



FINANCE ADVISORY COMMITTEE MEETING

Tuesday, February 4, 2020 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

Ron Munds, General Manager
Laura Durban, 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 January 6, 2020
(Recommend approval)**
Presented By: Administrative Services Manager Durban
3. **Review of Board Item Regarding Approval of Warrant Register for January 2020
(Committee Review and Recommendations to the Board)**
Presented By: Administrative Services Manager Durban
4. **Review of Board Item Regarding Financial Reports for the Period Ending December 31, 2019
(Committee Review and Recommendations to the Board)**
Presented By: General Manager Munds
5. **Review of Board Item 2019/2020 Mid-Year Budget Adjustments
(Committee Review and Recommendations to the Board)**
Presented By: General Manager Munds
6. **Public Comments on Items NOT on this Agenda:** At this time, the public may comment on items not on this agenda. Each commenter is limited to 3 minutes and shall address the Chairperson.
7. **Schedule Next FAC Meeting – Monday, March 2, 2020 at 5:30 p.m. unless otherwise noted**
8. **Closing Comments by FAC Committee Members**
9. **Adjournment**

Los Osos Community Services District
DRAFT Minutes of the Finance Advisory Committee Meeting
January 06, 2020 at 5:30 p.m. at the District Office

AGENDA ITEM	DISCUSSION	FOLLOW-UP
1. Call to Order, Flag Salute and Roll Call	<p>Chairperson Ochylski called the meeting to order at 5:31 p.m. and Committee Member Thorp lead the flag salute.</p> <p><u>Roll Call:</u></p> <p>Sandra Cirilo, Committee Member – Absent Lisa Gonzalez, Committee Member – Present Cheri Grimm, Committee Member – Absent Bea Jansen, Committee Member – Present Alyce Thorp, Committee Member – Present Christine Womack, Vice Chairperson – Present Marshall Ochylski, Chairperson – Present</p> <p><u>Staff:</u> Ron Munds, General Manager Laura Durban, Administrative Services Manager</p>	
2. Approve FAC Meeting Minutes of December 9, 2019	<p>Administrative Services Manager Durban presented the minutes for approval.</p> <p>Committee Member Gonzalez commented that her last name was spelled incorrectly in two sections of the minutes and recommended running a spell check on names in the future.</p> <p>Committee Member Jansen commented that Committee Member Cirilo's last name only has one L and it was misspelled in item 2.</p> <p>Committee Member Gonzalez made a motion that the Committee approve the minutes of December 9, 2019. The motion was seconded by Committee Member Jansen and the motion carried by unanimous consent.</p>	Action: File Approved Minutes.
3. Review of Board Item Regarding Approval of Warrant Register for December 2019	<p>Administrative Services Manager Durban presented the Warrants for approval.</p> <p>Committee Member Jansen inquired what the gym equipment was for.</p> <p>ASM Durban responded that it is for the Fire Department.</p> <p>General Manager Munds commented that page 3, check number 29424 to Filipponi and Thompson was an emergency repair that was made to 8th Street Well; that page 4, check 29445 to Superior Tank Solutions was for refurbishment of 10th Street Reservoir.</p> <p>Committee Member Gonzalez inquired about other budgeted improvements for this year.</p> <p>GM Munds responded the District is working on the SCADA project, the Water Line project, and the Program C test well.</p> <p>Public Comment – Julie Tacker inquired about the Tree Removal on Loma.</p> <p>GM Munds responded that the District had to have a eucalyptus tree removed because it was causing issues to the property.</p> <p>Committee Member Jansen made a motion that the Committee recommend that the Board approve the warrants of December 2019. The motion was seconded by Committee Member Gonzalez and passed by unanimous consent.</p>	Action: The Committee recommended that the Board approve the Warrant Register for December 2019.

AGENDA ITEM	DISCUSSION	FOLLOW-UP
4. Review of Board Item Regarding Financial Reports for the Period Ending November 30, 2019	<p>General Manager Munds presented the Financial Reports for approval, commenting that all the Funds except Fund 100, are on track; planning to have adjustments at the next FAC meeting; Fund 100 is suffering from a few things which include increase in GM salary, Admin Clerk position was not budgeted accurately, also some missed assumptions on Admin Leave and Holiday pay; Legal Services is also a little over extended.</p> <p>Public Comment – Julie Tacker inquired when the District would see the Mid-Year budget, and recommended looking at the Parks and Recreation allocation from the Property Tax and see if that can be adjusted to Fire and Water so that it can filter back to Fund 100 to cover the expenses.</p> <p>Committee Member Gonzalez made a motion that the Committee recommend that the Board receive and file the Financials of November 30, 2019. 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 November 30, 2019</p>
5. Review of Board Item to Receive and File the District's Fiscal Year 2018-2019 Financial Audit	<p>General Manager Munds presented the Board Item to Receive and File the District's Fiscal Year 2018-2019 Financial Audit commenting on the Finding that is included in the packet, and that it was a good Audit.</p> <p>Public Comment – Julie Tacker inquired about the credit card/debit card policy; inquired if the Auditor looked at Director's Compensation and if there was any discussion with the Auditor or if they discovered any errors.</p> <p>Committee Member Gonzalez inquired if we are reconciling to the CC statements; if there is a missing receipt, what is the policy.</p> <p>Committee Member Thorp inquired if there is a policy in place for how much the limits are for the employees with credit cards.</p> <p>Administrative Services Manager Durban responded that each card has a limit, and will look to see if the District has a written policy and will get it back to the Committee.</p> <p>Committee Member Gonzalez inquired about the retuned item on the Warrants that was to be refunded, discussed using a personal Amazon account when purchasing for the business; inquired if the District has an Amazon account to avoid accidental purchases from happening again.</p> <p>GM Munds responded that the Auditor did not ask any question about Director's Compensation, and he will inquire with the Auditor if that was looked into.</p> <p>Committee Member Thorp made a motion that the Committee recommends that the Board Receive and File the District's Fiscal Year 2018-2019 Financial Audit. The motion was seconded by Committee Member Gonzalez and passed by unanimous consent.</p>	<p>Action: The Committee recommended that the Board Receive and File the District's Fiscal Year 2018-2019 Financial Audit</p>
6. Public Comments on Items NOT on this Agenda	<p>Public Comment – None</p>	
7. Schedule Next FAC Meeting	<p>The next meeting of the Financial Advisory Committee is scheduled for Monday, February 3, 2020 unless otherwise noted.</p>	
8. Closing Comments by FAC Committee	<p>Committee Member Gonzalez inquired if Moss, Levy and Hartzheim LLP are scheduled for the next Audit.</p> <p>GM Munds responded we do not have them scheduled yet; commented that the District can keep the same firm as long as the principle auditor is not the same.</p>	
9. Adjournment	<p>The meeting adjourned at 5:58 p.m.</p>	



January 29, 2020

TO: LOCSD Board of Directors
FROM: Laura Durban, Administrative Services Manager
SUBJECT: **Agenda Item 3 – 02/04/2020 FAC Meeting**
Approve Warrant Register for January 2020

President
Marshall E. Ochylski

Vice President
Charles L. Cesena

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

General Manager
Ron Munds

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
George Huang

DESCRIPTION

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

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 recommend to the Board that the Board approve the warrant register for the period January 2020.

DISCUSSION

The District's Accounts Payable invoicing is charged to the following fund codes:

Fund 100	Administrative
Fund 200	Bayridge Estate
Fund 301	Fire
Fund 400	Vista de Oro
Fund 500	Water
Fund 600	Wastewater
Fund 800	Drainage
Fund 900	Parks and Recreation

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

Attachments

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

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

LOS OSOS COMMUNITY SERVICES DISTRICT
Check/Voucher Register - Warrant Register for Board Packet
From 1/1/2020 Through 1/31/2020

Check No	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
28459	1/15/2020	GEORGE CONTENTO	3,000.00	02/01-29/20 Office Rent (Suties 106 & 110)	100
28460	1/15/2020	DSD BUSINESS SYSTEMS	4,000.00	01/13/20 Criterion Software for Payroll Services	100
28461	1/15/2020	Ecological Assets Management, LLC	640.00	01/13/20 Snail Protocol Survey Ferrell Street Pocket Park	900
28462	1/15/2020	HUMANA INSURANCE COMPANY	228.00	02/01-29/20 ID#732930-001 Insurance (21 RFF)	301
28463	1/15/2020	MINER'S ACE HARDWARE	99.27	12/01-31/19 Acct#121480 Supplies/Equip/Tools/Parts/Maint	301
28464	1/15/2020	OFFICE DEPOT INC	0.00	11/01-30/19 Acct#28702448 General Office Supplies	100
28465	1/15/2020	OFFICE DEPOT INC	64.33	12/01-31/19 Acct#28702448 General Office Supplies - Fire	301
28466	1/15/2020	OFFICE DEPOT INC	112.01	12/01-31/19 Acct#28702448 General Office Supplies	100
28467	1/15/2020	SLO COUNTY EMPLOYEES ASSOC	13.08	12/30/19-01/12/20 SLOCEA Dues	100
	1/15/2020	SLO COUNTY EMPLOYEES ASSOC	108.47	12/30/19-01/12/20 SLOCEA Dues	500
28468	1/21/2020	BADGER METER INC	3,150.65	01/08/20 Cust#2738 Meter Purchases & Replacements	500
28469	1/21/2020	KITZMAN WATER, INC.	85.00	12/30/19 Acct#72975 Softwater Servie - Fire	301
28470	1/21/2020	DE LANGE LANDEN FINANCIAL SERVICES	288.05	01/01-31/20 Acct#630919 Kyocera Service Contract/Insurance	100
28471	1/21/2020	OFFICE DEPOT INC	109.95	11/01-30/19 Acct#28702448 General Office Supplies	100
28472	1/21/2020	SPEED'S OIL TOOL SERVICE, INC	415.00	12/31/19 Brine Disposal Trucking Service - SB Well	500
28473	1/21/2020	USA BLUE BOOK	142.68	1/2/2020 Cust#922782 Process Control & Treatment Supplies	500
28474	1/21/2020	VISION SERVICE PLAN	64.11	02/01-29/20 Acct#121302260001 Vision Plan	100
	1/21/2020	VISION SERVICE PLAN	171.33	02/01-29/20 Acct#121302260001 Vision Plan	500
28475	1/21/2020	THE TRIBUNE	150.04	L.O. Middle School Bids	500
	1/21/2020	THE TRIBUNE	150.04	Notice Public Hearing - Title 2 Ordinance	500
28476	1/28/2020	BRENNTAG PACIFIC INC.	863.04	01/09/20 ACCT#122727 Water Treatment Chemicals	500
28477	1/28/2020	CLEATH-HARRIS GEOLOGISTS, INC.	1,273.92	12/01-31/19 Proj#2212-1801 Site A Test Well LOMS	500
28478	1/28/2020	COASTAL COPY, LP	147.89	12/24/19-01/22/20 Acct#LO22 Main Copier/Printer/Fax Overages	100
28479	1/28/2020	DSD BUSINESS SYSTEMS	97.50	12/16/19- Finalize Amended 941x for Q1 2018	100
28480	1/28/2020	FERGUSON ENTERPRISES, INC #1350	603.40	01/15/20 Cust# 831935 MISC Small Parts & Supplies	500
28481	1/28/2020	MISSION LINEN SUPPLY	26.90	01/02/20 Cust#213729 Janitorial Supplies - towel rolls/rags	500
	1/28/2020	MISSION LINEN SUPPLY	26.90	01/16/20 Cust#213729 Janitorial Supplies - towel rolls/rags	500
28482	1/28/2020	PRP COMPANIES	67.74	12/30/19 - Return Enevelopes QTY 500	100
28483	1/28/2020	SLO COUNTY EMPLOYEES ASSOC	13.08	01/13/20-01/26/20 SLOCEA Dues	100
	1/28/2020	SLO COUNTY EMPLOYEES ASSOC	108.47	01/13/20-01/26/20 SLOCEA Dues	500
28484	1/28/2020	SLO COUNTY DEPARTMENT OF PUBLIC WORKS	3,287.00	12/1-31/19 405R979032 Water Quality Testing	500

LOS OSOS COMMUNITY SERVICES DISTRICT
Check/Voucher Register - Warrant Register for Board Packet
From 1/1/2020 Through 1/31/2020

Check No	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
28485	1/28/2020	VERIZON WIRELESS	115.27	11/08-12/07/19 Acct#472454582-00001 Cellular Service	301
	1/28/2020	VERIZON WIRELESS	203.08	11/08-12/07/19 Acct#472454582-00001 Cellular Service	500
	1/28/2020	VERIZON WIRELESS	135.39	11/08-12/07/19 Acct#472454582-00001 Cellular Service	800
29383	1/21/2020	THE TRIBUNE	(150.04)	L.O. Middle School Bids	500
	1/21/2020	THE TRIBUNE	(150.04)	Notice Public Hearing - Title 2 Ordinance	500
29466	1/8/2020	AGP VIDEO, INC	1,325.00	12/1-31/19 Ch20 OPS & Management	100
29467	1/8/2020	ALLIED ADMIN - DELTA DENTAL	235.82	02/01-29/20 ID#07917-7535 Dental Plan	100
	1/8/2020	ALLIED ADMIN - DELTA DENTAL	772.37	02/01-29/20 ID#07917-7535 Dental Plan	500
29468	1/8/2020	JOY ANZALONE	200.00	12/29/19 Rebate for Clothes Washer	500
29469	1/8/2020	AT&T	211.40	11/17/19-12/16/19 9391056500 Telephone & Telemetry Services	100
	1/8/2020	AT&T	459.11	11/17/19-12/16/19 Cust#9391056297 Telephone Service	301
	1/8/2020	AT&T	770.86	11/20/19-12/19/19 Telephone & Telemetry Services	500
	1/8/2020	AT&T	21.45	11/17/19-12/16/19 9391056182 Telephone & Telemetry Services	800
29470	1/8/2020	B&B GARAGE DOORS	540.00	12/03/19 Service Call	301
29471	1/8/2020	GOLDEN STATE WATER COMPANY	491.99	10/21/19-12/17/19 Acct#84033200001 Water Service - Fire	301
29472	1/8/2020	CHARTER COMMUNICATIONS	109.99	01/1-31/20 Acct#8245101120119395 Internet Services Water Yar	500
29473	1/8/2020	COAST PEST CONTROL	75.00	12/28/19 Bi-monthly Pest Control Service	301
29474	1/8/2020	COASTAL COPY, LP	156.62	11/24/19-12/23/19 Acct#LO22 Main Copier/Printer/Fax Overages	100
29475	1/8/2020	Coverall North America, Inc.	236.00	01/01-31/20 Janitorial Servies (Suites 106 & 110)	100
29476	1/8/2020	CHRISTIAN EVERS	422.60	11/28/19 Boot Reimbursement Evers, & Driver Operator Costs	301
29477	1/8/2020	JERRIS GREENBLAT	200.00	9/26/19 Rebate for Clothes Washer reissue	500
29478	1/8/2020	PAUL HANNULA	688.75	01/03/20 #02332 Account Overpayment Refund	500
29479	1/8/2020	CASEY JENKINS	200.00	12/13/19 Rebate for Water Heater	500
29480	1/8/2020	LIFE ASSIST INC	69.18	12/22/19 Acct#93402CDF Paramedic Supplies	301
	1/8/2020	LIFE ASSIST INC	187.21	12/29/19 Acct#93402CDF Paramedic Supplies	301
29481	1/8/2020	MINER'S ACE HARDWARE	816.51	12/01-31/19 Acct#143640 Supplies/Maint/Equip/Tools/Parts	500
	1/8/2020	MINER'S ACE HARDWARE	41.99	12/01-31/19 Acct#143640 Supplies/Maint/Equip/Tools/Parts	800
29482	1/8/2020	MISSION COUNTRY DISPOSAL	129.37	01/01-31/20 Acct#4130-5101023 Trash Services - Fire	301
29483	1/8/2020	MISSION COUNTRY DISPOSAL	148.82	01/01-31/20 Acct#4130-5101854 Trash Wateryard 953 El Moro	500
29484	1/8/2020	MISSION LINEN SUPPLY	24.81	12/05/19 Cust#213729 Janitorial Supplies - towel rolls/rags	500
	1/8/2020	MISSION LINEN SUPPLY	24.81	12/19/19 Cust#213729 Janitorial Supplies - towel rolls/rags	500
29485	1/8/2020	MOSS, LEVY & HARTZHEIM LLP	4,290.00	12/31/19 LOSOSOSCSD Audit Services	100
29486	1/8/2020	OASIS EQUIPMENT RENTAL	12.31	12/18/19 R&M Water Distribution System	500
29487	1/8/2020	READY REFRESH	59.48	11/01-30/19 Acct#0900008772 Water Delivery	100

LOS OSOS COMMUNITY SERVICES DISTRICT
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Check No	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
29488	1/8/2020	SLO COUNTY EMPLOYEES ASSOC	13.08	12/16/19-12/29/19 SLOCEA Dues	100
	1/8/2020	SLO COUNTY EMPLOYEES ASSOC	108.47	12/16/19-12/29/19 SLOCEA Dues	500
29489	1/8/2020	SPEED'S OIL TOOL SERVICE, INC	830.00	12/11/19 & 12/17/19 Brine Disposal Trucking Service SB Well	500
29490	1/8/2020	SOUTH SAN LUIS OBISPO COUNTY SANITATION DISTRICT	1,562.00	12/3/19-12/30/19 Brine Disposal Services SB Well	500
29491	1/8/2020	STANLEY CONVERGENT SECURITY SOLUTIONS	88.00	02/01/20-02/29/20 Acct#2234623879 Security Services 106 &110	100
29492	1/8/2020	THE GAS COMPANY	34.25	11/22/19-12/23/19 Acct#05011720470 Gas Service (Water Yard)	500
29493	1/8/2020	THE GAS COMPANY	173.44	11/20/19-12/19/19 Acct#14941522279 Gas Service - Fire	301
29494	1/8/2020	THE GAS COMPANY	64.30	11/23/19-12/22/19 Acct#17141580187 Gas Service - Suite 106	100
29495	1/8/2020	THE GAS COMPANY	15.89	11/23/19-12/22/19 Acct#17351580109 Gas Service - Suite 110	100
29496	1/8/2020	U.S. BANK	48,632.08	01/01/20 CIEDB-B04-060; A/C#207877000 Interest Payment	500
29497	1/8/2020	LOS OSOS CHEVRON	486.87	12/01-31/19 Acct#70 Gas & Diesel - Fleet Vehicles	500
	1/8/2020	LOS OSOS CHEVRON	121.71	12/01-31/19 Acct#70 Gas & Diesel - Fleet Vehicles	800
29498	1/8/2020	ZOLL MEDICAL CORPORATION	95.74	01/06/20 CUST#113922 Medical Supplies	301
29500	1/15/2020	Cardmember Services	165.25	12/11/19 CC/Durban - Charter - Channel 20 11/19/19-12/18/19	100
	1/15/2020	Cardmember Services	88.00	12/11/19 CC/Durban - Stanley Convergent (Suite 106 & 110)	100
	1/15/2020	Cardmember Services	48.25	12/19/19 CC/Durban - DSD Buisness - Timeforce Timecard	100
	1/15/2020	Cardmember Services	165.25	12/31/19 CC/Durban - Charter - Channel 20 12/19/19-01/18/20	100
	1/15/2020	Cardmember Services	49.54	01/02/20 CC/Young - Coast Electronics (Office cords/Copier)	301
	1/15/2020	Cardmember Services	9.12	12/05/19 CC/Young - Amazon.com (For Reverse Osmosis)	301
	1/15/2020	Cardmember Services	97.50	12/05/19 CC/Young - Central Coast Appliance Fridge Repair	301
	1/15/2020	Cardmember Services	87.00	12/10/19 CC/Young - Ruffonis Fridge Repair	301
	1/15/2020	Cardmember Services	1,679.59	12/11/19 CC/Huang Ferguson Fridge (New Fridge for Fire)	301
	1/15/2020	Cardmember Services	(51.16)	12/12/19 CC/Young - Amazon Refund from Accidental Purchase	301
	1/15/2020	Cardmember Services	112.45	12/12/19 CC/Young - San Miguel Market (In House Acadamey)	301
	1/15/2020	Cardmember Services	23.40	12/17/19 CC/Young - Itzen Locker Sign (Locker Namplates)	301
	1/15/2020	Cardmember Services	14.99	12/18/19 CC/Young - San Miguel Market (In House Academy)	301
	1/15/2020	Cardmember Services	21.40	12/19/19 CC/Huang - Amazon.com (Retirement Frame Peterson)	301
	1/15/2020	Cardmember Services	23.20	12/19/19 CC/Young - USPS (Postage/Certified Mail)	301
	1/15/2020	Cardmember Services	(7.45)	12/24/19 CC/Young - Amazon - Refund from Accidental Purchase	301
	1/15/2020	Cardmember Services	10.69	12/27/19 CC/Young - Amazon.com (Cord for Copier)	301
	1/15/2020	Cardmember Services	51.22	12/31/19 CC/Young - Staples (Cords and Office Equipment)	301
	1/15/2020	Cardmember Services	436.22	12/21/2019 CC/Durban - AT&T - Telephone/Internet SB Well	500

