



FINANCE ADVISORY COMMITTEE MEETING

Monday June 1, 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 06/01/2020
- Through the district website www.losososcsd.org/contact-us by 12:00pm on 06/01/2020
- 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 March 2, 2020 & May 4, 2020**
(Recommend approval)
Presented By: Administrative Services Manager Durban
3. **Review of Board Item Regarding Approval of Warrant Register for May 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 April 30, 2020**
(Committee Review and Recommendations to the Board)
Presented By: General Manager Munds
5. **Review of the Final Budget for Fiscal Year 2020-2021**
(Committee Review and Recommendations to the Board)
Presented By: General Manager Munds
6. **Public Comments on Items NOT on this Agenda:** At this time, the public may comment on items not on this agenda. Each commenter is limited to 3 minutes and shall address the Chairperson.
7. **Schedule Next FAC Meeting – Monday, June 29, 2020 at 5:30 p.m. unless otherwise noted**
8. **Closing Comments by FAC Committee Members**
9. **Adjournment**



June 1, 2020

TO: Finance Advisory Committee
FROM: Laura Durban, Administrative Services Manager
SUBJECT: **Agenda Item 2 – 06/01/2020 FAC Meeting**
Approve Prior Meeting Minutes

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

Attached are the minutes of the Finance Advisory Committee meetings held March 2, 2020 and May 4, 2020 for your approval.

STAFF RECOMMENDATION

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

Motion: I move that the Finance Advisory Committee approve the minutes of the FAC meetings held March 2, 2020 and May 4, 2020.

Attachments

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**Los Osos Community Services District
DRAFT Minutes of the Finance Advisory Committee Meeting
March 02, 2020 at 5:30 p.m. at the District Office**

AGENDA ITEM	DISCUSSION	FOLLOW-UP
1. Call to Order, Flag Salute and Roll Call	<p>Chairperson Womack called the meeting to order at 5:30 p.m. and Committee Member Thorp lead the flag salute.</p> <p><u>Roll Call:</u></p> <p>Sandra Cirilo, Committee Member – Arrived at 5:33 Lisa Gonzalez, Committee Member – Present Cheri Grimm, Committee Member – Present Bea Jansen, Committee Member – Present Alyce Thorp, Committee Member – Present Christine Womack, Vice Chairperson – Present Marshall Ochylski, Chairperson – Absent</p> <p><u>Staff:</u> Ron Munds, General Manager Laura Durban, Administrative Services Manager</p>	
2. Approve FAC Meeting Minutes of January 6, 2020 and February 04, 2020	<p>Vice Chairperson Womack presented the minutes for approval.</p> <p>Committee Member Grimm commented that at the January 6, 2020 meeting she was absent and did not second a motion for item number 4.</p> <p>Administrative Services Manager Durban commented that she will listen to the meeting and update accordingly.</p> <p>Committee Member Jansen made a motion that the Committee approve the minutes of January 6, 2020 and February 4, 2020 making one change to January 6, 2020 meeting in item 4 with correct Committee Member that seconded the motion. The motion was seconded by Committee Member Grimm and the motion carried by unanimous consent.</p>	Action: File Approved Minutes. Adjust Committee Member Grimm in item 4 of January 6, 2020 minutes to Committee Member Jansen as seconded in January meeting.
3. Review of Board Item Regarding Approval of Warrant Register for February 2020	<p>General Manager Munds presented the Warrants for approval commenting on various items to explain charges that occurred.</p> <p>Vice Chairperson Womack inquired about the Wallace Group Warrants and the concrete slab warrant.</p> <p>Committee Member Cirilo inquired about the Stanley Security cost and about the overdraft fee Warrant.</p> <p>Committee Member Grimm commented on the Use Tax Warrant; inquired about Directors Compensation forms and when the Directors get paid.</p> <p>Public Comment – None.</p> <p>Committee Member Gonzalez made a motion that the Committee recommend that the Board approve the warrants of February 2020. The motion was seconded by Committee Member Jansen and passed by unanimous consent.</p>	Action: The Committee recommended that the Board approve the Warrant Register for February 2020.
4. Review of Board Item Regarding Financial Reports for the Period Ending January, 31 2020	<p>General Manager Munds presented the Financial Reports for approval as presented in the packet commenting on the Fire Tax in the Financial Report for Fund 301 and providing a handout made available to the Committee and the public, on GL 4035 in fund 200, 500 and 800, and on Reserve amounts.</p> <p>The Committee discussed the Financial reports including total expenditures, penalties, and if there were any areas of concern.</p> <p>Committee Member Gonzalez commented on Los Osos Cares helping with Utility Bills for those in need.</p>	Action: The Committee recommended that the Board receive and file the financials for the period ending January 31, 2020

AGENDA ITEM	DISCUSSION	FOLLOW-UP
	<p>Public Comment – Richard Margetson inquired if the Admin budget increase had been divided by 6 for the first 6 months; about property taxes for the different funds; how much the water CIP will be used this fiscal year.</p> <p>General Manager Munds responded to the inquiry about property taxes.</p> <p>Committee Member Grimm made a motion that the Committee recommend that the Board receive and file the Financials of January 31, 2020. The motion was seconded by Committee Member Thorp and passed by unanimous consent.</p>	
<p>5. Review of Board Item Regarding a Financial Audit Proposal from Moss, Levy & Hartzheim LLP for Audit Services.</p>	<p>General Manager Munds presented the Board Item regarding the financial audit proposal from Moss, Levy & Hartzheim LLP for Audit Services for fiscal year 2019/2020, commenting on the history with the auditing firm and that there would be a change in the lead auditor.</p> <p>General discussion amongst the Committee about the pros and cons to continuing audit services with Moss, Levy & Hartzheim LLP.</p> <p>Public Comment – Richard Margetson commented that one more year would not be an issue due to the staff turnover in the last year, but a fresh set of eyes is important as the District has had issues in the past that needed to get fixed.</p> <p>Committee Member Thorp made a motion that the Committee recommend that the Board Approve the Financial Proposal from Moss, Levy & Hartzheim LLP for Audit Services for one more year with change in lead auditor. The motion was seconded by Committee Member Grimm and passed with a 3-2 vote.</p>	<p>Action: The Committee recommended to the Board that the District continues to utilize Moss Levy and Hartzheim LLP for the District’s Auditing Service for 2019/2020.</p>
<p>6. Public Comments on Items NOT on this Agenda</p>	<p>None</p>	
<p>7. Schedule Next FAC Meeting</p>	<p>The next meeting of the Financial Advisory Committee is scheduled for Monday, March 30, 2020 unless otherwise noted.</p>	
<p>8. Closing Comments by FAC Committee</p>	<p>Committee Member Grimm commented on the Chamber of Commerce Business Expo on Friday March 20, 2020 and that a Tri-Tip BBQ for \$10 will be available that night.</p>	
<p>9. Adjournment</p>	<p>The meeting adjourned at 6:37 p.m.</p>	

**Los Osos Community Services District
DRAFT Minutes of the Finance Advisory Committee Meeting
May 4, 2020 at 5:30 p.m. at the District Office**

AGENDA ITEM	DISCUSSION	FOLLOW-UP
1. Call to Order, Flag Salute and Roll Call	<p>Chairperson Ochylski called the meeting to order at 5:35 p.m.</p> <p><u>Roll Call:</u></p> <p>Sandra Cirilo, Committee Member – Absent Lisa Gonzalez, Committee Member – Present Bea Jansen, Committee Member – Absent Alyce Thorp, Committee Member – Absent Christine Womack, Vice Chairperson – Present Marshall Ochylski, Chairperson – Present</p> <p><u>Staff:</u></p> <p>Ron Munds, General Manager Laura Durban, Administrative Services Manager</p>	
2. Approve FAC Meeting Minutes of March 2, 2020	<p>Administrative Services Manager Durban presented the minutes for approval.</p> <p>Committee Member Gonzalez made a motion that the Committee approve the minutes of March 2, 2020.</p>	Action: Bring Minutes to next FAC meeting for approval.
3. Brown Act Training	<p>Director Ochylski presented to the Committee a presentation on the Brown Act, including questions that each Committee Member needed to respond to and informing them of the current changes in place due to Executive Order N-29-20.</p>	Action: None
4. Review of Board Item Regarding Approval of Warrant Register for April 2020	<p>Administrative Services Manager Durban presented the Warrants for approval commenting on various items to explain charges that occurred.</p> <p>Committee Member Gonzalez inquired about the archaeology study, the Reserve Fire Fighter physicals and process for credit card reconciliation.</p> <p>General Manager Munds responded that the archaeology study was required for the Nipomo Transmission Line project.</p> <p>Administrative Services Manager commented on Reserve Fire Fighter Physicals and credit card reconciliations.</p> <p>Public Comment – None.</p> <p>Committee Member Gonzalez made a recommendation that the Board approve the warrants of April 2020. The motion was passed by unanimous consent.</p>	Action: The Committee recommended that the Board approve the Warrant Register for April 2020.
5. Review of Board Item Regarding Financial Reports for the Period Ending March 31 2020	<p>General Manager Munds presented the Financial Reports for approval as presented in the packet commenting on the new account 4002 for transfer in for Fund 100 being recorded as a revenue account and the accurate number now at the bottom line.</p> <p>Committee Member Gonzalez inquired if the Bank Fees were from a credit card delinquency; if the Funds will be coming in under or over budget.</p> <p>Administrative Services Manager Durban responded that General Ledger Item 7310 for Bank Service Fees is the analyzed checking fees.</p> <p>General Manager Munds responded for Fund 301, 500 and 800 that they have had large capital expenditures.</p> <p>Public Comment - None</p> <p>Committee Member Gonzalez recommend that the Board receive and file the Financials of March 31, 2020. The motion was passed by unanimous consent.</p>	Action: The Committee recommended that the Board receive and file the financials for the period ending March 31, 2020

AGENDA ITEM	DISCUSSION	FOLLOW-UP
6. Review of Board Approved FAC Work Plan for the Fiscal Year 2020/2021	<p>General Manager Munds presented the Approved FAC Work Plan for Fiscal Year 2020/2021 as presented in the agenda packet.</p> <p>Committee Member Gonzalez commented on the FAC having to discuss how to handle the low-income fund account.</p> <p>General Manager Munds commented that he is planning on meeting with a member from the Estuary to get their input on how to best handle those funds.</p> <p>Public Comment - None</p>	<p>Action: None</p>
7. Review of the Preliminary Budget for Fiscal Year 2020/2021	<p>General Manager Munds presented the Preliminary Budget for Fiscal Year 2020/2021 as presented in the Agenda Packet discussing the changes that are planned for the new Fiscal Year.</p> <p>Committee Member Gonzalez commented that the District should make the decrease charges in Fund 200 known to the residents; inquired if there are any major purchases planned for Fire in the next 5 years; if graphs or pie charts for the budgets could be created to give a visual.</p> <p>General Manager Munds commented that the SCADA budgeted estimate was 100% under the Fund 500 budget and will be updated as 25% should be under Fund 800.</p> <p>Vice-Chairperson Womack commented that she liked the tables in the Preliminary Budget.</p> <p>Committee Member Gonzalez and Chairperson Ochylski agreed and thanked General Manager Munds.</p> <p>Public Comment – Administrative Services Manager Durban read a public comment from Richard Margetson about Zone A property tax revenue, the ambulance contract, the investment income revenue being estimated high, and the contingency reserve for Water.</p> <p>Lynette Tornatzky thanked General Manager Munds for the tables commenting on the tables being helpful.</p> <p>Chairperson Ochylski inquired if the District negotiates the Ambulance Contract or if CalFire negotiates.</p> <p>General Manager Munds responded that CalFire negotiates the Ambulance Contract.</p>	<p>Action: None</p>
6. Public Comments on Items NOT on this Agenda	<p>None</p>	
7. Schedule Next FAC Meeting	<p>The next meeting of the Financial Advisory Committee is scheduled for Monday, June 1, 2020 unless otherwise noted.</p>	
8. Closing Comments by FAC Committee	<p>Chairperson Ochylski commented that Committee Member Grimm stepped down from the FAC and that a Notice of Vacancy will be posted soon.</p> <p>Committee Member Gonzalez thanked Committee Member Grimm for her hard work, and inquired about the auditors.</p> <p>General Manager Munds responded that the District is still using Moss, Levy & Hartzheim but that the District is switching principle auditors and that next year the District will go out to RFP.</p>	
9. Adjournment	<p>The meeting adjourned at 6:31 p.m.</p>	



June 1, 2020

TO: LOCSD Board of Directors
FROM: Laura Durban, Administrative Services Manager
SUBJECT: **Agenda Item 3 – 06/01/2020 FAC Meeting**
Approve Warrant Register for May 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 Warrant Register is presented for review and for the FAC to make a recommendation to the Board for their review and approval. To highlight a couple of larger payments made during the month of May, one payment to Filipponi & Thompson for Repairs and Maintenance to get South Bay Well back online. One payment to the County of San Luis Obispo Emergency Services for the Districts shared portion of the Multi-Jurisdictional Hazard Mitigation Plan. One payment to RS Communication Consultants for the Radio Purchase and Install that was approved at the May 7, 2020 Board Meeting. Last is a zero-balance next to a health premium payment, this had to be reversed as it was applied in one month and processed in the next, the cash disbursement should have been processed and applied in the same month. The cash disbursement was then reentered with the effective and document dates in the month it was paid.

SUMMARY STAFF RECOMMENDATION

This item will be approved along with the Consent Calendar at the June 4, 2020 Board meeting 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 approve the warrant register for the period May 2020.

DISCUSSION

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

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

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Attachments

LOS OSOS COMMUNITY SERVICES DISTRICT
Check/Voucher Register - Warrant Register for Board Packet
From 5/1/2020 Through 5/31/2020

Check No	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
29709	5/5/2020	Cardmember Services	549.00	02/26/20 CC/Acosta - AWWA (Water Conference)	500
29711	5/6/2020	Cardmember Services	19.26	04/02/20 CC/Durban - Amazon.com (Board Pictures)	100
	5/6/2020	Cardmember Services	23.06	04/02/20 CC/Durban - Walmart.com - Scanned/Date Stamp	100
	5/6/2020	Cardmember Services	170.46	04/04/20 CC/Durban - Spectrum (Channel 20)	100
	5/6/2020	Cardmember Services	200.00	04/06/20 CC/Durban Spectrum - Internet Service Admin/Server	100
	5/6/2020	Cardmember Services	159.98	04/07/20 CC/Durban - Godaddy.com - 2 Year SSL Certificate	100
	5/6/2020	Cardmember Services	31.62	04/14/20 CC/Durban - Michaels.com - Board Picture Frames	100
	5/6/2020	Cardmember Services	100.00	04/20/20 CC/Durban - QuickTech - Unlock District Laptop	100
	5/6/2020	Cardmember Services	15.00	04/21/20 CC/Durban - UPS Store (Notary Services)	100
	5/6/2020	Cardmember Services	32.30	04/22/20 CC/Durban - Michaels.com - Board Picture Frames	100
	5/6/2020	Cardmember Services	77.54	04/27/20 CC/Durban - Zoom.us - For Board/Committee Meetings	100
	5/6/2020	Cardmember Services	60.51	04/28/20 CC/Durban - Godaddy.com - Domain Name Renewals	100
	5/6/2020	Cardmember Services	25.00	04/09/20 CC/Young - Craigslist - Hiring Ad	301
	5/6/2020	Cardmember Services	59.25	04/09/20 CC/Young - USPS - Shipping for Zoll	301
	5/6/2020	Cardmember Services	236.72	04/15/20 CC/Huang - Spectrum - Internet/Cable	301
	5/6/2020	Cardmember Services	(41.82)	04/15/20 CC/Young - Amazon.com - Refund due to Broken item	301
	5/6/2020	Cardmember Services	3.90	04/29/20 CC/Young - USPS - Postage	301
	5/6/2020	Cardmember Services	25.00	04/06/20 CC/Durban Spectrum - Internet Service Admin/Server	500
	5/6/2020	Cardmember Services	96.80	04/06/20 CC/Durban - The Tribune (Title 2 Ordinance Posting)	500
	5/6/2020	Cardmember Services	109.99	04/14/20 CC/Durban - Spectrum - Internet Wateryard	500
	5/6/2020	Cardmember Services	220.89	04/20/20 CC/Asuncion - Consolidate Electrical Distributors	500
	5/6/2020	Cardmember Services	129.26	04/20/20 CC/Asuncion - Farm Supply - Tools	500
	5/6/2020	Cardmember Services	127.92	04/24/20 CC/Asuncion - Maverick Mower Supply - Wood Chipper	500
	5/6/2020	Cardmember Services	26.56	04/27/20 CC/Asuncion - Jack's Small Engines - Valve Maint	500
	5/6/2020	Cardmember Services	137.53	04/30/20 CC/Durban - AT&T - 04/22/20-05/21/20 Service	500
29712	5/7/2020	ADAMSKI MOROSKI MADDEN CUMBERLAND & GREEN LLP	3,959.08	03/01-31/20 General Legal Services	100
	5/7/2020	ADAMSKI MOROSKI MADDEN CUMBERLAND & GREEN LLP	326.50	03/01-31/20 General Legal Services	500
29713	5/7/2020	ALPHA ELECTRICAL SERVICE	343.00	01/06/20 Service Call for 8th Street Drainage Station	800
	5/7/2020	ALPHA ELECTRICAL SERVICE	481.54	03/27/20 R&M Equip & other	800
29714	5/7/2020	AFLAC	33.12	04/01-30/20 Acct#HJ582 EE Elected Insurance	100
	5/7/2020	AFLAC	268.26	04/01-30/20 Acct#HJ582 EE Elected Insurance	500
29715	5/7/2020	ALLIED ADMIN - DELTA DENTAL	235.82	06/01-30/20 ID#07917-07535 Dental Plan	100
	5/7/2020	ALLIED ADMIN - DELTA DENTAL	772.37	06/01-30/20 ID#07917-07535 Dental Plan	500

