournment	<p>The meeting adjourned at 6:19 p.m.</p>	

**Los Osos Community Services District
DRAFT Minutes of the Finance Advisory Committee Meeting
July 2, 2018 at 5:30 p.m. at the District Office**

AGENDA ITEM	DISCUSSION	FOLLOW-UP
<p>1. Call to Order, Flag Salute and Roll Call</p>	<p>Chairperson Ochylski called the meeting to order at 5:30 p.m. and led the flag salute.</p> <p><u>Roll Call:</u> Lisa Gonzalez, Committee Member – Present Cheri Grimm, Committee Member – Absent Bea Jansen, Committee Member - Present Alyce Thorp, Committee Member - Present Joyce Witt, Committee Member - Present Marshall Ochylski, Chairperson – Present</p> <p><u>Staff:</u> Renee Osborne, General Manager Ann Kudart, Administrative Services Manager</p>	
<p>2. Review of Board Item Regarding Approval of Warrant Register for June 2018</p>	<p>General Manager Osborne presented the Warrant Report.</p> <p>Public Comment – Julie Tacker on the Tribune warrant recommending an electronic subscription rather than delivery service.</p> <p>Committee Member Gonzalez recommended that the Board approve the June 2018 Warrant Register. The motion was seconded by Committee Member Jansen and carried by unanimous consent.</p>	<p>Action: The Committee recommended that the Board approve the June 2018 warrants.</p>
<p>3. Review of Board Item Regarding Financial Reports for the Period Ending May 31, 2018</p>	<p>General Manager Osborne reported that a change will be made to Worker's Comp for the 18/19 year and should not show in the May 2018 financials and a new report will be submitted to the Board.</p> <p>Public Comment – Julie Tacker requested that the status of the Low Income Assistance Program be reported to the Board each month.</p> <p>Committee Member Gonzalez recommended that the Board receive and file the Financial Reports for the Period Ending May 31, 2018. The motion was seconded by Committee Member Thorp and carried by unanimous consent.</p>	<p>Action: The Committee recommended that the status of the Low Income Assistance Fund be reported to the Board and recommended that the Board receive and file the Financial Reports for the Period Ending May 31, 2018.</p>
<p>4. Review of Board Item Regarding Adoption of Fiscal Year 2018/2019 Budget</p>	<p>General Manager Osborne reported that the Committee's recommendations regarding the 2017/18 Fire Fund 301 property tax could not be changed but will update once the 2018/19 is adopted and that the County has confirmed that the 2018/19 property tax will be higher; and the Water Revenue increased \$50,000 to Line Item 4104 Irrigation and Water Sales at the recommendation of the Water Rate Subcommittee.</p> <p>Public Comment – Julie Tacker commented on the amortization schedules in Vista and Bayridge, and opposed the payment arrangements recently approved by the Board for a delinquent water customer.</p> <p>General Manager Osborne responded that it was a hardship case and the Utility Billing Specialist is keeping track of the payments in the billing software.</p> <p>Committee Member Jansen recommended that the Board adopt the Fiscal Year 2018/2019 Budget. The motion was seconded by Committee Member Witt and carried by unanimous consent.</p>	
<p>5. Review of Board Item Regarding Interest Percentages from the District's LAIF, Rabobank, and Pacific Premier Bank Accounts</p>	<p>General Manager Osborne reported that staff is requesting Committee recommendation on the distribution of Interest Income among Water, Drainage, Parks and Recreation, and the Wastewater Fiduciary Funds. She reported that Fund 301 is now completely in one account and that there is no interest allocation to Admin; and, discussed the proposed changes as outlined in the report submitted with the agenda packet to accurately unmerge all the cash reserve funds.</p>	

AGENDA ITEM	DISCUSSION	FOLLOW-UP
5. Review of Board Item Regarding Interest Percentages from the District's LAIF, Rabobank, and Pacific Premier Bank Accounts (continued)	<p>Chairperson Ochylski recommended adding Fire's cash reserve balances</p> <p>Public Comment – Julie Tacker commented that the changes begin on July 1st the beginning of the new fiscal year rather than June.</p> <p>Richard Margetson asked what the interest rate is at Rabobank.</p> <p>The Committee recommended that the interest rates for each of the banks be included.</p> <p>Committee Member Gonzalez recommended that the Board accepts the proposed interest income percentage changes with clarification as noted. The motion was seconded by Committee Member Jansen and carried by unanimous consent.</p>	
6. Public Comments on Items NOT on Agenda	None	
7. Schedule Next Meeting	The next meeting of the Finance Advisory Committee is scheduled to be held on Monday, July 30, 2018 at 5:30 pm unless otherwise noticed.	
8. Closing Comments by FAC Committee Members	None	
9. Adjournment	The meeting adjourned at 6:13 p.m.	

ITEM 3

**REVIEW OF BOARD ITEM REGARDING
APPROVAL OF WARRANT REGISTER
FOR JULY 2018**



July 27, 2018

TO: LOCSO Board of Directors
FROM: Adrienne Geidel, District Bookkeeper
SUBJECT: **Agenda Item 6C – 8/2/2018 Board Meeting**
Approve Warrant Register for July 2018

President
Vicki L. Milledge

Vice President
Marshall E. Ochylski

Directors
Charles L. Cesena
Louis G. Tornatzky
Christine M. Womack

General Manager
Renee Osborne

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
Greg Alex

DESCRIPTION

The attached Warrant Register is for your Board's review and approval for disbursement.

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 approve the July 2018 warrants for disbursement.

Attachments

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Phone: 805/528-9370
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www.losososcscsd.org

LOS OSOS COMMUNITY SERVICES DISTRICT
 Check/Voucher Register - Warrant Register
 From 7/1/2018 Through 7/31/2018

Check No	Check Date	Vendor Name	Check Amount	Fund Code	Transaction Description
27790	7/12/2018	AFLAC	61.34	100	06/01-30/18 Acct#HJ582 EE Elected Insurance
	7/12/2018	AFLAC	395.54	500	06/01-30/18 Acct#HJ582 EE Elected Insurance
27791	7/12/2018	AGP VIDEO, INC	1,125.00	100	06/01-30/18 Ch20 OPS & Mgmt 6/7/18 Video/Media Board Meeting
27792	7/12/2018	ALLIED ADMIN - DELTA DENTAL	47.16	100	08/01-31/18 ID#07917-7535 Dental Plan
	7/12/2018	ALLIED ADMIN - DELTA DENTAL	725.20	500	08/01-31/18 ID#07917-7535 Dental Plan
27793	7/12/2018	AT&T	126.01	500	06/21/18-07/21/18 Acct#134994840 Telephone/Internet SB Well
27794	7/12/2018	BRENNTAG PACIFIC INC.	785.49	500	06/28/18 Acct#122727 Water Treatment Chemicals
27795	7/12/2018	GOLDEN STATE WATER COMPANY	443.28	301	04/16/18-06/13/18 Acct#84033200001 Water Service
27796	7/12/2018	CHARTER COMMUNICATIONS	104.99	500	07/01-31/18Acct#8245101120119395 Internet Service Water Yard
27797	7/12/2018	CHARTER COMMUNICATIONS	198.77	301	06/28/18-07/27/18 ACCT#8245101120143981 Internet & Cable TV
27798	7/12/2018	COAST PEST CONTROL	75.00	301	06/30/18 Fire Station Bi-monthly Pest Control Service
27799	7/12/2018	DIGITAL DEPLOYMENT, INC	200.00	100	07/01-31/18 Website Hosting Service & Fee
27800	7/12/2018	THE DOCUTEAM, LLC	38.00	100	06/01-30/18 Acct#0979 Onsite Service (Document Destruction)
27801	7/12/2018	DSD BUSINESS SYSTEMS	135.00	100	07/01/18 TimeForce Software Contract
27802	7/12/2018	DSD BUSINESS SYSTEMS	1,511.25	100	06/01-30/18 TimeForce Training Sessions/ABRA Updaters
27803	7/12/2018	WELLS FARGO VENDOR FIN SERV	93.31	301	08/03/18-09/02/18ID#90136374384 Copier Lease Service Contrac
27804	7/12/2018	KITZMAN WATER, INC.	83.00	301	10/1/08-10/31/08 WATER SOFTNER
27805	7/12/2018	LIFE ASSIST INC	1,223.33	301	07/02/18 CUST#93402CDF Paramedic Supplies
27806	7/12/2018	MINER'S ACE HARDWARE	77.23	301	06/02-30/18 CUST#121480 Minor Tolls & Equipment
27807	7/12/2018	MINER'S ACE HARDWARE	464.10	500	06/01-30/18 Acct#143640 Supplies/Maint/Equip/Tools/Parts
27808	7/12/2018	MISSION COUNTRY DISPOSAL	101.41	301	07/01-31/18 ACCT#4130-5101023 Trash Service
27809	7/12/2018	MISSION COUNTRY DISPOSAL	116.65	500	07/01-31/18 Acct#4130-5101854 Trash Service/Wateryard
27810	7/12/2018	MISSION LINEN SUPPLY	22.92	500	06/21/18 Cust#213729 Janitorial Supplies - towel rolls/rags
	7/12/2018	MISSION LINEN SUPPLY	22.92	500	07/05/18 Cust#213729 Janitorial Supplies - towel rolls/rags
27811	7/12/2018	OASIS EQUIPMENT RENTAL	262.56	500	06/13/18 R&M Buildings & Structures
	7/12/2018	OASIS EQUIPMENT RENTAL	195.75	500	06/15/18 Vehicle Repairs
27812	7/12/2018	OFFICE DEPOT INC	182.72	100	06/01-30/18 Acct#28702448 General Office Supplies
27813	7/12/2018	STEVEN JOHN RINELL	300.00	301	06/28/18 Los Osos C.S.D. Fire Dept (Shelf Brackets MR-15)
27814	7/12/2018	SIGN HERE	37.54	301	06/21/18 MR-15 Reflective "S"
27815	7/12/2018	SLO AUDITOR-CONTROLLER-TREASURER TAX COLLECTOR	16,567.07	100	07/15/18 FY 2018/2019 LAFCO Fees
27816	7/12/2018	SLO COUNTY EMPLOYEES ASSOC	21.27	100	06/18/18-07/01/18 SLOCEA Dues
	7/12/2018	SLO COUNTY EMPLOYEES ASSOC	107.44	500	06/18/18-07/01/18 SLOCEA Dues
27817	7/12/2018	SPEED'S OIL TOOL SERVICE, INC	384.00	500	06/15/18 Brine Disposal Trucking Service - SB Well
	7/12/2018	SPEED'S OIL TOOL SERVICE, INC	432.00	500	06/26/18 Brine Disposal Trucking Servbice - SB Well

LOS OSOS COMMUNITY SERVICES DISTRICT
 Check/Voucher Register - Warrant Register
 From 7/1/2018 Through 7/31/2018

