



FINANCE ADVISORY COMMITTEE MEETING

Monday August 31, 2020 at 5:30 p.m.

Pursuant to Governor Newsom's Executive Order N-29-20, and State and County Shelter at Home orders, Committee Members, staff and public may participate in this meeting via teleconference and/or electronically. The LOCSD Boardroom will NOT be open for accessing the meeting.

For quick access, go to <https://us02web.zoom.us/j/84300453957>
(This link will help connect both your browser and telephone to the call)
OR dial 1 (929) 205-6099 or 1 (301) 715-8592 and enter **843 0045 3957**

All persons desiring to speak during any Public Comment can submit a comment by:

- Through email at ldurban@losososcsd.org by 12:00pm on 08/31/2020
- Through the district website www.losososcsd.org/contact-us by 12:00pm on 08/31/2020
- Through teleconference by phone at (929) 205-6099 or (301) 715-8592 and enter **843 0045 3957**
- Through mail by 5:00 PM on the day prior to the Committee meeting sent to LOCSD
- Through teleconference meeting at <https://us02web.zoom.us/j/84300453957>

AGENDA

1. **Opening at 5:30 p.m. – Call To Order and Roll Call**
2. **Approve FAC Meeting Minutes of August 3, 2020**
(Recommend approval)
Presented By: Administrative Services Manager Durban
3. **Review of Board Item Regarding Approval of Warrant Register for August 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 July 31, 2020**
(Committee Review and Recommendations to the Board)
Presented By: General Manager Munds
5. **Investment Policy Update**
(Committee Review, Discussion and Recommendations)
Presented By: General Manager
6. **Utilities Department Updates**
Presented By: General Manager Munds
7. **Public Comments on Items NOT on this Agenda:** At this time, the public may comment on items not on this agenda. Each commenter is limited to 3 minutes and shall address the Chairperson.
8. **Schedule Next FAC Meeting** – Monday, September 28, 2020 at 5:30 p.m. unless otherwise noted
9. **Closing Comments by FAC Committee Members**
10. **Adjournment**

Los Osos Community Services District
DRAFT - Minutes of the Finance Advisory Committee Meeting
August 03, 2020 at 5:30 p.m. at the District Office

AGENDA ITEM	DISCUSSION	FOLLOW-UP
<p>1. Call to Order and Roll Call</p>	<p>Vice Chairperson Womack called the meeting to order at 5:34 p.m.</p> <p><u>Roll Call:</u></p> <p>Sandra Cirilo, Committee Member – Present Lisa Gonzalez, Committee Member – Present Bea Jansen, Committee Member – Present Alyce Thorp, Committee Member – Arrived at 5:40 p.m. Christine Womack, Vice Chairperson – Present Marshall Ochylski, Chairperson – Absent</p> <p><u>Staff:</u> Ron Munds, General Manager Laura Durban, Administrative Services Manager</p>	
<p>2. Approve FAC Meeting Minutes of June 29, 2020</p>	<p>Administrative Services Manager Durban presented the minutes for approval.</p> <p>Public Comment - None</p> <p>Committee Member Jansen made a motion that the Committee approve the minutes of June 29, 2020. The motion was seconded by Committee Member Thorp and the motion carried with the following vote:</p> <p>Ayes: Committee Member Jansen, Gonzalez Nays: None Abstain: Cirilo Absent: Committee Member Thorp</p>	<p>Action: File Approved Minutes.</p>
<p>3. Review of Board Item Regarding Approval of Warrant Register for July 2020</p>	<p>General Manager Munds presented the Warrants highlighting that the Staff Report mentions any unique or large ticket items.</p> <p>Public Comment – Julie Tacker inquired what the National Power Plant Grant for Emergency Operations Center.</p> <p>General Manager Munds responded the National Power Plant Grant is based off the operation of Diablo Canyon to use for upgrade equipment used for emergency operations. The District's Fire Department applied and was awarded cost recovery up to 90% for improvements to our emergency operations center at Station 15.</p> <p>Committee Member Thorp made a recommendation that the Board approve the warrants of July 2020. The motion was seconded by Committee Member Jansen and the motion carried with the following vote:</p> <p>Ayes: Committee Member Thorp, Jansen, Cirilo, Gonzalez Nays: None Abstain: None Absent: None</p>	<p>Action: The Committee recommended that the Board approve the Warrant Register for July 2020.</p>
<p>4. Review of Board Item Regarding Financial Reports for the Period Ending June 30, 2020</p>	<p>General Manager Munds presented the Financial Reports for approval as presented in the packet discussing the funds looking healthy at the end of the Fiscal Year; commenting that Fund 200 has repaid its loan to Fund 500 reducing Fund 200's tax assessment.</p> <p>Public Comment – Julie Tacker inquired about expenditures related to COVID-19.</p> <p>General Manager Munds responded that the District's main impact is with waiving late fees and not being able to terminate service for non-payment. The District is tracking those costs and will be working on tightening up that procedure and starting to assess late fees again.</p>	<p>Action: The Committee recommended that the Board receive and file the Financials for the period ending June 30, 2020</p>

AGENDA ITEM	DISCUSSION	FOLLOW-UP
	<p>The Committee discussed the financials in relation to late fees, service lockouts and low income assistance.</p> <p>Committee Member Thorp made a recommendation that the Board receive and file the Financials of June 30, 2020. The motion was seconded by Committee Member Jansen and the motion carried with the following vote:</p> <p>Ayes: Committee Member Thorp, Jansen, Gonzalez, Cirilo Nays: None Abstain: None Absent: None</p>	
5. Investment Policy Update	<p>General Manager Munds presented the PowerPoint presentation made available on the website.</p> <p>The Committee discussed the Investment Policy, current investments the District has, and the importance during this time of having the investments be in safe, liquid accounts.</p> <p>Public Comment – Julie Tacker thanked General Manager Munds for the attachment on Allowable Investments that was added to the packet today; helpful guide related to investments.</p> <p>General Manager Munds commented that this policy will come to the Board and FAC committee annually; asked the Committee to read and reach out to him if they have any questions or comments before the draft policy is presented at the next FAC meeting.</p>	Action: Bring back for discussion annually.
6. Public Comments on Items NOT on this Agenda	None	
7. Schedule Next FAC Meeting	The next meeting of the Financial Advisory Committee is scheduled for Monday, August 31, 2020 unless otherwise noted.	
8. Closing Comments by FAC Committee	<p>Committee Member Thorp thanked Directors Womack and Cesena for turning in their compensation forms in a timely manner.</p> <p>Committee Member Gonzalez commented on being pleased with how the District is being run and that it will benefit the community long term.</p>	
9. Adjournment	The meeting adjourned at 6:21 p.m.	



August 31, 2020

TO: LOCSD Board of Directors
FROM: Laura Durban, Administrative Services Manager
SUBJECT: **Agenda Item 3 – 08/31/2020 FAC Meeting**
Approve Warrant Register for August 2020

DESCRIPTION

The attached Warrant Register is presented for review and for the FAC to make a recommendation to the Board for their review and approval. The following are some of larger payments made during the month of August:

- Check #29953 for \$3,300.00 to Filipponi & Thompson for Repairs to the 10th Street Well
- Check #29965 for \$8,260.61 to Wallace Group for Engineering Services. \$6,015.61 of this check was for the 10th Street Well Tank Project.
- Check #29974 for \$1,314.21 to Office Depot for many general office and living supplies including new wall mounted paper towel dispensers, trash cans, and cleaning supplies for the Fire Department.
- Check #29980 for \$4,573.90 to Abila which is the annual maintenance and support cost for the District’s Financial Software, MIP.
- Check #29991 for \$2,273.50 to MBS Land Surveys for Boundary Survey for the 8th Street Storage Building.
- Check #29993 for a total of \$4,231.90 as a true-up for Workers Comp from FY 2019-2020

SUMMARY STAFF RECOMMENDATION

This item will be approved along with the Consent Calendar at the Board meeting unless it is pulled by a Director for separate consideration. Staff recommends that the FAC adopt the following motion:

Motion: I recommend to the Board that the Board approve the warrant register for the period August 2020.

DISCUSSION

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

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

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

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

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

www.losososcsd.org

Attachments

LOS OSOS COMMUNITY SERVICES DISTRICT
Check/Voucher Register - Warrant Register for Board Packet
From 8/1/2020 Through 8/31/2020

Check No	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
29946	8/6/2020	Cardmember Services	170.46	07/05/20 CC/Durban - Spectrum (Channel 20)	100
	8/6/2020	Cardmember Services	2.84	07/07/20 CC/Durban - PirateShip - Delivery Confirmation IRS	100
	8/6/2020	Cardmember Services	200.00	07/07/20 CC/Durban - Spectrum -Internet Service Admin/Server	100
	8/6/2020	Cardmember Services	55.00	07/16/20 CC/Durban - CSDA - Board Prientation Webinar	100
	8/6/2020	Cardmember Services	25.00	07/16/20 CC/Munds - CSDA - Voter Rights Act Webinar	100
	8/6/2020	Cardmember Services	199.00	07/17/20 CC/Durban - Adobe - Upgrade to Adobe Pro for GM	100
	8/6/2020	Cardmember Services	42.89	07/17/20 CC/Durban - Amazon.com - Thermometers	100
	8/6/2020	Cardmember Services	39.87	07/22/20 CC/Durban - Amazon.com - (3) New Deposit Stamps	100
	8/6/2020	Cardmember Services	78.43	07/27/20 CC/Durban - Zoom - Board and Committee Meetings	100
	8/6/2020	Cardmember Services	35.34	08/0/20 CC/Durban - Amazon.com - Chair Cushion	100
	8/6/2020	Cardmember Services	20.96	07/06/20 CC/Young - Amazon.com - WIFI adapter	301
	8/6/2020	Cardmember Services	50.31	07/06/20 CC/Young - Ralphs - Water Bottles	301
	8/6/2020	Cardmember Services	28.37	07/06/20 CC/Young - Recognition Works - Nametag Bar	301
	8/6/2020	Cardmember Services	10.50	07/09/20 CC/Young - HON Accesories - Filing Cabinet Key	301
	8/6/2020	Cardmember Services	245.15	07/16/20 CC/Young - Spectrum Internet Service	301
	8/6/2020	Cardmember Services	18.60	07/23/20 CC/Young - PirateShip - Radio Repairs	301
	8/6/2020	Cardmember Services	39.45	07/25/20 CC/Young Amazon.com - Computer Accessories	301
	8/6/2020	Cardmember Services	21.22	07/29/20 CC/Young - Pirate Ship - Radio Repairs	301
	8/6/2020	Cardmember Services	275.88	07/06/20 CC/Durban - Tribune - 10th Street Well Bid Posting	500
	8/6/2020	Cardmember Services	232.32	07/06/20 CC/Durban - Tribune - South Bay Transmission Line	500
	8/6/2020	Cardmember Services	25.00	07/07/20 CC/Durban - Spectrum -Internet Service Admin/Server	500
	8/6/2020	Cardmember Services	109.99	07/11/20 CC/Durban - Spectrum - Internet Wateryard	500
	8/6/2020	Cardmember Services	144.41	07/15/20 CC/Durban - Bestbuy.com - Monitor for Wateryard	500
	8/6/2020	Cardmember Services	21.54	07/15/20 CC/Durban - Bestbuy.com - Speakers Wateryard	500
	8/6/2020	Cardmember Services	229.99	07/16/20 CC/Durban - Newegg - Windows 10 Wateryard Laptop	500
	8/6/2020	Cardmember Services	42.89	07/17/20 CC/Durban - Amazon.com - Thermometers	500
	8/6/2020	Cardmember Services	269.16	07/17/20 CC/Durban SpectrumMobile - New Phones for Wateryard	500
	8/6/2020	Cardmember Services	728.00	07/20/20 CC/Asuncion - Mobileworks Tintworks - Truck Lining	500
	8/6/2020	Cardmember Services	84.96	07/23/20 CC/Asuncion - Independent Electrical (Fuses)	500
	8/6/2020	Cardmember Services	40.74	07/23/20 CC/Durban - Amazon.com - Cell Phone Cases For Crew	500
	8/6/2020	Cardmember Services	25.00	07/23/20 CC/Durban - Craigslist - USM Advertisement	500
	8/6/2020	Cardmember Services	58.93	07/25/20 CC/Durban - Amazon.com - Cell Phone Cases/Screen	500
	8/6/2020	Cardmember Services	55.16	07/27/20 CC/Asuncion - Haywood Lumbar	500
	8/6/2020	Cardmember Services	13.93	07/29/20 CC/Durban - BestBuy.com - Computer Supplies	500
	8/6/2020	Cardmember Services	43.96	07/29/20 CC/Durban - Bestbuy.com - Surge Protector Wateryard	500

LOS OSOS COMMUNITY SERVICES DISTRICT
 Check/Voucher Register - Warrant Register for Board Packet
 From 8/1/2020 Through 8/31/2020