LOS OSOS COMMUNITY SERVICES DISTRICT
 Check/Voucher Register - Warrant Register for Board Packet
 From 5/1/2020 Through 5/31/2020

29716	5/7/2020 AMERICAN WATER WORKS	445.00	07/01/20-06/30/21	Cust # 00377526 annual Membership Renewal	500
29717	5/7/2020 AT&T	208.76	03/20/20-04/19/20	9391059905 Telephone & Telemetry Services	100
	5/7/2020 AT&T	763.75	03/20/20-04/19/20	9391059905 Telephone & Telemetry Services	500
	5/7/2020 AT&T	21.17	03/20/20-04/19/20	9391059905 Telephone & Telemetry Services	800
29718	5/7/2020 AUTOZONE	66.55	04/15/20	Customer #638878 Tune Up/Oil/Maintenance 2019 F250	500
	5/7/2020 AUTOZONE	23.17	04/17/20	Customer #638878 R&M Minor Tools & Equipment	500
29719	5/7/2020 BADGER METER INC	930.70	4/1/20	Cust#27216 Water Meter and Parts	500
	5/7/2020 BADGER METER INC	3,639.93	4/2/20	Cust#27216 Water Meter and Parts	500
	5/7/2020 BADGER METER INC	140.26	4/3/20	Cust#27216 Water Meter and Parts	500
29720	5/7/2020 BRENNTAG PACIFIC INC.	1,869.57	04/14/20	Acct#122727 Water Treatment Chemicals	500
	5/7/2020 BRENNTAG PACIFIC INC.	854.99	04/16/20	Acct#122727 Water Treatment Chemicals	500
29721	5/7/2020 GOLDEN STATE WATER COMPANY	527.59	2/19/20-04/21/20	Acct#84033200001 Water Service - Fire	301
29722	5/7/2020 COASTAL COPY, LP	238.88	03/25/20-04/23/20	Acct#LO22 Main Copier/Printer/Fax Charges	100
29723	5/7/2020 Coverall North America, Inc.	236.00	05/01-31/20	Janitorial Services (Suites 106 & 110)	100
29724	5/7/2020 DIGITAL DEPLOYMENT, INC	200.00	05/01-31/20	Website Hosting Service & Fee	100
29725	5/7/2020 Santa Maria FAMCON Pipe & Supply	814.75	04/21/20	Acct#505 R&M Water Distribution System	500
29726	5/7/2020 FILIPPONI & THOMPSON DRILLING, INC.	13,610.60	04/1/20	R&M South Bay Well	500
	5/7/2020 FILIPPONI & THOMPSON DRILLING, INC.	8,350.00	3/11-31/20	R&M South Bay Well	500
29727	5/7/2020 KITZMAN WATER, INC.	88.00	04/30/20	Acct#72975 Softwater Service - Fire	301
29728	5/7/2020 LIFE ASSIST INC	16.41	04/23/20	Acct#93402CDF Paramedic Supplies	301
29729	5/7/2020 MINER'S ACE HARDWARE	85.37	04/01-30/20	Acct#121480 Supplies/Equip/Tools/Parts/Maint	301
29730	5/7/2020 MISSION COUNTRY DISPOSAL	129.37	05/01-31/20	Acct#4130-5101023 Trash Service - Fire	301
29731	5/7/2020 OFFICE DEPOT INC	182.05	04/01-30/20	Acct#28702448 General Office Supplies	100
	5/7/2020 OFFICE DEPOT INC	20.69	04/01-30/20	Acct#28702448 General Office Supplies	500
29732	5/7/2020 PETE'S MORRO BAY TIRE AND AUTO	807.96	02/21/20	Vehicle Repairs Brakes and Tires - 2004 F150	500
29733	5/7/2020 PG&E	342.76	03/20/20-04/20/20	7954162233-2 Electrical Services	100
	5/7/2020 PG&E	399.02	03/20/20-04/20/20	7954162233-2 Electrical Services	200
	5/7/2020 PG&E	8.88	03/20/20-04/20/20	7954162233-2 Electrical Services	301
	5/7/2020 PG&E	157.91	03/20/20-04/20/20	7954162233-2 Electrical Services	400
	5/7/2020 PG&E	7,398.54	03/20/20-04/20/20	7954162233-2 Electrical Services	500
	5/7/2020 PG&E	231.46	03/20/20-04/20/20	7954162233-2 Electrical Services	800

LOS OSOS COMMUNITY SERVICES DISTRICT
Check/Voucher Register - Warrant Register for Board Packet
From 5/1/2020 Through 5/31/2020

Check No	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
29734	5/7/2020	SLO COUNTY CLERK-RECORDER	20.00	05/07/20 Waste Water Lien Release	100
29735	5/7/2020	SLO COUNTY EMPLOYEES ASSOC	13.08	04/20/20-05/03/20 SLOCEA Dues	100
	5/7/2020	SLO COUNTY EMPLOYEES ASSOC	108.47	04/20/20-05/03/20 SLOCEA Dues	500
29736	5/7/2020	SLO COUNTY DEPARTMENT OF PUBLIC WORKS	1,778.00	03/1-31/20 405R979032 Water Quality Testing	500
29737	5/7/2020	THE GAS COMPANY	141.67	3/22/20-04/21/20 Acct#14941522279 Gas Service - Fire	301
29738	5/7/2020	THE GAS COMPANY	20.04	03/24/20-04/22/20 Acct#17141580187 Gas Service Suite 106	100
29739	5/7/2020	THE GAS COMPANY	15.37	03/24/20-04/22/20 Acct#17351580109 Gas Service Suite 110	100
29740	5/14/2020	AUTOZONE	142.23	05/07/20 Cust#3.5550 Diesel Exhaust Fluid	301
29741	5/14/2020	BROWNSTEIN, HYATT, FARBER, SCHRECK	3,724.95	3/31/20 BMC Shared Cost	500
29742	5/14/2020	CLEATH-HARRIS GEOLOGISTS, INC.	450.00	04/01-30/20 Proj#2212-1801 Site A Test Well LOMS	500
29743	5/14/2020	GEORGE CONTENTO	3,000.00	06/01-30/20 Office Rent (Suites 106 & 110)	100
29744	5/14/2020	THE DOCUTEAM, LLC	40.00	04/01-30/20 Acct#0979 Onsite Service (Document Destruction)	100
29745	5/14/2020	DSD BUSINESS SYSTEMS	97.50	04/03/20 Criterion Training Regarding Covid 19 Payroll Proc	100
29746	5/14/2020	Ecological Assets Management, LLC	765.00	Snail Protocol Survey - Nipomo Ave Transmission Line	500
29747	5/14/2020	HUMANA INSURANCE COMPANY	216.00	06/01-30/20 ID#732930-001 Insurance (18RFF)	301
29748	5/14/2020	L N CURTIS	2,995.67	04/27/20 Cust# C33451 EMS Jackets	301
	5/14/2020	L N CURTIS	2,032.99	04/2820 Cust# C33451 Annual Hurst Service	301
29749	5/14/2020	MINER'S ACE HARDWARE	560.82	04/01-30/20 Acct#143640 Supplies/Maint/Tools/Parts/Equip	500
	5/14/2020	MINER'S ACE HARDWARE	104.94	04/01-30/20 Acct#143640 Supplies/Maint/Tools/Parts/Equip	800
29750	5/14/2020	MISSION COUNTRY DISPOSAL	148.82	05/01-31/20 Acct#4130-5101854 Trash Service/Wateryard 953 El	500
29751	5/14/2020	MISSION LINEN SUPPLY	26.90	04/23/20 Cust#213729 Janitorial Supplies - Towels and Rags	500
	5/14/2020	MISSION LINEN SUPPLY	26.90	4/9/20 Cust#213729 Janitorial Supplies - Towels & Rags	500
29752	5/14/2020	OASIS EQUIPMENT RENTAL	68.41	04/29/20 R&M Grounds & Collection Systems	800
29753	5/14/2020	OFFICE DEPOT INC	403.04	04/01-30/20 Acct#28702448 General Office Supplies - Fire	301
29754	5/14/2020	PRP COMPANIES	877.43	04/20/20 Utility Billing Service (RTS 206-213)	500
29755	5/14/2020	READY REFRESH	89.43	04/01-30/20 Acct#0900008772 Water Delivery	100
29756	5/14/2020	COUNTY OF SAN LUIS OBISPO - EMERGENCY SERVICES	500.00	04/24/20 Multi Jurisdictional Hazard Mitigation Plan	100
	5/14/2020	COUNTY OF SAN LUIS OBISPO - EMERGENCY SERVICES	500.00	04/24/20 Multi Jurisdictional Hazard Mitigation Plan	301
	5/14/2020	COUNTY OF SAN LUIS OBISPO - EMERGENCY SERVICES	1,000.00	04/24/20 Multi Jurisdictional Hazard Mitigation Plan	500

LOS OSOS COMMUNITY SERVICES DISTRICT
Check/Voucher Register - Warrant Register for Board Packet
From 5/1/2020 Through 5/31/2020

29757	5/14/2020	COUNTY OF SAN LUIS OBISPO - EH	767.50	01/03/20-02/29/20	Acct#AR0009718	Cross Connection Service	500
	5/14/2020	COUNTY OF SAN LUIS OBISPO - EH	517.90	11/15/19-12/31/19	Acct#AR0009718	Cross Connection Service	500
29758	5/14/2020	SPEED'S OIL TOOL SERVICE, INC	415.00	04/08/20		Brine Disposal Trucking Service - SB Well	500
	5/14/2020	SPEED'S OIL TOOL SERVICE, INC	415.00	04/11/20		Brine Disposal Trucking Service - SB Well	500
	5/14/2020	SPEED'S OIL TOOL SERVICE, INC	463.00	04/13/20		Brine Disposal Trucking Service - SB Well	500
	5/14/2020	SPEED'S OIL TOOL SERVICE, INC	870.00	04/22/20 & 04/27/20		Brine Disposal Trucking Service - SB Well	500
	5/14/2020	SPEED'S OIL TOOL SERVICE, INC	415.00	04/29/20		Brine Disposal Trucking Service - SB Well	500
29759	5/14/2020	SOUTH SAN LUIS OBISPO COUNTY SANITATION DISTRICT	2,244.00	04/01-30/20		Brine Disposal Services SB Well	500
29760	5/14/2020	STANLEY CONVERGENT SECURITY SOLUTIONS	89.49	06/01-30/20	Acct#2234623879	Security Services Suite 106&110	100
29761	5/14/2020	THE GAS COMPANY	8.93	03/25/20-04/23/20	Acct#05011720470	Gas Service (Water Yard)	500
29762	5/14/2020	USA BLUE BOOK	233.64	04/21/20	Cust#922782	Process Control & Treatment Supplies	500
29763	5/14/2020	LOS OSOS CHEVRON	630.24	04/01-30/20	Acct#70	Gas & Diesel - Fleet Vehicles	500
	5/14/2020	LOS OSOS CHEVRON	157.56	04/01-30/20	Acct#70	Gas & Diesel - Fleet Vehicles	800
29764	5/14/2020	WALLACE GROUP	6,398.19	03/01-31/20		Engineering Services	500
29765	5/14/2020	WALLACE GROUP	160.00	03/01-31/20		Engineering Services	500
29766	5/21/2020	CENTRAL COAST PRINTING	600.00	5/20/20		Utility Billing Services (Rts 201-205) Postage DEP	500
29767	5/21/2020	ADAMSKI MOROSKI MADDEN CUMBERLAND & GREEN LLP	1,800.00	04/01-30/20		General Legal Services	100
29768	5/21/2020	TELEFLEX LLC	2,165.14	05/17/20	Cust#1200641	Medical Supplies	301
29769	5/21/2020	DELTA LIQUID ENERGY	23.09	05/07/20		Fuel Tank Adjustment	301
29770	5/21/2020	WELLS FARGO VENDOR FIN SERV	99.74	05/24/20-06/23/20	Acct#90136374384	Copier Lease Service	301
29771	5/21/2020	HOME DEPOT CREDIT SERVICES	177.77	04/24/20	Acct#3349	Concrete Purchase	301
29772	5/21/2020	LUKE KRAEMER	173.48	05/15/20		Boot Reimbursement	301
29773	5/21/2020	DE LANGE LANDEN FINANCIAL SERVICES	288.05	05/01-31/20	Acct#630919	Kyocera Service Contract/Insurance	100
29774	5/21/2020	LIFE ASSIST INC	502.08	05/17/20	Acct#93402CDF	Paramedic Supplies	301
29775	5/21/2020	TYLER LOUDERMILK	200.00	05/15/20		Boot Reimbursement - Loudermilk	301
29776	5/21/2020	RS COMMUNICATION CONSULTANTS	48,262.23	05/20/20		Radio Purchase and Install	301
29777	5/21/2020	SLO COUNTY EMPLOYEES ASSOC	13.08	05/04/20-05/17/20		SLOCEA Dues	100
	5/21/2020	SLO COUNTY EMPLOYEES ASSOC	108.47	05/04/20-05/17/20		SLOCEA Dues	500
29778	5/21/2020	TECHXPRESS INC	1,411.00	06/01-30/20		IT Support Services	100
29779	5/21/2020	VISION SERVICE PLAN	64.11	06/01-30/20	Acct#121302260001	Vision Plan	100
	5/21/2020	VISION SERVICE PLAN	171.33	06/01-30/20	Acct#121302260001	Vision Plan	500

LOS OSOS COMMUNITY SERVICES DISTRICT
 Check/Voucher Register - Warrant Register for Board Packet
 From 5/1/2020 Through 5/31/2020