Check No	Check Date	Vendor Name	Check Amount	Fund Code	Transaction Description
27818	7/12/2018	SOUTH SAN LUIS OBISPO COUNTY SANITATION DISTRICT	1,232.00	500	06/05-26/18 Brine Disposal Services - SB Well
27819	7/12/2018	STANLEY CONVERGENT SECURITY SOLUTIONS	58.91	100	08/01-31/18 Acct#2234623879 Security Service (Suite 106)
27820	7/12/2018	THE GAS COMPANY	37.03	301	05/21/18-06/20/18 Acct#14941522279 Gas Service
27821	7/12/2018	THE GAS COMPANY	4.46	100	05/22/18-06/21/18 Acct#17141580187 Gas Service
27822	7/12/2018	U.S. BANK	225,031.17	500	Agreement#CIEDB-B04-060; A/C#207877000
27823	7/12/2018	LOS OSOS CHEVRON	424.01	500	06/01-30/18 Gas & Diesel - Fleet Vehicles
	7/12/2018	LOS OSOS CHEVRON	106.00	800	06/01-30/18 Gas & Diesel - Fleet Vehicles
27824	7/12/2018	VERDIN	508.96	800	06/30/18 Outreach Website CCPWQ
28079	7/31/2018	ACTION PROFESSIONS INCORPORATED	52.44	500	06/12/18 Collection on Past Due Water Account #04651
28080	7/31/2018	FERGUSON ENTERPRISES, INC #1350	176.28	500	07/03/18 Cust#725053 Water Distribution System Supplies
28081	7/31/2018	PG&E	77.17	100	06/19/18-07/18/18 Acct795416223392 Electric Services
	7/31/2018	PG&E	518.68	200	06/19/18-07/18/18 Acct795416223392 Electric Services
	7/31/2018	PG&E	11.15	301	06/19/18-07/18/18 Acct795416223392 Electric Services
	7/31/2018	PG&E	205.45	400	06/19/18-07/18/18 Acct795416223392 Electric Services
	7/31/2018	PG&E	9,210.80	500	06/19/18-07/18/18 Acct795416223392 Electric Services
	7/31/2018	PG&E	211.71	800	06/19/18-07/18/18 Acct795416223392 Electric Services
28082	7/31/2018	PRP COMPANIES	544.79	500	07/17/18 Billing Supplies/Envelopes #9 & #10 2000 ea
28083	7/31/2018	SPEED'S OIL TOOL SERVICE, INC	384.00	500	04/03/18 Brine Disposal Trucking Service - SB Well
	7/31/2018	SPEED'S OIL TOOL SERVICE, INC	432.00	500	07/03/18 Brine Disposal Trucking Service - SB Well
28084	7/31/2018	SOUTH SAN LUIS OBISPO COUNTY SANITATION DISTRICT	1,540.00	500	05/03-30/18 Brine Disposal Services - SB Well
28085	7/31/2018	STANLEY CONVERGENT SECURITY SOLUTIONS	187.22	500	07/19/18 Acct#1371000442 Service & Labor Chgs Palisades Well
28086	7/31/2018	VERIZON WIRELESS	166.90	301	06/08/18-07/07/18 Acct#472454582-00001 Cellular Service
	7/31/2018	VERIZON WIRELESS	207.88	500	06/08/18-07/07/18 Acct#472454582-00001 Cellular Service
	7/31/2018	VERIZON WIRELESS	138.58	800	06/08/18-07/07/18 Acct#472454582-00001 Cellular Service
28087	7/30/2018	CARDMEMBER SERVICE	7.77	100	06/05/18 CC/Kudart - Ralphs (BOD Working Meal)
	7/30/2018	CARDMEMBER SERVICE	119.98	100	06/06/18 CC/Kudart - GoDaddy (District Domain Names)
	7/30/2018	CARDMEMBER SERVICE	64.80	100	06/07/18 CC/Kudart - Domino's Pizza (BOD Working Meal)
	7/30/2018	CARDMEMBER SERVICE	4.51	100	06/18/18 CC/Kudart - Ralphs (supplies)
	7/30/2018	CARDMEMBER SERVICE	13.93	100	06/19/18 CC/Kudart - Amazon (Business Membership)
	7/30/2018	CARDMEMBER SERVICE	203.28	100	06/20/18 CC/Kudart - Tribune Legal Notice (Delinquent Water)
	7/30/2018	CARDMEMBER SERVICE	246.84	100	06/20/18 CC/Kudart - Tribune Legal Notice (FY18/19 Budget)
	7/30/2018	CARDMEMBER SERVICE	10.48	100	06/25/18 CC/Kudart - Ralphs (supplies)
	7/30/2018	CARDMEMBER SERVICE	36.33	100	06/26/18 CC/Osborne - Albertsons (training supplies)

LOS OSOS COMMUNITY SERVICES DISTRICT
 Check/Voucher Register - Warrant Register
 From 7/1/2018 Through 7/31/2018

Check No	Check Date	Vendor Name	Check Amount	Fund Code	Transaction Description
	7/30/2018	CARDMEMBER SERVICE	14.74	100	06/26/18 CC/Osborne - Dolly Donuts (training)
	7/30/2018	CARDMEMBER SERVICE	23.57	100	06/28/18 CC/Osborne - BoxedB2BSales (janitorial supplies)
	7/30/2018	CARDMEMBER SERVICE	150.00	301	06/19/18 CC/Brown - USPS (postage stamps)
	7/30/2018	CARDMEMBER SERVICE	428.99	301	06/22/18 CC/Brown - Best Buy (projector)
28088	7/30/2018	CARDMEMBER SERVICE	53.75	500	06/15/18 CC/Acosta - Arco Gas (AWWA Conference)
	7/30/2018	CARDMEMBER SERVICE	186.85	500	06/15/18 CC/Acosta - Enterprise (car rental AWWA Conference)
	7/30/2018	CARDMEMBER SERVICE	25.01	500	06/15/18 CC/Acosta - SRK Gas (AWWA Conference)
	7/30/2018	CARDMEMBER SERVICE	39.00	500	06/30/18 CC/Acosta - Late Fee
28089	7/30/2018	ALL WAYS CLEAN	245.00	100	07/01-31/18 Janitorial Services (Suites 102 & 106)
28090	7/30/2018	COASTAL COPY, LP	186.44	100	05/24/18-06/23/18 Acct#LO22 Main Copier/Printer/Fax Overages
28091	7/30/2018	GEORGE CONTENTO	2,900.00	100	08/01-31/18 Office Rent (Suites 102 & 106)
28092	7/30/2018	CRYSTAL SPRINGS WATER	29.42	100	06/01-30/18 Acct#057427
28093	7/30/2018	ETENMANN-ROVIN CO	160.40	301	07/23/18 Acct#0010575 Names Bars for New Reserve Firefighter
28094	7/30/2018	FIRE CHIEF'S ASSOCIATION OF SAN LUIS OBISPO COUNTY	2,000.00	301	07/01/18-06/30/19 Haz Mat Dues
28095	7/30/2018	GRACE ENVIRONMENTAL SERVICES	8,010.50	100	07/01-31/18 General Manager Services
28096	7/30/2018	HAWKES REAL ESTATE APPRAISAL	2,400.00	500	03/31/18 File #1537 Appraisal Report @ 2030 Andre Ave
28097	7/30/2018	HUMANA INSURANCE COMPANY	230.00	301	08/01-31/18 ID#732930-001 Insurance (20 RFF)
28098	7/30/2018	DE LANGE LANDEN FINANCIAL SERVICES	243.46	100	07/01-31/18 Acct#630919 Kyocera Service Contract
28099	7/30/2018	LIFE ASSIST INC	186.74	301	07/19/18 Cust# 93402CDF Parmedic Supplies
28100	7/30/2018	NATIONAL METER & AUTOMATION, INC.	12,157.95	500	07/19/18 Cust#2738 Meter Purchases & Replacements (150 ea)
28101	7/30/2018	NONPROFIT TECHNOLOGIES, INC	232.75	100	06/05-07/18 MIP Support (ABRA Payroll Import)
28102	7/30/2018	SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY	275.59	301	06/29/18 Member #5454 (Insurance on MS-15 Feb-June 18)
28103	7/30/2018	COUNTY OF SAN LUIS OBISPO - EH	584.90	500	05/29/18 Acct #AR0009818 Cross Connection Services FA00046
28104	7/30/2018	SLO COUNTY DEPARTMENT OF PUBLIC WORKS	2,843.50	500	06/01-29/18 405R979032 Water Quality Testing
28105	7/30/2018	SPEED'S OIL TOOL SERVICE, INC	816.00	500	07/10-16/18 Brine Disposal Trucking Services SB Well
28106	7/30/2018	ROBERT STILTS, CPA	2,500.00	100	06/15/18-06/30/18 Bookkeeping Services
	7/30/2018	ROBERT STILTS, CPA	2,500.00	100	07/01-15/18 Bookkeeping Services
28107	7/30/2018	UNDERGROUND SERVICE ALERT	1,024.66	500	07/01/18-6/30/19 Acct# 152276 USA Annual Membership Fees
28108	7/30/2018	WALLACE GROUP	362.50	100	06/01-30/18 Engineering Services
	7/30/2018	WALLACE GROUP	1,882.00	500	06/01-30/18 Engineering Services
28109	7/30/2018	CHARTER COMMUNICATIONS	200.00	100	07/28/18-08/27/18 Acct#8245101120119577
	7/30/2018	CHARTER COMMUNICATIONS	25.00	500	07/28/18-08/27/18 Acct#8245101120119577
28110	7/30/2018	AT&T	361.87	301	06/17/18-07/16/18 Cust#9391056297 Long Distance Service
28111	7/30/2018	CHARTER COMMUNICATIONS	198.77	301	07/28/18 Acct#8245101120143981 Internet & Cable TV Service

LOS OSOS COMMUNITY SERVICES DISTRICT
 Check/Voucher Register - Warrant Register
 From 7/1/2018 Through 7/31/2018

Check No	Check Date	Vendor Name	Check Amount	Fund Code	Transaction Description
28112	7/30/2018	WOLFPACK GEAR, INC	646.50	301	07/24/18 Personal Protective Equipment (duffle bag)
PPECSD070118	7/6/2018		3,029.61	100	CSD - Abra Suite Payroll
	7/6/2018		14,776.58	500	CSD - Abra Suite Payroll
PPESBF070118	7/6/2018		<u>3,896.65</u>	301	SBF - Abra Suite Payroll
REPORT TOTAL			<u>334,671.46</u>		

ITEM 4

**REVIEW OF BOARD ITEM REGARDING
FINANCIAL REPORTS FOR THE PERIOD
ENDING JUNE 30, 2018**



July 27, 2018

TO: LOCSD Board of Directors
FROM: Adrienne Geidel at Robert Stilts, District Bookkeeper
SUBJECT: **Agenda Item 6D – 8/2/2018 Board Meeting**
Receive Financial Report for the Period Ending June 30, 2018

President
Vicki L. Milledge

Vice President
Marshall E. Ochylski

Directors
Charles L. Cesena
Jon-Erik G. Storm
Louis G. Tornatzky

General Manager
Renee Osborne

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
Greg Alex

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

Offices:
2122 9th Street, Suite 102
Los Osos, CA 93402

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

www.losososcscsd.org

DESCRIPTION

The attached please find the Statement of Revenues and Expenditures, the Balance Sheet, the Water Reserve balances, the Fire Reserve balances, and the Pacific Premier Bank Statement of Activity for the Low Income Assistance Fund Account as of June 30, 2018.

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 financials for the period ending June 30, 2018.

DISCUSSION

Although the attached financial statements are as of June 30, 2018, there are still many adjustments that will be made to the year-end throughout the preparation and completion of the Audit. These statements show where we are now, but will change, as they do every year. For example, we are still expecting a significant amount of revenue from the County in Special Fire Tax – I am in discussion with the County and will accrue the revenue for June 30th when it comes in. Also, we are waiting to allocate Administrative expenses to the other funds until after the Audit, so that it is exact. Some items that are currently shown as expenses may be capitalized, depreciation expense is still coming, some loan payments were recorded as expenses and will be moved off the Income Statement and on to the Balance Sheet, etc.

Note on Bayridge & Vista – we paid the 2017/2018 portions of those loans back to Water at June 30, 2018. Although in our budget we have an expense placeholder for the repayments, these are not expense items, they are Balance Sheet items. I think the placeholder is fine, but realize there will not be an actual expense in that line.

There are many entries still to be made for these to be compliant with government accounting standards, which is why we only do it once per year and with an auditor. That said, I still see value in these statements and an opportunity for the District to evaluate true revenue and expenditure line items against the budget.

