



FINANCE ADVISORY COMMITTEE MEETING

Monday, April 29, 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
Sandra Cirilo, Member
Lisa Gonzalez, Member
Cheri Grimm, Member
Bea Jansen, Member
Alyce Thorp, Member

STAFF

Renee Osborne, General Manager
Ann Kudart, Administrative Services Manager

AGENDA

1. **Opening at 5:30 p.m. – Call To Order; Flag Salute; and Roll Call**
2. **Approve FAC Meeting Minutes of April 1, 2019**
(Recommend approval)
Presented By: Administrative Services Manager Kudart
3. **Review of Board Item Regarding Approval of Warrant Register for the Period March 23, 2019 through April 30, 2019**
(Committee Review and Recommendations to the Board)
Presented By: Administrative Services Manager Kudart
4. **Review of Board Item Regarding Financial Reports for the Periods Ending February 28, 2019 and March 31, 2019**
(Committee Review and Recommendations to the Board)
Presented By: General Manager Osborne
5. **Review of Draft Fiscal Year 2019/20 Budget for Fire Fund 301**
(Committee Review and Recommendations)
Presented By: Chief Huang and Administrative Assistant Young
6. **Review of Draft Fiscal Year 2019/20 Budget for Administrative Fund 100**
(Committee Review and Recommendations)
Presented By: General Manager Osborne
7. **Review of Board Item Regarding Designating the Local Agency Investment Fund (LAIF) as the Drainage and Parks and Recreation Reserve Account**
(Committee Recommendations to the Board)
Presented By: General Manager Osborne
8. **Review of Board Item Regarding the Transfer of the Water Reserves from Rabobank Money Market Account into the Pacific Premier Money Market Account**
(Committee Recommendation to the Board)
Presented By: General Manager Osborne

**9. Update Regarding the Los Osos Low Income Assistance Fund
(Update Only)**

Presented By: General Manager Osborne

- 10. 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.
- 11. Schedule Next FAC Meeting** – Monday, June 3, 2019 at 5:30 p.m. unless otherwise noted
- 12. Closing Comments by FAC Committee Members**
- 13. Adjournment**

ITEM 2

**APPROVE FAC MEETING MINUTES OF
APRIL 1, 2019**

Los Osos Community Services District
DRAFT Minutes of the Finance Advisory Committee Meeting
April 1, 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 5:41 p.m. and Committee Member Gonzalez led the flag salute.</p> <p><u>Roll Call:</u></p> <p>Sandra Cirilo, Committee Member – Absent Lisa Gonzalez, Committee Member – Arrived at 5:41 p.m. Cheri Grimm, Committee Member – Present Bea Jansen, Committee Member – Confirmed Absence Alyce Thorp, Committee Member – Confirmed Absence Marshall Ochylski, Chairperson – Present Christine Womack, Vice Chairperson – Present</p> <p><u>Staff:</u> Renee Osborne, General Manager Marti Brand, Administrative Clerk</p>	
<p>2. Welcome Committee Member Cirilo and Review Brown Act Guidelines</p>	<p>Chairperson Ochylski who provided a PowerPoint presentation regarding the Brown Act, explaining that it is a law which guarantees the public's right to attend and participate in meetings of local legislative bodies and defining the open meeting requirements of the Brown Act.</p> <p>Public Comment – None</p>	<p>Action: No Action.</p>
<p>3. Approve FAC Meeting Minutes of February 25, 2019</p>	<p>Administrative Clerk Brand presented the minutes for Committee approval.</p> <p>Public Comments – Julie Tacker requested that the District cease all practice of working lunches and commented there had not been a full report regarding the personnel settlement.</p> <p>Committee Member Gonzalez made a motion that the Committee approve the minutes of February 25, 2019. The motion was seconded by Committee Member Grimm and passed by unanimous consent.</p>	<p>Action: File approved minutes.</p>
<p>4. Review of Board Item Regarding Approval of Warrant the period February 22, 2019 through March 22, 2019</p>	<p>Chairperson Ochylski announced that Bookkeeper Geidel had her baby boy two weeks ago; General Manager Osborne reported that all are doing well; and, the Committee extended its congratulations to Adrienne and her family wishing them well.</p> <p>General Manager Osborne presented the warrant register for the Committee's review and reported on a previously asked question regarding two checks that had been zeroed out and that they were items of correction and should not have shown up on the report.</p> <p>Public Comments – Julie Tacker objected to reimbursement Check 285999 to Carrie Young for staff meal for Fire in the amount of \$85.00 to 2nd Street Cafe; and asked if Directors Compensation could be added to the Warrant Register each month.</p> <p>General Manager Osborne responded that she would discuss this with the bookkeeper.</p> <p>Committee Member Grimm made a motion that the Committee recommend that the Board approve the warrant register for February 22, 2019 through March 22, 2019. 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 February 22, 2019 through March 22, 2019.</p>
<p>5. Review of Board Item Regarding Financial Reports for the Period Ending February 28, 2019</p>	<p>General Manager Osborne provided a summary of the report as submitted with the agenda packet.</p>	

AGENDA ITEM	DISCUSSION	FOLLOW-UP
<p>5. Review of Board Item Regarding Financial Reports for the Period Ending February 28, 2019 (continued)</p>	<p>Committee Member Gonzalez asked that with 33% of the year left would anything be going over the budgeted amounts with the Mid-Year corrections; asked if 7256 on page 11 was a regular replacement program; that clarification was needed as to what 4930 Other Revenue was; and, asked about the credit balance regarding 4114 Water Other Revenues.</p> <p>Committee Member Grimm asked about 7255 Security Services costing \$12,875.40 for the year; and, that the budget calls for \$57,000 in 4105 Recycled Water and there is nothing.</p> <p>General Manager Osborne responded that this is an ongoing replacement program and that we are looking at new type of meters for future replacements; that she will report back to the Committee regarding Other 4930 Revenue; and, that 4114 are deposits for a meter upgrade and once work is complete it is reimbursed. She responded to Committee Member Grimm that she will report back to the Committee and that we have not yet received recycled water from the County.</p> <p>Public Comment – Richard Margetson commented that the last page of the Admin financials and inquired as to any major reductions to the Drainage Reserves.</p> <p>Julie Tacker objected to approving the Financials without a new document with corrected numbers and suggested approving both February and March Financials at the next meeting; commented that President Ochylski's compensation was to be placed in a Fund to be tracked had not been completed; commented on the Parks and Recreation Balance Sheet regarding the Rubber Chip Removal Project; and, commented on the GM's time and expenses regarding the Low Income Assistance Fund.</p> <p>Committee Member Gonzalez moved that the Committee recommend that the Board receive and file the financials for the period ending February 28, 2019 subject to corrections and adjustments. The motion was seconded by Committee Member Grimm and passed by unanimous consent.</p>	<p>Action: The Committee recommended that the Board receive and file the financials for the period ending February 28, 2019 subject to corrections and adjustments.</p>
<p>6. Review of Board Item Regarding Designating the Local Agency Investment Fund (LAIF) as the Drainage and Parks and Recreation Account</p>	<p>General Manager Osbourne provided a summary of the report as submitted with the agenda packet reporting it would make the bookkeeping easier for Parks and Drainage Account Reserves.</p> <p>Public Comment – Richard Margetson commented that the report states that the Drainage Reserve has \$227,293 and that Parks has \$291,656 in reserves per the 2017/2018 Audit and that those numbers were not audited; he objected that this report stated \$227,293 but the Balance Sheet stated 139,962.74; and, if interest income in LAIF is actually drawn out each year and deposited into the individual accounts or does it continue to accrue in the LAIF.</p> <p>This item was tabled to be brought back at a later date.</p>	<p>Action: The item was tabled to a later date.</p>
<p>7. Review of Board Item Regarding Establishing a Money Market Account at Pacific Premier Bank and Approve the Transfer of Water CD into the Newly Established Account</p>	<p>General Manager Osbourne provided a summary of the report as submitted with the agenda packet. She introduced Liz Summers, Pacific Premier Bank Senior Client Relationship Manager, to answer any questions that the Committee may have.</p> <p>The Committee discussed the Money Market Account versus the Certificate of Deposit; public funds collateralization by Pacific Premiere Bank vs FDIC protection; and the heavy regulations that it must uphold for the clients.</p> <p>Public Comment – None</p>	


AGENDA ITEM	DISCUSSION	FOLLOW-UP
7. Review of Board Item Regarding Establishing a Money Market Account at Pacific Premier Bank and Approve the Transfer of Water CD into the Newly Established Account (continued)	Committee Member Gonzalez moved that the Committee recommend that the Board adopt Resolution 2019-11 to establish a money market account at Pacific Premier Bank for the Water Fund, roll over the CD, and move \$1,000,000 from the Water Money Market account at Rabobank into the new Money Market account at Pacific Premier Bank. The motion was seconded by Committee Member Grimm and passed by unanimous consent.	Action: The Committee recommended that the Board adopt Resolution 2019-11, establish a money market account at Pacific Premier Bank for the Water Fund, roll over the CD, and move \$1,000,000 from the Water money market account at Rabobank into the new money market account at Pacific Premier Bank.
8. Public Comments on Items NOT on this Agenda	Richard Margetson commented that on page 17 of the Financials has taken in \$106,026.41 in taxes, with expenditures at \$80,844.70 and wants to reiterate that the money is not coming out of reserves.	
9. Schedule Next FAC Meeting	The next meeting of the Financial Advisory Committee is scheduled for April 29, 2019, unless otherwise noted.	
10. Closing Comments by FAC Committee	None	
11. Adjournment	The meeting adjourned at 7:04 p.m.	

ITEM 3

**REVIEW OF BOARD ITEM REGARDING
APPROVAL OF WARRANT REGISTER
FOR THE PERIOD
MARCH 23, 2019 THROUGH APRIL 30, 2019**



April 26, 2019

TO: LOCSD Board of Directors
FROM: Ann Kudart, Administrative Services Manager 
SUBJECT: **Agenda Item 11C – 5/5/2019 Board Meeting**
Approve Warrant Register for the Period March 23, 2019 through April 30, 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 March 23, 2019 through April 30, 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

www.losososcsd.org

LOS OSOS COMMUNITY SERVICES DISTRICT
Check/Voucher Register - Warrant Register by Check Number
From 3/23/2019 Through 4/30/2019