Check No	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
29780	5/21/2020	VERIZON WIRELESS	48.65	04/08/20-05/07/20 Acct#472454582-0001 Cellular Service	301
	5/21/2020	VERIZON WIRELESS	168.55	04/08/20-05/07/20 Acct#472454582-0001 Cellular Service	500
	5/21/2020	VERIZON WIRELESS	109.04	04/08/20-05/07/20 Acct#472454582-0001 Cellular Service	800
6332/6342/6350/6355	5/31/2020	CA PUBLIC EMPL RET SYSTEM	641.51	05/01-31/20 CalPERS Unfunded Accrued Liability	100
	5/31/2020	CA PUBLIC EMPL RET SYSTEM	1,921.21	05/01-31/20 CalPERS Unfunded Accrued Liability	301
	5/31/2020	CA PUBLIC EMPL RET SYSTEM	3,728.52	05/01-31/20 CalPERS Unfunded Accrued Liability	500
CalPERSMed2143_Jun20	5/20/2020	CA PUBLIC EMPLOYEES' RETIREMENT SYSTEM	2,663.69	06/01-30/20 ID#4662975925 CalPERS Health Plan	100
	5/20/2020	CA PUBLIC EMPLOYEES' RETIREMENT SYSTEM	4,609.42	06/01-30/20 ID#4662975925 CalPERS Health Plan	500
CalPERSMed2143_May20	4/17/2020	CA PUBLIC EMPLOYEES' RETIREMENT SYSTEM	0.00	05/01-31/20 ID#4662975925 CalPERS Health Plan	100
	4/17/2020	CA PUBLIC EMPLOYEES' RETIREMENT SYSTEM	0.00	05/01-31/20 ID#4662975925 CalPERS Health Plan	500
	5/1/2020	CA PUBLIC EMPLOYEES' RETIREMENT SYSTEM	0.00	05/01-31/20 ID#4662975925 CalPERS Health Plan	100
	5/1/2020	CA PUBLIC EMPLOYEES' RETIREMENT SYSTEM	0.00	05/01-31/20 ID#4662975925 CalPERS Health Plan	500
PD050820_457	5/8/2020	CALPERS 457	72.00	04/20/20-05/03/20 SIP457 Contributions	100
	5/8/2020	CALPERS 457	2,086.00	04/20/20-05/03/20 SIP457 Contributions	500
PD050820_EDD	5/8/2020	CA EMPLOYMENT DEVELOPMENT DEPT	566.24	State Payroll Taxes Paydate: 04/20/20-05/03/20	100
	5/8/2020	CA EMPLOYMENT DEVELOPMENT DEPT	407.50	State Payroll Taxes Paydate: 04/20/20-05/03/20	301
	5/8/2020	CA EMPLOYMENT DEVELOPMENT DEPT	567.63	State Payroll Taxes Paydate: 04/20/20-05/03/20	500
PD050820_IRS	5/8/2020	DEPARTMENT OF THE TREASURY	1,607.30	Federal Payroll Taxes 04/20/20-05/03/20	100
	5/8/2020	DEPARTMENT OF THE TREASURY	938.72	Federal Payroll Taxes 04/20/20-05/03/20	301
	5/8/2020	DEPARTMENT OF THE TREASURY	1,879.69	Federal Payroll Taxes 04/20/20-05/03/20	500
PD050820_PERSRet	5/8/2020	CA PUBLIC EMPL RET SYSTEM	1,487.70	Retirement Earned 04/20/20-05/03/20	100
	5/8/2020	CA PUBLIC EMPL RET SYSTEM	3,198.17	Retirement Earned 04/20/20-05/03/20	500
PD05220_IRS	5/22/2020	DEPARTMENT OF THE TREASURY	1,753.51	Federal Payroll Taxes: 05/04/20-05/17/20	100
	5/22/2020	DEPARTMENT OF THE TREASURY	880.59	Federal Payroll Taxes: 05/04/20-05/17/20	301
	5/22/2020	DEPARTMENT OF THE TREASURY	1,921.28	Federal Payroll Taxes: 05/04/20-05/17/20	500
PD052220_457	5/22/2020	CALPERS 457	72.00	05/04/20-05/17/20 SIP457 Contributions	100
	5/22/2020	CALPERS 457	2,086.00	05/04/20-05/17/20 SIP457 Contributions	500

LOS OSOS COMMUNITY SERVICES DISTRICT
 Check/Voucher Register - Warrant Register for Board Packet
 From 5/1/2020 Through 5/31/2020

PD052220_EDD	5/22/2020	CA EMPLOYMENT DEVELOPMENT DEPT	631.12	State Payroll Taxes: PD 05/03/20-05/17/20	100
	5/22/2020	CA EMPLOYMENT DEVELOPMENT DEPT	368.33	State Payroll Taxes: PD 05/03/20-05/17/20	301
	5/22/2020	CA EMPLOYMENT DEVELOPMENT DEPT	581.96	State Payroll Taxes: PD 05/03/20-05/17/20	500
PD052220_PERSRet	5/22/2020	CA PUBLIC EMPL RET SYSTEM	1,487.70	Retirement Earned: 05/04/20-05/17/20	100
	5/22/2020	CA PUBLIC EMPL RET SYSTEM	99.03	Retirement Earned: 05/04/20-05/17/20	301
	5/22/2020	CA PUBLIC EMPL RET SYSTEM	<u>3,198.17</u>	Retirement Earned: 05/04/20-05/17/20	500
Report Total			<u>181,319.42</u>		

04/02 - BOD Meeting
04/07 - Special BOD Meeting
04/15 - UAC Meeting
04/21 - PRAC 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 5-1-20

FOR THE MONTH OF April 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: 4-2-20 MEETING: BOD

MEETING DATE: 4-7-20 MEETING: Special BOD

MEETING DATE: 4-21-20 MEETING: Parks + Rec

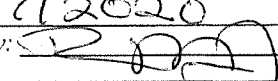
MEETING DATE: _____ MEETING: _____

MEETING DATE: _____ MEETING: _____

MEETING DATE: _____ MEETING: _____

TOTAL # OF MEETINGS: 3 TOTAL COMPENSATION: \$ 300⁰⁰

SIGNATURE:  DATE: 5-1-20

Office Use Only:
Date Received: 5/7/2020
Reviewed and Validated By: 



May 7, 2020

TO: LOCSO Board of Directors, General Manager Munds
CC: Parks & Recreation Advisory Committee Members

FROM: Director Matthew Fourcroy, Parks & Recreation Advisory Committee Chairperson

SUBJECT: Agenda Item 4H - Summary of the April 21, 2020 Parks & Recreation 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 was called to order at 5:30 and the minutes approved.

Director Ochylski presented the Brown Act training for the committee.

The Dog Park surface options were reviewed and discussed. Committee would like to re-engage the public after the public health emergency is over.

The Ferrell St. Pathway was approved by the US Fish & Wildlife. The approval for a paved pathway is good for one year. The next step is to finalize the design of the pathway: dimensions, surface, etc. A drawing package for permitting will be required, General Manager Munds to talk with the Wallace Group to get an estimate on design services.

The 2020 work plan was presented to the Committee.

The next Parks & Recreation Advisory Meeting is planned for Tuesday, June 16, 2020 at 5:30 pm.

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

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

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

www.losososcsd.org

03/02 - FAC Meeting
03/05 - BOD Meeting
03/23 - Special BOD Meeting

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

DIRECTOR'S MONTHLY REQUEST FOR COMPENSATION FOR MEETING ATTENDANCE

NAME Christine Womack DATE 5/4/2020

FOR THE MONTH OF March 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: 3/02 MEETING: FAC

MEETING DATE: 3/05 MEETING: BOD

MEETING DATE: 3/23 MEETING: Special BOD

MEETING DATE: _____ MEETING: _____

MEETING DATE: _____ MEETING: _____

MEETING DATE: _____ MEETING: _____

TOTAL # OF MEETINGS: 3 TOTAL COMPENSATION: \$ 300.00

SIGNATURE: Christine Womack DATE: 5/4/2020

Office Use Only:
Date Received: TRM 5/14/2020
Reviewed and Validated By: _____



Date: March 5, 2020
To: LOCSO Board of Directors
From: Christine Womack, Vice President
Subject: Agenda Item #4H Finance Advisory Committee Report

FAC held its meeting Monday, March 2nd.

President
Charles L. Cesena

FAC discussed the Warrant Register for February 2020 and Financial Reports Ending January 31, 2020. FAC recommended approving both.

Vice President
Christine M. Womack

We discussed the Financial Audit proposal from Moss Levy, & Hartzheim LLP for audit services. FAC recommended staying with them this year as long as they rotate the person auditing us, and to discuss putting out requests for proposals next year.

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

A committee member thought our policy of 10% late fee was harsh and excessive, and that the District might look into reducing it.

General Manager
Ron Munds

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
George Huang

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04/02 – BOD Meeting
04/07 – Special BOD Meeting
04/15 – UAC Meeting
04/21 – PRAC Meeting

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

DIRECTOR'S MONTHLY REQUEST FOR COMPENSATION FOR MEETING ATTENDANCE

NAME Christine Womack DATE 5/4/2020

FOR THE MONTH OF April 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: 4/02 MEETING: BOD

MEETING DATE: 4/07 MEETING: Special BOD

MEETING DATE: _____ MEETING: _____

MEETING DATE: _____ MEETING: _____

MEETING DATE: _____ MEETING: _____

MEETING DATE: _____ MEETING: _____

TOTAL # OF MEETINGS: 2 TOTAL COMPENSATION: \$ 200.00

SIGNATURE: Christine Womack DATE: 5/4/2020

Office Use Only:
Date Received: 5/14/2020
Reviewed and Validated By: [Signature]



June 1, 2020

TO: Finance Advisory Committee
FROM: Adrienne Geidel at Robert Stilts, District Bookkeeper
Ron Munds, General Manager
SUBJECT: **Agenda Item 4 – 06/01/2020 FAC Meeting**
Receive Financial Report for the Period Ending April 30, 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 April 2020.

STAFF RECOMMENDATION

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

Motion: I recommend to the Board, that the Board receive and file the financials for the period ending April 30, 2020

DISCUSSION

GENERAL

Attachment

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

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Los Osos, CA 93402

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

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 4/1/2020 Through 4/30/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remain... - Revised	
Revenues						
Service Charges & Fees						
4005	Copying Costs	0.00	2.00	20.00	(18.00)	(90.00)%
	Total Service Charges & Fees	0.00	2.00	20.00	(18.00)	(90.00)%
Other Revenues						
4002	Transfer In	75,721.70	566,370.68	717,814.08	(151,443.40)	(21.10)%
	Total Other Revenues	75,721.70	566,370.68	717,814.08	(151,443.40)	(21.10)%
	Total Revenues	75,721.70	566,372.68	717,834.08	(151,461.40)	(21.10)%
Expenditures						
Personnel						
Salaries/Wages						
7322	Director's Compensation	0.00	3,917.30	15,000.00	11,082.70	73.88%
8018	Holiday Pay	0.00	9,225.44	11,000.00	1,774.56	16.13%
8045	Overtime Pay	0.00	1,064.49	1,200.00	135.51	11.29%
8050	Administrative Leave Pay	0.00	4,298.28	8,500.00	4,201.72	49.43%
8051	Floating Holiday Pay	0.00	1,050.40	3,050.00	1,999.60	65.56%
8054	Salaries & Wages - Regular	21,674.46	193,436.18	290,000.00	96,563.82	33.30%
8060	Sick Leave Pay	0.00	1,863.36	2,000.00	136.64	6.83%
8081	Vacation Pay	0.00	21,384.16	24,500.00	3,115.84	12.72%
	Total Salaries/Wages	21,674.46	236,239.61	355,250.00	119,010.39	33.50%
Payroll Taxes & Benefits						
5020	FICA - ER	6.20	310.00	750.00	440.00	58.67%
5030	Life Insurance - ER	46.92	236.88	610.00	373.12	61.17%
5031	Disability Insurance	0.00	13.70	300.00	286.30	95.43%
5035	AD & D Insurance	11.48	52.46	140.00	87.54	62.53%
5040	LTD Insurance	138.54	650.58	1,800.00	1,149.42	63.86%
5050	Medicare - ER	321.13	3,521.54	4,212.00	690.46	16.39%
5060	Cafeteria Plan - ER	3,048.37	30,749.83	35,800.00	5,050.17	14.11%
5070	Retirement ER - Regular	641.51	8,133.85	3,700.00	(4,433.85)	(119.83)%
5071	Retirement ER - Addl Pick-up	0.00	0.00	500.00	500.00	100.00%
5075	Retirees Medical - ER	281.65	3,205.95	3,264.00	58.05	1.78%
5120	Workers Comp Insurance - ER	0.00	513.80	513.80	0.00	0.00%
5124	Retirement - ER - Tier 2	1,466.34	14,377.31	18,500.00	4,122.69	22.28%
	Total Payroll Taxes & Benefits	5,962.14	61,765.90	70,089.80	8,323.90	11.88%
Employment Services						
5100	Unemployment Insurance - ER	(35.03)	2,959.56	5,000.00	2,040.44	40.81%
6200	Hiring, Advertising & Other Costs	0.00	397.31	400.00	2.69	0.67%
6230	Medical Exam	0.00	270.00	300.00	30.00	10.00%
	Total Employment Services	(35.03)	3,626.87	5,700.00	2,073.13	36.37%
	Total Personnel	27,601.57	301,632.38	431,039.80	129,407.42	30.02%
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	197.50	15,989.94	15,200.00	(789.94)	(5.20)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 4/1/2020 Through 4/30/2020