	8/6/2020	Cardmember Services	139.91	07/30/20	CC/Durban - AT&T (08/22/20-09/21/20)	500
	8/6/2020	Cardmember Services	200.00	07/30/20	CC/Durban - Brown and Caldwell - USM Advertisement	500
	8/6/2020	Cardmember Services	166.68	08/03/20	CC/Durban - Indeed.com - USM Advertisement	500
	8/6/2020	Cardmember Services	179.44	07/17/20	CC/Durban SpectrumMobile - New Phones for Wateryard	800
29947	8/6/2020	BADGER METER INC	759.14	07/28/20	Cust#27216 Water Meter & Parts	500
29948	8/6/2020	Coverall North America, Inc.	236.00	08/01-30/20	Janitorial Services (Suites 110 & 106)	100
29949	8/6/2020	ROBERT DIEMEL	145.93		Reimbursement for Overpayment of Dental	500
29950	8/6/2020	DIGITAL DEPLOYMENT, INC	200.00	08/01-30/20	Website Hosting Service & Fee	100
29951	8/6/2020	FARM SUPPLY CO	49.54	07/08/20	Cust #26174 Meter Replacements	500
	8/6/2020	FARM SUPPLY CO	274.34	07/21/20	Cust #26174 R&M Minor Tools and Equip	500
29952	8/6/2020	FERGUSON ENTERPRISES, INC #1350	199.34	07/08/20	Cust#831935 Grounds & Collection System	800
29953	8/6/2020	FILIPPONI & THOMPSON DRILLING, INC.	3,300.00	06/24/20 & 06/30/20	R&M 10th Street Well	500
29954	8/6/2020	HACH	376.19	07/28/20	Acct#270053 Process Control & Treatment Supplies	500
29955	8/6/2020	KITZMAN WATER, INC.	88.00	07/31/20	Acct#72975 Softwater Service - Fire	301
29956	8/6/2020	Cardmember Services	0.00	07/24/20	#10 Business Envelopes (1500)	100
29957	8/6/2020	MINER'S ACE HARDWARE	1,052.45	07/01-31/20	Acct#143640 Supplies/Mint/Equip/Tools/Parts	500
29958	8/6/2020	MISSION LINEN SUPPLY	26.90	07/02/20	Cust#213729 Janitorial Supplies - Towel Rolls/Rags	500
	8/6/2020	MISSION LINEN SUPPLY	26.90	07/16/20	Cust#213729 Janitorial Supplies - Towel Rolls/Rags	500
	8/6/2020	MISSION LINEN SUPPLY	26.90	07/30/20	Cust#213729 Janitorial Supplies - Towel Rolls/Rags	500
29959	8/6/2020	PETE'S MORRO BAY TIRE AND AUTO	1,020.28	07/07/20	Vehicle Repairs Tires - 2015 F350 DRW	500
	8/6/2020	PETE'S MORRO BAY TIRE AND AUTO	123.66	07/23/20	Tuneup/Oil/Maintenance - 2015 Toyota Tacoma	500
29960	8/6/2020	SPEED'S OIL TOOL SERVICE, INC	862.00	07/07-10/20	Brine Disposal Trucking Service - SB Well	500
	8/6/2020	SPEED'S OIL TOOL SERVICE, INC	830.00	07/16-22/20	Brine Disposal Trucking Service - SB Well	500
	8/6/2020	SPEED'S OIL TOOL SERVICE, INC	415.00	07/28/20	Brine Disposal Trucking Service - SB Well	500
29961	8/6/2020	SOUTH SAN LUIS OBISPO COUNTY SANITATION DISTRICT	1,936.00	07/01-31/20	Brine Disposal Services SB Well	500
29962	8/6/2020	STANLEY CONVERGENT SECURITY SOLUTIONS	93.27	09/01-30/20	Acct#2234623879 Security Services (Office)	100
29963	8/6/2020	USA BLUE BOOK	310.74	07/21/20	Cust #922782 Process Control & Treatment Supplies	500
	8/6/2020	USA BLUE BOOK	347.58	07/27/20	Cust#922782 Minor Tools, Acces. & Field Machines	500

LOS OSOS COMMUNITY SERVICES DISTRICT
Check/Voucher Register - Warrant Register for Board Packet
From 8/1/2020 Through 8/31/2020

Check No	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
29964	8/6/2020	LOS OSOS CHEVRON	597.93	07/01-31/20 Acct#70 Gas 7 Diesel - Fleet Vehicles	500
	8/6/2020	LOS OSOS CHEVRON	149.48	07/01-31/20 Acct#70 Gas 7 Diesel - Fleet Vehicles	800
29965	8/6/2020	WALLACE GROUP	8,260.61	06/01-30/20 Engineering Services	500
29966	8/6/2020	BOONE GRAPHICS - GROVER BEACH	320.40	07/24/20 #10 Buisness Envelopes (1500)	100
29967	8/6/2020	THOMAS FICHTER	139.42	07/23/20 Water Conservation Program - Rebate	500
29968	8/6/2020	MINER'S ACE HARDWARE	368.81	07/01-31/20 Acct#121480 Supplies/Equip/Maint/Tools/Parts	301
29969	8/6/2020	MISSION COUNTRY DISPOSAL	148.82	08/01-31/20 Acct#4130-5101854 Trash Service/Wateryard	500
29970	8/11/2020	ADAMSKI MOROSKI MADDEN CUMBERLAND & GREEN LLP	525.00	07/01-31/20 General Legal Services	100
	8/11/2020	ADAMSKI MOROSKI MADDEN CUMBERLAND & GREEN LLP	225.00	07/01-31/20 General Legal Services	301
	8/11/2020	ADAMSKI MOROSKI MADDEN CUMBERLAND & GREEN LLP	525.00	07/01-31/20 General Legal Services	500
29971	8/11/2020	GearGrid Corp.	330.00	02/19/20 - Locker Shelving - Fire	301
29972	8/11/2020	MISSION COUNTRY DISPOSAL	186.61	07/01-31/20 Acct#4130-5101023 Roll Off Trash Service - Fire	301
29973	8/11/2020	MISSION COUNTRY DISPOSAL	129.37	08/01-31/20 Acct#4130-5101023 Trash Service - Fire	301
29974	8/11/2020	OFFICE DEPOT INC	1,314.21	06/29-30/20 Acct#28702448 General Office Supplies - Fire	301
29975	8/11/2020	READY REFRESH	83.44	07/01-31/20 Acct#0900008772 Water Delivery	100
29976	8/11/2020	SCOTT O'BRIEN FIRE & SAFETY CO.	361.06	07/14/20 Annual Fire Extinguisher Service	301
29977	8/11/2020	SLO COUNTY EMPLOYEES ASSOC	13.30	07/27/20-08/09/20 SLOCEA Dues	100
	8/11/2020	SLO COUNTY EMPLOYEES ASSOC	87.83	07/27/20-08/09/20 SLOCEA Dues	500
29978	8/11/2020	AHA SHOES, INC.	175.00	08/5/20 Uniform Safety Book (Clinton Requa)	500
29979	8/11/2020	ZOLL MEDICAL CORPORATION	451.25	07/07/20 Cust#113922 Medical Supplies	301
29980	8/13/2020	ABILA	4,573.90	09/25/20-09/24/21 Acct#21154 MIP Maintenance and Support	100
29981	8/13/2020	DONEEN ARBOLIDA	200.00	08/07/20 Water Conservation Rebate Program - Clothes Washer	500
29982	8/13/2020	CLEATH-HARRIS GEOLOGISTS, INC.	300.00	07/01-31/20 Proj#2212-1701 Program C Expansion Wells	500
	8/13/2020	CLEATH-HARRIS GEOLOGISTS, INC.	300.00	07/01-31/20 Proj#2212-1801 10th St Well Rehab	500
29983	8/13/2020	THE DOCUTEAM, LLC	40.00	07/01-31/20 Acct#0979 Onsite Service (Document Destruction)	100
29984	8/13/2020	ITRON, INC.	900.10	08/01/20-10/30/20 Contract #SC00001696 Qtrly Maint	500
29985	8/13/2020	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	239.06	09/01-30/20 Acct#LOSOSOS-BL-283600 Insurance Life/ADD/WI/LDT	100

LOS OSOS COMMUNITY SERVICES DISTRICT
Check/Voucher Register - Warrant Register for Board Packet
From 8/1/2020 Through 8/31/2020

	8/13/2020	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	467.69	09/01-30/20	Acct#LOSOSOS-BL-283600	Insurance Life/ADD/WI/LDT	500
29986	8/13/2020	BRENT MALONE	200.00	07/14/20		Water Conservation Rebate Program - Tankless Water	500
29987	8/13/2020	OFFICE DEPOT INC	119.05	07/01-31/20	Acct#28702448	General Office Supplies	100
	8/13/2020	OFFICE DEPOT INC	39.07	07/01-31/20	Acct#28702448	General Office Supplies	500
29988	8/20/2020	GEORGE CONTENTO	3,000.00	09/01-30/20		Office Rent (Suites 106 & 110)	100
29989	8/20/2020	HUMANA INSURANCE COMPANY	252.00	09/01-30/20	ID#732930-001	Insurance (RFF)	301
29990	8/20/2020	DE LANGE LANDEN FINANCIAL SERVICES	288.05	08/01-31/20	Acct#630919	Kyocera Service Contranct/Insurance	100
29991	8/20/2020	MBS LAND SURVEYS	2,273.50	08/04/20		Boundary Survel - 953 El Morro Ave	500
29992	8/20/2020	MID COAST FIRE PROTECTION INC	93.03	(28)		Fire Extinguisher Service - Admin-Bayridge-VDO-Utilites	100
	8/20/2020	MID COAST FIRE PROTECTION INC	390.74	(28)		Fire Extinguisher Service - Admin-Bayridge-VDO-Utilites	500
	8/20/2020	MID COAST FIRE PROTECTION INC	37.21	(28)		Fire Extinguisher Service - Admin-Bayridge-VDO-Utilites	800
29993	8/20/2020	SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY	866.90	07/01/19-06/30/20	#5454	Workers Comp Program - True-Up	100
	8/20/2020	SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY	776.45	07/01/19-06/30/20	#5454	Workers Comp Program - True-Up	301
	8/20/2020	SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY	2,588.55	07/01/19-06/30/20	#5454	Workers Comp Program - True-Up	500
29994	8/20/2020	SWCA ENVIRONMENTAL CONSULTANTS	722.29	08/08/20		Environmental Services - Nipomo Ave Pipeline Proj.	500
29995	8/20/2020	VERIZON WIRELESS	68.08	07/08/20-08/07/20	Acct#472454582-00001	Cellular Service	301
	8/20/2020	VERIZON WIRELESS	(10.93)	07/08/20-08/07/20	Acct#472454582-00001	Cellular Service	500
	8/20/2020	VERIZON WIRELESS	(7.28)	07/08/20-08/07/20	Acct#472454582-00001	Cellular Service	800
29996	8/20/2020	VISION SERVICE PLAN	64.11	09/01-30/20	Acct#121302260001	Vision Plan	100
	8/20/2020	VISION SERVICE PLAN	139.85	09/01-30/20	Acct#121302260001	Vision Plan	500
4838/4845/4850/4854	8/10/2020	CA PUBLIC EMPL RET SYSTEM	771.91	08/01-31/20		CalPERS Unfunded Accrued Liability	100
	8/10/2020	CA PUBLIC EMPL RET SYSTEM	3,854.37	08/01-31/20		CalPERS Unfunded Accrued Liability	301
	8/10/2020	CA PUBLIC EMPL RET SYSTEM	4,431.08	08/01-31/20		CalPERS Unfunded Accrued Liability	500
CalPERSMed2143_Sep20	8/17/2020	CA PUBLIC EMPLOYEES' RETIREMENT SYSTEM	2,662.35	09/01-30/20	ID#4662975925	CalPERS Health Plan	100
	8/17/2020	CA PUBLIC EMPLOYEES' RETIREMENT SYSTEM	2,236.77	09/01-30/20	ID#4662975925	CalPERS Health Plan	500
PD081420_457	8/14/2020	CALPERS 457	72.00	07/27/20-08/09/20		SIP457 Contributions	100
	8/14/2020	CALPERS 457	1,636.00	07/27/20-08/09/20		SIP457 Contributions	500

LOS OSOS COMMUNITY SERVICES DISTRICT
 Check/Voucher Register - Warrant Register for Board Packet
 From 8/1/2020 Through 8/31/2020

Check No	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
PD081420_EDD	8/14/2020	CA EMPLOYMENT DEVELOPMENT DEPT	635.54	State Payroll Taxes PD: 07/27/20-08/09/20	100
	8/14/2020	CA EMPLOYMENT DEVELOPMENT DEPT	415.30	State Payroll Taxes PD: 07/27/20-08/09/20	301
	8/14/2020	CA EMPLOYMENT DEVELOPMENT DEPT	99.30	State Payroll Taxes PD: 07/27/20-08/09/20	500
PD081420_IRS	8/14/2020	DEPARTMENT OF THE TREASURY	1,764.37	Federal Payroll Taxes PD:07/27/20-08/09/20	100
	8/14/2020	DEPARTMENT OF THE TREASURY	1,430.94	Federal Payroll Taxes PD:07/27/20-08/09/20	301
	8/14/2020	DEPARTMENT OF THE TREASURY	288.42	Federal Payroll Taxes PD:07/27/20-08/09/20	500
PD081420_PERSRet	8/14/2020	CA PUBLIC EMPL RET SYSTEM	1,599.77	Retirement Earned PD:07/27/20-08/09/20	100
	8/14/2020	CA PUBLIC EMPL RET SYSTEM	155.04	Retirement Earned PD:07/27/20-08/09/20	301
	8/14/2020	CA PUBLIC EMPL RET SYSTEM	2,078.25	Retirement Earned PD:07/27/20-08/09/20	500
PD082820_457	8/28/2020	CALPERS 457	72.00	08/10/20-08/23/20 SIP457 Contributions	100
	8/28/2020	CALPERS 457	1,636.00	08/10/20-08/23/20 SIP457 Contributions	500
PD082820_EDD	8/28/2020	CA EMPLOYMENT DEVELOPMENT DEPT	577.94	State Payroll Taxes - PD 08/10/20-08/23/20	100
	8/28/2020	CA EMPLOYMENT DEVELOPMENT DEPT	376.00	State Payroll Taxes - PD 08/10/20-08/23/20	301
	8/28/2020	CA EMPLOYMENT DEVELOPMENT DEPT	346.44	State Payroll Taxes - PD 08/10/20-08/23/20	500
PD082820_IRS	8/28/2020	DEPARTMENT OF THE TREASURY	1,637.74	Federal Payroll Taxes - PD 08/10/20-08/23/20	100
	8/28/2020	DEPARTMENT OF THE TREASURY	1,432.46	Federal Payroll Taxes - PD 08/10/20-08/23/20	301
	8/28/2020	DEPARTMENT OF THE TREASURY	1,275.53	Federal Payroll Taxes - PD 08/10/20-08/23/20	500
PD082820_PERSRet	8/28/2020	CA PUBLIC EMPL RET SYSTEM	1,599.77	Retirement Earned - PD 08/10/20-08/23/20	100
	8/28/2020	CA PUBLIC EMPL RET SYSTEM	2,078.25	Retirement Earned - PD 08/10/20-08/23/20	500
Report Total			<u>85,548.94</u>		

07/02 – BOD Meeting
07/15 – UAC Meeting
07/23 – LOCAC Meeting (Cesena)

**please include any qualifying Ad Hoc or outside Meetings reported on*

DIRECTOR'S MONTHLY REQUEST FOR COMPENSATION FOR MEETING ATTENDANCE

NAME Chuck Cesena DATE 8/9/20

FOR THE MONTH OF July 2020

9. DIRECTOR COMPENSATION *(amended and adopted 02/06/2020)*

- 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 representative of the District 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.
- 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.