LOS OSOS COMMUNITY SERVICES DISTRICT
Check/Voucher Register - Warrant Register for Board Packet
From 1/1/2020 Through 1/31/2020

Check No	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
29501	1/17/2020	PG&E	320.63	11/19/19-12/18/19 7954162233-2 Electric Services	100
	1/17/2020	PG&E	397.35	11/19/19-12/18/19 7954162233-2 Electric Services	200
	1/17/2020	PG&E	8.82	11/19/19-12/18/19 7954162233-2 Electric Services	301
	1/17/2020	PG&E	157.25	11/19/19-12/18/19 7954162233-2 Electric Services	400
	1/17/2020	PG&E	6,493.01	11/19/19-12/18/19 7954162233-2 Electric Services	500
	1/17/2020	PG&E	238.82	11/19/19-12/18/19 7954162233-2 Electric Services	800
8078/8082/8087/8092	1/3/2020	CA PUBLIC EMPL RET SYSTEM	641.51	01/01-31/20 CalPERS Unfunded Accrued Liability	100
	1/3/2020	CA PUBLIC EMPL RET SYSTEM	1,921.21	01/01-31/20 CalPERS Unfunded Accrued Liability	301
	1/3/2020	CA PUBLIC EMPL RET SYSTEM	3,728.52	01/01-31/20 CalPERS Unfunded Accrued Liability	500
CalPERSMed2143_Feb20	1/16/2020	CA PUBLIC EMPLOYEES' RETIREMENT SYSTEM	2,663.69	02/01-29/20 ID#4662975925 CalPERS Health Plan	100
	1/16/2020	CA PUBLIC EMPLOYEES' RETIREMENT SYSTEM	4,609.42	02/01-29/20 ID#4662975925 CalPERS Health Plan	500
PD010320_EDD	1/3/2020	CA EMPLOYMENT DEVELOPMENT DEPT	1,188.61	State Payroll Taxes PP 12/16/19-12/29/19	100
	1/3/2020	CA EMPLOYMENT DEVELOPMENT DEPT	451.10	State Payroll Taxes PP 12/16/19-12/29/19	301
	1/3/2020	CA EMPLOYMENT DEVELOPMENT DEPT	1,765.60	State Payroll Taxes PP 12/16/19-12/29/19	500
PD010320_IRS	1/3/2020	DEPARTMENT OF THE TREASURY	1,528.06	Federal Payroll Taxes 12/16/19-12/29/19	100
	1/3/2020	DEPARTMENT OF THE TREASURY	773.64	Federal Payroll Taxes 12/16/19-12/29/19	301
	1/3/2020	DEPARTMENT OF THE TREASURY	1,872.25	Federal Payroll Taxes 12/16/19-12/29/19	500
PD010320_PERSRet	1/3/2020	CA PUBLIC EMPL RET SYSTEM	1,397.76	Retirement Earned - 12/16/19 - 12/29/19	100
	1/3/2020	CA PUBLIC EMPL RET SYSTEM	699.22	Retirement Earned - 12/16/19 - 12/29/19	301
	1/3/2020	CA PUBLIC EMPL RET SYSTEM	3,198.17	Retirement Earned - 12/16/19 - 12/29/19	500
PD01032020_457	1/3/2020	CALPERS 457	72.00	12/16/19-12/29/19 SIP 457 Contributions	100
	1/3/2020	CALPERS 457	1,311.00	12/16/19-12/29/19 SIP 457 Contributions	500
PD011720_EDD	1/17/2020	CA EMPLOYMENT DEVELOPMENT DEPT	874.18	State Payroll Taxed PP: 12/30/19-01/12/20	100
	1/17/2020	CA EMPLOYMENT DEVELOPMENT DEPT	411.98	State Payroll Taxed PP: 12/30/19-01/12/20	301
	1/17/2020	CA EMPLOYMENT DEVELOPMENT DEPT	1,718.07	State Payroll Taxed PP: 12/30/19-01/12/20	500
PD011720_IRS	1/17/2020	DEPARTMENT OF THE TREASURY	1,575.61	Federal Payroll Taxes 12/30/19-01/12/20	100
	1/17/2020	DEPARTMENT OF THE TREASURY	633.18	Federal Payroll Taxes 12/30/19-01/12/20	301
	1/17/2020	DEPARTMENT OF THE TREASURY	1,872.57	Federal Payroll Taxes 12/30/19-01/12/20	500

LOS OSOS COMMUNITY SERVICES DISTRICT
Check/Voucher Register - Warrant Register for Board Packet
From 1/1/2020 Through 1/31/2020

Check No	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
PD011720_PERSRet	1/17/2020	CA PUBLIC EMPL RET SYSTEM	1,424.74	Retirement Earned 12/31/19-01/12/20	100
	1/17/2020	CA PUBLIC EMPL RET SYSTEM	866.54	Retirement Earned 12/31/19-01/12/20	301
	1/17/2020	CA PUBLIC EMPL RET SYSTEM	3,198.17	Retirement Earned 12/31/19-01/12/20	500
PD01172020_457	1/17/2020	CALPERS 457	72.00	12/30/19-01/12/20 SIP457 Contributions	100
	1/17/2020	CALPERS 457	1,311.00	12/30/19-01/12/20 SIP457 Contributions	500
PD013120_EDD	1/31/2020	CA EMPLOYMENT DEVELOPMENT DEPT	787.25	State Payroll Taxes - Paydate:01/13/20-01/26/20	100
	1/31/2020	CA EMPLOYMENT DEVELOPMENT DEPT	465.74	State Payroll Taxes - Paydate:01/13/20-01/26/20	301
	1/31/2020	CA EMPLOYMENT DEVELOPMENT DEPT	1,047.08	State Payroll Taxes - Paydate:01/13/20-01/26/20	500
PD013120_IRS	1/31/2020	DEPARTMENT OF THE TREASURY	1,569.41	Federal Payroll Taxes - 01/13/20-01/26/20	100
	1/31/2020	DEPARTMENT OF THE TREASURY	786.73	Federal Payroll Taxes - 01/13/20-01/26/20	301
	1/31/2020	DEPARTMENT OF THE TREASURY	1,850.40	Federal Payroll Taxes - 01/13/20-01/26/20	500
PD013120_PERSRet	1/31/2020	CA PUBLIC EMPL RET SYSTEM	1,487.70	Retirement Earned 01/13/20-01/26/20	100
	1/31/2020	CA PUBLIC EMPL RET SYSTEM	661.52	Retirement Earned 01/13/20-01/26/20	301
	1/31/2020	CA PUBLIC EMPL RET SYSTEM	3,198.17	Retirement Earned 01/13/20-01/26/20	500
PD01312020_457	1/31/2020	CALPERS 457	72.00	01/13/20-01/26/20 SIP457 Contributions	100
	1/31/2020	CALPERS 457	<u>1,861.00</u>	01/13/20-01/26/20 SIP457 Contributions	500
Report Total			<u>151,015.93</u>		

11/04 – FAC Meeting
11/07 – BOD Meeting
11/19 – PRAC Meeting
11/20 – UAC Meeting
11/21 – LOCAC (Milledge)

**please include any qualifying Ad Hoc Meetings*

DIRECTOR'S MONTHLY REQUEST FOR COMPENSATION FOR MEETING ATTENDANCE

NAME Christine Womack DATE 1-6-20

FOR THE MONTH OF November 2019

9. DIRECTOR COMPENSATION *(amended and adopted 02/07/19)*

9.1 Each Director is authorized to receive one hundred dollars (\$100.00) as compensation for each regular, adjourned or special meeting of the Board of Directors, each required training session, each Standing Committee meeting of which said Director is either the Chairperson or Vice Chairperson, each Ad Hoc Committee meeting, or other function/meeting attended by him/her as a Director at the direction of the Board of Directors.

9.2 The Board President or in his/her absence the Vice President is authorized to receive one hundred dollars (\$100.00) as compensation for each County or State agency meeting attended by him/her, when he/she determines that District representation is necessary to protect and/or advance the interest of the District or its residents/customers.

9.3 In no event shall Director Compensation exceed \$100.00 per day.

9.4 Pursuant to Sections 61047 *et seq.* of the Government Code, Director Compensation shall not exceed \$600.00 in any one calendar month.

9.5 Any Director who declines to receive the above compensation or any portion thereof shall have the compensation he/she is owed placed in a Director training fund that shall be used for the purpose of training Board Members in topics relevant to their service.

MEETING DATE: 11/04 MEETING: FAC

MEETING DATE: 11/07 MEETING: BOD

MEETING DATE: _____ MEETING: _____

MEETING DATE: _____ MEETING: _____

MEETING DATE: _____ MEETING: _____

MEETING DATE: _____ MEETING: _____

TOTAL # OF MEETINGS: 2 TOTAL COMPENSATION: \$ 200

SIGNATURE: Christine Womack DATE: 1/6/2020

Office Use Only:

Date Received: 1/6/20

Reviewed and Validated By: [Signature]



January 29, 2020

TO: LOCSD Board of Directors

FROM: Adrienne Geidel at Robert Stilts, District Bookkeeper
Ron Munds, General Manager

SUBJECT: **Agenda Item 4 – 02/04/2019 FAC Meeting**
Receive Financial Report for the Period Ending December 31, 2019

President
Marshall E. Ochylski

Vice President
Charles L. Cesena

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

General Manager
Ron Munds

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
George Huang

DESCRIPTION

The attached are the Statement of Revenues and Expenditures and Balance Sheets for December 2019.

STAFF RECOMMENDATION

This item will be approved along with the Consent Calendar unless it is pulled by a Director for separate consideration. If so, staff recommends that the Board adopt the following motion:

Motion: I recommend to the Board, that the Board receive and file the financials for the period ending December 31, 2019

DISCUSSION

GENERAL

Attachment

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

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

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

www.losososcscsd.org

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
From 12/1/2019 Through 12/31/2019

100 - 100 - Administration

		Current Period	YTD	Total Budget -	Total Budget	Percent Total
		Actual		Original	Variance - Original	Budget Remaining - Original
Revenues						
Service Charges &						
4005	Copying Costs	<u>0.00</u>	<u>2.00</u>	<u>20.00</u>	<u>(18.00)</u>	<u>(90.00)%</u>
	Total Service	<u>0.00</u>	<u>2.00</u>	<u>20.00</u>	<u>(18.00)</u>	<u>(90.00)%</u>
	Total Revenues	<u>0.00</u>	<u>2.00</u>	<u>20.00</u>	<u>(18.00)</u>	<u>(90.00)%</u>
Expenditures						
Personnel						
Salaries/Wages						
7322	Director's Compensation	900.00	3,917.30	20,000.00	16,082.70	80.41%
8018	Holiday Pay	1,948.00	4,229.84	3,500.00	(729.84)	(20.85)%
8045	Overtime Pay	0.00	1,020.33	3,500.00	2,479.67	70.85%
8050	Administrative Leave Pay	1,514.52	2,764.20	0.00	(2,764.20)	0.00%
8051	Floating Holiday Pay	0.00	590.56	1,000.00	409.44	40.94%
8054	Salaries & Wages - Regular	16,017.48	103,907.64	90,000.00	(13,907.64)	(15.45)%
8060	Sick Leave Pay	0.00	0.00	2,000.00	2,000.00	100.00%
8066	Comp Time Used	0.00	0.00	2,000.00	2,000.00	100.00%
8081	Vacation Pay	<u>0.00</u>	<u>21,384.16</u>	<u>3,000.00</u>	<u>(18,384.16)</u>	<u>(612.81)%</u>
	Total	20,380.00	137,814.03	125,000.00	(12,814.03)	(10.25)%
Payroll Taxes &						
5020	FICA - ER	37.20	167.40	1,500.00	1,332.60	88.84%
5030	Life Insurance - ER	0.00	25.73	200.00	174.27	87.14%
5031	Disability Insurance	0.00	13.70	70.00	56.30	80.43%
5035	AD & D Insurance	0.00	6.52	60.00	53.48	89.13%
5040	LTD Insurance	0.00	96.40	1,000.00	903.60	90.36%
5050	Medicare - ER	326.99	2,068.73	2,500.00	431.27	17.25%
5060	Cafeteria Plan - ER	3,918.31	18,776.49	11,000.00	(7,776.49)	(70.70)%
5070	Retirement ER - Regular	641.51	5,567.81	18,000.00	12,432.19	69.07%
5071	Retirement ER - Addl Pick-up	0.00	0.00	500.00	500.00	100.00%
5075	Retirees Medical - ER	281.65	2,079.35	5,100.00	3,020.65	59.23%
5120	Workers Comp Insurance - ER	0.00	513.80	513.80	0.00	0.00%
5124	Retirement - ER - Tier 2	<u>1,377.64</u>	<u>7,854.34</u>	<u>1,500.00</u>	<u>(6,354.34)</u>	<u>(423.62)%</u>
	Total Payroll	6,583.30	37,170.27	41,943.80	4,773.53	11.38%
Employment Services						
5100	Unemployment Insurance - ER	55.80	1,556.21	3,000.00	1,443.79	48.13%
6200	Hiring, Advertising & Other Costs	0.00	397.31	200.00	(197.31)	(98.66)%
6230	Medical Exam	<u>0.00</u>	<u>270.00</u>	<u>300.00</u>	<u>30.00</u>	<u>10.00%</u>
	Total	<u>55.80</u>	<u>2,223.52</u>	<u>3,500.00</u>	<u>1,276.48</u>	<u>36.47%</u>
	Total Personnel	27,019.10	177,207.82	170,443.80	(6,764.02)	(3.97)%
Services & Supplies						
Clothing & Uniform						
7246	Uniform & Gear	<u>0.00</u>	<u>0.00</u>	<u>200.00</u>	<u>200.00</u>	<u>100.00%</u>
	Total Clothing &	<u>0.00</u>	<u>0.00</u>	<u>200.00</u>	<u>200.00</u>	<u>100.00%</u>
Contract Services						
6100	Labor & Support-IT Services	48.25	10,342.00	9,000.00	(1,342.00)	(14.91)%
6110	IT Purchased Services	1,976.25	17,139.36	20,000.00	2,860.64	14.30%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
From 12/1/2019 Through 12/31/2019

100 - 100 - Administration

		Current Period		Total Budget -	Total Budget	Percent Total
		Actual	YTD	Original	Variance - Original	Budget
						Remaining -
						Original
7100	Copier Contract-Maint & Usage	288.05	1,728.33	3,100.00	1,371.67	44.25%
7255	Security Services	0.00	523.16	1,000.00	476.84	47.68%
7321	Janitorial Cleaning & Supplies	236.00	1,645.22	2,600.00	954.78	36.72%
7342	Public Meeting Recordings	<u>1,325.00</u>	<u>5,500.00</u>	<u>15,900.00</u>	<u>10,400.00</u>	<u>65.41%</u>
Total Contract		3,873.55	36,878.07	51,600.00	14,721.93	28.53%
Financial Services						
7309	Late Fees	0.00	138.06	100.00	(38.06)	(38.06)%
7310	Bank Service Charges	<u>422.29</u>	<u>2,648.84</u>	<u>3,000.00</u>	<u>351.16</u>	<u>11.71%</u>
Total Financial		422.29	2,786.90	3,100.00	313.10	10.10%
Insurance, Licenses						
& Regulatory Fees						
6340	Misc Fees	0.00	29.98	200.00	170.02	85.01%
6341	LAFCO Fees	0.00	18,936.43	16,567.07	(2,369.36)	(14.30)%
6343	Lien & Notary Fees	0.00	30.00	30.00	30.00	100.00%
7325	Insurance	<u>0.00</u>	<u>17,962.91</u>	<u>17,962.91</u>	<u>0.00</u>	<u>0.00%</u>
Total Insurance,		0.00	36,959.32	34,759.98	(2,169.34)	(6.24)%
Licenses & Regulatory Fees						
Legal & Professional						
7303	Professional Services - GM	0.00	10,636.90	96,126.00	85,489.10	88.93%
7304	Professional Services - ACCTG	5,000.00	22,500.00	60,000.00	37,500.00	62.50%
7305	Auditing Services	4,290.00	19,290.00	22,000.00	2,710.00	12.32%
7320	Professional & Consulting Services	0.00	2,947.52	5,000.00	2,052.48	41.05%
7326	Legal Services	0.00	12,735.15	15,000.00	2,264.85	15.10%
7340	Legal Notifications & Mandated Advertising	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>500.00</u>	<u>100.00%</u>
Total Legal &		9,290.00	68,109.57	198,626.00	130,516.43	65.71%
Office/Operations						
6121	IT-Supplies & Miscellaneous	0.00	0.00	1,000.00	1,000.00	100.00%
6130	Computer Hardware	0.00	0.00	1,000.00	1,000.00	100.00%
7140	General Supplies & Minor Equipment	268.63	3,071.40	8,000.00	4,818.65	60.23%
7160	Postage, Shipping & Mail Supplies	294.73	1,563.43	3,000.00	1,436.57	47.89%
7226	Membership & Dues	0.00	100.00	6,538.00	6,438.00	98.47%
7230	Misc Small Parts & Supplies	<u>0.00</u>	<u>28.65</u>	<u>0.00</u>	<u>(28.65)</u>	<u>0.00%</u>
Total		563.36	4,763.48	19,538.00	14,664.57	75.06%
Other Expense						
8735	Misc Department Admin	<u>0.00</u>	<u>1,036.05</u>	<u>2,000.00</u>	<u>963.95</u>	<u>48.20%</u>
Total Other		0.00	1,036.05	2,000.00	963.95	48.20%
Rent & Utilities						
6000	Cell Phones	90.00	405.00	0.00	(405.00)	0.00%
6025	Telephone	211.40	1,238.83	3,000.00	1,761.17	58.71%
7350	Rent - Meetings	0.00	0.00	400.00	400.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
From 12/1/2019 Through 12/31/2019