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6110	IT Purchased Services	2,279.49	20,049.34	20,000.00	(49.34)	(0.25)%
7100	Copier Contract-Maint & Usage	288.05	2,880.53	3,100.00	219.47	7.08%
7255	Security Services	89.49	878.14	1,056.00	177.86	16.84%
7321	Janitorial Cleaning & Supplies	236.00	2,589.22	2,900.00	310.78	10.72%
7342	Public Meeting Recordings	0.00	10,800.00	15,900.00	5,100.00	32.08%
	Total Contract Services	3,090.53	53,187.17	58,156.00	4,968.83	8.54%
	Financial Services					
7309	Late Fees	0.00	138.06	200.00	61.94	30.97%
7310	Bank Service Charges	452.12	4,317.52	4,500.00	182.48	4.06%
	Total Financial Services	452.12	4,455.58	4,700.00	244.42	5.20%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	29.98	200.00	170.02	85.01%
6341	LAFCO Fees	0.00	18,936.43	18,936.43	0.00	0.00%
6343	Lien & Notary Fees	15.00	15.00	30.00	15.00	50.00%
7325	Insurance	0.00	17,962.91	17,962.91	0.00	0.00%
	Total Insurance, Licenses & Regulatory Fees	15.00	36,944.32	37,129.34	185.02	0.50%
	Legal & Professional					
7302	Professional Services- Info Technology	0.00	77.74	0.00	(77.74)	0.00%
7303	Professional Services - GM	0.00	10,636.90	10,636.90	0.00	0.00%
7304	Professional Services - ACCTG	5,000.00	47,500.00	60,000.00	12,500.00	20.83%
7305	Auditing Services	0.00	19,290.00	22,000.00	2,710.00	12.32%
7320	Professional & Consulting Services	540.00	3,603.52	4,000.00	396.48	9.91%
7326	Legal Services	0.00	22,512.73	18,000.00	(4,512.73)	(25.07)%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	200.00	200.00	100.00%
	Total Legal & Professional	5,540.00	103,620.89	114,836.90	11,216.01	9.77%
	Office/Operations					
6121	IT-Supplies & Miscellaneous	0.00	298.00	1,000.00	702.00	70.20%
6130	Computer Hardware	0.00	0.00	1,000.00	1,000.00	100.00%
7140	General Supplies & Minor Equipment	771.80	6,065.05	8,000.00	1,934.95	24.19%
7160	Postage, Shipping & Mail Supplies	470.85	3,083.32	3,000.00	(83.32)	(2.78)%
7226	Membership & Dues	0.00	7,177.00	7,077.00	(100.00)	(1.41)%
7230	Misc Small Parts & Supplies	0.00	28.65	28.65	0.00	0.00%
	Total Office/Operations	1,242.65	16,652.02	20,105.65	3,453.63	17.18%
	Other Expense					
8735	Misc Department Admin	0.00	1,042.02	1,500.00	457.98	30.53%
	Total Other Expense	0.00	1,042.02	1,500.00	457.98	30.53%
	Rent & Utilities					
6000	Cell Phones	90.00	765.00	945.00	180.00	19.05%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 4/1/2020 Through 4/30/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6025 Telephone	208.76	2,067.32	3,000.00	932.68	31.09%
7350 Rent - Meetings	0.00	0.00	400.00	400.00	100.00%
7352 Rent - Offices & Other Structures	3,000.00	26,725.00	35,000.00	8,275.00	23.64%
8610 Electric	342.76	3,132.94	3,800.00	667.06	17.55%
8620 Gas Service	35.41	511.50	450.00	(61.50)	(13.67)%
Total Rent & Utilities	3,676.93	33,201.76	43,595.00	10,393.24	23.84%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	66.36	100.00	33.64	33.64%
6900 R & M - Buildings & Structures	0.00	37.68	37.68	0.00	0.00%
Total Repairs & Maintenance	0.00	104.04	137.68	33.64	24.43%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	225.00	225.00	0.00	0.00%
7324 Education & Training Fees	9.99	992.07	1,500.00	507.93	33.86%
8510 Lodging & Meals - Local	0.00	593.96	1,000.00	406.04	40.60%
8539 Meals	0.00	556.74	600.00	43.26	7.21%
8550 Mileage Reimbursement & Parking	0.00	933.19	1,000.00	66.81	6.68%
Total Travel & Training	9.99	3,300.96	4,325.00	1,024.04	23.68%
Total Services & Supplies	14,027.22	252,508.76	284,685.57	32,176.81	11.30%
Debt Service					
9023 Debt Service - Interest & Annual Fee	0.00	2,088.71	2,088.71	0.00	0.00%
Total Debt Service	0.00	2,088.71	2,088.71	0.00	0.00%
Total Expenditures	41,628.79	556,229.85	717,814.08	161,584.23	22.51%
Net Revenues over Expenditures	34,092.91	10,142.83	20.00	10,122.83	...614.15%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 4/1/2020 Through 4/30/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Property Taxes					
4035	763.45	7,539.35	9,517.00	(1,977.65)	(20.78)%
	763.45	7,539.35	9,517.00	(1,977.65)	(20.78)%
Special Taxes & Assessments					
4550	3,415.50	41,518.50	54,831.00	(13,312.50)	(24.28)%
	3,415.50	41,518.50	54,831.00	(13,312.50)	(24.28)%
Use of Money & Property					
4505	0.00	29.43	56.00	(26.57)	(47.45)%
4510	0.00	0.18	0.00	0.18	0.00%
	0.00	29.61	56.00	(26.39)	(47.13)%
	4,178.95	49,087.46	64,404.00	(15,316.54)	(23.78)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	144.15	313.15	128.56	(184.59)	(143.58)%
	144.15	313.15	128.56	(184.59)	(143.58)%
Legal & Professional					
7320	0.00	265.83	700.00	434.17	62.02%
7326	0.00	0.00	100.00	100.00	100.00%
	0.00	265.83	800.00	534.17	66.77%
Rent & Utilities					
8670	399.02	3,975.97	6,724.16	2,748.19	40.87%
	399.02	3,975.97	6,724.16	2,748.19	40.87%
	543.17	4,554.95	7,652.72	3,097.77	40.48%
Capital Outlay					
9006	0.00	30,509.03	30,510.00	0.97	0.00%
	0.00	30,509.03	30,510.00	0.97	0.00%
Debt Service					
9804	0.00	0.00	27,964.53	27,964.53	100.00%
	0.00	0.00	27,964.53	27,964.53	100.00%
Transfers					
9511	378.61	2,831.86	3,589.07	757.21	21.10%
	378.61	2,831.86	3,589.07	757.21	21.10%
	921.78	37,895.84	69,716.32	31,820.48	45.64%
Net Revenues over Expenditures	3,257.17	11,191.62	(5,312.32)	16,503.94	(310.67)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 4/1/2020 Through 4/30/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Property Taxes					
4034	Property Tax Revenue from Water	0.00	0.00	63,430.50	(63,430.50) (100.00)%
4037	Property Tax Zone B Received	51,982.55	400,470.87	0.00	400,470.87 0.00%
4038	Property Tax Zone B Pass thru	0.00	1,133,851.50	2,164,204.00	(1,030,352.50) (47.61)%
	Total Property Taxes	51,982.55	1,534,322.37	2,227,634.50	(693,312.13) (31.12)%
Grant Revenue					
4955	Govt-Other St Aids & Reimbursements	0.00	7,628.55	7,628.55	0.00 0.00%
	Total Grant Revenue	0.00	7,628.55	7,628.55	0.00 0.00%
Special Taxes & Assessments					
4015	CSA 9-I Assessments (Contract)	0.00	0.00	26,336.00	(26,336.00) (100.00)%
4050	Special Fire Tax	0.00	0.00	583,128.00	(583,128.00) (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	609,464.00	(609,464.00) (100.00)%
Other Revenues					
4000	Ambulance Agreement	0.00	56,599.25	67,134.00	(10,534.75) (15.69)%
	Total Other Revenues	0.00	56,599.25	67,134.00	(10,534.75) (15.69)%
Use of Money & Property					
4505	HO Prop Tax Relief	0.00	4,912.59	12,752.00	(7,839.41) (61.48)%
4510	Investment Income on funds	2,829.19	33,336.38	40,000.00	(6,663.62) (16.66)%
	Total Use of Money & Property	2,829.19	38,248.97	52,752.00	(14,503.03) (27.49)%
	Total Revenues	54,811.74	1,636,799.14	2,964,613.05	(1,327,813.91) (44.79)%
Expenditures					
Personnel					
Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	1,536.60	14,157.54	22,000.00	7,842.46 35.65%
8340	Resv FF-Shift Coverage	8,557.90	104,562.92	122,000.00	17,437.08 14.29%
8345	Resv FF-Special Projects	0.00	0.00	4,000.00	4,000.00 100.00%
	Total Salaries/Wages	10,094.50	118,720.46	148,000.00	29,279.54 19.78%
Payroll Taxes & Benefits					
5021	FICA - Fire - ER	337.63	3,927.74	7,000.00	3,072.26 43.89%
5030	Life Insurance - ER	95.01	1,609.53	2,500.00	890.47 35.62%
5035	AD & D Insurance	25.00	423.52	850.00	426.48 50.17%
5051	Medicare - Reserves - ER	146.40	1,724.16	2,150.00	425.84 19.81%
5070	Retirement ER - Regular	1,921.21	19,212.10	20,000.00	787.90 3.94%
5120	Workers Comp Insurance - ER	0.00	6,330.20	6,330.20	0.00 0.00%
5124	Retirement - ER - Tier 2	86.02	5,866.11	7,000.00	1,133.89 16.20%
	Total Payroll Taxes & Benefits	2,611.27	39,093.36	45,830.20	6,736.84 14.70%
Employment Services					
5000	Medical Exams & Procedures	0.00	2,669.00	1,400.00	(1,269.00) (90.64)%
5101	Unemp. Costs - Reserves	530.93	5,798.35	5,000.00	(798.35) (15.97)%
6200	Hiring, Advertising & Other Costs	0.00	57.81	60.00	2.19 3.65%
6230	Medical Exam	0.00	3,001.33	3,001.33	0.00 0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 4/1/2020 Through 4/30/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
	_____	_____	_____	_____	_____
Total Employment Services	<u>530.93</u>	<u>11,526.49</u>	<u>9,461.33</u>	<u>(2,065.16)</u>	<u>(21.83)%</u>
Total Personnel	13,236.70	169,340.31	203,291.53	33,951.22	16.70%
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	682.76	2,746.03	2,000.00	(746.03)	(37.30)%
7248 Uniform Safety Boots	<u>0.00</u>	<u>399.60</u>	<u>2,000.00</u>	<u>1,600.40</u>	<u>80.02%</u>
Total Clothing & Uniform	682.76	3,145.63	4,000.00	854.37	21.36%
Contract Services					
6100 Labor & Support-IT Services	0.00	1,600.00	1,600.00	0.00	0.00%
6110 IT Purchased Services	115.39	1,077.71	1,350.00	272.29	20.17%
7100 Copier Contract-Maint & Usage	255.68	2,035.76	2,000.00	(35.76)	(1.79)%
7202 Building Alarms & Security	0.00	512.49	500.00	(12.49)	(2.50)%
7204 Cleaning Supplies, Laundry & Towel Service	126.17	2,082.56	4,000.00	1,917.44	47.94%
7222 Hazardous Materials CW JPA Cost	0.00	2,325.00	2,325.00	0.00	0.00%
7500 Schedule A Charges	<u>0.00</u>	<u>1,133,851.50</u>	<u>2,267,703.00</u>	<u>1,133,851.50</u>	<u>50.00%</u>
Total Contract Services	497.24	1,143,485.02	2,279,478.00	1,135,992.98	49.84%
Equipment & Tools					
6055 Radios -Non Capital	0.00	0.00	25,000.00	25,000.00	100.00%
6440 Fire Personal Protection Equipment	0.00	0.00	15,000.00	15,000.00	100.00%
6460 Self-Contained Breathing Apparatus	0.00	2,027.28	2,500.00	472.72	18.91%
6610 Rescue - Extrication Equipment	0.00	0.00	1,500.00	1,500.00	100.00%
6611 Water Rescue Equipment	0.00	0.00	1,000.00	1,000.00	100.00%
6630 Rope & Climbing Equipment	0.00	0.00	1,000.00	1,000.00	100.00%
7234 Oxygen Supplies & Cylinder Rent	0.00	331.87	350.00	18.13	5.18%
7238 Paramedic & EMT Small Tools & Supplies	4,718.16	48,893.33	54,585.00	5,691.67	10.43%
7242 Minor Tools, Accessories & Field Machines	0.00	89.12	500.00	410.88	82.18%
7252 Misc Hardware	<u>0.00</u>	<u>85.21</u>	<u>350.00</u>	<u>264.79</u>	<u>75.65%</u>
Total Equipment & Tools	4,718.16	51,426.81	101,785.00	50,358.19	49.48%
Financial Services					
7309 Late Fees	0.00	0.00	10.00	10.00	100.00%
7310 Bank Service Charges	0.00	15.00	20.00	5.00	25.00%
9154 Losses and Damages	<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	15.00	80.00	65.00	81.25%
Insurance, Licenses & Regulatory Fees					
6120 Computer Licenses	0.00	1,019.95	1,700.00	680.05	40.00%
6345 Property Taxes & Assessments Costs	0.00	3,681.50	5,420.66	1,739.16	32.08%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 4/1/2020 Through 4/30/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
7325 Insurance	(1,048.18)	23,881.71	24,929.89	1,048.18	4.20%
Total Insurance, Licenses & Regulatory Fees	(1,048.18)	28,583.16	32,050.55	3,467.39	10.82%
Legal & Professional					
7320 Professional & Consulting Services	500.00	963.26	1,400.00	436.74	31.20%
7326 Legal Services	0.00	0.00	350.00	350.00	100.00%
7340 Legal Notifications & Mandated Advertising	0.00	341.22	20.00	(321.22)	...06.10)%
Total Legal & Professional	500.00	1,304.48	1,770.00	465.52	26.30%
Office/Operations					
7140 General Supplies & Minor Equipment	2,309.86	2,794.06	10,000.00	7,205.94	72.06%
7160 Postage, Shipping & Mail Supplies	3.90	189.40	300.00	110.60	36.87%
7216 Fire Prevention Education Materials	0.00	898.68	1,200.00	301.32	25.11%
7226 Membership & Dues	0.00	62.42	100.00	37.58	37.58%
7230 Misc Small Parts & Supplies	0.00	248.55	2,000.00	1,751.45	87.57%
7240 Propane	0.00	95.00	120.00	25.00	20.83%
Total Office/Operations	2,313.76	4,288.11	13,720.00	9,431.89	68.75%
Other Expense					
7201 White Goods & Accessories - bedding, towels	0.00	50.35	1,000.00	949.65	94.97%
7209 District Operating Center Expense	0.00	0.00	1,000.00	1,000.00	100.00%
7218 Cooking Products - Food, Drinks & Staples	0.00	213.40	500.00	286.60	57.32%
7224 Kitchen Cookware & Utensils	0.00	117.09	800.00	682.91	85.36%
7330 Misc Operating Expenses	0.00	1,076.20	0.00	(1,076.20)	0.00%
Total Other Expense	0.00	1,457.04	3,300.00	1,842.96	55.85%
Rent & Utilities					
6000 Cell Phones	0.00	877.57	1,300.00	422.43	32.49%
6025 Telephone	510.55	4,732.01	5,700.00	967.99	16.98%
8610 Electric	0.00	1,129.35	1,129.35	0.00	0.00%
8620 Gas Service	141.67	1,096.23	1,200.00	103.77	8.65%
8630 Trash Services	129.37	1,157.91	1,300.00	142.09	10.93%
8640 Water and Water Services	615.59	3,444.02	4,000.00	555.98	13.90%
8659 Utility Cable Charges	121.33	867.99	800.00	(67.99)	(8.50)%
8670 Street Lighting	8.88	88.33	135.00	46.67	34.57%
Total Rent & Utilities	1,527.39	13,393.41	15,564.35	2,170.94	13.95%
Repairs & Maintenance					
6400 R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405 R & M - Extinguishers	0.00	421.42	500.00	78.58	15.72%
6640 R & M - Equip & Other Non-Structural Fixed Assets	(41.82)	1,549.17	1,600.00	50.83	3.18%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 4/1/2020 Through 4/30/2020

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6750	R & M - Minor Tools & Equipment	246.00	754.87	1,000.00	245.13	24.51%
6775	R & M -Operation/Field Equipment	0.00	564.13	800.00	235.87	29.48%
6800	R & M - Grounds & Collection Systems	17.14	17.14	1,500.00	1,482.86	98.86%
6900	R & M - Buildings & Structures	75.00	18,183.12	20,000.00	1,816.88	9.08%
	Total Repairs & Maintenance	<u>296.32</u>	<u>21,489.85</u>	<u>25,900.00</u>	<u>4,410.15</u>	<u>17.03%</u>
	Travel & Training					
7141	CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323	Books, Publications & Subscriptions	25.00	213.04	200.00	(13.04)	(6.52)%
7324	Education & Training Fees	0.00	62.10	1,000.00	937.90	93.79%
8405	Reserve FF Training Costs	0.00	688.00	1,500.00	812.00	54.13%
	Total Travel & Training	<u>25.00</u>	<u>963.14</u>	<u>2,800.00</u>	<u>1,836.86</u>	<u>65.60%</u>
	Total Services & Supplies	9,512.45	1,269,551.65	2,480,447.90	1,210,896.25	48.82%
	Capital Outlay					
9006	Infrastructure CIP	0.00	2,968.59	53,000.00	50,031.41	94.40%
9085	Vehicle Purchase	0.00	26,418.74	693,000.00	666,581.26	96.19%
	Total Capital Outlay	0.00	29,387.33	746,000.00	716,612.67	96.06%
	Reserves					
9504	*Vehicle Replacement Reserve	0.00	0.00	85,000.00	85,000.00	100.00%
9572	*General Contingency (Operations) Reserve	0.00	0.00	84,308.84	84,308.84	100.00%
	Total Reserves	0.00	0.00	169,308.84	169,308.84	100.00%
	Transfers					
9511	Interfund Transfer Out	7,572.17	56,637.08	71,781.78	15,144.70	21.10%
	Total Transfers	<u>7,572.17</u>	<u>56,637.08</u>	<u>71,781.78</u>	<u>15,144.70</u>	<u>21.10%</u>
	Total Expenditures	<u>30,321.32</u>	<u>1,524,916.37</u>	<u>3,670,830.05</u>	<u>2,145,913.68</u>	<u>58.46%</u>
	Net Revenues over Expenditures	24,490.42	111,882.77	(706,217.00)	818,099.77	(115.84)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 4/1/2020 Through 4/30/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	1,235.00	11,408.00	15,768.00	(4,360.00)	(27.65)%
	Total Special Taxes & Assessments	1,235.00	11,408.00	15,768.00	(4,360.00)	(27.65)%
	Total Revenues	1,235.00	11,408.00	15,768.00	(4,360.00)	(27.65)%
Expenditures						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	0.00	265.83	700.00	434.17	62.02%
	Total Legal & Professional	0.00	265.83	700.00	434.17	62.02%
Rent & Utilities						
8670	Street Lighting	157.91	1,573.54	2,460.00	886.46	36.03%
	Total Rent & Utilities	157.91	1,573.54	2,460.00	886.46	36.03%
	Total Services & Supplies	157.91	1,839.37	3,160.00	1,320.63	41.79%
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	378.61	2,831.86	3,589.07	757.21	21.10%
	Total Transfers	378.61	2,831.86	3,589.07	757.21	21.10%
	Total Expenditures	536.52	4,671.23	13,460.56	8,789.33	65.30%
	Net Revenues over Expenditures	698.48	6,736.77	2,307.44	4,429.33	191.96%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 4/1/2020 Through 4/30/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Property Taxes						
4035	Property Taxes	19,070.14	126,372.75	125,384.00	988.75	0.79%
	Total Property Taxes	19,070.14	126,372.75	125,384.00	988.75	0.79%
Service Charges & Fees						
4030	Residential Single Family	205,022.84	1,843,441.94	2,193,000.00	(349,558.06)	(15.94)%
4102	Residential- Multi -Family-Water Sales	12,246.75	187,683.99	225,900.00	(38,216.01)	(16.92)%
4103	Commercial, Home Care, Retail-Water Sales	25,649.25	258,802.88	303,000.00	(44,197.12)	(14.59)%
4104	Irrigation- Water Sales	335.75	27,836.25	33,000.00	(5,163.75)	(15.65)%
4114	Water Other Service Revenues	0.00	(2,063.95)	1,000.00	(3,063.95)	(306.39)%
4931	Water Activation Fees	400.00	6,400.00	5,000.00	1,400.00	28.00%
4932	Penalties	0.00	16,919.57	20,000.00	(3,080.43)	(15.40)%
4933	Door Hangers/Lockout Notices	0.00	11,210.00	12,000.00	(790.00)	(6.58)%
4937	NSF Fees	25.00	425.00	400.00	25.00	6.25%
	Total Service Charges & Fees	243,679.59	2,350,655.68	2,793,300.00	(442,644.32)	(15.85)%
Other Revenues						
4930	Other Revenue	0.00	8,405.56	1,000.00	7,405.56	740.56%
4936	Water Delinquencies via Tax roll	(1.00)	(2.00)	0.00	(2.00)	0.00%
	Total Other Revenues	(1.00)	8,403.56	1,000.00	7,403.56	740.36%
Use of Money & Property						
4505	HO Prop Tax Relief	0.00	736.63	1,477.00	(740.37)	(50.13)%
4510	Investment Income on funds	4,876.46	50,812.34	20,000.00	30,812.34	154.06%
	Total Use of Money & Property	4,876.46	51,548.97	21,477.00	30,071.97	140.02%
	Total Revenues	267,625.19	2,536,980.96	2,941,161.00	(404,180.04)	(13.74)%
Expenditures						
Personnel						
Salaries/Wages						
8018	Holiday Pay	0.00	18,410.24	25,000.00	6,589.76	26.36%
8045	Overtime Pay	186.78	677.94	4,000.00	3,322.06	83.05%
8050	Administrative Leave Pay	0.00	2,650.88	3,680.00	1,029.12	27.97%
8051	Floating Holiday Pay	451.39	3,669.76	5,000.00	1,330.24	26.60%
8054	Salaries & Wages - Regular	33,331.80	316,333.29	374,131.96	57,798.67	15.45%
8056	Retroactive Pay	0.00	330.72	1,000.00	669.28	66.93%
8060	Sick Leave Pay	481.68	14,326.50	24,150.00	9,823.50	40.68%
8063	Standby Pay	1,586.00	16,095.63	15,000.00	(1,095.63)	(7.30)%
8066	Comp Time Used	332.17	12,420.32	12,000.00	(420.32)	(3.50)%
8081	Vacation Pay	2,559.26	20,416.33	39,900.00	19,483.67	48.83%
	Total Salaries/Wages	38,929.08	405,331.61	503,861.96	98,530.35	19.56%
Payroll Taxes & Benefits						
5030	Life Insurance - ER	142.77	1,321.96	1,700.00	378.04	22.24%
5031	Disability Insurance	0.00	164.93	500.00	335.07	67.01%
5035	AD & D Insurance	34.94	299.82	0.00	(299.82)	0.00%
5040	LTD Insurance	315.12	2,420.52	3,300.00	879.48	26.65%
5050	Medicare - ER	563.68	6,001.13	9,000.00	2,998.87	33.32%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 4/1/2020 Through 4/30/2020