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
28681	4/8/2019	ALPHA ELECTRICAL SERVICE	23,375.92	03/13/19 Repairs & Upgrade @ Bayridge Drainage Station	800
28682	4/8/2019	AFLAC	61.34	03/01-31/19 Acct#HJ582 EE Elected Insurance	100
	4/8/2019	AFLAC	501.86	03/01-31/19 Acct#HJ582 EE Elected Insurance	500
28683	4/8/2019	AGP VIDEO, INC	1,125.00	03/01-31/19 Ch20 Ops & Mgt/Production/Media Copy/Audio	100
28684	4/8/2019	ALLIED ADMIN - DELTA DENTAL	47.16	05/01-31/19 ID#07917-7535 EE Dental Plan	100
	4/8/2019	ALLIED ADMIN - DELTA DENTAL	725.20	05/01-31/19 ID#07917-7535 EE Dental Plan	500
28685	4/8/2019	ALL WAYS CLEAN	263.00	04/01-30/19 Janitorial Services (Suite 106 & 110)	100
28687	4/8/2019	AT&T	210.74	02/17/19-03/19/19 9391056500 Telephone Services	100
	4/8/2019	AT&T	418.92	02/17/19-03/16/19 Cust#9391056297 LD Telephone Service	301
	4/8/2019	AT&T	20.72	02/17/19-03/16/19 9391056138 Telephone & Telemetry Services	500
	4/8/2019	AT&T	20.72	02/17/19-03/16/19 9391056151 Telephone & Telemetry Services	500
	4/8/2019	AT&T	20.72	02/17/19-03/16/19 9391056160 Telephone & Telemetry Services	500
	4/8/2019	AT&T	20.72	02/17/19-03/16/19 9391056188 Telephone & Telemetry Services	500
	4/8/2019	AT&T	20.72	02/17/19-03/16/19 9391056191 Telephone & Telemetry Services	500
	4/8/2019	AT&T	20.72	02/17/19-03/16/19 9391056275 Telephone & Telemetry Services	500
	4/8/2019	AT&T	214.96	02/17/19-03/19/19 9391056166 Telephone & Telemetry Services	500
	4/8/2019	AT&T	40.90	02/17/19-03/19/19 9391056172 Telephone & Telemetry Services	500
	4/8/2019	AT&T	273.13	02/20/19-03/19/19 9391059905 Telephone & Telemetry Service	500
	4/8/2019	AT&T	98.81	02/20/19-03/19/19 9391059906 Telephone & Telemetry Service	500
	4/8/2019	AT&T	126.87	03/22/19-04/21/19 Acct#134994840 Telephone/Internet SB Well	500
	4/8/2019	AT&T	20.95	02/17/19-03/16/19 9391056182 Telephone & Telemetry Services	800
28688	4/8/2019	CENTRAL COAST APPLIANCE	183.40	03/20/19 Extraction Machine Repair	301
28689	4/8/2019	CENTRAL COAST LANDSCAPE PRODUCTS, INC.	197.23	03/23/19 Cust#103418 Decomposed Granite	301
28690	4/8/2019	CHARTER COMMUNICATIONS	104.99	04/01-30/19 Acct#8245101120119395 Internet Service Wateryard	500
28691	4/8/2019	CHARTER COMMUNICATIONS	216.38	03/28/19-04/27/19 Acct#8245101120143981 Internet/Cable Servi	301
28692	4/8/2019	CRYSTAL SPRINGS WATER	37.64	03/01-31/19 Acct#057427 Water Delivery	100
28693	4/8/2019	J B DEWAR	257.09	03/04/19 Acct#58976 Oil/Filters - MQ Generator	500
28694	4/8/2019	DIGITAL DEPLOYMENT, INC	200.00	04/01-30/19 Website Hosting Service & Fee	100
28695	4/8/2019	FERGUSON ENTERPRISES, INC #1350	571.64	03/19/19 Cust#725053 R&M Water Dist System (meter gaskets)	500
28696	4/8/2019	RYAN GREBE PHOTOGRAPHY	350.00	03/31/19 Photography/Fire Department Photo Shoot	301
28697	4/8/2019	HACH	280.87	03/29/19 Acct#270053 Water Treatment Chemicals	500
28698	4/8/2019	MINER'S ACE HARDWARE	341.63	03/01-31/19 Cust#121480 Grounds/Bldg Maint/Misc Small Parts	301

LOS OSOS COMMUNITY SERVICES DISTRICT
Check/Voucher Register - Warrant Register by Check Number
From 3/23/2019 Through 4/30/2019

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
28699	4/8/2019	MINER'S ACE HARDWARE	6.19	03/01-31/19 Acct#143640 Supplies/Maint/Equip/Tools/Parts	100
	4/8/2019	MINER'S ACE HARDWARE	873.25	03/01-31/19 Acct#143640 Supplies/Maint/Equip/Tools/Parts	500
	4/8/2019	MINER'S ACE HARDWARE	35.37	03/01-31/19 Acct#143640 Supplies/Maint/Equip/Tools/Parts	800
28700	4/8/2019	MISSION COUNTRY DISPOSAL	101.41	04/01-30/19 Acct#4130-5101023 Trash Service - Station 15	301
28701	4/8/2019	MISSION COUNTRY DISPOSAL	116.65	04/01-30/19 Acct#41305101854 Trash Service - Wateryard	500
28702	4/8/2019	MISSION LINEN SUPPLY	24.81	03/28/19 Cust#213729 Janitorial Supplies - towel rolls/rags	500
28703	4/8/2019	NATIONAL METER & AUTOMATION, INC.	7,617.86	03/27/19 Cust#2738 Meter Purchases & Replacements (90ea)	500
28704	4/8/2019	NATHANIEL PALL	172.79	03/22/19 Reimbursement (Uniform Safety Boots/Pall N)	500
28705	4/8/2019	CARRIE YOUNG, LOCSO FIRE PETTY CASH CUSTODIAN	30.00	03/22/19 Petty Cash Reimbursement (Disposal Fee)	301
28706	4/8/2019	PG&E	264.76	02/20/19-03/20/19 Electric Services	100
	4/8/2019	PG&E	428.94	02/20/19-03/20/19 Electric Services	200
	4/8/2019	PG&E	9.41	02/20/19-03/20/19 Electric Services	301
	4/8/2019	PG&E	169.81	02/20/19-03/20/19 Electric Services	400
	4/8/2019	PG&E	5,253.95	02/20/19-03/20/19 Electric Services	500
	4/8/2019	PG&E	209.64	02/20/19-03/20/19 Electric Services	800
28707	4/8/2019	PRP COMPANIES	756.12	03/21/19 Utility Billing Services (Rts 201-205)	500
28708	4/8/2019	CARDMEMBER SERVICE	65.00	02/27/19 CC/Acosta - CSDA (Training Webinar)	500
	4/8/2019	CARDMEMBER SERVICE	308.25	03/13/19 CC/Acosta - Jiffyshirts.com (uniform shirts)	500
28709	4/8/2019	RANGE MASTER	47.00	12/29/18 Acct#Sobayfire Uniform Alteration (RFF Weimer)	301
28710	4/8/2019	JUAN RUIZ	200.00	04/03/19 Reimbursement (Uniform Safety Boots - RFF Ruiz)	301
28711	4/8/2019	SAGE SOFTWARE, INC.	2,356.70	04/30/19-04/29/20 SAGE HRMS Business Renewal	100
28712	4/8/2019	SLO COUNTY EMPLOYEES ASSOC	29.01	03/11/19-03/24/19 SLOCEA Dues	100
	4/8/2019	SLO COUNTY EMPLOYEES ASSOC	114.73	03/11/19-03/24/19 SLOCEA Dues	500
28713	4/8/2019	COUNTY OF SAN LUIS OBISPO - EH	727.60	11/20/18-12/20/18 Acct#AR0009718 Cross Connection Services	500
28714	4/8/2019	SOUTH SAN LUIS OBISPO COUNTY SANITATION DISTRICT	1,199.00	03/06-25/19 Brine Disposal Services - SB Well	500
28715	4/8/2019	STANLEY CONVERGENT SECURITY SOLUTIONS	68.50	02/08/19-04/30/19 Acct#2234645149 Security Service Suite 110	100
	4/8/2019	STANLEY CONVERGENT SECURITY SOLUTIONS	60.67	04/01-30/19 Acct#2234623879 Security Service Suite 106	100
28716	4/8/2019	AHA SHOES, INC.	155.68	03/13/19 Uniform Safety Boots (Florentino)	500
28717	4/8/2019	TECHXPRESS INC	1,413.00	04/01-30/19 IT Support & Services	100
28718	4/8/2019	THE GAS COMPANY	43.14	02/26/19-03/27/19 Acct#05011720470 Gas Service - Wateryard	500
28719	4/8/2019	THE GAS COMPANY	204.80	02/22/19-03/25/19 Acct#14941522279 Gas Service - Station 15	301
28720	4/8/2019	THE GAS COMPANY	91.61	02/25/19-03/26/19 Acct#17141580187 Gas Service - Suite 106	100

LOS OSOS COMMUNITY SERVICES DISTRICT
 Check/Voucher Register - Warrant Register by Check Number
 From 3/23/2019 Through 4/30/2019

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
28721	4/8/2019	THE GAS COMPANY	14.30	02/25/19-03/26/19 Acct#17351580109 Gas Service - Suite 110	100
28722	4/8/2019	TPC TRAINCO	3,300.00	01/24/19-03/21/19 Arc Flash Trng (Diemel/Florentino/Pall)	500
28723	4/8/2019	LOS OSOS CHEVRON	616.80	03/01-31/19 Gas & Diesel - Fleet Vehicles	500
	4/8/2019	LOS OSOS CHEVRON	154.20	03/01-31/19 Gas & Diesel - Fleet Vehicles	800
28724	4/8/2019	VERIZON WIRELESS	19.14	03/22/19 Acct#472454582-00001 Upgrade ME-15 Cell Service	301
	4/8/2019	VERIZON WIRELESS	19.14	03/22/19 Acct#472454582-00001 Upgrade MS-15 Cell Service	301
28725	4/8/2019	VISION SERVICE PLAN	68.11	02/01/19-04/30/19 Acct#121302260001 EE Vision Plan	100
	4/8/2019	VISION SERVICE PLAN	522.56	02/01/19-04/30/19 Acct#121302260001 EE Vision Plan	500
28726	4/8/2019	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	109.58	04/01-30/19 Act#LOSOSOS-BL-283600 Insurance (Life/AD+D/WI/LD)	100
	4/8/2019	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	575.80	04/01-30/19 Act#LOSOSOS-BL-283600 Insurance (Life/AD+D/WI/LD)	500
28727	4/17/2019	CARDMEMBER SERVICE	55.00	03/06/19 CC/Kudart - USPS (certified mailing)	100
	4/17/2019	CARDMEMBER SERVICE	56.81	03/07/19 CC/Kudart - Domino's Pizza (BOD Meeting Working Meal)	100
	4/17/2019	CARDMEMBER SERVICE	19.76	03/07/19 CC/Kudart - Ralphs (supplies)	100
	4/17/2019	CARDMEMBER SERVICE	(13.93)	03/12/19 CC/Kudart - Amazon (Cancel Business Mbshp & Refund)	100
	4/17/2019	CARDMEMBER SERVICE	53.61	03/21/19 CC/Asuncion - Office Depot (MS Office software)	500
	4/17/2019	CARDMEMBER SERVICE	697.07	03/28/19 CC/Asuncion - Carhartt (Uniform Jackets)	500
	4/17/2019	CARDMEMBER SERVICE	482.61	03/28/19 CC/Asuncion - Office Depot (laptop computer)	500
	4/17/2019	CARDMEMBER SERVICE	22.51	03/28/19 CC/Asuncion - Office Depot (wireless mouse)	500
	4/17/2019	CARDMEMBER SERVICE	(490.86)	03/28/19 CC/Asuncion - Office Depot - Return	500
	4/17/2019	CARDMEMBER SERVICE	167.00	04/08/19 CC/Asuncion - BootBarn (uniform safety boots)	500
	4/17/2019	CARDMEMBER SERVICE	657.67	04/08/19 CC/Asuncion - Full Source (Uniforms)	500
	4/17/2019	CARDMEMBER SERVICE	172.88	04/09/19 CC/Asuncion - Expedia - (Lodging-Training Requa)	500
28728	4/17/2019	CLEATH-HARRIS GEOLOGISTS, INC.	1,260.00	03/31/19 Proj#2212-1801 Site A Test Well LOMS	500
28729	4/17/2019	COASTAL COPY, LP	161.80	02/24/19-03/23/19 Acct#LO22 Main Copier/PrinterFax Overages	100
28730	4/17/2019	COLANTUONO, HIGHSMITH & WHATLEY, PC	1,305.75	02/01-28/19 Legal Services	100
	4/17/2019	COLANTUONO, HIGHSMITH & WHATLEY, PC	2,225.00	03/01-31/19 Legal Services	100
28731	4/17/2019	GEORGE CONTENTO	2,900.00	05/01-30/19 Office Rent (Suites 106 & 110)	100
28732	4/17/2019	CORE & MAIN LP	944.02	04/03/19 Cust#241813 R&M Wells	500
28733	4/17/2019	THE DOCUTEAM, LLC	38.00	03/01-31/19 Acct#0979 Onsite Service (Document Destruction)	100
28734	4/17/2019	DSD BUSINESS SYSTEMS	135.00	04/01-30/19 Cust#C10171 TimeForce Software Contract	100
28735	4/17/2019	GOOFY GRAPHICS	121.17	04/08/19 LOCSO Suite 110 Building Sign	100
28736	4/17/2019	HANLEY & FLEISHMAN, LLP	2,047.50	03/01-31/19 Legal Services	100