MEETING DATE: 7/2 MEETING: BOT

MEETING DATE: 7/15 MEETING: UAC

MEETING DATE: 7/23 MEETING: LOCAC

MEETING DATE: _____ MEETING: _____

MEETING DATE: _____ MEETING: _____

MEETING DATE: _____ MEETING: _____

TOTAL # OF MEETINGS: 3 TOTAL COMPENSATION: \$ 300

SIGNATURE: ck cesena DATE: 8/9/20

Office Use Only:
Date Received: 8/10/2020
Reviewed and Validated By: [Signature]



August 6, 2020

TO: LOCSD Board of Directors
Ron Munds, General Manager

FROM: Chuck Cesena, LOCSD Director

SUBJECT: **Agenda Item 3F – 08/06/2020 Board Meeting**
Summary Report from July 23, 2020 LOCAC meeting

President
Charles L. Cesena

Vice President
Christine M. Womack

Directors
Matthew D. Fourcroy
Vicki L. Milledge
Marshall E. Ochylski

General Manager
Ron Munds

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
Paul Provence

The meeting convened via Zoom at 7:00 PM. The first few agenda items were reports from various law enforcement agencies, the Chamber of Commerce, County Planning Department and County Supervisor Gibson. Of particular note is the timeline for the review of the various documents relating to the update of the Estero Area Plan (EAP). The Planning Commission has held one hearing and the second is scheduled for Thursday August 13, 2020. The goal is to have the documents before the Board of Supervisors at an October meeting. Hopefully this will coincide with the approval of the Habitat Conservation plan prepared by the US Fish and Wildlife Service.

I reported on the activities ongoing at the CSD, primarily focusing on the Utility Department efforts. I did mention that we were making some progress on the Ferrell Avenue pathway but that since we hadn't had a recent Parks and Rec meeting, I didn't have a recent update. I guess everyone must have assumed there was no reason to ask about the dog park without good news on the HCP, so no questions were asked. In addition to the updates on our facilities such as the 10th Street well and water yard building, I updated everyone on the status of the efforts regarding the well at 8th Street (grant funds hopefully arriving in early 2021) and the new Program C well. I gave a late August date for the Environmental Constraints report and a tentative October date for actual site selection.

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

05/04 - FAC Meeting
05/07 - BOD Meeting
05/20 - UAC Meeting

**please include any qualifying Ad Hoc or outside Meetings reported on*

DIRECTOR'S MONTHLY REQUEST FOR COMPENSATION FOR MEETING ATTENDANCE

NAME Matthew Faurcroy DATE 6-1-20

FOR THE MONTH OF May 2020

9. DIRECTOR COMPENSATION *(amended and adopted 02/06/2020)*

- 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 representative of the District 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.
- 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.

MEETING DATE: 5-7-20 MEETING: Board of Directors

MEETING DATE: 5-20-20 MEETING: UAC - Vice Chairperson

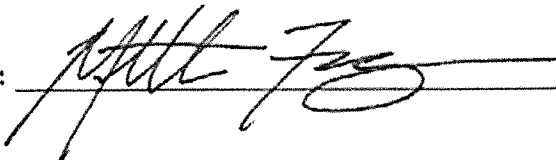
MEETING DATE: _____ MEETING: _____


MEETING DATE: _____ MEETING: _____

MEETING DATE: _____ MEETING: _____

MEETING DATE: _____ MEETING: _____

TOTAL # OF MEETINGS: 2 TOTAL COMPENSATION: \$ 200⁰⁰

SIGNATURE:  DATE: 6-1-20

Office Use Only:
Date Received: <u>8/3/2020</u>
Reviewed and Validated By: <u></u>

06-01 - FAC Meeting
06-04 - BOD Meeting
06-25 - LOCAC Meeting (Milledge)
06-29 - FAC Meeting

**please include any qualifying Ad Hoc or outside Meetings reported on*

DIRECTOR'S MONTHLY REQUEST FOR COMPENSATION FOR MEETING ATTENDANCE

NAME Matthew Fourcroy DATE 7-1-20

FOR THE MONTH OF June 2020

9. DIRECTOR COMPENSATION *(amended and adopted 02-06-2020)*

- 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 representative of the District at the direction of the Board of Directors.
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- 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.

MEETING DATE: 6-4-20 MEETING: Board of Directors

MEETING DATE: _____ MEETING: _____

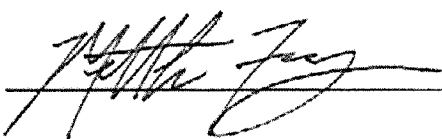
MEETING DATE: _____ MEETING: _____

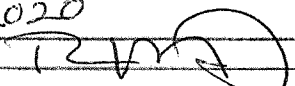
MEETING DATE: _____ MEETING: _____

MEETING DATE: _____ MEETING: _____

MEETING DATE: _____ MEETING: _____

TOTAL # OF MEETINGS: 1 TOTAL COMPENSATION: \$ 100⁰⁰

SIGNATURE:  DATE: 7-1-20

Office Use Only: Date Received: <u>6/5/2020</u> Reviewed and Validated By: <u></u>

07/02 - ROD Meeting
07/15 - UAC Meeting
07/23 - LOCAC Meeting (Cesena)

*please include any qualifying Ad Hoc or outside Meetings reported on

DIRECTOR'S MONTHLY REQUEST FOR COMPENSATION FOR MEETING ATTENDANCE

NAME Matthew Fowcroy DATE 8-1-20

FOR THE MONTH OF July 2020

9. DIRECTOR COMPENSATION *(amended and adopted 02/06/2020)*

- 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 representative of the District 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.
- 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.

MEETING DATE: 7-2-20 MEETING: Board of Directors

MEETING DATE: 7-15-20 MEETING: UAC - Vice Chair


MEETING DATE: _____ MEETING: _____

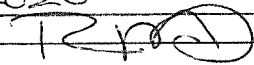
MEETING DATE: _____ MEETING: _____

MEETING DATE: _____ MEETING: _____

MEETING DATE: _____ MEETING: _____

TOTAL # OF MEETINGS: 2 TOTAL COMPENSATION: \$ 200⁰⁰

SIGNATURE:  DATE: 8-1-20

Office Use Only:
Date Received: 8/5/2020
Reviewed and Validated By: 



August 31, 2020

TO: LOCSD Board of Directors
FROM: Adrienne Geidel at Robert Stilts, District Bookkeeper
Ron Munds, General Manager
SUBJECT: **Agenda Item 4 – 08/31/2020 FAC Meeting**
Receive Financial Report for the Period Ending July 31, 2020

President
Charles L. Cesena

Vice President
Christine M. Womack

Directors
Matthew D. Fourcroy
Vicki L. Milledge
Marshall E. Ochylski

General Manager
Ron Munds

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
Paul Provence

DESCRIPTION

The attached are the Statement of Revenues and Expenditures and Balance Sheets for July 2020.

STAFF RECOMMENDATION

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

Motion: I recommend to the Board, that the Board receive and file the financials for the period ending July 31, 2020.

DISCUSSION

GENERAL

Attachments

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

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

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

www.losososcsd.org

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 7/1/2020 Through 7/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Revenues						
Service Charges & Fees						
4005	Copying Costs	0.00	0.00	20.00	(20.00)	(100.00)%
	Total Service Charges & Fees	0.00	0.00	20.00	(20.00)	(100.00)%
Other Revenues						
4002	Transfer In	55,414.04	55,414.04	664,988.42	(609,574.38)	(91.67)%
	Total Other Revenues	55,414.04	55,414.04	664,988.42	(609,574.38)	(91.67)%
	Total Revenues	55,414.04	55,414.04	665,008.42	(609,594.38)	(91.67)%
Expenditures						
Personnel						
Salaries/Wages						
7322	Director's Compensation	0.00	0.00	15,000.00	15,000.00	100.00%
8018	Holiday Pay	832.58	832.58	10,774.00	9,941.42	92.27%
8045	Overtime Pay	0.00	0.00	400.00	400.00	100.00%
8050	Administrative Leave Pay	793.32	793.32	4,475.00	3,681.68	82.27%
8051	Floating Holiday Pay	0.00	0.00	1,323.00	1,323.00	100.00%
8054	Salaries & Wages - Regular	18,004.64	18,004.64	222,755.28	204,750.64	91.92%
8060	Sick Leave Pay	119.25	119.25	4,900.00	4,780.75	97.57%
8081	Vacation Pay	0.00	0.00	9,795.00	9,795.00	100.00%
	Total Salaries/Wages	19,749.79	19,749.79	269,422.28	249,672.49	92.67%
Payroll Taxes & Benefits						
5020	FICA - ER	4.96	4.96	750.00	745.04	99.34%
5030	Life Insurance - ER	42.25	42.25	525.00	482.75	91.95%
5031	Disability Insurance	0.00	0.00	320.00	320.00	100.00%
5035	AD & D Insurance	4.22	4.22	119.00	114.78	96.45%
5040	LTD Insurance	51.16	51.16	1,800.00	1,748.84	97.16%
5050	Medicare - ER	289.53	289.53	4,000.00	3,710.47	92.76%
5060	Cafeteria Plan - ER	3,650.93	3,650.93	33,600.00	29,949.07	89.13%
5070	Retirement ER - Regular	705.10	705.10	8,462.00	7,756.90	91.67%
5075	Retirees Medical - ER	562.66	562.66	3,336.00	2,773.34	83.13%
5120	Workers Comp Insurance - ER	1,482.73	1,482.73	1,879.07	396.34	21.09%
5124	Retirement - ER - Tier 2	1,556.18	1,556.18	20,854.00	19,297.82	92.54%
	Total Payroll Taxes & Benefits	8,349.72	8,349.72	75,645.07	67,295.35	88.96%
Employment Services						
5100	Unemployment Insurance - ER	4.96	4.96	2,015.00	2,010.04	99.75%
6200	Hiring, Advertising & Other Costs	0.00	0.00	200.00	200.00	100.00%
6230	Medical Exam	0.00	0.00	150.00	150.00	100.00%
	Total Employment Services	4.96	4.96	2,365.00	2,360.04	99.79%
	Total Personnel	28,104.47	28,104.47	347,432.35	319,327.88	91.91%
Services & Supplies						
Clothing & Uniform						
7246	Uniform & Gear	0.00	0.00	200.00	200.00	100.00%
	Total Clothing & Uniform	0.00	0.00	200.00	200.00	100.00%
Contract Services						
6100	Labor & Support-IT Services	170.46	170.46	12,800.00	12,629.54	98.67%
6110	IT Purchased Services	1,829.05	1,829.05	21,000.00	19,170.95	91.29%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 7/1/2020 Through 7/31/2020