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
5060	Cafeteria Plan - ER	5,528.08	50,206.82	65,000.00	14,793.18	22.76%
5070	Retirement ER - Regular	7,474.37	77,727.58	67,000.00	(10,727.58)	(16.01)%
5075	Retirees Medical - ER	140.81	1,387.85	1,620.00	232.15	14.33%
5120	Workers Comp Insurance - ER	0.00	21,107.23	21,107.23	0.00	0.00%
5124	Retirement - ER - Tier 2	545.89	5,254.89	5,970.00	715.11	11.98%
	Total Payroll Taxes & Benefits	14,745.66	165,892.73	175,197.23	9,304.50	5.31%
	Employment Services					
5100	Unemployment Insurance - ER	0.00	3,905.97	5,500.00	1,594.03	28.98%
6200	Hiring, Advertising & Other Costs	0.00	659.64	0.00	(659.64)	0.00%
6230	Medical Exam	0.00	280.00	150.00	(130.00)	(86.67)%
	Total Employment Services	0.00	4,845.61	5,650.00	804.39	14.24%
	Total Personnel	53,674.74	576,069.95	684,709.19	108,639.24	15.87%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	522.43	2,600.00	2,077.57	79.91%
7248	Uniform Safety Boots	0.00	542.01	1,000.00	457.99	45.80%
	Total Clothing & Uniform	0.00	1,064.44	3,600.00	2,535.56	70.43%
	Contract Services					
6100	Labor & Support-IT Services	0.00	1,600.00	300.00	(1,300.00)	(433.33)%
6110	IT Purchased Services	273.07	3,305.70	5,400.00	2,094.30	38.78%
7250	Water Quality Testing	0.00	18,714.89	28,000.00	9,285.11	33.16%
7255	Security Services	0.00	6,388.80	8,000.00	1,611.20	20.14%
7321	Janitorial Cleaning & Supplies	53.80	539.82	850.00	310.18	36.49%
	Total Contract Services	326.87	30,549.21	42,550.00	12,000.79	28.20%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	931.13	1,800.00	868.87	48.27%
7242	Minor Tools, Accessories & Field Machines	205.32	1,734.68	18,000.00	16,265.32	90.36%
7253	Rent - Equipment	0.00	0.00	500.00	500.00	100.00%
7256	Meter Purchases & Replacements	4,710.89	37,883.17	75,000.00	37,116.83	49.49%
	Total Equipment & Tools	4,916.21	40,548.98	95,300.00	54,751.02	57.45%
	Financial Services					
7309	Late Fees	38.68	105.11	50.00	(55.11)	(110.22)%
7310	Bank Service Charges	0.00	80.00	0.00	(80.00)	0.00%
	Total Financial Services	38.68	185.11	50.00	(135.11)	(270.22)%
	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	18,309.27	18,000.00	(309.27)	(1.72)%
6345	Property Taxes & Assessments Costs	3,572.34	6,731.18	6,300.00	(431.18)	(6.84)%
7325	Insurance	0.00	43,146.66	43,104.33	(42.33)	(0.10)%
	Total Insurance, Licenses & Regulatory Fees	3,572.34	68,187.11	70,604.33	2,417.22	3.42%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 4/1/2020 Through 4/30/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Legal & Professional						
7318	Professional & Consulting BMC	0.00	125,324.03	131,556.00	6,231.97	4.74%
7320	Professional & Consulting Services	1,150.00	5,953.08	10,000.00	4,046.92	40.47%
7326	Legal Services	0.00	5,432.05	20,000.00	14,567.95	72.84%
7336	Legal Services- ISJ	0.00	0.00	1,000.00	1,000.00	100.00%
7340	Legal Notifications & Mandated Advertising	96.80	696.96	1,000.00	303.04	30.30%
	Total Legal & Professional	<u>1,246.80</u>	<u>137,406.12</u>	<u>163,556.00</u>	<u>26,149.88</u>	<u>15.99%</u>
Office/Operations						
6130	Computer Hardware	0.00	76.34	3,000.00	2,923.66	97.46%
6140	Computer Software	0.00	7,338.46	7,500.00	161.54	2.15%
7140	General Supplies & Minor Equipment	20.69	379.07	1,000.00	620.93	62.09%
7160	Postage, Shipping & Mail Supplies	877.43	8,601.91	15,000.00	6,398.09	42.65%
7180	Billing Supplies, Forms & Printing	0.00	290.92	2,200.00	1,909.08	86.78%
7226	Membership & Dues	0.00	928.95	3,000.00	2,071.05	69.03%
7230	Misc Small Parts & Supplies	8.57	1,555.41	2,000.00	444.59	22.23%
7237	Process Control & Treatment Supplies	233.64	2,944.57	4,000.00	1,055.43	26.39%
7239	Water Treatment Chemicals	3,060.64	8,734.12	8,000.00	(734.12)	(9.18)%
7249	Safety Supplies	<u>0.00</u>	<u>229.37</u>	<u>1,000.00</u>	<u>770.63</u>	<u>77.06%</u>
	Total Office/Operations	<u>4,200.97</u>	<u>31,079.12</u>	<u>46,700.00</u>	<u>15,620.88</u>	<u>33.45%</u>
Other Expense						
7330	Misc Operating Expenses	0.00	169.83	250.00	80.17	32.07%
7348	Water Conservation Program	<u>2,000.00</u>	<u>17,686.29</u>	<u>10,000.00</u>	<u>(7,686.29)</u>	<u>(76.86)%</u>
	Total Other Expense	<u>2,000.00</u>	<u>17,856.12</u>	<u>10,250.00</u>	<u>(7,606.12)</u>	<u>(74.21)%</u>
Rent & Utilities						
6000	Cell Phones	40.00	2,668.82	3,500.00	831.18	23.75%
6025	Telephone	763.75	7,672.30	10,000.00	2,327.70	23.28%
8610	Electric	7,363.40	80,246.23	100,000.00	19,753.77	19.75%
8620	Gas Service	8.93	188.52	250.00	61.48	24.59%
8630	Trash Services	148.82	1,295.18	3,000.00	1,704.82	56.83%
8644	Disposal Services	4,822.00	23,241.00	30,000.00	6,759.00	22.53%
8670	Street Lighting	<u>35.14</u>	<u>343.64</u>	<u>400.00</u>	<u>56.36</u>	<u>14.09%</u>
	Total Rent & Utilities	<u>13,182.04</u>	<u>115,655.69</u>	<u>147,150.00</u>	<u>31,494.31</u>	<u>21.40%</u>
Repairs & Maintenance						
6405	R & M - Extinguishers	0.00	414.69	350.00	(64.69)	(18.48)%
6422	R & M - Hydrants	0.00	185.46	1,100.00	914.54	83.14%
6640	R & M - Equip & Other Non-Structural Fixed Assets	127.92	3,067.85	1,000.00	(2,067.85)	(206.78)%
6641	R & M - Wells	13,850.32	41,375.65	18,000.00	(23,375.65)	(129.86)%
6750	R & M - Minor Tools & Equipment	49.73	1,055.24	2,400.00	1,344.76	56.03%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 4/1/2020 Through 4/30/2020