LOS OSOS COMMUNITY SERVICES DISTRICT
Check/Voucher Register - Warrant Register by Check Number
From 3/23/2019 Through 4/30/2019

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
28737	4/17/2019	KITZMAN WATER, INC.	86.00	03/01-31/19 Acct#72975 Softwater Service	301
28738	4/17/2019	DE LANGE LANDEN FINANCIAL SERVICES	264.46	04/01-30/19 Acct#630919 Kyocera Service Contract/Insurance	100
28739	4/17/2019	MISSION LINEN SUPPLY	24.81	04/11/19 Cust#213729 Janitorial Supplies (towel rolls/rags)	500
28740	4/17/2019	NBS GOVERNMENT FINANCIAL GROUP	2,553.22	04/01/19-06/30/19 Qtrly Admin Fee (WW Assessment District #1	600
28741	4/17/2019	OFFICE DEPOT INC	620.61	03/01-31/19 Acct#28702448 Office Supplies	301
28742	4/17/2019	OFFICE DEPOT INC	453.86	03/01-31/19 Acct#28702448 General Office Supplies	100
28743	4/17/2019	NATHANIEL PALL	199.00	04/10-11/19 Reimbursement - Training Meals/Fuel (Pall N)	500
28744	4/17/2019	PERRY FORD	1,995.53	04/08/19 Vehicle Repairs/Maintenance & Parts - Unit H	500
28745	4/17/2019	PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC	86.59	04/09/19 Acct#0017387073 Postage Meter Supplies (ink)	100
28746	4/17/2019	PRP COMPANIES	137.89	04/12/19 Billing Envelopes (500ea #9 & #10 Window)	500
28747	4/17/2019	CLINT REQUA	175.00	04/10-11/19 Reimbursement - Training Meals & Fuel (Requa C)	500
28748	4/17/2019	SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY	411.04	04/01/19 Property/Liability (Unit A)	500
28749	4/17/2019	SLO COUNTY EMPLOYEES ASSOC	22.57	03/25/19-04/07/19 SLOCEA Dues	100
	4/17/2019	SLO COUNTY EMPLOYEES ASSOC	108.30	03/25/19-04/07/19 SLOCEA Dues	500
28750	4/17/2019	SLO COUNTY DEPARTMENT OF PUBLIC WORKS	2,701.00	03/01-31/19 405R979032 Water Quality Testing	500
28751	4/17/2019	SPEED'S OIL TOOL SERVICE, INC	872.00	03/15-25/19 Brind Disposal Trucking Service - SB Well	500
	4/17/2019	SPEED'S OIL TOOL SERVICE, INC	400.00	04/03/19 Brine Disposal Trucking Service - SB Well	500
28752	4/17/2019	STANLEY CONVERGENT SECURITY SOLUTIONS	60.67	05/01-31/19 Acct#2234623879 Security Services (Suite 106)	100
	4/17/2019	STANLEY CONVERGENT SECURITY SOLUTIONS	24.41	05/01-31/19 Acct#2234645149 Security Services (Suite 110)	100
28753	4/17/2019	ROBERT STILTS, CPA	5,000.00	03/15/19-04/15/19 Bookkeeping Service	100
28754	4/17/2019	TECHXPRESS INC	451.00	04/01/19-04/01/22 Sophos Firewall SG_105 Support (3yr)	100
28755	4/17/2019	WALLACE GROUP	88.00	02/01-28/19 Engineering Services	100
	4/17/2019	WALLACE GROUP	281.34	02/01-28/19 Engineering Services	500
28756	4/17/2019	ZEE MEDICAL SERVICE CO #34	22.00	04/12/19 Acct#028078 First Aid/Safety Supplies/Refills	100
	4/17/2019	ZEE MEDICAL SERVICE CO #34	22.03	04/12/19 Acct#028078 First Aid/Safety Supplies/Refills	500
28757	4/17/2019	ZOLL MEDICAL CORPORATION	434.22	03/18/19 Cust#113922 Medical Supplies/Field Operations	301
28758	4/17/2019	ANN KUDART, LOCSO ADMIN PETTY CASH CUSTODIAN	102.66	02/07/19-04/16/19 Petty Cash Reimbursement (Mileage/Postage)	100
	4/17/2019	ANN KUDART, LOCSO ADMIN PETTY CASH CUSTODIAN	30.02	02/07/19-04/16/19 Petty Cash Reimbursement (Mileage/Postage)	500
28759	4/23/2019	CARDMEMBER SERVICE	197.50	03/19/19 CC/Acosta - Jiffyshirts.com (uniforms)	500
	4/23/2019	CARDMEMBER SERVICE	(166.62)	03/29/19 CC/Acosta - Jiffyshirts.com Return	500
28760	4/23/2019	ALPHA ELECTRICAL SERVICE	879.58	03/28/19-04/12/19 Repair/Parts/Maint - Bayridge Drainage	800
28761	4/23/2019	ALLSTAR FIRE EQUIPMENT INC.	592.26	04/10/19 Upgrades to Rope/Climbing Equipment	301

LOS OSOS COMMUNITY SERVICES DISTRICT
Check/Voucher Register - Warrant Register by Check Number
From 3/23/2019 Through 4/30/2019

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
28762	4/23/2019	B&B GARAGE DOORS	270.00	04/05/19 Repairs/Maint Garage Doors	301
28763	4/23/2019	CHARTER COMMUNICATIONS	200.00	04/28/19-05/27/19 Acct#8245101120119577 Internet (Admin/Serv	100
	4/23/2019	CHARTER COMMUNICATIONS	25.00	04/28/19-05/27/19 Acct#8245101120119577 Internet (Admin/Serv	500
28764	4/23/2019	CHARTER COMMUNICATIONS	153.12	04/19/19-05/18/19 Acct#8245101120015742 Channel 20	100
28765	4/23/2019	WELLS FARGO VENDOR FIN SERV	99.74	04/10/19 ID#90136374384 Copier Lease Service	301
28766	4/23/2019	GRACE ENVIRONMENTAL SERVICES	8,010.50	04/01-30/19 General Manager Services	100
28767	4/23/2019	HUMANA INSURANCE COMPANY	264.50	05/01-31/19 ID#732930-001 Insurance (Reserve Firefighters)	301
28768	4/23/2019	PG&E	5.70	02/25/19-03/25/19 Acct#6190008235-7 Electric Service	301
28769	4/23/2019	SLO COUNTY EMPLOYEES ASSOC	22.57	04/08/19-04/21/19 SLOCEA Dues	100
	4/23/2019	SLO COUNTY EMPLOYEES ASSOC	109.59	04/08/19-04/21/19 SLOCEA Dues	500
28770	4/23/2019	UNITED STAFFING ASSOCIATES, LLC	1,018.37	04/08-12/19 Cust#15752 Temp Services	100
28771	4/23/2019	USA BLUE BOOK	338.13	04/10/19 Cust#922782 Treatment/Safety Supplies/Disinfection	500
28772	4/23/2019	VERIZON WIRELESS	156.28	04/08/19-05/07/19 Acct#472454582-00001 Cellular Service	301
	4/23/2019	VERIZON WIRELESS	182.10	04/08/19-05/07/19 Acct#472454582-00001 Cellular Service	500
	4/23/2019	VERIZON WIRELESS	121.40	04/08/19-05/07/19 Acct#472454582-00001 Cellular Service	800
28773	4/23/2019	VISION SERVICE PLAN	12.78	05/01-31/19 Acct#121302260001 Vision Plan	100
	4/23/2019	VISION SERVICE PLAN	164.26	05/01-31/19 Acct#121302260001 Vision Plan	500
28774	4/23/2019	WALLACE GROUP	548.75	03/01-31/19 Engineering Services	100
	4/23/2019	WALLACE GROUP	1,485.50	03/01-31/19 Engineering Services	500
7632-7644- 7651-7657	3/25/2019	CA PUBLIC EMPL RET SYSTEM	897.28	03/01-31/19 Unfunded Accrued Liability	100
	3/25/2019	CA PUBLIC EMPL RET SYSTEM	1,394.52	03/01-31/19 Unfunded Accrued Liability	301
	3/25/2019	CA PUBLIC EMPL RET SYSTEM	2,717.88	03/01-31/19 Unfunded Accrued Liability	500
CalPERSMed Apr19	4/9/2019	CA PUBLIC EMPLOYEES' RETIREMENT SYSTEM	1,722.59	04/01-30/19 ID#4662975925 CalPERS Health Plan	100
	4/9/2019	CA PUBLIC EMPLOYEES' RETIREMENT SYSTEM	5,543.21	04/01-30/19 ID#4662975925 CalPERS Health Plan	500
PC041219_457	4/12/2019	CALPERS 457	250.00	03/25/19-04/07/19 SIP457 Contributions	100
	4/12/2019	CALPERS 457	1,450.00	03/25/19-04/07/19 SIP457 Contributions	500
PD032919_457	3/29/2019	CALPERS 457	250.00	03/11/19-03/24/19 SIP457 Contributions	100
	3/29/2019	CALPERS 457	1,450.00	03/11/19-03/24/19 SIP457 Contributions	500
PD032919_EDD	3/29/2019	CA EMPLOYMENT DEVELOPMENT DEPT	217.80	03/11/19-03/24/19 State Payroll Taxes	100
	3/29/2019	CA EMPLOYMENT DEVELOPMENT DEPT	450.61	03/11/19-03/24/19 State Payroll Taxes	301
	3/29/2019	CA EMPLOYMENT DEVELOPMENT DEPT	728.22	03/11/19-03/24/19 State Payroll Taxes	500

LOS OSOS COMMUNITY SERVICES DISTRICT
 Check/Voucher Register - Warrant Register by Check Number
 From 3/23/2019 Through 4/30/2019