Attachments

LOS OSOS COMMUNITY SERVICES DISTRICT
 Statement of Revenues and Expenditures - Monthly Actuals
 100 - 100 - Administration
 From 6/1/2018 Through 6/30/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Service Charges & Fees					
4005	0.00	17.00	0.00	17.00	0.00%
	0.00	17.00	0.00	17.00	0.00%
Use of Money & Property					
4510	0.00	3,357.63	0.00	3,357.63	0.00%
	0.00	3,357.63	0.00	3,357.63	0.00%
	0.00	3,374.63	0.00	3,374.63	0.00%
Expenditures					
Personnel					
Salaries/Wages					
7322	1,100.00	13,200.00	12,000.00	(1,200.00)	(10.00)%
8018	377.36	3,360.32	6,000.00	2,639.68	43.99%
8045	643.11	6,964.12	6,200.00	(764.12)	(12.32)%
8051	0.00	605.28	510.00	(95.28)	(18.68)%
8054	10,792.12	87,424.46	86,434.00	(990.46)	(1.15)%
8056	0.00	621.71	0.00	(621.71)	0.00%
8060	0.00	1,905.16	2,200.00	294.84	13.40%
8081	151.32	2,141.67	1,800.00	(341.67)	(18.98)%
	13,063.91	116,222.72	115,144.00	(1,078.72)	(0.94)%
Payroll Taxes & Benefits					
5020	68.20	768.80	1,700.00	931.20	54.78%
5030	28.50	277.19	300.00	22.81	7.60%
5031	9.09	67.65	50.00	(17.65)	(35.30)%
5035	7.50	12.50	0.00	(12.50)	0.00%
5040	63.93	775.71	515.00	(260.71)	(50.62)%
5050	195.36	1,692.94	1,843.00	150.06	8.14%
5060	1,597.89	10,254.14	8,000.00	(2,254.14)	(28.18)%
5070	1,740.08	17,844.15	12,700.00	(5,144.15)	(40.51)%
5071	0.00	571.79	750.00	178.21	23.76%
5075	271.94	3,227.43	1,900.00	(1,327.43)	(69.86)%
5120	18.23	502.77	4,675.00	4,172.23	89.25%
5124	154.86	257.18	0.00	(257.18)	0.00%
	4,155.58	36,252.25	32,433.00	(3,819.25)	(11.78)%
Employment Services					
5100	95.21	2,895.72	3,000.00	104.28	3.48%
6200	0.00	99.50	500.00	400.50	80.10%
6230	0.00	180.00	125.00	(55.00)	(44.00)%
	95.21	3,175.22	3,625.00	449.78	12.41%
	17,314.70	155,650.19	151,202.00	(4,448.19)	(2.94)%
Services & Supplies					
Clothing & Uniform					
7246	0.00	161.88	0.00	(161.88)	0.00%
	0.00	161.88	0.00	(161.88)	0.00%
Contract Services					
6100	1,511.25	9,131.72	6,500.00	(2,631.72)	(40.49)%
6110	1,891.38	22,083.44	21,500.00	(583.44)	(2.71)%
7100	243.46	6,240.63	7,500.00	1,259.37	16.79%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 6/1/2018 Through 6/30/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
7255	58.91	586.29	913.00	326.71	35.78%
7321	245.00	3,030.85	4,000.00	969.15	24.23%
7342	1,125.00	13,500.00	13,500.00	0.00	0.00%
	5,075.00	54,572.93	53,913.00	(659.93)	(1.22)%
Financial Services					
7309	0.00	23.72	100.00	76.28	76.28%
7310	177.18	2,875.54	3,000.00	124.46	4.15%
	177.18	2,899.26	3,100.00	200.74	6.48%
Insurance, Licenses & Regulatory Fees					
6340	0.00	140.06	100.00	(40.06)	(40.06)%
6341	0.00	17,212.31	21,642.00	4,429.69	20.47%
6343	8.00	8.00	0.00	(8.00)	0.00%
7325	0.00	9,254.00	9,254.00	0.00	0.00%
	8.00	26,614.37	30,996.00	4,381.63	14.14%
Legal & Professional					
7303	8,010.50	99,611.00	78,000.00	(21,611.00)	(27.71)%
7304	5,000.00	49,712.50	48,000.00	(1,712.50)	(3.57)%
7305	0.00	18,010.00	22,000.00	3,990.00	18.14%
7320	38.00	4,394.18	36,960.00	32,565.82	88.11%
7326	0.00	34,210.75	50,000.00	15,789.25	31.58%
7340	0.00	353.32	2,000.00	1,646.68	82.33%
	13,048.50	206,291.75	236,960.00	30,668.25	12.94%
Office/Operations					
6121	0.00	155.67	500.00	344.33	68.87%
6130	0.00	1,351.86	1,351.86	0.00	0.00%
7140	494.96	4,993.62	5,000.00	6.38	0.13%
7160	297.37	2,826.26	4,068.14	1,241.88	30.53%
7226	0.00	6,458.00	6,500.00	42.00	0.65%
7230	0.00	5.69	0.00	(5.69)	0.00%
	792.33	15,791.10	17,420.00	1,628.90	9.35%
Other Expense					
7330	184.95	322.14	100.00	(222.14)	(222.14)%
8735	0.00	60.35	200.00	139.65	69.83%
	184.95	382.49	300.00	(82.49)	(27.50)%
Rent & Utilities					
6025	247.14	3,385.97	3,000.00	(385.97)	(12.87)%
7350	0.00	0.00	500.00	500.00	100.00%
7352	2,900.00	34,800.00	33,179.00	(1,621.00)	(4.89)%
8610	78.71	2,944.40	3,500.00	555.60	15.87%
8620	4.46	404.21	500.00	95.79	19.16%
	3,230.31	41,534.58	40,679.00	(855.58)	(2.10)%
Repairs & Maintenance					
6405	0.00	64.16	110.00	45.84	41.67%
	0.00	64.16	110.00	45.84	41.67%
Travel & Training					