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6800	R & M - Grounds & Collection Systems	0.00	700.00	600.00	(100.00)	(16.67)%
6830	Paving & Concrete	0.00	490.00	4,000.00	3,510.00	87.75%
6900	R & M - Buildings & Structures	0.00	10,129.17	16,000.00	5,870.83	36.69%
7241	R & M - Water Distribution System	898.46	51,481.94	82,400.00	30,918.06	37.52%
	Total Repairs & Maintenance	14,926.43	108,900.00	125,850.00	16,950.00	13.47%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324	Education & Training Fees	0.00	3,277.73	5,900.00	2,622.27	44.45%
8410	Certifications	0.00	125.00	500.00	375.00	75.00%
8510	Lodging & Meals - Local	0.00	557.40	2,000.00	1,442.60	72.13%
8539	Meals	0.00	144.21	0.00	(144.21)	0.00%
8550	Mileage Reimbursement & Parking	0.00	242.15	500.00	257.85	51.57%
	Total Travel & Training	0.00	4,346.49	9,150.00	4,803.51	52.50%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	104.12	743.97	1,600.00	856.03	53.50%
7211	Misc Fuel & Diesel	214.78	3,114.99	2,300.00	(814.99)	(35.43)%
7220	Gasoline	415.46	3,791.47	5,000.00	1,208.53	24.17%
7228	Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232	Vehicle Repairs - Parts, Tires & Lubricants	807.96	2,943.56	5,000.00	2,056.44	41.13%
	Total Vehicle Maintenance & Repairs	1,542.32	10,593.99	14,100.00	3,506.01	24.87%
	Total Services & Supplies	45,952.66	566,372.38	728,860.33	162,487.95	22.29%
	Capital Outlay					
9006	Infrastructure CIP	4,800.00	172,445.67	1,247,650.41	1,075,204.74	86.18%
9059	Vehicles, Equipment, & Fixtures	0.00	8,033.03	0.00	(8,033.03)	0.00%
	Total Capital Outlay	4,800.00	180,478.70	1,247,650.41	1,067,171.71	85.53%
	Debt Service					
9022	Debt Service - Principal	0.00	165,777.35	165,777.00	(0.35)	(0.00)%
9023	Debt Service - Interest & Annual Fee	0.00	99,792.25	99,792.00	(0.25)	(0.00)%
9024	Loan Administration Fee	0.00	10,064.30	10,064.00	(0.30)	(0.00)%
	Total Debt Service	0.00	275,633.90	275,633.00	(0.90)	(0.00)%
	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	64,742.05	484,246.90	613,731.04	129,484.14	21.10%
	Total Transfers	64,742.05	484,246.90	613,731.04	129,484.14	21.10%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 4/1/2020 Through 4/30/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Total Expenditures	<u>169,169.45</u>	<u>2,082,801.83</u>	<u>3,607,583.97</u>	<u>1,524,782.14</u>	<u>42.27%</u>
Net Revenues over Expenditures	<u>98,455.74</u>	<u>454,179.13</u>	<u>(666,422.97)</u>	<u>1,120,602.10</u>	<u>(168.15)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 4/1/2020 Through 4/30/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Property Taxes						
4034	Property Tax Revenue from Water	0.00	31,715.25	31,715.25	0.00	0.00%
	Total Property Taxes	0.00	31,715.25	31,715.25	0.00	0.00%
Service Charges & Fees						
4062	Wastewater Admin Charge	0.00	16,896.26	16,892.75	3.51	0.02%
	Total Service Charges & Fees	0.00	16,896.26	16,892.75	3.51	0.02%
	Total Revenues	0.00	48,611.51	48,608.00	3.51	0.01%
Expenditures						
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6343	Lien & Notary Fees	0.00	0.00	34.00	34.00	100.00%
6345	Property Taxes & Assessments Costs	0.00	239.78	270.00	30.22	11.19%
	Total Insurance, Licenses & Regulatory Fees	0.00	239.78	304.00	64.22	21.13%
Legal & Professional						
7320	Professional & Consulting Services	2,579.79	14,719.15	13,853.69	(865.46)	(6.25)%
7326	Legal Services	0.00	0.00	100.00	100.00	100.00%
	Total Legal & Professional	2,579.79	14,719.15	13,953.69	(765.46)	(5.49)%
	Total Services & Supplies	2,579.79	14,958.93	14,257.69	(701.24)	(4.92)%
Transfers						
9511	Interfund Transfer Out	378.61	2,831.86	3,589.07	757.21	21.10%
	Total Transfers	378.61	2,831.86	3,589.07	757.21	21.10%
	Total Expenditures	2,958.40	17,790.79	17,846.76	55.97	0.31%
	Net Revenues over Expenditures	(2,958.40)	30,820.72	30,761.24	59.48	0.19%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 4/1/2020 Through 4/30/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Special Taxes & Assessments						
4061	Debt Service	73,136.11	277,524.60	0.00	277,524.60	0.00%
	Assessments-2002 WW Bond					
	Total Special Taxes & Assessments	73,136.11	277,524.60	0.00	277,524.60	0.00%
Other Revenues						
4928	Lien Fees Recoveries	30.00	30.00	0.00	30.00	0.00%
	Total Other Revenues	30.00	30.00	0.00	30.00	0.00%
Use of Money & Property						
4510	Investment Income on funds	689.56	14,600.68	0.00	14,600.68	0.00%
	Total Use of Money & Property	689.56	14,600.68	0.00	14,600.68	0.00%
	Total Revenues	73,855.67	292,155.28	0.00	292,155.28	0.00%
Expenditures						
Services & Supplies						
Financial Services						
7310	Bank Service Charges	0.00	1,650.00	0.00	(1,650.00)	0.00%
	Total Financial Services	0.00	1,650.00	0.00	(1,650.00)	0.00%
	Total Services & Supplies	0.00	1,650.00	0.00	(1,650.00)	0.00%
	Total Expenditures	0.00	1,650.00	0.00	(1,650.00)	0.00%
	Net Revenues over Expenditures	73,855.67	290,505.28	0.00	290,505.28	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 4/1/2020 Through 4/30/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Property Taxes					
4035	Property Taxes	<u>1,904.55</u>	<u>18,667.38</u>	<u>24,886.00</u>	<u>(6,218.62)</u> (24.99)%
	Total Property Taxes	1,904.55	18,667.38	24,886.00	(6,218.62) (24.99)%
Special Taxes & Assessments					
4400	Drainage Assessments	<u>2,730.00</u>	<u>68,190.00</u>	<u>95,312.00</u>	<u>(27,122.00)</u> (28.46)%
	Total Special Taxes & Assessments	2,730.00	68,190.00	95,312.00	(27,122.00) (28.46)%
Other Revenues					
4935	Sale-Specs/Plans & Non_Capital Items	<u>2.50</u>	<u>291.00</u>	<u>0.00</u>	<u>291.00</u> 0.00%
	Total Other Revenues	2.50	291.00	0.00	291.00 0.00%
Use of Money & Property					
4505	HO Prop Tax Relief	<u>0.00</u>	<u>73.54</u>	<u>147.00</u>	<u>(73.46)</u> (49.97)%
4510	Investment Income on funds	<u>1,187.16</u>	<u>5,450.85</u>	<u>300.00</u>	<u>5,150.85</u> 1,716.95%
	Total Use of Money & Property	<u>1,187.16</u>	<u>5,524.39</u>	<u>447.00</u>	<u>5,077.39</u> 1,135.88%
	Total Revenues	<u>5,824.21</u>	<u>92,672.77</u>	<u>120,645.00</u>	<u>(27,972.23)</u> (23.19)%
Expenditures					
Personnel					
Salaries/Wages					
8045	Overtime Pay	<u>0.00</u>	<u>0.00</u>	<u>200.00</u>	<u>200.00</u> 100.00%
8054	Salaries & Wages - Regular	<u>0.00</u>	<u>6,401.30</u>	<u>16,000.00</u>	<u>9,598.70</u> 59.99%
	Total Salaries/Wages	<u>0.00</u>	<u>6,401.30</u>	<u>16,200.00</u>	<u>9,798.70</u> 60.49%
	Total Personnel	0.00	6,401.30	16,200.00	9,798.70 60.49%
Services & Supplies					
Equipment & Tools					
6390	Equipment	<u>0.00</u>	<u>0.00</u>	<u>300.00</u>	<u>300.00</u> 100.00%
7242	Minor Tools, Accessories & Field Machines	<u>0.00</u>	<u>108.31</u>	<u>300.00</u>	<u>191.69</u> 63.90%
	Total Equipment & Tools	<u>0.00</u>	<u>108.31</u>	<u>600.00</u>	<u>491.69</u> 81.95%
Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	<u>0.00</u>	<u>5,692.00</u>	<u>6,000.00</u>	<u>308.00</u> 5.13%
6345	Property Taxes & Assessments Costs	<u>354.37</u>	<u>557.17</u>	<u>200.00</u>	<u>(357.17)</u> (178.59)%
7325	Insurance	<u>0.00</u>	<u>443.46</u>	<u>500.00</u>	<u>56.54</u> 11.31%
	Total Insurance, Licenses & Regulatory Fees	<u>354.37</u>	<u>6,692.63</u>	<u>6,700.00</u>	<u>7.37</u> 0.11%
Legal & Professional					
7320	Professional & Consulting Services	<u>0.00</u>	<u>265.84</u>	<u>2,000.00</u>	<u>1,734.16</u> 86.71%
7326	Legal Services	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>500.00</u> 100.00%
	Total Legal & Professional	<u>0.00</u>	<u>265.84</u>	<u>2,500.00</u>	<u>2,234.16</u> 89.37%
Office/Operations					
7140	General Supplies & Minor Equipment	<u>4.27</u>	<u>4.27</u>	<u>0.00</u>	<u>(4.27)</u> 0.00%
7230	Misc Small Parts & Supplies	<u>0.00</u>	<u>20.55</u>	<u>550.00</u>	<u>529.45</u> 96.26%
7249	Safety Supplies	<u>0.00</u>	<u>231.74</u>	<u>100.00</u>	<u>(131.74)</u> (131.74)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 4/1/2020 Through 4/30/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remain... - Revised
Total Office/Operations	<u>4.27</u>	<u>256.56</u>	<u>650.00</u>	<u>393.44</u>	<u>60.53%</u>
Other Expense					
7346 Promotional Expenses - Event	<u>0.00</u>	<u>250.00</u>	<u>300.00</u>	<u>50.00</u>	<u>16.67%</u>
Total Other Expense	<u>0.00</u>	<u>250.00</u>	<u>300.00</u>	<u>50.00</u>	<u>16.67%</u>
Rent & Utilities					
6000 Cell Phones	0.00	1,493.75	1,700.00	206.25	12.13%
6025 Telephone	21.17	212.41	250.00	37.59	15.04%
8610 Electric	160.04	1,407.62	2,200.00	792.38	36.02%
8670 Street Lighting	<u>71.42</u>	<u>702.80</u>	<u>1,000.00</u>	<u>297.20</u>	<u>29.72%</u>
Total Rent & Utilities	<u>252.63</u>	<u>3,816.58</u>	<u>5,150.00</u>	<u>1,333.42</u>	<u>25.89%</u>
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	33.18	50.00	16.82	33.64%
6640 R & M - Equip & Other Non-Structural Fixed Assets	0.00	944.47	1,000.00	55.53	5.55%
6750 R & M - Minor Tools & Equipment	0.00	0.00	500.00	500.00	100.00%
6800 R & M - Grounds & Collection Systems	169.08	518.16	1,000.00	481.84	48.18%
6900 R & M - Buildings & Structures	0.00	90.06	1,500.00	1,409.94	94.00%
Total Repairs & Maintenance	<u>169.08</u>	<u>1,585.87</u>	<u>4,050.00</u>	<u>2,464.13</u>	<u>60.84%</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					
7006 Tuneup/Oil/Maintenance	0.00	18.40	0.00	(18.40)	0.00%
7211 Misc Fuel & Diesel	53.69	792.09	550.00	(242.09)	(44.02)%
7220 Gasoline	<u>103.87</u>	<u>947.87</u>	<u>1,000.00</u>	<u>52.13</u>	<u>5.21%</u>
Total Vehicle Maintenance & Repairs	<u>157.56</u>	<u>1,758.36</u>	<u>1,550.00</u>	<u>(208.36)</u>	<u>(13.44)%</u>
Total Services & Supplies	<u>937.91</u>	<u>14,734.15</u>	<u>24,650.00</u>	<u>9,915.85</u>	<u>40.23%</u>
Capital Outlay					
9006 Infrastructure CIP	<u>0.00</u>	<u>134.87</u>	<u>62,500.00</u>	<u>62,365.13</u>	<u>99.78%</u>
Total Capital Outlay	<u>0.00</u>	<u>134.87</u>	<u>62,500.00</u>	<u>62,365.13</u>	<u>99.78%</u>
Transfers					
9511 Interfund Transfer Out	<u>1,514.43</u>	<u>11,327.40</u>	<u>14,356.29</u>	<u>3,028.89</u>	<u>21.10%</u>
Total Transfers	<u>1,514.43</u>	<u>11,327.40</u>	<u>14,356.29</u>	<u>3,028.89</u>	<u>21.10%</u>
Total Expenditures	<u>2,452.34</u>	<u>32,597.72</u>	<u>117,706.29</u>	<u>85,108.57</u>	<u>72.31%</u>
Net Revenues over Expenditures	<u>3,371.87</u>	<u>60,075.05</u>	<u>2,938.71</u>	<u>57,136.34</u>	<u>1,944.27%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 4/1/2020 Through 4/30/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Property Taxes						
4034	Property Tax Revenue from Water	0.00	31,715.25	31,715.25	0.00	0.00%
	Total Property Taxes	0.00	31,715.25	31,715.25	0.00	0.00%
Use of Money & Property						
4510	Investment Income on funds	1,412.88	6,765.40	1,607.78	5,157.62	320.79%
	Total Use of Money & Property	1,412.88	6,765.40	1,607.78	5,157.62	320.79%
	Total Revenues	1,412.88	38,480.65	33,323.03	5,157.62	15.48%
Expenditures						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	0.00	640.00	9,000.00	8,360.00	92.89%
7326	Legal Services	0.00	2,600.00	2,000.00	(600.00)	(30.00)%
	Total Legal & Professional	0.00	3,240.00	11,000.00	7,760.00	70.55%
Office/Operations						
7140	General Supplies & Minor Equipment	0.00	202.70	100.00	(102.70)	(102.70)%
	Total Office/Operations	0.00	202.70	100.00	(102.70)	(102.70)%
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	3,442.70	11,200.00	7,757.30	69.26%
Transfers						
9511	Interfund Transfer Out	757.22	5,663.72	7,178.14	1,514.42	21.10%
	Total Transfers	757.22	5,663.72	7,178.14	1,514.42	21.10%
	Total Expenditures	757.22	9,106.42	18,378.14	9,271.72	50.45%
	Net Revenues over Expenditures	655.66	29,374.23	14,944.89	14,429.34	96.55%

Balance Sheet 4.30.20

Current Period
Balance

ASSETS

CURRENT ASSETS

Cash in Bank

Change Fund	0999	
100 - Administration	100	200.00
500 - Water	500	200.00
Petty Cash	1000	
100 - Administration	100	300.00
301 - Fire	301	200.00

LAIF Investments	1011	
500 - Water	500	158,125.99
800 - Drainage	800	237,069.31
900 - Parks & Recreation	900	282,145.58

General Checking Account	1012	
100 - Administration	100	36,216.31
200 - Bayridge	200	84,173.24
301 - Fire	301	553,572.98
400 - Vista de Oro	400	(2,147.22)
500 - Water	500	1,184,264.88
600 - Wastewater	600	(71,116.43)
800 - Drainage	800	189,654.59
900 - Parks & Recreation	900	26,357.17

Payroll Account (contra to 2998)	1013	
100 - Administration	100	6,948.12
301 - Fire	301	869.62
500 - Water	500	1,322.29

Rabobank-Bankruptcy Disbursement 1017

Reserve

600 - Wastewater	600	102,793.69
Fire Reserves Account	1031	
301 - Fire	301	1,849,119.07
US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	4,198.17
US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	604,357.80
US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	<u>1,023,081.32</u>
Total Cash in Bank		6,271,906.48

Investments

Water Reserves Account	0335	
500 - Water	500	<u>2,669,753.21</u>
Total Investments		2,669,753.21

Due From Others

Due From Bayridge	1420	
500 - Water	500	78,340.11
Due From Vista De Oro	1440	
100 - Administration	100	1,517.00

Fund	Cash & Cash Equivalent Summary
100	\$ 43,664.43
200	\$ 84,173.24
301	\$ 2,403,761.67
400	\$ (2,147.22)
500	\$ 4,013,666.37
600	\$ 31,677.26
602	\$ 1,631,637.29
800	\$ 426,723.90
900	\$ 308,502.75
Total	\$ 8,941,659.69

500 - Water	500	<u>18,801.63</u>
Total Due From Others		98,658.74
Held Deposits		
Held Deposits	1030	
500 - Water	500	<u>10,000.00</u>
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	
301 - Fire	301	26,088.80
500 - Water	500	245,610.04
Unbilled A/R	1085	
500 - Water	500	<u>275,700.19</u>
Total Accounts Receivable		547,399.03
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		9,644,930.91
FIXED ASSETS		
Land		
Land and Land Rights	1720	
200 - Bayridge	200	30,000.00
301 - Fire	301	10,000.00
500 - Water	500	339,838.19
600 - Wastewater	600	158,590.00
800 - Drainage	800	<u>17,374.90</u>
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	
301 - Fire	301	587,410.70
500 - Water	500	5,000.00
Accum Depreciation-Building, Structures &	1851	
Improvements		
500 - Water	500	<u>(5,000.00)</u>
Total Building		587,410.70
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	
100 - Administration	100	100,737.49
200 - Bayridge	200	0.12
301 - Fire	301	1,338,476.86
500 - Water	500	547,462.32
800 - Drainage	800	27,000.00
Acc Depreciation-Equipment, Vehicles &	1853	
Systems		
500 - Water	500	<u>(451,346.15)</u>
Total Plant & Equipment		1,562,330.64
Construction in Progress		
Construction In Progress	1850	
500 - Water	500	<u>239,587.28</u>
Total Construction in Progress		239,587.28
Infrastructure		
Infrastructures	1730	

200 - Bayridge	200	93,040.00
400 - Vista de Oro	400	7,000.00
500 - Water	500	9,461,450.24
800 - Drainage	800	133,391.01
Accum Depreciation-Infrastructures	1852	
500 - Water	500	<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-	1998	
Comp Leave		
100 - Administration	100	<u>34,798.05</u>
Total Other Assets		<u>216,528.05</u>
Total ASSETS		<u>17,647,530.69</u>

LIABILITIES & EQUITY

CURRENT LIABILITIES

Accounts Payable

Vendor Payable (Control Account)	2000	
100 - Administration	100	1,740.03
200 - Bayridge	200	399.02
301 - Fire	301	7,056.44
400 - Vista de Oro	400	157.91
500 - Water	500	53,770.79
800 - Drainage	800	1,408.08
Accts Payable -Whitaker	2006	
500 - Water	500	<u>(766.81)</u>
AP Other- Adjment to 2000, AP Control	2010	
301 - Fire	301	<u>(413.88)</u>
Total Accounts Payable		63,351.58

Current Payroll Liabilities

Fed Income Tax Withholding	2001	
100 - Administration	100	<u>(12.85)</u>
301 - Fire	301	<u>(99.15)</u>
500 - Water	500	1,226.87
FICA Employee Payable	2002	
100 - Administration	100	<u>(55.82)</u>
301 - Fire	301	0.01
FICA Employer Payable	2003	
100 - Administration	100	<u>(0.01)</u>
301 - Fire	301	254.76

Wage Garnishment	2005	
301 - Fire	301	25.21
CA Income Tax Withholding	2011	
100 - Administration	100	2,494.76
301 - Fire	301	(0.01)
500 - Water	500	(22.10)
SDI Payable Employee (EE Only)	2012	
100 - Administration	100	8.36
301 - Fire	301	(3.33)
500 - Water	500	(9.20)
Retirement-ER-Regular Contrib	2014	
100 - Administration	100	(26.74)
301 - Fire	301	(4.65)
500 - Water	500	(122.33)
SLOCEA Dues Payable	2016	
100 - Administration	100	(20.03)
500 - Water	500	(136.27)
Employee Contributions to 457 PLAN	2021	
100 - Administration	100	25.04
301 - Fire	301	(6.51)
500 - Water	500	(25.00)
AFLAC Voluntary Insurance-Employee	2022	
100 - Administration	100	(417.42)
500 - Water	500	97.15
Workers Comp Ins Liab-Employer	2023	
301 - Fire	301	138.17
Accrued Life/Disability Medical Exp	2026	
500 - Water	500	(228.58)
Retirement Addl Pick-up Liab-Employer	2027	
100 - Administration	100	(1.03)
Unemployment Ins Liab-Employer (ER	2028	
100 - Administration	100	1.99
301 - Fire	301	(451.45)
500 - Water	500	(64.33)
Medicare Liab- Employer	2029	
100 - Administration	100	3.90
301 - Fire	301	(0.09)
500 - Water	500	194.70
Other Deposits	2038	
100 - Administration	100	(152.64)
Accrued Compensated Absences	2040	
100 - Administration	100	8,699.52
500 - Water	500	15,674.82
Long-term Compensated Absences	2041	
100 - Administration	100	26,098.53
500 - Water	500	47,024.47
CALPERS Retirement Tier 2- EE- Liab	2042	
100 - Administration	100	(9.01)
301 - Fire	301	(314.76)
500 - Water	500	91.95
CALPERS Retirement Tier 2- ER- Liab	2044	
100 - Administration	100	1.73
301 - Fire	301	(205.35)

500 - Water	500	(7.34)
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	(230.15)
301 - Fire	301	(109.97)
500 - Water	500	(1,691.43)
Medicare Tax Liab-Employee	2202	
100 - Administration	100	67.15
301 - Fire	301	99.25
500 - Water	500	259.65
Medical Plan Liab- Employee	2203	
100 - Administration	100	(2,414.91)
301 - Fire	301	(254.74)
500 - Water	500	(4,917.86)
Vision Plan Liab- Employee	2204	
100 - Administration	100	33.26
500 - Water	500	29.68
Dental Plan Ins Payable- Employee	2205	
100 - Administration	100	(94.13)
500 - Water	500	1,018.69
Retirement Contrib Liab-Employee	2206	
100 - Administration	100	83.38
500 - Water	500	712.18
Insurance- AD & D	2211	
100 - Administration	100	(46.16)
301 - Fire	301	(40.98)
500 - Water	500	(25.18)
Insurance-Work Injury (WI)	2212	
100 - Administration	100	(198.48)
500 - Water	500	(329.26)
Insurance- LT Disability	2213	
100 - Administration	100	(580.95)
500 - Water	500	(594.25)
Survivor Premiums-PERS	2214	
100 - Administration	100	1.33
301 - Fire	301	36.85
500 - Water	500	(9.42)
Payroll Clearing Account	2999	
100 - Administration	100	<u>1,793.49</u>
Total Current Payroll Liabilities		357,516.45
Due to Others		
Due To Administration	2410	
400 - Vista de Oro	400	<u>1,517.00</u>
Total Due to Others		1,517.00
Current Portion Long Term Debt		
Current portion-Long Term Debt	2102	
500 - Water	500	<u>165,777.33</u>
Total Current Portion Long Term Debt		165,777.33
Trust Liability		

