



SPECIAL FINANCE ADVISORY COMMITTEE MEETING

Monday, February 25, 2019 at 5:30 p.m.
Los Osos Community Services District Office
2122 9th Street, Suite 106, Los Osos, CA

COMMITTEE MEMBERS

Marshall Ochylski, Chairperson
Christine Womack, Vice Chairperson
Lisa Gonzalez, Member
Cheri Grimm, Member
Bea Jansen, Member

STAFF

Renee Osborne, General Manager
Adrienne Geidel, District Bookkeeper
Marti Brand, Administrative Clerk

AMENDED **SPECIAL MEETING AGENDA**

1. **Opening at 5:30 p.m. – Call To Order; Flag Salute; and Roll Call**
2. **Approve FAC Meeting Minutes of February 4, 2019**
(Recommend approval)
Presented By: Administrative Clerk Brand
3. **Review of Board Item Regarding Approval of Warrant Register for February 1-22, 2019**
(Committee Recommendations to the Board)
Presented By: Bookkeeper Geidel
4. **Review of Board Item Regarding Financial Reports for the Period Ending January 31, 2019**
(Committee Recommendations to the Board)
Presented By: Bookkeeper Geidel
5. **Review of Board Item Regarding Approval of Fiscal Year 2018/19 Mid-Year Budget Adjustments**
(Committee Recommendations to the Board)
Presented By: General Manager Osborne
6. **Discuss and Compile 2019 Work Plan for the Finance Advisory Committee**
(Review, Discuss and Provide Recommendations to the Board)
Presented By: Chairperson Ochylski
7. **Update Regarding Bond Refinancing**
(Discuss, update only)
Presented By: Chairperson Ochylski
8. **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.
9. **Schedule Next FAC Meeting – Monday, April 1, 2019 at 5:30 p.m. unless otherwise noted**
10. **Closing Comments by FAC Committee Members**
11. **Adjournment**

ITEM 2

**APPROVE FAC MINUTES OF
FEBRUARY 4, 2019**

**Los Osos Community Services District
DRAFT Minutes of the Finance Advisory Committee Meeting
February 4, 2019 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 5:31 p.m. and led the flag salute.</p> <p><u>Roll Call:</u></p> <p>Lisa Gonzalez, Committee Member – Present Cheri Grimm, Committee Member – Present Bea Jansen, Committee Member – Absent Alyce Thorp, Committee Member – Present Joyce Witt, Committee Member - Absent Marshall Ochylski, Chairperson -- Present</p> <p><u>Staff:</u> Renee Osborne, General Manager (by telephone) Marti Brand, Administrative Clerk</p>	
<p>2. Approve FAC Meeting Minutes of January 8, 2019</p>	<p>Administrative Clerk Brand presented the minutes for Committee approval.</p> <p>Committee Member Grimm commented on two spelling errors.</p> <p>Public Comments – None</p> <p>Committee Member Gonzalez made a motion that the Committee approve the minutes of January 8, 2019, as amended. The motion was seconded by Committee Member Grimm, and the motion carried by unanimous consent.</p>	<p>Action: File approved minutes as amended.</p>
<p>3. Review of Board Item Regarding Approval of Warrant Register for January 2019</p>	<p>General Manager Osborne presented the warrant register for the Committee's review.</p> <p>Committee Member Gonzalez asked about the purpose of checks 28259 and 28266.</p> <p>Chairperson Ochylski responded that the District was involved with litigation, mediation, and a settlement with a former employee.</p> <p>Public Comment – Julie Tacker commented that she had not received the information regarding a working lunch from last month; that the personnel settlement should have been a reportable action; that legal fees incurred for the election issues should be sent to the County for reimbursement. She opposed the Apportionment Services payment.</p> <p>General Manager Osborne responded to Ms. Tacker regarding a lunch hour meeting with the Board President, Board Vice President, District Legal Counsel and herself; that the NBS checks were not part of the Wastewater Bond items, and deferred to Chairperson Ochylski regarding personnel.</p> <p>Chairperson Ochylski responded that the settlement offered to the former employee was not a reportable action until it was accepted and will be discussed with District Counsel at Thursday's Board meeting.</p> <p>Committee Member Grimm made a motion that the Committee recommend that the Board approve the warrant register for January 2019 and to forward any invoices regarding the election to the County. The motion was seconded by Committee Member Gonzalez and passed by unanimous consent.</p>	<p>Action: The Committee recommended that the Board approve the warrant register for period January 2019 and to forward any invoices regarding the election to the County for reimbursement.</p>
<p>4. Review of Board Item Regarding Financial Reports for the Period Ending December 31, 2018</p>	<p>General Manager Osborne provided a brief summary of the report as submitted with the agenda packet.</p>	<p>Action: The Committee recommended that the Board receive and file the financials for the period ending</p>

AGENDA ITEM	DISCUSSION	FOLLOW-UP
	<p>Committee Member Grimm commented that no adjustments had been made to Line Item 7326 and Line Item 6440 and that these accounts were over budget.</p> <p>General Manager Osborne responded that she would confer with Utility Systems Manager Acosta and make the adjustments bringing them to the Board at Thursday's meeting.</p> <p>Public Comments – Richard Margetson commented on legal expenses in Fund 500; requested clarification regarding Revenue Service Charges and Fees in Fund 600 and Fund 800 transfer of Property Tax Revenue.</p> <p>General Manager Osborne responded that the amount for legal fees in Fund 500 is correct, that in Fund 600 the \$25,000 is what was received from the County, and the District is waiting on the remainder of \$19,246.40.</p> <p>Chairperson Ochyiski responded that the General Manager would provide clarification regarding the Fund 600 question and that the transfer was made in Fund 800 as the funds were needed to cover those expenditures.</p> <p>Committee Member Gonzalez moved that the Committee recommend that the Board receive and file the financials for the period ending December 31, 2018, with clarifications as noted. The motion was seconded by Committee Member Thorp and carried by unanimous consent.</p>	<p>December 31, 2018, with clarifications as noted.</p>
<p>5. Review of Mid-Year Budget Adjustments for Fiscal Year 2018/2019</p>	<p>General Manager Osborne provided a fund by fund report of the mid-year adjustments as provided in the agenda packet. She reported that after review of Fund 100 the Directors Compensation staff had changed this line item back to \$12,000 and the expenditures had decreased from \$544,322 to \$543,261.57.</p> <p>She reported that the largest cost in Fund 200 would be the decommissioning of the 12 septic tanks that can be paid by the current assessments.</p> <p>She reported that Fund 301 required adjustments from \$2,819,255.50 to \$2,841,755.50.</p> <p>She reported that there were no changes to Fund 400; that Fund 500 had increases for tools required in Capital Improvement Projects from \$2,997,337.80 to \$3,007,787.80; that Fund 600 had increases in expenditures from \$40,857 to \$41,407.55; that Fund 800 had an increase from \$166,336.44 to \$167,686.44 and that the Drainage Reserve will be used to balance the fund.</p> <p>She reported that the Rubber Chip Removal Project Fund 900 had not been budgeted and totaled \$12,134.41, that the Dog Park Project was not in the 2018-2019 budget; placeholder of \$6,000 for the California Environmental Quality Act (CEQA); \$1,300 for estimated legal fees; and, that Fund 900 changed from \$5,935.41 to \$24,798.27 with the Parks and Recreation Reserve used to fund the 2018-2019 budget.</p> <p>Public Comments – Julie Tacker commented that the report does not expense the GM's time for the Low Income Assistance Fund Project; and believes that Fund 900 should reimburse Fund 100 for her time on the Rubber Chip Project. She opposed any funds being used for the Dog Park Project.</p> <p>Richard Margetson commented that property taxes in Fund 500 and Fund 800 Financial Reports and those in the Mid-Year Budget Adjustment report do not match; that the revenues for Fund 500 are tracking above \$100,000.</p>	<p>Action: The Committee recommend that the Board approve the Mid-Year Budget Adjustments with corrections to the discrepancies between the Financial Reports and the Mid-Year Adjustments dating December 31, 2018 and that no adjustment be made for the Dog Park.</p>

AGENDA ITEM	DISCUSSION	FOLLOW-UP
5. Review of Mid-Year Budget Adjustments for Fiscal Year 2018/2019 (continued)	Committee Member Gonzalez made a motion that the Committee recommend that the Board approve the Mid-Year Budget Adjustments with corrections to the discrepancies between the Financial Reports and the Mid-Year Adjustments dating December 31, 2018 and that no adjustment be made for the Dog Park. The motion was seconded by Committee Member Thorp and carried by unanimous consent.	
6. Review of Board Item Regarding Approval of Reconciliation of Water and Drainage Reserves for Fiscal Year 2017/2018	<p>General Manager Osborne provided a summary of the report as provided in the agenda packet and that staff would bring this before the Committee for review at the end of each fiscal year.</p> <p>Public Comments – Julie Tacker commented on the tracking of the Low Income Assistance Fund.</p> <p>Richard Margetson commented on the Capital Outlay Reserves revenue stream and the amount of revenues exceeding expenses in Fund 500.</p> <p>Committee Member Gonzalez responded that the reason the Low Income Assistance is not addressed is that it is an off-budget item.</p> <p>Committee Member Grimm moved that the Committee recommend that the Board approve the transfer of \$32,000 from the Water Stabilization Reserve to the Water Capital Outlay Reserve. The motion was seconded by Committee Member Gonzalez and carried by unanimous consent.</p>	Action: The Committee recommended that the Board approve the transfer of \$32,000 from the Water Stabilization Reserve to Water Capital Outlay Reserve.
7. Discussion Regarding the Los Osos Low Income Assistance Fund Program	<p>General Manager Osborne presented the report as submitted with the agenda packet. She reported that the Morro Bay National Estuary Program does not want the remainder of the fund returned; She reported that the County continues to assist residents and contacted the District to verify that the program was still accepting qualified applicants. General Manager Osborne asked the Committee to consider extending the program to qualified applicants that need assistance.</p> <p>Public Comments – Director Womack supported the District continuing to accept qualified applicants and to consider rebates for those qualified low-income residents who have hooked up to the sewer system.</p> <p>Linde Owen agreed with holding on to the funds and letting the County qualify potential residents.</p> <p>Julie Tacker commented that the Committee should consider a joint project with stakeholders in the program that would result in clean water for the Bay.</p> <p>Committee Member Thorp made a motion that the Committee recommend that the Board to keep the money available for the Low Income Assistance Fund to remain open for qualified applications and be reviewed when the District is in 100% compliance. The motion was seconded by Committee Member Grimm and carried by unanimous consent.</p>	Action: The Committee recommend that the Board keep the money available for the Low Income Assistance Fund to remain open for qualified applications and be reviewed when the District is in 100% compliance.
7. Discussion Regarding the Los Osos Low-Income Assistance Fund Program (continued)		
8. Public Comments on Items NOT on this Agenda	<p>Julie Tacker commented on the Low Income Assistance Program; the County's changes to the Water Yard Project; the Director's Compensation Plan; the Bayridge Estate Septic Removal Project and the cost of each option.</p> <p>Richard Margetson commented on the Water Yard sprinklers and that UAC should review the timeline that led up to additional expenses.</p>	
9. Schedule Next FAC Meeting	The next meeting of the Finance Advisory Committee is scheduled to be held on Monday, March 4, 2019, at 5:30 p.m. unless otherwise noted.	

AGENDA ITEM	DISCUSSION	FOLLOW-UP
10. Closing Comments by FAC Committee	Committee Member Gonzalez commented that the County frequently changes their decisions.	
11. Adjournment	The meeting Adjourned at 6:52 p.m.	



ITEM 3

**REVIEW OF BOARD ITEM REGARDING
APPROVAL OF WARRANT REGISTER
FOR FEBRUARY 1-22, 2019**



February 21, 2019

TO: LOCSD Board of Directors
FROM: Adrienne Geidel, District Bookkeeper
Ann Kudart, Administrative Services Manager
SUBJECT: **Agenda Item 11C – 3/7/2019 Board Meeting**
Approve Warrant Register for the Period February 1-22, 2019

President
Marshall E. Ochylski

Vice President
Charles L. Cesena

Directors
Matthew D. Fourcroy
Vicki L. Milledge
Christine M. Womack

General Manager
Renee Osborne

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
George Huang

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 warrant register for the period February 1, 2019 through February 22, 2019.

Attachments

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

Offices:
2122 9th Street, Suite 110
Los Osos, CA 93402

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

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LOS OSOS COMMUNITY SERVICES DISTRICT

Warrant Register for the Period
2/1/2019 Through 2/22/2019

Check No	Check Date	Vendor Name	Check Amount	Fund Code	Transaction Description
28268	2/13/2019	ALL WAYS CLEAN	131.50	100	02/01-28/19 Janitorial Services (Suites 106 & 110)
28269	2/13/2019	PHILIP BAUMAN	235.00	100	02/08/09 Renovation/Electrical Suite 110 (Labor & Materials)
28270	2/13/2019	BRENNTAG PACIFIC INC.	749.80	500	02/05/19 Acct#122727 Water Treatment Chemicals
28271	2/13/2019	BROWNSTEIN, HYATT, FARBER, SCHRECK	45.60	500	12/31/18 BMC Shared Costs (SBCC)
28272	2/13/2019	COASTAL CARPET CLEANERS	290.00	500	01/18/19 Carpet Cleaning (5 offices & waiting room)
28273	2/13/2019	CLEATH-HARRIS GEOLOGISTS, INC.	1,360.80	500	01/31/19 Proj#2212-1801 Site A Test Well
28274	2/13/2019	COASTAL COPY, LP	161.09	100	11/24/18-12/23/18 LO22 Main Copier/Printer/Fax Overages
28275	2/13/2019	CRYSTAL SPRINGS WATER	37.52	100	01/01-31/19 Acct#057427 Water Delivery
28276	2/13/2019	THE DOCUTEAM, LLC	76.00	100	01/01-31/19 Acct#0979 Onsite Service (Document Destruction)
28277	2/13/2019	DRAIN BUSTER'S PLUMBING	125.00	301	01/31/19 Plumbing Services for 1719 11th St
28431	2/6/2019	AFLAC	92.01	100	01/01-31/19 Acct#HJ582 EE Elected Insurance
28432	2/6/2019	AFLAC	752.79	500	01/01-31/19 Acct#HJ582 EE Elected Insurance
28433	2/6/2019	AGP VIDEO, INC	1,125.00	100	01/01-31/19 Ch20 OPS & Management
28434	2/6/2019	ALLIED ADMIN - DELTA DENTAL	94.33	100	03/01-31/19 ID#07917-7535 Dental Plan
28435	2/6/2019	ALLIED ADMIN - DELTA DENTAL	772.36	500	03/01-31/19 ID#07917-7535 Dental Plan
28436	2/6/2019	ALLSTAR FIRE EQUIPMENT INC. AT&T	84,101.13	301	12/17/18 Acct#SBFire SCBA, Support Gear
28437	2/6/2019	AUTOZONE	126.87	500	01/22/19-02/21/19 Acct#134994840 Telephone/Internet SB Well
28438	2/6/2019	BRIDGES LOCK & KEY	43.08	500	01/17/19 - Customer #638878 Tune Up/Oil/Maint
28439	2/6/2019	COASTAL COPY, LP	100.00	100	01/22/19 Re-key Suite 110
28440	2/6/2019	COASTLINE EQUIPMENT	241.38	100	12/24/18-01/23/19 Acct#LO22 Main Copier/Printer/Fax Overages
28441	2/6/2019	DIGITAL DEPLOYMENT, INC	106.46	500	01/25/19 Cus#22707 Backhoe Repair
28442	2/6/2019	FERGUSON ENTERPRISES	200.00	100	02/01-28/19 Website Hosting Service & Fee
28443	2/6/2019	HACH	343.20	500	01/17/19 Cus#725053 R&M Water Dist. System
28444	2/6/2019	MINER'S ACE HARDWARE	280.87	500	01/31/19 Acct#270053 Water Treatment Chemicals
28445	2/6/2019	MINER'S ACE HARDWARE	475.19	100	01/01-31/19 Acct#143640 Supplies/Maint/Equip/Tools/Parts
28446	2/6/2019	MISSION COUNTRY DISPOSAL	651.96	500	01/01-31/19 Acct#143640 Supplies/Maint/Equip/Tools/Parts
28447	2/6/2019	MISSION LINEN SUPPLY	35.85	800	01/01-31/19 Acct#143640 Supplies/Maint/Equip/Tools/Parts
28448	2/6/2019	ANN KUDART, LOCSD ADMIN PETTY CASH CUSTODIAN	116.65	500	02/01-28/19 Acct#4130-5101854 Trash/Wateryard 953 El Moro
28449	2/6/2019	ANN KUDART, LOCSD ADMIN PETTY CASH CUSTODIAN	24.81	500	01/31/19 Cus#213729 Janitorial Supplies - towel rolls/rags
28450	2/6/2019	ANN KUDART, LOCSD ADMIN PETTY CASH CUSTODIAN	64.51	100	10/03/18-12/12/18 Petty Cash Reimb (Mileage/Postage/Supplies
28451	2/6/2019	ANN KUDART, LOCSD ADMIN PETTY CASH CUSTODIAN	69.29	500	10/03/18-12/12/18 Petty Cash Reimb (Mileage/Postage/Supplies
28452	2/6/2019	POSTMASTER	106.00	500	03/01/18-02/28/19 PO Box Fee (#6064)
28453	2/6/2019	PITNEY BOWES PURCHASE POWER	503.50	100	01/15/19 Acct#8000900007064342 Postage Meter Refill
28454	2/6/2019	SLO COUNTY FIRE DEPT/CDF	300.00	301	03/12-17/19 Training (RFF Hanlon)
28455	2/6/2019	SPEED'S OIL TOOL SERVICE, INC	384.00	500	01/23/19 Brine Disposal Trucking Service - SB Well
28456	2/6/2019	SOUTH SAN LUIS OBISPO COUNTY SANITATION DISTRICT	1,595.00	500	01/07-29/19 Brine Disposal Services - SB Well
28457	2/6/2019	ROBERT STILTS, CPA	5,000.00	100	12/15/18-01/15/19 Bookkeeping Services
28458	2/6/2019	THE GAS COMPANY	48.03	500	12/26/18-01/25/19 Acct#05011720470 Gas Services (Water Yard)
28459	2/6/2019	THE GAS COMPANY	233.81	301	12/21/18-1/23/19 Acct#14941522279 Gas Service (Station 15)
28460	2/6/2019	THE GAS COMPANY	95.57	100	12/22/18-01/24/19 Acct#17141580187 Gas Service (Suite 106)
28461	2/6/2019	UNITED RENTALS, INC.	141.83	500	01/30/19 Cus#644067 Mini Excavator Hood Parts
28462	2/6/2019	LOS OSOS CHEVRON	640.44	500	01/01-31/19 Gas & Diesel - Fleet Vehicles
28463	2/6/2019	LOS OSOS CHEVRON	160.11	800	01/01-31/19 Gas & Diesel - Fleet Vehicles