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
PD032919_IRS	3/29/2019	DEPARTMENT OF THE TREASURY	602.70	03/11/19-03/24/19 Federal Payroll Taxes	100
	3/29/2019	DEPARTMENT OF THE TREASURY	880.55	03/11/19-03/24/19 Federal Payroll Taxes	301
	3/29/2019	DEPARTMENT OF THE TREASURY	2,161.03	03/11/19-03/24/19 Federal Payroll Taxes	500
PD032919PERS Retire	3/29/2019	CA PUBLIC EMPL RET SYSTEM	665.58	03/11/19-03/24/19 Retirement Earned	100
	3/29/2019	CA PUBLIC EMPL RET SYSTEM	342.42	03/11/19-03/24/19 Retirement Earned	301
	3/29/2019	CA PUBLIC EMPL RET SYSTEM	3,259.42	03/11/19-03/24/19 Retirement Earned	500
PD041219_EDD	4/12/2019	CA EMPLOYMENT DEVELOPMENT DEPT	249.04	03/25/19-04/07/19 State Payroll Taxes	100
	4/12/2019	CA EMPLOYMENT DEVELOPMENT DEPT	424.95	03/25/19-04/07/19 State Payroll Taxes	301
	4/12/2019	CA EMPLOYMENT DEVELOPMENT DEPT	725.73	03/25/19-04/07/19 State Payroll Taxes	500
PD041219_IRS	4/12/2019	DEPARTMENT OF THE TREASURY	735.21	03/25/19-04/07/19 Federal Payroll Taxes	100
	4/12/2019	DEPARTMENT OF THE TREASURY	682.10	03/25/19-04/07/19 Federal Payroll Taxes	301
	4/12/2019	DEPARTMENT OF THE TREASURY	2,194.99	03/25/19-04/07/19 Federal Payroll Taxes	500
PD041219PERS Retire	4/12/2019	CA PUBLIC EMPL RET SYSTEM	665.59	03/25/19-04/07/19 Retirement Earned	100
	4/12/2019	CA PUBLIC EMPL RET SYSTEM	415.53	03/25/19-04/07/19 Retirement Earned	301
	4/12/2019	CA PUBLIC EMPL RET SYSTEM	3,142.53	03/25/19-04/07/19 Retirement Earned	500
PD042619_457	4/26/2019	CALPERS 457	250.00	04/08/19-04/22/19 SIP457 Contributions	100
	4/26/2019	CALPERS 457	1,329.07	04/08/19-04/22/19 SIP457 Contributions	500
PD042619_EDD	4/26/2019	CA EMPLOYMENT DEVELOPMENT DEPT	276.91	04/08/19-04/21/19 State Payroll Taxes	100
	4/26/2019	CA EMPLOYMENT DEVELOPMENT DEPT	392.61	04/08/19-04/21/19 State Payroll Taxes	301
	4/26/2019	CA EMPLOYMENT DEVELOPMENT DEPT	676.78	04/08/19-04/21/19 State Payroll Taxes	500
PD042619_IRS	4/26/2019	DEPARTMENT OF THE TREASURY	694.49	04/08/19-04/21/19 Federal Payroll Taxes	100
	4/26/2019	DEPARTMENT OF THE TREASURY	787.15	04/08/19-04/21/19 Federal Payroll Taxes	301
	4/26/2019	DEPARTMENT OF THE TREASURY	1,954.40	04/08/19-04/21/19 Federal Payroll Taxes	500
PD042619PERS Retire	4/26/2019	CA PUBLIC EMPL RET SYSTEM	559.67	04/08/19-04/21/19 Retirement Earned	100
	4/26/2019	CA PUBLIC EMPL RET SYSTEM	326.62	04/08/19-04/21/19 Retirement Earned	301
	4/26/2019	CA PUBLIC EMPL RET SYSTEM	2,932.64	04/08/19-04/21/19 Retirement Earned	500
PPECS032419	3/29/2019		2,684.56	CSD - Abra Suite Payroll	100
	3/29/2019		5,212.42	CSD - Abra Suite Payroll	301
	3/29/2019		<u>14,865.66</u>	CSD - Abra Suite Payroll	500
Report Total			<u>171,425.30</u>		

ITEM 4

**REVIEW OF BOARD ITEM REGARDING
FINANCIAL REPORTS FOR THE PERIODS
ENDING FEBRUARY 28, 2019 AND
MARCH 31, 2019**

ITEM 5

**REVIEW OF DRAFT FISCAL YEAR
2019/2020 BUDGET FOR FIRE FUND 301**



April 23, 2019

TO: Finance Advisory Committee

FROM: George Huang, Battalion Chief
Carrie Young, Administrative Assistant
Renee Osborne, General Manager

SUBJECT: **Item 5 – 4/29/2019 Finance Advisory Committee Meeting**
Review of Draft Fiscal Year 2019/2020 Budget for
Fire Fund 301

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

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

SUMMARY

During 2019/2020 Fiscal Budget the South Bay Fire Department plans on holding a community chipping event and the yearly Fire Safety Fair. The Chipping Event will cost around \$3,500 in reserve firefighter wages. The Fire Safety Fair will cost approximately \$1,200 which will be funded from 3161 Fire Mitigation Fund.

We have several items that will be purchased through our Capital Outlay Reserves. Our radios are in need of upgrading due to being out of service, as they are outdated. We will be purchasing 30 Radios which will cost approximately \$25,000. We require a new E-series EKG monitor as our current monitor has reached the end of its useful life as it does not support current technology, this will cost around \$35,963. Our firefighting foam stock is low and 8 barrels will need to be purchased, this will cost around \$225 each totaling approximately \$1800.

Per our Vehicle Replacement Fund schedule, we will be replacing Engine 215. This expense will come from 3110 Vehicle Replacement Reserve and will be approximately \$693,000. We will be replacing Engine 215 due to it exceeding its 26-year lifespan, which is well over the recommended 20-year lifespan of most engines. Once a new engine is purchased, we will sell Engine 215. Since we are uncertain of how much or when the sale of Engine 215 will be completed, this amount has not been added to the 2019/2020 revenues.

We want to finish the front yard landscape project, including building a fence along the side of the station, replacing the kitchen cabinets and put a roof over our PPE building. We have not received quotes for these projects but are approximating these costs at \$20,000.

Chipping event staffing, firefighting foam, new E-series EKG monitor, front yard landscape project, kitchen cabinets, and the PPE roof will be funded through the 2019-2020 budget revenues.

In the 2019/2020 Fiscal Budget, our goal is to put \$85,000 into our vehicle replacement fund for future vehicle purchases and approximately \$100,000 into our General Contingency Reserve.

The 2019/2020 fiscal budget expenditures will total \$3,667,995.50 and \$734,200 will be used from reserves to balance budget.

Attachments

DRAFT 301 - FIRE

		Fiscal YTD 3/31/2019	2018-2019 Mid Year Adjustment	2019-2020 Budget	Notes
REVENUES					
Property Taxes					
4034	Property Tax Revenue from Water	59,915.50	59,915.50	63,430.50	Draft #
4035	Property Taxes	1,083,602.00	2,062,770.00	2,176,956.00	Draft #
	Total Property Taxes	1,143,517.50	2,122,685.50	2,240,386.50	
Grant Revenue					
4955	Govt-Other St Aids & Reimbursements	2,618.40	4,000.00	0.00	
	Total Grant Revenue	2,618.40	4,000.00	0.00	
Special Taxes & Assessments					
4015	CSA 9-I Assessments (Contract)	0.00	25,214.00	26,336.00	Number as of 4/10/2019
4050	Special Fire Tax	313,502.74	561,557.00	561,557.00	Draft #
	Total Special Taxes & Assessments	313,502.74	586,771.00	587,893.00	
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	12,752.00	Draft #
4510	Investment Income on funds	23,006.25	25,590.00	25,590.00	Interest Draft #
4924	Gain/Loss on Disp of F/A	22,500.00	22,500.00	0.00	
	Total Use of Money & Property	50,292.63	61,165.00	38,342.00	
	Total Revenues	1,528,691.52	2,841,755.50	2,933,755.50	
EXPENDITURES					
Personnel					
Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	11,710.29	22,000.00	22,000.00	
8340	Resv FF-Shift Coverage	89,714.95	99,000.00	122,000.00	Increased budget due to higher wages & last years expenditures
8345	Resv FF-Special Projects	409.18	1,600.00	4,000.00	S500-Weed abatement, S3500-chipping event 2020
	Total Salaries/Wages	101,834.42	122,600.00	148,000.00	
Payroll Taxes & Benefits					
5021	FICA - Fire - ER	4,623.63	7,000.00	7,000.00	
5030	Life Insurance - ER	1,994.00	2,500.00	2,500.00	
5035	AD & D Insurance	560.00	800.00	850.00	
5051	Medicare - Reserves - ER	1,484.71	2,100.00	2,150.00	
5070	Retirement ER - Regular	12,750.68	11,000.00	20,000.00	
5120	Workers Comp Insurance - ER	3,978.72	8,000.00	8,000.00	
5124	Retirement - ER - Tier 2	5,111.74	5,000.00	7,000.00	
	Total Payroll Taxes & Benefits	30,503.48	36,400.00	47,500.00	
Employment Services					
5000	Medical Exams & Procedures	1,141.00	1,275.00	1,400.00	
5101	Unemp. Costs - Reserves	4,999.73	5,000.00	5,000.00	
5103	Federal Unemployment	(2,440.75)			
6200	Hiring, Advertising & Other Costs	20.00	20.00	40.00	
6230	Medical Exam	5,033.00	4,885.00	5,000.00	
	Total Employment Services	8,752.98	11,180.00	11,440.00	
	Total Personnel	141,090.88	170,180.00	206,940.00	
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	2,126.78	1,875.19	2,000.00	
7248	Uniform Safety Boots	662.98	1,000.00	2,000.00	
	Total Clothing & Uniform	2,789.76	2,875.19	4,000.00	
Contract Services					
6110	IT Purchased Services	684.91	1,080.00	1,150.00	
7100	Copier Contract-Maint & Usage	1,292.60	1,600.00	1,800.00	
7202	Building Alarms & Security	245.22	475.00	500.00	
7204	Cleaning Supplies, Laundry & Towel Service	2,293.86	3,000.00	4,000.00	

DRAFT 301 - Fire

		Fiscal YTD 3/31/2019	2018-2019 Mid Year Adjustment	2019-2020 Budget	Notes
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	2,267,703.00	
	Total Contract Services	1,090,118.59	2,200,574.00	2,277,153.00	
Equipment & Tools					
6055	Radios			25,000.00	Funded by 3160 Capitol Outlay Reserve
6440	Fire Personal Protection Equipment	14,861.03	14,861.03	15,000.00	
6460	Self-Contained Breathing Apparatus	0.00	32,500.00	2,500.00	
7234	Oxygen Supplies & Cylinder Rent	212.78	350.00	350.00	
7238	Paramedic & EMT Small Tools & Supplies	13,126.36	18,623.00	54,585.00	Increased budget due to buying new EKG monitor
7242	Minor Tools, Accessories & Field Machines	74.89	250.00	500.00	
6610	Rescue-Extrication Equipment	0.00	1,500.00	1,500.00	
6630	Rope & Climbing Equipment	0.00	500.00	1,000.00	
7252	Misc Hardware	58.89	350.00	350.00	
	Total Equipment & Tools	28,333.95	68,934.03	100,785.00	
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	50.00	
	Total Financial Services	15.00	130.00	80.00	
Ins., Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	5,420.66	5,420.66	5,420.66	Draft #
7325	Insurance	21,231.53	21,232.00	21,232.00	Draft #
	Total Ins., Licenses & Regulatory Fees	26,652.19	26,652.66	26,652.66	
Legal & Professional					
7320	Professional & Consulting Services	1,390.40	1,400.00	1,400.00	
7326	Legal Services	0.00	350.00	350.00	
7340	Legal Notifications & Mandated Advertising	0.00	75.00	20.00	
	Total Legal & Professional	1,390.40	1,825.00	1,770.00	
Office/Operations					
6120	Computer Hardware/Software/Licenses			1,700.00	
6130	Computer Hardware	419.25	1,700.00	0.00	Using GL 6120
7140	General Supplies & Minor Equipment	1,412.77	1,800.00	2,000.00	
7160	Postage, Shipping & Mail Supplies	101.84	300.00	300.00	
7216	Fire Prevention Education Materials	602.99	1,200.00	1,200.00	Funded by 3161 Fire Mitigation
7226	Membership & Dues	62.10	105.00	100.00	
7230	Misc Small Parts & Supplies	296.86	300.00	2,000.00	Increase in budget due to purchase of firefighting foam
7240	Propane	141.82	100.00	120.00	
	Total Office/Operations	3,037.63	5,505.00	5,720.00	
Other Expense					
7201	White Goods & Accessories - bedding, towels	0.00	300.00	1,000.00	
7209	District Operating Center Expense	0.00	450.00	1,000.00	
7218	Cooking Products - Food, Drinks & Staples	415.00	500.00	500.00	
7224	Kitchen Cookware & Utensils	0.00	800.00	800.00	
	Total Other Expense	415.00	2,050.00	3,300.00	
Rent & Utilities					
6000	Cell Phones	1,542.85	2,350.00	2,000.00	
6025	Telephone	3,534.25	3,700.00	4,000.00	
8610	Electric	2,619.14	2,620.00	3,000.00	
8620	Gas Service	1,050.72	910.00	1,500.00	
8630	Trash Services	917.69	1,850.00	1,300.00	
8640	Water and Water Services	2,663.14	4,704.00	4,000.00	
8659	Utility Cable Charges	1,053.96	1,400.00	1,400.00	
8670	Street Lighting	98.73	132.00	135.00	
	Total Rent & Utilities	13,480.48	17,666.00	17,335.00	