Trust Funds- Low Income Savings	2513	
100 - Administration	100	1,169.32
Water Quality Trust Reserve	3050	
500 - Water	500	<u>91,517.27</u>
Total Trust Liability		<u>92,686.59</u>
Total CURRENT LIABILITIES		680,848.95
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	
500 - Water	500	489,666.00
Def Inflow	2216	
500 - Water	500	46,319.00
Suspense Account	2997	
100 - Administration	100	9.00
500 - Water	500	18.68
Restricted Park and Rec	3090	
900 - Parks & Recreation	900	279,129.18
Replacement Reserve - Vehicle, Equip &	3110	
Fire Engines		
301 - Fire	301	926,661.02
500 - Water	500	144,644.25
General Contingency Reserve	3111	
100 - Administration	100	20,918.48
301 - Fire	301	125,617.43
500 - Water	500	471,183.00
800 - Drainage	800	32,238.22
Public Facilities Fees Reserve	3115	
301 - Fire	301	40,334.00
Capital Outlay Reserve	3160	
301 - Fire	301	590,107.36
500 - Water	500	1,999,562.85
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>5,658,738.47</u>
Total Other Liabilities		5,658,738.47
Long Term Debt		
Note Payable - Long Term		
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	3,188,988.75
Internal Loan Due Water-500	2491	
200 - Bayridge	200	78,340.11
400 - Vista de Oro	400	<u>18,801.63</u>
Total Note Payable - Long Term		3,286,130.49

Accrued Interest Payable		
Accrued Interest Payable	2110	
500 - Water	500	<u>42,633.48</u>
Total Accrued Interest Payable		<u>42,633.48</u>
Total Long Term Debt		3,328,763.97
Equity		
Revenues		
Property Tax Revenue from Water	4034	
600 - Wastewater	600	31,715.25
900 - Parks & Recreation	900	31,715.25
Other		
100 - Administration	100	566,372.68
200 - Bayridge	200	49,087.46
301 - Fire	301	1,636,799.14
400 - Vista de Oro	400	11,408.00
500 - Water	500	2,536,980.96
600 - Wastewater	600	16,896.26
Wastewater Fiduciary Fund	602	292,155.28
800 - Drainage	800	92,672.77
900 - Parks & Recreation	900	<u>6,765.40</u>
Total Revenues		5,272,568.45
Expenditures		
100 - Administration	100	(556,229.85)
200 - Bayridge	200	(37,895.84)
301 - Fire	301	(1,524,916.37)
400 - Vista de Oro	400	(4,671.23)
500 - Water	500	(2,082,801.83)
600 - Wastewater	600	(17,790.79)
Wastewater Fiduciary Fund	602	(1,650.00)
800 - Drainage	800	(32,597.72)
900 - Parks & Recreation	900	(9,106.42)
Total Expenditures		(4,267,660.05)
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	494,096.71
400 - Vista de Oro	400	(27,843.53)
500 - Water	500	2,413,922.11
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	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>6,974,270.90</u>
Total Equity		<u>7,979,179.30</u>
Total LIABILITIES & EQUITY		<u>17,647,530.69</u>

FIRE RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 4/30/2020

Current Period
Balance

LIABILITIES & EQUITY

Other Liabilities

Other Liabilities

Replacement Reserve - Vehicle, Equip & Fire Engines	3110	926,661.02
General Contingency Reserve	3111	125,617.43
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	<u>590,107.36</u>

Total Other Liabilities 1,682,719.81

Total Other Liabilities 1,682,719.81

Equity

Equity

Fire Mitigation Fund	3161	<u>135,448.89</u>
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Total Equity 135,448.89

Total Equity 135,448.89

Total LIABILITIES & EQUITY 1,818,168.70

WATER RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 4/30/2020

Current Period
Balance

LIABILITIES & EQUITY

CURRENT LIABILITIES

Trust Liability

Water Quality Trust Reserve

3050 91,517.27

Total Trust Liability

91,517.27

Total CURRENT LIABILITIES

91,517.27

Other Liabilities

Other Liabilities

Replacement Reserve - Vehicle, Equip & Fire Engines

3110 144,644.25

General Contingency Reserve

3111 471,183.00

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 59,288.00

Total Other Liabilities

2,883,165.10

Total Other Liabilities

2,883,165.10

Total LIABILITIES & EQUITY

2,974,682.37

DRAINAGE RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 4/30/2020

		<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>

PARK RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 4/30/2020

		Current Period Balance
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>



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STATEMENT OF ACCOUNT ACTIVITY

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

Page 1 of 1
Branch 033
Account Number: 3317181190
Date 04/30/2020

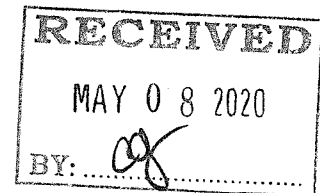
EM

EXECUTIVE 50 CHECKING

Acct 3317181190

Summary of Activity Since Your Last Statement

Beginning Balance	4/01/20	9,409.02	
Deposits / Misc Credits	0	.00	
Withdrawals / Misc Debits	0	.00	
** Ending Balance	4/30/20	9,409.02	**
Service Charge		.00	
Average Collected Balance		9,409	





June 1, 2020

TO: Finance Advisory Committee
FROM: Ron Munds, General Manager
SUBJECT: **Agenda Item 5 – 6/1/2020 FAC Meeting**
Fiscal Year 2020-2021 Final Budget

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 110
Los Osos, CA 93402

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

www.losososcsl.org

DESCRIPTION

This report provides an overview Fiscal Year (FY) 2020/2021 Final Budget which is attached.

STAFF RECOMMENDATION

Review and provide final comments

DISCUSSION

Staff presented the preliminary budget to the FAC at the May 4th meeting at which time the committee provided overall concurrence with the budget as presented. Direction was provided by the Board at their May 7th meeting and incorporated into the final budget document. Some additional information was received after the May 7th meeting and has been incorporated as well.

The following summarizes the changes to the Preliminary Budget document by fund:

Fund 100 – Administration

The upcoming November 2020 election costs have been added to this budget. The estimated cost is \$20,000. Adding this cost to Fund 100 increases the cost allocation to the other funds.

Fund 200 – Bayridge Estates

No change

Fund 301 – Fire

Per Board direction, the Zone A property tax revenue allocation was increases to 47.5% which equates to \$124,791.05. Also, a scheduled Utility Truck purchase was added at a cost of approximately \$69,000. This is in addition to the approved increase to purchase the new fire engine from \$693,000 to \$710,000 which will carry forward from FY 2019-20 to FY 2020-21 budget.

Fund 400 – Vista de Oro

No change

Fund 500 – Water

Per Board direction, the Zone A property tax revenue allocation was decreased to 35% which equates to \$91,951.30.

Fund 600 – Wastewater

The US Bank paying agent fee of \$1,650 was added to the expenses for this fund.

Fund 800 – Drainage

No changes

Fund 900 – Parks & Recreation

Per Board direction, the Zone A property tax revenue allocation was increases to 17.5% which equates to \$45,975.65.

Advisory Committee Recommendations

The Preliminary Budget was reviewed by the Finance Advisory Committee (FAC) meeting at their May 4, 2020 meeting at which time they recommended approval of the budget as presented.

The Utilities Advisory Committee reviewed the Preliminary Budget at their May 20, 2020 meeting and also recommended approval of the budget as presented.

Attachment

Los Osos Community Services District

FINAL BUDGET

FISCAL YEAR 2020-2021



BOARD OF DIRECTORS

Charles L. Cesena, President

Christine Womack, Vice-President

Marshall E. Ochylski, Director

Vicki L. Milledge, Director

Matthew D. Fourcroy, Director

June 4, 2020

Special Thanks to the District's Staff:

Office:

Laura Durban, Administrative Services Manager

Jose Acosta, Utility Systems Manager

Alicia Zuniga, Utility Billing Specialist

Carol Gilmer, Administrative Clerk

Adrienne Geidel, District Accountant

Field Operations:

Frank Asuncion, Water Resources Crew Leader

Nate Pall, Water Resources Operator

Rumel Florentino, Water Resources Operator

Clint Requa, Water Resources Operator

Ehan Good, Water Resources Operator Trainee

These individuals make up a team that is dedicated to serving the entire community of Los Osos.

Thank you all for your hard work...



Ron Munds
General Manager

Board of Directors
Los Osos Community Services District

It is my privilege to present my recommendations for expenditures and forecast for revenues for the Fiscal Year (FY) 2020-2021 to the Board of Directors and community members of the Los Osos Community Services District. The development of the budget was a team effort which included staff, committee members and community residents.

This FY 2020-2021 Budget Document includes a variety of information designed to assist the reader in understanding the District's financial health and fiscal priorities for the 2020-2021 fiscal year. The budget document is formatted to provide the key information for each fund followed by a summary of revenues and expenditures. The purpose of displaying the information in this manner is so the reader can get a snapshot of the fiscal health of each fund and of the District as a whole by reading and understanding the information presented.

This budget continues to implement the District's reserve policies which were amended and updated in 2017 to ensure the sustainability of the District's operations and programs for emergency services, water, drainage, lighting and parks and recreation. With the adoption by the Board of 2020 work plans for the various committees, the budget supports the direction and objectives outlined in those plans.

Overall, the District is financially healthy in all funds. There are fiscal challenges associated with rising costs due to increases in labor outlays, property and liability insurance and unfunded pension liability for legacy and Tier 2 employees. Because of the District's fiscal health, these increases have been able to be sustained without major impacts to each operating budget.

When reflecting on FY 2019-2020, it can be characterized as a year of change for the District. With the hiring of five new employees (including the General Manager) this year, past business practices are being reviewed and updated for efficiencies, policies are being assessed and revised to reflect current operating conditions, team building and organizational development has been emphasized.

As your General Manager, it is my responsibility to present a well thought out and balanced budget for FY 2020-2021 which includes recommended expenditures and forecast of revenues for each fund. I believe we have accomplished all of this with the FY 2020-2021 budget as presented. As I stated earlier, this was a team effort and I want to thank all that were involved.

Respectfully,



Ron Munds
General Manager

Fiscal Year 2020-2021 Final Budget Summary

The following sections of this budget document provide a summary of the Fiscal Year (FY) 2020-2021 budget by Fund. The more detailed line item descriptions are provided as an attachment to this document. Where applicable, property tax revenue estimations were provided by the County of San Luis Obispo and District Staff with the assistance from an outside consultant. Also where applicable, property tax revenue allocations were per the direction of the District's Board of Directors.

Fund 100 – Administration

Major Requests: Increase liability insurance costs, increase in unfunded accrued liabilities for retirements, adjustments for actual Legal Services costs and funding for the upcoming election.

Impact to Budget: SDRMA insurance increase of approximately \$12,000; increase in unfunded accrued liabilities for retirement's increase of approximately \$7,100 and legal services increase of \$12,000; election costs are estimated at \$20,000.

Fund 100 – Summary

The Administration budget will see an overall decrease in expenditures for FY 2020-21. As explained during the mid-year budget adjustment process, there were several one-time costs that will not carry over to this fiscal year plus the Administrative Clerk salary has been divided equally between Administration and Fund 500 as originally approved by the Board. The District's insurance carrier, SDRMA, raised their rates about 35% across the board with the increase reflected in the budget. Staff researched and corrected the amount of the unfunded pension liability for legacy and Tier 2 employees resulting in an increase of approximately \$7,100. The legal services budget was increased to reflect expenditures from the current fiscal year which are anticipated to be about the same for FY 2020-21. The upcoming November election costs are estimated at \$20,000. The overall decrease in Fund 100 is approximately \$53,000. The decrease will be reflected in the cost allocation to the other funds as indicated in the table below.

The following table summarizes the budget for Fund 100. More detailed information is available in the attached Final Budget worksheets.

Fund 100 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
Revenue	\$717,834.08	\$664,968.42	-\$52,865.66
Expenditures			
Personnel	\$431,039.80	\$347,432.35	-\$83,607.45
Services & Supplies	\$286,774.28	\$317,536.07	\$30,761.79
TOTAL Expenditures	\$717,814.08	\$664,968.42	-\$52,845.66
TOTAL Revenue	\$717,834.08	\$664,968.42	-\$52,865.66

Fiscal Impact to Other Funds

The table below represents the cost allocation financial impact to each Fund to pay for the Administration budget.

COST ALLOCATION PLAN								
FISCAL-YEAR 2020-2021								
TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS					\$664,968.42			
	FIRE	WATER	PARK & REC	DRAINAGE	BAYRIDGE	VISTA DE ORO	WASTE WATER	TOTALS
Allocation Per Cent	10.00%	85.50%	1.00%	2.00%	0.50%	0.50%	0.50%	100.00%
AMOUNT ALLOCATED	\$66,496.84	\$568,548.00	\$6,649.68	\$13,299.37	\$3,324.84	\$3,324.84	\$3,324.84	\$664,968.42

Fund 200 – Bayridge Estates

Major Requests: A request to decrease in the property tax revenue needed to support Fund operations.

Impact to Budget: A budget decrease of approximately \$49,460.00.

Fund 200 – Summary

With the completion of the septic decommissioning project this fiscal year, the remaining major expenditure for Fund 200 is the repayment of the inter-fund loan to Fund 500. Staff is proposing paying approximately \$71,400.00 using the Fund balance on June 30, 2020. This would leave a loan balance of \$10,000 which would be paid off November 1, 2020. Staff’s conservative tax revenue requirements of \$25,533.00 for FY 2020-21 include paying off the loan, paying for estimated lighting district costs and administrative overhead.

The following table summarizes the budget for Fund 200. More detailed information is available in the attached Final Budget worksheets.

Fund 200	2019-2020	2020-2021	Increase/
Budget Category	Budget	Budget	(Decrease)
Revenue	\$64,404.00	\$25,471.00	-\$38,933.00
Expenditures			
Services & Supplies	\$7,693.16	\$6,974.16	-\$719.00
Capital Outlay	\$30,510.00	\$0.00	-\$30,510.00
Debt Service	\$27,964.53	\$10,000.00	-\$17,964.53
Transfers	\$3,589.07	\$3,324.84	-\$264.23
TOTAL Expenditures	\$69,756.76	\$20,299.00	-\$49,457.76
TOTAL Revenue	\$64,404.00	\$25,471.00	-\$38,933.00
Net Revenue/Expenses		\$5,172.00	

Fund 301 – Fire

Major Requests: Increase in Schedule A costs, increase in unfunded accrued liabilities for retirements, increase in minimum wage line items for reserve firefighters and purchase of a new utility vehicle.

Impact to Budget: 7% cost increase in Cal Fire Schedule A budget with an increase in cost for service of about \$170,000, increase in unfunded accrued liabilities for retirement costs of about \$53,270, approximately \$30,000 reserve firefighter wage increase as a result of the minimum wage increase and approximately \$69,000 for the purchase of a new utility vehicle.

Fund 301 – Summary

Fund 301 receives revenues through multiple sources with the primary sources being Zone B and the Special Fire Tax property taxes. Additionally, the Fund has historically received a percentage contribution from the Zone A property tax assessment. For FY 2019-20 the contribution was 25% of Zone A revenue or \$63,430.50. The County has provided the District with the estimated property tax revenue for Zone B, staff has estimated the remainder of the revenue based past projection methodologies and has included the 47.5% contribution from the Zone A property tax revenue which equates to \$124,791.05.

On expenditures, Fire staff decreased the amounts of several line items in the Personnel and Services & Supplies categories to help minimize the impacts from the above stated requests. Also, the Capital Outlay expenses were reduced, as well as the amount contributed to the General Contingency Reserve. The significant cost increases are attributed to the increase in the Schedule A costs of about \$170,000.00, the significant increase in the District contribution to the unfunded accrued liabilities for retirements, increases in the minimum wage for reserve firefighters and the scheduled purchase of a new utility vehicle.

The following table summarizes the revenue and expenditures for the Fund 301 budget. A combination of using cash fund balance and reserves will be used to balance the budget. More detailed information is available in the attached Final Budget worksheets.