100 - 100 - Administration

		Current Period	YTD	Total Budget -	Total Budget	Percent Total
		Actual		Original	Variance - Original	Budget Remaining - Original
7352	Rent - Offices & Other Structures	3,000.00	14,700.00	35,000.00	20,300.00	58.00%
8610	Electric	320.63	1,784.14	3,800.00	2,015.86	53.05%
8620	Gas Service	<u>80.19</u>	<u>169.93</u>	<u>450.00</u>	<u>280.07</u>	<u>62.24%</u>
	Total Rent &	3,702.22	18,297.90	42,650.00	24,352.10	57.10%
	Repairs &					
6405	R & M - Extinguishers	0.00	66.36	100.00	33.64	33.64%
6900	R & M - Buildings & Structures	<u>0.00</u>	<u>37.68</u>	<u>0.00</u>	<u>(37.68)</u>	<u>0.00%</u>
	Total Repairs &	0.00	104.04	100.00	(4.04)	(4.04)%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	225.00	50.00	(175.00)	(350.00)%
7324	Education & Training Fees	0.00	927.08	2,000.00	1,072.92	53.65%
8510	Lodging & Meals - Local	0.00	593.96	1,000.00	406.04	40.60%
8539	Meals	0.00	431.74	600.00	168.26	28.04%
8550	Mileage Reimbursement & Parking	<u>0.00</u>	<u>933.19</u>	<u>300.00</u>	<u>(633.19)</u>	<u>(211.06)%</u>
	Total Travel &	<u>0.00</u>	<u>3,110.97</u>	<u>3,950.00</u>	<u>839.03</u>	<u>21.24%</u>
	Total Services &	17,851.42	172,126.25	356,523.98	184,397.73	51.72%
	Debt Service					
9023	Debt Service - Interest & Annual Fee	<u>0.00</u>	<u>2,088.71</u>	<u>0.00</u>	<u>(2,088.71)</u>	<u>0.00%</u>
	Total Debt Service	0.00	2,088.71	0.00	(2,088.71)	0.00%
	Transfers					
9512	Transfer In	(43,913.98)	(263,483.88)	526,987.78	790,471.66	150.00%
	Total Transfers	(43,913.98)	(263,483.88)	526,987.78	790,471.66	150.00%
	Total Expenditures	<u>956.54</u>	<u>87,938.90</u>	<u>1,053,955.56</u>	<u>966,016.66</u>	<u>91.66%</u>
	Net Revenues over	(956.54)	(87,936.90)	(1,053,935.56)	965,998.66	(91.66)%
	Expenditures					

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
From 12/1/2019 Through 12/31/2019

200 - 200 - Bayridge

		Current Period	YTD	Total Budget -	Total Budget	Percent Total
		Actual		Original	Variance - Original	Budget
						Remaining -
						Original
Revenues						
Property Taxes						
4035	Property Taxes	<u>885.55</u>	<u>2,339.59</u>	<u>9,517.00</u>	<u>(7,177.41)</u>	(75.42)%
	Total Property	<u>885.55</u>	<u>2,339.59</u>	<u>9,517.00</u>	<u>(7,177.41)</u>	(75.42)%
Special Taxes &						
4550	Lighting & Septic Assessments	<u>6,187.50</u>	<u>14,062.50</u>	<u>54,831.00</u>	<u>(40,768.50)</u>	(74.35)%
	Total Special Taxes	<u>6,187.50</u>	<u>14,062.50</u>	<u>54,831.00</u>	<u>(40,768.50)</u>	(74.35)%
Use of Money &						
4505	HO Prop Tax Relief	<u>8.83</u>	<u>8.83</u>	<u>56.00</u>	<u>(47.17)</u>	(84.23)%
4510	Investment Income on funds	<u>0.00</u>	<u>0.55</u>	<u>0.00</u>	<u>0.55</u>	0.00%
	Total Use of	<u>8.83</u>	<u>9.38</u>	<u>56.00</u>	<u>(46.62)</u>	(83.25)%
	Total Revenues	<u>7,081.88</u>	<u>16,411.47</u>	<u>64,404.00</u>	<u>(47,992.53)</u>	(74.52)%
Expenditures						
Services & Supplies						
Insurance, Licenses						
& Regulatory Fees						
6345	Property Taxes & Assessments Costs	<u>0.00</u>	<u>169.00</u>	<u>128.56</u>	<u>(40.44)</u>	(31.46)%
	Total Insurance,	<u>0.00</u>	<u>169.00</u>	<u>128.56</u>	<u>(40.44)</u>	(31.46)%
Licenses & Regulatory Fees						
Legal & Professional						
7320	Professional & Consulting Services	<u>0.00</u>	<u>265.83</u>	<u>700.00</u>	<u>434.17</u>	62.02%
7326	Legal Services	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>100.00</u>	100.00%
	Total Legal &	<u>0.00</u>	<u>265.83</u>	<u>800.00</u>	<u>534.17</u>	66.77%
Rent & Utilities						
8670	Street Lighting	<u>397.35</u>	<u>2,380.53</u>	<u>6,724.16</u>	<u>4,343.63</u>	64.60%
	Total Rent &	<u>397.35</u>	<u>2,380.53</u>	<u>6,724.16</u>	<u>4,343.63</u>	64.60%
	Total Services &	<u>397.35</u>	<u>2,815.36</u>	<u>7,652.72</u>	<u>4,837.36</u>	63.21%
Capital Outlay						
9006	Infrastructure CIP	<u>0.00</u>	<u>30,509.03</u>	<u>30,000.00</u>	<u>(509.03)</u>	(1.70)%
	Total Capital	<u>0.00</u>	<u>30,509.03</u>	<u>30,000.00</u>	<u>(509.03)</u>	(1.70)%
Debt Service						
9804	Payment on Internal Loans	<u>0.00</u>	<u>0.00</u>	<u>27,964.53</u>	<u>27,964.53</u>	100.00%
	Total Debt Service	<u>0.00</u>	<u>0.00</u>	<u>27,964.53</u>	<u>27,964.53</u>	100.00%
Transfers						
9511	Interfund Transfer Out	<u>219.57</u>	<u>1,317.42</u>	<u>2,634.84</u>	<u>1,317.42</u>	50.00%
	Total Transfers	<u>219.57</u>	<u>1,317.42</u>	<u>2,634.84</u>	<u>1,317.42</u>	50.00%
	Total Expenditures	<u>616.92</u>	<u>4,567.61</u>	<u>68,252.09</u>	<u>69,756.76</u>	102.20%
Net Revenues over		<u>6,464.96</u>	<u>(18,230.34)</u>	<u>(3,848.09)</u>	<u>(5,352.76)</u>	373.75%
Expenditures						

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
From 12/1/2019 Through 12/31/2019

301 - 301 - Fire

		Current Period	YTD	Total Budget -	Total Budget	Percent Total
		Actual		Original	Variance - Original	Budget
						Remaining -
						Original
Revenues						
Property Taxes						
4034	Property Tax Revenue from Water	0.00	0.00	95,145.75	(95,145.75)	(100.00)%
4035	Property Taxes	0.00	0.00	2,164,204.00	(2,164,204.00)	(100.00)%
	Total Property	0.00	0.00	2,259,349.75	(2,259,349.75)	(100.00)%
Grant Revenue						
4955	Govt-Other St Aids & Reimbursements	0.00	7,628.55	0.00	7,628.55	0.00%
	Total Grant	0.00	7,628.55	0.00	7,628.55	0.00%
Special Taxes &						
4015	CSA 9-I Assessments (Contract)	0.00	0.00	26,336.00	(26,336.00)	(100.00)%
4050	Special Fire Tax	41,479.44	128,505.67	583,128.00	(454,622.33)	(77.96)%
	Total Special Taxes	41,479.44	128,505.67	609,464.00	(480,958.33)	(78.91)%
Other Revenues						
4000	Ambulance Agreement	19,069.50	37,529.75	67,134.00	(29,604.25)	(44.10)%
	Total Other	19,069.50	37,529.75	67,134.00	(29,604.25)	(44.10)%
Use of Money &						
4505	HO Prop Tax Relief	413.59	413.59	12,752.00	(12,338.41)	(96.76)%
4510	Investment Income on funds	3,446.47	21,075.15	29,979.47	(8,904.32)	(29.70)%
	Total Use of	3,860.06	21,488.74	42,731.47	(21,242.73)	(49.71)%
	Total Revenues	64,409.00	195,152.71	2,978,679.22	(2,751,811.26)	-92.38%
Expenditures						
Personnel						
Salaries/Wages						
8295	Resv FF-Overtime/Shift Coverage	2,473.92	10,176.90	22,000.00	11,823.10	53.74%
8340	Resv FF-Shift Coverage	10,841.97	55,198.88	122,000.00	66,801.12	54.76%
8345	Resv FF-Special Projects	0.00	0.00	4,000.00	4,000.00	100.00%
	Total	13,315.89	65,375.78	148,000.00	82,624.22	55.83%
Payroll Taxes &						
5021	FICA - Fire - ER	546.45	2,104.73	7,000.00	4,895.27	69.93%
5030	Life Insurance - ER	171.00	912.00	2,500.00	1,588.00	63.52%
5035	AD & D Insurance	45.00	240.00	850.00	610.00	71.76%
5051	Medicare - Reserves - ER	193.08	944.87	2,150.00	1,205.13	56.05%
5070	Retirement ER - Regular	1,921.21	11,527.26	20,000.00	8,472.74	42.36%
5120	Workers Comp Insurance - ER	0.00	6,330.20	6,330.20	0.00	0.00%
5124	Retirement - ER - Tier 2	355.24	2,935.76	7,000.00	4,064.24	58.06%
	Total Payroll	3,231.98	24,994.82	45,830.20	20,835.38	45.46%
Employment Services						
5000	Medical Exams & Procedures	0.00	0.00	1,400.00	1,400.00	100.00%
5101	Unemp. Costs - Reserves	395.73	2,561.09	5,000.00	2,438.91	48.78%
6200	Hiring, Advertising & Other Costs	0.00	57.81	40.00	(17.81)	-44.53%
6230	Medical Exam	1,548.33	3,001.33	5,000.00	1,998.67	39.97%
	Total	1,944.06	5,620.23	11,440.00	5,819.77	50.87%
Employment Services						

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
From 12/1/2019 Through 12/31/2019

301 - 301 - Fire

		Current Period	YTD	Total Budget -	Total Budget	Percent Total
		Actual		Original	Variance - Original	Budget
						Remaining -
						Original
Total Personnel		18,491.93	95,990.83	205,270.20	109,279.37	53.43%
Services & Supplies						
Clothing & Uniform						
7246	Uniform & Gear	0.00	751.50	2,000.00	1,248.50	62.42%
7248	Uniform Safety Boots	0.00	199.60	2,000.00	1,800.40	90.02%
Total Clothing &		0.00	951.10	4,000.00	3,048.90	76.22%
Contract Services						
6100	Labor & Support-IT Services	0.00	1,600.00	0.00	(1,600.00)	0.00%
6110	IT Purchased Services	0.00	629.30	1,150.00	520.70	45.28%
7100	Copier Contract-Maint & Usage	99.74	1,287.38	1,800.00	512.62	28.48%
7202	Building Alarms & Security	0.00	252.57	500.00	247.43	49.49%
7204	Cleaning Supplies, Laundry & Towel Service	64.33	865.30	4,000.00	3,134.70	78.37%
7222	Hazardous Materials CW JPA Cost	0.00	2,325.00	2,000.00	(325.00)	(16.25)%
7500	Schedule A Charges	0.00	0.00	2,267,703.00	2,267,703.00	100.00%
Total Contract		164.07	6,959.55	2,277,153.00	2,270,193.45	99.69%
Equipment & Tools						
6055	Radios -Non Capital	0.00	0.00	25,000.00	25,000.00	100.00%
6440	Fire Personal Protection Equipment	0.00	0.00	15,000.00	15,000.00	100.00%
6460	Self-Contained Breathing Apparatus	0.00	2,027.28	2,500.00	472.72	18.91%
6610	Rescue - Extrication Equipment	0.00	0.00	1,500.00	1,500.00	100.00%
6611	Water Rescue Equipment	0.00	0.00	1,000.00	1,000.00	100.00%
6630	Rope & Climbing Equipment	0.00	0.00	1,000.00	1,000.00	100.00%
7234	Oxygen Supplies & Cylinder Rent	0.00	0.00	350.00	350.00	100.00%
7238	Paramedic & EMT Small Tools & Supplies	588.02	5,978.75	54,585.00	48,606.25	89.05%
7242	Minor Tools, Accessories & Field Machines	0.00	89.12	500.00	410.88	82.18%
7252	Misc Hardware	23.40	84.36	350.00	265.64	75.90%
Total Equipment		611.42	8,179.51	101,785.00	93,605.49	91.96%
Financial Services						
7309	Late Fees	0.00	0.00	10.00	10.00	100.00%
7310	Bank Service Charges	0.00	15.00	20.00	5.00	25.00%
9154	Losses and Damages	0.00	0.00	50.00	50.00	100.00%
Total Financial		0.00	15.00	80.00	65.00	81.25%
Insurance, Licenses						
& Regulatory Fees						
6120	Computer Licenses	0.00	428.71	1,700.00	1,271.29	74.78%
6345	Property Taxes & Assessments Costs	0.00	3,681.50	5,420.66	1,739.16	32.08%
7325	Insurance	0.00	24,929.89	24,929.89	0.00	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
From 12/1/2019 Through 12/31/2019

301 - 301 - Fire

		Current Period	YTD	Total Budget -	Total Budget	Percent Total
		Actual		Original	Variance - Original	Budget Remaining - Original
Total Insurance, Licenses & Regulatory Fees		0.00	29,040.10	32,050.55	3,010.45	9.39%
Legal & Professional						
7320	Professional & Consulting Services	21.40	328.39	1,400.00	1,071.61	76.54%
7326	Legal Services	0.00	0.00	350.00	350.00	100.00%
7340	Legal Notifications & Mandated Advertising	<u>0.00</u>	<u>0.00</u>	<u>20.00</u>	<u>20.00</u>	<u>100.00%</u>
Total Legal & Office/Operations		21.40	328.39	1,770.00	1,441.61	81.45%
7140	General Supplies & Minor Equipment	(58.61)	430.25	5,000.00	4,569.75	91.40%
7160	Postage, Shipping & Mail Supplies	23.20	163.00	300.00	137.00	45.67%
7216	Fire Prevention Education Materials	0.00	898.68	1,200.00	301.32	25.11%
7226	Membership & Dues	0.00	21.21	100.00	78.79	78.79%
7230	Misc Small Parts & Supplies	71.03	146.64	2,000.00	1,853.36	92.67%
7240	Propane	<u>0.00</u>	<u>0.00</u>	<u>120.00</u>	<u>120.00</u>	<u>100.00%</u>
Total		35.62	1,659.78	8,720.00	7,050.22	80.85%
Other Expense						
7201	White Goods & Accessories - bedding, towels	0.00	45.00	1,000.00	955.00	95.50%
7209	District Operating Center Expense	0.00	0.00	1,000.00	1,000.00	100.00%
7218	Cooking Products - Food, Drinks & Staples	127.44	213.40	500.00	286.60	57.32%
7224	Kitchen Cookware & Utensils	<u>0.00</u>	<u>117.09</u>	<u>800.00</u>	<u>682.91</u>	<u>85.36%</u>
Total Other		127.44	375.49	3,300.00	2,924.51	88.62%
Rent & Utilities						
6000	Cell Phones	105.53	632.76	2,000.00	1,367.24	68.36%
6025	Telephone	459.11	2,727.54	4,000.00	1,272.46	31.81%
8610	Electric	0.00	1,129.35	3,000.00	1,870.65	62.35%
8620	Gas Service	173.44	386.95	1,500.00	1,113.05	74.20%
8630	Trash Services	101.41	640.43	1,300.00	659.57	50.74%
8640	Water and Water Services	576.99	1,965.18	4,000.00	2,034.82	50.87%
8659	Utility Cable Charges	0.00	384.64	1,400.00	1,015.36	72.53%
8670	Street Lighting	<u>8.82</u>	<u>52.83</u>	<u>135.00</u>	<u>82.17</u>	<u>60.87%</u>
Total Rent & Utilities		1,425.30	7,919.68	17,335.00	9,415.32	54.31%
Repairs &						
6400	R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405	R & M - Extinguishers	0.00	421.42	1,000.00	578.58	57.86%
6640	R & M - Equip & Other Non-Structural Fixed Assets	234.85	667.21	1,600.00	932.79	58.30%
6750	R & M - Minor Tools & Equipment	0.00	130.57	1,000.00	869.43	86.94%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
From 12/1/2019 Through 12/31/2019

301 - 301 - Fire

		Current Period	YTD	Total Budget -	Total Budget	Percent Total
		Actual		Original	Variance - Original	Budget Remaining - Original
6775	R & M -Operation/Field Equipment	0.00	0.00	800.00	800.00	100.00%
6800	R & M - Grounds & Collection Systems	0.00	0.00	1,500.00	1,500.00	100.00%
6900	R & M - Buildings & Structures	<u>615.00</u>	<u>16,212.40</u>	<u>17,000.00</u>	<u>787.60</u>	<u>4.63%</u>
	Total Repairs & Travel & Training	849.85	17,431.60	23,400.00	5,968.40	25.51%
7141	CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323	Books, Publications & Subscriptions	0.00	188.04	200.00	11.96	5.98%
7324	Education & Training Fees	0.00	62.10	1,000.00	937.90	93.79%
8405	Reserve FF Training Costs	<u>0.00</u>	<u>688.00</u>	<u>1,000.00</u>	<u>312.00</u>	<u>31.20%</u>
	Total Travel & Total Services & Capital Outlay	<u>0.00</u>	<u>938.14</u>	<u>2,300.00</u>	<u>1,361.86</u>	<u>59.21%</u>
		3,235.10	73,798.34	2,471,893.55	2,398,095.21	97.01%
9006	Infrastructure CIP	1,679.59	1,679.59	50,000.00	48,320.41	96.64%
9085	Vehicle Purchase	<u>0.00</u>	<u>26,418.74</u>	<u>693,000.00</u>	<u>666,581.26</u>	<u>96.19%</u>
	Total Capital Reserves	1,679.59	28,098.33	743,000.00	714,901.67	96.22%
9504	*Vehicle Replacement Reserve	0.00	0.00	85,000.00	85,000.00	100.00%
9572	*General Contingency (Operations) Reserve	<u>0.00</u>	<u>0.00</u>	<u>84,308.84</u>	<u>84,308.84</u>	<u>100.00%</u>
	Total Reserves	0.00	0.00	169,308.84	169,308.84	100.00%
	Transfers					
9511	Interfund Transfer Out	<u>4,391.40</u>	<u>26,348.40</u>	<u>52,696.78</u>	<u>26,348.38</u>	<u>50.00%</u>
	Total Transfers	<u>4,391.40</u>	<u>26,348.40</u>	<u>52,696.78</u>	<u>26,348.38</u>	<u>50.00%</u>
	Total Expenditures	<u>27,798.02</u>	<u>224,271.90</u>	<u>3,642,169.37</u>	<u>3,417,897.47</u>	<u>93.85%</u>
	Net Revenues over Expenditures	<u>36,610.98</u>	<u>(28,778.19)</u>	<u>(695,205.40)</u>	<u>666,427.21</u>	<u>(95.86)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
From 12/1/2019 Through 12/31/2019