Warrant Register for the Period
2/1/2019 Through 2/22/2019

Check No	Check Date	Vendor Name	Check Amount	Fund Code	Transaction Description
28458	2/6/2019	WILLIE'S EQUIPMENT REPAIR	220.00	500	02/04/19 John Deere backhoe tie rod replacement
28559	2/6/2019	WILLIE'S EQUIPMENT REPAIR	267.87	500	10/03/18 Mini excavator hydraulic hose repair
	2/20/2019	CARDMEMBER SERVICE	70.74	100	01/10/19 CC/Kudart - Domino's Pizza (BOD Working Meal)
	2/20/2019	CARDMEMBER SERVICE	(39.94)	100	01/10/19 CC/Osborne - Staples Direct (return credit)
	2/20/2019	CARDMEMBER SERVICE	39.94	100	01/10/19 CC/Osborne - StaplesDirect (furniture protection)
	2/20/2019	CARDMEMBER SERVICE	250.38	100	01/12/19 CC/Osborne - HomeDepot (Suite 110 Kitchen)
	2/20/2019	CARDMEMBER SERVICE	13.93	100	01/14/19 CC/Kudart - Amazon (Business Membership)
	2/20/2019	CARDMEMBER SERVICE	174.76	100	01/14/19 CC/Osborne - Hayneedle (office desk)
	2/20/2019	CARDMEMBER SERVICE	2,675.30	100	01/14/19 CC/Osborne - Stone IT Solutions (Suite 110 run telephone lines)
	2/20/2019	CARDMEMBER SERVICE	180.00	100	01/15/19 CC/Kudart - LO/BP Chamber (Installation/Awards Dinner)
	2/20/2019	CARDMEMBER SERVICE	20.37	100	01/15/19 CC/Kudart - Ralphs (supplies/paper towels)
	2/20/2019	CARDMEMBER SERVICE	10.67	100	01/15/19 CC/Osborne - Home Depot (Suite 110 Kitchen)
	2/20/2019	CARDMEMBER SERVICE	150.00	100	01/17/19 CC/Kudart - CSD (Annual Mtg/6 attendees)
	2/20/2019	CARDMEMBER SERVICE	448.47	100	01/17/19 CC/Osborne - neweggbusiness.com (Suite 110 IT hardware)
	2/20/2019	CARDMEMBER SERVICE	50.68	100	01/23/19 CC/Kudart - CopySpot (Xstamper)
28560	2/20/2019	CARDMEMBER SERVICE	3,970.58	100	01/26/19 CC/Osborne - Store IT Solutions (Suite 110 run Ch20 & tele lines)
28561	2/20/2019	ALPHA ELECTRICAL SERVICE	231.50	800	02/19/19 Service call to 8th St. Drainage Station
28562	2/20/2019	DSD BUSINESS SYSTEMS	135.00	100	02/01-38/19 Cust#C10171 TimeForce Software Contract
28563	2/20/2019	ERNEST PACKAGING SOLUTIONS	417.30	301	02/06/19 Cust# CAL059 Station Supplies
	2/20/2019	HANLEY & FLEISHMAN, LLP	4,372.09	100	01/01-31/19 Legal Services (General/Personnel/Utilities)
28564	2/20/2019	HANLEY & FLEISHMAN, LLP	630.00	500	01/01-31/19 Legal Services (General/Personnel/Utilities)
	2/20/2019	HUMANA INSURANCE COMPANY	195.50	301	02/01-28/19 ID#732930-001 Insurance (21 RFF)
28565	2/20/2019	ITRON, INC.	824.22	500	03/1-05/31/19 Contract#SC00001696 Qtrly Maint Hardware/Softw
28566	2/20/2019	KITZMAN WATER, INC.	86.00	301	01/03-31/19 Acct#72975 Soft-Water Service
28567	2/20/2019	DE LANGE LANDEN FINANCIAL SERVICES	264.18	100	02/01-28/19 Acct#630919 Kyoocera Service Contract/Insurance
28568	2/20/2019	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	109.58	100	03/01-31/19 Acct#LOSOSOS-BL-283600 Insurance
	2/20/2019	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	582.12	500	03/01-31/19 Acct#LOSOSOS-BL-283600 Insurance
28569	2/20/2019	MISSION COUNTRY DISPOSAL	101.41	301	02/01-28/19 ACCT#4130-5101023 Trash Service
28570	2/20/2019	MISSION LINEN SUPPLY	24.81	500	02/14/19 Cust#213729 Janitorial Supplies - towel rolls/rag
28571	2/20/2019	OFFICE DEPOT INC	259.01	301	01/31/19 Acct#28702448 Office Supplies
28572	2/20/2019	PRP COMPANIES	255.77	500	02/12/19 Billing Envelopes 1000 ea #9 Return and #10 Window
28573	2/20/2019	PRP COMPANIES	110.55	500	02/20/19 Utility Billing Supplies (Perforated Billing Paper)
28574	2/20/2019	SLO COUNTY DEPARTMENT OF PUBLIC WORKS	3,003.34	500	01/01-31/19 405R979032 Water Quality Testing
28575	2/20/2019	STERICYCLE, INC.	85.43	301	01/31/19 Medical Disposal
28576	2/20/2019	ROBERT STILTS, CPA	5,000.00	100	01/15/19-02/15/19 Bookkeeping Services
28577	2/20/2019	UNDERGROUND SERVICE ALERT	325.20	500	02/13/19 Acct#152276 CA Regulatory Fees
28578	2/20/2019	USA BLUE BOOK	232.46	500	02/05/19 Cust#922782 Disinfection Feed Pumps
28579	2/20/2019	VERIZON WIRELESS	167.42	301	01/08-02/07/19 Acct#472454582-00001 Cellular Service
	2/20/2019	VERIZON WIRELESS	208.70	500	01/08-02/07/19 Acct#472454582-00001 Cellular Service
	2/20/2019	VERIZON WIRELESS	139.14	800	01/08-02/07/19 Acct#472454582-00001 Cellular Service
28580	2/20/2019	ZOLL MEDICAL CORPORATION	42.21	301	02/05/19 CUST#113922 Medical Supplies
2327/2328	2/13/2019	CA PUBLIC EMPL RET SYSTEM	1,520.17	301	02/13/19 CalPERS Arrears Contributions - RFF Bender

LOS ANGELES COUNTY SERVICES DISTRICT
Warrant Register for the Period
2/1/2019 Through 2/22/2019

Check No	Check Date	Vendor Name	Check Amount	Fund Code	Transaction Description
CalPERSMed214 3_Feb19	2/8/2019	CA PUBLIC EMPLOYEES' RETIREMENT SYSTEM	1,722.59	100	02/01-28/19 CalPERS Health Plan
	2/8/2019	CA PUBLIC EMPLOYEES' RETIREMENT SYSTEM	5,543.21	500	02/01-28/19 CalPERS Health Plan
PD0021519_457	2/15/2019	CALPERS 457	250.00	100	01/28/19-02/10/19 SIP457 Contributions
	2/15/2019	CALPERS 457	1,450.00	500	01/28/19-02/10/19 SIP457 Contributions
PD010119_EDD	2/7/2019	CA EMPLOYMENT DEVELOPMENT DEPT	0.00	100	12/17/18-12/30/18 State Payroll Taxes
	2/7/2019	CA EMPLOYMENT DEVELOPMENT DEPT	0.00	301	12/17/18-12/30/18 State Payroll Taxes
	2/7/2019	CA EMPLOYMENT DEVELOPMENT DEPT	0.00	500	12/17/18-12/30/18 State Payroll Taxes
PD010419_IRS	2/7/2019	DEPARTMENT OF THE TREASURY	0.00	100	12/17/18-12/30/18 Federal Payroll Taxes
	2/7/2019	DEPARTMENT OF THE TREASURY	0.00	301	12/17/18-12/30/18 Federal Payroll Taxes
	2/7/2019	DEPARTMENT OF THE TREASURY	0.00	500	12/17/18-12/30/18 Federal Payroll Taxes
PD020119_457	2/1/2019	CALPERS 457	250.00	100	01/14/19-01/27/19 SIP 457 Contributions
	2/1/2019	CALPERS 457	1,450.00	500	01/14/19-01/27/19 SIP 457 Contributions
PD020119_EDD	2/1/2019	CA EMPLOYMENT DEVELOPMENT DEPT	230.83	100	01/14/19-01/27/19 State Payroll Taxes
	2/1/2019	CA EMPLOYMENT DEVELOPMENT DEPT	416.49	301	01/14/19-01/27/19 State Payroll Taxes
	2/1/2019	CA EMPLOYMENT DEVELOPMENT DEPT	1,306.69	500	01/14/19-01/27/19 State Payroll Taxes
PD020119_IRS	2/1/2019	DEPARTMENT OF THE TREASURY	573.77	100	01/14/19-01/27/19 Federal Payroll Taxes
	2/1/2019	DEPARTMENT OF THE TREASURY	812.50	301	01/14/19-01/27/19 Federal Payroll Taxes
	2/1/2019	DEPARTMENT OF THE TREASURY	1,997.59	500	01/14/19-01/27/19 Federal Payroll Taxes
PD020119_PERS Retire	2/1/2019	CA PUBLIC EMPL RET SYSTEM	665.60	100	01/14/19-01/27/19 Retirement Earned
	2/1/2019	CA PUBLIC EMPL RET SYSTEM	430.19	301	01/14/19-01/27/19 Retirement Earned
	2/1/2019	CA PUBLIC EMPL RET SYSTEM	3,233.90	500	01/14/19-01/27/19 Retirement Earned
PD021519_IRS	2/15/2019	DEPARTMENT OF THE TREASURY	695.65	100	01/28/19-02/10/19 Federal Payroll Taxes
	2/15/2019	DEPARTMENT OF THE TREASURY	1,048.02	301	01/28/19-02/10/19 Federal Payroll Taxes
	2/15/2019	DEPARTMENT OF THE TREASURY	2,134.83	500	01/28/19-02/10/19 Federal Payroll Taxes
PD021519_PERS Retire	2/15/2019	CA PUBLIC EMPL RET SYSTEM	665.60	100	01/28/19-02/10/19 Retirement Earned
	2/15/2019	CA PUBLIC EMPL RET SYSTEM	76.89	301	01/28/19-02/10/19 Retirement Earned
	2/15/2019	CA PUBLIC EMPL RET SYSTEM	3,245.32	500	01/28/19-02/10/19 Retirement Earned
PPECSD012719	2/1/2019		2,534.60	100	CSD - Abra Suite Payroll
	2/1/2019		4,703.08	301	CSD - Abra Suite Payroll
	2/1/2019		<u>14,843.56</u>	500	CSD - Abra Suite Payroll
REPORT TOTAL			<u>180,346.11</u>		