DRAFT 301 - Fire

		Fiscal YTD 3/31/2019	2018-2019 Mid Year Adjustment	2019-2020 Budget	Notes
Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	300.00	500.00	
6405	R & M - Extinguishers	497.17	1,000.00	1,000.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	642.90	1,600.00	1,600.00	
6750	R & M - Minor Tools & Equipment	416.90	1,000.00	1,000.00	
6775	R & M -Operation/Field Equipment	1,199.22	1,215.00	800.00	
6800	R & M - Grounds & Collection Systems	1,467.49	1,500.00	1,500.00	
6900	R & M - Buildings & Structures	2,566.03	4,300.00	17,000.00	15,000 to be pulled from Public Facility Fees 3115 for painting building
Total Repairs & Maintenance		6,789.71	10,915.00	23,400.00	
Travel & Training					
6300	DMV Driv Lic Class B	0.00	100.00	0.00	
7324	Education, Training, Seminar	0.00	0.00	1,000.00	
7141	CERT Training Supplies	0.00	100.00	100.00	
7323	Books, Publications & Subscriptions	146.58	470.00	200.00	
8405	Reserve FF Training Costs	550.00	700.00	1,000.00	
Total Travel & Training		696.58	1,370.00	2,300.00	
Total Services & Supplies		1,173,719.29	2,338,496.88	2,462,495.66	
Capital Outlay					
9006	Infrastructure CIP	110,872.19	44,545.30	50,000.00	Finish ladscape project, side fencing, kitchen cupboards, roof over PPE building
9085	Vehicle Purchase	41,225.14	80,000.00	693,000.00	Aprox 693,000 to replace ME-15 from 3110 Vehicle Replacement Reserve
Total Capital Outlay		152,097.33	124,545.30	743,000.00	
Reserves					
9504	*Vehicle Replacement Reserve	0.00	121,644.20	85,000.00	
9572	*General Contingency (Operations) Reserve	0.00	31,941.43	117,138.68	
Total Reserves		0.00	153,585.63	202,138.68	
TRANSFERS					
9511	Interfund Transfer Out	27,496.14	54,992.28	53,381.16	
Total Transfers		27,496.14	54,947.69	53,381.16	
Total Expenditures		1,494,403.64	2,841,755.50	3,667,955.50	
Net Revenues over Expenditures		34,287.88	0.00	(734,200.00)	GL9085: \$693,000 from 3110 Vehicle Replacement Reserve/ GL6900: \$15,000 from 3115 Public Facility Fees / GL7216: \$1,200 from 3161 Fire Mitigation Fund / GL6055 \$25000 from 3160 Capitol Outlay Reserve



CAL FIRE
San Luis Obispo
County Fire Department

635 N. Santa Rosa • San Luis Obispo, CA 93405
 Phone: 805.543.4244 • Fax: 805.543.4248
 www.cdfslo.org



Scott M. Jalbert, Fire Chief

LOS OSOS FIRE PROTECTION SERVICES AGREEMENT

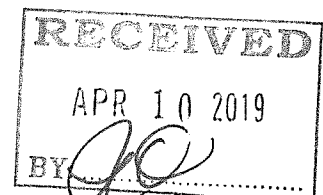
Schedule A

Costs for Providing Fire Protection Services

Fiscal Year 2019-2020 (July 1, 2019 through June 30, 2020)

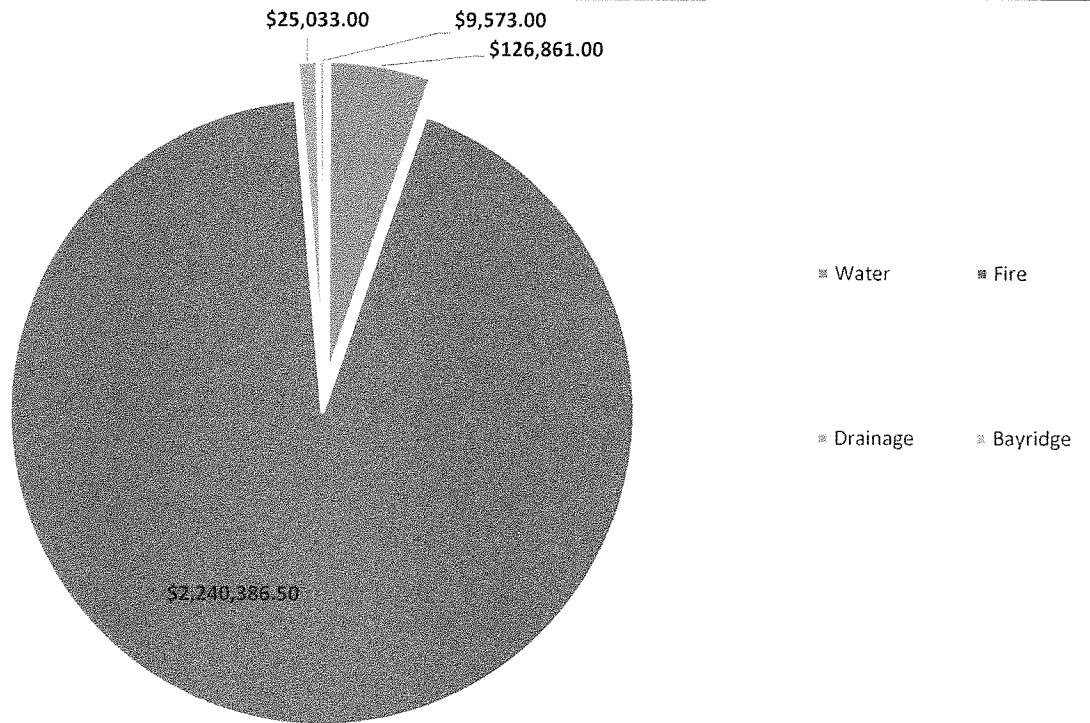
Expense Type	CAL FIRE Costs	County Fire Costs	Total Costs
Personnel Costs			
	2,086,135 *	73,015 <i>cwoh</i>	2,159,150
Fire Station Staffing			
Fire Prevention Services			
Fire Hazard Mitigation Services			
Dispatch Services			
Training Services			
Chief Officer Coverage			
Administrative Services			
Fire Investigation Services			
Reserve Firefighter Program Management			
Operating Costs			
Uniforms	21,873 *	766 <i>cwoh</i>	22,639
Vehicle Operations	52,018 *	1,821 <i>cwoh</i>	53,839
Fleet Repair			
Preventive Maintenance			
Fuel, Oil, Lubrication, Batteries, Tires			
As per Schedule D of this agreement			
Communications		3,432	3,432
Paramedic Recertifications		1,381	1,381
Mobile Data Computing Support		3,714	3,714
Firefighter Training		8,015	8,015
GIS Support		643	643
Other Misc Costs		30,580	30,580
1/4 Time Office Workers		8,672	8,672
County-Wide Overhead		1,975	1,975
TOTAL AMOUNT PAYABLE TO SLO COUNTY FIRE			2,294,039
CSA9i Portion			26,336
Los Osos CSD Portion			2,267,703

* These costs include CAL FIRE administrative rate of 12.47%
 This schedule is modified annually for application in the subsequent fiscal year.



PROPERTY TAX REVENUE UPDATED APRIL 5, 2019

Zone	Expensed Fund	2019/2020 Estimates	HO Property Tax Relief	Total Revenue Estimates	Total after allocations	Notes
A	Water	\$252,245	\$1,477	\$253,722	\$126,861.00	Minus 25% \$63,430.50 Reallocation to Fire Minus 25% to ? \$63,430.50
B	Fire	\$2,164,204	\$12,752	\$2,176,956	\$2,240,386.50	Plus 25% from Water \$63,430.50
D	Drainage	\$24,886	\$147	\$25,033	\$25,033.00	No additional allocations
F	Bayridge	\$9,517	\$56	\$9,573	\$9,573.00	No additional allocations



Allocation of PG&E County Wide Unitary Tax Revenue

Expensed Fund	Total Property Tax After Allocations	PG&E Amount Currently at Risk	Total Property Tax Minus PG&E Risk
Water	\$126,861.00	\$2,362.65	\$124,498.35
Fire	\$2,240,386.50	\$14,001.97	\$2,226,384.53
Drainage	\$25,033.00	\$141.71	\$24,891.29
Bayridge	\$9,573.00	\$78.58	\$9,494.42

APRIL 2019 ESTIMATES
USING PY EQUALIZED ROLL VALUES
PY AB8 & UNITARY FACTORS,
AND RDA INCREMENT ADJ'D FOR ERAF.

COUNTY OF SAN LUIS OBISPO
APRIL PRELIMINARY PROPERTY TAX REVENUE ESTIMATES
FOR FISCAL YEAR 2019/2020

Adjust estimates for assessed value
growth trends in your specific area.