400 - 400 - Vista de Oro

		Current Period		Total Budget -	Total Budget	Percent Total
		Actual	YTD	Original	Variance - Original	Budget Remaining - Original
Revenues						
Special Taxes &						
4550	Lighting & Septic Assessments	<u>1,526.00</u>	<u>2,943.00</u>	<u>15,768.00</u>	<u>(12,825.00)</u>	<u>(81.34)%</u>
	Total Special Taxes	<u>1,526.00</u>	<u>2,943.00</u>	<u>15,768.00</u>	<u>(12,825.00)</u>	<u>(81.34)%</u>
	Total Revenues	<u>1,526.00</u>	<u>2,943.00</u>	<u>15,768.00</u>	<u>(12,825.00)</u>	<u>(81.34)%</u>
Expenditures						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	0.00	265.83	700.00	434.17	62.02%
7326	Legal Services	<u>0.00</u>	<u>0.00</u>	<u>300.00</u>	<u>300.00</u>	<u>100.00%</u>
	Total Legal &	0.00	265.83	1,000.00	734.17	73.42%
Rent & Utilities						
8670	Street Lighting	<u>157.25</u>	<u>942.14</u>	<u>2,460.00</u>	<u>1,517.86</u>	<u>61.70%</u>
	Total Rent &	<u>157.25</u>	<u>942.14</u>	<u>2,460.00</u>	<u>1,517.86</u>	<u>61.70%</u>
	Total Services &	157.25	1,207.97	3,460.00	2,252.03	65.09%
Debt Service						
9804	Payment on Internal Loans	<u>0.00</u>	<u>0.00</u>	<u>6,711.49</u>	<u>6,711.49</u>	<u>100.00%</u>
	Total Debt Service	0.00	0.00	6,711.49	6,711.49	100.00%
Transfers						
9511	Interfund Transfer Out	<u>219.57</u>	<u>1,317.42</u>	<u>2,634.84</u>	<u>1,317.42</u>	<u>50.00%</u>
	Total Transfers	<u>219.57</u>	<u>1,317.42</u>	<u>2,634.84</u>	<u>1,317.42</u>	<u>50.00%</u>
	Total Expenditures	<u>376.82</u>	<u>2,525.39</u>	<u>12,806.33</u>	<u>10,280.94</u>	<u>80.28%</u>
Net Revenues over		<u>1,149.18</u>	<u>417.61</u>	<u>2,961.67</u>	<u>(2,544.06)</u>	<u>(85.90)%</u>
Expenditures						

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
From 12/1/2019 Through 12/31/2019

500 - 500 - Water

		Current Period	YTD	Total Budget -	Total Budget	Percent Total
		Actual		Original	Variance - Original	Budget Remaining - Original
Revenues						
Property Taxes						
4035	Property Taxes	(41,269.13)	(4,066.49)	125,384.00	(129,450.49)	(103.24)%
	Total Property	(41,269.13)	(4,066.49)	125,384.00	(129,450.49)	(103.24)%
Service Charges &						
4030	Residential Single Family	218,357.50	1,163,970.82	2,193,000.00	(1,029,029.18)	(46.92)%
4102	Residential- Multi -Family-Water Sales	14,175.83	118,440.16	225,900.00	(107,459.84)	(47.57)%
4103	Commercial, Home Care, Retail-Water Sales	31,638.00	175,672.16	303,000.00	(127,327.84)	(42.02)%
4104	Irrigation- Water Sales	349.50	21,720.25	33,000.00	(11,279.75)	(34.18)%
4114	Water Other Service Revenues	(1,220.00)	(1,993.00)	1,000.00	(2,993.00)	(299.30)%
4931	Water Activation Fees	500.00	4,150.00	5,000.00	(850.00)	(17.00)%
4932	Penalties	1,953.34	12,317.36	20,000.00	(7,682.64)	(38.41)%
4933	Door Hangers/Lockout Notices	3,065.00	8,470.00	12,000.00	(3,530.00)	(29.42)%
4937	NSF Fees	100.00	300.00	400.00	(100.00)	(25.00)%
	Total Service	268,919.17	1,503,047.75	2,793,300.00	(1,290,252.25)	(46.19)%
Other Revenues						
4930	Other Revenue	2,043.55	3,719.32	1,000.00	2,719.32	271.93%
	Total Other	2,043.55	3,719.32	1,000.00	2,719.32	271.93%
Use of Money &						
4505	HO Prop Tax Relief	220.99	220.99	1,477.00	(1,256.01)	(85.04)%
4510	Investment Income on funds	4,969.92	29,111.95	20,000.00	9,111.95	45.56%
	Total Use of	5,190.91	29,332.94	21,477.00	7,855.94	36.58%
	Total Revenues	234,884.50	1,532,033.52	2,941,161.00	(1,409,127.48)	(47.91)%
Expenditures						
Personnel						
Salaries/Wages						
8018	Holiday Pay	3,728.16	9,338.89	25,000.00	15,661.11	62.64%
8045	Overtime Pay	0.00	409.44	4,000.00	3,590.56	89.76%
8050	Administrative Leave Pay	0.00	1,483.52	3,680.00	2,196.48	59.69%
8051	Floating Holiday Pay	249.04	1,569.76	5,000.00	3,430.24	68.60%
8054	Salaries & Wages - Regular	28,132.85	177,290.68	374,131.96	196,841.28	52.61%
8056	Retroactive Pay	0.00	330.72	1,000.00	669.28	66.93%
8060	Sick Leave Pay	1,173.12	9,955.21	24,150.00	14,194.79	58.78%
8063	Standby Pay	1,608.75	9,075.64	15,000.00	5,924.36	39.50%
8066	Comp Time Used	1,517.97	7,547.57	12,000.00	4,452.43	37.10%
8081	Vacation Pay	2,049.68	16,273.39	39,900.00	23,626.61	59.21%
	Total	38,459.57	233,274.82	503,861.96	270,587.14	53.70%
Payroll Taxes &						
5030	Life Insurance - ER	110.50	679.30	1,700.00	1,020.70	60.04%
5031	Disability Insurance	24.54	164.93	500.00	335.07	67.01%
5035	AD & D Insurance	25.00	160.00	0.00	(160.00)	0.00%
5040	LTD Insurance	172.66	1,160.16	3,300.00	2,139.84	64.84%
5050	Medicare - ER	582.09	3,472.19	9,000.00	5,527.81	61.42%
5060	Cafeteria Plan - ER	5,528.08	28,469.50	65,000.00	36,530.50	56.20%
5070	Retirement ER - Regular	7,472.50	45,929.55	67,000.00	21,070.45	31.45%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
From 12/1/2019 Through 12/31/2019

500 - 500 - Water

		Current Period		Total Budget -	Total Budget	Percent Total
		Actual	YTD	Original	Variance - Original	Budget Remaining - Original
5075	Retirees Medical - ER	140.81	824.61	1,620.00	795.39	49.10%
5120	Workers Comp Insurance - ER	0.00	21,107.23	21,107.23	0.00	0.00%
5124	Retirement - ER - Tier 2	<u>554.78</u>	<u>2,767.44</u>	<u>5,970.00</u>	<u>3,202.56</u>	<u>53.64%</u>
	Total Payroll	14,610.96	104,734.91	175,197.23	70,462.32	40.22%
	Employment Services					
5100	Unemployment Insurance - ER	267.20	868.00	5,500.00	4,632.00	84.22%
6200	Hiring, Advertising & Other Costs	0.00	659.64	0.00	(659.64)	0.00%
6230	Medical Exam	0.00	280.00	150.00	(130.00)	(86.67)%
	Total	<u>267.20</u>	<u>1,807.64</u>	<u>5,650.00</u>	<u>3,842.36</u>	<u>68.01%</u>
	Total Personnel	53,337.73	339,817.37	684,709.19	344,891.82	50.37%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	436.78	2,600.00	2,163.22	83.20%
7248	Uniform Safety Boots	<u>0.00</u>	<u>542.01</u>	<u>1,000.00</u>	<u>457.99</u>	<u>45.80%</u>
	Total Clothing &	0.00	978.79	3,600.00	2,621.21	72.81%
	Contract Services					
6100	Labor & Support-IT Services	0.00	1,600.00	300.00	(1,300.00)	(433.33)%
6110	IT Purchased Services	552.71	1,605.50	5,400.00	3,794.50	70.27%
7250	Water Quality Testing	0.00	10,439.89	28,000.00	17,560.11	62.71%
7255	Security Services	0.00	0.00	8,000.00	8,000.00	100.00%
7321	Janitorial Cleaning & Supplies	<u>49.62</u>	<u>297.72</u>	<u>850.00</u>	<u>552.28</u>	<u>64.97%</u>
	Total Contract	602.33	13,943.11	42,550.00	28,606.89	67.23%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	576.62	1,800.00	1,223.38	67.97%
7242	Minor Tools, Accessories & Field Machines	139.37	1,415.60	18,000.00	16,584.40	92.14%
7253	Rent - Equipment	0.00	0.00	500.00	500.00	100.00%
7256	Meter Purchases & Replacements	<u>0.00</u>	<u>24,237.54</u>	<u>75,000.00</u>	<u>50,762.46</u>	<u>67.68%</u>
	Total Equipment	139.37	26,229.76	95,300.00	69,070.24	72.48%
	Financial Services					
7309	Late Fees	18.50	18.50	50.00	31.50	63.00%
7310	Bank Service Charges	<u>0.00</u>	<u>30.00</u>	<u>0.00</u>	<u>(30.00)</u>	<u>0.00%</u>
	Total Financial	18.50	48.50	50.00	1.50	3.00%
	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	1,740.00	17,809.27	18,000.00	190.73	1.06%
6345	Property Taxes & Assessments Costs	0.00	3,158.84	6,300.00	3,141.16	49.86%
7325	Insurance	<u>0.00</u>	<u>43,146.66</u>	<u>43,104.33</u>	<u>(42.33)</u>	<u>(0.10)%</u>
	Total Insurance, Licenses & Regulatory Fees	1,740.00	64,114.77	70,604.33	6,489.56	9.19%
	Legal & Professional					

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
From 12/1/2019 Through 12/31/2019

500 - 500 - Water

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
7318	Professional & Consulting BMC	0.00	104,828.21	131,556.00	26,727.79	20.32%
7320	Professional & Consulting Services	0.00	1,091.91	10,000.00	8,908.09	89.08%
7326	Legal Services	0.00	3,730.57	20,000.00	16,269.43	81.35%
7336	Legal Services- ISJ	0.00	0.00	1,000.00	1,000.00	100.00%
7340	Legal Notifications & Mandated Advertising	<u>0.00</u>	<u>258.94</u>	<u>1,000.00</u>	<u>741.06</u>	<u>74.11%</u>
	Total Legal & Office/Operations	0.00	109,909.63	163,556.00	53,646.37	32.80%
6130	Computer Hardware	0.00	0.00	3,000.00	3,000.00	100.00%
6140	Computer Software	0.00	6,481.23	7,500.00	1,018.77	13.58%
7140	General Supplies & Minor Equipment	14.56	228.97	1,000.00	771.03	77.10%
7160	Postage, Shipping & Mail Supplies	0.00	4,243.06	15,000.00	10,756.94	71.71%
7180	Billing Supplies, Forms & Printing	0.00	145.46	2,200.00	2,054.54	93.39%
7226	Membership & Dues	0.00	928.95	3,000.00	2,071.05	69.04%
7230	Misc Small Parts & Supplies	41.75	624.34	2,000.00	1,375.66	68.78%
7237	Process Control & Treatment Supplies	0.00	1,621.72	4,000.00	2,378.28	59.46%
7239	Water Treatment Chemicals	366.17	4,100.27	8,000.00	3,899.73	48.75%
7249	Safety Supplies	<u>48.25</u>	<u>207.93</u>	<u>1,000.00</u>	<u>792.07</u>	<u>79.21%</u>
	Total Other Expense	470.73	18,581.93	46,700.00	28,118.07	60.21%
7330	Misc Operating Expenses	0.00	0.00	250.00	250.00	100.00%
7348	Water Conservation Program	<u>1,000.00</u>	<u>6,471.59</u>	<u>10,000.00</u>	<u>3,528.41</u>	<u>35.28%</u>
	Total Other Rent & Utilities	1,000.00	6,471.59	10,250.00	3,778.41	36.86%
6000	Cell Phones	250.69	1,531.27	3,500.00	1,968.73	56.25%
6025	Telephone	770.86	4,610.14	10,000.00	5,389.86	53.90%
8610	Electric	6,458.78	51,860.67	100,000.00	48,139.33	48.14%
8620	Gas Service	34.25	34.25	250.00	215.75	86.30%
8630	Trash Services	116.65	699.90	3,000.00	2,300.10	76.67%
8644	Disposal Services	3,294.00	8,877.00	30,000.00	20,708.00	69.03%
8670	Street Lighting	<u>34.23</u>	<u>203.42</u>	<u>400.00</u>	<u>196.58</u>	<u>49.15%</u>
	Total Rent & Repairs &	10,959.46	67,816.65	147,150.00	79,333.35	53.91%
6405	R & M - Extinguishers	0.00	414.69	350.00	(64.69)	(18.48)%
6422	R & M - Hydrants	0.00	185.46	1,100.00	914.54	83.14%
6640	R & M - Equip & Other Non-Stuctural Fixed Assets	0.00	2,863.84	1,000.00	(1,863.84)	(186.38)%
6641	R & M - Wells	13,589.30	15,870.33	1,000.00	(14,870.33)	(1,487.03)%
6750	R & M - Minor Tools & Equipment	7.50	1,005.51	2,400.00	1,394.49	58.10%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
From 12/1/2019 Through 12/31/2019

500 - 500 - Water

		Current Period	YTD	Total Budget -	Total Budget	Percent Total
		Actual		Original	Variance - Original	Budget Remaining - Original
6800	R & M - Grounds & Collection Systems	700.00	700.00	600.00	(100.00)	(16.67)%
6830	Paving & Concrete	490.00	490.00	4,000.00	3,510.00	87.75%
6900	R & M - Buildings & Structures	58.81	10,078.81	16,000.00	5,921.19	37.01%
7241	R & M - Water Distribution System	<u>10,095.95</u>	<u>44,548.47</u>	<u>99,400.00</u>	<u>54,851.53</u>	<u>55.18%</u>
	Total Repairs & Travel & Training	24,941.56	76,157.11	125,850.00	49,692.89	39.49%
7323	Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324	Education & Training Fees	0.00	1,179.73	5,900.00	4,720.27	80.00%
8410	Certifications	0.00	125.00	500.00	375.00	75.00%
8510	Lodging & Meals - Local	0.00	557.40	2,000.00	1,442.60	72.13%
8539	Meals	0.00	144.21	0.00	(144.21)	0.00%
8550	Mileage Reimbursement & Parking	<u>0.00</u>	<u>242.15</u>	<u>500.00</u>	<u>257.85</u>	<u>51.57%</u>
	Total Travel & Vehicle Maintenance	0.00	2,248.49	9,150.00	6,901.51	75.43%
7006	Tuneup/Oil/Maintenance	53.77	365.16	1,600.00	1,234.84	77.18%
7211	Misc Fuel & Diesel	195.18	2,289.49	2,300.00	10.51	0.46%
7220	Gasoline	291.69	2,270.47	5,000.00	2,729.53	54.59%
7228	Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232	Vehicle Repairs - Parts, Tires & Lubricants	<u>0.00</u>	<u>463.66</u>	<u>5,000.00</u>	<u>4,536.34</u>	<u>90.73%</u>
	Total Vehicle Maintenance & Repairs	<u>540.64</u>	<u>5,388.78</u>	<u>14,100.00</u>	<u>8,711.22</u>	<u>61.78%</u>
	Total Services & Capital Outlay	40,412.59	391,889.11	728,860.33	336,971.22	46.23%
9006	Infrastructure CIP	2,500.00	35,610.70	1,410,824.00	1,375,213.30	97.48%
9059	Vehicles, Equipment, & Fixtures	<u>0.00</u>	<u>8,033.03</u>	<u>0.00</u>	<u>(8,033.03)</u>	<u>0.00%</u>
	Total Capital Debt Service	2,500.00	43,643.73	1,410,824.00	1,367,180.27	96.91%
9022	Debt Service - Principal	0.00	165,777.35	165,777.00	(0.35)	(0.00)%
9023	Debt Service - Interest & Annual Fee	0.00	51,160.17	99,792.00	48,631.83	48.73%
9024	Loan Administration Fee	<u>0.00</u>	<u>10,064.30</u>	<u>10,064.00</u>	<u>(0.30)</u>	<u>(0.00)%</u>
	Total Debt Service Reserves	0.00	227,001.82	275,633.00	48,631.18	17.64%
9572	*General Contingency (Operations) Reserve	<u>0.00</u>	<u>0.00</u>	<u>57,000.00</u>	<u>57,000.00</u>	<u>100.00%</u>
	Total Reserves Transfers	0.00	0.00	57,000.00	57,000.00	100.00%
9511	Interfund Transfer Out	<u>37,546.45</u>	<u>225,278.70</u>	<u>450,557.45</u>	<u>225,278.75</u>	<u>50.00%</u>
	Total Transfers	37,546.45	225,278.70	450,557.45	225,278.75	50.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
From 12/1/2019 Through 12/31/2019

500 - 500 - Water

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Total Expenditures	<u>133,796.77</u>	<u>1,227,630.73</u>	<u>3,607,583.97</u>	<u>2,379,953.24</u>	<u>65.96%</u>
Net Revenues over Expenditures	<u>101,087.73</u>	<u>303,987.79</u>	<u>(666,422.97)</u>	<u>970,410.76</u>	<u>(145.61)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
From 12/1/2019 Through 12/31/2019

600 - 600 - Wastewater

		Current Period	YTD	Total Budget -	Total Budget	Percent Total
		Actual		Original	Variance - Original	Budget
						Remaining -
						Original
Revenues						
Property Taxes						
4034	Property Tax Revenue from Water	<u>31,715.25</u>	<u>31,715.25</u>	<u>31,715.25</u>	<u>0.00</u>	<u>0.00%</u>
	Total Property	31,715.25	31,715.25	31,715.25	0.00	0.00%
Service Charges &						
4062	Wastewater Admin Charge	<u>0.00</u>	<u>0.00</u>	<u>16,892.75</u>	<u>(16,892.75)</u>	<u>(100.00)%</u>
	Total Service	<u>0.00</u>	<u>0.00</u>	<u>16,892.75</u>	<u>(16,892.75)</u>	<u>(100.00)%</u>
	Total Revenues	<u>31,715.25</u>	<u>31,715.25</u>	<u>48,608.00</u>	<u>(16,892.75)</u>	<u>(34.75)%</u>
Expenditures						
Services & Supplies						
Insurance, Licenses						
& Regulatory Fees						
6343	Lien & Notary Fees	<u>0.00</u>	<u>0.00</u>	<u>34.00</u>	<u>34.00</u>	<u>100.00%</u>
6345	Property Taxes & Assessments Costs	<u>0.00</u>	<u>239.78</u>	<u>270.00</u>	<u>30.22</u>	<u>11.19%</u>
	Total Insurance,	0.00	239.78	304.00	64.22	21.13%
Licenses & Regulatory Fees						
Legal & Professional						
7320	Professional & Consulting Services	<u>2,686.55</u>	<u>7,922.18</u>	<u>13,853.69</u>	<u>5,931.51</u>	<u>42.82%</u>
7326	Legal Services	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00%</u>
	Total Legal &	<u>2,686.55</u>	<u>7,922.18</u>	<u>13,953.69</u>	<u>6,031.51</u>	<u>43.23%</u>
	Total Services &	<u>2,686.55</u>	<u>8,161.96</u>	<u>14,257.69</u>	<u>6,095.73</u>	<u>42.75%</u>
Transfers						
9511	Interfund Transfer Out	<u>219.57</u>	<u>1,317.42</u>	<u>2,634.84</u>	<u>1,317.42</u>	<u>50.00%</u>
	Total Transfers	<u>219.57</u>	<u>1,317.42</u>	<u>2,634.84</u>	<u>1,317.42</u>	<u>50.00%</u>
	Total Expenditures	<u>2,906.12</u>	<u>9,479.38</u>	<u>16,892.53</u>	<u>7,413.15</u>	<u>43.88%</u>
	Net Revenues over	<u>28,809.13</u>	<u>22,235.87</u>	<u>31,715.47</u>	<u>(9,479.60)</u>	<u>(29.89)%</u>
Expenditures						

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
From 12/1/2019 Through 12/31/2019