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 6/1/2018 Through 6/30/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
7323	Books, Publications & Subscriptions	0.00	12.99	300.00	287.01	95.67%
7324	Education & Training Fees	0.00	642.25	1,300.00	657.75	50.60%
8510	Lodging & Meals - Local	15.00	30.00	0.00	(30.00)	0.00%
8539	Meals	10.00	1,240.64	2,700.00	1,459.36	54.05%
8541	Meals- Local Area - DIR	0.00	0.00	100.00	100.00	100.00%
8550	Mileage Reimbursement & Parking	45.78	394.35	650.00	255.65	39.33%
8551	Mileage Reimbursement & Parking- DIR	160.23	160.23	0.00	(160.23)	0.00%
	Total Travel & Training	<u>231.01</u>	<u>2,480.46</u>	<u>5,050.00</u>	<u>2,569.54</u>	<u>50.88%</u>
	Total Services & Supplies	22,747.28	350,792.98	388,528.00	37,735.02	9.71%
	Allocation of Administrative Costs					
8152	ADP Fees	<u>0.00</u>	<u>691.58</u>	<u>0.00</u>	<u>(691.58)</u>	<u>0.00%</u>
	Total Allocation of Administrative Costs	0.00	691.58	0.00	(691.58)	0.00%
	Transfers					
9410	Transfer In	<u>0.00</u>	<u>(252,154.03)</u>	<u>0.00</u>	<u>252,154.03</u>	<u>0.00%</u>
	Total Transfers	<u>0.00</u>	<u>(252,154.03)</u>	<u>0.00</u>	<u>252,154.03</u>	<u>0.00%</u>
	Total Expenditures	<u>40,061.98</u>	<u>254,980.72</u>	<u>539,730.00</u>	<u>284,749.28</u>	<u>52.76%</u>
	Net Revenues over Expenditures	<u>(40,061.98)</u>	<u>(251,606.09)</u>	<u>(539,730.00)</u>	<u>288,123.91</u>	<u>(53.38)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
200 - 200 - Bayridge
From 6/1/2018 Through 6/30/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Property Taxes					
4035	131.15	8,744.97	8,696.00	48.97	0.56%
	131.15	8,744.97	8,696.00	48.97	0.56%
Special Taxes & Assessments					
4550	375.00	54,831.00	54,831.00	0.00	0.00%
	375.00	54,831.00	54,831.00	0.00	0.00%
Use of Money & Property					
4505	8.57	57.14	70.00	(12.86)	(18.37)%
4510	0.00	(1.16)	0.00	(1.16)	0.00%
	8.57	55.98	70.00	(14.02)	(20.03)%
	514.72	63,631.95	63,597.00	34.95	0.05%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6342	0.00	0.00	1,500.00	1,500.00	100.00%
6345	0.00	401.50	500.00	98.50	19.70%
7325	0.00	800.00	800.00	0.00	0.00%
	0.00	1,201.50	2,800.00	1,598.50	57.09%
Legal & Professional					
7320	0.00	1,008.00	1,108.00	100.00	9.03%
7326	0.00	462.75	500.00	37.25	7.45%
	0.00	1,470.75	1,608.00	137.25	8.54%
Rent & Utilities					
8670	518.69	6,402.28	5,380.00	(1,022.28)	(19.00)%
	518.69	6,402.28	5,380.00	(1,022.28)	(19.00)%
Repairs & Maintenance					
6800	0.00	6,324.00	6,324.00	0.00	0.00%
	0.00	6,324.00	6,324.00	0.00	0.00%
	518.69	15,398.53	16,112.00	713.47	4.43%
Debt Service					
9023	3,841.37	3,841.37	0.00	(3,841.37)	0.00%
9804	0.00	0.00	27,964.56	27,964.56	100.00%
	3,841.37	3,841.37	27,964.56	24,123.19	86.26%
Transfers					
9511	0.00	1,260.77	0.00	(1,260.77)	0.00%
	0.00	1,260.77	0.00	(1,260.77)	0.00%
	4,360.06	20,500.67	44,076.56	23,575.89	53.49%
Net Revenues over Expenditures	(3,845.34)	43,131.28	19,520.44	23,610.84	120.95%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 6/1/2018 Through 6/30/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Property Taxes					
4034	0.00	57,214.50	0.00	57,214.50	0.00%
4035	1,069,447.00	2,138,894.00	2,001,166.00	137,728.00	6.88%
	1,069,447.00	2,196,108.50	2,001,166.00	194,942.50	9.74%
Grant Revenue					
4955	0.00	8,862.26	0.00	8,862.26	0.00%
	0.00	8,862.26	0.00	8,862.26	0.00%
Special Taxes & Assessments					
4015	0.00	0.00	25,214.00	(25,214.00)	(100.00)%
4050	4,511.64	444,797.71	543,882.00	(99,084.29)	(18.22)%
	4,511.64	444,797.71	569,096.00	(124,298.29)	(21.84)%
Other Revenues					
4000	17,767.43	70,636.37	67,134.00	3,502.37	5.22%
4055	0.00	0.00	2,000.00	(2,000.00)	(100.00)%
4655	0.00	35,463.04	34,763.00	700.04	2.01%
	17,767.43	106,099.41	103,897.00	2,202.41	2.12%
Use of Money & Property					
4505	0.00	2,665.37	13,141.00	(10,475.63)	(79.72)%
4510	1,915.97	3,427.20	1,000.00	2,427.20	242.72%
	1,915.97	6,092.57	14,141.00	(8,048.43)	(56.92)%
	1,093,642.04	2,761,960.45	2,688,300.00	73,660.45	2.74%
Expenditures					
Personnel					
Salaries/Wages					
8290	0.00	397.63	1,600.00	1,202.37	75.15%
8295	2,920.30	23,141.38	22,050.00	(1,091.38)	(4.95)%
8310	564.46	2,340.91	2,660.00	319.09	12.00%
8340	10,701.27	90,772.86	82,000.00	(8,772.86)	(10.70)%
8345	365.70	3,738.86	5,550.00	1,811.14	32.63%
8355	854.03	10,480.55	4,724.00	(5,756.55)	(121.86)%
8360	0.00	985.82	1,205.00	219.18	18.19%
	15,405.76	131,858.01	119,789.00	(12,069.01)	(10.08)%
Payroll Taxes & Benefits					
5021	636.11	6,684.98	7,000.00	315.02	4.50%
5030	144.00	1,644.00	2,500.00	856.00	34.24%
5035	45.00	520.00	850.00	330.00	38.82%
5051	223.35	1,917.64	2,000.00	82.36	4.12%
5070	895.53	10,981.94	11,000.00	18.06	0.16%
5120	610.98	5,554.62	4,570.00	(984.62)	(21.55)%
5124	2,249.41	4,365.40	1,550.00	(2,815.40)	(181.64)%
	4,804.38	31,668.58	29,470.00	(2,198.58)	(7.46)%
Employment Services					
5000	0.00	1,384.00	2,550.00	1,166.00	45.73%
5100	(64.91)	(64.91)	0.00	64.91	0.00%
5101	687.01	9,178.85	7,000.00	(2,178.85)	(31.13)%
6230	0.00	4,251.00	3,800.00	(451.00)	(11.87)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 6/1/2018 Through 6/30/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Total Employment Services	<u>622.10</u>	<u>14,748.94</u>	<u>13,350.00</u>	<u>(1,398.94)</u>	<u>(10.48)%</u>
Total Personnel	20,832.24	178,275.53	162,609.00	(15,666.53)	(9.63)%
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	0.00	678.06	1,130.00	451.94	39.99%
7248 Uniform Safety Boots	<u>0.00</u>	<u>0.00</u>	<u>400.00</u>	<u>400.00</u>	<u>100.00%</u>
Total Clothing & Uniform	0.00	678.06	1,530.00	851.94	55.68%
Contract Services					
6110 IT Purchased Services	0.00	1,117.62	1,080.00	(37.62)	(3.48)%
7100 Copier Contract-Maint & Usage	192.78	1,570.05	1,600.00	29.95	1.87%
7202 Building Alarms & Security	117.90	471.60	465.00	(6.60)	(1.42)%
7204 Cleaning Supplies, Laundry & Towel Service	0.00	3,429.01	3,700.00	270.99	7.32%
7222 Hazardous Materials CW JPA Cost	0.00	2,000.00	2,000.00	0.00	0.00%
7500 Schedule A Charges	<u>1,069,447.00</u>	<u>2,168,720.90</u>	<u>2,164,208.00</u>	<u>(4,512.90)</u>	<u>(0.21)%</u>
Total Contract Services	1,069,757.68	2,177,309.18	2,173,053.00	(4,256.18)	(0.20)%
Equipment & Tools					
6440 Fire Personal Protection Equipment	0.00	5,506.50	6,500.00	993.50	15.28%
6460 Self-Contained Breathing Apparatus	0.00	0.00	32,500.00	32,500.00	100.00%
7234 Oxygen Supplies & Cylinder Rent	0.00	0.00	350.00	350.00	100.00%
7238 Paramedic & EMT Small Tools & Supplies	0.00	50,669.21	52,000.00	1,330.79	2.56%
7242 Minor Tools, Accessories & Field Machines	0.00	178.39	250.00	71.61	28.64%
7252 Misc Hardware	<u>62.22</u>	<u>36,246.81</u>	<u>36,263.00</u>	<u>16.19</u>	<u>0.04%</u>
Total Equipment & Tools	62.22	92,600.91	127,863.00	35,262.09	27.58%
Financial Services					
7309 Late Fees	0.00	18.53	6.15	(12.38)	(201.30)%
7310 Bank Service Charges	0.00	0.00	20.00	20.00	100.00%
9154 Losses and Damages	<u>0.00</u>	<u>345.08</u>	<u>345.08</u>	<u>0.00</u>	<u>0.00%</u>
Total Financial Services	0.00	363.61	371.23	7.62	2.05%
Insurance, Licenses & Regulatory Fees					
6345 Property Taxes & Assessments Costs	0.00	3,898.08	3,898.08	0.00	0.00%
7325 Insurance	<u>0.00</u>	<u>20,400.04</u>	<u>20,400.04</u>	<u>0.00</u>	<u>0.00%</u>
Total Insurance, Licenses & Regulatory Fees	0.00	24,298.12	24,298.12	0.00	0.00%
Legal & Professional					
7320 Professional & Consulting Services	0.00	1,750.00	1,700.00	(50.00)	(2.94)%
7326 Legal Services	0.00	358.75	1,000.00	641.25	64.13%
7340 Legal Notifications & Mandated Advertising	<u>0.00</u>	<u>60.00</u>	<u>80.00</u>	<u>20.00</u>	<u>25.00%</u>
Total Legal & Professional	0.00	2,168.75	2,780.00	611.25	21.99%
Office/Operations					
6130 Computer Hardware	0.00	1,401.53	1,770.00	368.47	20.82%
7140 General Supplies & Minor Equipment	0.00	1,806.14	1,800.00	(6.14)	(0.34)%
7160 Postage, Shipping & Mail Supplies	0.00	188.75	200.00	11.25	5.63%
7216 Fire Prevention Education Materials	37.54	1,321.52	1,200.00	(121.52)	(10.13)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 6/1/2018 Through 6/30/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
7226	Membership & Dues	0.00	75.00	75.00	0.00	0.00%
7230	Misc Small Parts & Supplies	0.00	4,229.79	4,530.00	300.21	6.63%
7240	Propane	0.00	100.00	100.00	0.00	0.00%
	Total Office/Operations	37.54	9,122.73	9,675.00	552.27	5.71%
	Other Expense					
7201	White Goods & Accessories - bedding, towels	0.00	0.00	300.00	300.00	100.00%
7209	District Operating Center Expense	0.00	0.00	450.00	450.00	100.00%
7218	Cooking Products - Food, Drinks & Staples	0.00	159.85	300.00	140.15	46.72%
7224	Kitchen Cookware & Utensils	0.00	698.80	737.77	38.97	5.28%
7330	Misc Operating Expenses	0.00	351.80	0.00	(351.80)	0.00%
7345	Outreach- Program Give-away Items	0.00	2,898.61	2,900.00	1.39	0.05%
	Total Other Expense	0.00	4,109.06	4,687.77	578.71	12.35%
	Rent & Utilities					
6000	Cell Phones	167.31	1,665.98	1,550.00	(115.98)	(7.48)%
6025	Telephone	362.78	4,179.25	2,600.00	(1,579.25)	(60.74)%
8610	Electric	0.00	991.72	990.00	(1.72)	(0.17)%
8620	Gas Service	37.03	860.41	1,100.00	239.59	21.78%
8630	Trash Services	101.41	1,232.44	1,850.00	617.56	33.38%
8640	Water and Water Services	83.00	4,264.18	4,704.00	439.82	9.35%
8659	Utility Cable Charges	0.00	968.12	1,020.00	51.88	5.09%
8670	Street Lighting	11.15	122.84	132.00	9.16	6.94%
	Total Rent & Utilities	762.68	14,284.94	13,946.00	(338.94)	(2.43)%
	Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	297.77	500.00	202.23	40.45%
6405	R & M - Extinguishers	0.00	489.58	784.00	294.42	37.55%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	1,751.67	1,600.00	(151.67)	(9.48)%
6750	R & M - Minor Tools & Equipment	77.23	762.58	1,000.00	237.42	23.74%
6775	R & M -Operation/Field Equipment	0.00	765.00	1,300.00	535.00	41.15%
6800	R & M - Grounds & Collection Systems	0.00	239.75	450.00	210.25	46.72%
6900	R & M - Buildings & Structures	75.00	2,862.37	3,036.00	173.63	5.72%
	Total Repairs & Maintenance	152.23	7,168.72	8,670.00	1,501.28	17.32%
	Travel & Training					
6300	DMV Driv Lic Class B	0.00	0.00	100.00	100.00	100.00%
7141	CERT Training Supplies	0.00	98.41	100.00	1.59	1.59%
7323	Books, Publications & Subscriptions	234.23	468.46	468.00	(0.46)	(0.10)%
8405	Reserve FF Training Costs	0.00	460.00	1,000.00	540.00	54.00%
	Total Travel & Training	234.23	1,026.87	1,668.00	641.13	38.44%
	Total Services & Supplies	1,071,006.58	2,333,130.95	2,368,542.12	35,411.17	1.50%
	Allocation of Administrative Costs					
8152	ADP Fees	0.00	1,101.65	1,000.00	(101.65)	(10.16)%
	Total Allocation of Administrative Costs	0.00	1,101.65	1,000.00	(101.65)	(10.16)%
	Capital Outlay					
9006	Infrastructure CIP	0.00	17,925.70	26,780.88	8,855.18	33.07%
9085	Vehicle Purchase	300.00	174,159.57	155,500.00	(18,659.57)	(12.00)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 6/1/2018 Through 6/30/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Total Capital Outlay	300.00	192,085.27	182,280.88	(9,804.39)	(5.38)%
Reserves					
9008 Fire Mitigation Expenses	0.00	0.00	25,000.00	25,000.00	100.00%
9504 *Vehicle Replacement Reserve	0.00	0.00	93,402.00	93,402.00	100.00%
9572 *General Contingency (Operations) Reserve	0.00	0.00	10,000.00	10,000.00	100.00%
Total Reserves	0.00	0.00	128,402.00	128,402.00	100.00%
Transfers					
9511 Interfund Transfer Out	0.00	25,215.40	0.00	(25,215.40)	0.00%
Total Transfers	0.00	25,215.40	0.00	(25,215.40)	0.00%
Total Expenditures	1,092,138.82	2,729,808.80	2,842,834.00	113,025.20	3.98%
Net Revenues over Expenditures	1,503.22	32,151.65	(154,534.00)	186,685.65	(120.81)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
400 - 400 - Vista de Oro
From 6/1/2018 Through 6/30/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Special Taxes & Assessments					
4550	0.00	15,659.00	15,768.00	(109.00)	(0.69)%
	0.00	15,659.00	15,768.00	(109.00)	(0.69)%
	0.00	15,659.00	15,768.00	(109.00)	(0.69)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6342	0.00	0.00	1,500.00	1,500.00	100.00%
6345	0.00	18.00	500.00	482.00	96.40%
7325	0.00	500.00	500.00	0.00	0.00%
	0.00	518.00	2,500.00	1,982.00	79.28%
Legal & Professional					
7320	0.00	700.00	700.00	0.00	0.00%
7326	0.00	165.25	300.00	134.75	44.92%
	0.00	865.25	1,000.00	134.75	13.48%
Rent & Utilities					
8670	205.45	2,533.54	2,300.00	(233.54)	(10.15)%
	205.45	2,533.54	2,300.00	(233.54)	(10.15)%
Repairs & Maintenance					
6800	0.00	2,262.60	0.00	(2,262.60)	0.00%
	0.00	2,262.60	0.00	(2,262.60)	0.00%
	205.45	6,179.39	5,800.00	(379.39)	(6.54)%
Debt Service					
9023	921.93	921.93	0.00	(921.93)	0.00%
	921.93	921.93	0.00	(921.93)	0.00%
Transfers					
9511	0.00	1,260.77	0.00	(1,260.77)	0.00%
	0.00	1,260.77	0.00	(1,260.77)	0.00%
	1,127.38	8,362.09	5,800.00	(2,562.09)	(44.17)%
Net Revenues over Expenditures	(1,127.38)	7,296.91	9,968.00	(2,671.09)	(26.80)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 6/1/2018 Through 6/30/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Property Taxes					
4035	3,459.94	174,392.38	171,643.50	2,748.88	1.60%
	3,459.94	174,392.38	171,643.50	2,748.88	1.60%
Service Charges & Fees					
4030	198,598.78	1,949,899.14	1,906,000.00	43,899.14	2.30%
4102	12,136.91	195,222.73	178,000.00	17,222.73	9.68%
4103	32,625.75	306,632.67	236,000.00	70,632.67	29.93%
4104	343.75	46,492.62	3,000.00	43,492.62	1,449.75%
4114	(10.00)	(1,385.00)	2,084.00	(3,469.00)	(166.46)%
4931	1,050.00	8,400.00	7,000.00	1,400.00	20.00%
4932	2,508.73	29,382.52	23,000.00	6,382.52	27.75%
4933	1,415.00	13,825.00	16,000.00	(2,175.00)	(13.59)%
4937	110.00	805.00	500.00	305.00	61.00%
	248,778.92	2,549,274.68	2,371,584.00	177,690.68	7.49%
Other Revenues					
4105	0.00	0.00	107,000.00	(107,000.00)	(100.00)%
4925	0.00	3,790.78	3,790.78	0.00	0.00%
4930	3,039.15	7,130.01	15,000.00	(7,869.99)	(52.47)%
4936	0.00	(2.00)	0.00	(2.00)	0.00%
	3,039.15	10,918.79	125,790.78	(114,871.99)	(91.32)%
Use of Money & Property					
4504	4,763.30	4,763.30	2,964.00	1,799.30	60.71%
4505	226.38	1,509.20	2,100.00	(590.80)	(28.13)%
4510	246.17	5,375.71	1,500.00	3,875.71	258.38%
	5,235.85	11,648.21	6,564.00	5,084.21	77.46%
Total Revenues	260,513.86	2,746,234.06	2,675,582.28	70,651.78	2.64%
Expenditures					
Personnel					
Salaries/Wages					
8018	1,876.00	18,976.48	20,000.00	1,023.52	5.12%
8045	0.00	3,736.64	4,000.00	263.36	6.58%
8050	0.00	1,471.18	1,000.00	(471.18)	(47.12)%
8051	668.96	4,320.51	16,000.00	11,679.49	73.00%
8054	42,213.43	339,914.31	339,348.71	(565.60)	(0.17)%
8056	81.60	3,208.90	2,723.28	(485.62)	(17.83)%
8060	2,126.57	18,386.19	23,000.00	4,613.81	20.06%
8063	2,047.75	17,265.57	14,000.00	(3,265.57)	(23.33)%
8066	1,570.06	15,230.75	11,000.00	(4,230.75)	(38.46)%
8081	4,721.19	27,375.19	38,000.00	10,624.81	27.96%
	55,305.56	449,885.72	469,071.99	19,186.27	4.09%
Payroll Taxes & Benefits					
5030	171.00	2,065.50	1,500.00	(565.50)	(37.70)%
5031	43.68	444.84	500.00	55.16	11.03%
5035	45.00	75.00	0.00	(75.00)	0.00%