ITEM 4

REVIEW OF BOARD ITEM REGARDING FINANCIAL REPORTS FOR THE PERIOD ENDING JANUARY 31, 2019

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 1/1/2019 Through 1/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
7100	Copier Contract-Maint & Usage	418.46	2,063.26	5,000.00	2,936.74	58.73%
7255	Security Services	60.67	421.17	1,000.00	578.83	57.88%
7321	Janitorial Cleaning & Supplies	263.00	1,733.00	4,000.00	2,267.00	56.67%
7342	Public Meeting Recordings	1,125.00	7,425.00	13,500.00	6,075.00	45.00%
	Total Contract Services	3,953.52	32,454.13	49,500.00	17,045.87	34.44%
	Financial Services					
7309	Late Fees	163.10	4,288.47	100.00	(4,188.47)	..88.47)%
7310	Bank Service Charges	169.33	1,686.44	3,000.00	1,313.56	43.79%
	Total Financial Services	332.43	5,974.91	3,100.00	(2,874.91)	(92.74)%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	0.00	100.00	100.00	100.00%
6341	LAFCO Fees	0.00	16,567.07	20,000.00	3,432.93	17.16%
6343	Lien & Notary Fees	0.00	30.00	0.00	(30.00)	0.00%
7325	Insurance	0.00	14,266.50	9,254.00	(5,012.50)	(54.17)%
	Total Insurance, Licenses & Regulatory Fees	0.00	30,863.57	29,354.00	(1,509.57)	(5.14)%
	Legal & Professional					
7303	Professional Services - GM	0.00	48,063.00	96,126.00	48,063.00	50.00%
7304	Professional Services - ACCTG	5,000.00	30,000.00	60,000.00	30,000.00	50.00%
7305	Auditing Services	800.00	21,440.00	20,000.00	(1,440.00)	(7.20)%
7320	Professional & Consulting Services	347.82	3,666.31	10,000.00	6,333.69	63.34%
7326	Legal Services	4,392.50	26,660.00	30,000.00	3,340.00	11.13%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Legal & Professional	10,540.32	129,829.31	217,126.00	87,296.69	40.21%
	Office/Operations					
6121	IT-Supplies & Miscellaneous	6,645.88	6,645.88	500.00	(6,145.88)	..29.18)%
6130	Computer Hardware	448.47	448.47	1,500.00	1,051.53	70.10%
7140	General Supplies & Minor Equipment	1,707.21	5,017.75	5,000.00	(17.75)	(0.35)%
7160	Postage, Shipping & Mail Supplies	800.87	2,008.93	3,200.00	1,191.07	37.22%
7226	Membership & Dues	6,358.00	6,538.00	6,500.00	(38.00)	(0.58)%
7230	Misc Small Parts & Supplies	49.30	49.30	0.00	(49.30)	0.00%
	Total Office/Operations	16,009.73	20,708.33	16,700.00	(4,008.33)	(24.00)%
	Other Expense					
7330	Misc Operating Expenses	0.00	39.99	100.00	60.01	60.01%
8735	Misc Department Admin	961.95	2,794.29	5,300.00	2,505.71	47.28%
	Total Other Expense	961.95	2,834.28	5,400.00	2,565.72	47.51%
	Rent & Utilities					
6025	Telephone	246.58	2,097.55	3,000.00	902.45	30.08%
7350	Rent - Meetings	0.00	0.00	400.00	400.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 1/1/2019 Through 1/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7352 Rent - Offices & Other Structures	0.00	20,300.00	35,000.00	14,700.00	42.00%
8610 Electric	79.83	1,801.41	3,800.00	1,998.59	52.59%
8620 Gas Service	95.57	230.13	450.00	219.87	48.86%
Total Rent & Utilities	421.98	24,429.09	42,650.00	18,220.91	42.72%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	73.36	110.00	36.64	33.31%
Total Repairs & Maintenance	0.00	73.36	110.00	36.64	33.31%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	0.00	100.00	100.00	100.00%
7324 Education & Training Fees	0.00	49.00	1,300.00	1,251.00	96.23%
8539 Meals	400.74	660.83	2,000.00	1,339.17	66.96%
8541 Meals- Local Area - DIR	0.00	0.00	100.00	100.00	100.00%
8550 Mileage Reimbursement & Parking	0.00	119.54	500.00	380.46	76.09%
Total Travel & Training	400.74	829.37	4,000.00	3,170.63	79.27%
Total Services & Supplies	32,620.67	248,039.85	367,940.00	119,900.15	32.59%
Transfers					
9512 Transfer In	0.00	0.00	544,322.00	544,322.00	100.00%
Total Transfers	0.00	0.00	544,322.00	544,322.00	100.00%
Total Expenditures	43,907.94	336,098.33	1,088,644.00	752,545.67	69.13%
Net Revenues over Expenditures	(43,893.14)	(336,075.63)	(1,088,624.00)	752,548.37	(69.13)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
200 - 200 - Bayridge
From 1/1/2019 Through 1/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4035	2,276.97	5,319.68	9,052.00	(3,732.32)	(41.23)%
	2,276.97	5,319.68	9,052.00	(3,732.32)	(41.23)%
Special Taxes & Assessments					
4550	11,062.50	31,728.00	54,831.00	(23,103.00)	(42.13)%
	11,062.50	31,728.00	54,831.00	(23,103.00)	(42.13)%
Use of Money & Property					
4505	20.11	28.73	57.00	(28.27)	(49.60)%
4510	0.00	(0.23)	0.00	(0.23)	0.00%
	20.11	28.50	57.00	(28.50)	(50.00)%
	13,359.58	37,076.18	63,940.00	(26,863.82)	(42.01)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	137.56	275.12	500.00	224.88	44.98%
7325	0.00	0.00	800.00	800.00	100.00%
	137.56	275.12	1,300.00	1,024.88	78.84%
Legal & Professional					
7320	0.00	189.00	700.00	511.00	73.00%
7326	0.00	0.00	500.00	500.00	100.00%
	0.00	189.00	1,200.00	1,011.00	84.25%
Rent & Utilities					
8670	994.31	4,108.91	6,224.16	2,115.25	33.98%
	994.31	4,108.91	6,224.16	2,115.25	33.98%
	1,131.87	4,573.03	8,724.16	4,151.13	47.58%
Debt Service					
9804	0.00	0.00	27,964.56	27,964.56	100.00%
	0.00	0.00	27,964.56	27,964.56	100.00%
Transfers					
9511	0.00	0.00	2,721.61	2,721.61	100.00%
	0.00	0.00	2,721.61	2,721.61	100.00%
	1,131.87	4,573.03	39,410.33	34,837.30	88.40%
Net Revenues over Expenditures	12,227.71	32,503.15	24,529.67	7,973.48	32.51%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 1/1/2019 Through 1/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4034	Property Tax Revenue from Water	0.00	0.00	59,915.50	(59,915.50) (100.00)%
4035	Property Taxes	0.00	1,083,602.00	2,062,770.00	(979,168.00) (47.47)%
	Total Property Taxes	0.00	1,083,602.00	2,122,685.50	(1,039,083.50) (48.95)%
Grant Revenue					
4955	Govt-Other St Aids & Reimbursements	2,618.40	2,618.40	4,000.00	(1,381.60) (34.54)%
	Total Grant Revenue	2,618.40	2,618.40	4,000.00	(1,381.60) (34.54)%
Special Taxes & Assessments					
4015	CSA 9-I Assessments (Contract)	0.00	0.00	25,214.00	(25,214.00) (100.00)%
4050	Special Fire Tax	114,555.53	282,563.05	561,557.00	(278,993.95) (49.68)%
	Total Special Taxes & Assessments	114,555.53	282,563.05	586,771.00	(304,207.95) (51.84)%
Other Revenues					
4000	Ambulance Agreement	0.00	18,760.25	67,134.00	(48,373.75) (72.06)%
	Total Other Revenues	0.00	18,760.25	67,134.00	(48,373.75) (72.06)%
Use of Money & Property					
4505	HO Prop Tax Relief	4,589.68	4,786.38	13,075.00	(8,288.62) (63.39)%
4510	Investment Income on funds	3,254.35	19,941.94	25,590.00	(5,648.06) (22.07)%
4924	Gain/Loss on Disp of F/A	0.00	22,500.00	0.00	22,500.00 0.00%
	Total Use of Money & Property	7,844.03	47,228.32	38,665.00	8,563.32 22.15%
	Total Revenues	125,017.96	1,434,772.02	2,819,255.50	(1,384,483.48) (49.11)%
Expenditures					
Personnel					
Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	1,230.48	10,488.42	27,000.00	16,511.58 61.15%
8340	Resv FF-Shift Coverage	8,490.87	61,128.09	98,000.00	36,871.91 37.62%
8345	Resv FF-Special Projects	0.00	409.18	7,100.00	6,690.82 94.24%
	Total Salaries/Wages	9,721.35	72,025.69	132,100.00	60,074.31 45.48%
Payroll Taxes & Benefits					
5021	FICA - Fire - ER	385.14	3,322.56	7,000.00	3,677.44 52.53%
5030	Life Insurance - ER	198.00	1,391.00	2,500.00	1,109.00 44.36%
5035	AD & D Insurance	55.00	392.50	800.00	407.50 50.94%
5051	Medicare - Reserves - ER	140.95	1,052.49	2,100.00	1,047.51 49.88%
5070	Retirement ER - Regular	1,394.52	9,961.64	11,000.00	1,038.36 9.44%
5120	Workers Comp Insurance - ER	0.00	3,978.72	5,000.00	1,021.28 20.43%
5124	Retirement - ER - Tier 2	353.82	4,266.74	3,000.00	(1,266.74) (42.22)%
	Total Payroll Taxes & Benefits	2,527.43	24,365.65	31,400.00	7,034.35 22.40%
Employment Services					
5000	Medical Exams & Procedures	1,141.00	1,141.00	1,275.00	134.00 10.51%
5101	Unemp. Costs - Reserves	602.74	3,151.60	8,000.00	4,848.40 60.60%
5103	Federal Unemployment	(2,440.75)	(2,440.75)	0.00	2,440.75 0.00%
6200	Hiring, Advertising & Other Costs	0.00	20.00	0.00	(20.00) 0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 1/1/2019 Through 1/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6230 Medical Exam	0.00	2,885.00	3,800.00	915.00	24.08%
Total Employment Services	(697.01)	4,756.85	13,075.00	8,318.15	63.62%
Total Personnel	11,551.77	101,148.19	176,575.00	75,426.81	42.72%
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	601.25	1,875.19	1,100.00	(775.19)	(70.47)%
7248 Uniform Safety Boots	166.00	166.00	2,000.00	1,834.00	91.70%
Total Clothing & Uniform	767.25	2,041.19	3,100.00	1,058.81	34.16%
Contract Services					
6110 IT Purchased Services	103.20	485.49	1,080.00	594.51	55.05%
7100 Copier Contract-Maint & Usage	268.05	999.81	1,600.00	600.19	37.51%
7202 Building Alarms & Security	0.00	245.22	475.00	229.78	48.37%
7204 Cleaning Supplies, Laundry & Towel Service	0.00	1,481.95	3,700.00	2,218.05	59.95%
7222 Hazardous Materials CW JPA Cost	0.00	2,000.00	2,000.00	0.00	0.00%
7500 Schedule A Charges	0.00	1,083,602.00	2,192,419.00	1,108,817.00	50.58%
Total Contract Services	371.25	1,088,814.47	2,201,274.00	1,112,459.53	50.54%
Equipment & Tools					
6440 Fire Personal Protection Equipment	0.00	14,861.03	14,000.00	(861.03)	(6.15)%
6460 Self-Contained Breathing Apparatus	0.00	0.00	32,500.00	32,500.00	100.00%
7234 Oxygen Supplies & Cylinder Rent	0.00	212.78	350.00	137.22	39.21%
7238 Paramedic & EMT Small Tools & Supplies	549.23	11,222.65	16,000.00	4,777.35	29.86%
7242 Minor Tools, Accessories & Field Machines	20.57	54.41	250.00	195.59	78.24%
7252 Misc Hardware	(30.02)	4.97	350.00	345.03	98.58%
Total Equipment & Tools	539.78	26,355.84	63,450.00	37,094.16	58.46%
Financial Services					
7309 Late Fees	0.00	0.00	10.00	10.00	100.00%
7310 Bank Service Charges	15.00	15.00	20.00	5.00	25.00%
9154 Losses and Damages	0.00	0.00	100.00	100.00	100.00%
Total Financial Services	15.00	15.00	130.00	115.00	88.46%
Insurance, Licenses & Regulatory Fees					
6345 Property Taxes & Assessments Costs	2,017.33	5,420.66	4,000.00	(1,420.66)	(35.52)%
7325 Insurance	0.00	21,231.53	20,400.00	(831.53)	(4.08)%
Total Insurance, Licenses & Regulatory Fees	2,017.33	26,652.19	24,400.00	(2,252.19)	(9.23)%
Legal & Professional					
7320 Professional & Consulting Services	125.00	532.00	1,400.00	868.00	62.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 1/1/2019 Through 1/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
7326	Legal Services	0.00	0.00	350.00	350.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	75.00	75.00	100.00%
	Total Legal & Professional	125.00	532.00	1,825.00	1,293.00	70.85%
	Office/Operations					
6130	Computer Hardware	0.00	0.00	1,700.00	1,700.00	100.00%
7140	General Supplies & Minor Equipment	0.00	922.33	1,800.00	877.67	48.76%
7160	Postage, Shipping & Mail Supplies	0.00	101.84	300.00	198.16	66.05%
7216	Fire Prevention Education Materials	0.00	602.99	1,200.00	597.01	49.75%
7226	Membership & Dues	0.00	62.10	75.00	12.90	17.20%
7230	Misc Small Parts & Supplies	0.00	44.58	300.00	255.42	85.14%
7240	Propane	0.00	21.82	100.00	78.18	78.18%
	Total Office/Operations	0.00	1,755.66	5,475.00	3,719.34	67.93%
	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	330.00	300.00	(30.00)	(10.00)%
7224	Kitchen Cookware & Utensils	0.00	0.00	800.00	800.00	100.00%
	Total Other Expense	0.00	330.00	1,850.00	1,520.00	82.16%
	Rent & Utilities					
6000	Cell Phones	167.42	1,169.73	1,550.00	380.27	24.53%
6025	Telephone	0.00	2,694.42	3,700.00	1,005.58	27.18%
8610	Electric	0.00	2,619.14	1,000.00	(1,619.14)	(161.91)%
8620	Gas Service	233.81	590.71	910.00	319.29	35.09%
8630	Trash Services	101.41	714.87	1,850.00	1,135.13	61.36%
8640	Water and Water Services	0.00	1,913.51	4,704.00	2,790.49	59.32%
8659	Utility Cable Charges	105.70	828.10	1,400.00	571.90	40.85%
8670	Street Lighting	11.16	78.17	132.00	53.83	40.78%
	Total Rent & Utilities	619.50	10,608.65	15,246.00	4,637.35	30.42%
	Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	0.00	300.00	300.00	100.00%
6405	R & M - Extinguishers	0.00	497.17	700.00	202.83	28.98%
6640	R & M - Equip & Other Non-Structural Fixed Assets	42.85	642.90	1,600.00	957.10	59.82%
6750	R & M - Minor Tools & Equipment	6.08	62.88	1,000.00	937.12	93.71%
6775	R & M -Operation/Field Equipment	0.00	0.00	1,215.00	1,215.00	100.00%
6800	R & M - Grounds & Collection Systems	40.73	191.02	500.00	308.98	61.80%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 1/1/2019 Through 1/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6900 R & M - Buildings & Structures	167.84	1,307.60	4,300.00	2,992.40	69.59%
Total Repairs & Maintenance	257.50	2,701.57	9,615.00	6,913.43	71.90%
Travel & Training					
6300 DMV Driv Lic Class B	0.00	0.00	100.00	100.00	100.00%
7141 CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323 Books, Publications & Subscriptions	(45.82)	146.58	470.00	323.42	68.81%
8405 Reserve FF Training Costs	550.00	550.00	3,000.00	2,450.00	81.67%
Total Travel & Training	504.18	696.58	3,670.00	2,973.42	81.02%
Total Services & Supplies	5,216.79	1,160,503.15	2,330,035.00	1,169,531.85	50.19%
Capital Outlay					
9006 Infrastructure CIP	0.00	108,465.85	44,545.30	(63,920.55)	(143.50)%
9085 Vehicle Purchase	0.00	41,225.14	80,000.00	38,774.86	48.47%
Total Capital Outlay	0.00	149,690.99	124,545.30	(25,145.69)	(20.19)%
Reserves					
9504 *Vehicle Replacement Reserve	0.00	0.00	99,144.00	99,144.00	100.00%
9572 *General Contingency (Operations) Reserve	0.00	0.00	34,524.00	34,524.00	100.00%
Total Reserves	0.00	0.00	133,668.00	133,668.00	100.00%
Transfers					
9511 Interfund Transfer Out	0.00	0.00	54,432.20	54,432.20	100.00%
Total Transfers	0.00	0.00	54,432.20	54,432.20	100.00%
Total Expenditures	16,768.56	1,411,342.33	2,819,255.50	1,407,913.17	49.94%
Net Revenues over Expenditures	108,249.40	23,429.69	0.00	23,429.69	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
400 - 400 - Vista de Oro
From 1/1/2019 Through 1/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Special Taxes & Assessments					
4550	2,834.00	8,647.00	15,768.00	(7,121.00)	(45.16)%
	2,834.00	8,647.00	15,768.00	(7,121.00)	(45.16)%
	2,834.00	8,647.00	15,768.00	(7,121.00)	(45.16)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	9.00	18.00	500.00	482.00	96.40%
7325	0.00	0.00	500.00	500.00	100.00%
	9.00	18.00	1,000.00	982.00	98.20%
Legal & Professional					
7320	0.00	145.00	700.00	555.00	79.29%
7326	0.00	0.00	300.00	300.00	100.00%
	0.00	145.00	1,000.00	855.00	85.50%
Rent & Utilities					
8670	205.54	1,439.16	2,460.00	1,020.84	41.50%
	205.54	1,439.16	2,460.00	1,020.84	41.50%
	214.54	1,602.16	4,460.00	2,857.84	64.08%
Debt Service					
9804	0.00	0.00	6,711.49	6,711.49	100.00%
	0.00	0.00	6,711.49	6,711.49	100.00%
Transfers					
9511	0.00	0.00	2,721.61	2,721.61	100.00%
	0.00	0.00	2,721.61	2,721.61	100.00%
	214.54	1,602.16	13,893.10	12,290.94	88.47%
Net Revenues over Expenditures	2,619.46	7,044.84	1,874.90	5,169.94	275.74%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 1/1/2019 Through 1/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4035	60,526.39	111,015.93	149,788.75	(38,772.82)	(25.89)%
	60,526.39	111,015.93	149,788.75	(38,772.82)	(25.89)%
Service Charges & Fees					
4030	140,573.67	1,264,805.36	2,135,000.00	(870,194.64)	(40.76)%
4102	23,368.41	137,116.35	199,900.00	(62,783.65)	(31.41)%
4103	17,301.75	188,277.70	321,000.00	(132,722.30)	(41.35)%
4104	2,330.00	21,711.00	53,000.00	(31,289.00)	(59.04)%
4114	(135.00)	(1,204.75)	1,000.00	(2,204.75)	(220.47)%
4931	450.00	4,000.00	6,000.00	(2,000.00)	(33.33)%
4932	3,187.71	17,158.76	20,000.00	(2,841.24)	(14.21)%
4933	1,685.00	11,065.00	10,000.00	1,065.00	10.65%
4937	125.00	335.00	500.00	(165.00)	(33.00)%
	188,886.54	1,643,264.42	2,746,400.00	(1,103,135.58)	(40.17)%
Other Revenues					
4105	0.00	0.00	57,000.00	(57,000.00)	(100.00)%
4930	741.49	3,595.08	1,000.00	2,595.08	259.51%
4936	0.00	(1.00)	0.00	(1.00)	0.00%
	741.49	3,594.08	58,000.00	(54,405.92)	(93.80)%
Use of Money & Property					
4504	0.00	0.00	2,964.00	(2,964.00)	(100.00)%
4505	531.68	759.54	1,509.00	(749.46)	(49.67)%
4510	342.10	2,493.51	4,000.00	(1,506.49)	(37.66)%
	873.78	3,253.05	8,473.00	(5,219.95)	(61.61)%
Total Revenues	251,028.20	1,761,127.48	2,962,661.75	(1,201,534.27)	(40.56)%
Expenditures					
Personnel					
Salaries/Wages					
8018	5,969.61	15,586.41	25,000.00	9,413.59	37.65%
8045	0.00	133.45	4,000.00	3,866.55	96.66%
8050	227.15	2,018.40	3,680.00	1,661.60	45.15%
8051	573.84	1,839.66	5,000.00	3,160.34	63.21%
8054	26,614.06	203,138.86	356,316.15	153,177.29	42.99%
8056	0.00	460.80	1,000.00	539.20	53.92%
8060	741.92	7,601.15	24,150.00	16,548.85	68.53%
8063	1,608.75	11,073.63	14,700.00	3,626.37	24.67%
8066	2,118.95	9,027.23	11,550.00	2,522.77	21.84%
8081	1,266.00	21,933.54	39,900.00	17,966.46	45.03%
	39,120.28	272,813.13	485,296.15	212,483.02	43.78%
Payroll Taxes & Benefits					
5030	104.50	788.50	1,700.00	911.50	53.62%
5031	27.57	207.84	500.00	292.16	58.43%
5035	27.50	207.50	0.00	(207.50)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 1/1/2019 Through 1/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
5040	LTD Insurance	194.07	1,463.04	3,300.00	1,836.96	55.67%
5050	Medicare - ER	574.04	4,014.09	10,356.00	6,341.91	61.24%
5060	Cafeteria Plan - ER	5,901.32	36,946.47	65,000.00	28,053.53	43.16%
5070	Retirement ER - Regular	6,545.14	46,345.15	67,000.00	20,654.85	30.83%
5075	Retirees Medical - ER	137.80	970.19	1,620.00	649.81	40.11%
5120	Workers Comp Insurance - ER	0.00	15,767.18	24,440.00	8,672.82	35.49%
5124	Retirement - ER - Tier 2	447.50	3,186.72	3,720.00	533.28	14.34%
	Total Payroll Taxes & Benefits	13,959.44	109,896.68	177,636.00	67,739.32	38.13%
	Employment Services					
5100	Unemployment Insurance - ER	2,243.96	2,443.26	5,500.00	3,056.74	55.58%
5103	Federal Unemployment	(1,961.74)	(1,961.74)	0.00	1,961.74	0.00%
6230	Medical Exam	0.00	0.00	150.00	150.00	100.00%
	Total Employment Services	282.22	481.52	5,650.00	5,168.48	91.48%
	Total Personnel	53,361.94	383,191.33	668,582.15	285,390.82	42.69%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	335.19	2,600.00	2,264.81	87.11%
7248	Uniform Safety Boots	0.00	346.60	1,000.00	653.40	65.34%
	Total Clothing & Uniform	0.00	681.79	3,600.00	2,918.21	81.06%
	Contract Services					
6100	Labor & Support-IT Services	0.00	0.00	300.00	300.00	100.00%
6110	IT Purchased Services	256.54	1,818.06	5,400.00	3,581.94	66.33%
7250	Water Quality Testing	0.00	16,074.00	28,000.00	11,926.00	42.59%
7255	Security Services	0.00	646.10	8,000.00	7,353.90	91.92%
7301	Contract Maint Services	0.00	0.00	1,000.00	1,000.00	100.00%
7321	Janitorial Cleaning & Supplies	74.43	372.39	850.00	477.61	56.19%
	Total Contract Services	330.97	18,910.55	43,550.00	24,639.45	56.58%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	1,385.17	800.00	(585.17)	(73.15)%
7242	Minor Tools, Accessories & Field Machines	89.81	1,441.57	3,500.00	2,058.43	58.81%
7253	Rent - Equipment	0.00	22.00	1,000.00	978.00	97.80%
7256	Meter Purchases & Replacements	7,639.65	51,697.68	75,000.00	23,302.32	31.07%
	Total Equipment & Tools	7,729.46	54,546.42	80,300.00	25,753.58	32.07%
	Financial Services					
7309	Late Fees	0.00	(0.58)	50.00	50.58	101.16%
7310	Bank Service Charges	0.00	13.56	0.00	(13.56)	0.00%
	Total Financial Services	0.00	12.98	50.00	37.02	74.04%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	0.00	200.00	200.00	100.00%
6340	Misc Fees	0.00	0.00	3,000.00	3,000.00	100.00%
6342	Fees - Regulatory	0.00	3,561.00	18,000.00	14,439.00	80.22%
6345	Property Taxes & Assessments Costs	1,601.89	3,203.78	6,300.00	3,096.22	49.15%
7325	Insurance	0.00	34,272.96	33,000.00	(1,272.96)	(3.86)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 1/1/2019 Through 1/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Total Insurance, Licenses & Regulatory Fees	1,601.89	41,037.74	60,500.00	19,462.26	32.17%
Legal & Professional					
7318 Professional & Consulting BMC	45.60	18,467.92	50,654.00	32,186.08	63.54%
7320 Professional & Consulting Services	290.00	4,627.50	30,000.00	25,372.50	84.58%
7326 Legal Services	82,630.00	105,127.50	11,000.00	(94,127.50)	(855.70)%
7336 Legal Services- ISJ	0.00	0.00	1,000.00	1,000.00	100.00%
7340 Legal Notifications & Mandated Advertising	0.00	(353.32)	0.00	353.32	0.00%
Total Legal & Professional	82,965.60	127,869.60	92,654.00	(35,215.60)	(38.01)%
Office/Operations					
6130 Computer Hardware	0.00	0.00	3,000.00	3,000.00	100.00%
6140 Computer Software	0.00	7,272.54	2,000.00	(5,272.54)	(263.63)%
7140 General Supplies & Minor Equipment	31.07	720.88	1,000.00	279.12	27.91%
7160 Postage, Shipping & Mail Supplies	1,061.22	7,784.92	17,000.00	9,215.08	54.21%
7180 Billing Supplies, Forms & Printing	0.00	110.55	2,200.00	2,089.45	94.97%
7226 Membership & Dues	0.00	1,444.66	3,000.00	1,555.34	51.84%
7230 Misc Small Parts & Supplies	67.06	1,534.53	1,000.00	(534.53)	(53.45)%
7237 Process Control & Treatment Supplies	561.74	2,127.38	4,000.00	1,872.62	46.82%
7239 Water Treatment Chemicals	390.61	3,858.79	8,000.00	4,141.21	51.77%
7249 Safety Supplies	20.37	540.62	3,000.00	2,459.38	81.98%
Total Office/Operations	2,132.07	25,394.87	44,200.00	18,805.13	42.55%
Other Expense					
7330 Misc Operating Expenses	0.00	19.50	250.00	230.50	92.20%
7348 Water Conservation Program	0.00	1,781.91	2,000.00	218.09	10.90%
Total Other Expense	0.00	1,801.41	2,250.00	448.59	19.94%
Rent & Utilities					
6000 Cell Phones	248.70	1,754.79	3,000.00	1,245.21	41.51%
6025 Telephone	752.13	5,236.93	8,200.00	2,963.07	36.13%
7352 Rent - Offices & Other Structures	0.00	0.00	2,900.00	2,900.00	100.00%
8610 Electric	5,658.43	55,256.06	95,000.00	39,743.94	41.84%
8620 Gas Service	48.03	88.75	250.00	161.25	64.50%
8630 Trash Services	116.65	1,690.08	4,000.00	2,309.92	57.75%
8644 Disposal Services	3,493.25	21,014.50	28,500.00	7,485.50	26.26%
8670 Street Lighting	31.80	223.11	400.00	176.89	44.22%
Total Rent & Utilities	10,348.99	85,264.22	142,250.00	56,985.78	40.06%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	311.89	350.00	38.11	10.89%
6422 R & M - Hydrants	0.00	575.85	350.00	(225.85)	(64.53)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 1/1/2019 Through 1/31/2019