602 - Wastewater Fiduciary Fund

			Current Period	YTD	Total Budget -	Total Budget	Percent Total
			Actual		Original	Variance - Original	Budget
							Remaining -
							Original
Revenues							
Special Taxes &							
4061	Debt Service Assessments-2002 WW Bond		<u>86,392.14</u>	<u>(43,863.01)</u>	<u>0.00</u>	<u>(43,863.01)</u>	<u>0.00%</u>
	Total Special Taxes		<u>86,392.14</u>	<u>(43,863.01)</u>	<u>0.00</u>	<u>(43,863.01)</u>	<u>0.00%</u>
Use of Money &							
4510	Investment Income on funds		<u>1,347.01</u>	<u>8,720.00</u>	<u>0.00</u>	<u>8,720.00</u>	<u>0.00%</u>
	Total Use of		<u>1,347.01</u>	<u>8,720.00</u>	<u>0.00</u>	<u>8,720.00</u>	<u>0.00%</u>
	Total Revenues		<u>87,739.15</u>	<u>(35,143.01)</u>	<u>0.00</u>	<u>(35,143.01)</u>	<u>0.00%</u>
Expenditures							
Services & Supplies							
Financial Services							
7310	Bank Service Charges		<u>0.00</u>	<u>1,650.00</u>	<u>0.00</u>	<u>(1,650.00)</u>	<u>0.00%</u>
	Total Financial		<u>0.00</u>	<u>1,650.00</u>	<u>0.00</u>	<u>(1,650.00)</u>	<u>0.00%</u>
	Total Services &		<u>0.00</u>	<u>1,650.00</u>	<u>0.00</u>	<u>(1,650.00)</u>	<u>0.00%</u>
	Total Expenditures		<u>0.00</u>	<u>1,650.00</u>	<u>0.00</u>	<u>(1,650.00)</u>	<u>0.00%</u>
	Net Revenues over		<u>87,739.15</u>	<u>(36,793.01)</u>	<u>0.00</u>	<u>(36,793.01)</u>	<u>0.00%</u>
Expenditures							

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
From 12/1/2019 Through 12/31/2019

800 - 800 - Drainage

		Current Period	YTD	Total Budget -	Total Budget	Percent Total
		Actual		Original	Variance - Original	Budget Remaining - Original
Revenues						
Property Taxes						
4035	Property Taxes	2,212.43	5,733.24	24,886.00	(19,152.76)	(76.96)%
	Total Property	2,212.43	5,733.24	24,886.00	(19,152.76)	(76.96)%
Special Taxes &						
4400	Drainage Assessments	10,530.00	23,859.00	95,312.00	(71,453.00)	(74.97)%
	Total Special Taxes	10,530.00	23,859.00	95,312.00	(71,453.00)	(74.97)%
Other Revenues						
4935	Sale-Specs/Plans & Non_Capital Items	57.15	283.50	0.00	283.50	0.00%
	Total Other	57.15	283.50	0.00	283.50	0.00%
Use of Money &						
4505	HO Prop Tax Relief	22.06	22.06	147.00	(124.94)	(84.99)%
4510	Investment Income on funds	0.00	2,917.33	300.00	2,617.33	872.44%
	Total Use of	22.06	2,939.39	447.00	2,492.39	557.58%
	Total Revenues	12,821.64	32,815.13	120,645.00	(87,829.87)	(72.80)%
Expenditures						
Personnel						
Salaries/Wages						
8045	Overtime Pay	0.00	0.00	200.00	200.00	100.00%
8054	Salaries & Wages - Regular	430.80	3,203.70	16,000.00	12,796.30	79.98%
	Total	430.80	3,203.70	16,200.00	12,996.30	80.22%
	Total Personnel	430.80	3,203.70	16,200.00	12,996.30	80.22%
Services & Supplies						
Equipment & Tools						
6390	Equipment	0.00	0.00	300.00	300.00	100.00%
7242	Minor Tools, Accessories & Field Machines	21.44	108.31	300.00	191.69	63.90%
	Total Equipment	21.44	108.31	600.00	491.69	81.95%
Insurance, Licenses & Regulatory Fees						
6342	Fees - Regulatory	0.00	5,692.00	6,000.00	308.00	5.13%
6345	Property Taxes & Assessments Costs	0.00	202.80	200.00	(2.80)	(1.40)%
7325	Insurance	0.00	443.46	500.00	56.54	11.31%
	Total Insurance,	0.00	6,338.26	6,700.00	361.74	5.40%
Licenses & Regulatory Fees						
Legal & Professional						
7320	Professional & Consulting Services	0.00	265.84	2,000.00	1,734.16	86.71%
7326	Legal Services	0.00	0.00	500.00	500.00	100.00%
	Total Legal &	0.00	265.84	2,500.00	2,234.16	89.37%
Office/Operations						
7230	Misc Small Parts & Supplies	20.55	20.55	550.00	529.45	96.26%
7249	Safety Supplies	231.74	231.74	100.00	(131.74)	(131.74)%
	Total	252.29	252.29	650.00	397.71	61.19%
Other Expense						

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
From 12/1/2019 Through 12/31/2019

800 - 800 - Drainage

			Current Period	YTD	Total Budget -	Total Budget	Percent Total
			Actual		Original	Variance - Original	Budget
							Remaining -
							Original
7346	Promotional Expenses - Event		0.00	250.00	300.00	50.00	16.67%
	Total Other		0.00	250.00	300.00	50.00	16.67%
	Rent & Utilities						
6000	Cell Phones		140.46	842.04	1,700.00	857.96	50.47%
6025	Telephone		21.45	127.96	250.00	122.04	48.82%
8610	Electric		168.74	789.71	2,200.00	1,410.29	64.10%
8670	Street Lighting		70.08	417.63	1,000.00	582.37	58.24%
	Total Rent &		400.73	2,177.34	5,150.00	2,972.66	57.72%
	Repairs &						
6405	R & M - Extinguishers		0.00	33.18	50.00	16.82	33.64%
6640	R & M - Equip & Other Non-Structural Fixed Assets		0.00	119.93	1,000.00	880.07	88.01%
6750	R & M - Minor Tools & Equipment		0.00	0.00	500.00	500.00	100.00%
6800	R & M - Grounds & Collection Systems		0.00	0.00	1,000.00	1,000.00	100.00%
6900	R & M - Buildings & Structures		0.00	0.00	1,500.00	1,500.00	100.00%
	Total Repairs &		0.00	153.11	4,050.00	3,896.89	96.22%
	Travel & Training						
7324	Education & Training Fees		0.00	0.00	2,000.00	2,000.00	100.00%
8410	Certifications		0.00	0.00	100.00	100.00	100.00%
8475	Training Materials		0.00	0.00	250.00	250.00	100.00%
8510	Lodging & Meals - Local		0.00	0.00	500.00	500.00	100.00%
8550	Mileage Reimbursement & Parking		0.00	0.00	300.00	300.00	100.00%
	Total Travel &		0.00	0.00	3,150.00	3,150.00	100.00%
	Vehicle Maintenance						
7006	Tuneup/Oil/Maintenance		0.00	18.40	0.00	(18.40)	0.00%
7211	Misc Fuel & Diesel		48.79	585.72	550.00	(35.72)	(6.49)%
7220	Gasoline		72.92	567.62	1,000.00	432.38	43.24%
	Total Vehicle		121.71	1,171.74	1,550.00	378.26	24.40%
Maintenance & Repairs							
	Total Services &		796.17	10,716.89	24,650.00	13,933.11	56.52%
	Capital Outlay						
9006	Infrastructure CIP		0.00	0.00	62,500.00	62,500.00	100.00%
	Total Capital		0.00	0.00	62,500.00	62,500.00	100.00%
	Transfers						
9511	Interfund Transfer Out		878.28	5,269.68	10,539.36	5,269.68	50.00%
	Total Transfers		878.28	5,269.68	10,539.36	5,269.68	50.00%
	Total Expenditures		2,105.25	19,190.27	113,889.36	94,699.09	83.15%
	Net Revenues over		10,716.39	13,624.86	6,755.64	6,869.22	101.68%
Expenditures							

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures
From 12/1/2019 Through 12/31/2019

900 - 900 - Parks & Recreation

		Current Period	YTD	Total Budget -	Total Budget	Percent Total
		Actual		Original	Variance - Original	Budget
						Remaining -
						Original
Revenues						
Property Taxes						
4034	Property Tax Revenue from Water	<u>31,715.25</u>	<u>31,715.25</u>	<u>31,715.25</u>	<u>0.00</u>	<u>0.00%</u>
	Total Property	31,715.25	31,715.25	31,715.25	0.00	0.00%
Use of Money &						
4510	Investment Income on funds	<u>0.00</u>	<u>3,749.00</u>	<u>1,607.78</u>	<u>2,141.22</u>	<u>133.18%</u>
	Total Use of	<u>0.00</u>	<u>3,749.00</u>	<u>1,607.78</u>	<u>2,141.22</u>	<u>133.18%</u>
	Total Revenues	<u>31,715.25</u>	<u>35,464.25</u>	<u>33,323.03</u>	<u>2,141.22</u>	<u>6.43%</u>
Expenditures						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	0.00	0.00	9,000.00	9,000.00	100.00%
7326	Legal Services	<u>0.00</u>	<u>2,600.00</u>	<u>2,000.00</u>	<u>(600.00)</u>	<u>(30.00)%</u>
	Total Legal &	0.00	2,600.00	11,000.00	8,400.00	76.36%
Office/Operations						
7140	General Supplies & Minor Equipment	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00%</u>
	Total	0.00	0.00	100.00	100.00	100.00%
Other Expense						
7330	Misc Operating Expenses	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00%</u>
	Total Other	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00%</u>
	Total Services &	0.00	2,600.00	11,200.00	8,600.00	76.79%
Transfers						
9511	Interfund Transfer Out	<u>439.14</u>	<u>2,634.84</u>	<u>5,269.68</u>	<u>2,634.84</u>	<u>50.00%</u>
	Total Transfers	<u>439.14</u>	<u>2,634.84</u>	<u>5,269.68</u>	<u>2,634.84</u>	<u>50.00%</u>
	Total Expenditures	<u>439.14</u>	<u>5,234.84</u>	<u>16,469.68</u>	<u>11,234.84</u>	<u>68.22%</u>
Net Revenues over		<u>31,276.11</u>	<u>30,229.41</u>	<u>16,853.35</u>	<u>13,376.06</u>	<u>79.37%</u>
Expenditures						

		Current Period Balance
ASSETS		
CURRENT ASSETS		
Cash in Bank		
Change Fund	0999	
100 - Administration	100	200.00
500 - Water	500	200.00
Petty Cash	1000	
100 - Administration	100	300.00
301 - Fire	301	200.00
LAIF Investments	1011	
500 - Water	500	156,435.48
800 - Drainage	800	234,534.82
900 - Parks & Recreation	900	279,129.18
General Checking Account	1012	
100 - Administration	100	(65,810.57)
200 - Bayridge	200	54,749.61
301 - Fire	301	419,974.10
400 - Vista de Oro	400	(8,467.04)
500 - Water	500	1,009,175.87
600 - Wastewater	600	(79,701.28)
800 - Drainage	800	131,317.18
900 - Parks & Recreation	900	30,228.75
Payroll Account (contra to 2998)	1013	
100 - Administration	100	3,791.40
301 - Fire	301	380.82
500 - Water	500	1,594.34
Rabobank-Bankruptcy Disbursement	1017	
Reserve		
600 - Wastewater	600	102,793.69
Fire Reserves Account	1031	
301 - Fire	301	1,836,772.47
US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	2,241.50
US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	272,998.76
US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	<u>1,027,180.82</u>
Total Cash in Bank		5,410,219.90
Investments		
Water Reserves Account	0335	
500 - Water	500	<u>2,651,929.77</u>
Total Investments		2,651,929.77
Due From Others		
Due From Bayridge	1420	
500 - Water	500	78,340.11
Due From Vista De Oro	1440	
100 - Administration	100	1,517.00
500 - Water	500	<u>18,801.63</u>
Total Due From Others		98,658.74

Fund	Cash Summary
100	\$ (61,519.17)
200	\$ 54,749.61
301	\$ 2,257,327.39
400	\$ (8,467.04)
500	\$ 3,819,335.46
600	\$ 23,092.41
602	\$ 1,302,421.08
800	\$ 365,852.00
900	\$ 309,357.93
Total	\$8,062,149.67

Held Deposits		
Held Deposits	1030	
500 - Water	500	<u>10,000.00</u>
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	
301 - Fire	301	26,088.80
500 - Water	500	252,436.01
Unbilled A/R	1085	
500 - Water	500	<u>275,700.19</u>
Total Accounts Receivable		554,225.00
Accrued Inventory On Hand		
Inventory	1100	
500 - Water	500	<u>47,213.45</u>
Total Accrued Inventory On Hand		<u>47,213.45</u>
Total CURRENT ASSETS		8,772,246.86
FIXED ASSETS		
Land		
Land and Land Rights	1720	
200 - Bayridge	200	30,000.00
301 - Fire	301	10,000.00
500 - Water	500	339,838.19
600 - Wastewater	600	158,590.00
800 - Drainage	800	<u>17,374.90</u>
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	
301 - Fire	301	587,410.70
500 - Water	500	5,000.00
Accum Depreciation-Building, Structures &	1851	
Improvements		
500 - Water	500	<u>(5,000.00)</u>
Total Building		587,410.70
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	
100 - Administration	100	100,737.49
200 - Bayridge	200	0.12
301 - Fire	301	1,338,476.86
500 - Water	500	547,462.32
800 - Drainage	800	27,000.00
Acc Depreciation-Equipment, Vehicles &	1853	
Systems		
500 - Water	500	<u>(451,346.15)</u>
Total Plant & Equipment		1,562,330.64
Construction in Progress		
Construction In Progress	1850	
500 - Water	500	<u>239,587.28</u>
Total Construction in Progress		239,587.28
Infrastructure		
Infrastructures	1730	
200 - Bayridge	200	93,040.00
400 - Vista de Oro	400	7,000.00

500 - Water	500	9,461,450.24
800 - Drainage	800	133,391.01
Accum Depreciation-Infrastructures	1852	
500 - Water	500	(4,854,841.23)
Total Infrastructure		<u>4,840,040.02</u>
Total FIXED ASSETS		7,785,171.73
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	
500 - Water	500	<u>900.00</u>
Total Cash Suspense		<u>900.00</u>
Total OTHER ASSETS		900.00
Other Assets		
Def Outflow	1991	
500 - Water	500	178,554.00
Deferred Outflow - OPEB	1992	
500 - Water	500	1,659.00
Amount to be Provided for Internal Loans	1997	
400 - Vista de Oro	400	1,517.00
Amount to be Provided - Other LT Oblig-	1998	
Comp Leave		
100 - Administration	100	<u>34,798.05</u>
Total Other Assets		<u>216,528.05</u>
Total ASSETS		<u>16,774,846.64</u>

LIABILITIES & EQUITY

CURRENT LIABILITIES

Accounts Payable

Vendor Payable (Control Account)	2000	
100 - Administration	100	(6,571.81)
200 - Bayridge	200	397.35
301 - Fire	301	4,242.67
400 - Vista de Oro	400	157.25
500 - Water	500	2,978.62
800 - Drainage	800	423.97
Accts Payable -Whitaker	2006	
500 - Water	500	(766.81)
AP Other- Adjment to 2000, AP Control	2010	
301 - Fire	301	(413.88)
Total Accounts Payable		<u>447.36</u>

Current Payroll Liabilities

Fed Income Tax Withholding	2001	
100 - Administration	100	(12.84)
301 - Fire	301	(99.18)
500 - Water	500	1,226.86
FICA Employee Payable	2002	
100 - Administration	100	(55.82)
301 - Fire	301	0.02
FICA Employer Payable	2003	
301 - Fire	301	254.77
Wage Garnishment	2005	
301 - Fire	301	25.22

CA Income Tax Withholding	2011	
100 - Administration	100	2,480.37
500 - Water	500	(22.01)
SDI Payable Employee (EE Only)	2012	
100 - Administration	100	8.32
301 - Fire	301	(3.39)
500 - Water	500	(9.27)
Retirement-ER-Regular Contrib	2014	
100 - Administration	100	(26.74)
301 - Fire	301	(4.65)
500 - Water	500	(122.38)
SLOCEA Dues Payable	2016	
100 - Administration	100	(20.04)
500 - Water	500	(136.30)
Employee Contributions to 457 PLAN	2021	
100 - Administration	100	25.00
301 - Fire	301	(6.51)
500 - Water	500	(25.00)
AFLAC Voluntary Insurance-Employee	2022	
100 - Administration	100	(417.42)
500 - Water	500	97.20
Workers Comp Ins Liab-Employer	2023	
301 - Fire	301	138.17
Accrued Life/Disability Medical Exp	2026	
500 - Water	500	(228.58)
Retirement Addl Pick-up Liab-Employer	2027	
100 - Administration	100	(1.03)
Unemployment Ins Liab-Employer (ER	2028	
100 - Administration	100	1.99
301 - Fire	301	(451.45)
500 - Water	500	(64.33)
Medicare Liab- Employer	2029	
100 - Administration	100	13.05
301 - Fire	301	(0.10)
500 - Water	500	212.19
Other Deposits	2038	
100 - Administration	100	(152.64)
Accrued Compensated Absences	2040	
100 - Administration	100	8,699.52
500 - Water	500	15,674.82
Long-term Compensated Absences	2041	
100 - Administration	100	26,098.53
500 - Water	500	47,024.47
CALPERS Retirement Tier 2- EE- Liab	2042	
100 - Administration	100	(9.00)
301 - Fire	301	(89.69)
500 - Water	500	91.97
CALPERS Retirement Tier 2- ER- Liab	2044	
100 - Administration	100	2.33
301 - Fire	301	28.21
500 - Water	500	(6.66)

Other Pension Oblig Liab (OPEB) ARC	2045	
500 - Water	500	265,257.00
Retirement Contribution Safety-Fire-EE	2046	
301 - Fire	301	(3.53)
Life Insurance Liab-Employer	2201	
100 - Administration	100	(237.94)
500 - Water	500	(1,715.30)
Medicare Tax Liab-Employee	2202	
100 - Administration	100	67.14
301 - Fire	301	99.24
500 - Water	500	259.66
Medical Plan Liab- Employee	2203	
100 - Administration	100	(2,389.31)
301 - Fire	301	(254.74)
500 - Water	500	(4,869.70)
Vision Plan Liab- Employee	2204	
100 - Administration	100	0.68
500 - Water	500	(141.53)
Dental Plan Ins Payable- Employee	2205	
100 - Administration	100	94.43
500 - Water	500	971.45
Retirement Contrib Liab-Employee	2206	
100 - Administration	100	83.38
500 - Water	500	712.30
Insurance- AD & D	2211	
100 - Administration	100	(46.10)
500 - Water	500	(25.00)
Insurance-Work Injury (WI)	2212	
100 - Administration	100	(93.60)
500 - Water	500	(112.50)
Insurance- LT Disability	2213	
100 - Administration	100	(548.85)
500 - Water	500	(594.48)
Survivor Premiums-PERS	2214	
100 - Administration	100	1.37
301 - Fire	301	33.14
500 - Water	500	(9.30)
Payroll Clearing Account	2999	
100 - Administration	100	<u>2,695.30</u>
Total Current Payroll Liabilities		359,371.19
Due to Others		
Due To Administration	2410	
400 - Vista de Oro	400	<u>1,517.00</u>
Total Due to Others		1,517.00
Current Portion Long Term Debt		
Current portion-Long Term Debt	2102	
500 - Water	500	<u>165,777.33</u>
Total Current Portion Long Term Debt		165,777.33
Trust Liability		
Trust Funds- Low Income Savings	2513	
100 - Administration	100	1,169.32