5040	307.44	3,539.03	3,000.00	(539.03)	(17.97)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 6/1/2018 Through 6/30/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
5050 Medicare - ER	848.98	6,756.05	6,000.00	(756.05)	(12.60)%
5060 Cafeteria Plan - ER	8,431.17	62,657.52	66,000.00	3,342.48	5.06%
5070 Retirement ER - Regular	7,110.99	67,414.13	60,000.00	(7,414.13)	(12.36)%
5071 Retirement ER - Addl Pick-up	0.00	2,568.65	2,200.00	(368.65)	(16.76)%
5075 Retirees Medical - ER	135.97	1,593.27	1,000.00	(593.27)	(59.33)%
5120 Workers Comp Insurance - ER	631.92	16,952.22	15,968.01	(984.21)	(6.16)%
5124 Retirement - ER - Tier 2	622.71	4,410.25	0.00	(4,410.25)	0.00%
Total Payroll Taxes & Benefits	18,348.86	168,476.46	156,168.01	(12,308.45)	(7.88)%
Employment Services					
5100 Unemployment Insurance - ER	49.78	5,623.47	5,000.00	(623.47)	(12.47)%
6230 Medical Exam	0.00	2,675.00	2,675.00	0.00	0.00%
Total Employment Services	49.78	8,298.47	7,675.00	(623.47)	(8.12)%
Total Personnel	73,704.20	626,660.65	632,915.00	6,254.35	0.99%
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	0.00	1,242.27	2,600.00	1,357.73	52.22%
7248 Uniform Safety Boots	0.00	655.89	1,000.00	344.11	34.41%
Total Clothing & Uniform	0.00	1,898.16	3,600.00	1,701.84	47.27%
Contract Services					
6100 Labor & Support-IT Services	0.00	0.00	300.00	300.00	100.00%
6110 IT Purchased Services	1,057.91	6,085.44	5,000.00	(1,085.44)	(21.71)%
7250 Water Quality Testing	0.00	24,134.32	28,000.00	3,865.68	13.81%
7255 Security Services	445.56	1,439.68	7,100.00	5,660.32	79.72%
7301 Contract Maint Services	0.00	0.00	1,500.00	1,500.00	100.00%
7321 Janitorial Cleaning & Supplies	105.85	963.25	850.00	(113.25)	(13.32)%
Total Contract Services	1,609.32	32,622.69	42,750.00	10,127.31	23.69%
Equipment & Tools					
6438 Disinfection Feed Pumps	138.84	568.86	260.00	(308.86)	(118.79)%
7242 Minor Tools, Accessories & Field Machines	21.41	2,439.81	2,500.00	60.19	2.41%
7252 Misc Hardware	0.00	54.00	0.00	(54.00)	0.00%
7253 Rent - Equipment	0.00	0.00	1,000.00	1,000.00	100.00%
7256 Meter Purchases & Replacements	120.23	29,239.55	30,000.00	760.45	2.53%
Total Equipment & Tools	280.48	32,302.22	33,760.00	1,457.78	4.32%
Financial Services					
7309 Late Fees	0.00	58.75	0.00	(58.75)	0.00%
Total Financial Services	0.00	58.75	0.00	(58.75)	0.00%
Insurance, Licenses & Regulatory Fees					
6120 Computer Licenses	0.00	0.00	200.00	200.00	100.00%
6340 Misc Fees	0.00	579.33	3,000.00	2,420.67	80.69%
6342 Fees - Regulatory	12,976.90	18,115.61	27,000.00	8,884.39	32.91%
6345 Property Taxes & Assessments Costs	0.00	6,511.79	6,300.00	(211.79)	(3.36)%
7325 Insurance	0.00	31,581.00	31,581.00	0.00	0.00%
Total Insurance, Licenses & Regulatory Fees	12,976.90	56,787.73	68,081.00	11,293.27	16.59%
Legal & Professional					
7318 Professional & Consulting BMC	0.00	44,824.95	61,370.00	16,545.05	26.96%
7320 Professional & Consulting Services	0.00	20,086.58	40,000.00	19,913.42	49.78%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 6/1/2018 Through 6/30/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
7326	Legal Services	0.00	9,660.00	8,000.00	(1,660.00)	(20.75)%
7336	Legal Services- ISJ	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Legal & Professional	0.00	74,571.53	110,370.00	35,798.47	32.43%
	Office/Operations					
6130	Computer Hardware	0.00	126.25	3,000.00	2,873.75	95.79%
6140	Computer Software	0.00	1,463.88	2,000.00	536.12	26.81%
7140	General Supplies & Minor Equipment	418.37	798.04	3,000.00	2,201.96	73.40%
7160	Postage, Shipping & Mail Supplies	1,695.31	15,148.86	14,500.00	(648.86)	(4.47)%
7180	Billing Supplies, Forms & Printing	110.55	990.33	2,000.00	1,009.67	50.48%
7226	Membership & Dues	0.00	1,579.88	3,000.00	1,420.12	47.34%
7230	Misc Small Parts & Supplies	0.00	997.60	800.00	(197.60)	(24.70)%
7237	Process Control & Treatment Supplies	17.20	3,539.23	4,000.00	460.77	11.52%
7239	Water Treatment Chemicals	785.49	6,507.63	6,600.00	92.37	1.40%
7249	Safety Supplies	7.07	1,069.44	3,000.00	1,930.56	64.35%
	Total Office/Operations	3,033.99	32,221.14	41,900.00	9,678.86	23.10%
	Other Expense					
7330	Misc Operating Expenses	0.50	481.04	250.00	(231.04)	(92.42)%
7348	Water Conservation Program	597.57	2,007.03	3,000.00	992.97	33.10%
	Total Other Expense	598.07	2,488.07	3,250.00	761.93	23.44%
	Rent & Utilities					
6000	Cell Phones	268.24	2,788.00	3,260.00	472.00	14.48%
6025	Telephone	378.17	7,677.62	8,400.00	722.38	8.60%
7352	Rent - Offices & Other Structures	0.00	0.00	2,900.00	2,900.00	100.00%
8610	Electric	9,368.57	97,747.51	84,000.00	(13,747.51)	(16.37)%
8620	Gas Service	0.00	188.27	250.00	61.73	24.69%
8630	Trash Services	116.65	2,221.49	4,000.00	1,778.51	44.46%
8644	Disposal Services	2,816.00	36,107.00	28,500.00	(7,607.00)	(26.69)%
8670	Street Lighting	31.67	380.75	350.00	(30.75)	(8.79)%
	Total Rent & Utilities	12,979.30	147,110.64	131,660.00	(15,450.64)	(11.74)%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	336.63	350.00	13.37	3.82%
6422	R & M - Hydrants	0.00	125.06	350.00	224.94	64.27%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	313.03	500.00	186.97	37.39%
6641	R & M - Wells	179.09	822.24	800.00	(22.24)	(2.78)%
6750	R & M - Minor Tools & Equipment	18.21	1,681.77	1,700.00	18.23	1.07%
6775	R & M -Operation/Field Equipment	0.00	59.45	100.00	40.55	40.55%
6800	R & M - Grounds & Collection Systems	0.00	73.84	1,000.00	926.16	92.62%
6830	Paving & Concrete	0.00	7,579.44	8,000.00	420.56	5.26%
6900	R & M - Buildings & Structures	485.55	911.29	1,500.00	588.71	39.25%
7241	R & M - Water Distribution System	679.70	10,762.58	15,000.00	4,237.42	28.25%
	Total Repairs & Maintenance	1,362.55	22,665.33	29,300.00	6,634.67	22.64%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324	Education & Training Fees	0.00	7,453.33	8,324.00	870.67	10.46%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 6/1/2018 Through 6/30/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
8410	Certifications	90.00	380.00	400.00	20.00	5.00%
8510	Lodging & Meals - Local	272.12	637.19	2,000.00	1,362.81	68.14%
8539	Meals	0.00	195.00	700.00	505.00	72.14%
8550	Mileage Reimbursement & Parking	35.97	643.38	700.00	56.62	8.09%
	Total Travel & Training	398.09	9,308.90	12,374.00	3,065.10	24.77%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	115.52	302.29	780.00	477.71	61.24%
7211	Misc Fuel & Diesel	0.00	2,081.77	2,200.00	118.23	5.37%
7220	Gasoline	424.01	4,625.46	4,000.00	(625.46)	(15.64)%
7228	Markings & Other Misc Services	0.00	110.42	350.00	239.58	68.45%
7232	Vehicle Repairs - Parts, Tires & Lubricants	319.94	5,615.29	5,000.00	(615.29)	(12.31)%
	Total Vehicle Maintenance & Repairs	859.47	12,735.23	12,330.00	(405.23)	(3.29)%
	Total Services & Supplies	34,098.17	424,770.39	489,375.00	64,604.61	13.20%
	Allocation of Administrative Costs					
8152	ADP Fees	0.00	684.51	800.00	115.49	14.44%
	Total Allocation of Administrative Costs	0.00	684.51	800.00	115.49	14.44%
	Capital Outlay					
9006	Infrastructure CIP	14,858.31	64,568.21	380,000.00	315,431.79	83.01%
	Total Capital Outlay	14,858.31	64,568.21	380,000.00	315,431.79	83.01%
	Debt Service					
9022	Debt Service - Principal	0.00	156,109.45	156,109.00	(0.45)	(0.00)%
9023	Debt Service - Interest & Annual Fee	0.00	109,607.84	109,607.00	(0.84)	(0.00)%
9024	Loan Administration Fee	0.00	11,015.00	11,015.00	0.00	0.00%
	Total Debt Service	0.00	276,732.29	276,731.00	(1.29)	(0.00)%
	Reserves					
9571	*Capital Outlay Reserve	0.00	0.00	500,000.00	500,000.00	100.00%
9572	*General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
9988	*Water Rate Stabilization Reserve	0.00	0.00	32,000.00	32,000.00	100.00%
	Total Reserves	0.00	0.00	589,000.00	589,000.00	100.00%
	Transfers					
9511	Interfund Transfer Out	0.00	215,591.70	0.00	(215,591.70)	0.00%
	Total Transfers	0.00	215,591.70	0.00	(215,591.70)	0.00%
	Total Expenditures	122,660.68	1,609,007.75	2,368,821.00	759,813.25	32.08%
	Net Revenues over Expenditures	137,853.18	1,137,226.31	306,761.28	830,465.03	270.72%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
600 - 600 - Wastewater
From 6/1/2018 Through 6/30/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Service Charges & Fees					
4062	44,267.00	63,534.00	44,267.00	19,267.00	43.52%
	44,267.00	63,534.00	44,267.00	19,267.00	43.52%
Other Revenues					
4928	0.00	40.00	0.00	40.00	0.00%
	0.00	40.00	0.00	40.00	0.00%
	44,267.00	63,574.00	44,267.00	19,307.00	43.61%
Expenditures					
Services & Supplies					
Financial Services					
7310	0.00	20.00	20.00	0.00	0.00%
	0.00	20.00	20.00	0.00	0.00%
Insurance, Licenses & Regulatory Fees					
6345	0.00	269.28	134.64	(134.64)	(100.00)%
	0.00	269.28	134.64	(134.64)	(100.00)%
Legal & Professional					
7320	0.00	11,126.37	11,564.00	437.63	3.78%
7326	0.00	353.60	1,000.00	646.40	64.64%
	0.00	11,479.97	12,564.00	1,084.03	8.63%
Office/Operations					
7160	0.00	108.81	0.00	(108.81)	0.00%
	0.00	108.81	0.00	(108.81)	0.00%
	0.00	11,878.06	12,718.64	840.58	6.61%
Debt Service					
9805	0.00	0.00	25,000.00	25,000.00	100.00%
	0.00	0.00	25,000.00	25,000.00	100.00%
Transfers					
9511	0.00	1,260.77	0.00	(1,260.77)	0.00%
	0.00	1,260.77	0.00	(1,260.77)	0.00%
	0.00	13,138.83	37,718.64	24,579.81	65.17%
Net Revenues over Expenditures	44,267.00	50,435.17	6,548.36	43,886.81	670.20%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
602 - Wastewater Fiduciary Fund
From 6/1/2018 Through 6/30/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Property Taxes					
4035	0.00	(232.72)	0.00	(232.72)	0.00%
	0.00	(232.72)	0.00	(232.72)	0.00%
Special Taxes & Assessments					
4061	(38,827.24)	(136,590.87)	0.00	(136,590.87)	0.00%
	(38,827.24)	(136,590.87)	0.00	(136,590.87)	0.00%
Other Revenues					
4928	30.00	21.00	0.00	21.00	0.00%
	30.00	21.00	0.00	21.00	0.00%
Use of Money & Property					
4510	1,642.35	9,820.37	0.00	9,820.37	0.00%
	1,642.35	9,820.37	0.00	9,820.37	0.00%
	(37,154.89)	(126,982.22)	0.00	(126,982.22)	0.00%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6343	0.00	1.49	0.00	(1.49)	0.00%
	0.00	1.49	0.00	(1.49)	0.00%
	0.00	1.49	0.00	(1.49)	0.00%
	0.00	1.49	0.00	(1.49)	0.00%
	(37,154.89)	(126,983.71)	0.00	(126,983.71)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
800 - 800 - Drainage
From 6/1/2018 Through 6/30/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Property Taxes					
4035	349.15	23,175.11	22,746.00	429.11	1.89%
	349.15	23,175.11	22,746.00	429.11	1.89%
Special Taxes & Assessments					
4400	1,080.00	94,261.00	95,440.00	(1,179.00)	(1.24)%
	1,080.00	94,261.00	95,440.00	(1,179.00)	(1.24)%
Other Revenues					
4935	0.00	717.00	0.00	717.00	0.00%
	0.00	717.00	0.00	717.00	0.00%
Use of Money & Property					
4505	22.87	152.48	149.00	3.48	2.34%
4510	156.14	539.12	0.00	539.12	0.00%
	179.01	691.60	149.00	542.60	364.16%
	1,608.16	118,844.71	118,335.00	509.71	0.43%
Expenditures					
Personnel					
Salaries/Wages					
8045	0.00	0.00	200.00	200.00	100.00%
8054	3,117.42	18,812.57	22,810.00	3,997.43	17.52%
	3,117.42	18,812.57	23,010.00	4,197.43	18.24%
	3,117.42	18,812.57	23,010.00	4,197.43	18.24%
Services & Supplies					
Equipment & Tools					
6390	0.00	216.69	500.00	283.31	56.66%
7242	0.00	38.59	200.00	161.41	80.70%
	0.00	255.28	700.00	444.72	63.53%
Financial Services					
7309	0.00	0.50	0.00	(0.50)	0.00%
	0.00	0.50	0.00	(0.50)	0.00%
Insurance, Licenses & Regulatory Fees					
6342	6,505.40	6,507.08	7,000.00	492.92	7.04%
6345	0.00	454.44	200.00	(254.44)	(127.22)%
7325	0.00	3,100.00	3,500.00	400.00	11.43%
	6,505.40	10,061.52	10,700.00	638.48	5.97%
Legal & Professional					
7320	508.96	1,623.96	1,000.00	(623.96)	(62.40)%
7326	0.00	315.00	500.00	185.00	37.00%
	508.96	1,938.96	1,500.00	(438.96)	(29.26)%
Office/Operations					
7140	0.00	22.67	50.00	27.33	54.66%
7226	0.00	165.00	200.00	35.00	17.50%
7230	0.00	484.75	500.00	15.25	3.05%
7249	0.00	13.49	200.00	186.51	93.25%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
800 - 800 - Drainage
From 6/1/2018 Through 6/30/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Total Office/Operations	0.00	685.91	950.00	264.09	27.80%
Other Expense					
7330 Misc Operating Expenses	0.00	45.99	0.00	(45.99)	0.00%
7346 Promotional Expenses - Event	0.00	250.00	250.00	0.00	0.00%
Total Other Expense	0.00	295.99	250.00	(45.99)	(18.40)%
Rent & Utilities					
6000 Cell Phones	138.82	1,565.30	1,250.00	(315.30)	(25.22)%
6025 Telephone	20.27	242.33	200.00	(42.33)	(21.16)%
8610 Electric	147.03	1,888.48	1,500.00	(388.48)	(25.90)%
8670 Street Lighting	73.81	908.34	850.00	(58.34)	(6.86)%
Total Rent & Utilities	379.93	4,604.45	3,800.00	(804.45)	(21.17)%
Repairs & Maintenance					
6640 R & M - Equip & Other Non-Structural Fixed Assets	0.00	463.26	1,000.00	536.74	53.67%
6750 R & M - Minor Tools & Equipment	0.00	57.89	500.00	442.11	88.42%
6800 R & M - Grounds & Collection Systems	0.00	2,046.05	2,000.00	(46.05)	(2.30)%
6900 R & M - Buildings & Structures	0.00	155.48	200.00	44.52	22.26%
Total Repairs & Maintenance	0.00	2,722.68	3,700.00	977.32	26.41%
Travel & Training					
7324 Education & Training Fees	0.00	1,591.67	4,000.00	2,408.33	60.21%
8410 Certifications	0.00	0.00	100.00	100.00	100.00%
8475 Training Materials	0.00	0.00	500.00	500.00	100.00%
8510 Lodging & Meals - Local	0.00	0.00	1,000.00	1,000.00	100.00%
8539 Meals	0.00	0.00	100.00	100.00	100.00%
8550 Mileage Reimbursement & Parking	0.00	0.00	300.00	300.00	100.00%
Total Travel & Training	0.00	1,591.67	6,000.00	4,408.33	73.47%
Vehicle Maintenance & Repairs					
7211 Misc Fuel & Diesel	0.00	451.82	550.00	98.18	17.85%
7220 Gasoline	106.00	1,143.36	800.00	(343.36)	(42.92)%
Total Vehicle Maintenance & Repairs	106.00	1,595.18	1,350.00	(245.18)	(18.16)%
Total Services & Supplies	7,500.29	23,752.14	28,950.00	5,197.86	17.95%
Capital Outlay					
9006 Infrastructure CIP	0.00	87,330.88	86,000.00	(1,330.88)	(1.55)%
Total Capital Outlay	0.00	87,330.88	86,000.00	(1,330.88)	(1.55)%
Transfers					
9511 Interfund Transfer Out	0.00	5,043.08	0.00	(5,043.08)	0.00%
Total Transfers	0.00	5,043.08	0.00	(5,043.08)	0.00%
Total Expenditures	10,617.71	134,938.67	137,960.00	3,021.33	2.19%
Net Revenues over Expenditures	(9,009.55)	(16,093.96)	(19,625.00)	3,531.04	(17.99)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
900 - 900 - Parks & Recreation
From 6/1/2018 Through 6/30/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Use of Money & Property					
4510	0.00	2,355.30	900.00	1,455.30	161.70%
	0.00	2,355.30	900.00	1,455.30	161.70%
	0.00	2,355.30	900.00	1,455.30	161.70%
Expenditures					
Services & Supplies					
Legal & Professional					
7320	0.00	0.00	1,500.00	1,500.00	100.00%
7326	0.00	875.00	2,500.00	1,625.00	65.00%
	0.00	875.00	4,000.00	3,125.00	78.13%
Office/Operations					
7140	0.00	0.00	100.00	100.00	100.00%
	0.00	0.00	100.00	100.00	100.00%
	0.00	875.00	4,100.00	3,225.00	78.66%
Transfers					
9511	0.00	2,521.54	0.00	(2,521.54)	0.00%
	0.00	2,521.54	0.00	(2,521.54)	0.00%
	0.00	3,396.54	4,100.00	703.46	17.16%
	0.00	(1,041.24)	(3,200.00)	2,158.76	(67.46)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 6/30/2018