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	624.29	500.00	(124.29)	(24.86)%
6641	R & M - Wells	469.98	570.31	1,000.00	429.69	42.97%
6750	R & M - Minor Tools & Equipment	1,325.88	1,820.19	2,000.00	179.81	8.99%
6800	R & M - Grounds & Collection Systems	38.57	38.57	1,000.00	961.43	96.14%
6830	Paving & Concrete	0.00	0.00	8,000.00	8,000.00	100.00%
6900	R & M - Buildings & Structures	1,130.00	2,268.05	2,000.00	(268.05)	(13.40)%
7241	R & M - Water Distribution System	879.73	6,982.70	20,000.00	13,017.30	65.09%
	Total Repairs & Maintenance	3,844.16	13,191.85	35,200.00	22,008.15	62.52%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324	Education & Training Fees	200.00	1,259.50	5,900.00	4,640.50	78.65%
8410	Certifications	0.00	0.00	500.00	500.00	100.00%
8510	Lodging & Meals - Local	446.16	446.16	2,000.00	1,553.84	77.69%
8539	Meals	0.00	0.00	700.00	700.00	100.00%
8550	Mileage Reimbursement & Parking	0.00	98.54	700.00	601.46	85.92%
	Total Travel & Training	646.16	1,804.20	10,050.00	8,245.80	82.05%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	139.15	658.61	1,600.00	941.39	58.84%
7211	Misc Fuel & Diesel	127.48	1,204.96	2,300.00	1,095.04	47.61%
7220	Gasoline	512.96	3,190.83	5,000.00	1,809.17	36.18%
7228	Markings & Other Misc Services	0.00	99.67	500.00	400.33	80.07%
7232	Vehicle Repairs - Parts, Tires & Lubricants	0.97	842.13	5,000.00	4,157.87	83.16%
	Total Vehicle Maintenance & Repairs	780.56	5,996.20	14,400.00	8,403.80	58.36%
	Total Services & Supplies	110,379.86	376,511.83	529,004.00	152,492.17	28.83%
	Capital Outlay					
9006	Infrastructure CIP	1,467.26	91,603.62	502,524.00	410,920.38	81.77%
9059	Vehicles, Equipment, & Fixtures	0.00	32,602.28	0.00	(32,602.28)	0.00%
	Total Capital Outlay	1,467.26	124,205.90	502,524.00	378,318.10	75.28%
	Debt Service					
9022	Debt Service - Principal	0.00	160,870.79	160,871.00	0.21	0.00%
9023	Debt Service - Interest & Annual Fee	51,160.18	104,773.65	104,773.00	(0.65)	(0.00)%
9024	Loan Administration Fee	0.00	10,546.91	10,547.00	0.09	0.00%
	Total Debt Service	51,160.18	276,191.35	276,191.00	(0.35)	(0.00)%
	Reserves					
9571	*Capital Outlay Reserve	0.00	0.00	498,641.34	498,641.34	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 1/1/2019 Through 1/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
9572 *General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
Total Reserves	0.00	0.00	555,641.34	555,641.34	100.00%
Transfers					
9511 Interfund Transfer Out	0.00	0.00	465,395.31	465,395.31	100.00%
Total Transfers	0.00	0.00	465,395.31	465,395.31	100.00%
Total Expenditures	216,369.24	1,160,100.41	2,997,337.80	1,837,237.39	61.30%
Net Revenues over Expenditures	34,658.96	601,027.07	(34,676.05)	635,703.12	...33.26)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
600 - 600 - Wastewater
From 1/1/2019 Through 1/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Service Charges & Fees					
4062	0.00	25,000.00	44,246.40	(19,246.40)	(43.50)%
	0.00	25,000.00	44,246.40	(19,246.40)	(43.50)%
	0.00	25,000.00	44,246.40	(19,246.40)	(43.50)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6343	0.00	31.49	0.00	(31.49)	0.00%
6345	134.77	269.54	270.00	0.46	0.17%
	134.77	301.03	270.00	(31.03)	(11.49)%
Legal & Professional					
7320	4,499.37	10,550.86	12,365.94	1,815.08	14.68%
7326	0.00	447.80	500.00	52.20	10.44%
	4,499.37	10,998.66	12,865.94	1,867.28	14.51%
Office/Operations					
7160	0.00	6.70	0.00	(6.70)	0.00%
	0.00	6.70	0.00	(6.70)	0.00%
	4,634.14	11,306.39	13,135.94	1,829.55	13.93%
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	0.00	2,721.61	2,721.61	100.00%
	0.00	0.00	2,721.61	2,721.61	100.00%
	4,634.14	11,306.39	40,857.55	29,551.16	72.33%
Net Revenues over Expenditures	(4,634.14)	13,693.61	3,388.85	10,304.76	304.08%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
602 - Wastewater Fiduciary Fund
From 1/1/2019 Through 1/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Special Taxes & Assessments					
4061	312,748.33	(174,084.78)	0.00	(174,084.78)	0.00%
	Assessments-2002 WW Bond				
	Total Special Taxes & Assessments	(174,084.78)	0.00	(174,084.78)	0.00%
Other Revenues					
4928	15.00	15.00	0.00	15.00	0.00%
	Lien Fees Recoveries				
	Total Other Revenues	15.00	0.00	15.00	0.00%
Use of Money & Property					
4510	1,954.04	11,520.85	0.00	11,520.85	0.00%
	Investment Income on funds				
	Total Use of Money & Property	11,520.85	0.00	11,520.85	0.00%
	Total Revenues	(162,548.93)	0.00	(162,548.93)	0.00%
Expenditures					
Services & Supplies					
Financial Services					
7310	50.00	50.00	0.00	(50.00)	0.00%
	Bank Service Charges				
	Total Financial Services	50.00	0.00	(50.00)	0.00%
	Total Services & Supplies	50.00	0.00	(50.00)	0.00%
	Total Expenditures	50.00	0.00	(50.00)	0.00%
	Net Revenues over Expenditures	(162,598.93)	0.00	(162,598.93)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
800 - 800 - Drainage
From 1/1/2019 Through 1/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4034	0.00	29,957.75	29,957.75	0.00	0.00%
4035	5,910.74	13,909.92	24,015.00	(10,105.08)	(42.08)%
	5,910.74	43,867.67	53,972.75	(10,105.08)	(18.72)%
Special Taxes & Assessments					
4400	22,815.00	55,998.00	95,440.00	(39,442.00)	(41.33)%
	22,815.00	55,998.00	95,440.00	(39,442.00)	(41.33)%
Other Revenues					
4935	8.10	231.84	0.00	231.84	0.00%
	8.10	231.84	0.00	231.84	0.00%
Use of Money & Property					
4505	52.88	75.54	152.00	(76.46)	(50.30)%
4510	0.00	(0.62)	300.00	(300.62)	(100.21)%
	52.88	74.92	452.00	(377.08)	(83.42)%
	28,786.72	100,172.43	149,864.75	(49,692.32)	(33.16)%
Expenditures					
Personnel					
Salaries/Wages					
8045	0.00	0.00	200.00	200.00	100.00%
8054	1,334.99	7,115.24	16,000.00	8,884.76	55.53%
	1,334.99	7,115.24	16,200.00	9,084.76	56.08%
	1,334.99	7,115.24	16,200.00	9,084.76	56.08%
Services & Supplies					
Equipment & Tools					
6390	0.00	0.00	300.00	300.00	100.00%
7242	0.00	227.22	200.00	(27.22)	(13.61)%
	0.00	227.22	500.00	272.78	54.56%
Insurance, Licenses & Regulatory Fees					
6342	0.00	5,692.00	7,000.00	1,308.00	18.69%
6345	54.28	108.56	200.00	91.44	45.72%
7325	(131.40)	(131.40)	3,500.00	3,631.40	103.75%
	(77.12)	5,669.16	10,700.00	5,030.84	47.02%
Legal & Professional					
7320	0.00	366.25	2,000.00	1,633.75	81.69%
7326	0.00	35.00	1,000.00	965.00	96.50%
	0.00	401.25	3,000.00	2,598.75	86.63%
Office/Operations					
7140	0.00	9.62	50.00	40.38	80.76%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
800 - 800 - Drainage
From 1/1/2019 Through 1/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
7226	Membership & Dues	0.00	0.00	200.00	200.00	100.00%
7230	Misc Small Parts & Supplies	35.85	271.71	500.00	228.29	45.66%
7249	Safety Supplies	0.00	0.00	100.00	100.00	100.00%
	Total Office/Operations	35.85	281.33	850.00	568.67	66.90%
	Other Expense					
7346	Promotional Expenses - Event	0.00	250.00	300.00	50.00	16.67%
	Total Other Expense	0.00	250.00	300.00	50.00	16.67%
	Rent & Utilities					
6000	Cell Phones	139.14	971.49	1,700.00	728.51	42.85%
6025	Telephone	20.80	144.91	250.00	105.09	42.04%
8610	Electric	147.50	993.41	2,200.00	1,206.59	54.84%
8670	Street Lighting	74.00	518.76	1,000.00	481.24	48.12%
	Total Rent & Utilities	381.44	2,628.57	5,150.00	2,521.43	48.96%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	36.68	0.00	(36.68)	0.00%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	212.83	1,000.00	787.17	78.72%
6750	R & M - Minor Tools & Equipment	0.00	425.12	500.00	74.88	14.98%
6800	R & M - Grounds & Collection Systems	0.00	32.16	2,000.00	1,967.84	98.39%
6900	R & M - Buildings & Structures	0.00	432.27	200.00	(232.27)	(116.14)%
	Total Repairs & Maintenance	0.00	1,139.06	3,700.00	2,560.94	69.21%
	Travel & Training					
7324	Education & Training Fees	0.00	0.00	2,200.00	2,200.00	100.00%
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	500.00	500.00	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	0.00	3,700.00	3,700.00	100.00%
	Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	31.87	301.24	550.00	248.76	45.23%
7220	Gasoline	128.24	797.70	800.00	2.30	0.29%
	Total Vehicle Maintenance & Repairs	160.11	1,098.94	1,350.00	251.06	18.60%
	Total Services & Supplies	500.28	11,695.53	29,250.00	17,554.47	60.02%
	Capital Outlay					
9006	Infrastructure CIP	0.00	53,827.68	110,000.00	56,172.32	51.07%
	Total Capital Outlay	0.00	53,827.68	110,000.00	56,172.32	51.07%
	Transfers					
9511	Interfund Transfer Out	0.00	0.00	10,886.44	10,886.44	100.00%
	Total Transfers	0.00	0.00	10,886.44	10,886.44	100.00%
	Total Expenditures	1,835.27	72,638.45	166,336.44	93,697.99	56.33%
	Net Revenues over Expenditures	26,951.45	27,533.98	(16,471.69)	44,005.67	(267.16)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
900 - 900 - Parks & Recreation
From 1/1/2019 Through 1/31/2019