Water Quality Trust Reserve	3050	
500 - Water	500	<u>91,517.27</u>
Total Trust Liability		<u>92,686.59</u>
Total CURRENT LIABILITIES		619,799.47
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	
500 - Water	500	489,666.00
Def Inflow	2216	
500 - Water	500	46,319.00
Suspense Account	2997	
100 - Administration	100	9.00
500 - Water	500	18.68
Restricted Park and Rec	3090	
900 - Parks & Recreation	900	279,129.18
Replacement Reserve - Vehicle, Equip &	3110	
Fire Engines		
301 - Fire	301	924,225.02
500 - Water	500	144,644.25
General Contingency Reserve	3111	
100 - Administration	100	20,918.48
301 - Fire	301	125,617.43
500 - Water	500	471,183.00
800 - Drainage	800	32,238.22
Public Facilities Fees Reserve	3115	
301 - Fire	301	40,334.00
Capital Outlay Reserve	3160	
301 - Fire	301	590,107.36
500 - Water	500	1,649,562.85
800 - Drainage	800	107,724.52
Water Stabilization Reserve	3163	
500 - Water	500	158,456.00
Info Tech Reserve	3164	
100 - Administration	100	20,741.40
Basin Management Reserve	3165	
500 - Water	500	50,031.00
Water Conservation Reserve	3167	
500 - Water	500	59,288.00
Reserve - Internal Loans	3193	
100 - Administration	100	<u>1,517.00</u>
Total Other Liabilities		<u>5,211,730.39</u>
Total Other Liabilities		5,211,730.39
Long Term Debt		
Note Payable - Long Term		
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	3,188,988.75
Internal Loan Due Water-500	2491	
200 - Bayridge	200	78,340.11
400 - Vista de Oro	400	<u>18,801.63</u>
Total Note Payable - Long Term		3,286,130.49
Accrued Interest Payable		

Accrued Interest Payable	2110	
500 - Water	500	<u>42,633.48</u>
Total Accrued Interest Payable		<u>42,633.48</u>
Total Long Term Debt		3,328,763.97
Equity		
Revenues		
Property Tax Revenue from Water	4034	
600 - Wastewater	600	31,715.25
900 - Parks & Recreation	900	31,715.25
Other		
100 - Administration	100	2.00
200 - Bayridge	200	16,411.47
301 - Fire	301	195,152.71
400 - Vista de Oro	400	2,943.00
500 - Water	500	1,532,033.52
Wastewater Fiduciary Fund	602	(35,143.01)
800 - Drainage	800	32,815.13
900 - Parks & Recreation	900	<u>3,749.00</u>
Total Revenues		1,811,394.32
Expenditures		
100 - Administration	100	(87,938.90)
200 - Bayridge	200	(34,641.81)
301 - Fire	301	(225,060.25)
400 - Vista de Oro	400	(2,525.39)
500 - Water	500	(1,214,608.13)
600 - Wastewater	600	(9,479.38)
Wastewater Fiduciary Fund	602	(1,650.00)
800 - Drainage	800	(32,627.87)
900 - Parks & Recreation	900	<u>(5,234.84)</u>
Total Expenditures		(1,613,766.57)
Equity		
Septic System Decommision Reserve	3109	
200 - Bayridge	200	8,000.00
Fire Mitigation Fund	3161	
301 - Fire	301	135,448.89
600 - Wastewater	600	102,948.71
Fund Balance	3200	
100 - Administration	100	(11,310.69)
200 - Bayridge	200	(13,757.51)
301 - Fire	301	494,096.71
400 - Vista de Oro	400	(27,843.53)
500 - Water	500	2,763,922.11
600 - Wastewater	600	1,324,132.92
Wastewater Fiduciary Fund	602	1,339,214.09
800 - Drainage	800	225,278.03
900 - Parks & Recreation	900	(0.66)
Bankruptcy Fund Balance	3203	
600 - Wastewater	600	58,710.96
GFAG- Net Investment in Assets	3300	
100 - Administration	100	24,226.08
200 - Bayridge	200	30,000.12
301 - Fire	301	596,541.18

800 - Drainage	800	20,388.71
GFAG- Accumulated Depreciation	3301	
100 - Administration	100	84,879.33
200 - Bayridge	200	93,040.00
301 - Fire	301	1,411,311.46
400 - Vista de Oro	400	7,000.00
800 - Drainage	800	160,647.22
GFAG- Governmental Depreciation	3302	
100 - Administration	100	(8,367.92)
301 - Fire	301	(71,965.08)
800 - Drainage	800	(3,270.02)
Investment in N/A-Costs	3310	
600 - Wastewater	600	(1,326,346.05)
Total Equity		<u>7,416,925.06</u>
Total Equity		<u>7,614,552.81</u>
Total LIABILITIES & EQUITY		<u><u>16,774,846.64</u></u>



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00008971-0017941-0001-0001-TIMR8006411231194047

JAN 09 2020

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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: 3317181190
Date 12/31/2019

EM

EXECUTIVE 50 CHECKING

Acct 3317181190

Summary of Activity Since Your Last Statement

Beginning Balance	12/01/19	9,409.02
Deposits / Misc Credits	0	.00
Withdrawals / Misc Debits	0	.00
** Ending Balance	12/31/19	9,409.02 **
Service Charge		.00
Average Collected Balance		9,409

00008971-0017941-0001-0001-TIMR8006411231194047(00008971)-000017943



MEMBER
FDIC





February 4, 2020

TO: LOCSD Board of Directors

FROM: Ron Munds, General Manager

SUBJECT: **Agenda Item 5 – 02/04/2020 FAC Meeting**
Approval of the Mid-Year budget adjustment requests for Fiscal Year 2019-2020.

President
Marshall E. Ochylski

Vice President
Charles L. Cesena

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

General Manager
Ron Munds

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

DESCRIPTION

Mid-Year budget adjustment requests to Fiscal Year 2019-2020 budget.

SUMMARY OF STAFF RECOMMENDATION

Staff recommends that the Board adopt the following motion:

Motion: I recommend that the Board approve the Mid-Year Adjustments requests as presented.

DISCUSSION

The following section of the report provides a summary of the requested mid-year changes to the Fiscal Year 2019-2020 budget by Fund. More detailed line item descriptions of each request are provided as an attachment to the report.

Fiscal Year 2019-20 Mid-Year Budget Adjustment Request Summary:

Fund 100 – Administration

Major Adjustment Requests: Salary/Wages; Payroll Taxes & Benefits; Employment Services

Impact to Budget: Request for an additional \$190,846.30 in revenue

Fund 100 – Mid-Year Budget Adjustment Summary

The Administration fund has experienced multiple expenditure changes since the original Fiscal Year 2019-20 budget was adopted. As reflected in the table below, personnel costs have risen considerably driven primarily by the hiring of a new General Manager that is now a district employee versus a contract position. The budgetary change from the Board approved employment agreement is a higher annual base salary which also increased the costs of providing benefits (health, dental, vision insurances and retirement) and the increase in the associated payroll taxes.

Other factors that contributed to the increases are the permanent Administrative Clerk position filled in August which was not budgeted for, the overlap in the transitional pay between the former and current Administrative Services Manager (five additional weeks than originally anticipated) and other "Personnel" line items in the budget that were either not budgeted for or were budgeted at a lesser amount than actual expenditures as of December 31, 2019.

Lastly, there were two one-time expenditures which were not budgeted for in the original budget, those being a vacation payout to the outgoing Administrative Service Manager and the purchase of the new payroll system.

The following table summarizes the requested changes to the Fund 100 budget. More detailed information is available in the attached Mid-Year Budget Adjustment worksheets.

Fund 100 Budget Category	2019-2020 Budget	Mid Year Adjustment	Increase/ (Decrease)
Total Personnel	\$170,443.80	\$431,039.80	\$260,596.00
Clothing & Uniforms	\$200.00	\$200.00	\$0.00
Contract Services	\$51,600.00	\$58,156.00	\$6,556.00
Financial Services	\$3,100.00	\$4,700.00	\$1,600.00
Ins., Lic. & Regulatory Fees	\$34,759.98	\$37,129.34	\$2,369.36
Legal & Professional	\$198,626.00	\$114,836.90	-\$83,789.10
Office/Operations	\$19,538.00	\$20,105.65	\$567.65
Other Expense	\$2,000.00	\$1,500.00	-\$500.00
Rent & Utilities	\$42,650.00	\$43,595.00	\$945.00
Repairs & Maintenance	\$100.00	\$137.68	\$37.68
Travel & Training	\$3,950.00	\$4,325.00	\$375.00
Debt Service	\$0.00	\$2,088.71	\$2,088.71
TOTAL	\$526,967.78	\$717,814.08	\$190,846.30

Fund 100 Budget Adjustment Summary Notes:
Personnel expenses increase due to General Manager and Admin Clerk not included in budget for 2019/2020, and previous Admin Services Manager getting Board approval on July 11th to work 5 additional weeks to assist in training
Contract Expenses increase due to Criterion (Time Card Software), approved at 10/03/2019 Board Meeting to move \$8,000 from Admin Reserves to cover expense
Financial Services Increase due to decrease in interest received at Mechanics Bank which covered the bank charges (moved funds from General Checking to Pacific Premier)
Ins., Lic. & Regulatory Fees increase due to higher LAFCO fees
Legal & Professional decrease due to cancelation of General Manager Contract
Office/Operations increase due to CSDA raising their rates
Other Expenses decrease due to less items needed after move to new suite
Travel & Training increase due to new hire training
Debt Services increase due to credit card interest being left unpaid, will return to \$0 next Fiscal Year

Fiscal Impact to Other Funds

The table below represents the cost allocation financial impact to each fund center to pay for the increases in the Administration budget.

COST ALLOCATION PLAN					\$526,967.78	Approved amount		
FISCAL-YEAR 2019-2020					\$717,814.08	Proposed mid- year change		
TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS								
	FIRE	WATER	PARK & REC	DRAINAGE	BAYRIDGE	VISTA DE ORO	WASTE WATER	TOTALS
Allocation %	10.00%	85.50%	1.00%	2.00%	0.50%	0.50%	0.50%	100.00%
Allocation \$	\$52,696.78	\$450,557.45	\$5,269.68	\$10,539.36	\$2,634.84	\$2,634.84	\$2,634.84	\$526,967.78
Proposed	\$71,781.41	\$613,731.04	\$7,178.14	\$14,356.28	\$3,589.07	\$3,589.07	\$3,589.07	\$717,814.08
Increase	\$19,084.63	\$163,173.59	\$1,908.46	\$3,816.93	\$954.23	\$954.23	\$954.23	\$190,846.30

Fund 200 – Bayridge Estates

Major Adjustment Requests: Increase in cost allocation funds to the Administrative budget and true up the cost of Phase 2 of the Septic Decommissioning Project.

Impact to Budget: \$1,504.67 budget increase.

Fund 200 – Mid-Year Budget Adjustment Summary

Fund 200 share of the increase to the Administration budget is \$954.23. Additionally, Phase 2 of the Septic Decommissioning Project was approximately \$510.00 over the estimated budget. The total budget increase being requested is \$1,504.67. There are adequate funds in Fund 200 cash balance in the District's General Checking account to cover the requested increase in budget.

The following table summarizes the requested changes to the Fund 200 budget.

Fund 200	2019-2020	Mid Year	Increase/
Budget Category	Budget	Adjustment	(Decrease)
Services & Supplies	\$7,652.72	\$7,693.16	\$40.44
Capital Outlay	\$30,000.00	\$30,510.00	\$510.00
Debt Service	\$27,964.53	\$27,964.53	\$0.00
Transfers	\$2,634.84	\$3,589.07	\$954.23
TOTAL	\$68,252.09	\$69,756.76	\$1,504.67

Fund 301 – Fire

Major Adjustment Requests: Increase in interest income; increases in Services and Supplies; increase in Capital Outlay; true up of minor line item budgets; increase in cost allocation fund to the Administrative budget.

Impact to Budget: Increase in revenues of approximately \$17,650 and a \$28,660 increase in expenses for a net increase in expenditures of \$11,011.60.

Fund 301 – Mid-Year Budget Adjustment Summary

Fund 301 share of the increase to the Administration budget is \$19,085. There is a net gain in revenue of approximately \$17,650. Other changes include \$3,000 increase to Capital Outlay, \$8,554.35 increase to Services and supplies, and \$1,978.67 reduction in personnel expenses. More detailed information is available in the attached Mid-Year Budget Adjustment worksheets.

The following table summarizes the requested changes to the Fund 301 budget.

Fund 301 Budget Category	2019-2020 Budget	Mid Year Adjustment	Increase/ (Decrease)
Revenue	\$ 2,978,679.22	\$ 2,996,328.30	\$ 17,649.08
Total Personnel	\$ 205,270.20	\$ 203,291.53	\$ (1,978.67)
Services & Supplies	\$ 2,471,893.55	\$ 2,480,447.90	\$ 8,554.35
Capital Outlay	\$ 743,000.00	\$ 746,000.00	\$ 3,000.00
Transfers	\$ 52,696.78	\$ 71,781.78	\$ 19,085.00
Expenditure Total	\$ 3,472,860.53	\$ 3,501,521.21	\$ 28,660.68
Net Total w/ Revenue Increase			\$ 11,011.60

Fund 400 – Vista de Oro

Major Adjustment Requests: Increase in cost allocation funds to the Administration budget.

Impact to Budget: \$654.23 increase.

Fund 400 – Mid-Year Budget Adjustment Summary

Fund 400 share of the increase to the Administration budget is \$954.23 which will be partially offset by a decrease in Legal Services (7326) by \$300.00 for a net budget increase of \$654.23. The estimated fiscal year revenue to budget expenditures projects an approximate \$2,900.00 positive budget balance at the end of the fiscal year. The positive budget balance will offset the requested budget increase of \$654.23.

The following table summarizes the requested changes to the Fund 400 budget.

Fund 400 Budget Category	2019-2020 Budget	Mid Year Adjustment	Increase/ (Decrease)
Services & Supplies	\$3,460.00	\$3,160.00	-\$300.00
Debt Service	\$6,711.49	\$6,711.49	\$0.00
Transfers	\$2,634.84	\$3,589.07	\$954.23
TOTAL	\$12,806.33	\$13,460.56	\$654.23

Fund 500 – Water

Major Adjustment Requests: Increase in cost allocation funds to the Administrative budget; increase of Capital Outlay Reserves; decrease Infrastructure CIP (9006) line item; adjust line items in the Repair & Maintenance budget to account for the emergency repairs to the 8th Street well.

Impact to Budget: \$163,173.59 increase for Administration cost allocation offset by a corresponding decrease in the Infrastructure CIP budget; increase in Capital Outlay Reserve of \$350,000; moving \$17,000 (budget neutral) in the Repair & Maintenance budget to balance a line item for the emergency repairs to the 8th Street well.

Fund 500 – Mid-Year Budget Adjustment Summary

There is a three part request for Fund 500 budget adjustments. The first is adjusting for the cost allocation increase resulting from the increase in the Administration budget. The second, requesting an increase in the Capital Outlay Reserve based on the available fund balance. The third is moving funds

(budget neutral) between two line items in the Repairs & Maintenance budget (6641 & 7241) to cover the unanticipated repairs to the 8th Street well.

A significant portion of the requested cost allocation amount to fund increases in the Administration budget will be paid by Fund 500. The amount attributed to the request is \$163,173.59. Staff is proposing that the Infrastructure CIP budget (9006) be reduced by the this corresponding amount since two of the capital projects budgeted for this fiscal year will either come in under budget or will not be completed in this fiscal year as scheduled. The projects are as follows:

Project	Budgeted Cost	Estimated Cost
Program C Test Well	\$200,000	< \$100,000
8 th St. Lower Aquifer Well	\$315,824	Deferred to next Fiscal Year

Staff is recommending that the Capital Outlay Reserve be increased by \$350,000 based on the available fund balance at the end of the 2018-19 fiscal year and the current cash available in the Fund 500's percentage of the District's General Checking account.

At the end of the 2019-20 fiscal year, staff will return to the Board with a recommendation for further increases/decreases in the Capital Outlay Reserve depending on the progress of the remaining scheduled capital projects.

The following table summarizes the requested changes to the Fund 500 budget.

Fund 500 Budget Category	2019-2020 Budget	Mid Year Adjustment	Increase/ (Decrease)
Total Personnel	\$684,709.19	\$684,709.19	\$0.00
Services & Supplies*	\$728,860.33	\$728,860.33	\$0.00
Capital Outlay	\$1,410,824.00	\$1,247,650.41	(\$163,173.59)
Debt Service	\$275,633.00	\$275,633.00	\$0.00
Transfers	\$450,557.45	\$613,731.04	\$163,173.59
TOTAL	\$3,550,583.97	\$3,550,583.97	\$0.00
Reserves	\$57,000.00	\$407,000.00	\$350,000.00

*Includes the moving of funds between line items 6641 and 7241 which is budget neutral

Fund 600 – Wastewater

Major Adjustment Requests: Increase in cost allocation funds to the Administrative budget.

Impact to Budget: \$954.23 increase.

Fund 600 – Mid-Year Budget Adjustment Summary

Fund 600 share of the increase to the Administration budget is \$954.23. The estimated fiscal year revenue to budget expenditures projects an approximate \$31,700.00 positive fund balance at the end of the fiscal year. The positive fund balance will offset the requested budget increase of \$954.23.

The following table summarizes the requested changes to the Fund 600 budget.

Fund 600	2019-2020	Mid Year	Increase/
Budget Category	Budget	Adjustment	(Decrease)
Services & Supplies	\$14,257.91	\$14,257.91	\$0.00
Debt Service	\$0.00	\$0.00	\$0.00
Transfers	\$2,634.84	\$3,589.07	\$954.23
TOTAL	\$16,892.75	\$17,846.98	\$954.23

Fund 800 – Drainage

Major Adjustment Requests: Increase in cost allocation funds to the Administrative budget and increase in Capital Outlay Reserve.

Impact to Budget: \$3,793.20 increase in cost allocation funds to the Administrative budget; increase in Capital Outlay Reserve of \$94,572.08.

Fund 800 – Mid-Year Budget Adjustment Summary

Fund 800 share of the increase to the Administration budget is \$3,816.93. The estimated fiscal year revenue to budget expenditures projects an approximate \$6,750.00 positive fund balance at the end of the fiscal year. The positive fund balance will offset the requested budget increase of \$3,816.93. Additionally, staff is recommending that the Capital Outlay Reserve for Fund 800 be increased by \$94,572.08 based on the available cash exceeding any foreseeable fiscal needs. If approved, the Fund 800 reserves would be as follows:

Reserve Category	Reserve Amount
General Contingency	\$32,238.22
Capital Outlay	\$202,296.60
TOTAL	\$234,534.82

The following table summarizes the requested changes to the Fund 800 budget.

Fund 800	2019-2020	Mid Year	Increase/
Budget Category	Budget	Adjustment	(Decrease)
Total Personnel	\$16,200.00	\$16,200.00	\$0.00
Services & Supplies	\$24,650.00	\$24,650.00	\$0.00
Capital Outlay	\$62,500.00	\$62,500.00	\$0.00
Transfers	\$10,539.36	\$14,356.29	\$3,816.93
TOTAL	\$ 113,889.36	\$ 117,706.29	\$ 3,816.93
Reserves	\$0.00	\$94,572.00	\$94,572.00

Fund 900 – Parks and Recreation

Major Adjustment Requests: Increase in cost allocation funds to the Administrative budget.

Impact to Budget: Increase in cost allocation funds to the Administrative budget.

Fund 900 – Mid-Year Budget Adjustment Summary

Fund 900 share of the increase to the Administration budget is \$1,908.46. The estimated fiscal year revenue to budget expenditures projects an approximate \$16,850.00 surplus at the end of the fiscal year. The surplus will offset the requested budget increase of \$1,908.46.

The following table summarizes the requested changes to the Fund 900 budget.