		Current Period Balance
		<u> </u>
ASSETS		
CURRENT ASSETS		
Cash in Bank		
Change Fund	0999	400.00
Petty Cash	1000	500.00
LAIF Investments	1011	647,089.92
General Checking Account	1012	1,192,724.66
Payroll Account (contra to 2998)	1013	(432.33)
Rabobank-Bankruptcy Disbursement Reserve	1017	102,793.69
Fire Reserves Account	1031	1,563,220.97
US Bank- WW Bond Redemption Fund	1077	776,125.75
US Bank - WW Bond Reserve Fund	1078	<u>918,002.03</u>
Total Cash in Bank		5,200,424.69
Investments		
Inv: Pacific Premier	0333	52,501.00
Rabo Bank -Investments	0334	<u>2,073,267.47</u>
Total Investments		2,125,768.47
Due From Others		
Loan Receivable From District	1160	222,333.96
Due From Bayridge	1420	100,876.84
Due From Vista De Oro	1440	<u>25,727.44</u>
Total Due From Others		348,938.24
Held Deposits		
Held Deposits	1030	<u>10,000.00</u>
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	267,063.64
Unbilled A/R	1085	207,505.95
Accounts Receivable-Propety Tax	1091	<u>51,800.73</u>
Total Accounts Receivable		526,370.32
Accrued Inventory On Hand		
Inventory	1100	<u>54,194.36</u>
Total Accrued Inventory On Hand		<u>54,194.36</u>
Total CURRENT ASSETS		8,265,696.08
FIXED ASSETS		
Land		
Land and Land Rights	1720	<u>555,803.09</u>
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	592,410.70
Accum Depreciation-Building, Structures & Improvements	1851	(5,000.00)
Total Building		<u>587,410.70</u>
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	1,960,549.73
Acc Depreciation-Equipment,Vehicles & Systems	1853	(424,190.84)
Total Plant & Equipment		<u>1,536,358.89</u>
Construction in Progress		
Construction In Progress	1850	138,872.75