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Other Revenues					
4655	0.00	2,437.17	0.00	2,437.17	0.00%
	0.00	2,437.17	0.00	2,437.17	0.00%
Use of Money & Property					
4510	0.00	0.00	1,607.78	(1,607.78)	(100.00)%
	0.00	0.00	1,607.78	(1,607.78)	(100.00)%
	0.00	2,437.17	1,607.78	829.39	51.59%
Expenditures					
Services & Supplies					
Legal & Professional					
7320	0.00	14,140.19	1,000.00	(13,140.19)	...14.02)%
7326	0.00	1,155.00	1,000.00	(155.00)	(15.50)%
	0.00	15,295.19	2,000.00	(13,295.19)	(664.76)%
Office/Operations					
7140	0.00	0.00	100.00	100.00	100.00%
	0.00	0.00	100.00	100.00	100.00%
Other Expense					
7330	0.00	442.77	0.00	(442.77)	0.00%
	0.00	442.77	0.00	(442.77)	0.00%
	0.00	15,737.96	2,100.00	(13,637.96)	(649.43)%
Transfers					
9511	0.00	0.00	5,443.22	5,443.22	100.00%
	0.00	0.00	5,443.22	5,443.22	100.00%
	0.00	15,737.96	7,543.22	(8,194.74)	(108.64)%
Net Revenues over Expenditures	0.00	(13,300.79)	(5,935.44)	(7,365.35)	124.09%

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 1/31/2019

		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	1,650,679.11
Payroll Account (contra to 2998)	1013	38,078.56
Rabobank-Bankruptcy Disbursement Reserve	1017	102,793.69
Fire Reserves Account	1031	1,659,639.64
US Bank- WW Bond Redemption Fund	1077	900,286.13
US Bank - WW Bond Reserve Fund	1078	<u>951,209.51</u>
Total Cash in Bank		5,950,676.56
Investments		
Inv: Pacific Premier	0333	52,501.00
Rabo Bank -Investments	0334	<u>1,925,584.82</u>
Total Investments		1,978,085.82
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	185,345.39
Unbilled A/R	1085	<u>256,826.53</u>
Total Accounts Receivable		442,171.92
Accrued Inventory On Hand		
Inventory	1100	<u>56,390.89</u>
Total Accrued Inventory On Hand		<u>56,390.89</u>
Total CURRENT ASSETS		8,786,263.43
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	1,969,584.73
Acc Depreciation-Equipment, Vehicles & Systems	1853	(451,489.15)
Total Plant & Equipment		<u>1,518,095.58</u>
Construction in Progress		
Construction In Progress	1850	<u>185,121.06</u>
Total Construction in Progress		185,121.06

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 1/31/2019

		Current Period Balance
Infrastructure		
Infrastructures	1730	9,694,881.25
Accum Depeciation-Infrastructures	1852	<u>(4,626,962.23)</u>
Total Infrastructure		<u>5,067,919.02</u>
Total FIXED ASSETS		7,914,349.45
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	243,346.00
Deferred Outflow - OPEB	1992	1,553.00
Amount to be Provided for Internal Loans	1997	1,517.00
Amount to be Provided - Other LT	1998	26,653.43
Oblig-Comp Leave		
Total Other Assets		<u>273,069.43</u>
Total ASSETS		<u><u>16,974,582.31</u></u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	78,479.07
AP Other- Adjment to 2000, AP Control Acct	2010	<u>(413.88)</u>
Total Accounts Payable		78,065.19
Current Payroll Liabilities		
Fed Income Tax Withholding	2001	386.64
FICA Employee Payable	2002	(55.78)
FICA Employer Payable	2003	254.77
Wage Garnishment	2005	11.26
CA Income Tax Withholding	2011	2,338.59
SDI Payable Employee (EE Only)	2012	(103.22)
Retirement-ER-Regular Contrib	2014	(0.03)
SLOCEA Dues Payable	2016	(25.17)
Employee Contributions to 457 PLAN	2021	1,400.15
AFLAC Voluntary Insurance-Employee	2022	(617.24)
Workers Comp Ins Liab-Employer	2023	138.17
Accrued FSA Plan Medical	2024	(192.62)
Accrued Life/Disability Medical Exp	2026	(228.58)
Retirement Addl Pick-up Liab-Employer	2027	(1.03)
Unemployment Ins Liab-Employer (ER only)	2028	(1,116.50)
Medicare Liab- Employer	2029	225.14
Other Deposits	2038	(152.64)
Accrued Compensated Absences	2040	19,489.38
Long-term Compensated Absences	2041	58,468.12
CALPERS Retirement Tier 2- EE- Liab	2042	268.86
CALPERS Retirement Tier 2- ER- Liab	2044	0.01
Other Pension Oblig Liab (OPEB) ARC	2045	272,406.00
Retirement Conbtribution Safety-Fire-EE	2046	(3.53)
Life Insurance Liab-Employer	2201	(1,730.96)
Medicare Tax Liab-Employee	2202	(1,173.66)
Medical Plan Liab- Employee	2203	274.62

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 1/31/2019

		Current Period Balance
Vision Plan Liab- Employee	2204	11.88
Dental Plan Ins Payable- Employee	2205	919.41
Retirement Contrib Liab-Employee	2206	28.94
Insurance- AD & D	2211	(306.57)
Insurance-Work Injury (WI)	2212	(323.76)
Insurance- LT Disability	2213	(601.59)
Survivor Premiums-PERS	2214	6.60
Payroll Clearing Account	2999	<u>1,872.36</u>
Total Current Payroll Liabilities		351,868.02
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>160,871.00</u>
Total Current Portion Long Term Debt		160,871.00
Trust Liability		
Trust Funds- Low Income Savings	2513	1,169.32
Water Quality Trust Reserve	3050	<u>91,517.27</u>
Total Trust Liability		<u>92,686.59</u>
Total CURRENT LIABILITIES		688,157.80
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	578,846.00
Def Inflow	2216	24,890.00
Loan Payable to Agency Fund	2495	222,333.96
Restricted Park and Rec	3090	291,655.59
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	922,225.07
General Contingency Reserve	3111	561,015.70
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	1,912,128.17
Water Stabilization Reserve	3163	190,456.00
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>4,883,461.89</u>
Total Other Liabilities		4,883,461.89
Long Term Debt		
Note Payable - Long Term		
Note Payable - State CIEDB-LTD	2101	3,354,765.87
Internal Loan Due Water-500	2491	<u>125,087.28</u>
Total Note Payable - Long Term		3,479,853.15
Accrued Interest Payable		
Accrued Interest Payable	2110	<u>44,677.88</u>
Total Accrued Interest Payable		<u>44,677.88</u>
Total Long Term Debt		3,524,531.03

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 1/31/2019

		Current Period Balance
		<u> </u>
Equity		
Revenues		
Property Tax Revenue from Water	4034	29,957.75
Other		<u>3,176,748.30</u>
Total Revenues		3,206,706.05
Expenditures		(3,005,433.18)
Equity		
Septic System Decommision Reserve	3109	8,000.00
Prepaid Assessment Reserve	3159	150,160.27
Fire Mitigation Fund	3161	263,397.60
Fund Balance	3200	6,178,804.86
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>7,677,158.72</u>
Total Equity		<u>7,878,431.59</u>
Total LIABILITIES & EQUITY		<u><u>16,974,582.31</u></u>

FIRE RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT
 Balance Sheet
 As of 1/31/2019

		Current Period Balance
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	
301 - Fire	301	777,580.82
General Contingency Reserve	3111	
301 - Fire	301	93,676.00
Public Facilities Fees Reserve	3115	
301 - Fire	301	40,334.00
Capital Outlay Reserve	3160	
301 - Fire	301	<u>590,107.36</u>
Total Other Liabilities		<u>1,501,698.18</u>
Total Other Liabilities		1,501,698.18
Equity		
Equity		
Fire Mitigation Fund	3161	
301 - Fire	301	<u>160,448.89</u>
Total Equity		<u>160,448.89</u>
Total Equity		<u>160,448.89</u>
Total LIABILITIES & EQUITY		<u><u>1,662,147.07</u></u>

WATER RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 1/31/2019

Current Period
Balance

		Current Period Balance
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	144,644.25
General Contingency Reserve	3111	
500 - Water	500	414,183.00
Capital Outlay Reserve	3160	
500 - Water	500	1,214,296.29
Water Stabilization Reserve	3163	
500 - Water	500	190,456.00
Basin Management Reserve	3165	
500 - Water	500	50,031.00
Water Conservation Reserve	3167	
500 - Water	500	<u>59,288.00</u>
Total Other Liabilities		<u>2,072,898.54</u>
Total Other Liabilities		<u>2,072,898.54</u>
Total LIABILITIES & EQUITY		<u>2,164,415.81</u>

DRAINAGE RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 1/31/2019

		Current Period Balance
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
General Contingency Reserve	3111	
800 - Drainage	800	32,238.22
Capital Outlay Reserve	3160	
800 - Drainage	800	<u>107,724.52</u>
Total Other Liabilities		<u>139,962.74</u>
Total Other Liabilities		<u>139,962.74</u>
Total LIABILITIES & EQUITY		<u><u>139,962.74</u></u>

PARKS & RECREATION RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 1/31/2019

		Current Period Balance
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Restricted Park and Rec	3090	
900 - Parks & Recreation	900	<u>291,655.59</u>
Total Other Liabilities		<u>291,655.59</u>
Total Other Liabilities		<u>291,655.59</u>
Total LIABILITIES & EQUITY		<u><u>291,655.59</u></u>

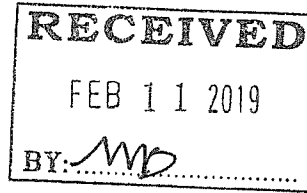


PACIFIC PREMIER BANK

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

STATEMENT OF ACCOUNT ACTIVITY

866-353-1476
www.ppbi.com



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

Page 1 of 2
Branch 033
Account Number:
Date 01/31/19

EM

EXECUTIVE 250 CHECKING Acct

Summary of Activity Since Your Last Statement

Table with 3 columns: Description, Date, Amount. Rows include Beginning Balance (7,006.19), Deposits / Misc Credits (0), Withdrawals / Misc Debits (3,765.00), Ending Balance (3,241.19), Service Charge (.00), Average Collected Balance (4,091), Enclosures (1).

Checks in Check Number Order

Table with 9 columns: Date, Check No, Amount, Date, Check No, Amount, Date, Check No, Amount. Row 1: 1/08, 15, 3,765.00.

* indicates a break in check number sequence

Daily Balance Summary

Table with 7 columns: Date, Balance, Date, Balance, Date, Balance. Includes CD Amount (53,066.90), Issued (4/18/13), Matures (4/18/19), Next Int (2/18/19), Rate (1.8300), YTD Int (82.35), Term (12 MO).

ITEM 5

**REVIEW OF BOARD ITEM REGARDING
APPROVAL OF FISCAL YEAR 2018/19
MID-YEAR BUDGET ADJUSTMENTS**



February 21, 2019

TO: LOCSD Board of Directors
FROM: Renee Osborne, General Manager
Jose Acosta, Utility Systems Manager

SUBJECT: Agenda Item 11E – 3/7/2019 Board Meeting
Approve Fiscal Year 2018/2019 Mid-Year Budget Adjustments

President
Marshall E. Ochylski

Vice President
Charles L. Cesena

Directors
Matthew D. Fourcroy
Vicki L. Milledge
Christine M. Womack

General Manager
Renee Osborne

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
Greg Alex

DISCUSSION

Attached is the 2018-2019 Draft Mid-Year Budget with a short summary of adjustments to each fund.

Fund 100 Administration

After further review of the Board of Directors Compensation by the Bylaws Ad Hoc Committee, staff changed this line item back to \$12,000.

Administrative staff has moved to Suite 110 which comes equipped with a kitchen. Originally we had budgeted \$6,450 to install a kitchen in Suite 102. Alternatively, these funds are being used for moving expenses. We will not need all the funding that was originally anticipated. This item has been decrease to \$5,300. We upgraded Channel 20 since we had to move the fiber optic cable over to the new office. This has caused an increase under IT Supplies of \$6,145.

As we anticipated a new hire in September, we were uncertain about the salary range. We have decreased the salary line item (GL code 8054) from \$109,000 to \$98,000. We have had some other increases in payroll. CalPERS costs have increased by \$6,300.

In 2015, the District Accountant failed to pay Federal and Social Security taxes. The Federal Tax bill was received during the 2017/2018 budget and was paid. We received a 2015 Social Security penalty bill in January for \$4,200.