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remain... - Original
7100	Copier Contract-Maint & Usage	288.05	288.05	3,100.00	2,811.95	90.71%
7255	Security Services	89.49	89.49	1,070.00	980.51	91.64%
7321	Janitorial Cleaning & Supplies	236.00	236.00	2,900.00	2,664.00	91.86%
7342	Public Meeting Recordings	0.00	0.00	15,900.00	15,900.00	100.00%
	Total Contract Services	2,613.05	2,613.05	56,770.00	54,156.95	95.40%
	Financial Services					
7309	Late Fees	0.00	0.00	200.00	200.00	100.00%
7310	Bank Service Charges	446.57	446.57	8,400.00	7,953.43	94.68%
	Total Financial Services	446.57	446.57	8,600.00	8,153.43	94.81%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	0.00	200.00	200.00	100.00%
6341	LAFCO Fees	15,596.49	15,596.49	19,447.71	3,851.22	19.80%
6343	Lien & Notary Fees	0.00	0.00	30.00	30.00	100.00%
7325	Insurance	29,840.03	29,840.03	29,840.03	0.00	0.00%
	Total Insurance, Licenses & Regulatory Fees	45,436.52	45,436.52	49,517.74	4,081.22	8.24%
	Legal & Professional					
7304	Professional Services - ACCTG	2,500.00	2,500.00	60,000.00	57,500.00	95.83%
7305	Auditing Services	0.00	0.00	22,000.00	22,000.00	100.00%
7320	Professional & Consulting Services	40.00	40.00	1,000.00	960.00	96.00%
7326	Legal Services	525.00	525.00	30,000.00	29,475.00	98.25%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	200.00	200.00	100.00%
7343	Election Expense	0.00	0.00	20,000.00	20,000.00	100.00%
	Total Legal & Professional	3,065.00	3,065.00	133,200.00	130,135.00	97.70%
	Office/Operations					
6121	IT-Supplies & Miscellaneous	199.00	199.00	1,500.00	1,301.00	86.73%
6130	Computer Hardware	0.00	0.00	1,000.00	1,000.00	100.00%
7140	General Supplies & Minor Equipment	362.86	362.86	8,000.00	7,637.14	95.46%
7160	Postage, Shipping & Mail Supplies	499.36	499.36	3,000.00	2,500.64	83.35%
7226	Membership & Dues	0.00	0.00	7,077.00	7,077.00	100.00%
7230	Misc Small Parts & Supplies	0.00	0.00	28.65	28.65	100.00%
	Total Office/Operations	1,061.22	1,061.22	20,605.65	19,544.43	94.85%
	Other Expense					
8735	Misc Department Admin	0.00	0.00	500.00	500.00	100.00%
	Total Other Expense	0.00	0.00	500.00	500.00	100.00%
	Rent & Utilities					
6000	Cell Phones	81.00	81.00	1,080.00	999.00	92.50%
6025	Telephone	221.32	221.32	3,000.00	2,778.68	92.62%
7350	Rent - Meetings	0.00	0.00	200.00	200.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 7/1/2020 Through 7/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7352 Rent - Offices & Other Structures	3,000.00	3,000.00	36,000.00	33,000.00	91.67%
8610 Electric	302.71	302.71	3,800.00	3,497.29	92.03%
8620 Gas Service	14.79	14.79	600.00	585.21	97.53%
Total Rent & Utilities	3,619.82	3,619.82	44,680.00	41,060.18	91.90%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	0.00	100.00	100.00	100.00%
6900 R & M - Buildings & Structures	0.00	0.00	37.68	37.68	100.00%
Total Repairs & Maintenance	0.00	0.00	137.68	137.68	100.00%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	0.00	225.00	225.00	100.00%
7324 Education & Training Fees	55.00	55.00	1,000.00	945.00	94.50%
8510 Lodging & Meals - Local	0.00	0.00	1,000.00	1,000.00	100.00%
8539 Meals	0.00	0.00	600.00	600.00	100.00%
8550 Mileage Reimbursement & Parking	0.00	0.00	500.00	500.00	100.00%
Total Travel & Training	55.00	55.00	3,325.00	3,270.00	98.35%
Total Services & Supplies	56,297.18	56,297.18	317,536.07	261,238.89	82.27%
Total Expenditures	84,401.65	84,401.65	664,968.42	580,566.77	87.31%
Net Revenues over Expenditures	(28,987.61)	(28,987.61)	40.00	(29,027.61)	...69.02)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 7/1/2020 Through 7/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues					
Property Taxes					
4035	Property Taxes	0.00	0.00	10,477.00	(10,477.00) (100.00)%
	Total Property Taxes	0.00	0.00	10,477.00	(10,477.00) (100.00)%
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	0.00	0.00	14,994.00	(14,994.00) (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	14,994.00	(14,994.00) (100.00)%
	Total Revenues	0.00	0.00	25,471.00	(25,471.00) (100.00)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	0.00	0.00	250.00	250.00 100.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	0.00	250.00	250.00 100.00%
Rent & Utilities					
8670	Street Lighting	400.31	400.31	6,724.16	6,323.85 94.05%
	Total Rent & Utilities	400.31	400.31	6,724.16	6,323.85 94.05%
	Total Services & Supplies	400.31	400.31	6,974.16	6,573.85 94.26%
Debt Service					
9804	Payment on Internal Loans	0.00	0.00	10,000.00	10,000.00 100.00%
	Total Debt Service	0.00	0.00	10,000.00	10,000.00 100.00%
Transfers					
9511	Interfund Transfer Out	277.07	277.07	3,324.84	3,047.77 91.67%
	Total Transfers	277.07	277.07	3,324.84	3,047.77 91.67%
	Total Expenditures	677.38	677.38	20,299.00	19,621.62 96.66%
	Net Revenues over Expenditures	(677.38)	(677.38)	5,172.00	(5,849.38) (113.10)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 7/1/2020 Through 7/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4034	Property Tax Revenue from Water	0.00	0.00	124,791.05	(124,791.05) (100.00)%
4037	Property Tax Zone B Received	0.00	0.00	470,477.00	(470,477.00) (100.00)%
4038	Property Tax Zone B Pass thru	0.00	0.00	1,811,402.00	(1,811,402.00) (100.00)%
	Total Property Taxes	0.00	0.00	2,406,670.05	(2,406,670.05) (100.00)%
Grant Revenue					
4955	Govt-Other St Aids & Reimbursements	0.00	0.00	15,689.00	(15,689.00) (100.00)%
	Total Grant Revenue	0.00	0.00	15,689.00	(15,689.00) (100.00)%
Special Taxes & Assessments					
4015	CSA 9-I Assessments (Contract)	0.00	0.00	27,508.00	(27,508.00) (100.00)%
4050	Special Fire Tax	0.00	0.00	598,816.00	(598,816.00) (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	626,324.00	(626,324.00) (100.00)%
Other Revenues					
4000	Ambulance Agreement	300.00	300.00	67,134.00	(66,834.00) (99.55)%
	Total Other Revenues	300.00	300.00	67,134.00	(66,834.00) (99.55)%
Use of Money & Property					
4510	Investment Income on funds	1,539.05	1,539.05	10,000.00	(8,460.95) (84.61)%
	Total Use of Money & Property	1,539.05	1,539.05	10,000.00	(8,460.95) (84.61)%
	Total Revenues	1,839.05	1,839.05	3,125,817.05	(3,123,978.00) (99.94)%
Expenditures					
Personnel					
Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	2,667.99	2,667.99	30,000.00	27,332.01 91.11%
8340	Resv FF-Shift Coverage	6,976.89	6,976.89	144,000.00	137,023.11 95.15%
8345	Resv FF-Special Projects	0.00	0.00	4,000.00	4,000.00 100.00%
	Total Salaries/Wages	9,644.88	9,644.88	178,000.00	168,355.12 94.58%
Payroll Taxes & Benefits					
5021	FICA - Fire - ER	493.58	493.58	9,100.00	8,606.42 94.58%
5030	Life Insurance - ER	0.00	0.00	2,500.00	2,500.00 100.00%
5035	AD & D Insurance	0.00	0.00	850.00	850.00 100.00%
5051	Medicare - Reserves - ER	139.85	139.85	2,150.00	2,010.15 93.50%
5070	Retirement ER - Regular	3,678.47	3,678.47	44,142.00	40,463.53 91.67%
5120	Workers Comp Insurance - ER	6,586.56	6,586.56	8,350.00	1,763.44 21.12%
5124	Retirement - ER - Tier 2	383.48	383.48	9,125.00	8,741.52 95.80%
	Total Payroll Taxes & Benefits	11,281.94	11,281.94	76,217.00	64,935.06 85.20%
Employment Services					
5000	Medical Exams & Procedures	0.00	0.00	3,000.00	3,000.00 100.00%
5101	Unemp. Costs - Reserves	419.03	419.03	6,000.00	5,580.97 93.02%
6200	Hiring, Advertising & Other Costs	0.00	0.00	100.00	100.00 100.00%
6230	Medical Exam	2,645.00	2,645.00	3,000.00	355.00 11.83%
	Total Employment Services	3,064.03	3,064.03	12,100.00	9,035.97 74.68%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 7/1/2020 Through 7/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remain... - Original
Total Personnel	<u>23,990.85</u>	<u>23,990.85</u>	<u>266,317.00</u>	<u>242,326.15</u>	<u>90.99%</u>
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	28.37	28.37	2,000.00	1,971.63	98.58%
7248 Uniform Safety Boots	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>2,000.00</u>	<u>100.00%</u>
Total Clothing & Uniform	28.37	28.37	4,000.00	3,971.63	99.29%
Contract Services					
6110 IT Purchased Services	115.61	115.61	1,500.00	1,384.39	92.29%
7100 Copier Contract-Maint & Usage	263.71	263.71	3,000.00	2,736.29	91.21%
7202 Building Alarms & Security	129.96	129.96	900.00	770.04	85.56%
7204 Cleaning Supplies, Laundry & Towel Service	0.00	0.00	4,000.00	4,000.00	100.00%
7222 Hazardous Materials CW JPA Cost	2,275.00	2,275.00	2,325.00	50.00	2.15%
7500 Schedule A Charges	<u>0.00</u>	<u>0.00</u>	<u>2,437,726.00</u>	<u>2,437,726.00</u>	<u>100.00%</u>
Total Contract Services	2,784.28	2,784.28	2,449,451.00	2,446,666.72	99.89%
Equipment & Tools					
6055 Radios -Non Capital	39.82	39.82	2,000.00	1,960.18	98.01%
6440 Fire Personal Protection Equipment	0.00	0.00	15,000.00	15,000.00	100.00%
6460 Self-Contained Breathing Apparatus	0.00	0.00	3,000.00	3,000.00	100.00%
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	2,114.20	2,114.20	20,000.00	17,885.80	89.43%
7242 Minor Tools, Accessories & Field Machines	0.00	0.00	500.00	500.00	100.00%
7252 Misc Hardware	<u>106.75</u>	<u>106.75</u>	<u>350.00</u>	<u>243.25</u>	<u>69.50%</u>
Total Equipment & Tools	2,260.77	2,260.77	44,700.00	42,439.23	94.94%
Financial Services					
7309 Late Fees	0.00	0.00	10.00	10.00	100.00%
7310 Bank Service Charges	0.00	0.00	20.00	20.00	100.00%
9154 Losses and Damages	<u>0.00</u>	<u>0.00</u>	<u>50.00</u>	<u>50.00</u>	<u>100.00%</u>
Total Financial Services	0.00	0.00	80.00	80.00	100.00%
Insurance, Licenses & Regulatory Fees					
6120 Computer Licenses	60.41	60.41	1,700.00	1,639.59	96.45%
6345 Property Taxes & Assessments Costs	0.00	0.00	5,420.66	5,420.66	100.00%
7325 Insurance	30,515.31	30,515.31	30,515.31	0.00	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 7/1/2020 Through 7/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Total Insurance, Licenses & Regulatory Fees	<u>30,575.72</u>	<u>30,575.72</u>	<u>37,635.97</u>	<u>7,060.25</u>	<u>18.76%</u>
Legal & Professional					
7320 Professional & Consulting Services	0.00	0.00	1,400.00	1,400.00	100.00%
7326 Legal Services	225.00	225.00	350.00	125.00	35.71%
7340 Legal Notifications & Mandated Advertising	0.00	0.00	1,500.00	1,500.00	100.00%
Total Legal & Professional	<u>225.00</u>	<u>225.00</u>	<u>3,250.00</u>	<u>3,025.00</u>	<u>93.08%</u>
Office/Operations					
7140 General Supplies & Minor Equipment	0.00	0.00	700.00	700.00	100.00%
7160 Postage, Shipping & Mail Supplies	0.00	0.00	3,000.00	3,000.00	100.00%
7216 Fire Prevention Education Materials	0.00	0.00	1,200.00	1,200.00	100.00%
7226 Membership & Dues	0.00	0.00	300.00	300.00	100.00%
7230 Misc Small Parts & Supplies	10.50	10.50	600.00	589.50	98.25%
7240 Propane	0.00	0.00	100.00	100.00	100.00%
Total Office/Operations	<u>10.50</u>	<u>10.50</u>	<u>5,900.00</u>	<u>5,889.50</u>	<u>99.82%</u>
Other Expense					
7201 White Goods & Accessories - bedding, towels	0.00	0.00	1,000.00	1,000.00	100.00%
7209 District Operating Center Expense	0.00	0.00	500.00	500.00	100.00%
7218 Cooking Products - Food, Drinks & Staples	50.31	50.31	500.00	449.69	89.94%
7224 Kitchen Cookware & Utensils	0.00	0.00	800.00	800.00	100.00%
7330 Misc Operating Expenses	0.00	0.00	800.00	800.00	100.00%
Total Other Expense	<u>50.31</u>	<u>50.31</u>	<u>3,600.00</u>	<u>3,549.69</u>	<u>98.60%</u>
Rent & Utilities					
6000 Cell Phones	68.18	68.18	1,300.00	1,231.82	94.76%
6025 Telephone	500.76	500.76	5,700.00	5,199.24	91.21%
8610 Electric	0.00	0.00	1,500.00	1,500.00	100.00%
8620 Gas Service	49.79	49.79	1,600.00	1,550.21	96.89%
8630 Trash Services	129.37	129.37	1,600.00	1,470.63	91.91%
8640 Water and Water Services	88.00	88.00	4,500.00	4,412.00	98.04%
8659 Utility Cable Charges	129.54	129.54	1,200.00	1,070.46	89.20%
8670 Street Lighting	8.92	8.92	135.00	126.08	93.39%
Total Rent & Utilities	<u>974.56</u>	<u>974.56</u>	<u>17,535.00</u>	<u>16,560.44</u>	<u>94.44%</u>
Repairs & Maintenance					
6400 R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405 R & M - Extinguishers	361.06	361.06	600.00	238.94	39.82%
6640 R & M - Equip & Other Non-Structural Fixed Assets	0.00	0.00	2,500.00	2,500.00	100.00%
6750 R & M - Minor Tools & Equipment	0.00	0.00	1,000.00	1,000.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 7/1/2020 Through 7/31/2020