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 6/30/2018

		Current Period Balance
Total Construction in Progress		<u>138,872.75</u>
Infrastructure		
Infrastructures	1730	9,689,057.94
Accum Depeciation-Infrastructures	1852	<u>(4,398,393.04)</u>
Total Infrastructure		<u>5,290,664.90</u>
Total FIXED ASSETS		8,109,110.33
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	<u>900.00</u>
Total Cash Suspense		<u>900.00</u>
Total OTHER ASSETS		900.00
Other Assets		
Def Outflow	1991	192,162.00
Amount to be Provided for Internal Loans	1997	1,517.00
Amount to be Provided - Other LT	1998	15,597.10
Oblig-Comp Leave		
Total Other Assets		<u>209,276.10</u>
Total ASSETS		<u><u>16,584,982.51</u></u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	(68,550.99)
AP Other- Adjment to 2000, AP Control Acct	2010	<u>(413.88)</u>
Total Accounts Payable		(68,964.87)
Current Payroll Liabilities		
Fed Income Tax Withholding	2001	(403.02)
FICA Employee Payable	2002	(55.78)
FICA Employer Payable	2003	254.77
CA Income Tax Withholding	2011	2,463.86
SDI Payable Employee (EE Only)	2012	(7.54)
Retirement-ER-Regular Contrib	2014	744.72
SLOCEA Dues Payable	2016	(156.34)
Accrued Payroll	2020	35,379.14
AFLAC Voluntary Insurance-Employee	2022	(282.48)
Workers Comp Ins Liab-Employer	2023	1,833.47
Accrued Life/Disability Medical Exp	2026	(228.58)
Retirement Addl Pick-up Liab-Employer	2027	130.81
Unemployment Ins Liab-Employer (ER only)	2028	(513.79)
Medicare Liab- Employer	2029	228.47
Other Deposits	2038	(152.64)
Accrued Compensated Absences	2040	11,524.75
Long-term Compensated Absences	2041	34,574.29
CALPERS Retirement Tier 2- EE- Liab	2042	106.07
CALPERS Retirement Tier 2- ER- Liab	2044	(195.15)
Other Pension Oblig Liab (OPEB) ARC	2045	49,290.00
Retirement Conbtribution Safety-Fire-EE	2046	(3.53)
Life Insurance Liab-Employer	2201	77.00
Medicare Tax Liab-Employee	2202	429.67
Medical Plan Liab- Employee	2203	(1,476.80)
Vision Plan Liab- Employee	2204	(7.93)
Dental Plan Ins Payable- Employee	2205	824.76

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 6/30/2018

		Current Period Balance
Retirement Contrib Liab-Employee	2206	23.62
Insurance- AD & D	2211	(257.50)
Insurance-Work Injury (WI)	2212	(200.63)
Insurance- LT Disability	2213	146.70
Survivor Premiums-PERS	2214	3.35
Payroll Clearing Account	2999	<u>(235.45)</u>
Total Current Payroll Liabilities		133,858.29
Deposits Held for Water Customers		
Will Serve Deposits	2036	750.00
Other		<u>2,400.00</u>
Total Deposits Held for Water Customers		3,150.00
Due to Others		
Due To Administration	2410	<u>1,517.00</u>
Total Due to Others		1,517.00
Current Portion Long Term Debt		
Current portion-Long Term Debt	2102	<u>156,109.44</u>
Total Current Portion Long Term Debt		156,109.44
Trust Liability		
Trust Funds- Low Income Savings	2513	1,169.32
Trust-Delinquencies from Tax Liens	2514	1,184.36
Water Quality Trust Reserve	3050	<u>91,517.27</u>
Total Trust Liability		<u>93,870.95</u>
Total CURRENT LIABILITIES		319,540.81
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	550,658.00
Def Inflow	2216	19,325.00
Loan Payable to Agency Fund	2495	222,333.96
Restricted Park and Rec	3090	305,813.55
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	775,749.82
General Contingency Reserve	3111	494,015.70
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	1,476,562.69
Water Stabilization Reserve	3163	158,456.00
Info Tech Reserve	3164	28,741.40
Basin Management Reserve	3165	50,031.00
Water Conservation Reserve	3167	59,288.00
Reserve - Internal Loans	3193	<u>1,517.00</u>
Total Other Liabilities		<u>4,182,826.12</u>
Total Other Liabilities		4,182,826.12
Long Term Debt		
Note Payable - Long Term		
Note Payable - State CIEDB-LTD	2101	3,515,636.88
Internal Loan Due Water-500	2491	<u>125,087.28</u>
Total Note Payable - Long Term		3,640,724.16
Accrued Interest Payable		
Accrued Interest Payable	2110	<u>46,661.78</u>
Total Accrued Interest Payable		<u>46,661.78</u>
Total Long Term Debt		3,687,385.94
Equity		

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 6/30/2018

		Current Period Balance
		<u> </u>
Revenues		
Property Tax Revenue from Water	4034	57,214.50
Other		<u>5,591,437.38</u>
Total Revenues		5,648,651.88
Expenditures		<u>(4,774,135.56)</u>
Equity		
Septic System Decommission Reserve	3109	8,000.00
Prepaid Assessment Reserve	3159	147,868.10
Fire Mitigation Fund	3161	256,525.80
Fund Balance	3200	6,031,523.43
Bankruptcy Fund Balance	3203	58,710.96
GFAG- Net Investment in Assets	3300	671,156.09
GFAG- Accumulated Depreciation	3301	1,756,878.01
GFAG- Governmental Depreciation Expense	3302	(83,603.02)
Investment in N/A-Costs	3310	<u>(1,326,346.05)</u>
Total Equity		<u>7,520,713.32</u>
Total Equity		<u>8,395,229.64</u>
Total LIABILITIES & EQUITY		<u><u>16,584,982.51</u></u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 6/30/2018

WATER RESERVES

Current Period
Balance

			<u>Current Period Balance</u>
LIABILITIES & EQUITY			
CURRENT LIABILITIES			
Trust Liability			
Water Quality Trust Reserve	3050		
500 - Water	500		<u>91,517.27</u>
Total Trust Liability			<u>91,517.27</u>
Total CURRENT LIABILITIES			91,517.27
Other Liabilities			
Other Liabilities			
Replacement Reserve - Vehicle, Equip & Fire Engines	3110		
500 - Water	500	112,042.00	
General Contingency Reserve	3111		
500 - Water	500	357,183.00	
Capital Outlay Reserve	3160		
500 - Water	500	714,296.29	
Water Stabilization Reserve	3163		
500 - Water	500	158,456.00	
Basin Management Reserve	3165		
500 - Water	500	50,031.00	
Water Conservation Reserve	3167		
500 - Water	500	59,288.00	
Total Other Liabilities			<u>1,451,296.29</u>
Total Other Liabilities			<u>1,451,296.29</u>
Total LIABILITIES & EQUITY			<u>1,542,813.56</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 6/30/2018

FIRE RESERVES

Current Period
Balance

LIABILITIES & EQUITY

Other Liabilities

Other Liabilities

Replacement Reserve - Vehicle, Equip & Fire Engines	3110	
301 - Fire	301	663,707.82
General Contingency Reserve	3111	
301 - Fire	301	83,676.00
Public Facilities Fees Reserve	3115	
301 - Fire	301	40,334.00
Capital Outlay Reserve	3160	
301 - Fire	301	<u>567,211.00</u>
Total Other Liabilities		<u>1,354,928.82</u>
Total Other Liabilities		1,354,928.82

Equity

Equity

Fire Mitigation Fund	3161	
301 - Fire	301	<u>153,577.09</u>
Total Equity		<u>153,577.09</u>
Total Equity		<u>153,577.09</u>
Total LIABILITIES & EQUITY		<u>1,508,505.91</u>



PACIFIC PREMIER BANK

P.O. Box 25171
Santa Ana, CA 92799-9810

STATEMENT OF ACCOUNT ACTIVITY

866-353-1476
www.ppbi.com

00006531-0013061-0001-0001-TIMR8006410629185063

Stamp: JUL 09
BY: [Signature]

LOS OSOS COMMUNITY SERVICES DISTRICT
LOW INCOME ASSISTANCE FUNDS ACCOUNT
PO BOX 6064
LOS OSOS CA 93412-6064

Page 1 of 1
Branch 033
Account Number: [Redacted]
Date 06/29/18

EM

We have improved our monthly statement format to help you with faster account balancing. Your account activity will be grouped by transaction type each month. The Summary of Activity section remains unchanged.

EXECUTIVE 250 CHECKING Acct [Redacted]

Summary of Activity Since Your Last Statement

Table with 3 columns: Description, Date, Amount. Rows include Beginning Balance (6/01/18, 21,840.00), Deposits / Misc Credits (0, .00), Withdrawals / Misc Debits (0, .00), Ending Balance (6/30/18, 21,840.00**), and Service Charge (.00).

Table with 7 columns: CD Amount, Issued, Matures, Next Int, Rate, YTD Int, Term. Row: 52,501.00, 4/18/13, 4/18/19, 7/18/18, 1.8300, 220.88, 12 MO



ITEM 5

REVIEW OF BOARD ITEM REGARDING INTEREST INCOME ALLOCATION DISBURSEMENTS



July 25, 2018

TO: LOCSO Board of Directors
FROM: Renee Osborne, General Manager
SUBJECT: Agenda Item 6E – 8/2/2018 Board Meeting
Interest Income Allocation Disbursements

President
Vicki L. Milledge

DESCRIPTION

Vice President
Marshall E. Ochylski

Staff recommendation regarding the distribution of Interest Income among the Water, Drainage, Parks and Recreation, and the Wastewater Fiduciary Funds.

Directors
Charles L. Cesena
Louis G. Tornatzky
Christine M. Womack

STAFF RECOMMENDATION

Staff recommends the following motion:

General Manager
Renee Osborne

Motion: I move that the Board make the following temporary interest rate allocation changes as of June 1, 2018:

District Accountant
Robert Stilts, CPA

LAIF interest income as follows:

Drainage 25%
Parks 35%
Water 40%

Unit Chief
Scott M. Jalbert

And; Rabobank Money Market Account as follows:

Wastewater 2.6%
Fiduciary

Battalion Chief
Josh Taylor

Water 50%
Drainage 47.4%

And; Pacific Premier Bank CD Account as follows:

Water 100%

DISCUSSION

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

The Finance Advisory Committee was requested to look at how interest income was distribute among the funds. The Fire Department has transferred all their funds, (\$1,561,305 per the 2016/2017 Audit) into one bank account. They will be receiving 100% interest from their Los Osos South Bay Fire Premier Money Market Account which, as of June 1, 2018, the interest rate for this account was 1.855%.

Offices:
2122 9th Street, Suite 102
Los Osos, CA 93402

All the remaining funds (Water, Drainage, Parks) are currently co-mingled in the LAIF and Rabobank Money Market Accounts and interest income is being disbursed amongst these funds.

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

www.losososcscd.org

Since Fire no longer has funds in LAIF, Rabobank, or the Pacific Premier CD account, I recommend temporarily making the following interest income distribution changes until we can un-mingle the funds:

LAIF FUND INTEREST DISTRIBUTION

CURRENT		PROPOSED	
100 - Administration	44.43%	100 - Administration	0%
500 - Water	22.58%	500 - Water	40%
800 - Drainage	1.83%	800 - Drainage	25%
900 - Parks & Recreation	31.16%	900 - Parks & Recreations	35%
	<u>100%</u>		<u>100%</u>

LAIF current Interest Rate is 1.755% quarterly.

RABOBANK MONEY MARKET INTEREST DISTRIBUTION

CURRENT		PROPOSED	
301 - Fire	42.90%	301 - Fire	0%
500 - Water	48.00%	500 - Water	50%
602 - WW Fiduciary	2.60%	602 - WW Fiduciary*	2.6%
800 - Drainage	6.50%	800 - Drainage	47.40%
	<u>100%</u>		<u>100%</u>

RABOBANK current Interest Rate is .20% monthly.

*Wastewater Fiduciary, Fund 602 receives 2.6% interest income because of assessment/lien funds being held.