April 5, 2019

FUND	AGENCY	ESTIMATED REVENUE BASED ON A/V					2019/2020	-10% Diablo Decr	UNITARY	2018/2019	2019/2020	
		2018/2019	(Adjusted for Sec Roll Corrections & Unsec Delinquencies)			5.6% Growth	ESTIMATED	UNITARY	2018/2019	RAILROAD	UNITARY	TOTAL
		AB-8	5.6% Growth	0% Growth	0.15% Growth	LESS	LOCAL	REVENUE	UNITARY	REVENUE	RAILROAD	ESTIMATED
		FACTORS	SECURED	UNSEC	+HOMEOWNERS*	RDA's	TAX REVENUE	\$26,213,958	FACTOR	\$97,610	FACTOR	TAX REVENUE
		Acct 4000005	Acct 4000025	Acct 4200075	Acct 4000015		Acct 4000007		Acct 4000007			
0675	CSA #10 ZONE A	0.01364%	74,773	1,644	456	76,874	857	0.00327%	9	0.00946%	77,740	
0687	NIPOMO LIGHT	0.00699%	38,318	843	234	39,395	585	0.00223%	6	0.00569%	39,986	
0693	SAN MIGUEL LIGHT	0.02004%	109,857	2,416	670	112,943	1,489	0.00568%	27	0.02725%	114,459	
0694	CSA # 23(FORMER SM LGT)	0.00481%	26,368	580	161	27,109	540	0.00206%	4	0.00360%	27,653	
0723	CSA #1	0.00173%	9,484	209	58	9,750	157	0.00060%	1	0.00129%	9,908	
0724	CSA #1 ZONE A	0.00722%	39,579	870	242	40,691	671	0.00256%	5	0.00532%	41,367	
0725	CSA #1 ZONE B	0.00323%	17,706	389	108	18,204	341	0.00130%	2	0.00210%	18,547	
0726	CSA #1 ZONE C	0.00161%	8,826	194	54	9,074	128	0.00049%	1	0.00123%	9,203	
0727	CSA #1 ZONE D	0.00736%	40,347	887	246	41,480	519	0.00198%	5	0.00515%	42,004	
0741	CSA #7	0.01026%	56,244	1,237	343	57,824	710	0.00271%	9	0.00877%	58,543	
0742	CSA #7 ZONE A	0.04396%	240,983	5,300	1,471	247,754	2,939	0.01121%	36	0.03650%	250,729	
0743	CSA #7 ZONE B	0.00706%	38,702	851	236	39,789	634	0.00242%	6	0.00661%	40,429	
0747	LOS OSOS CSD-ZONE A	0.04416%	242,080	5,324	1,477 X	248,881	4,808	0.01834%	33	0.03408%	253,722 X	
0748	LOS OSOS CSD-ZONE B	0.38116%	2,089,473	45,952	12,752 X	2,148,176	28,492	0.10869%	288	0.29481%	2,176,956 X	
0750	LOS OSOS CSD-ZONE D	0.00439%	24,065	529	147 X	24,742	288	0.00110%	3	0.00331%	25,033 X	
0752	LOS OSOS CSD-ZONE F	0.00167%	9,155	201	56 X	9,412	160	0.00061%	1	0.00126%	9,573 X	
0755	CSA #10	0.04436%	243,176	5,348	1,484	250,008	2,519	0.00961%	31	0.03136%	252,558	
0761	CSA #12	0.00373%	20,447	450	125	21,022	7,888	0.03009%	3	0.00300%	28,913	
0773	CSA #16	0.00664%	36,400	800	222	37,422	527	0.00201%	5	0.00481%	37,954	
0781	HERITAGE CSD	0.06388%	350,182	7,701	2,137	360,021	4,296	0.01639%	44	0.04529%	364,361	
0803	SAN MIGUEL SANITARY	0.01033%	56,628	1,245	346	58,219	1,025	0.00391%	16	0.01610%	59,260	
0811	OCEANO COMM SERV	0.18750%	1,027,852	22,604	6,273	1,056,730	13,907	0.05305%	286	0.29300%	1,070,923	
0825	CAYUCOS FIRE	0.05720%	313,563	6,896	1,914	322,373	3,253	0.01241%	39	0.04024%	325,665	
0827	SAN MIGUEL FIRE	0.06850%	375,509	8,258	2,292	386,059	5,101	0.01946%	106	0.10828%	391,266	
0831	SANTA MARGARITA FIRE	0.02079%	113,968	2,506	696	117,170	2,115	0.00807%	15	0.01564%	119,300	
0837	ARROYO GR CEMETERY	0.02581%	141,487	3,112	864	136,655	2,163	0.00825%	23	0.02382%	138,841	
0843	ATAS CEMETERY	0.07581%	415,581	9,139	2,536	375,517	6,000	0.02289%	67	0.06913%	381,584	
0844	CAMBRIA CEMETERY	0.01983%	108,706	2,391	663	111,760	1,562	0.00596%	15	0.01580%	113,337	
0845	CAYUCOS-MB CEMETERY	0.07225%	396,066	8,710	2,417	407,193	22,906	0.08738%	52	0.05308%	430,151	
0847	PASO ROBLES CEMETERY	0.09948%	545,337	11,993	3,328	505,518	7,235	0.02760%	85	0.08703%	512,838	
0851	SAN MIGUEL CEMETERY	0.01716%	94,069	2,069	574	96,712	1,476	0.00563%	33	0.03370%	98,221	
0852	SANTA MARGARITA CEM	0.00725%	39,744	874	243	40,860	1,625	0.00620%	18	0.01810%	42,503	
0853	SHANDON CEMETERY	0.00344%	18,858	415	115	19,387	1,093	0.00417%	2	0.00246%	20,482	
0854	TEMPLETON CEMETERY	0.02232%	122,356	2,691	747	125,793	1,651	0.00630%	22	0.02248%	127,466	
0895	AVILA BEACH CSD	0.05256%	288,127	6,336	1,758	296,222	70,227	0.26790%	36	0.03710%	366,485	
0896	AVILA CO WTR ID #1	0.05249%	287,744	6,328	1,756	295,828	3,324	0.01268%	35	0.03622%	299,187	



SOUTH BAY FIRE DEPARTMENT

Los Osos Community Services District



UNIT #	Vehicle/Assumptions	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	FY31-32	FY32-33	FY33-34	FY34-35	FY35-36	FY36-37	FY37-38	FY38-39	Future Replacements
3411	Command 2010 Term=8Yrs; 3% A	80,000	82,400	84,872	87,418	90,041	92,742	95,524	98,390	101,342	104,382	107,513	110,739	114,061	117,483	121,007	124,637	128,377	132,228	136,195	140,280	144,489	2042 / 2043
U15	Utility 2003 Term=10Yrs; 3% A	65,017	66,968	68,977	71,046	73,177	75,373	77,634	79,963	82,362	84,832	87,377	89,999	92,699	95,480	98,344	101,294	104,333	107,463	110,687	114,008	117,428	2040 / 2041
MS 15	Rescue Squad 2016 Term=15yr; 3% A	185,658	191,228	196,965	202,874	208,960	215,229	221,685	228,336	235,186	242,242	249,509	256,994	264,704	272,645	280,824	289,249	297,927	306,864	316,070	325,552	335,319	2047 / 2048
E 215	Engine 1997 (Equip too) Term=15yr; 3.5% A	669,662	693,100	717,359	742,466	768,453	795,348	823,186	851,997	881,817	912,681	944,624	977,686	1,011,905	1,047,322	1,083,978	1,121,917	1,161,185	1,201,826	1,243,890	1,287,426	1,332,486	2049 / 2050
E 15	Engine 2013 (Equip too) Term=15Yr; 3.5% A	672,913	696,465	720,841	746,071	772,183	799,210	827,182	856,133	886,098	917,111	949,210	982,433	1,016,818	1,052,406	1,089,241	1,127,364	1,166,822	1,207,661	1,249,929			2049 / 2050
Replacement Cost		80,000	693,100	68,977						101,342	87,377					280,824		1,289,561				117,428	
Used Vehicle Sales Proceeds B		(22,500)	(25,000)	(7,000)						(8,800)	(9,400)					(47,000)		(50,000)				(12,600)	
Net Cost		57,500	668,100	61,977						92,542	77,977					233,824		1,239,561				104,828	
Cumulative Replacement Costs		80,000	773,100	842,077						943,418	1,030,796					1,311,620		2,601,181				2,718,609	

Contribution Each Fiscal Year C	121,644	85,000	89,250	93,713	98,398	103,318	108,484	113,908	119,604	125,584	131,863	138,456	145,379	152,648	160,280	168,294	176,709	185,544	194,822	204,563	214,791
Sinking Fund Balance	705,352	64,752	92,025	185,738	284,136	387,454	495,938	609,846	636,908	762,492	816,377	954,833	1,100,212	1,019,035	1,179,316	1,347,610	284,758	470,302	665,124	869,686	979,649
	D	E,F	G						H	I				J	K		L				

Notes	
A	3% and 3.5% Inflation rates based on current information, subject to change.
B	Sale proceeds contributions increased at a general rate of 3% each year.
C	Sinking fund contributions increased by 5% each year, as of 17/18
D	Cost of replacement vehicles is offset by estimated selling price of \$7,000 for current vehicles
E	Cost of replacement engine is offset by estimated selling price of \$25,000 for current engine
F	E215 will be sold for est. \$25,000. The current E15 will become E215 and a new E15 will be purchased
G	Cost of replacement vehicle is offset by estimated selling price of \$7,000 for current vehicle
H	Cost of replacement vehicle is offset by estimated selling price of \$8,800 for current vehicle
I	Cost of replacement vehicle is offset by estimated selling price of \$9,400 for current vehicle
J	Cost of replacement vehicle is offset by estimated selling price of \$47,000 for current vehicle
K	Cost of replacement vehicles is offset by estimated selling price of 50,000 for current vehicles
L	Cost of replacement vehicle is offset by estimated selling price of \$12,600 for current vehicle

Fiscal Year	Schedule
17/18	MR15 was replaced with MS15. Replacement moved up due to deterioration of the vehicle
18/19	3411 will be replaced due to high mileage
19/20	E215 will be sold. E15 will be transferred to E215 and a new E15 will be purchased. E215 was originally slated to be sold 17/18.
20/21	UT15 will be replaced; The replacement of this vehicle has been pushed back since 13/14 due to low mileage.
26/27	3411 will be replaced.
30/31	U15 will be replaced.
32/33	MS15 will be replaced.
34/35	3411 and E215 will be replaced. E15 will be transferred to E215 and a new E15 will be purchased.
38/39	UT15 will be replaced

ITEM 6

**REVIEW OF DRAFT FISCAL YEAR
2019/2020 BUDGET FOR
ADMINISTRATIVE FUND 100**



April 23, 2019

TO: Finance Advisory Committee
FROM: Renee Osborne, General Manager

SUBJECT: **Item 6 – 4/29/2019 Finance Advisory Committee Meeting**
Review of Draft Fiscal Year 2019/2020 Budget for
Administrative Fund 100

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

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.losososcscd.org

SUMMARY

Attached is the Draft Administrative Budget for Fiscal Year 2019/2020. Below is a description of changes/additions to the draft budget compared to the 2018-2019 fiscal year.

Personnel/Salary

With Ann's retirement this year, there are a few changes in the Administrative budget regarding her salary and benefits that will affect this budget. GL Code 8054 Salaries & Wages will be decreased by \$8,000. The new Administrative Service Manager would not be hired at the current rate/salary of that position. GL Code 5075 Retirees Medical will be increased by \$2000 in order to reflect adding a new retiree. GL Code 5103 Federal Unemployment code will not be used. This was a temporary code bookkeeping used in order to record a reimbursement from the Federal Government.

Financial Services

GL Code 7309 Late Fees was used to pay the 2015 Social Security Fees that were not paid by the Accountant in 2015. This amount will decrease from \$4300 to \$100.

Legal & Professional

Legal Fees, GL code 7326 will decrease to \$15,000. The amount added during Mid-year was due to Election Costs.

Office Operations

We have a few changes in computer hardware/supplies. GL Code 6121 IT Supplies was increased during Mid-Year due to our internet and fiber optic upgrades that occurred while we were moving offices. This line item will be decreased from \$6,645 to \$1,000. GL Code 6130 Computer hardware will be increased this year in order to upgrade two of our Administrative Computers and one computer screen. The quote for these items was \$3,014. In addition, TechXpress has expressed concerns regarding our server. We have had some reoccurring issues with our system and they feel that it is time to replace the server, this will cost us about \$9,000. Total increase in this line item is from \$500 to \$12,500.

Other Expenses

Moving Expenses were coded to GL Code 8735 in the 2018-2019 budget. We will be decreasing this amount from \$5,300 to \$2,000. We would like to complete the kitchen with a new cabinet, small dining table and a few kitchen items. This GL code (8735) is also used for miscellaneous expenses. GL code 7330 is redundant and will not be used in this budget.