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - 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	500.00	500.00	100.00%
6900	R & M - Buildings & Structures	295.46	295.46	2,000.00	1,704.54	85.23%
	Total Repairs & Maintenance	656.52	656.52	7,900.00	7,243.48	91.69%
	Travel & Training					
7141	CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323	Books, Publications & Subscriptions	0.00	0.00	200.00	200.00	100.00%
7324	Education & Training Fees	0.00	0.00	1,000.00	1,000.00	100.00%
8405	Reserve FF Training Costs	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Travel & Training	0.00	0.00	2,300.00	2,300.00	100.00%
	Total Services & Supplies	37,566.03	37,566.03	2,576,351.97	2,538,785.94	98.54%
	Capital Outlay					
9006	Infrastructure CIP	0.00	0.00	25,609.00	25,609.00	100.00%
9085	Vehicle Purchase	0.00	0.00	780,000.00	780,000.00	100.00%
	Total Capital Outlay	0.00	0.00	805,609.00	805,609.00	100.00%
	Reserves					
9504	*Vehicle Replacement Reserve	0.00	0.00	89,250.00	89,250.00	100.00%
9572	*General Contingency (Operations) Reserve	0.00	0.00	103,299.24	103,299.24	100.00%
	Total Reserves	0.00	0.00	192,549.24	192,549.24	100.00%
	Transfers					
9511	Interfund Transfer Out	5,541.40	5,541.40	66,496.84	60,955.44	91.67%
	Total Transfers	5,541.40	5,541.40	66,496.84	60,955.44	91.67%
	Total Expenditures	67,098.28	67,098.28	3,907,324.05	3,840,225.77	98.28%
	Net Revenues over Expenditures	(65,259.23)	(65,259.23)	(781,507.00)	716,247.77	(91.65)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 7/1/2020 Through 7/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Revenues						
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	0.00	0.00	15,768.00	(15,768.00)	(100.00)%
	Total Special Taxes & Assessments	0.00	0.00	15,768.00	(15,768.00)	(100.00)%
	Total Revenues	0.00	0.00	15,768.00	(15,768.00)	(100.00)%
Expenditures						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	0.00	0.00	500.00	500.00	100.00%
Rent & Utilities						
8670	Street Lighting	158.42	158.42	2,460.00	2,301.58	93.56%
	Total Rent & Utilities	158.42	158.42	2,460.00	2,301.58	93.56%
	Total Services & Supplies	158.42	158.42	2,960.00	2,801.58	94.65%
Debt Service						
9804	Payment on Internal Loans	0.00	0.00	6,711.49	6,711.49	100.00%
	Total Debt Service	0.00	0.00	6,711.49	6,711.49	100.00%
Transfers						
9511	Interfund Transfer Out	277.07	277.07	3,589.07	3,312.00	92.28%
	Total Transfers	277.07	277.07	3,589.07	3,312.00	92.28%
	Total Expenditures	435.49	435.49	13,260.56	12,825.07	96.72%
	Net Revenues over Expenditures	(435.49)	(435.49)	2,507.44	(2,942.93)	(117.37)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 7/1/2020 Through 7/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4035	Property Taxes	0.00	0.00	91,951.30	(91,951.30) (100.00)%
	Total Property Taxes	0.00	0.00	91,951.30	(91,951.30) (100.00)%
Service Charges & Fees					
4030	Residential Single Family	166,313.52	166,313.52	2,193,000.00	(2,026,686.48) (92.42)%
4102	Residential- Multi -Family-Water Sales	22,420.83	22,420.83	225,900.00	(203,479.17) (90.07)%
4103	Commercial, Home Care, Retail-Water Sales	19,157.08	19,157.08	303,000.00	(283,842.92) (93.68)%
4104	Irrigation- Water Sales	9,247.00	9,247.00	33,000.00	(23,753.00) (71.98)%
4114	Water Other Service Revenues	0.00	0.00	1,000.00	(1,000.00) (100.00)%
4931	Water Activation Fees	900.00	900.00	5,000.00	(4,100.00) (82.00)%
4932	Penalties	0.00	0.00	20,000.00	(20,000.00) (100.00)%
4933	Door Hangers/Lockout Notices	0.00	0.00	12,000.00	(12,000.00) (100.00)%
4937	NSF Fees	25.00	25.00	400.00	(375.00) (93.75)%
	Total Service Charges & Fees	218,063.43	218,063.43	2,793,300.00	(2,575,236.57) (92.19)%
Other Revenues					
4930	Other Revenue	774.58	774.58	1,000.00	(225.42) (22.54)%
	Total Other Revenues	774.58	774.58	1,000.00	(225.42) (22.54)%
Use of Money & Property					
4510	Investment Income on funds	2,799.05	2,799.05	20,000.00	(17,200.95) (86.00)%
	Total Use of Money & Property	2,799.05	2,799.05	20,000.00	(17,200.95) (86.00)%
	Total Revenues	221,637.06	221,637.06	2,906,251.30	(2,684,614.24) (92.37)%
Expenditures					
Personnel					
Salaries/Wages					
8018	Holiday Pay	2,288.45	2,288.45	22,750.00	20,461.55 89.94%
8045	Overtime Pay	28.06	28.06	2,000.00	1,971.94 98.60%
8050	Administrative Leave Pay	0.00	0.00	2,900.00	2,900.00 100.00%
8051	Floating Holiday Pay	1,008.06	1,008.06	5,000.00	3,991.94 79.84%
8054	Salaries & Wages - Regular	21,211.79	21,211.79	429,102.65	407,890.86 95.06%
8056	Retroactive Pay	0.00	0.00	1,000.00	1,000.00 100.00%
8060	Sick Leave Pay	3,132.85	3,132.85	15,000.00	11,867.15 79.11%
8063	Standby Pay	1,419.28	1,419.28	20,618.00	19,198.72 93.12%
8066	Comp Time Used	2,032.70	2,032.70	14,000.00	11,967.30 85.48%
8081	Vacation Pay	12,396.39	12,396.39	25,000.00	12,603.61 50.41%
	Total Salaries/Wages	43,517.58	43,517.58	537,370.65	493,853.07 91.90%
Payroll Taxes & Benefits					
5030	Life Insurance - ER	108.12	108.12	1,950.00	1,841.88 94.46%
5031	Disability Insurance	0.00	0.00	725.00	725.00 100.00%
5035	AD & D Insurance	12.91	12.91	440.00	427.09 97.07%
5040	LTD Insurance	116.31	116.31	4,050.00	3,933.69 97.13%
5050	Medicare - ER	629.36	629.36	9,000.00	8,370.64 93.01%
5060	Cafeteria Plan - ER	2,211.23	2,211.23	70,020.00	67,808.77 96.84%
5070	Retirement ER - Regular	6,643.60	6,643.60	104,912.26	98,268.66 93.67%
5075	Retirees Medical - ER	281.66	281.66	1,668.00	1,386.34 83.11%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 7/1/2020 Through 7/31/2020

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
5120	Workers Comp Insurance - ER	21,708.13	21,708.13	27,510.87	5,802.74	21.09%
5124	Retirement - ER - Tier 2	<u>769.07</u>	<u>769.07</u>	<u>13,106.00</u>	<u>12,336.93</u>	<u>94.13%</u>
	Total Payroll Taxes & Benefits	32,480.39	32,480.39	233,382.13	200,901.74	86.08%
	Employment Services					
5100	Unemployment Insurance - ER	0.00	0.00	3,000.00	3,000.00	100.00%
6200	Hiring, Advertising & Other Costs	391.68	391.68	0.00	(391.68)	0.00%
6230	Medical Exam	<u>0.00</u>	<u>0.00</u>	<u>150.00</u>	<u>150.00</u>	<u>100.00%</u>
	Total Employment Services	<u>391.68</u>	<u>391.68</u>	<u>3,150.00</u>	<u>2,758.32</u>	<u>87.57%</u>
	Total Personnel	76,389.65	76,389.65	773,902.78	697,513.13	90.13%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	0.00	2,600.00	2,600.00	100.00%
7248	Uniform Safety Boots	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>1,000.00</u>	<u>100.00%</u>
	Total Clothing & Uniform	0.00	0.00	3,600.00	3,600.00	100.00%
	Contract Services					
6100	Labor & Support-IT Services	0.00	0.00	5,300.00	5,300.00	100.00%
6110	IT Purchased Services	272.52	272.52	5,400.00	5,127.48	94.95%
7250	Water Quality Testing	0.00	0.00	30,000.00	30,000.00	100.00%
7255	Security Services	0.00	0.00	8,000.00	8,000.00	100.00%
7321	Janitorial Cleaning & Supplies	<u>80.70</u>	<u>80.70</u>	<u>850.00</u>	<u>769.30</u>	<u>90.51%</u>
	Total Contract Services	353.22	353.22	49,550.00	49,196.78	99.29%
	Equipment & Tools					
6438	Disinfection Feed Pumps	9.64	9.64	1,800.00	1,790.36	99.46%
7242	Minor Tools, Accessories & Field Machines	775.82	775.82	18,000.00	17,224.18	95.69%
7253	Rent - Equipment	0.00	0.00	500.00	500.00	100.00%
7256	Meter Purchases & Replacements	808.68	808.68	20,000.00	19,191.32	95.96%
	Total Equipment & Tools	<u>1,594.14</u>	<u>1,594.14</u>	<u>40,300.00</u>	<u>38,705.86</u>	<u>96.04%</u>
	Financial Services					
7309	Late Fees	<u>0.00</u>	<u>0.00</u>	<u>50.00</u>	<u>50.00</u>	<u>100.00%</u>
	Total Financial Services	0.00	0.00	50.00	50.00	100.00%
	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	0.00	0.00	20,000.00	20,000.00	100.00%
6345	Property Taxes & Assessments Costs	0.00	0.00	7,000.00	7,000.00	100.00%
7325	Insurance	<u>54,240.90</u>	<u>54,240.90</u>	<u>54,240.90</u>	<u>0.00</u>	<u>0.00%</u>
	Total Insurance, Licenses & Regulatory Fees	54,240.90	54,240.90	84,440.90	30,200.00	35.76%
	Legal & Professional					
7318	Professional & Consulting BMC	0.00	0.00	125,000.00	125,000.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 7/1/2020 Through 7/31/2020

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7320	Professional & Consulting Services	0.00	0.00	10,000.00	10,000.00	100.00%
7326	Legal Services	525.00	525.00	20,000.00	19,475.00	97.38%
7336	Legal Services- ISJ	0.00	0.00	1,000.00	1,000.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Legal & Professional Office/Operations	525.00	525.00	157,000.00	156,475.00	99.67%
6130	Computer Hardware	165.95	165.95	3,000.00	2,834.05	94.47%
6140	Computer Software	4,913.99	4,913.99	2,500.00	(2,413.99)	(96.56)%
7140	General Supplies & Minor Equipment	273.81	273.81	1,000.00	726.19	72.62%
7160	Postage, Shipping & Mail Supplies	1,210.38	1,210.38	15,000.00	13,789.62	91.93%
7180	Billing Supplies, Forms & Printing	0.00	0.00	2,200.00	2,200.00	100.00%
7226	Membership & Dues	445.00	445.00	3,000.00	2,555.00	85.17%
7230	Misc Small Parts & Supplies	133.76	133.76	2,000.00	1,866.24	93.31%
7237	Process Control & Treatment Supplies	1,362.88	1,362.88	25,000.00	23,637.12	94.55%
7239	Water Treatment Chemicals	354.65	354.65	8,000.00	7,645.35	95.57%
7249	Safety Supplies	18.22	18.22	1,000.00	981.78	98.18%
	Total Office/Operations	8,878.64	8,878.64	62,700.00	53,821.36	85.84%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	250.00	250.00	100.00%
7348	Water Conservation Program	2,339.42	2,339.42	10,000.00	7,660.58	76.61%
	Total Other Expense	2,339.42	2,339.42	10,250.00	7,910.58	77.18%
	Rent & Utilities					
6000	Cell Phones	497.48	497.48	3,500.00	3,002.52	85.79%
6025	Telephone	672.65	672.65	10,000.00	9,327.35	93.27%
8610	Electric	9,703.35	9,703.35	100,000.00	90,296.65	90.30%
8620	Gas Service	0.00	0.00	250.00	250.00	100.00%
8630	Trash Services	148.82	148.82	3,000.00	2,851.18	95.04%
8644	Disposal Services	4,043.00	4,043.00	30,000.00	25,957.00	86.52%
8670	Street Lighting	35.86	35.86	400.00	364.14	91.03%
	Total Rent & Utilities	15,101.16	15,101.16	147,150.00	132,048.84	89.74%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	0.00	450.00	450.00	100.00%
6422	R & M - Hydrants	54.42	54.42	3,300.00	3,245.58	98.35%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	0.00	1,000.00	1,000.00	100.00%
6641	R & M - Wells	384.96	384.96	18,000.00	17,615.04	97.86%
6750	R & M - Minor Tools & Equipment	308.85	308.85	2,400.00	2,091.15	87.13%
6800	R & M - Grounds & Collection Systems	0.00	0.00	600.00	600.00	100.00%
6830	Paving & Concrete	0.00	0.00	4,000.00	4,000.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 7/1/2020 Through 7/31/2020