PACIFIC PREMIER BANK CD INTEREST DISTRIBUTION

CURRENT		PROPOSED	
301 - Fire	100%	500 - Water	100%

Current Interest rate on the CD is .35%

As a reference, below are the **2016/2017** cash reserve balances for the Water, Drainage, Parks and Recreation, and Fire funds;

500 - Water	\$1,249,940
800 - Drainage	\$ 357,109
900 - Parks and Recreation	\$ 295,252
301 - Fire	\$1,561,305

SUMMARY

The Finance Advisory Committee (FAC), at their July 2nd meeting, agreed to staff's recommended temporary interest rate allocations. This report also reflects the additions to the report requested by FAC.

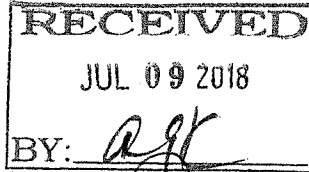


PACIFIC PREMIER BANK

P.O. Box 25171
Santa Ana, CA 92799-9810

STATEMENT OF ACCOUNT ACTIVITY

866-353-1476
www.ppbi.com



00001981-0003961-0001-0001-TIMR8006410630185077

1981

LOS OSOS COMMUNITY SERVICES DISTRICT
PO BOX 6064
LOS OSOS CA 93412-6064

Certificate of Deposit
Quarterly Statement

Statement Period Ending 6-30-18

MORRO BAY
898 MORRO BAY BLVD
MORRO BAY, CA 93442

Certificate of Deposit
Quarterly Statement

Statement Period Ending 6-30-18

LOS OSOS COMMUNITY SERVICES DISTRICT
PO BOX 6064
LOS OSOS CA 93412-6064

Page 1

SUMMARY OF ACCOUNTS

Table with 5 columns: Account Number, Type of Account, Maturity, Current Rate, Ending Balance. Row 1: 3419100105, ONE YEAR CD, 4-18-19, 1.8300%, 52,501.00

BALANCE SUMMARY for ACCOUNT 3419100105

Table with 3 columns: Description, Current Period, Year to Date. Rows include: Beginning Balance 4-01-18 (52,325.26), + Deposits (.00), + Interest Credited (175.74), - Withdrawals (.00), - Penalties (.00), - Federal Withholding (.00), - State Withholding (.00), - Service Charges/Fees (.00), Ending Balance 6-30-18 (52,501.00)

INTEREST SUMMARY for ACCOUNT 3419100105

Table with 2 columns: Description, Amount. Rows include: Number of Days in Period (91), Interest Earned in Period (202.94), Annual Percentage Yield Earned (1.56%)

TRANSACTION SUMMARY for ACCOUNT 3419100105

Table with 4 columns: Date, Description, Amount, Ending Balance. Rows include: 4-18-18 Interest Payment (15.55), 4-18-18 Rate Chg .3500% to 1.8300% (.00), 4-18-18 Account Renewed Today (.00), 5-18-18 Interest Payment (78.72), 6-18-18 Interest Payment (81.47), End of Transactions

00001981-0003961-0001-0001-TIMR8006410630185077(00001981)-000003963



Local Agency Investment Fund

. Box 942809

Sacramento, CA 94209-0001

(916) 653-3001

LOS OSOS COMMUNITY SERVICES DISTRICT

GENERAL MANAGER

P.O. BOX 6064

LOS OSOS, CA 93412

www.treasurer.ca.gov/pmia-laif/laif

July 02, 2018

PMIA Average Monthly Yields

Account Number:

16-40-010

Tran Type Definitions

June 2018 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	647,089.92
Total Withdrawal:	0.00	Ending Balance:	647,089.92

**Rabobank, N.A.**

PO Box 6010
 Santa Maria, CA 93456-6010
 www.RabobankAmerica.com

Rabobank Return Service Requested



RABOBANK, N.A.
 Member FDIC
 NMLS #649477

Account Number: **9533747849**
 This Statement: **June 29, 2018**
 Last Statement: **May 31, 2018**
 Days in Statement Period: **29**
 Checks/Items Enclosed: **0**

Page 1 of 1

107779 TR029STM070118170706 01 000000000 1 002



LOS OSOS COMM SERVICES DIST
 PO BOX 6064
 LOS OSOS CA 93412-6064

Customer Service Information



Telephone Banking
 1-800-942-6222



Written Inquiries:
 P.O. Box 6002, Arroyo Grande, CA 93421-6002



Visit Us Online:
www.RabobankAmerica.com/contact-us

PUBLIC INVESTMENT MONEY MARKET

Account Number: **9533747849**

Balance Summary

Beginning Balance as of 05/31/2018	\$2,072,938.07
+ Deposits and Credits (0)	0.00
+ Interest Paid	329.40
- Withdrawals and Debits (0)	0.00
Ending Balance as of 06/29/2018	\$2,073,267.47
Low Balance	2,072,938.07
Average Balance	2,072,938.07

Earnings Summary

Interest Paid This Period	329.40
Interest Paid Year to Date	2,066.40
Interest Earned	329.40
Interest-Bearing Days	29
Annual Percentage Yield Earned	0.20%

Credits

Date	Description	Additions
06-29	INTEREST CREDIT	329.40

Overdraft and Returned Item Fees

	Total For This Period	Total Year To Date
TOTAL OVERDRAFT FEES	0.00	0.00
TOTAL RETURNED ITEM FEES	0.00	0.00



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BenefitMall

ITEM 6

**REVIEW OF BOARD ITEM REGARDING
RECOMMENDATION FOR PHASE 2 OF
THE LOS OSOS LOW INCOME
ASSISTANCE FUND**



July 25, 2018

TO: LOCSO Board of Directors
FROM: Renee Osborne, General Manager
SUBJECT: **Agenda Item 7A – 8/2/2018 Board Meeting**
Recommendation Regarding the Los Osos Low Income Assistance Fund

President
Vicki L. Milledge

Vice President
Marshall E. Ochylski

Directors
Charles L. Cesena
Louis G. Tornatzky
Christine M. Womack

General Manager
Renee Osborne

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
Greg Alex

DESCRIPTION

Staff recommended direction on next step regarding the Los Osos Low Income Assistance Fund, Phase 2.

STAFF RECOMMENDATION

Motion: I move that the Board accept the ten applicants for financial assistance through the Los Osos Low Income Assistance Fund and to proceed with acceptance letters and construction of the sewer laterals.

SUMMARY

We have received a total of twelve applications for financial assistance with their sewer lateral. Applications were reviewed by Lisa Gonzalez and myself. Per the Housing and Urban Development (HUD) low income standards, eleven applicants met the low income threshold and were eligible for assistance, however, one applicant was looking for a reimbursement which disqualified them from our program.

We started with a balance of \$169,015.64 in the Community Foundation-Los Osos Low Income Assistance Fund. I have asked the Community Foundation for a total of \$40,000 of the funds to be transferred into the Low Income Assistance Fund account (Pacific Premier). We have spent a total of \$18,160 of the funds for Phase 1; \$21,840 remains in the Pacific Premier account. In addition, staff time and expenses from Phase 1 to July 24th are \$1,526.30.

Since it is a lengthy process to ask for funds through the Community Foundation, I will start the process for an additional \$10,000 to help cover the costs of the ten sewer laterals.

RECOMMENDATION

Staff is requesting the Board's acceptance of the ten applications for financial assistance and to proceed with the grant acceptance letter for construction of sewer laterals.

Attachments

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

Offices:
2122 9th Street, Suite 102
Los Osos, CA 93402

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

www.lososocsd.org

**LOS OSOS LOW INCOME ASSISTANCE FUND
APPLICANTS FOR PHASE 2**

Phase 2	Annual Income	Persons in Family	Eligible	Notes
Applicant #09	\$13,272	2	Y	Brother lives in home, unemployed
Applicant #10	\$21,602.00	1	Y	
Applicant #11	\$37,407.00	1	Y	
Applicant #12	\$58,174.00	3	Y	One income only
Applicant #13	\$26,788.00	3	Y	Mom = \$11,188; Dad = \$15,600
Applicant #14	\$31,191.80	3	Y	Dad = \$13,489; Son = \$1300; Mom = \$16,402.80
Applicant #15	\$19,896.00	1	Y	
Applicant #16	\$52,991.00	1	N	Over limit by \$6,311
Applicant #17	\$34,314.00	1	Y	
Applicant #18	\$21,239.00	1	Y	
Applicant #19	\$9,376.00	1	Y	
Applicant #20	\$11,664	1	N	Has already paid for sewer lateral; looking for possible reimbursement



FY 2018 INCOME LIMITS DOCUMENTATION SYSTEM

HUD.gov [HUD User Home](#) [Data Sets](#) [Fair Market Rents](#) [Section 8 Income Limits](#) [MTSP Income Limits](#) [HUD LIHTC Database](#)

FY 2018 Income Limits Summary

Selecting any of the buttons labeled "Explanation" will display detailed calculation steps for each of the various parameters.

FY 2018 Income Limit Area	Median Family Income	FY 2018 Income Limit Category	Persons in Family							
			1	2	3	4	5	6	7	8
San Luis Obispo- Paso Robles- Arroyo Grande, CA MSA	\$80,600	Very Low (50%) Income Limits (\$)	29,150	33,300	37,450	41,600	44,950	48,300	51,600	54,950
		Extremely Low Income Limits (\$)*	17,500	20,000	22,500	25,100	29,420	33,740	38,060	42,380
		Low (80%) Income Limits (\$)	46,600	53,250	59,900	66,550	71,900	77,200	82,550	87,850

NOTE: San Luis Obispo County is part of the **San Luis Obispo-Paso Robles-Arroyo Grande, CA MSA**, so all information presented here applies to all of the **San Luis Obispo-Paso Robles-Arroyo Grande, CA MSA**.

The **San Luis Obispo-Paso Robles-Arroyo Grande, CA MSA** contains the following areas: San Luis Obispo County, CA;

* The FY 2014 Consolidated Appropriations Act changed the definition of extremely low-income to be the greater of 30/50ths (60 percent) of the Section 8 very low-income limit or the poverty guideline as established by the Department of Health and Human Services (HHS), provided that this amount is not greater than the Section 8 50% very low-income limit. Consequently, the extremely low income limits may equal the very low (50%) income limits.

Income Limit areas are based on FY 2018 Fair Market Rent (FMR) areas.



December 31, 2017

Los Osos Community Services District Community Fund

Statement of Fund Activity

	Semi-Annual	Year To Date
Beginning Fund Balance	169,015.64	169,015.64
<u>Plus:</u>		
Gifts	0.00	0.00
Dividends and Interest	0.00	0.00
Realized Gains/Losses	0.00	0.00
Unrealized Gains/Losses	0.00	0.00
Other Income	0.00	0.00
Total Revenue	0.00	0.00
<u>Less:</u>		
Grants	0.00	0.00
Administrative Fees	0.00	0.00
Investment Management Fees	0.00	0.00
Other Expenses	0.00	0.00
Total Expenses	0.00	0.00
Ending Fund Balance	169,015.64	169,015.64



PACIFIC PREMIER BANK

P.O. Box 25171
Santa Ana, CA 92799-9810

STATEMENT OF ACCOUNT ACTIVITY

866-353-1476
www.ppbi.com

00006531-0013061-0001-0001-TIMR8006410629185063

Stamp: JUL 09 11:00 AM
BY: [Signature]

LOS OSOS COMMUNITY SERVICES DISTRICT
LOW INCOME ASSISTANCE FUNDS ACCOUNT
PO BOX 6064
LOS OSOS CA 93412-6064

Page 1 of 1
Branch 033
Account Number: [Redacted]
Date 06/29/18

EM

We have improved our monthly statement format to help you with faster account balancing. Your account activity will be grouped by transaction type each month. The Summary of Activity section remains unchanged.

EXECUTIVE 250 CHECKING

Acct [Redacted]

Summary of Activity Since Your Last Statement

Table with 3 columns: Description, Date, Amount. Rows include Beginning Balance (6/01/18, 21,840.00), Deposits / Misc Credits (0, .00), Withdrawals / Misc Debits (0, .00), Ending Balance (6/30/18, 21,840.00**), Service Charge (.00), and Average Collected Balance (21,840).

00006531-0013061-0001-0001-TIMR8006410629185063(00006531)-000013063