The Administration budget expenditures has increased from \$544,322.00 to \$549,922.75 (an increase of \$5,600.75). Attached is the updated cost allocation budget adjustments.

Fund 200 Bayridge Estates

Expenses in Bayridge Estates have decreased since the County took over the collection system. The District is still responsible for taking care of drainage in that area, which is charged to Fund 800 Drainage. As mentioned in previous reports, Bayridge Estates has eleven septic tanks that need to be decommissioned. Staff has received three quotes to start this process. The lowest price quoted is for approximately \$24,000. This amount can be paid by current assessments. The other costs associated with this fund are street lighting and the loan from the Water Fund which are also covered by the assessments.

Fund 200 will not need a loan.

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

Offices:
2122 9th Street, Suite 110
Los Osos, CA 93402

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

www.losososcscsd.org

Fund 301 Fire

Fund 301 required only minor adjustments during the 2018-2019 mid-year. The adjustments made were to accommodate YTD expenses. Some of these changes include a reduction in personnel salaries/wages and employment services and an increase in payroll taxes/benefits. Additional funds were made available for rescue/extrication equipment maintenance, rope/climbing equipment, and grounds & collection systems. Proceeds from the sale of MR-15 in the amount of \$22,500 was also added to the Vehicle Replacement Fund.

Total expenses increased from \$2,819,255.50 to \$2,845,038.07 which will offset by the deposit into the Vehicle Reserve Fund from the sale of the fire truck. The remaining balance will be covered by reserves.

Fund 400 Vista De Oro

Since the County took over the collection system at Vista De Oro, there are two expenses associated with this fund; street lighting and the loan from the Water Fund. These expenses are covered by the current assessments.

The Vista De Oro fund has no changes.

Fund 500 Water

The water fund continues to experience revenues that are adequate to cover most operation, maintenance, and capital improvement project costs within the water department operating budget. A few line items will need some minor adjustments to cover costs that have been presented by projects or operating costs of the water department.

A request for a \$2,000 decrease in computer hardware is being requested as all computers are operating satisfactorily and purchase can be delayed until next budget. The \$2,000 being saved in computer hardware will be transferred into computer software to cover costs associated with meter reading software. An increase of \$1,000 is being requested in the water conservation program in order to continue purchasing conservation items for the rest of this fiscal year. An increase of \$4,000 in R&M building and structures is being requested to replace a gate and some fencing at the 3rd Street well compound and building repairs at Palisades Well Site.

Worker's Comp Insurance has been decreased by \$8,672. This item has been paid in advance to the District's insurance company. The Basin Management Committee has updated their budget. This will be an increase to the District's share of their budget by \$5,092. We will be increasing the legal services line item by \$104,000 to cover legal expenses and a personnel issue. The majority of the personnel expense (\$82,000) will be covered by the remaining water property tax funds (\$59,915) after distribution to Fire (\$59,915) and to Drainage (\$29,957).

The Administrative Budget has also increased causing a change in allocation for Water from \$465,395 to \$469,802.

We have decreased the Capital Outlay Reserve allocation by \$94,993.00 to balance the Water Budget. Alternatively, the Water budget total expenditures have decreased from \$2,998,337.80 to \$2,997,337.80.

Fund 600 Wastewater

There has been a minor adjustment made to the Wastewater fund. We have had some research/legal fees associated with refinancing of the Bonds. The change in the legal line item is an increase from \$500 to \$1000. Because of the Bond refinancing, the \$25,000 payment will not need to be made in this fiscal year budget.

Total expenditures have changed from \$40,857.55 to \$16,417.04.

Fund 800 Drainage

The Drainage fund has a few minor modifications. An increase of \$50 in R&M extinguishers is requested to cover the costs of testing of fire extinguishers at the drainage sites. The second request is an increase of \$1,300 within R&M buildings & structures, this will cover the estimated costs for staff to construct awnings covering the newly installed panels at the drainage facilities. We have decreased regulatory, insurance fees by \$3000, grounds and collections by \$1000.

Total expenditures have changed from \$166,336.44 to \$164,336.44. Drainage reserves (\$14,471.69) will be used to balance Fund 800 2018-2019 fiscal budget.

Fund 900 Parks and Recreation

The Parks and Recreation fund expenses are covered by the Parks and Recreation reserves with a small amount of interest income. Since actual costs of the rubber chip removal project were not known, the project was not budgeted in the 2018-2019 fiscal budget. Total costs of the project were \$12,134.41 after donations of \$2,437.17.

The Dog Park is another item that has not been budgeted in the 2018-2019 fiscal budget. Total costs are still unknown until we do a California Environmental Quality Act (CEQA) impact report. This will help us establish permitting costs. Staff has been waiting for the completion of the Habitat Conservation Plan (HCP) which is needed in order to complete the CEQA. This report has been estimated at \$6,000. Legal expenses will also be incurred and are estimated at an additional \$1,300. Staff would like these cost "place holders" in order to proceed with the Dog Park Project if the HCP is completed at the beginning of the year.

Total change in budget from \$5,935.44 to \$28,899.23. Parks and Recreation Reserves will be used to fund the Parks and Recreation 2018-2019 fiscal budget.

SUMMARY

Finance Advisory, Utilities Advisory and Parks and Recreation Advisory Committees have had a chance to review the 2018-2019 Mid-Year Budget Adjustments. This item will be on the Consent Agenda for the March 7th Board Meeting for approval.

At this time, staff is asking FAC if there are any additional comments on the Mid-year Adjustments that should be relayed to the Board of Directors.

100 - ADMINISTRATION

		Fiscal YTD	Total Budget -	Mid Year	Notes
		1/31/2019	Original	Adjustment	
<u>REVENUES</u>					
Service Charges & Fees					
4005	Copying Costs	22.70	20.00	20.00	
Total Service Charges & Fees		22.70	20.00	20.00	
<u>EXPENDITURES</u>					
Personnel					
Salaries/Wages					
7322	Director's Compensation	6,100.00	12,000.00	12,000.00	
8018	Holiday Pay	3,126.76	4,000.00	4,000.00	
8045	Overtime Pay	3,107.49	5,000.00	4,000.00	Decrease by \$1000
8051	Floating Holiday Pay	620.48	1,000.00	1,000.00	
8054	Salaries & Wages - Regular	50,327.46	109,000.00	98,000.00	Decrease by \$10,000
8060	Sick Leave Pay	231.99	2,000.00	2,000.00	
8066	Comp Time Used	1,297.20	0.00	2,500.00	GL Added \$2500
8081	Vacation Pay	101.80	3,000.00	3,000.00	
Total Salaries/Wages		64,913.18	136,000.00	126,500.00	
Payroll Taxes & Benefits					
5020	FICA - ER	372.00	1,700.00	1,700.00	
5030	Life Insurance - ER	96.48	300.00	300.00	
5031	Disability Insurance	45.16	60.00	60.00	
5035	AD & D Insurance	25.43	0.00	50.00	GI Added \$50
5040	LTD Insurance	317.89	1,000.00	1,000.00	
5050	Medicare - ER	887.00	2,478.00	2,478.00	
5060	Cafeteria Plan - ER	7,038.31	8,625.00	10,000.00	Increase by \$2000
5070	Retirement ER - Regular	10,966.65	13,700.00	18,000.00	Increase by \$4300
5071	Retirement ER - Addl Pick-up	0.00	1,019.00	1,019.00	
5075	Retirees Medical - ER	1,905.31	3,000.00	3,000.00	
5120	Workers Comp Insurance - ER	431.11	4,675.00	4,675.00	
5124	Retirement - ER - Tier 2	629.21	0.00	1,128.00	
Total Payroll Taxes & Benefits		22,714.55	36,557.00	43,410.00	

100 - ADMINISTRATION

		Fiscal YTD 1/31/2019	Total Budget - Original	Mid Year Adjustment	Notes
Employment Services					
5100	Unemployment Insurance - ER	1,070.12	3,400.00	3,400.00	
5103	Federal Un empl.	(928.67)	0.00	0.00	
6200	Hiring, Advertising & Other Costs	139.30	300.00	300.00	
6230	Medical Exam	150.00	125.00	150.00	Increase \$25
Total Employment Services		430.75	3,825.00	3,850.00	
Total Personnel		88,058.48	176,382.00	173,760.00	
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	43.50	0.00	150.00	Added \$150
Total Clothing & Uniform		43.50	0.00	150.00	
Contract Services					
6100	Labor & Support- IT Services	6,305.75	4,500.00	8,000.00	Increase by \$2500
6110	IT Purchased Services	14,505.95	21,500.00	20,000.00	Decrease by \$1500
7100	Copier Contract- Maint & Usage	2,063.26	5,000.00	3,500.00	Decrease by \$1500
7255	Security Services	421.17	1,000.00	1,000.00	
7321	Janitorial Cleaning & Supplies	1,733.00	4,000.00	3,000.00	Decrease by \$1000
7342	Public Meeting Recordings	7,425.00	13,500.00	13,500.00	
Total Contract Services		32,454.13	49,500.00	49,000.00	
Financial Services					
7309	Late Fees	4,288.47	100.00	4,300.00	Increase \$4200 (SS 2015 Penalty)
7310	Bank Service Charges	1,686.44	3,000.00	3,000.00	
Total Financial Services		5,974.91	3,100.00	7,300.00	
Ins., Lic. & Regulatory Fees					
6340	Misc Fees	0.00	100.00	100.00	
6341	LAFCO Fees	16,567.07	20,000.00	16,567.07	Decrease by \$3432
6343	Lien & Notary Fees	30.00	0.00	60.00	Increase \$60
7325	Insurance	14,266.50	9,254.00	14,266.50	Increase by \$5012
Total Ins., Lic. & Regulatory Fees		30,863.57	29,354.00	30,993.57	

100 - ADMINISTRATION

		Fiscal YTD 1/31/2019	Total Budget - Original	Mid Year Adjustment	Notes
Legal & Professional					
7303	Professional Services - GM	48,063.00	96,126.00	96,126.00	
7304	Professional Services - ACCTG	30,000.00	60,000.00	60,000.00	
7305	Auditing Services	21,440.00	20,000.00	22,000.00	Increase by \$2000
7320	Professional & Consulting Services	3,666.31	10,000.00	7,000.00	Decrease of \$3000
7326	Legal Services	26,660.00	30,000.00	30,000.00	
7340	Legal Notifications & Mandated Advertising	0.00	1,000.00	500.00	Decrease \$500
Total Legal & Professional		129,829.31	217,126.00	215,626.00	
Office/Operations					
6121	IT-Supplies & Miscellaneous	6,645.88	500.00	6,645.88	Increase \$6145.88 upgrade Channel 20
6130	Computer Hardware	448.47	1,500.00	500.00	Decrease \$1000
7140	General Supplies & Minor Equipment	5,017.75	5,000.00	6,000.00	Increase \$1000
7160	Postage, Shipping & Mail Supplies	2,008.93	3,200.00	3,000.00	Decrease \$200
7230	Misc.small parts	49.30	0.00	49.30	GI Added \$49.30
7226	Membership & Dues	6,538.00	6,500.00	6,538.00	Increase \$38
Total Office/Operations		20,708.33	16,700.00	22,733.18	
Other Expense					
7330	Misc Operating Expenses	39.99	100.00	100.00	
8735	Misc Department Admin	2,794.29	5,300.00	5,300.00	
Total Other Expense		2,834.28	5,400.00	5,400.00	

100 - ADMINISTRATION

		Fiscal YTD 1/31/2019	Total Budget - Original	Mid Year Adjustment	Notes
Rent & Utilities					
6025	Telephone	2,097.55	3,000.00	3,000.00	
7350	Rent - Meetings	0.00	400.00	400.00	
7352	Rent - Offices & Other Structures	20,300.00	35,000.00	35,000.00	
8610	Electric	1,801.41	3,800.00	3,800.00	
8620	Gas Service	230.13	450.00	450.00	
Total Rent & Utilities		24,429.09	42,650.00	42,650.00	
Repairs & Maintenance					
6405	R & M - Extinguishers	73.36	110.00	110.00	
Total Repairs & Maintenance		73.36	110.00	110.00	
Travel & Training					
7323	Books, Publications & Subscriptions	0.00	100.00	100.00	
7324	Education & Training Fees	49.00	1,300.00	500.00	Decrease by \$800
8539	Meals	260.09	2,000.00	1,000.00	Decrease by \$1000
8541	Meals- Local Area - DIR	0.00	100.00	100.00	
8550	Mileage Reimbursement & Parking	119.54	500.00	500.00	
Total Travel & Training		428.63	4,000.00	2,200.00	
Total Services & Supplies		247,639.11	367,940.00	376,162.75	
<u>TRANSFERS</u>					
9512	Transfer In	0.00	544,322.00	544,322.00	
Total Transfers		0.00	544,322.00	544,322.00	Increase in Budget by \$5,600.75
Total Expenditures		335,697.59	544,322.00	549,922.75	

**COST ALLOCATION PLAN
FISCAL-YEAR 2018-2019**

\$544,322.00

TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS

	FIRE	WATER	PARK & REC	DRAINAGE	BAYRIDGE	VISTA DE ORO	WASTE WATER	TOTALS
Allocation Per Cent	10.00%	85.50%	1.00%	2.00%	0.50%	0.50%	0.50%	100.00%
AMOUNT ALLOCATED	\$54,432.20	\$465,395.31	\$5,443.22	\$10,886.44	\$2,721.61	\$2,721.61	\$2,721.61	\$544,322.00

**MID-YEAR ADJUSTMENTS
COST ALLOCATION PLAN
FISCAL-YEAR 2018-2019**

\$549,922.75

TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS

	FIRE	WATER	PARK & REC	DRAINAGE	BAYRIDGE	VISTA DE ORO	WASTE WATER	TOTALS
Allocation Per Cent	10.00%	85.50%	1.00%	2.00%	0.50%	0.50%	0.50%	100.00%
AMOUNT ALLOCATED	\$54,992.28	\$470,183.95	\$5,499.23	\$10,998.46	\$2,749.61	\$2,749.61	\$2,749.61	\$549,922.75

200 - BAYRIDGE ESTATES

		Fiscal YTD 1/31/2019	Total Budget - Original	Mid Year Adjustment	Notes
<u>REVENUE</u>					
Property Taxes					
4035	Property Taxes	5,319.68	9,052.00	9,052.00	
	Total Property Taxes	5,319.68	9,052.00	9,052.00	
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	31,728.00	54,831.00	54,831.00	
	Total Special Taxes & Assessments	31,728.00	54,831.00	54,831.00	
Use of Money & Property					
4505	HO Prop Tax Relief	28.73	57.00	57.00	
4510	Investment Income on funds	(0.23)	0.00	0.00	
	Total Use of Money & Property	28.50	57.00	57.00	
	Total Revenues	37,076.18	63,940.00	63,940.00	
<u>EXPENDITURES</u>					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	275.12	500.00	500.00	
7325	Insurance	0.00	800.00	800.00	
	Total Ins., Lic. & Regulatory Fees	275.12	1,300.00	1,300.00	
Legal & Professional					
7320	Professional & Consulting Services	189.00	700.00	700.00	
7326	Legal Services	0.00	500.00	400.00	
	Total Legal & Professional	189.00	1,200.00	1,100.00	
Rent & Utilities					
8670	Street Lighting	4,108.91	6,224.16	6,724.16	
	Tank Decomission			24,000.00	
	Total Rent & Utilities	4,108.91	6,224.16	30,724.16	
	Total Services & Supplies	4,573.03	8,724.16	33,124.16	
Debt Service					
9804	Payment on Internal Loans	0.00	27,964.56	27,964.56	
	Total Debt Service	0.00	27,964.56	27,964.56	
<u>TRANSFERS</u>					
9511	Interfund Transfer Out	0.00	2,721.61	2,747.38	
	Total Transfers	0.00	2,721.61	2,749.61	
	Total Expenditures	4,573.03	39,410.33	63,838.33	
	Net Revenues over Expenditures	32,503.15	24,529.67	101.67	