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6900	R & M - Buildings & Structures	39.88	39.88	10,000.00	9,960.12	99.60%
7241	R & M - Water Distribution System	0.00	0.00	65,000.00	65,000.00	100.00%
	Total Repairs & Maintenance	788.11	788.11	104,750.00	103,961.89	99.25%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324	Education & Training Fees	0.00	0.00	5,900.00	5,900.00	100.00%
8410	Certifications	0.00	0.00	500.00	500.00	100.00%
8510	Lodging & Meals - Local	0.00	0.00	2,000.00	2,000.00	100.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	500.00	500.00	100.00%
	Total Travel & Training	0.00	0.00	9,150.00	9,150.00	100.00%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	123.66	123.66	1,600.00	1,476.34	92.27%
7211	Misc Fuel & Diesel	125.40	125.40	3,500.00	3,374.60	96.42%
7220	Gasoline	472.53	472.53	5,000.00	4,527.47	90.55%
7228	Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232	Vehicle Repairs - Parts, Tires & Lubricants	1,020.28	1,020.28	5,000.00	3,979.72	79.59%
	Total Vehicle Maintenance & Repairs	1,741.87	1,741.87	15,300.00	13,558.13	88.62%
	Total Services & Supplies	85,562.46	85,562.46	684,240.90	598,678.44	87.50%
	Capital Outlay					
9006	Infrastructure CIP	54,480.36	54,480.36	1,204,032.98	1,149,552.62	95.48%
9059	Vehicles, Equipment, & Fixtures	42,915.68	42,915.68	100,000.00	57,084.32	57.08%
	Total Capital Outlay	97,396.04	97,396.04	1,304,032.98	1,206,636.94	92.53%
	Debt Service					
9022	Debt Service - Principal	170,833.56	170,833.56	165,777.00	(5,056.56)	(3.05)%
9023	Debt Service - Interest & Annual Fee	48,632.08	48,632.08	99,792.00	51,159.92	51.27%
9024	Loan Administration Fee	9,566.97	9,566.97	10,064.00	497.03	4.94%
	Total Debt Service	229,032.61	229,032.61	275,633.00	46,600.39	16.91%
	Reserves					
9572	*General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
	Total Reserves	0.00	0.00	57,000.00	57,000.00	100.00%
	Transfers					
9511	Interfund Transfer Out	47,379.00	47,379.00	551,448.00	504,069.00	91.41%
	Total Transfers	47,379.00	47,379.00	551,448.00	504,069.00	91.41%
	Total Expenditures	535,759.76	535,759.76	3,646,257.66	3,110,497.90	85.31%
	Net Revenues over Expenditures	(314,122.70)	(314,122.70)	(740,006.36)	425,883.66	(57.55)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 7/1/2020 Through 7/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Service Charges & Fees					
4062	Wastewater Admin Charge	0.00	0.00	21,517.84	(21,517.84) (100.00)%
	Total Service Charges & Fees	0.00	0.00	21,517.84	(21,517.84) (100.00)%
	Total Revenues	0.00	0.00	21,517.84	(21,517.84) (100.00)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6343	Lien & Notary Fees	0.00	0.00	35.00	35.00 100.00%
6345	Property Taxes & Assessments Costs	0.00	0.00	270.00	270.00 100.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	0.00	305.00	305.00 100.00%
Legal & Professional					
7320	Professional & Consulting Services	2,632.93	2,632.93	17,888.00	15,255.07 85.28%
	Total Legal & Professional	2,632.93	2,632.93	17,888.00	15,255.07 85.28%
	Total Services & Supplies	2,632.93	2,632.93	18,193.00	15,560.07 85.53%
Transfers					
9511	Interfund Transfer Out	277.07	277.07	3,324.84	3,047.77 91.67%
	Total Transfers	277.07	277.07	3,324.84	3,047.77 91.67%
	Total Expenditures	2,910.00	2,910.00	21,517.84	18,607.84 86.48%
	Net Revenues over Expenditures	(2,910.00)	(2,910.00)	0.00	(2,910.00) 0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 7/1/2020 Through 7/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Use of Money & Property					
4510 Investment Income on funds	0.19	0.19	0.00	0.19	0.00%
Total Use of Money & Property	0.19	0.19	0.00	0.19	0.00%
Total Revenues	0.19	0.19	0.00	0.19	0.00%
Net Revenues over Expenditures	0.19	0.19	0.00	0.19	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 7/1/2020 Through 7/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues					
Property Taxes					
4035	Property Taxes	0.00	0.00	26,074.00	(26,074.00) (100.00)%
	Total Property Taxes	0.00	0.00	26,074.00	(26,074.00) (100.00)%
Special Taxes & Assessments					
4400	Drainage Assessments	0.00	0.00	95,264.00	(95,264.00) (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	95,264.00	(95,264.00) (100.00)%
Use of Money & Property					
4510	Investment Income on funds	865.02	865.02	5,400.00	(4,534.98) (83.98)%
	Total Use of Money & Property	865.02	865.02	5,400.00	(4,534.98) (83.98)%
	Total Revenues	865.02	865.02	126,738.00	(125,872.98) (99.32)%
Expenditures					
Personnel					
Salaries/Wages					
8045	Overtime Pay	0.00	0.00	200.00	200.00 100.00%
8054	Salaries & Wages - Regular	0.00	0.00	16,000.00	16,000.00 100.00%
	Total Salaries/Wages	0.00	0.00	16,200.00	16,200.00 100.00%
	Total Personnel	0.00	0.00	16,200.00	16,200.00 100.00%
Services & Supplies					
Equipment & Tools					
6390	Equipment	0.00	0.00	300.00	300.00 100.00%
7242	Minor Tools, Accessories & Field Machines	0.00	0.00	300.00	300.00 100.00%
	Total Equipment & Tools	0.00	0.00	600.00	600.00 100.00%
Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	0.00	0.00	6,000.00	6,000.00 100.00%
6345	Property Taxes & Assessments Costs	0.00	0.00	200.00	200.00 100.00%
7325	Insurance	391.24	391.24	391.24	0.00 0.00%
	Total Insurance, Licenses & Regulatory Fees	391.24	391.24	6,591.24	6,200.00 94.06%
Legal & Professional					
7320	Professional & Consulting Services	0.00	0.00	2,000.00	2,000.00 100.00%
7326	Legal Services	0.00	0.00	500.00	500.00 100.00%
	Total Legal & Professional	0.00	0.00	2,500.00	2,500.00 100.00%
Office/Operations					
7230	Misc Small Parts & Supplies	0.00	0.00	550.00	550.00 100.00%
7249	Safety Supplies	0.00	0.00	100.00	100.00 100.00%
	Total Office/Operations	0.00	0.00	650.00	650.00 100.00%
Other Expense					
7346	Promotional Expenses - Event	0.00	0.00	300.00	300.00 100.00%
	Total Other Expense	0.00	0.00	300.00	300.00 100.00%
Rent & Utilities					
6000	Cell Phones	320.98	320.98	1,700.00	1,379.02 81.12%
6025	Telephone	21.69	21.69	250.00	228.31 91.32%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 7/1/2020 Through 7/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
8610 Electric	111.24	111.24	2,200.00	2,088.76	94.94%
8670 Street Lighting	<u>72.46</u>	<u>72.46</u>	<u>1,000.00</u>	<u>927.54</u>	<u>92.75%</u>
Total Rent & Utilities	526.37	526.37	5,150.00	4,623.63	89.78%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	0.00	50.00	50.00	100.00%
6640 R & M - Equip & Other Non-Structural Fixed Assets	0.00	0.00	1,000.00	1,000.00	100.00%
6750 R & M - Minor Tools & Equipment	0.00	0.00	500.00	500.00	100.00%
6800 R & M - Grounds & Collection Systems	199.34	199.34	4,000.00	3,800.66	95.02%
6900 R & M - Buildings & Structures	0.00	0.00	1,500.00	1,500.00	100.00%
Total Repairs & Maintenance	<u>199.34</u>	<u>199.34</u>	<u>7,050.00</u>	<u>6,850.66</u>	<u>97.17%</u>
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 & Training	<u>0.00</u>	<u>0.00</u>	<u>3,150.00</u>	<u>3,150.00</u>	<u>100.00%</u>
Vehicle Maintenance & Repairs					
7211 Misc Fuel & Diesel	31.35	31.35	550.00	518.65	94.30%
7220 Gasoline	<u>118.13</u>	<u>118.13</u>	<u>1,000.00</u>	<u>881.87</u>	<u>88.19%</u>
Total Vehicle Maintenance & Repairs	149.48	149.48	1,550.00	1,400.52	90.36%
Total Services & Supplies	<u>1,266.43</u>	<u>1,266.43</u>	<u>27,541.24</u>	<u>26,274.81</u>	<u>95.40%</u>
Capital Outlay					
9006 Infrastructure CIP	<u>0.00</u>	<u>0.00</u>	<u>100,000.00</u>	<u>100,000.00</u>	<u>100.00%</u>
Total Capital Outlay	0.00	0.00	100,000.00	100,000.00	100.00%
Transfers					
9511 Interfund Transfer Out	<u>1,108.28</u>	<u>1,108.28</u>	<u>13,299.37</u>	<u>12,191.09</u>	<u>91.67%</u>
Total Transfers	<u>1,108.28</u>	<u>1,108.28</u>	<u>13,299.37</u>	<u>12,191.09</u>	<u>91.67%</u>
Total Expenditures	<u>2,374.71</u>	<u>2,374.71</u>	<u>157,040.61</u>	<u>154,665.90</u>	<u>98.49%</u>
Net Revenues over Expenditures	<u>(1,509.69)</u>	<u>(1,509.69)</u>	<u>(30,302.61)</u>	<u>28,792.92</u>	<u>(95.02)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 7/1/2020 Through 7/31/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4034	Property Tax Revenue from Water	0.00	0.00	45,975.65	(45,975.65) (100.00)%
	Total Property Taxes	0.00	0.00	45,975.65	(45,975.65) (100.00)%
Use of Money & Property					
4510	Investment Income on funds	1,029.49	1,029.49	6,400.00	(5,370.51) (83.91)%
	Total Use of Money & Property	1,029.49	1,029.49	6,400.00	(5,370.51) (83.91)%
	Total Revenues	1,029.49	1,029.49	52,375.65	(51,346.16) (98.03)%
Expenditures					
Services & Supplies					
Legal & Professional					
7320	Professional & Consulting Services	0.00	0.00	9,000.00	9,000.00 100.00%
7326	Legal Services	0.00	0.00	2,000.00	2,000.00 100.00%
	Total Legal & Professional	0.00	0.00	11,000.00	11,000.00 100.00%
Office/Operations					
7140	General Supplies & Minor Equipment	0.00	0.00	100.00	100.00 100.00%
	Total Office/Operations	0.00	0.00	100.00	100.00 100.00%
Other Expense					
7330	Misc Operating Expenses	0.00	0.00	100.00	100.00 100.00%
	Total Other Expense	0.00	0.00	100.00	100.00 100.00%
	Total Services & Supplies	0.00	0.00	11,200.00	11,200.00 100.00%
Transfers					
9511	Interfund Transfer Out	554.15	554.15	6,649.68	6,095.53 91.67%
	Total Transfers	554.15	554.15	6,649.68	6,095.53 91.67%
	Total Expenditures	554.15	554.15	17,849.68	17,295.53 96.90%
	Net Revenues over Expenditures	475.34	475.34	34,525.97	(34,050.63) (98.62)%

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	158,702.96
800 - Drainage	800	237,934.33
900 - Parks & Recreation	900	283,175.07

General Checking Account	1012	
100 - Administration	100	47,270.16
200 - Bayridge	200	13,459.78
301 - Fire	301	563,026.86
400 - Vista de Oro	400	(6,844.37)
500 - Water	500	995,112.34
600 - Wastewater	600	(74,857.86)
800 - Drainage	800	212,748.80
900 - Parks & Recreation	900	24,288.58

Payroll Account (contra to 2998)	1013	
100 - Administration	100	8,572.84
301 - Fire	301	869.38
500 - Water	500	1,570.77

Rabobank-Bankruptcy Disbursement Reserve	1017	
100 - Administration	100	(17.19)
600 - Wastewater	600	102,793.69

Fire Reserves Account	1031	
301 - Fire	301	1,855,565.18

US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	4,198.67

US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	886,137.85

US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	<u>1,023,152.63</u>

Total Cash in Bank		6,337,760.47
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Investments

Water Reserves Account	0335	
500 - Water	500	<u>2,679,060.09</u>

Total Investments		2,679,060.09
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Due From Others

Due From Vista De Oro	1440	
100 - Administration	100	1,517.00
500 - Water	500	<u>12,813.71</u>

Total Due From Others		14,330.71
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Held Deposits

Held Deposits	1030	
500 - Water	500	10,000.00

Total Held Deposits		10,000.00
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Accounts Receivable

Accounts Receivable	1080	
301 - Fire	301	26,088.80
500 - Water	500	248,115.31

Unbilled A/R	1085	
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Fund	Cash Summary
100	\$ 56,325.81
200	\$ 13,459.78
301	\$ 2,419,661.42
400	\$ (6,844.37)
500	\$ 3,834,646.16
600	\$ 27,935.83
602	\$ 1,913,489.15
800	\$ 450,683.13
900	\$ 307,463.65
Total	\$ 9,016,820.56

500 - Water	500	275,700.19
Grants Receivable	1086	
301 - Fire	301	<u>15,108.62</u>
Total Accounts Receivable		565,012.92
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		9,653,377.64
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 & Systems	1853	
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 Depeciation-Infrastructures	1852	
500 - Water	500	<u>(4,854,841.23)</u>
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-Comp	1998	
Leave		
100 - Administration	100	<u>16,595.23</u>
Total Other Assets		<u>198,325.23</u>
Total ASSETS		<u><u>17,637,774.60</u></u>

LIABILITIES & EQUITY

CURRENT LIABILITIES

Accounts Payable

Vendor Payable (Control Account)	2000	
100 - Administration	100	(2,408.20)
301 - Fire	301	3,610.09
500 - Water	500	17,405.70
800 - Drainage	800	(285.14)
AP Other- Adjment to 2000, AP Control Acct	2010	
301 - Fire	301	(413.88)
Total Accounts Payable		17,908.57

Current Payroll Liabilities

Fed Income Tax Withholding	2001	
100 - Administration	100	(12.85)
301 - Fire	301	(99.17)
500 - Water	500	987.72
FICA Employee Payable	2002	
100 - Administration	100	(55.83)
301 - Fire	301	50.26
FICA Employer Payable	2003	
100 - Administration	100	(0.02)
301 - Fire	301	305.00
CA Income Tax Withholding	2011	
100 - Administration	100	2,494.70
301 - Fire	301	(0.02)
500 - Water	500	(1,350.55)
SDI Payable Employee (EE Only)	2012	
100 - Administration	100	8.42
301 - Fire	301	(3.37)
500 - Water	500	(9.25)
Retirement-ER-Regular Contrib	2014	
100 - Administration	100	(26.74)
301 - Fire	301	(4.65)
500 - Water	500	(0.27)
SLOCEA Dues Payable	2016	
100 - Administration	100	(20.04)
500 - Water	500	(137.49)
Employee Contributions to 457 PLAN	2021	
100 - Administration	100	25.08
301 - Fire	301	(6.51)
500 - Water	500	(24.99)
AFLAC Voluntary Insurance-Employee	2022	
100 - Administration	100	(417.44)
500 - Water	500	97.17
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 only)	2028	
100 - Administration	100	1.99
301 - Fire	301	(451.43)
500 - Water	500	(64.33)
Medicare Liab- Employer	2029	