Fund 900 Budget Category	2019-2020 Budget	Mid Year Adjustment	Increase/ (Decrease)
Services & Supplies	\$11,200.00	\$11,200.00	\$0.00
Transfers	\$16,469.68	\$18,378.14	\$1,908.46
TOTAL	\$27,669.68	\$29,578.14	\$1,908.46

Attachments

100 - ADMINISTRATION		Fiscal YTD 12/31/2019	2019-2020 Budget	Mid Year Adjustment	Notes
<u>REVENUES</u>					
Service Charges & Fees					
4005	Copying Costs	2.00	20.00	20.00	
Total Service Charges & Fees		2.00		20.00	
<u>EXPENDITURES</u>					
Personnel					
Salaries/Wages					
7322	Director's Compensation	3,917.30	20,000.00	15,000.00	Less meetings in first half of year
8018	Holiday Pay	4,229.84	3,500.00	11,000.00	11 holidays at current rate of pay for 3 Admin employees
8045	Overtime Pay	1,020.33	3,500.00	1,200.00	
8050	Administrative Leave Pay	2,764.20	0.00	8,500.00	Two new Admin Employees - 40 hours before Calendar year and 40 hours for 2020.
8051	Floating Holiday Pay	590.56	1,000.00	3,050.00	8 hours in 2019 and 16 hours in 2020
8054	Salaries & Wages - Regular	103,907.64	90,000.00	290,000.00	Munds - \$150,000, Durban - \$70,567, Gilmer - \$40,821, Kudart - \$17,625, Munds Retirement \$11,000; General Manager and Administrative Clerk not included in the original budgeted
8060	Sick Leave Pay	0.00	2,000.00	2,000.00	
8066	Comp Time Used	0.00	2,000.00	0.00	
8081	Vacation Pay	21,384.16	3,000.00	24,500.00	Kudart Vacation payout \$21,384.00
Total Salaries/Wages		137,814.03	125,000.00	355,250.00	
Payroll Taxes & Benefits					
5020	FICA - ER	167.40	1,500.00	750.00	
5030	Life Insurance - ER	25.73	200.00	610.00	Increase due to more employees in Admin
5031	Disability Insurance	13.70	70.00	300.00	Increase due to more employees in Admin
5035	AD & D Insurance	6.52	60.00	140.00	Increase due to more employees in Admin
5040	LTD Insurance	96.40	1,000.00	1,800.00	Increase due to more employees in Admin
5050	Medicare - ER	2,068.73	2,500.00	4,212.00	Increase due to more employees in Admin

5060	Cafeteria Plan - ER	18,776.49	11,000.00	35,800.00	Carol \$6,262.50 Laura \$10,312.50 Ann \$1,750 & Ron \$17,450.64
5070	Retirement ER - Regular	5,567.81	18,000.00	3,700.00	Kudart Employer Contribution, budget will be \$0 next year.
5071	Retirement ER - Addl Pick-up	0.00	500.00	500.00	
5075	Retirees Medical - ER	2,079.35	5,100.00	3,264.00	A retiree decided not to use plan
5120	Workers Comp Insurance - ER	513.80	513.80	513.80	
5124	Retirement - ER - Tier 2	7,854.34	1,500.00	18,500.00	Munds, Gilmer & Durban Tier 2 ER contributions
Total Payroll Taxes & Benefits		37,170.27	41,943.80	70,089.80	
Employment Services					
5100	Unemployment Insurance - ER	1,556.21	3,000.00	5,000.00	
5103	Federal Un empl.	0.00	0.00	0.00	
6200	Hiring, Advertising & Other Costs	397.31	200.00	400.00	
6230	Medical Exam	270.00	300.00	300.00	
Total Employment Services		2,223.52	3,500.00	5,700.00	
Total Personnel		177,207.82	170,443.80	431,039.80	
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	0.00	200.00	200.00	
Total Clothing & Uniform		0.00	200.00	200.00	
Contract Services					
6100	Labor & Support-IT Services	10,342.00	9,000.00	15,200.00	Time Force & Criterion (\$8800 from Admin Reserve Approved)
6110	IT Purchased Services	17,139.36	20,000.00	20,000.00	Website contract, Tech Express Contract
7100	Copier Contract-Maint & Usage	1,728.33	3,100.00	3,100.00	
7255	Security Services	523.16	1,000.00	1,056.00	
7321	Janitorial Cleaning & Supplies	1,645.22	2,600.00	2,900.00	
7342	Public Meeting Recordings	5,500.00	15,900.00	15,900.00	With additional \$200x12 sloscan archive service
Total Contract Services		36,878.07	51,600.00	58,156.00	
Financial Services					

7309	Late Fees	138.06	100.00	200.00	
7310	Bank Service Charges	2,648.84	3,000.00	4,500.00	Increase due to less interest received at Mechanics Bank (better interest rates at Pacific Premier)
Total Financial Services		2,786.90	3,100.00	4,700.00	
Ins., Lic. & Regulatory Fees					
6340	Misc Fees	29.98	200.00	200.00	
6341	LAFCO Fees	18,936.43	16,567.07	18,936.43	
6343	Lien & Notary Fees	30.00	30.00	30.00	
7325	Insurance	17,962.91	17,962.91	17,962.91	
Total Ins., Lic. & Regulatory Fees		36,959.32	34,759.98	37,129.34	
Legal & Professional					
7303	Professional Services - GM	10,636.90	96,126.00	10,636.90	No longer using after August 2019
7304	Professional Services - ACCTG	22,500.00	60,000.00	60,000.00	
7305	Auditing Services	19,290.00	22,000.00	22,000.00	
7320	Professional & Consulting Services	2,947.52	5,000.00	4,000.00	Will go down to almost \$0 next year, was for Temp front office
7326	Legal Services	12,735.15	15,000.00	18,000.00	
7340	Legal Notifications & Mandated Advertising	0.00	500.00	200.00	
Total Legal & Professional		68,109.57	198,626.00	114,836.90	
Office/Operations					
6121	IT-Supplies & Miscellaneous	0.00	1,000.00	1,000.00	
6130	Computer Hardware	0.00	1,000.00	1,000.00	
7140	General Supplies & Minor Equipment	3,071.40	8,000.00	8,000.00	
7160	Postage, Shipping & Mail Supplies	1,563.43	3,000.00	3,000.00	
7226	Membership & Dues	100.00	6,538.00	7,077.00	CSDA raised their rates
7230	Misc Small Parts & Supplies	28.65	0.00	28.65	

Total Office/Operations		4,763.48	19,538.00	20,105.65	
Other Expense					
8735	Misc Department Admin	1,036.05	2,000.00	1,500.00	Add a cabinet, kitchen items, and dining table.
Total Other Expense		1,036.05	2,000.00	1,500.00	
Rent & Utilities					
6000	Cell Phones	405.00	0.00	945.00	
6025	Telephone	1,238.83	3,000.00	3,000.00	
7350	Rent - Meetings	0.00	400.00	400.00	
7352	Rent - Offices & Other Structures	14,700.00	35,000.00	35,000.00	
8610	Electric	1,784.14	3,800.00	3,800.00	
8620	Gas Service	169.93	450.00	450.00	
Total Rent & Utilities		18,297.90	42,650.00	43,595.00	
Repairs & Maintenance					
6405	R & M - Extinguishers	66.36	100.00	100.00	
6900	R & M - Buildings & Structures	37.68	0.00	37.68	
Total Repairs & Maintenance		104.04	100.00	137.68	
Travel & Training					
7323	Books, Publications & Subscriptions	225.00	50.00	225.00	
7324	Education & Training Fees	927.08	2,000.00	1,500.00	CSDA Training - New Hire
8539	Meals	431.74	600.00	600.00	For Directors
8541	Meals- Local Area - DIR	0.00	0.00	0.00	
8510	Lodging and Meals	593.96	1,000.00	1,000.00	Main Travel & Training for Duncan is completed
8550	Mileage Reimbursement & Parking	933.19	300.00	1,000.00	Trainings in Sacramiento, Fresno, Monterey and Grant Meeting in Monterey
Total Travel & Training		3,110.97	3,950.00	4,325.00	
Debt Service					
9023	Debt Service - Interest & Service Fee	2,088.71	0.00	2,088.71	Mechanic Bank CC Interest (one time only)
Total Debt Service		2,088.71	0.00	2,088.71	
Total Services & Supplies		174,135.01	356,523.98	286,774.28	

<u>TRANSFERS</u>					
9512	Transfer In	(263,483.88)	526,967.78	717,814.08	
	Total Transfers	(263,483.88)	526,967.78	717,814.08	
Total Expenditures			526,967.78	717,814.08	

200 - BAYRIDGE ESTATES		Fiscal YTD 12/31/2019	2019-2020 Budget	Mid Year Adjustment	Notes
<u>REVENUE</u>					
Property Taxes					
4035	Property Taxes	2,339.59	9,517.00	9,517.00	
	Total Property Taxes	2,339.59	9,517.00	9,517.00	
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	14,062.50	54,831.00	54,831.00	
	Total Special Taxes & Assessments	14,062.50	54,831.00	54,831.00	
Use of Money & Property					
4505	HO Prop Tax Relief	8.83	56.00	56.00	
4510	Investment Income on funds	0.55	0.00	0.00	
	Total Use of Money & Property	9.38	56.00	56.00	
	Total Revenues	16,411.47	64,404.00	64,404.00	
<u>EXPENDITURES</u>					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	169.00	128.56	169.00	
7325	Insurance	0.00	0.00	0.00	
	Total Ins., Lic. & Regulatory Fees	169.00	128.56	169.00	
Legal & Professional					
7320	Professional & Consulting Services	265.83	700.00	700.00	
7326	Legal Services	0.00	100.00	100.00	
	Total Legal & Professional	265.83	800.00	800.00	
Rent & Utilities					
8670	Street Lighting	2,380.53	6,724.16	6,724.16	
	Total Rent & Utilities	2,380.53	6,724.16	6,724.16	
	Total Services & Supplies	2,815.36	7,652.72	7,693.16	
Capital Outlay					
9006	Tank Decomission	30,509.03	30,000.00	30,510.00	Actual cost, Phase 2
	Total Capital Outlay	30,509.03	30,000.00	30,510.00	
Debt Service					
9804	Payment on Internal Loans	0.00	27,964.53	27,964.53	
	Total Debt Service	0.00	27,964.53	27,964.53	
<u>TRANSFERS</u>					

9511	Interfund Transfer	1,317.42	2,634.84	3,589.07	
	Total Transfers	1,317.42	2,634.84	3,589.07	Increase in Cost Allocation
Total Expenditures		4,567.61	68,252.09	69,756.76	
Net Revenues over Expenditures			(3,848.09)	(5,352.76)	

301 - FIRE		Fiscal YTD 12/31/2019	2019-2020 Budget	Mid Year Adjustments	Notes
<u>REVENUES</u>					
Property Taxes					
4034	Property Tax Revenue from Water	0.00	95,145.75	95,145.75	
4035	Property Taxes	0.00	2,164,204.00	2,164,204.00	
	Total Property Taxes	0.00	2,259,349.75	2,259,349.75	
Grant Revenue					
4955	Govt-Other St Aids & Reimbursements	7,628.55	0.00	7,628.55	NPP Aid
	Total Grant Revenue	7,628.55	0.00	7,628.55	
Special Taxes & Assessments					
4015	CSA 9-I Assessments (Contract)	0.00	26,336.00	26,336.00	
4050	Special Fire Tax	128,505.67	583,128.00	583,128.00	
	Total Special Taxes & Assessments	128,505.67	609,464.00	609,464.00	
Other Revenues					
4000	Ambulance Agreement	37,529.75	67,134.00	67,134.00	
	Total Other Revenues	37,529.75	67,134.00	67,134.00	
Use of Money &					
4505	HO Prop Tax Relief	413.59	12,752.00	12,752.00	
4510	Investment Income on funds	21,075.15	29,979.47	40,000.00	added \$10,021 for interest growth
4924	Gain/Loss on Disp of F/A	0.00	0.00	0.00	
	Total Use of Money & Property	21,488.74	42,731.47	52,752.00	
	Total Revenues	195,152.71	2,978,679.22	2,996,328.30	
<u>EXPENDITURES</u>					
Personnel					
Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	10,176.90	22,000.00	22,000.00	
8340	Resv FF-Shift Coverage	55,198.88	122,000.00	122,000.00	
8345	Resv FF-Special Projects	0.00	4,000.00	4,000.00	\$500-Weed abatement, \$3500-chipping event 2020
	Total Salaries/Wages	65,375.78	148,000.00	148,000.00	
Payroll Taxes &					
5021	FICA - Fire - ER	2,104.73	7,000.00	7,000.00	
5030	Life Insurance - ER	912.00	2,500.00	2,500.00	
5035	AD & D Insurance	240.00	850.00	850.00	

5051	Medicare - Reserves - ER	944.87	2,150.00	2,150.00	
5070	Retirement ER - Regular	11,527.26	20,000.00	20,000.00	
5120	Workers Comp Insurance - ER	6,330.20	6,330.20	6,330.20	
5124	Retirement - ER - Tier 2	2,935.76	7,000.00	7,000.00	
	Total Payroll Taxes & Benefits	24,994.82	45,830.20	45,830.20	
Employment Services					
5000	Medical Exams & Procedures	0.00	1,400.00	1,400.00	
5101	Unemp. Costs - Reserves	2,561.09	5,000.00	5,000.00	
5103	Federal Unemployment	0.00	0.00	0.00	
6200	Hiring, Advertising & Other Costs	57.81	40.00	60.00	add \$20 for trophy
6230	Medical Exam	3,001.33	5,000.00	3,001.33	reduce \$1998.67
	Total Employment Services	5,620.23	11,440.00	9,461.33	
	Total Personnel	95,990.83	205,270.20	203,291.53	
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	751.50	2,000.00	2,000.00	
7248	Uniform Safety Boots	199.60	2,000.00	2,000.00	
	Total Clothing & Uniform	951.10	4,000.00	4,000.00	
Contract Services					
6100	Labor & Support-IT Services	1,600.00	0.00	1,600.00	One Time Criterion Expense (Payroll)
6110	IT Purchased Services	629.30	1,150.00	1,350.00	
7100	Copier Contract-Maint & Usage	1,287.38	1,800.00	2,000.00	
7202	Building Alarms & Security	252.57	500.00	500.00	
7204	Cleaning Supplies, Laundry & Towel Service	865.30	4,000.00	4,000.00	
7222	Hazardous Materials CW JPA Cost	2,325.00	2,000.00	2,325.00	
7500	Schedule A Charges	0.00	2,267,703.00	2,267,703.00	
	Total Contract Services	6,959.55	2,277,153.00	2,279,478.00	
Equipment & Tools					
6055	Radios	0.00	25,000.00	25,000.00	Funded by 3160 Capitol Outlay Reserve
6440	Fire Personal Protection Equipment	0.00	15,000.00	15,000.00	
6460	Self-Contained Breathing Apparatus	2,027.28	2,500.00	2,500.00	
7234	Oxygen Supplies & Cylinder	0.00	350.00	350.00	
7238	Paramedic & EMT Small Tools & Supplies	5,978.75	54,585.00	54,585.00	
7242	Minor Tools, Accessories & Field Machines	89.12	500.00	500.00	

6610	Rescue-Extrication Equipment	0.00	1,500.00	1,500.00	
6611	Water Rescue Equipment	0.00	1,000.00	1,000.00	
6630	Rope & Climbing Equipment	0.00	1,000.00	1,000.00	
7252	Misc Hardware	84.36	350.00	350.00	
Total Equipment & Tools		8,179.51	101,785.00	101,785.00	
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	50.00	50.00	
Total Financial Services		15.00	80.00	80.00	
Ins., Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	3,681.50	5,420.66	5,420.66	
7325	Insurance	24,929.89	24,929.89	24,929.89	
Total Ins., Licenses & Regulatory Fees		28,611.39	30,350.55	30,350.55	
Legal & Professional					
7320	Professional & Consulting Services	328.39	1,400.00	1,400.00	
7326	Legal Services	0.00	350.00	350.00	
7340	Legal Notifications & Mandated Advertising	0.00	20.00	20.00	
Total Legal & Professional		328.39	1,770.00	1,770.00	
Office/Operations					
6120	Computer Hardware/Software/Licenses	428.71	1,700.00	1,700.00	
7140	General Supplies & Minor Equipment	430.25	5,000.00	10,000.00	add \$5000 for more hose/nozzles
7160	Postage, Shipping & Mail Supplies	163.00	300.00	300.00	
7216	Fire Prevention Education Materials	898.68	1,200.00	1,200.00	
7226	Membership & Dues	21.21	100.00	100.00	
7230	Misc Small Parts & Supplies	146.64	2,000.00	2,000.00	
7240	Propane	0.00	120.00	120.00	
Total Office/Operations		2,088.49	10,420.00	15,420.00	
Other Expense					
7201	White Goods & Accessories - bedding, towels	45.00	1,000.00	1,000.00	
7209	District Operating Center Expense	0.00	1,000.00	1,000.00	
7218	Cooking Products - Food, Drinks & Staples	213.40	500.00	500.00	
7224	Kitchen Cookware & Utensils	117.09	800.00	800.00	
7330	Misc Operating Expenses	0.00	0.00	0.00	

	Total Other Expense	375.49	3,300.00	3,300.00	
Rent & Utilities					
6000	Cell Phones	632.76	2,000.00	1,300.00	reduce \$700
6025	Telephone	2,727.54	4,000.00	5,700.00	add \$1700
8610	Electric	1,129.35	3,000.00	1,129.35	reduce \$1870.65
8620	Gas Service	386.95	1,500.00	1,200.00	reduce \$300
8630	Trash Services	640.43	1,300.00	1,300.00	
8640	Water and Water Services	1,965.18	4,000.00	4,000.00	
8659	Utility Cable Charges	384.64	1,400.00	800.00	reduce \$600
8670	Street Lighting	52.83	135.00	135.00	
	Total Rent & Utilities	7,919.68	17,335.00	15,564.35	
Repairs &					
6400	R & M - Air Compressors	0.00	500.00	500.00	
6405	R & M - Extinguishers	421.42	1,000.00	500.00	Reduce \$500
6640	R & M - Equip & Other Non-	667.21	1,600.00	1,600.00	
6750	R & M - Minor Tools & Equipment	130.57	1,000.00	1,000.00	
6775	R & M -Operation/Field Equipment	0.00	800.00	800.00	
6800	R & M - Grounds & Collection Systems	0.00	1,500.00	1,500.00	
6900	R & M - Buildings & Structures	16,212.40	17,000.00	20,000.00	add \$3000 to move propane
	Total Repairs &	17,431.60	23,400.00	25,900.00	
Travel & Training					
6300	DMV Driv Lic Class B	0.00	0.00	0.00	
7324	Education, Training, Seminar	62.10	1,000.00	1,000.00	
7141	CERT Training Supplies	0.00	100.00	100.00	
7323	Books, Publications & Subscriptions	188.04	200.00	200.00	
8405	Reserve FF Training Costs	688.00	1,000.00	1,500.00	Add \$500
	Total Travel & Training	938.14	2,300.00	2,800.00	
	Total Services & Supplies	73,798.34	2,471,893.55	2,480,447.90	
Capital Outlay					
9006	Infrastructure CIP	1,679.59	50,000.00	53,000.00	add \$3000 for Kitchen Chairs
9085	Vehicle Purchase	26,418.74	693,000.00	693,000.00	From Vehicle Reserve
	Total Capital Outlay	28,098.33	743,000.00	746,000.00	
Reserves					
9504	*Vehicle Replacement Reserve	0.00	85,000.00	85,000.00	
9572	*General Contingency (Operations) Reserve	0.00	84,308.84	84,308.84	
	Total Reserves	0.00	169,308.84	169,308.84	
TRANSFERS					
9511	Interfund Transfer Out	26,384.40	52,696.78	71,781.78	increase \$19085

	Total Transfers	26,384.40	52,696.78	71,781.78	
	Total Expenditures	224,271.90	3,642,169.37	3,670,830.05	
	Net Revenues over Expenditures		(663,490.15)	(674,501.75)	