Travel & Training

With the new hire, we will need to send them to California Special District Association (CSDA) and CalPERS Training. GL Code 7324 Education and Training has been increased from \$500 to \$1,500, GL Code 8510 Travel and Lodging has been added to support lodging during training at \$500. We have found that GL Code 8541 Meals Local is a duplicate code and will not be used in the new budget. We will use 8539 Meals to code all meals.

FINANCIAL IMPACT

Costs have decreased from last year's budget. In 2018/2019 we had projected total admin costs at \$549,873.45. The 2019/2020 budget anticipated costs are \$533,811.57.

At this time, we would like for the Finance Advisory Committee to recommend to staff any suggestions they may have on the 2019/2020 Fiscal Budget for Administration.

Attachments

DRAFT 100 - ADMINISTRATION

		Fiscal YTD 3/31/2019	2018-2019 Mid Year Adjustment	2019-2020 Budget	Notes
<u>REVENUES</u>					
Service Charges & Fees					
4005	Copying Costs	22.70	20.00	20.00	
Total Service Charges & Fees		22.70	20.00		
<u>EXPENDITURES</u>					
Personnel					
Salaries/Wages					
7322	Director's Compensation	7,100.00	12,000.00	20,000.00	Subject to change
8018	Holiday Pay	3,931.48	4,000.00	3,000.00	
8045	Overtime Pay	3,779.37	4,000.00	3,000.00	
8051	Floating Holiday Pay	620.48	1,000.00	1,000.00	
8054	Salaries & Wages - Regular	69,207.84	98,000.00	90,000.00	Ann will be retiring. New Admin. Service Manager would not start at the same rate
8060	Sick Leave Pay	461.29	2,000.00	2,000.00	
8066	Comp Time Used	1,297.20	2,500.00	2,000.00	
8081	Vacation Pay	305.40	3,000.00	3,000.00	
Total Salaries/Wages		86,703.06	126,500.00	124,000.00	
Payroll Taxes & Benefits					
5020	FICA - ER	434.00	1,700.00	1,500.00	
5030	Life Insurance - ER	127.38	300.00	200.00	
5031	Disability Insurance	61.46	60.00	70.00	
5035	AD & D Insurance	33.58	50.00	60.00	
5040	LTD Insurance	432.59	1,000.00	1,000.00	
5050	Medicare - ER	1,197.46	2,478.00	2,500.00	
5060	Cafeteria Plan - ER	9,407.75	10,000.00	10,000.00	
5070	Retirement ER - Regular	14,414.76	18,000.00	18,000.00	
5071	Retirement ER - Addl Pick-up	0.00	1,019.00	500.00	
5075	Retirees Medical - ER	2,456.59	3,000.00	5,004.00	This amount includes Ann's medical

100 - ADMINISTRATION

		Fiscal YTD 3/31/2019	2018-2019 Mid Year Adjustment	2019-2020 Budget	Notes
5120	Workers Comp Insurance - ER	431.11	4,675.00	5,000.00	
5124	Retirement - ER - Tier 2	907.51	1,128.00	1,500.00	
Total Payroll Taxes & Benefits		29,904.19	43,410.00	45,334.00	
Employment Services					
5100	Unemployment Insurance - ER	1,321.51	3,400.00	3,000.00	
5103	Federal Un empl.	(928.67)	0.00	0.00	Not using this code next year
6200	Hiring, Advertising & Other Costs	139.30	300.00	200.00	
6230	Medical Exam	150.00	150.00	300.00	
Total Employment Services		682.14	3,850.00	3,500.00	
Total Personnel		117,289.39	173,760.00	172,834.00	
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	43.50	150.00	150.00	
Total Clothing & Uniform		43.50	150.00	150.00	
Contract Services					
6100	Labor & Support-IT Services	7,112.00	8,000.00	8,000.00	Time Force (Time Card)
6110	IT Purchased Services	18,413.30	20,000.00	20,000.00	Website contract, Tech Express Contract
7100	Copier Contract- Maint & Usage	2,550.18	3,500.00	3,000.00	
7255	Security Services	542.51	1,000.00	1,000.00	
7321	Janitorial Cleaning & Supplies	2,127.50	3,000.00	2,500.00	
7342	Public Meeting Recordings	9,675.00	13,500.00	15,900.00	With additional \$200x12 slocan archive service
Total Contract Services		40,420.49	49,000.00	50,400.00	

100 - ADMINISTRATION

		Fiscal YTD 3/31/2019	2018-2019 Mid Year Adjustment	2019-2020 Budget	Notes
Financial Services					
7309	Late Fees	4,330.19	4,300.00	100.00	Previous amount was from SS penalty
7310	Bank Service Charges	2,192.23	3,000.00	3,000.00	
Total Financial Services		6,522.42	7,300.00	3,100.00	
Ins., Lic. & Regulatory Fees					
6340	Misc Fees	514.33	100.00	100.00	
6341	LAFCO Fees	16,567.07	16,567.07	16,567.07	
6343	Lien & Notary Fees	30.00	60.00	30.00	
7325	Insurance	14,266.50	14,266.50	14,266.50	
Total Ins., Lic. & Regulatory Fees		31,377.90	30,993.57	30,963.57	
Legal & Professional					
7303	Professional Services - GM	64,084.00	96,126.00	96,126.00	
7304	Professional Services - ACCTG	40,000.00	60,000.00	60,000.00	
7305	Auditing Services	21,440.00	22,000.00	22,000.00	
7320	Professional & Consulting Services	3,955.31	7,000.00	5,000.00	
7326	Legal Services	36,484.59	30,000.00	15,000.00	Past amount reflects election costs
7340	Legal Notifications & Mandated Advertising	83.49	500.00	500.00	
Total Legal & Professional		166,047.39	215,626.00	198,626.00	
Office/Operations					
6121	IT-Supplies & Miscellaneous	6,645.88	6,645.88	1,000.00	Contained internet and channel 20 upgrade for 2018/2019
6130	Computer Hardware	448.47	500.00	12,500.00	2 new towers, 1 new screen, server replacement
7140	General Supplies & Minor Equipment	6,559.02	6,000.00	7,000.00	

100 - ADMINISTRATION

		Fiscal YTD 3/31/2019	2018-2019 Mid Year Adjustment	2019-2020 Budget	Notes
7160	Postage, Shipping & Mail Supplies	2,063.93	3,000.00	3,000.00	
7226	Membership & Dues	6,538.00	6,538.00	6,538.00	
Total Office/Operations		22,255.30	22,683.88	30,038.00	
Other Expense					
7330	Misc Operating Expenses	39.99	100.00	0.00	This code wil not be used in this budget.
8735	Misc Department Admin	4,647.95	5,300.00	2,000.00	Past amount was moving expense. Like to add a cabinet, kitchen items, and dining table.
Total Other Expense		4,687.94	5,400.00	2,000.00	
Rent & Utilities					
6025	Telephone	2,514.57	3,000.00	3,000.00	
7350	Rent - Meetings	0.00	400.00	400.00	
7352	Rent - Offices & Other Structures	26,100.00	35,000.00	35,000.00	Lease amount good until 2021
8610	Electric	2,501.62	3,800.00	3,800.00	
8620	Gas Service	570.91	450.00	450.00	
Total Rent & Utilities		31,687.10	42,650.00	42,650.00	
Repairs & Maintenance					
6405	R & M - Extinguishers	73.36	110.00	100.00	
Total Repairs & Maintenance		73.36	110.00	100.00	
Travel & Training					
7323	Books, Publications & Subscriptions	0.00	100.00	50.00	
7324	Education & Training Fees	49.00	500.00	1,500.00	New hire will need CSDA Training
8539	Meals	793.48	1,000.00	600.00	
8541	Meals- Local Area - DIR	0.00	100.00	0.00	Will not be using this code next year.
8510	Lodging and Meals	0.00	0.00	500.00	Added Code

100 - ADMINISTRATION

	Fiscal YTD 3/31/2019	2018-2019 Mid Year Adjustment	2019-2020 Budget	Notes
8550	Mileage	119.54	500.00	300.00
	Reimbursement & Parking			
	Total Travel & Training	962.02	2,200.00	2,950.00
	Total Services & Supplies	304,077.42	376,113.45	360,977.57

TRANSFERS

9512	Transfer In	0.00	544,322.00	533,811.57
	Total Transfers	0.00	544,322.00	533,811.57
	Total Expenditures	421,366.81	549,873.45	533,811.57

DRAFT

**COST ALLOCATION PLAN
FISCAL-YEAR 2019-2020**

\$533,811.57

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	\$53,381.16	\$456,408.89	\$5,338.12	\$10,676.23	\$2,669.06	\$2,669.06	\$2,669.06	\$533,811.57

ITEM 7

**REVIEW OF BOARD ITEM REGARDING
DESIGNATING THE LOCAL AGENCY
INVESTMENT FUND (LAIF) AS THE
DRAINAGE AND PARKS AND
RECREATION RESERVE ACCOUNT**



April 17, 2019

TO: Board of Directors
FROM: Renee Osborne, General Manager
Adrienne Geidel, Bookkeeper

SUBJECT: **Agenda Item 11E – 5/2/2019 Board Meeting**
Designate the Local Agency Investment Fund (LAIF) as Drainage and Parks and Recreation Reserve Account

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

Staff is requested that the Board designate the LAIF account to Drainage and Parks and Recreation reserves only. Interest would be divided between Drainage (32.43%) and Parks and Recreation (67.57%) funds.

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 designate the Local Agency Investment Fund as the Drainage and Parks and Recreation Reserve account and to divide interest between Drainage (32.43%) and Parks and Recreation (67.57%) and to move \$226,024.78 from the Local Agency Investment Fund to the Rabobank Money Market Account for Water.

DISCUSSION

The Local Agency Investment Fund (LAIF) account has a total of \$657,643.09. Presently, LAIF interest is divided between Administration 44.43%, Water 22.58%, Drainage 1.83%, and Parks 31.16%.

As of March 31, 2019, Fund 800/Drainage has \$139,962.74 in reserves and Fund 900/Parks and Recreation has \$291,655.59 in reserves. Staff would like to split the LAIF interest between Drainage (32.43%) and Parks (67.57%).

Water should get 0% interest since it is receiving 100% from the Rabobank Money Market account and 100% of the Premier Money Market account. Fund 100/Administration should not be receiving interest income. The District Auditor stated that, "only the Water, Fire, Drainage, and Parks funds should be getting interest income."

SUMMARY

Staff is recommending that the LAIF fund be designated strictly to Drainage and Parks reserves. The requested changes would help with cleaner bookkeeping.

FINANCIAL IMPACT

LAIF made \$3,950.13 in interest in the 4th quarter of 2018. If Drainage and Parks split the interest 32.43%/67.57%, Drainage would receive \$1,280.93 and Parks \$2,669.20; compared to \$72.28 for Drainage and \$1,230.82 Parks.