100 - Administration	100	3.94
301 - Fire	301	(0.07)
500 - Water	500	194.70
Other Deposits	2038	
100 - Administration	100	(152.64)
Accrued Compensated Absences	2040	
100 - Administration	100	4,148.82
500 - Water	500	19,003.01
Long-term Compensated Absences	2041	
100 - Administration	100	12,446.41
500 - Water	500	57,009.04
CALPERS Retirement Tier 2- EE- Liab	2042	
100 - Administration	100	(9.05)
301 - Fire	301	(74.10)
500 - Water	500	91.97
CALPERS Retirement Tier 2- ER- Liab	2044	
100 - Administration	100	1.72
301 - Fire	301	27.86
500 - Water	500	(7.38)
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	19.61
301 - Fire	301	(113.99)
500 - Water	500	39.10
Medicare Tax Liab-Employee	2202	
100 - Administration	100	67.19
301 - Fire	301	99.27
500 - Water	500	259.65
Medical Plan Liab- Employee	2203	
100 - Administration	100	(1,625.36)
301 - Fire	301	(254.74)
500 - Water	500	(4,531.47)
Vision Plan Liab- Employee	2204	
100 - Administration	100	33.30
500 - Water	500	29.60
Dental Plan Ins Payable- Employee	2205	
100 - Administration	100	(46.91)
500 - Water	500	924.51
Retirement Contrib Liab-Employee	2206	
100 - Administration	100	83.38
500 - Water	500	(54.64)
Insurance- AD & D	2211	
100 - Administration	100	(0.49)
301 - Fire	301	(30.01)
500 - Water	500	(1.37)
Insurance-Work Injury (WI)	2212	
100 - Administration	100	(26.68)
500 - Water	500	(55.03)
Insurance- LT Disability	2213	
100 - Administration	100	(16.03)
500 - Water	500	(16.97)
Survivor Premiums-PERS	2214	
100 - Administration	100	1.26
301 - Fire	301	21.97
500 - Water	500	(0.04)
Payroll Clearing Account	2999	
100 - Administration	100	<u>3,667.70</u>
Total Current Payroll Liabilities		357,604.46
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>170,833.58</u>
Total Current Portion Long Term Debt		170,833.58
Trust Liability		
Trust Funds- Low Income Savings	2513	
100 - Administration	100	1,169.32
Water Quality Trust Reserve	3050	
500 - Water	500	91,517.27
Total Trust Liability		<u>92,686.59</u>
Total CURRENT LIABILITIES		640,550.20
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	37.36
Restricted Park and Rec	3090	
900 - Parks & Recreation	900	279,129.18
Replacement Reserve - Vehicle, Equip & Fire	3110	
Engines		
301 - Fire	301	1,011,661.02
500 - Water	500	144,644.25
General Contingency Reserve	3111	
100 - Administration	100	20,918.48
301 - Fire	301	209,926.27
500 - Water	500	528,183.00
800 - Drainage	800	32,238.22
Public Facilities Fees Reserve	3115	
301 - Fire	301	40,334.00
Capital Outlay Reserve	3160	
301 - Fire	301	540,562.42
500 - Water	500	1,999,562.85
800 - Drainage	800	202,296.60
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>5,835,521.05</u>
Total Other Liabilities		5,835,521.05
Long Term Debt		
Note Payable - Long Term		
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	3,018,155.17
Internal Loan Due Water-500	2491	
400 - Vista de Oro	400	<u>12,813.71</u>
Total Note Payable - Long Term		3,030,968.88
Accrued Interest Payable		
Accrued Interest Payable	2110	
500 - Water	500	<u>40,526.73</u>
Total Accrued Interest Payable		40,526.73

Total Long Term Debt		3,071,495.61
Equity		
Revenues		
Property Tax Revenue from Water	4034	
301 - Fire	301	63,430.50
600 - Wastewater	600	31,715.25
900 - Parks & Recreation	900	31,715.25
Other		
100 - Administration	100	773,230.12
200 - Bayridge	200	65,191.90
301 - Fire	301	2,943,653.19
400 - Vista de Oro	400	15,768.00
500 - Water	500	3,319,674.69
600 - Wastewater	600	16,896.26
Wastewater Fiduciary Fund	602	574,007.14
800 - Drainage	800	127,623.60
900 - Parks & Recreation	900	<u>7,794.89</u>
Total Revenues		7,970,700.79
Expenditures		
100 - Administration	100	(750,020.80)
200 - Bayridge	200	(45,974.61)
301 - Fire	301	(2,861,287.41)
400 - Vista de Oro	400	(7,582.55)
500 - Water	500	(2,936,881.35)
600 - Wastewater	600	(21,532.22)
Wastewater Fiduciary Fund	602	(1,650.00)
800 - Drainage	800	(41,896.10)
900 - Parks & Recreation	900	<u>(11,175.01)</u>
Total Expenditures		(6,678,000.05)
Equity		
Septic System Decommission Reserve	3109	
200 - Bayridge	200	8,000.00
Prepaid Assessment Reserve	3159	
Wastewater Fiduciary Fund	602	1,917.92
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	374,332.81
400 - Vista de Oro	400	(27,843.53)
500 - Water	500	2,356,922.11
600 - Wastewater	600	1,324,132.92
Wastewater Fiduciary Fund	602	1,339,214.09
800 - Drainage	800	130,705.95
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 Expense	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>6,797,507.00</u>
Total Equity		<u>8,090,207.74</u>
Total LIABILITIES & EQUITY		<u>17,637,774.60</u>

Fire Department

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 7/31/2020

Current Period
Balance

LIABILITIES & EQUITY

Other Liabilities

Other Liabilities

Replacement Reserve - Vehicle, Equip & Fire Engines 3110 1,011,661.02

General Contingency Reserve 3111 209,926.27

Public Facilities Fees Reserve 3115 40,334.00

Capital Outlay Reserve 3160 540,562.42

Total Other Liabilities 1,802,483.71

Total Other Liabilities 1,802,483.71

Equity

Equity

Fire Mitigation Fund 3161 135,448.89

Total Equity 135,448.89

Total Equity 135,448.89

Total LIABILITIES & EQUITY 1,937,932.60

Water Department

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 7/31/2020

Current Period
Balance

LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Trust Liability		
Water Quality Trust Reserve	3050	<u>91,517.27</u>
Total Trust Liability		<u>91,517.27</u>
Total CURRENT LIABILITIES		91,517.27
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	144,644.25
General Contingency Reserve	3111	528,183.00
Capital Outlay Reserve	3160	1,999,562.85
Water Stabilization Reserve	3163	158,456.00
Basin Management Reserve	3165	50,031.00
Water Conservation Reserve	3167	<u>59,288.00</u>
Total Other Liabilities		<u>2,940,165.10</u>
Total Other Liabilities		<u>2,940,165.10</u>
Total LIABILITIES & EQUITY		<u><u>3,031,682.37</u></u>

Drainage Department

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 7/31/2020

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
General Contingency Reserve	3111	32,238.22
Capital Outlay Reserve	3160	<u>202,296.60</u>
Total Other Liabilities		<u>234,534.82</u>
Total Other Liabilities		<u>234,534.82</u>
Total LIABILITIES & EQUITY		<u><u>234,534.82</u></u>

Parks and Recreation Department

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 7/31/2020

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Restricted Park and Rec	3090	<u>279,129.18</u>
Total Other Liabilities		<u>279,129.18</u>
Total Other Liabilities		<u>279,129.18</u>
Total LIABILITIES & EQUITY		<u><u>279,129.18</u></u>



PACIFIC PREMIER BANK

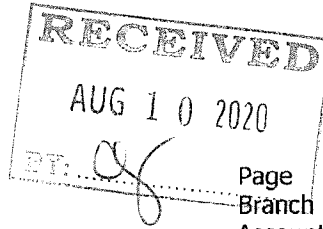
P.O. Box 25171
Santa Ana, CA 92799-9810

STATEMENT OF ACCOUNT ACTIVITY

866-353-1476
www.ppbi.com
866-353-1476
www.ppbi.com

STATEMENT OF ACCOUNT ACTIVITY

00008726-0017451-0001-0001-TIMR8006410731202762



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 07/31/2020

EM

EXECUTIVE 50 CHECKING

Acct 3317181190

Summary of Activity Since Your Last Statement

Table with 3 columns: Description, Date, Amount. Rows include Beginning Balance (7/01/20, 9,409.02), Deposits / Misc Credits (0, .00), Withdrawals / Misc Debits (0, .00), Ending Balance (7/31/20, 9,409.02), Service Charge (.00), and Average Collected Balance (9,409).

00008726-0017451-0001-0001-TIMR8006410731202762(00008726)-000017453





August 31, 2020

TO: Finance Advisory Committee

FROM: Ron Munds, General Manager

**SUBJECT: Agenda Item 5 – 08/31/2020 FAC Meeting
Draft 2020 Investment Policy Update**

DESCRIPTION

The current Investment Policy was adopted at the District’s inception back in 1999 and reaffirmed by the Board in 2003, 2012 and 2016. At the August 3rd FAC meeting, the Committee reviewed the current policy and provided input to staff regarding its priorities for any revisions made to the policy. Staff has drafted a revised version based on the input from the FAC and review of other Special District’s investment policies.

STAFF RECOMMENDATION

Review, provide input and approve sending the draft policy to the Board if the changes are agreed upon by Committee members.

DISCUSSION

Following the August 3rd FAC meeting, staff reviewed several investment policies from other Special Districts and researched the relevant California Government Codes to ensure the updated investment policy was consistent with current requirements and regulations. Also incorporated are the general comments from the FAC regarding the priority of the objectives with safety being number one. Along those lines, staff did research the concept of setting a percentage of District funds that could be in any single financial institution but couldn’t find an example. The FAC may want to stipulate a percentage (i.e. 30, 40, 50%) as part of this policy to ensure the safety of investment. Since the District does not have direct control over the US Bank funds that are associated with the wastewater bond, included is a percentage breakdown of the funds the District does directly control. As indicated, the District’s investment portfolio is heavily weighted towards Pacific Premier Bank.

Currently, the District’s investment portfolio is as follows:

Financial Institution	Percent w/ US Bank	Percent w/o US Bank
LAIF	7.4%	9.5%
Mechanics Bank	21.6%	27.4%
Pacific Premier Bank	50%	63.1%
US Bank	21%	

The following is a summary of the changes made to the current policy to date.

President

Charles L. Cesena

Vice President

Christine M. Womack

Directors

Matthew D. Fourcroy

Vicki L. Milledge

Marshall E. Ochylski

General Manager

Ron Munds

District Accountant

Robert Stilts, CPA

Unit Chief

Scott M. Jalbert

Battalion Chief

Paul Provence

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.losososcسد.org

Summary of Changes	
General	Added appropriate California Government Code reference to support provisions
Section 1	Introduction - Shortened introduction and moved several provisions to Section 2, Purpose and Scope
Section 2	Purpose & Scope - Expanded the current Scope section to add a "Purpose" statement and added reference to the "prudent investor" standard and other clarifying language that governs the Finance Officers investment actions.
Section 3	Finance Officer – Remains relatively the same.
Section 4	Objectives – Remains relatively the same.
Section 5	Standards of Care – Remains mostly the same
Section 6	Investment Authority – Under Permitted Investments, added reference to allowing intra-district loans, collateralized investment funds and investment instruments consistent with California Debt and Investment Advisory Commission's guidelines. Prohibited investments remained the same.
Section 7	Reports – Remains relatively the same.

Attachments

2020 Draft Investment Policy
 Current Investment Policy

LOS OSOS COMMUNITY SERVICES DISTRICT 2020 INVESTMENT POLICY

1. INTRODUCTION

In accordance with California Government Code § 53646 which directs the District to annually prepare and adopt a written statement of investment policy, this policy establishes the standards as prescribed by state law under which the District's Finance Officer shall conduct business with financial institutions with regard to the investment process.

2. PURPOSE AND SCOPE

This investment policy is intended to outline the guidelines and practices to be used in effectively managing the District's available cash and investment portfolio. It applies to all cash and investment assets of the District including but not limited to moneys held in sinking funds, reserves or designations, trust funds or surplus funds not required for the immediate necessities of the District. Proceeds of debt issuance that shall be invested in accordance with the permitted investment provisions of their specific bond indentures. District monies not required for immediate expenditure will be invested in compliance with governing provisions of law (California Government Code § 53600 et seq.) and this policy. Investments shall be made in judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs; not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. The standard of prudence to be used by investment officials shall be the "prudent investor" standard (California Government Code § 53600.3) and shall be applied in the context of managing an overall portfolio. Investment officers (Finance Officer) acting in accordance with written procedures and the investment policy and exercising prudence and due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

3. FINANCE OFFICER

The Board of Directors appoints the General Manager as the District Finance Officer and Treasurer and delegates the principal management responsibility for the deposit and investment of District monies, funds and financial assets pursuant to this statement of investment policy. In the event of an extended absence of the General Manager, the Acting General Manager or Interim General Manager will act as the Acting District Finance Officer and Treasurer. The services of any investment or financial advisor to the District shall be governed by the terms and standards set forth in this Policy.

4. OBJECTIVES

The primary objectives are safety, liquidity, yield, and compliance.

A. SAFETY

The investment portfolio shall be managed in a manner that ensures the preservation of capital. The objective is to minimize credit risk and interest rate risk.

B. LIQUIDITY

The investment portfolio shall remain sufficiently liquid to meet all operating requirements. This shall be accomplished by structuring the investment portfolio so that investments mature in advance of cash needs.

C. YIELD

Yield shall be a consideration only after the requirements of safety and liquidity have been met.

D. COMPLIANCE

This Investment Policy is written to be in compliance with applicable California and Federal law.

5. STANDARDS OF CARE

A. PRUDENCE

The Finance Officer will manage the portfolio pursuant to the "Prudent Investor Standard." When investing, reinvesting, purchasing, acquiring, exchanging, selling and managing public funds in the District's investment portfolio, the Finance Officer shall act with care, skill, prudence, and diligence under the circumstances then prevailing, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the District.

B. DISCLOSURES

Finance Officer shall disclose any material interest in financial institutions or professionals with which he/she conducts the District business, and shall comply with all applicable laws relating to conflicts of interest.

6. INVESTMENTS AUTHORITY

A. PERMITTED INVESTMENTS

The District Finance Officer is authorized to deposit or invest District funds only in the following institutions and investments:

1. County pooled funds (California Government Code §§53635, 61053)
2. The Local Agency Investment Fund created by the California State Treasury (California Government Code § 16429.1)
3. One or more FDIC insured Banks and/or Savings and Loan Associations that are designated as District depositories by resolution of the Board of Directors (California Government Code § 61053).
4. Such other financial institutions or securities that may be designated by the Board of Directors from time to time in compliance with California and Federal law.
5. Intra-District fund loans and transfers with a fair rate of return from one fund to another specifically authorized and evidenced by District resolution.
6. Investment funds collateralized as per California Government Code § 53652.