400 - VISTA DE ORO		Fiscal YTD 12/31/201 9	2019-2020 Budget	Mid Year Adjustment	Notes
<u>REVENUES</u>					
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	2,943.00	15,768.00	15,768.00	
	Total Special Taxes & Assessments	2,943.00	15,768.00	15,768.00	
	Total Revenues	2,943.00	15,768.00	15,768.00	
<u>EXPENDITURES</u>					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	0.00	0.00	0.00	
7325	Insurance	0.00	0.00	0.00	
	Total Ins., Lic. & Regulatory Fees	0.00	0.00	0.00	
Legal & Professional					
7320	Professional & Consulting	265.83	700.00	700.00	
7326	Legal Services	0.00	300.00	0.00	There are no anticipated legal issues associated with this fund
	Total Legal & Professional	265.83	1,000.00	700.00	
Rent & Utilities					
8670	Street Lighting	942.14	2,460.00	2,460.00	
	Total Rent &	942.14	2,460.00	2,460.00	
	Total Services & Supplies	1,207.97	3,460.00	3,160.00	
Debt Service					
9804	Payment on Internal Loans	0.00	6,711.49	6,711.49	
	Total Debt	0.00	6,711.49	6,711.49	
<u>TRANSFERS</u>					
9511	Interfund Transfer Out	1,317.42	2,634.84	3,589.07	Increase in cost allocation
	Total Transfers	1,317.42	2,634.84	3,589.07	
Total Expenditures		2,525.39	12,806.33	13,460.56	

Net Revenues over Expenditures			2,961.67	2,307.44	

500 - WATER		Fiscal YTD 12/31/2019	2019-2020 Budget	Mid Year Adjustment	Notes
REVENUES					
Property Taxes					
4035	Property Taxes	(4,066.49)	125,384.00	125,384.00	
	Total Property Taxes	(4,066.49)	125,384.00	125,384.00	
Service Charges & Fees					
4030	Residential Single Family	1,163,970.82	2,193,000.00	2,193,000.00	
4102	Residential-Multi -Family-Water Sales	118,440.16	225,900.00	225,900.00	
4103	Commercial, Home Care, Retail-Water Sales	175,672.16	303,000.00	303,000.00	
4104	Irrigation- Water Sales	21,720.25	33,000.00	33,000.00	
4114	Water Other Service Revenues	(1,993.00)	1,000.00	1,000.00	
4931	Water Activation Fees	4,150.00	5,000.00	5,000.00	
4932	Penalties	12,317.36	20,000.00	20,000.00	
4933	Door Hangers/Lockout Notices	8,470.00	12,000.00	12,000.00	
4937	NSF Fees	300.00	400.00	400.00	
Total Service Charges & Fees		1,503,047.75	2,793,300.00	2,793,300.00	
Other Revenues					
4105	Recycled Water Revenue	0.00	0.00	0.00	
4930	Other Revenue	3,719.32	1,000.00	1,000.00	
Total Other Revenues		3,719.32	1,000.00	1,000.00	
Use of Money & Property					
4504	Interest Income	0.00	0.00	0.00	
4505	HO Prop Tax Relief	220.99	1,477.00	1,477.00	
4510	Investment Income on	29,111.95	20,000.00	20,000.00	
Total Use of Money & Property		29,332.94	21,477.00	21,477.00	
	Total Revenues	1,532,033.52	2,941,161.00	2,941,161.00	

EXPENDITURES					
Personnel					
Salaries/Wages					
8018	Holiday Pay	9,338.89	25,000.00	25,000.00	
8045	Overtime Pay	409.44	4,000.00	4,000.00	
8050	Administrative Leave Pay	1,483.52	3,680.00	3,680.00	
8051	Floating Holiday Pay	1,569.76	5,000.00	5,000.00	
8054	Salaries & Wages - Regular	177,290.68	374,131.96	374,131.96	
8056	Retroactive Pay	330.72	1,000.00	1,000.00	
8060	Sick Leave Pay	9,955.21	24,150.00	24,150.00	
8063	Standby Pay	9,075.64	15,000.00	15,000.00	
8066	Comp Time	7,547.57	12,000.00	12,000.00	
8081	Vacation Pay	16,273.39	39,900.00	39,900.00	
Total Salaries/Wages		233,274.82	503,861.96	503,861.96	
Payroll Taxes & Benefits					
5030	Life Insurance - ER	679.30	1,700.00	1,700.00	
5031	Disability Insurance	164.93	500.00	500.00	
5035	AD & D Insurance	160.00	0.00	0.00	
5040	LTD Insurance	1,160.16	3,300.00	3,300.00	
5050	Medicare - ER	3,472.19	9,000.00	9,000.00	
5060	Cafeteria Plan - ER	28,469.50	65,000.00	65,000.00	
5070	Retirement ER - Regular	45,929.55	67,000.00	67,000.00	
5075	Retirees Medical - ER	824.61	1,620.00	1,620.00	
5120	Workers Comp Insurance - ER	21,107.23	21,107.23	21,107.23	
5124	Retirement - ER - Tier 2	2,767.44	5,970.00	5,970.00	
Total Payroll Taxes & Benefits		104,734.91	175,197.23	175,197.23	
Employment Services					
5100	Unemployment Insurance - ER	868.00	5,500.00	5,500.00	
5103	Federal Unmpl	0.00	0.00	0.00	
6200	Hiring, Advertising & Other Costs	659.64	0.00	0.00	
6230	Medical Exam	280.00	150.00	150.00	
Total Employment Services		1,807.64	5,650.00	5,650.00	
Total Personnel		339,817.37	684,709.19	684,709.19	

Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	436.78	2,600.00	2,600.00	
7248	Uniform Safety Boots	542.01	1,000.00	1,000.00	
	Total Clothing & Uniform	978.79	3,600.00	3,600.00	
Services					
6100	Labor & Support IT Services	1,600.00	300.00	300.00	
6110	IT Purchased Services	1,605.50	5,400.00	5,400.00	
7250	Water Quality Testing	10,439.89	28,000.00	28,000.00	
7255	Security Services	0.00	8,000.00	8,000.00	
7301	Contract Maint Services	0.00	0.00	0.00	
7321	Janitorial Cleaning & Supplies	297.72	850.00	850.00	
Total Contract Services		13,943.11	42,550.00	42,550.00	
Equipment & Tools					
6438	Disinfection Feed Pumps	576.62	1,800.00	1,800.00	
7242	Minor Tools, Accessories & Field Machines	1,415.60	18,000.00	18,000.00	
7253	Rent - Equipment	0.00	500.00	500.00	
7256	Meter Purchases & Replacements	24,237.54	75,000.00	75,000.00	
Total Equipment & Tools		26,229.76	95,300.00	95,300.00	
Financial Services					
7309	Late Fees	18.50	50.00	50.00	
7310	Bank Service Charges	30.00	0.00	0.00	
Total Financial Services		48.50	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	17,809.27	18,000.00	18,000.00	
6345	Property Taxes & Assess.	3,158.84	6,300.00	6,300.00	
7325	Insurance	43,146.66	43,104.33	43,104.33	
Total Ins., Lic. & Regulatory Fees		64,114.77	70,604.33	70,604.33	

Legal & Professional					
7318	Professional & Consulting BMC	104,828.21	131,556.00	131,556.00	
7320	Professional & Consulting Services	1,091.91	10,000.00	10,000.00	
7326	Legal Services	3,730.57	20,000.00	20,000.00	
7336	Legal Services-	0.00	1,000.00	1,000.00	
7340	Legal	258.94	1,000.00	1,000.00	
Total Legal & Professional		109,909.63	163,556.00	163,556.00	
Office/Operations					
6130	Computer Hardware	0.00	3,000.00	3,000.00	
6140	Computer Software	6,481.23	7,500.00	7,500.00	
7140	General Supplies &	228.97	1,000.00	1,000.00	
7160	Postage, Shipping & Mail	4,243.06	15,000.00	15,000.00	
7180	Billing Supplies, Forms &	145.46	2,200.00	2,200.00	
7226	Membership & Dues	928.95	3,000.00	3,000.00	
7230	Misc Small Parts &	624.34	2,000.00	2,000.00	
7237	Process Control & Treatment	1,621.72	4,000.00	4,000.00	
7239	Water Treatment	4,100.27	8,000.00	8,000.00	
7249	Safety Supplies	207.93	1,000.00	1,000.00	
Total Office/Operations		18,581.93	46,700.00	46,700.00	
Other Expenses					
7330	Misc Operating	0.00	250.00	250.00	
7348	Water Conservation	6,471.59	10,000.00	10,000.00	
Total Other Expense		6,471.59	10,250.00	10,250.00	
Rent & Utilities					
6000	Cell Phones	1,531.27	3,500.00	3,500.00	
6025	Telephone	4,610.14	10,000.00	10,000.00	
7352	Rent - Offices & Other	0.00	0.00	0.00	
8610	Electric	51,860.67	100,000.00	100,000.00	
8620	Gas Service	34.25	250.00	250.00	
8630	Trash Services	699.90	3,000.00	3,000.00	
8644	Disposal	8,877.00	30,000.00	30,000.00	
8670	Street Lighting	203.42	400.00	400.00	
Total Rent & Utilities		67,816.65	147,150.00	147,150.00	
Repairs & Maintenance					

6405	R & M - Extinguishers	414.69	350.00	350.00	
6422	R & M - Hydrants	185.46	1,100.00	1,100.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	2,863.84	1,000.00	1,000.00	
6641	R & M - Wells	15,870.33	1,000.00	18,000.00	Increase by \$17,000; Emergency repairs to 8th Street Well
6750	R & M - Minor Tools & Equipment	1,005.51	2,400.00	2,400.00	
6800	R & M - Grounds & Collection Systems	700.00	600.00	600.00	
6830	Paving & Concrete	490.00	4,000.00	4,000.00	
6900	R & M - Buildings & Structures	10,078.81	16,000.00	16,000.00	
7241	R & M - Water Distribution System	44,548.47	99,400.00	82,400.00	Decrease by \$17,000; move to 6641
	Total Repairs & Maintenance	76,157.11	125,850.00	125,850.00	
Travel & Training					
7323	Books, Publications & Subscriptions	0.00	250.00	250.00	
7324	Education & Training Fees	1,179.73	5,900.00	5,900.00	
8410	Certifications	125.00	500.00	500.00	
8510	Lodging & Meals - Local	557.40	2,000.00	2,000.00	
8539	Meals	144.21	0.00	0.00	
8550	Mileage Reimbursement & Parking	242.15	500.00	500.00	
	Total Travel & Training	2,248.49	9,150.00	9,150.00	
	Vehicle Maintenance & Repairs				
7006	Tuneup/Oil/Mai	365.16	1,600.00	1,600.00	
7211	Misc Fuel & Diesel	2,289.49	2,300.00	2,300.00	
7220	Gasoline	2,270.47	5,000.00	5,000.00	
7228	Markings & Other Misc	0.00	200.00	200.00	

7232	Vehicle Repairs Parts, Tires & Lubricants	463.66	5,000.00	5,000.00	
Total Vehicle Maintenance & Repairs		5,388.78	14,100.00	14,100.00	
Total Services & Supplies		391,889.11	728,860.33	728,860.33	
Capital Outlay					
9006	Infrastructure CIP	35,610.70	1,410,824.00	1,247,650.41	Decrease by \$163,173.59
9059	Vehicles, Equipment, & Fixtures	8,033.03	0.00	0.00	
Total Capital Outlay		43,643.73	1,410,824.00	1,247,650.41	
Debt Service					
9022	Debt Service - Principal	165,777.35	165,777.00	165,777.00	
9023	Debt Service - Interest & Annual Fee	51,160.17	99,792.00	99,792.00	
9024	Loan Administration Fee	10,064.30	10,064.00	10,064.00	
Total Debt Service		227,001.82	275,633.00	275,633.00	
Reserves					
9571	*Capital Outlay Reserve	0.00	0.00	0.00	
9572	*General Contingency	0.00	57,000.00	57,000.00	
Total Reserves		0.00	57,000.00	57,000.00	
TRANSFERS					
9511	Interfund Transfer Out	225,278.70	450,557.45	613,731.04	Cost allocation increase of \$163,173.59
Total Transfers		225,278.70	450,557.45	613,731.04	
Total Expenditures		1,227,630.73	3,607,583.97	3,607,583.97	
Net Revenues over Expenditures			(666,422.97)	(666,422.97)	

600 - WASTEWATER		YTD 12/31/201 9	2019-2020 Budget	Mid Year Adjustment s	Notes
	<u>REVENUES</u>				
	Other Revenue				
4034	Property Tax Revenue from	31,715.25	31,715.25	31,715.25	
	Service Charges & Fees				
4062	Wastewater Admin Charge	0.00	16,892.75	16,892.75	
	Total Revenues	31,715.25	48,608.00	48,608.00	
	<u>EXPENDITURES</u>				
	Services & Supplies				
	Insurance, Licenses & Regulatory Fees				
6343	Lien & Notary Fees	0.00	34.00	34.00	
6345	Property Taxes & Assessments Costs	239.78	270.00	270.00	
	Total Ins., Licenses &	239.78	304.00	304.00	
	Legal & Professional				
7320	Professional & Consulting Services	7,922.18	13,853.91	13,853.91	
7326	Legal Services	0.00	100.00	100.00	
	Total Legal & Professional	7,922.18	13,953.91	13,953.91	
7160	Postage, Shipping	0.00	0.00	0.00	
	Total Services & Supplies	8,161.96	14,257.91	14,257.91	
	Debt Service				
9805	Repayment Bond Reserve	0.00	0.00	0.00	
	Total Debt Service	0.00	0.00	0.00	
	TRANSFERS				
9511	Interfund Transfer Out	1,317.42	2,634.84	3,589.07	Increase in cost allocation
	Total Transfers	1,317.42	2,634.84	3,589.07	
	Total Expenditures	9,479.38	16,892.75	17,846.98	
	Net Revenues over Expenditures	22,235.87	31,715.25	30,761.02	

800 - DRAINAGE		Fiscal YTD 12/31/2019	2019-2020 Budget	Mid Year Adjustment s	Notes
<u>REVENUES</u>					
Property Taxes					
4034	Property Tax Revenue from Water	0.00	0.00	0.00	
4035	Property Taxes	5,733.24	24,886.00	24,886.00	
	Total Property Taxes	5,733.24	24,886.00	24,886.00	
Special Taxes & Assessments					
4400	Drainage Assessments	23,859.00	95,312.00	95,312.00	
	Total Special Taxes & Assessments	23,859.00	95,312.00	95,312.00	
Other Revenues					
4935	Sale-Specs/Plans & Non-Capital Items	283.50	0.00	0.00	
	Total Other Revenues	283.50	0.00	0.00	
Use of Money & Property					
4505	HO Prop Tax Relief	22.06	147.00	147.00	
4510	Investment Income on funds	2,917.33	300.00	300.00	
	Total Use of Money & Property	2,939.39	447.00	447.00	
	Total Revenues	32,815.13	120,645.00	120,645.00	
<u>EXPENDITURES</u>					
Personnel					
Salaries/Wages					
8045	Overtime Pay	0.00	200.00	200.00	
8054	Salaries & Wages - Regular	3,203.70	16,000.00	16,000.00	
	Total Salaries/Wages	3,203.70	16,200.00	16,200.00	
	Total Personnel	3,203.70	16,200.00	16,200.00	
Services & Supplies					
Equipment & Tools					
6390	Equipment	0.00	300.00	300.00	
7242	Minor Tools, Accessories & Field Machines	108.31	300.00	300.00	
	Total Equipment & Tools	108.31	600.00	600.00	

Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	5,692.00	6,000.00	6,000.00	
6345	Property Taxes & Assessments Costs	202.80	200.00	200.00	
7325	Insurance	443.46	500.00	500.00	
	Total Insurance, Licenses & Regulatory Fees	6,338.26	6,700.00	6,700.00	
Legal & Professional					
7320	Professional & Consulting Services	265.84	2,000.00	2,000.00	
7326	Legal Services	0.00	500.00	500.00	
	Total Legal & Professional	265.84	2,500.00	2,500.00	
Office/Operations					
7140	General Supplies & Minor Equipment	0.00	0.00	0.00	
7226	Membership & Dues	0.00	0.00	0.00	
7230	Misc Small Parts & Supplies	20.55	550.00	550.00	
7249	Safety Supplies	231.74	100.00	100.00	
	Total Office/Operations	252.29	650.00	650.00	
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	842.04	1,700.00	1,700.00	
6025	Telephone	127.96	250.00	250.00	
8610	Electric	789.71	2,200.00	2,200.00	
8670	Street Lighting	417.63	1,000.00	1,000.00	
	Total Rent & Utilities	2,177.34	5,150.00	5,150.00	
Repairs & Maintenance					
6405	R & M - Extinguishers	33.18	50.00	50.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	119.93	1,000.00	1,000.00	
6750	R & M - Minor Tools & Equipment	0.00	500.00	500.00	
6800	R & M - Grounds & Collection Systems	0.00	1,000.00	1,000.00	
6900	R & M - Buildings & Structures	0.00	1,500.00	1,500.00	

	Total Repairs & Maintenance	153.11	4,050.00	4,050.00	
Travel & Training					
7324	Education & Training Fees	0.00	2,000.00	2,000.00	
8410	Certifications	0.00	100.00	100.00	
8475	Training Materials	0.00	250.00	250.00	
8510	Lodging & Meals - Local	0.00	500.00	500.00	
8539	Meals	0.00	0.00	0.00	
8550	Mileage Reimbursement & Parking	0.00	300.00	300.00	
	Total Travel & Training	0.00	3,150.00	3,150.00	
Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	18.40	0.00	0.00	
7211	Misc Fuel & Diesel	585.72	550.00	550.00	
7220	Gasoline	567.62	1,000.00	1,000.00	
	Total Vehicle Maintenance & Repairs	1,171.74	1,550.00	1,550.00	
	Total Services & Supplies	10,716.89	24,650.00	24,650.00	
Capital Outlay					
9006	Infrastructure CIP	0.00	62,500.00	62,500.00	
	Total Capital Outlay	0.00	62,500.00	62,500.00	
Reserves					
9571	*Capital Outlay Reserve	0.00	0.00	0.00	
	Total Reserves		0.00	0.00	
TRANSFERS					
9511	Interfund Transfer Out	5,269.68	10,539.36	14,356.29	Cost allocation increase
	Total Transfers	5,269.68	10,539.36	14,356.29	
	Total Expenditures	19,190.27	113,889.36	117,706.29	

900 - PARKS & RECREATION		Fiscal YTD 4/30/2019	2019-2020 Budget	Mid Year Adjustment	Notes
<u>REVENUE</u>					
Other Revenues					
4034	Property Tax Revenue from Water	31,715.25	31,715.25	31,715.25	
4655	Donations	0.00	0.00	0.00	
	Total Other Revenues	31,715.25	31,715.25	31,715.25	
Use of Money & Property					
4510	Investment Income on funds	3,749.00	1,607.78	1,607.78	
	Total Use of Money & Property	3,749.00	1,607.78	1,607.78	
	Total Revenues	35,464.25	33,323.03	33,323.03	
<u>EXPENDITURES</u>					
Services & Supplies					
Legal & Professional					
7320	Professional & Consulting Services	0.00	9,000.00	9,000.00	
7326	Legal Services	2,600.00	2,000.00	2,000.00	
	Total Legal & Professional	2,600.00	11,000.00	11,000.00	
Office/Operations					
7140	General Supplies & Minor Equipment	0.00	100.00	100.00	
	Total Office/Operations	0.00	100.00	100.00	
Other Expense					
7330	Misc Operating Expenses	0.00	100.00	100.00	
	Total Other Expense	0.00	100.00	100.00	
	Total Services & Supplies	2,600.00	11,200.00	11,200.00	
<u>TRANSFERS</u>					
9511	Interfund Transfer Out	2,634.84	5,269.68	7,178.14	Cost allocation increase
	Total Transfers	2,634.84	5,269.68	7,178.14	
	Total Expenditures	5,234.84	16,469.68	18,378.14	
	Net Revenues over Expenditures	30,229.41	16,853.35	14,944.89	