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.losososcsd.org

Attachments

Local Agency Investment Fund
P.O. Box 942809
Sacramento, CA 94209-0001
(916) 653-3001

www.treasurer.ca.gov/pmia-laif/laif.asp
April 04, 2019

LOS OSOS COMMUNITY SERVICES DISTRICT

GENERAL MANAGER
P.O. BOX 6064
LOS OSOS, CA 93412

PMIA Average Monthly Yields

Account Number:
16-40-010

Tran Type Definitions

March 2019 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	657,643.09
Total Withdrawal:	0.00	Ending Balance:	657,643.09

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 3/31/2019

		<u>Current Period Balance</u>
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>

LOS OSOS COMMUNITY SERVICES DISTRICT
 Balance Sheet
 As of 3/31/2019

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

ITEM 8

**REVIEW OF BOARD ITEM REGARDING
THE TRANSFER OF THE WATER RESERVES
FROM RABOBANK MONEY MARKET
ACCOUNT INTO THE PACIFIC PREMIER
MONEY MARKET ACCOUNT**



April 23, 2019



TO: Board of Directors
FROM: Renee Osborne, General Manager
SUBJECT: **Agenda Item 11G – 5/2/2019 Board Meeting**
Approve Transfer of the Water Reserves from Rabobank Money Market Account into the Pacific Premier Money Market Account

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

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.losososcsd.org

DESCRIPTION

Board request to discuss transferring the remainder of the Rabobank Money Market account in the amount of \$969,505.66 to the Pacific Premier Bank Money Market account for Water Reserves.

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 remaining funds in the amount of \$969,505.66 from the Rabobank Money Market account be transferred to the new Water Reserve Money Market Account at Pacific Premier Bank.

or

Do nothing, let the remaining funds sit at Rabobank.

DISCUSSION

At their April 4th meeting the Board requested that the Finance Advisory Committee discuss transferring the remainder of the Rabobank Money Market account amount of \$969,505.66 to the Pacific Premier Money Market account for Water Reserves.

As of April 9th, the Pacific Premier Bank Money Market account was receiving **2.536%**. The Rabobank money market rate is **.20%** and they do not plan on changing their rates in the near future. Rabobank has been bought out by Mechanics Bank. Rabobank staff is uncertain what changes, if any, would be made to rates at this time.

Staff is asking for direction on whether or not to move the remaining Water Reserve funds from the Money Market account at Rabobank to Pacific Premier Bank.

FINANCIAL IMPACT

Rabobank money market rate is **.20%**, one month's interest income on \$969,505.66 is \$161.58. If we transferred the \$969,505.66 to Pacific Premier Bank, at **2.536%**, one month's interest income on the \$969,505.66 would be approximately \$2,048.89.

Attachments

ITEM 9

UPDATE REGARDING THE LOS OSOS LOW INCOME ASSISTANCE FUND



April 18, 2019

TO: Finance Advisory Committee

FROM: Renee Osborne, General Manager

SUBJECT: **Item 9 – 4/29/2019 Finance Advisory Committee Meeting**
Update Regarding the Los Osos Low Income Assistance Fund

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

UPDATE

There are 82 properties that still need to be connected to the Wastewater plant. Of the 82 properties: 13 are in the process of connecting (have recently obtained a building permit); 28 properties have expired building permits which may require enforcement; and, 41 properties have an open Code Enforcement case associated with a Notice of Violation (NOV). Of the 41 properties with an NOV, 30 residents have not responded to the County.

At the December 2018 meeting, staff was given direction to keep the program open until all residents had completed their sewer lateral hook-up. In March, I received three calls from residents regarding our program. One resident has completed the application process and approved for funds, has received three bids, and has a date set for construction. At the time of this report, I had not received any other applications. The County is actively advising the residents of our program.

There is a remaining \$119,015.64 in the Community Foundation Fund Account and \$3,241.19 in the Los Osos Low Income Assistance Fund checking account with the District. The remaining amount in the checking account will only cover the costs for one connection. I have asked the foundation for an additional \$10,000 to cover the other two possible applications and the District's time and expenses. The current bank statement and check register is attached.

Current expenses for Phase Two are \$1,057.32. A detailed account is attached. In June, before the close of the fiscal business year, I will reimburse the District for total time and expenses.

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

Attachments

Staff member	Date	Time	\$Amount	Description
Phase 2				
GM	4/9/2018	1.5 hours	\$69.31	Application and flyer prep
GM	4/23/2018	1.5 hour	\$69.31	FAC and Board report Prep for phase 2
GM	5/11/2018	2 hours	\$92.42	Application and letter prep
GM	6/1/2018	30 min	\$23.10	County contact
GM	6/5/2018	1 hour	\$46.21	Application and letter prep
Admin Clerk	6/15/2018	3 min	\$1.35	postage mailing
GM	6/15/2018	1 hour	\$46.21	flyer distribution
Admin Clerk	6/26/2018	15 min	\$6.75	postal mailing
GM	6/26/2018	30 min	\$23.10	County contact
GM	7/19/2018	3 hour	\$138.63	Report Prep
GM	7/20/2018	2 hour	\$92.42	Application prep for review
GM	7/24/2018	1 hour	\$46.21	Prepared report
GM	8/6/2018	1 hour	\$46.21	Prepared/send letters
GM	8/14/2018	20 min	\$15.40	Worked with App 10
GM	8/30/2018	10 min	\$7.70	Processed and closed out App 10
GM	9/6/2018	15 min	\$11.55	Calls to applicants for bids
GM	9/11/2018	20 min	\$15.40	Prepare packets for distribution
GM	9/12/2018	30 mins	\$23.10	Called applicants regarding bids, closed out app 15
GM	10/4/2018	10 mins	\$7.70	Processed completed App 12
GM	10/18/2018	30 mins	\$23.10	Process and close out App 11 & 13
GM	11/1/2018	10 min	\$7.70	Processed completed App 18
GM	11/14/2018	45 min	\$34.65	Processed completed App 14 & 19
GM	1/3/2019	10 min	\$7.70	Processed completed App 09
GM	3/5/2019	30 min	\$23.10	Prepared expenses/time
GM	3/18/2019	15 min	\$11.55	Process App 20
GM	4/9/2019	20 min	\$15.40	Review Bids App 20

Time Phase 2 expense \$905.28

Expenses	Amount	Description
Postage Phase 2	\$56.87	121@ 47 cents each initial mailing
Paper	\$3.63	for initial mailing 242 pieces 1.5 cents per
Envelope	\$65.34	242 pieces @ 27 cents per
Paper	\$0.90	for packets 60 pieces 1.5 cents per
Envelopes	\$6.30	30 large envelopes. 21 cents per
Paper	\$0.30	20 pieces at 1.5 cents
postage	\$9.40	20 pieces at 47 cents
envelopes	\$4.20	20 pieces at 21 cents
paper	\$0.90	60 pieces at 1.5 cents for packets
envelopes	\$4.20	20 large envelopes. 21 cents per env. For packets
Total Expenses	\$152.04	

Total Time and Expenses \$1,057.32

LOS OSOS COMMUNITY SERVICES DISTRICT
Low Income Assistance Fund

Date	Check #	Name	Description	Amount	Balance
1/30/2018			Deposit	\$10,000.00	\$10,000.00
2/1/2018	1	Mesa Construction	Applicant #2	\$3,500.00	\$6,500.00
2/1/2018	2	Tutt Tree & Crane Service	Applicant #6	\$2,075.00	\$4,425.00
2/28/2018	3	Tutt Tree & Crane Service	Applicant #1	\$3,000.00	\$1,425.00
3/5/2018			Deposit	\$30,000.00	\$31,425.00
3/13/2018	4	Gellerman Construction	Applicant #5	\$2,350.00	\$29,075.00
3/19/2018	5	Gellerman Construction	Applicant #3	\$7,235.00	\$21,840.00
				Bank Balance	\$21,840.00
8/30/2018	6	Story Construction	Applicant #10	\$2,200.00	\$19,640.00
9/12/2018	7	Gellerman Construction	Applicant #15	\$3,334.24	\$16,305.76
10/4/2018	8	Gellerman Construction	Applicant #12	\$2,495.00	\$13,810.76
10/17/2018	9	Mesa Construcion	Applicant #11	\$3,200.00	\$10,610.76
10/18/2018	10	Water Boys	Applicant #13	\$4,200.00	\$6,410.76
11/1/2018	11	Gellerman Construction	Applicant #18	\$2,650.00	\$3,760.76
11/9/2018	12	Los Osos CSD	Phase 1 Admin Expenses	\$924.41	\$2,836.35
11/19/2018			Deposit	\$10,000.00	\$12,836.35
11/14/2018	13	Tutt Tree and Crane Service	Applicant #19	\$2,775.00	\$10,061.35
11/14/2018	14	Gellerman Construction	Applicant #14	\$3,055.16	\$7,006.19
1/3/2019	15	Gellerman Construction	Application #9	\$3,765.00	\$3,241.19
				Bank Balance	\$3,241.19



PACIFIC PREMIER BANK

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

STATEMENT OF ACCOUNT ACTIVITY

866-353-1476
www.ppbi.com

COPY

00008874-0017747-0001-0001-TIMR8006410329193895

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

Page 1 of 1
Branch 033
Account Number:
Date 03/29/19

EM

Need a business loan?
Get up to \$250,000 with our QuickScore business loan options.
Upon credit approval. Other important conditions apply.
Terms and conditions are subject to change.

EXECUTIVE 250 CHECKING

Acct

Summary of Activity Since Your Last Statement

Beginning Balance	3/01/19	3,241.19
Deposits / Misc Credits	0	.00
Withdrawals / Misc Debits	0	.00
** Ending Balance	3/31/19	3,241.19**
Service Charge		.00
Average Collected Balance		3,241

CD Amount	Issued	Matures	Next Int	Rate	YTD Int	Term
53,223.99	4/18/13	4/18/19	4/18/19	1.8300	239.44	12 MO

RECEIVED
APR 08 2019
BY: *aj*



00008874-0017747-0001-0001-TIMR8006410329193895



THE *Community*
FOUNDATION
 SAN LUIS OBISPO COUNTY

December 31, 2018
 Los Osos Community Services District Community Fund

Statement of Fund Activity

	Semi-Annual	Year To Date
Beginning Fund Balance	129,015.64	169,015.64
<u>Plus:</u>		
Gifts	0.00	0.00
Dividends and Interest	0.00	0.00
Realized Gains/Losses	0.00	0.00
Unrealized Gains/Losses	0.00	0.00
Other Income	0.00	0.00
Total Revenue	0.00	0.00
<u>Less:</u>		
Grants	10,000.00	50,000.00
Administrative Fees	0.00	0.00
Investment Management Fees	0.00	0.00
Other Expenses	0.00	0.00
Total Expenses	10,000.00	50,000.00
Ending Fund Balance	119,015.64	119,015.64

The Community Foundation San Luis Obispo County
550 Dana Street
San Luis Obispo, CA 93401
(805) 543-2323 (805) 543-2346 Fax

Agency Disbursement Request Form

Date: April 12, 2019

I request that the Board of Directors of The Community Foundation San Luis Obispo County disburse, from the Los Osos Low Income Assistance Account for connections to the County Sewer:

Contact Name: Renee Osborne, General Manager

Organization Name: Los Osos Community Services District

Amount requested: \$10,000

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

Special Instructions: N/A

Priority: Next Thursday ____ No Preference X Other ____

I attest that I am authorized by our organization's Board of Directors to initiate disbursement from this Fund, and that funds will be used to further the organization's mission in accordance with its governing documents.

Renee Osborne
Agency Fund Representative Name (print)

Date: April 12, 2019

Janie Osborne
Agency Fund Representative Signature

2122 9th Street, Suite 106, Los Osos CA 93402
Address

Phone Number: 805-528-9379

For Office Use Only

- Available to Spend \$ _____
- Total Fund Balance \$ _____
- Reviewed by Director of Finance _____ Approved by Chief Executive Officer _____
- Program Code _____ Reviewed by Program Director _____ 501(c)(3) verification _____ Status Code: 2003
- Program Staff: Entered in FIMS _____ Posted to FIMS AP _____

Fund ID: _____