7. Allowable investments instruments per California Government Code which are consistent with California Debt and Investment Advisory Commission's guidelines.

B. PROHIBITED INVESTMENTS

The District's Finance Officer shall not invest in:

1. Inverse floaters, range notes or interest only strips that are derived from a pool of mortgages.
2. Any security that could result in a zero interest accrual if held to maturity.
3. A state or federal credit union, if a member of the District's Board of Directors or an administrative officer also serves on the Board of Directors, or any committee appointed by the Board of Directors, or the credit committee or supervisory committee, of the state or federal credit union.
4. Those investments or institutions not permitted by this Policy, or by action of the Board of Directors.

C. DIVERSIFIED INVESTMENTS

Investments, other than investments referenced in paragraphs 6-A (1) and (2) above, will be diversified to avoid losses that may be associated with any one investment.

7. REPORTS

A. MONTHLY REPORT

Finance Officer/Treasurer shall make monthly reports to the Board with the following information:

- Investments made or retired during the preceding month.
- Single transfers between permitted institutions of greater than \$150,000.

B. QUARTERLY REPORT

Finance Officer/Treasurer shall file a quarterly report that identifies the District's investments and their compliance with the District's Investment Policy. The quarterly report must be filed with the District's auditor and considered by the District's Board of Directors within thirty (30) days after the end of each quarter (i.e., by May 1, August 1, November 1, and February 1) (California Government Code § 53646). Required elements of the quarterly report are as follows:

1. Type of Investment
2. Institution/issuer
3. Date of Maturity (if applicable)
4. Amount of deposit or cost of the security, including par and dollar amount invested on all securities, investments, and moneys held by the District
5. Current market value of securities, with identification of the source of the valuation, for all securities held by the District as well as securities under the management of any outside party that is not also a local agency or the State of California Local Agency Investment Fund
6. Rate of Interest

7. Statement of compliance with the Statement of Investment Policy or the manner in which the portfolio is not in compliance
8. Statement of the District's ability to meet cash flow requirements, including any pool expenditure requirements, for the next six months, or an explanation as to why sufficient money may not be available
9. Accrued Interest (if applicable)
10. Description of any of the District's funds, investments, or programs that are under the management of contracted parties, including lending programs

C. ANNUAL REPORT

Prior to February 1, of each year, the Finance Officer/Treasurer shall file and submit an annual report to the District's auditor and Board of Directors which will contain the same information required in the quarterly report.

The annual report will include a recommendation to the Board of Directors to either:

1. Readopt the District's then current annual Investment Policy; or
2. Amend the District's then current Investment Policy.

D. LIMITED QUARTERLY REPORT

If the District has placed all of its investments in the Local Agency Investment Fund (LAIF) created by California Government Code § 16429.1, or in Federal Deposit Insurance Corporation, insured accounts in a bank or savings and loan association, in a County investment pool, or any combination of these, the Finance Officer may submit to the Board of Directors and the auditor of the District the most recent statement or statements received by the District from these institutions in lieu of the information required in paragraph 7.B, above. This special reporting policy does not relieve the Finance Officer of the obligation to prepare an annual investment report as identified in paragraph 7.C, above.

RESOLUTION 2016-04

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE LOS OSOS COMMUNITY SERVICES DISTRICT
REAFFIRMING THE DISTRICT INVESTMENT POLICY**

WHEREAS, the Board of Directors of the Los Osos Community Services District ("District") believes that public funds should, so far as is reasonably possible, be invested in financial institutions to produce revenue for the District rather than to remain idle, and

WHEREAS, from time to time there are District funds which for varying periods of time will not be required for immediate use by the District, and which will, therefore, be available for the purpose of investing in financial institutions with the objectives of safety, liquidity, yield and compliance with state and federal laws and policies.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Los Osos Community Services District as follows:

1. The District hereby reaffirms the investment policy attached hereto as "Exhibit A" as the District's Investment policy;
2. The District General Manager shall act as Treasure/Finance Officer of the District and is authorized to invest and re-invest funds in accordance with the Investment Policy for the succeeding twelve (12) month period or until such time as the delegation of authority is revoked.

On the motion of Director Wright, seconded by Director Tornatzky
and on the following roll call vote, to wit:

AYES: Directors Wright, Tornatzky, Casera, Storm, Ochylski
 NOES: From 11D - Casera, Storm
 ABSENT: _____
 CONFLICTS: _____

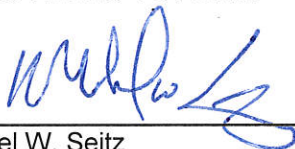
The foregoing resolution is hereby passed, approved, and adopted by the Board of Directors of the Los Osos Community Services District this 4th day of February 2016.



 Marshall E. Ochylski
 President, Board of Directors
 Los Osos Community Services District

ATTEST:


 Margaret Falkner
 Temporary General Manager and Secretary to the Board

APPROVED AS TO FORM:


 Michael W. Seitz
 District Legal Counsel

**LOS OSOS COMMUNITY SERVICES DISTRICT
2016 INVESTMENT POICY**

1. INTRODUCTION

The purpose of this written *Investment Policy* is to establish the guidelines for the prudent investment of Los Osos Community Services District funds (herein referred to as District's funds). The objectives of this policy are safety, liquidity, yield, and compliance with state and federal laws and policies.

District funds are to be managed with a high degree of care and prudence. Though all investments contain a degree of risk, the proper concern for prudence, maintenance of high level of ethical standards, and proper delegation of authority reduces the potential for any realized loss.

This policy establishes the standards under which the District's Finance Officer will conduct business with financial institutions with regard to the investment process.

2. FINANCE OFFICER

The Board of Directors appoints the General Manager as the District Finance Officer and Treasurer. In the event of an extended absence of the General Manager, the Acting General Manager or Interim General Manager will act as the Acting District Finance Officer and Treasurer.

3. SCOPE

The District investment portfolio shall consist of moneys held in sinking funds, reserves or designations, trust funds or surplus funds not required for the immediate necessities of the District. The District's funds shall be invested in accordance with this policy.

4. OBJECTIVES

The primary objectives are safety, liquidity, yield, and compliance.

A. SAFETY

The investment portfolio shall be managed in a manner that ensures the preservation of capital. The objective is to minimize credit risk and interest rate risk.

B. LIQUIDITY

The investment portfolio shall remain sufficiently liquid to meet all operating requirements. This shall be accomplished by structuring the investment portfolio so that investments mature concurrent with cash needs.

C. YIELD

Yield shall be a consideration only after the requirements of safety and liquidity have been met.

D. COMPLIANCE

This Investment Policy is written to be in compliance with California and Federal law.

5. STANDARDS OF CARE

A. PRUDENCE

The Finance Officer will manage the portfolio pursuant to the "Prudent Investor Standard." When investing, reinvesting, purchasing, acquiring, exchanging, selling and managing public funds in the District's investment portfolio, the Finance Officer shall act with care, skill, prudence, and diligence under the circumstances then prevailing, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the District.

B. DISCLOSURES

The Finance Officer shall disclose to the Board in open meeting any material interest in financial institutions with which he/she conducts the District business and at that time ask the Board to issue a determination whether a conflict of interest exists that will prohibit investing in the financial institutions.

6. INVESTMENTS AUTHORITY

The Government Code of the State of California, specifically section 53601 and related subsections authorizes the types of investment vehicles allowed in a California local agency's portfolio. These are summarized below.

A. PERMITTED INVESTMENTS

The District Finance Officer is authorized to invest in the following institutions:

1. County pooled funds (California Government Code § 61730)
2. The Local Agency Investment Fund created by the California State Treasury (California Government Code § 16429.1)
3. One or more FDIC insured Banks and/or Savings and Loan Associations that are designated as District depositories by resolution of the Board of Directors (California Government Code § 61737.02).
4. Such other financial institutions or securities that may be designated by the Board of Directors from time to time in compliance with California and Federal law.

B. PROHIBITED INVESTMENTS

The District's Finance Officer shall not invest in:

1. Inverse floaters, range notes or interest only strips that are derived from a pool of mortgages.
2. Any security that could result in a zero interest accrual if held to maturity.
3. A state or federal credit union, if a member of the District's Board of Directors or an administrative officer also serves on the Board of Directors, or any committee appointed by the Board of Directors, or the credit committee or supervisory committee, of the state or federal credit union.

C. DIVERSIFIED INVESTMENTS

Investments, other than investments referenced in paragraphs A (1) and A (2) above, will be diversified to avoid losses that may be associated with any one investment.

7. REPORTS

Meeting the reporting deadlines as specified in this section may not be possible in some cases on account of the schedules of meetings of the Board. In these cases, the report will be submitted at the Board meeting following the scheduled due date.

A. **MONTHLY REPORT**

Finance Officer/Treasurer shall make monthly reports to the Board of investments made or retired during the preceding month.

B. **QUARTERLY REPORT**

In accordance with section 53646 of the Government Code, the Finance Officer shall file a quarterly report that identifies the District's investments and their compliance with the District's Investment Policy. The quarterly report must be filed with the District's Board of Directors within thirty (30) days after the end of each quarter.

Required elements of the quarterly report are as follows:

1. Type of Investment
2. Institution
3. Date of Maturity (if applicable)
4. Amount of deposit or cost of the security
5. Current market value of securities with maturity in excess of twelve months (if applicable)
6. Rate of Interest
7. Statement relating the report to the Statement of Investment Policy
8. Statement of the District's ability to meet cash flow requirements for the next six months
9. Accrued Interest (if applicable)

C. **ANNUAL REPORT**

Prior to February 1st of each year, the Finance Officer shall file and submit an annual report to the District's auditor and the Board of Directors which will contain the same information required in the quarterly report.

The annual report will include a recommendation to the Board of Directors to either:

1. Readopt the District's then current annual Investment Policy; or
2. Amend the District's then current Investment Policy

D. **LIMITED QUARTERLY REPORT**

If the District has placed all of its investments in the Local Agency Investment Fund (LAIF), created by California Government Code § 16429.1, or in Federal Deposit Insurance Corporation, insured accounts in a bank or savings and loan association, in a County investment pool, or any combination of these, the Finance Officer may submit to the Board of Directors the most recent statement or statements received by the District from these institutions in lieu of the information required in paragraph 7.B, above. This special reporting policy does not relieve the Finance Officer of the obligation to prepare an annual investment report as identified in paragraph 7.C, above.



August 31, 2020

TO: FAC Members

FROM: Ron Munds, General Manager

SUBJECT: Agenda Item 6 – 08/31/2020 FAC Meeting
Utilities Department Update

DESCRIPTION

This report provides an update on the projects and activities the Utilities Department have been pursuing.

President
Charles L. Cesena

Vice President
Christine M. Womack

Directors
Matthew D. Fourcroy
Vicki L. Milledge
Marshall E. Ochylski

General Manager
Ron Munds

District Accountant
Robert Stilts, CPA

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STAFF RECOMMENDATION

Review

Utility Department Updates

1. 8th Street Water Yard Building

Building construction is in progress with the fire sprinkler system the last part of construction that needs to be completed. The new fire line and sprinklers have been installed; the electrical installation and connection is the last remaining task that needs to be completed before the final inspection

2. Lead and Copper Sampling

- The District completed the Lead and Copper sampling of the residences, 20, in the month of July.
- Staff is awaiting the final lab results to complete the reporting to the customers that participated and the State.

3. The Invitation to Bid for 10th Street Exterior Coating Project (estimated project cost \$81,400 including engineering/consultant support)

The Board approved the Invitation to Bid package at their July 2nd meeting. The Bid package was posted on July 3rd with a submittal deadline of July 29th. The project has been awarded to Olympus & Associates. The estimated cost for the recoating portion of the project was \$60,000; Olympus bid was for \$34,500.

4. The Invitation to Bid for South Bay Well Transmission Main Project (estimated cost \$447,350 including engineering support)

The Board approved the Invitation to Bid package at their July 2nd meeting. The Bid package was posted on July 3rd with a submittal deadline of July 29th. The construction portion of the project was estimated to cost \$395,000. The low bidder for the project is Brough Construction with bid price of \$298,350. Staff is working with Brough Construction to secure all the required documents before executing the final agreement.

5. Program C Well Update

- The District entered into an agreement with SWCA to perform an environmental constraints analysis of the five potential Program C well sites.

- The field work has been completed and staff is anticipating a final report will be received by the end of August. A recommendation for site selection tentatively will go to the Board at their October 1, 2020 meeting.

6. SCADA Project Update

Phase 1 on the project is underway. The District has contracted AECOM to complete the radio signal study to determine the requirements for data transmission and communication. The site study took place on August 18th and 19th. This information will be used to complete the design and bid package for the project. Phase 2 will be for the actual design and construction of the system. The contract amount for this phase of the project is \$30,360. The estimated cost for the entire project is \$400,000.

7. South Bay Well Rehabilitation & Liner Installation Project (estimated project cost \$65,000 plus engineering support)

This project was identified in the approved FY 2020-21 budget. The purpose of the project is to rehabilitate the well to extend the life for ten years or more. Staff is working on the scope of work and the bid documents. This project may be put on hold pending the outcome of the cost for the 10th Street Well rehabilitation costs.

8. Equipment Purchases Approved in FY 2020-21 Budget

- Replacement of Utility Truck Unit B. Staff purchased a new utility truck in July. Estimated cost was approximately \$50,000; actual cost came in just under \$43,000.
- Replacement of the Vacuum Trailer. The Board approved the purchase of a new vacuum trailer at the August 6th Board meeting. Estimated cost is approximately \$50,000; actual cost of the approved trailer is approximately \$63,000.

9. 10th Street Well Issues

The 10th Street well has been out of service since June 15th. The water crew was observing excessive air being pumped from the well into the distribution system before shutting it down. A video inspection of the well and evaluation of the pump and motor were performed by Filipponi and Thompson Drilling. The results indicated that the motor needed to be replaced and the louvers which allow water to flow into the well for pumping were clogged. At the August 6th Board meeting, the Board approved contracting with Filipponi and Thompson and WellJet to complete the rehabilitation work for a cost not to exceed \$43,600.