301 - FIRE

		Fiscal YTD 1/31/2019	Total Budget - Original	Mid Year Adjustment	Notes
REVENUES					
Property Taxes					
4034	Property Tax Revenue from Water	0.00	59,915.50	59,915.50	
4035	Property Taxes	1,083,602.00	2,062,770.00	2,062,770.00	
	Total Property Taxes	1,083,602.00	2,122,685.50	2,122,685.50	
Grant Revenue					
4955	Govt-Other St Aids & Reimbursements	2,618.40	4,000.00	4,000.00	
	Total Grant Revenue	2,618.40	4,000.00	4,000.00	
Special Taxes & Assessments					
4015	CSA 9-I Assessments (Contract)	0.00	25,214.00	25,214.00	
4050	Special Fire Tax	282,563.05	561,557.00	561,557.00	
	Total Special Taxes & Assessments	282,563.05	586,771.00	586,771.00	
Other Revenues					
4000	Ambulance Agreement	18,760.25	67,134.00	67,134.00	
	Total Other Revenues	18,760.25	67,134.00	67,134.00	
Use of Money & Property					
4505	HO Prop Tax Relief	4,786.38	13,075.00	13,075.00	
4510	Investment Income on funds	19,941.94	25,590.00	25,590.00	
4924	Gain/Loss on Disp of F/A	22,500.00	0.00	22,500.00	Sale of Vehicle
	Total Use of Money & Property	47,228.32	38,665.00	61,165.00	
	Total Revenues	1,434,772.02	2,819,255.50	2,841,755.50	
EXPENDITURES					
Personnel					
Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	10,488.42	27,000.00	22,000.00	Decrease 5000
8340	Resv FF-Shift Coverage	61,128.09	98,000.00	99,000.00	Increase 1000
8345	Resv FF-Special Projects	409.18	7,100.00	1,600.00	Decrease 5500
	Total Salaries/Wages	72,025.69	132,100.00	122,600.00	
Payroll Taxes & Benefits					
5021	FICA - Fire - ER	3,322.56	7,000.00	7,000.00	
5030	Life Insurance - ER	1,391.00	2,500.00	2,500.00	
5035	AD & D Insurance	392.50	800.00	800.00	

301 - Fire

		Fiscal YTD 1/31/2019	Total Budget - Original	Mid Year Adjustment	Notes
5051	Medicare - Reserves - ER	1,052.49	2,100.00	2,100.00	
5070	Retirement ER - Regular	9,961.64	11,000.00	11,000.00	
5120	Workers Comp Insurance - ER	3,978.72	5,000.00	8,000.00	Increase 3000
5124	Retirement - ER - Tier 2	4,266.74	3,000.00	5,000.00	Increase 2000
	Total Payroll Taxes & Benefits	24,365.65	31,400.00	36,400.00	
Employment Services					
5000	Medical Exams & Procedures	1,141.00	1,275.00	1,275.00	
5101	Unemp. Costs - Reserves	3,151.60	8,000.00	5,000.00	Decrease 3000
5103	Federal Unemployment	(2,440.75)			
6200	Hiring, Advertising & Other Costs	20.00	0.00	20.00	Increase 20
6230	Medical Exam	2,885.00	3,800.00	4,885.00	Increase 1085
	Total Employment Services	4,756.85	13,075.00	11,180.00	
	Total Personnel	101,148.19	176,575.00	170,180.00	
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	1,875.19	1,100.00	1,875.19	Increase 775
7248	Uniform Safety Boots	166.00	2,000.00	1,000.00	Decrease 1000
	Total Clothing & Uniform	2,041.19	3,100.00	2,875.19	
Contract Services					
6110	IT Purchased Services	485.49	1,080.00	1,080.00	
7100	Copier Contract-Maint & Usage	999.81	1,600.00	1,600.00	
7202	Building Alarms & Security	245.22	475.00	475.00	
7204	Cleaning Supplies, Laundry & Towel	1,481.95	3,700.00	3,700.00	Decrease 700
7222	Hazardous Materials CW JPA Cost	2,000.00	2,000.00	2,000.00	
7500	Schedule A Charges	1,083,602.00	2,192,419.00	2,192,419.00	
	Total Contract Services	1,088,814.47	2,201,274.00	2,201,274.00	
Equipment & Tools					
6440	Fire Personal Protection Equipment	14,861.03	14,000.00	14,861.03	Increase 861.03
6460	Self-Contained Breathing Apparatus	0.00	32,500.00	32,500.00	

301 - Fire

		Fiscal YTD 1/31/2019	Total Budget - Original	Mid Year Adjustment	Notes
7234	Oxygen Supplies & Cylinder Rent	212.78	350.00	350.00	
7238	Paramedic & EMT Small Tools & Supplies	11,222.65	16,000.00	18,623.00	Increase 2623
7242	Minor Tools, Accessories & Field	54.41	250.00	250.00	
6610	Rescue-Extrication Equipment	0.00	0.00	1,500.00	Added GL
6630	Rope & Climbing Equipment	0.00	0.00	500.00	Added GL
7252	Misc Hardware	4.97	350.00	350.00	
Total Equipment & Tools		26,355.84	63,450.00	68,934.03	
Financial Services					
7309	Late Fees	0.00	10.00	10.00	
7310	Bank Service Charges	15.00	20.00	20.00	
9154	Losses and Damages	0.00	100.00	100.00	
Total Financial Services		15.00	130.00	130.00	
Ins., Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	5,420.66	4,000.00	5,420.66	Increase 1420.66
7325	Insurance	21,231.53	20,400.00	21,232.00	Increase 831.53
Total Ins., Licenses & Regulatory Fees		26,652.19	24,400.00	26,652.66	
Legal & Professional					
7320	Professional & Consulting Services	532.00	1,400.00	1,400.00	
7326	Legal Services	0.00	350.00	350.00	
7340	Legal Notifications & Mandated Advertising	0.00	75.00	75.00	
Total Legal & Professional		532.00	1,825.00	1,825.00	
Office/Operations					
6130	Computer Hardware	0.00	1,700.00	1,700.00	
7140	General Supplies & Minor Equipment	922.33	1,800.00	1,800.00	
7160	Postage, Shipping & Mail Supplies	101.84	300.00	300.00	
7216	Fire Prevention Education Materials	602.99	1,200.00	1,200.00	
7226	Membership & Dues	62.10	75.00	105.00	Increase 30
7230	Misc Small Parts & Supplies	44.58	300.00	300.00	
7240	Propane	21.82	100.00	100.00	
Total		1,755.66	5,475.00	5,505.00	

301 - Fire

		Fiscal YTD 1/31/2019	Total Budget - Original	Mid Year Adjustment	Notes
Other Expense					
7201	White Goods & Accessories - bedding, towels	0.00	300.00	300.00	
7209	District Operating Center Expense	0.00	450.00	450.00	
7218	Cooking Products - Food, Drinks & Staples	330.00	300.00	500.00	Increase 200
7224	Kitchen Cookware & Utensils	0.00	800.00	800.00	
Total Other Expense		330.00	1,850.00	2,050.00	
Rent & Utilities					
6000	Cell Phones	1,169.73	1,550.00	2,350.00	Increase 800
6025	Telephone	2,694.42	3,700.00	3,700.00	
8610	Electric	2,619.14	1,000.00	2,620.00	Increase 1620
8620	Gas Service	590.71	910.00	910.00	
8630	Trash Services	714.87	1,850.00	1,850.00	
8640	Water and Water Services	1,913.51	4,704.00	4,704.00	
8659	Utility Cable Charges	828.10	1,400.00	1,400.00	
8670	Street Lighting	78.17	132.00	132.00	
Total Rent & Utilities		10,608.65	15,246.00	17,666.00	
Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	300.00	300.00	
6405	R & M - Extinguishers	497.17	700.00	1,000.00	Increase 300
6640	R & M - Equip & Other Non-Structural Fixed Assets	642.90	1,600.00	1,600.00	
6750	R & M - Minor Tools & Equipment	62.88	1,000.00	1,000.00	
6775	R & M -Operation/Field Equipment	0.00	1,215.00	1,215.00	
6800	R & M - Grounds & Collection Systems	191.02	500.00	1,500.00	Increase 1000
6900	R & M - Buildings & Structures	1,307.60	4,300.00	4,300.00	
Total Repairs & Maintenance		2,701.57	9,615.00	10,915.00	
Travel & Training					
6300	DMV Driv Lic Class B	0.00	100.00	100.00	

301 - Fire

		Fiscal YTD 1/31/2019	Total Budget - Original	Mid Year Adjustment	Notes
7141	CERT Training Supplies	0.00	100.00	100.00	
7323	Books, Publications & Subscriptions	146.58	470.00	470.00	
8405	Reserve FF Training Costs	550.00	3,000.00	700.00	Decrease2300
Total Travel & Training		696.58	3,670.00	1,370.00	
Total Services & Supplies		1,160,503.15	2,330,035.00	2,339,196.88	
Capital Outlay					
9006	Infrastructure CIP	108,465.85	44,545.30	44,545.30	
9085	Vehicle Purchase	41,225.00	80,000.00	80,000.00	
Total Capital Outlay		149,690.85	124,545.30	124,545.30	
Reserves					
9504	*Vehicle Replacement Reserve	0.00	99,144.00	121,644.20	Increase 22,500.20 from vehicle sale
9572	*General Contingency (Operations) Reserve	0.00	34,524.00	34,524.00	
Total Reserves		0.00	133,668.00	156,168.20	
TRANSFERS					
9511	Interfund Transfer Out	0.00	54,432.20	54,992.28	
Total Transfers		0.00	54,432.20	54,947.69	
Total Expenditures		1,411,342.19	2,819,255.50	2,845,038.07	
Net Revenues over Expenditures		23,429.83	0.00	(3,282.57)	Will use reserves to

400 - VISTA DE ORO

		Fiscal YTD 1/31/2019	Total Budget - Original	Mid Year Adjustment	Notes
<u>REVENUES</u>					
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	8,647.00	15,768.00	15,768.00	
	Total Special Taxes & Assessments	8,647.00	15,768.00	15,768.00	
	Total Revenues	8,647.00	15,768.00	15,768.00	
<u>EXPENDITURES</u>					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	18.00	500.00	500.00	
7325	Insurance	0.00	500.00	500.00	
	Total Ins., Lic. & Regulatory Fees	18.00	1,000.00	1,000.00	
Legal & Professional					
7320	Professional & Consulting	145.00	700.00	700.00	
7326	Legal Services	0.00	300.00	300.00	
	Total Legal & Professional	145.00	1,000.00	1,000.00	
Rent & Utilities					
8670	Street Lighting	1,439.16	2,460.00	2,460.00	
	Total Rent & Utilities	1,439.16	2,460.00	2,460.00	
	Total Services & Supplies	1,602.16	4,460.00	4,460.00	
Debt Service					
9804	Payment on Internal Loans	0.00	6,711.49	6,711.49	
	Total Debt Service	0.00	6,711.49	6,711.49	
<u>TRANSFERS</u>					
9511	Interfund Transfer Out	0.00	2,721.61	2,721.61	
	Total Transfers	0.00	2,721.61	2,749.61	
	Total Expenditures	1,602.16	13,893.10	13,921.10	
	Net Revenues over Expenditures	7,044.84	1,874.90	1,846.90	

500 - WATER

		Fiscal YTD	Total Budget	Mid Year	
		1/31/2019	- Original	Adjustment	Notes
REVENUES					
Property Taxes					
4035	Property Taxes	111,015.93	149,788.75	149,788.75	
	Total Property Taxes	111,015.93	149,788.75	149,788.75	
Service Charges & Fees					
4030	Residential Single Family	1,264,805.36	2,135,000.00	2,135,000.00	
4102	Residential- Multi - Family-Water Sales	137,116.35	199,900.00	199,900.00	
4103	Commercial, Home Care, Retail-Water Sales	188,277.70	321,000.00	321,000.00	
4104	Irrigation- Water Sales	21,711.00	53,000.00	53,000.00	
4114	Water Other Service Revenues	(1,204.75)	1,000.00	1,000.00	
4931	Water Activation Fees	4,000.00	6,000.00	6,000.00	
4932	Penalties	17,158.76	20,000.00	20,000.00	
4933	Door Hangers/Lockout Notices	11,065.00	10,000.00	10,000.00	
4937	NSF Fees	335.00	500.00	500.00	
	Total Service Charges & Fees	1,643,264.42	2,746,400.00	2,746,400.00	
Other Revenues					
4105	Recycled Water Revenue	0.00	57,000.00	57,000.00	
4930	Other Revenue	3,595.08	1,000.00	1,000.00	
	Total Other Revenues	3,595.08	58,000.00	58,000.00	
Use of Money & Property					
4504	Interest Income	0.00	2,964.00	2,964.00	
4505	HO Prop Tax Relief	759.54	1,509.00	1,509.00	
4510	Investment Income on funds	2,493.51	4,000.00	4,000.00	
	Interfund Loan Payments to Water	34,676.05	34,676.05	34,676.05	
	Total Use of Money & Property	37,929.10	43,149.05	43,149.05	
	Total Revenues	1,795,804.53	2,997,337.80	2,997,337.80	

Not listed in actual Rev/Exp report

500 - WATER

		Fiscal YTD 1/31/2019	Total Budget - Original	Mid Year Adjustment	Notes
<u>EXPENDITURES</u>					
Personnel					
Salaries/Wages					
8018	Holiday Pay	15,586.41	25,000.00	25,000.00	
8045	Overtime Pay	133.45	4,000.00	4,000.00	
8050	Administrative Leave Pay	2,018.40	3,680.00	3,680.00	
8051	Floating Holiday Pay	1,839.66	5,000.00	5,000.00	
8054	Salaries & Wages - Regular	203,138.86	356,316.15	356,316.15	
8056	Retroactive Pay	460.80	1,000.00	1,000.00	
8060	Sick Leave Pay	7,601.15	24,150.00	24,150.00	
8063	Standby Pay	11,073.63	14,700.00	14,700.00	
8066	Comp Time Used	9,027.23	11,550.00	11,550.00	
8081	Vacation Pay	21,933.54	39,900.00	39,900.00	
Total Salaries/Wages		272,813.13	485,296.15	485,296.15	
Payroll Taxes & Benefits					
5030	Life Insurance - ER	788.50	1,700.00	1,700.00	
5031	Disability Insurance	207.84	500.00	500.00	
5035	AD & D Insurance	207.50	0.00	0.00	
5040	LTD Insurance	1,463.04	3,300.00	3,300.00	
5050	Medicare - ER	4,014.09	10,356.00	9,000.00	Decrease \$1356
5060	Cafeteria Plan - ER	36,946.47	65,000.00	65,000.00	
5070	Retirement ER - Regular	46,345.15	67,000.00	67,000.00	
5075	Retirees Medical - ER	970.19	1,620.00	1,620.00	
5120	Workers Comp Insurance - ER	15,767.18	24,440.00	15,767.18	Decrease\$8672
5124	Retirement - ER - Tier 2	3,186.72	3,720.00	5,970.00	Increase \$2250
Total Payroll Taxes & Benefits		109,896.68	177,636.00	169,857.18	
Employment Services					
5100	Unemployment Insurance - ER	2,443.26	5,500.00	5,500.00	
5103	Federal Unmpi	(1,961.74)	0.00	0.00	
6230	Medical Exam	0.00	150.00	150.00	
Total Employment Services		481.52	5,650.00	5,650.00	
Total Personnel		383,191.33	668,582.15	660,803.33	

500 - WATER

		Fiscal YTD 1/31/2019	Total Budget - Original	Mid Year Adjustment	Notes
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	335.19	2,600.00	2,600.00	
7248	Uniform Safety Boots	346.60	1,000.00	1,000.00	
Total Clothing & Uniform		681.79	3,600.00	3,600.00	
Contract					
6100	Labor & Support-IT Services	0.00	300.00	300.00	
6110	IT Purchased Services	1,818.06	5,400.00	5,400.00	
7250	Water Quality Testing	16,074.00	28,000.00	28,000.00	
7255	Security Services	646.10	8,000.00	8,000.00	
7301	Contract Maint Services	0.00	1,000.00	1,000.00	
7321	Janitorial Cleaning &	372.39	850.00	850.00	
Total Contract Services		18,910.55	43,550.00	43,550.00	
Equipment & Tools					
6438	Disinfection Feed Pumps	1,385.17	800.00	1,500.00	Increase \$700
7242	Minor Tools, Accessories & Field Machines	1,441.57	3,500.00	3,500.00	
7253	Rent - Equipment	22.00	1,000.00	1,000.00	
7256	Meter Purchases & Replacements	51,697.68	75,000.00	75,000.00	
Total Equipment & Tools		54,546.42	80,300.00	81,000.00	
Financial Services					
7309	Late Fees	(0.58)	50.00	50.00	
7310	Bank Service Charges	13.56	0.00	0.00	
Total Financial Services		12.98	50.00	50.00	
Ins., Lic. & Regulatory Fees					
6120	Computer Licenses	0.00	200.00	200.00	
6340	Misc Fees	0.00	3,000.00	3,000.00	
6342	Fees - Regulatory	3,561.00	18,000.00	18,000.00	

500 - WATER

		Fiscal YTD 1/31/2019	Total Budget - Original	Mid Year Adjustment	Notes
6345	Property Taxes & Assess. Costs	3,203.78	6,300.00	6,300.00	
7325	Insurance	34,272.96	33,000.00	34,272.96	Increase \$1272
Total Ins., Lic. & Regulatory Fees		41,037.74	60,500.00	61,772.96	
Legal & Professional					
7318	Professional & Consulting BMC	18,467.92	50,654.00	55,746.00	Increase \$5092
7320	Professional & Consulting Services	4,627.50	30,000.00	10,000.00	Decrease \$20,000
7326	Legal Services	105,127.50	11,000.00	115,000.00	Increase \$104,000
7336	Legal Services-ISJ	0.00	1,000.00	1,000.00	
7340	Legal	(353.32)	1,000.00	1,000.00	
Total Legal & Professional		127,869.60	93,654.00	182,746.00	
Office/Operations					
6130	Computer Hardware	0.00	3,000.00	1,000.00	Decrease \$2,000
6140	Computer Software	7,272.54	2,000.00	7,500.00	Increase \$5,500
7140	General Supplies & Minor Equipment	720.88	1,000.00	1,000.00	
7160	Postage, Shipping & Mail Supplies	7,784.92	17,000.00	15,000.00	Decrease \$2000
7180	Billing Supplies, Forms & Printing	110.55	2,200.00	2,200.00	
7226	Membership & Dues	1,444.66	3,000.00	3,000.00	
7230	Misc Small Parts & Supplies	1,534.53	1,000.00	2,000.00	Increase \$1000
7237	Process Control & Treatment Supplies	2,127.38	4,000.00	4,000.00	
7239	Water Treatment Chemicals	3,858.79	8,000.00	8,000.00	
7249	Safety Supplies	540.62	3,000.00	1,000.00	Decrease \$2000
Total Office/Operations		25,394.87	44,200.00	44,700.00	
Other Expense					
7330	Misc Operating Expenses	19.50	250.00	250.00	
7348	Water Conservation Program	1,781.91	2,000.00	3,000.00	Increase \$1000
Total Other Expense		1,801.41	2,250.00	3,250.00	

500 - WATER

		Fiscal YTD	Total Budget	Mid Year	
		1/31/2019	- Original	Adjustment	Notes
Rent & Utilities					
6000	Cell Phones	1,754.79	3,000.00	3,500.00	Increase \$500
6025	Telephone	5,236.93	8,200.00	10,000.00	Increase \$1800
7352	Rent - Offices & Other Structures	0.00	2,900.00	2,900.00	
8610	Electric	55,256.06	95,000.00	100,000.00	Increase \$5000
8620	Gas Service	88.75	250.00	250.00	
8630	Trash Services	1,690.08	4,000.00	4,000.00	
8644	Disposal Services	21,014.50	28,500.00	30,000.00	Increase \$1500
8670	Street Lighting	223.11	400.00	400.00	
Total Rent & Utilities		85,264.22	142,250.00	151,050.00	
Repairs & Maintenance					
6405	R & M - Extinguishers	311.89	350.00	350.00	
6422	R & M - Hydrants	575.85	350.00	1,100.00	Increase \$750
6640	R & M - Equip & Other Non- Structural Fixed Assets	624.29	500.00	750.00	Increase \$250
6641	R & M - Wells	570.31	1,000.00	1,000.00	
6750	R & M - Minor Tools & Equipment	1,820.19	2,000.00	2,400.00	Increase \$400
6800	R & M - Grounds & Collection Systems	38.57	1,000.00	600.00	Decrease \$400
6830	Paving & Concrete	0.00	8,000.00	4,000.00	Decrease \$4000
6900	R & M - Buildings & Structures	2,268.05	2,000.00	6,000.00	Increase \$4,000
7241	R & M - Water Distribution System	6,982.70	20,000.00	15,000.00	Decrease \$5000
Total Repairs & Maintenance		13,191.85	35,200.00	31,200.00	
Travel & Training					
7323	Books, Publications & Subscriptions	0.00	250.00	250.00	
7324	Education & Training Fees	1,259.50	5,900.00	5,900.00	
8410	Certifications	0.00	500.00	500.00	
8510	Lodging & Meals - Local	446.16	2,000.00	2,000.00	

500 - WATER

		Fiscal YTD 1/31/2019	Total Budget - Original	Mid Year Adjustment	Notes
8539	Meals	0.00	700.00	700.00	
8550	Mileage Reimbursement & Parking	98.54	700.00	700.00	
Total Travel & Training		1,804.20	10,050.00	10,050.00	
Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maint enance	658.61	1,600.00	1,600.00	
7211	Misc Fuel & Diesel	1,204.96	2,300.00	2,300.00	
7220	Gasoline	3,190.83	5,000.00	5,000.00	
7228	Markings & Other Misc Services	99.67	500.00	500.00	
7232	Vehicle Repairs - Parts, Tires & Lubricants	842.13	5,000.00	5,000.00	
Total Vehicle Maintenance & Repairs		5,996.20	14,400.00	14,400.00	
Total Services & Supplies		376,511.83	530,004.00	627,368.96	
Capital Outlay					
9006	Infrastructure CIP	91,603.62	502,524.00	502,524.00	
9059	Vehicles, Equipment, & Fixtures	32,602.28	0.00		
Total Capital Outlay		124,205.90	502,524.00	502,524.00	
Debt Service					
9022	Debt Service - Principal	160,870.79	160,871.00	160,871.00	
9023	Debt Service - Interest & Annual Fee	104,773.65	104,773.00	104,773.00	
9024	Loan Administration Fee	10,546.91	10,547.00	10,547.00	
Total Debt Service		276,191.35	276,191.00	276,191.00	
Reserves					
9571	*Capital Outlay Reserve	0.00	498,641.34	403,266.56	Decrease \$95374.78
9572	*General Contingency (Operations) Reserve	0.00	57,000.00	57,000.00	
Total Reserves		0.00	555,641.34	460,266.56	

500 - WATER

		Fiscal YTD	Total Budget	Mid Year	
		1/31/2019	- Original	Adjustment	Notes
<hr/>					
TRANSFERS					
9511	Interfund Transfer Out	0.00	465,395.31	469,802.72	
Total Transfers		0.00	465,395.31	470,183.95	
Total Expenditures		1,160,100.41	2,998,337.80	2,997,337.80	
<hr/>					
Net Revenues over Expenditures		635,704.12	(1,000.00)	0.00	

600 - WASTEWATER

		Fiscal YTD 1/31/2019	Total Budget - Original	Mid Year Adjustment	Notes
<u>REVENUES</u>					
Service Charges & Fees					
4062	Wastewater Admin Charge	25,000.00	44,246.40	44,246.40	
Total Service Charges & Fees		25,000.00	44,246.40	44,246.40	
Total Revenues		25,000.00	44,246.40	44,246.40	
<u>EXPENDITURES</u>					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6343	Lien & Notary Fees	31.49	0.00	31.49	
6345	Property Taxes & Assessments Costs	269.54	270.00	270.00	
Total Ins., Licenses &		301.03	270.00	301.49	
Legal & Professional					
7320	Professional & Consulting Services	10,550.86	12,365.94	12,365.94	
7326	Legal Services	447.80	500.00	1,000.00	
Total Legal & Professional		10,998.66	12,865.94	13,365.94	
7160	Postage, Shipping	6.70	0.00	6.70	
Total Services & Supplies		11,306.39	13,135.94	13,667.43	
Debt Service					
9805	Repayment Bond Reserve	0.00	25,000.00	0.00	(No Bond Payment will need to be made this fiscal year because of refinancing)
Total Debt Service		0.00	25,000.00	0.00	
TRANSFERS					
9511	Interfund Transfer Out	0.00	2,721.61	2,721.61	
Total Transfers		0.00	2,721.61	2,749.61	
Total Expenditures		11,306.39	40,857.55	16,417.04	
Net Revenues over Expenditures		13,693.61	3,388.85	27,829.36	

800 - DRAINAGE

		Fiscal YTD 1/31/2019	Total Budget - Original	Mid Year Adjustment	Notes
<u>REVENUES</u>					
Property Taxes					
4034	Property Tax Revenue from Water	29,957.75	29,957.75	29,957.75	
4035	Property Taxes	13,909.92	24,015.00	24,015.00	
	Total Property Taxes	43,867.67	53,972.75	53,972.75	
Special Taxes & Assessments					
4400	Drainage Assessments	55,998.00	95,440.00	95,440.00	
	Total Special Taxes & Assessments	55,998.00	95,440.00	95,440.00	
Other Revenues					
4935	Sale-Specs/Plans & Non-Capital Items	231.84	0.00	0.00	
	Total Other Revenues	231.84	0.00	0.00	
Use of Money & Property					
4505	HO Prop Tax Relief	75.54	152.00	152.00	
4510	Investment Income on funds	(0.62)	300.00	300.00	
	Total Use of Money & Property	74.92	452.00	452.00	
	Total Revenues	100,172.43	149,864.75	149,864.75	
<u>EXPENDITURES</u>					
Personnel					
Salaries/Wages					
8045	Overtime Pay	0.00	200.00	200.00	
8054	Salaries & Wages - Regular	7,115.24	16,000.00	16,000.00	
	Total Salaries/Wages	7,115.24	16,200.00	16,200.00	
	Total Personnel	7,115.24	16,200.00	16,200.00	
Services & Supplies					
Equipment & Tools					
6390	Equipment	0.00	300.00	300.00	
7242	Minor Tools, Accessories & Field Machines	227.22	200.00	300.00	Increase \$100
	Total Equipment & Tools	227.22	500.00	600.00	

800 - Drainage

		Fiscal YTD 1/31/2019	Total Budget - Original	Mid Year Adjustment	Notes
Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	5,692.00	7,000.00	6,000.00	Decrease \$1000
6345	Property Taxes & Assessments Costs	108.56	200.00	200.00	
7325	Insurance	(131.40)	3,500.00	1,500.00	Decrease \$2000
	Total Insurance, Licenses & Regulatory Fees	5,669.16	10,700.00	7,700.00	
Legal & Professional					
7320	Professional & Consulting Services	366.25	2,000.00	2,000.00	
7326	Legal Services	35.00	1,000.00	500.00	Decrease \$500
	Total Legal & Professional	401.25	3,000.00	2,500.00	
Office/Operations					
7140	General Supplies & Minor Equipment	9.62	50.00	50.00	
7226	Membership & Dues	0.00	200.00	200.00	
7230	Misc Small Parts & Supplies	271.71	500.00	500.00	
7249	Safety Supplies	0.00	100.00	100.00	
	Total Office/Operations	281.33	850.00	850.00	
Other Expense					
7346	Promotional Expenses - Event	250.00	300.00	300.00	
	Total Other Expense	250.00	300.00	300.00	
Rent & Utilities					
6000	Cell Phones	971.49	1,700.00	1,700.00	
6025	Telephone	144.91	250.00	250.00	
8610	Electric	993.41	2,200.00	2,200.00	
8670	Street Lighting	518.76	1,000.00	1,000.00	
	Total Rent & Utilities	2,628.57	5,150.00	5,150.00	
Repairs & Maintenance					
6405	R & M - Extinguishers	36.68	0.00	50.00	Increase \$50
6640	R & M - Equip & Other Non-Structural Fixed Assets	212.83	1,000.00	1,000.00	
6750	R & M - Minor Tools & Equipment	425.12	500.00	500.00	

800 - Drainage

		Fiscal YTD 1/31/2019	Total Budget - Original	Mid Year Adjustment	Notes
6800	R & M - Grounds & Collection Systems	32.16	2,000.00	1,000.00	Decrease \$1000
6900	R & M - Buildings & Structures	432.27	200.00	2,800.00	Increase \$1300
Total Repairs & Maintenance		1,139.06	3,700.00	5,350.00	
Travel & Training					
7324	Education & Training Fees	0.00	2,200.00	2,200.00	
8410	Certifications	0.00	100.00	100.00	
8475	Training Materials	0.00	500.00	250.00	Decrease \$250
8510	Lodging & Meals - Local	0.00	500.00	500.00	
8539	Meals	0.00	100.00	100.00	
8550	Mileage Reimbursement & Parking	0.00	300.00	300.00	
Total Travel & Training		0.00	3,700.00	3,450.00	
Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	301.24	550.00	550.00	
7220	Gasoline	797.70	800.00	1,000.00	Increase \$200
Total Vehicle Maintenance & Repairs		1,098.94	1,350.00	1,350.00	
Total Services & Supplies		11,695.53	29,250.00	27,250.00	
Capital Outlay					
9006	Infrastructure CIP	53,827.68	110,000.00	110,000.00	
Total Capital Outlay		53,827.68	110,000.00	110,000.00	
TRANSFERS					
9511	Interfund Transfer Out	0.00	10,886.44	10,998.46	
Total Transfers		0.00	10,886.44	10,886.44	
Total Expenditures		72,638.45	166,336.44	164,336.44	

Net Revenues over Expenditures 27,533.98 (16,471.69) (14,471.69) Will Use Drainage Reserves to balance

900 - PARKS & RECREATION

		Fiscal YTD 1/31/2019	Total Budget - Original	Mid Year Adjustment
<u>REVENUE</u>				
Other Revenues				
4655	Donations	2,437.17	0.00	2,437.17
		2,437.17	0.00	2,437.17
Total Other Revenues				
Use of Money & Property				
4510	Investment Income on funds	0.00	1,607.78	1,607.78
		0.00	1,607.78	1,607.78
Total Use of Money & Property				
		2,437.17	1,607.78	4,044.95
Total Revenues				
<u>EXPENDITURES</u>				
Services & Supplies				
Legal & Professional				
7320	Professional & Consulting Services	14,140.19	1,000.00	20,000.00
7326	Legal Services	1,155.00	1,000.00	2,500.00
	Total Legal & Professional	15,295.19	2,000.00	22,500.00
Office/Operations				
7140	General Supplies & Minor Equipment	0.00	100.00	100.00
	Total	0.00	100.00	100.00
Other Expense				
7330	Misc Operating Expenses	442.77	0.00	800.00
	Total Other Expense	442.77	0.00	800.00
	Total Services & Supplies	15,737.96	2,100.00	23,400.00
<u>TRANSFERS</u>				
9511	Interfund Transfer Out	0.00	5,443.22	5,499.23
		0.00	5,443.22	5,499.23
Total Transfers				
		15,737.96	7,543.22	28,899.23
Total Expenditures				
	Net Revenues over Expenditures	(13,300.79)	(5,935.44)	(24,854.28)

ITEM 6

**DISCUSS AND COMPILE
2019 WORK PLAN FOR THE
FINANCIAL ADVISORY COMMITTEE**



FINANCE ADVISORY COMMITTEE 2018 WORK PLAN

Recommendations for Finance Advisory Committee in 2018:

President

Vicki L. Milledge

Vice President

Marshall E. Ochylski

Directors

Charles L. Cesena

Louis G. Tornatzky

Vacant

General Manager

Renee Osborne

District Accountant

Robert Stilts, CPA

Unit Chief

Scott M. Jalbert

Battalion Chief

Greg Alex

1. Review warrant register prior to Board Meetings
2. Review Budget, including monthly review of income and expenditures, for the 2018/2019 fiscal year for all District funds
3. Review Audit for the 2017/2018 fiscal year
4. Review possible disposal of District assets/property determined to be surplus to District Needs
5. Conduct FAC/UAC joint meetings regarding specific projects of interest and concern to both committees
6. Discuss next steps with the Los Osos Low Income Community Fund
7. Review potential agenda items that have financial impact to the District

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