Fund 301 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
Revenue	\$2,964,613.05	\$3,125,817.05	\$161,204.00
Expenditures			
Total Personnel	\$203,291.53	\$266,317.00	\$63,025.47
Services & Supplies	\$2,480,447.90	\$2,576,351.97	\$95,904.07
Capital Outlay	\$746,000.00	\$805,609.00	\$59,609.00
Reserves	\$169,308.84	\$192,549.24	\$23,240.40
Transfers	\$71,781.78	\$66,496.84	-\$5,284.94
Total Expenditure	\$3,670,830.05	\$3,907,324.05	\$236,494.00
Total Revenue	\$2,964,613.05	\$3,125,817.05	\$161,204.00
Net Revenue/Expenses		-\$781,507.00	

Fund 400 – Vista de Oro

Major Requests: Decrease in consulting services.

Impact to Budget: Decrease of \$200 for consulting services.

Fund 400 – Summary

Fund 400 budget remains essentially unchanged for revenue and expenditures except a small decrease in the consulting services line item. The main expenditure is its debt service payment from inter-fund loan to Fund 500. It is anticipated that the loan will be paid off in June 2022. The overall property tax assessment will remain at \$15,768.00 which will pay for the debt service payment, the lighting district’s estimated costs and administrative overhead.

The following table summarizes the revenue and expenditures for the Fund 400 budget. More detailed information is available in the attached Final Budget worksheets.

Fund 400 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
Revenue	\$15,768.00	\$15,768.00	\$0.00
Expenditures			
Services & Supplies	\$3,160.00	\$2,960.00	-\$200.00
Debt Service	\$6,711.49	\$6,711.49	\$0.00
Transfers	\$3,589.07	\$3,324.84	-\$264.23
TOTAL Expenditures	\$13,460.56	\$12,996.33	-\$464.23
TOTAL Revenue	\$15,768.00	\$15,768.00	\$0.00
Net Revenue/Expenses		\$2,771.67	

Fund 500 – Water

Major Requests: Increase in Salaries and Wages per SLOCEA MOU and funding 50% of the Administrative Clerk salary, increase in unfunded accrued liabilities for retirements, increase in Capital Outlay for Capital Improvement Project (CIP), increase in Property/Liability Insurance and vehicle/equipment replacement.

Impact to Budget: Salaries and Wages will increase approximately \$55,000; unfunded accrued liabilities for retirement will increase by about \$45,000, insurance will increase by \$11,000 and CIP will increase by \$215,000 for the projects identified in the CIP table below.

Fund 500 – Summary

Revenue Projections

Staff has conservatively assumed the same water sales and other revenues as were used in the 2019-20 budget even though projected revenues for the fiscal year will perform slightly higher than anticipated. With the emergency “shelter in home” order which started in March, staff believes revenues will be up during the quarter of the fiscal year because our residential customers were home using more water than usual. The projection also assumes a reduced Zone A property tax allocation from 50% to 35% or a reduction of approximately \$40,000.

Expenditures

A significant number of the individual line items in the budget will remain either unchanged or increase/decrease by minor amounts. The significant increases come under the Personnel category with an overall increase of \$89,194.00. The primary factors driving the rises are the negotiated pay increases in the two year labor contract with SLOCEA, the shift of 50% of the Administrative Clerk salary to Fund 500 and the significant increase in the District contribution to the unfunded accrued liabilities for retirements. Some adjustments were made in the assumptions in the paid leave line items to reflect the actual trends within each category and to help minimize the impacts to the overall personnel costs.

There was also an across the board 35% increase in the District's liability insurance rate by SDRMA which equated to about \$11,000.00. Staff was able to decrease other budgetary items to minimize the impact of this increase. Finally, there is a significant amount of Capital Outlay budget that will carry forward for projects budgeted for in the FY 2019-20 Capital Plan. Expenditures were tracked for each project as reflected in the CIP table below. Some estimated project costs have been adjusted to reflect more updated information where appropriate. Staff is proposing adding two capital projects and the purchases of a truck and piece of equipment as reflected in the table totaling \$215,000.00.

At this point, it is recommended to add \$57,000 to the General Contingency Reserve. Staff will analyze the Fund balance and bring any future recommendation for contributions to reserves to the Board in Quarter 3 of the FY 2020-21.

The following table summarizes the revenue and expenditures projections for the Fund 500 budget. A combination of using cash fund balance and reserves will be used to balance the budget. More detailed information is available in the attached Final Budget worksheets.

Fund 500 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
Revenue	\$2,941,161.00	\$2,906,251.30	-\$34,909.70
Expenditures			
Total Personnel	\$684,709.19	\$773,902.78	\$89,193.59
Services & Supplies	\$728,860.33	\$684,240.90	-\$44,619.43
Capital Outlay	\$1,247,650.41	\$1,304,032.98	\$56,382.57
Debt Service	\$275,633.00	\$275,633.00	\$0.00
Reserves	\$57,000.00	\$57,000.00	\$0.00
Transfers	\$613,731.04	\$568,548.00	-\$45,183.04
TOTAL Expenditures	\$3,607,583.97	\$3,663,357.66	\$55,773.69
TOTAL Revenue	\$2,941,161.00	\$2,906,251.30	-\$34,909.70
Net Revenue/Expenses		-\$757,106.36	

The CIP projects and summaries are as follows:

FY 20/21 Capital Improvement Projects					
Budget Code	FY 19-20 Project	Budgeted (Estimated)	FY 19/20 Expenditures	Carryover Balance	Comments
500/9006	Program "C" Well	\$200,000.00	\$73,023.67	\$126,976.33	Continued from FY 17/18
500/9006	8th Street Yard Building	\$200,000.00	\$32,993.42	\$167,006.58	Continued from FY 18/19
500/9006	SCADA	\$300,000.00	\$1,499.00	\$298,501.00	Continued from FY 19/20/ revised
500/9006	South Bay Well Transmission Main Project	\$480,000.00	\$47,650.93	\$432,349.07	Continued from FY 19/20/ revised
500/9006	8th Street Well Construction	\$315,824.00	\$1,628.00	\$64,200.00	Assumes \$250K grant funding
		Sub-total	\$156,795.02	\$1,089,032.98	
	FY 20/21 Projects				
500/9006	10th Street Tank Exterior Coating	\$50,000.00		\$50,000.00	New
500/9006	South Bay Well Rehab and Liner Project	\$65,000.00		\$65,000.00	New
500/9059	Replacement Utility Truck Unit B	\$50,000.00		\$50,000.00	New
500/9059	Replacement Vacuum Trailer	\$50,000.00		\$50,000.00	New
			Sub-total	\$215,000.00	
			TOTALS	\$1,304,032.98	

Fund 600 – Wastewater

Major Requests: Increase in the fee charged by NBS for property tax assessment and collection services.

Impact to Budget: NBS fee increased by \$1,283.12.

Fund 600 – Summary

In FY 2019-20 budget, Fund 600 received 12.5% of the Zone A revenue. Staff is recommending that no Zone A monies be allocated to Fund 600 for FY 2020-21. Budget estimates to provide property tax assessment and collection services have been provided by NBS and fees assessed by US Bank.

The following table summarizes the budget for Fund 600. More detailed information is available in the attached Final Budget worksheets.

Fund 600 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
Revenue	\$48,608.00	\$21,517.84	-\$27,090.16
Expenditures			
Services & Supplies	\$14,257.91	\$18,193.00	\$3,935.09
Debt Service	\$0.00	\$0.00	\$0.00
Transfers	\$3,589.07	\$3,324.84	-\$264.23
TOTAL Expenditures	\$17,846.98	\$21,517.84	\$3,670.86
TOTAL Revenue	\$48,608.00	\$21,517.84	-\$27,090.16
Net Revenue/Expenses		\$0.00	

Fund 800 – Drainage

Major Requests: Proposed increase in the Capital Outlay line item to support Fund 800s share of the revised cost estimate of the SCADA system.

Impact to Budget: \$37,500.00 increase to the Capital Outlay budget.

Fund 800 – Summary

Revenues for Fund 800 increase slightly from an increase in the Zone D revenues as projected by the County and an increase in interest income. Expenditures in Fund 800 remain mostly unchanged. The SCADA project approved as part of the FY 2019-20 Financial Plan estimated the cost of the project at \$250,000 with Fund 800 share being 25% or \$62,500. The FY 2019-20 Capital Outlay budget will be carried forward but the revised cost of the project is \$400,000 increasing Fund 800s share of the increase to \$100,000. Fund 800 has the necessary bank balance in the general checking account to fund the added costs. Staff will analyze the Fund balance and bring any future recommendation for contributions to reserves to the Board in Quarter 3 of the fiscal year.

The following table summarizes the budget for Fund 800. A combination of using cash fund balance and reserves will be used to balance the budget. More detailed information is available in the attached Final Budget worksheets.

Fund 800 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
Revenue	\$120,645.00	\$126,738.00	\$6,093.00
Expenditures			
Total Personnel	\$16,200.00	\$16,200.00	\$0.00
Services & Supplies	\$24,650.00	\$24,650.00	\$0.00
Capital Outlay	\$62,500.00	\$100,000.00	\$37,500.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$14,356.29	\$13,299.37	-\$1,056.92
TOTAL Expenditures	\$117,706.29	\$154,149.37	\$36,443.08
TOTAL Revenue	\$120,645.00	\$126,738.00	\$6,093.00
Net Revenue/Expenses		-\$30,302.61	

Fund 900 – Parks and Recreation

Major Requests: There is no major request for funding at this point in time though the Ferrell Avenue Pathway Project may proceed during FY 2020-21.

Impact to Budget: Unknown

Fund 900 – Summary

The Fund 900 budget remains the relatively same as the FY 2019-20 budget except for an increase in the estimated revenue from interest income and an increase in the percentage of Zone A property tax revenue from 12.5% to 17.5%. It is anticipated that the Ferrell Avenue Pathway Project will move forward during FY 2020-21 but at this time there is no cost estimate for the project.

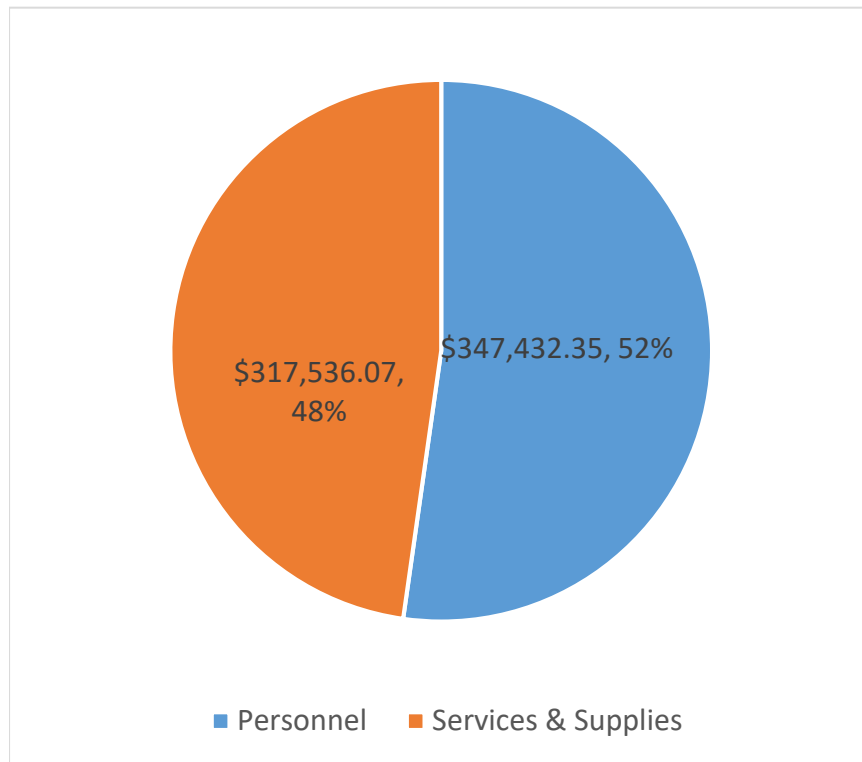
The following table summarizes the requested changes to the Fund 900 budget.

Fund 900 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
Revenue	\$33,323.03	\$52,375.65	\$19,052.62
Expenditures			
Services & Supplies	\$11,200.00	\$11,200.00	\$0.00
Transfers	\$7,178.14	\$6,649.68	-\$528.46
TOTAL Expenditures	\$18,378.14	\$17,849.68	-\$528.46
TOTAL Revenue	\$33,323.03	\$52,375.65	\$19,052.62
Net Revenue/Expenses		\$34,525.97	

FUND 100
ADMINISTRATION

100 - Administration

Fund 100 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
Revenue	\$717,834.08	\$664,968.42	-\$52,865.66
Expenditures			
Personnel	\$431,039.80	\$347,432.35	-\$83,607.45
Services & Supplies	\$286,774.28	\$317,536.07	\$30,761.79
TOTAL Expenditures	\$717,814.08	\$664,968.42	-\$52,845.66
TOTAL Revenue	\$717,834.08	\$664,968.42	-\$52,865.66



100 - ADMINISTRATION

**FY 2019-20
Budget Final**

**FY 2020-21
Budget**

Notes

REVENUES

Service Charges & Fees

4005	Copying Costs	20.00	20.00
4002	Transfers In	717,814.08	664,968.42
Total Service Charges & Fees		717,834.08	664,988.42

EXPENDITURES

Personnel

Salaries/Wages

7322	Director's Compensation	15,000.00	15,000.00
8018	Holiday Pay	11,000.00	10,774.00
8045	Overtime Pay	1,200.00	400.00
8050	Administrative Leave Pay	8,500.00	4,475.00
8051	Floating Holiday Pay	3,050.00	1,323.00
8054	Salaries & Wages - Regular	290,000.00	222,755.28
8060	Sick Leave Pay	2,000.00	4,900.00
8066	Comp Time Used	0.00	0.00
8081	Vacation Pay	24,500.00	9,795.00
Total Salaries/Wages		355,250.00	269,422.28

Payroll Taxes & Benefits

5020	FICA - ER	750.00	750.00	
5030	Life Insurance - ER	610.00	525.00	
5031	Disability Insurance	300.00	320.00	
5035	AD & D Insurance	140.00	119.00	
5040	LTD Insurance	1,800.00	1,800.00	
5050	Medicare - ER	4,212.00	4,000.00	
5060	Cafeteria Plan - ER	35,800.00	33,600.00	
5070	Retirement ER - Regular	3,700.00	8,462.00	Unfunded Accrued Liability
5071	Retirement ER - Addl Pick-up	500.00	0.00	

100 - ADMINISTRATIONFY 2019-20
Budget FinalFY 2020-21
Budget

Notes

		FY 2019-20 Budget Final	FY 2020-21 Budget	Notes
5075	Retirees Medical - ER	3,264.00	3,336.00	
5120	Workers Comp Insurance - ER	513.80	1,879.07	
5124	Retirement - ER - Tier 2	18,500.00	20,854.00	Employer Rate going up to 7.874, and Unfunded Liability going up
Total Payroll Taxes & Benefits		70,089.80	75,645.07	
Employment Services				
5100	Unemployment Insurance - ER	5,000.00	2,015.00	
5103	Federal Un empl.	0.00	0.00	
6200	Hiring, Advertising & Other Costs	400.00	200.00	
6230	Medical Exam	300.00	150.00	
Total Employment Services		5,700.00	2,365.00	
Total Personnel		431,039.80	347,432.35	
Services & Supplies				
Clothing & Uniform				
7246	Uniform & Gear	200.00	200.00	
Total Clothing & Uniform		200.00	200.00	
Contract Services				
6100	Labor & Support- IT Services	15,200.00	12,800.00	
6110	IT Purchased Services	20,000.00	21,000.00	
7100	Copier Contract- Maint & Usage	3,100.00	3,100.00	
7255	Security Services	1,056.00	1,070.00	
7321	Janitorial Cleaning & Supplies	2,900.00	2,900.00	
7342	Public Meeting Recordings	15,900.00	15,900.00	
Total Contract Services		58,156.00	56,770.00	
Financial Services				
7309	Late Fees	200.00	200.00	
7310	Bank Service Charges	4,500.00	8,400.00	Increase due to less interest received at Mechanics Bank due to money transfer to Pacific Premier
Total Financial Services		4,700.00	8,600.00	

100 - ADMINISTRATIONFY 2019-20
Budget FinalFY 2020-21
Budget

Notes

Ins., Lic. & Regulatory Fees

6340	Misc Fees	200.00	200.00	
6341	LAFCO Fees	18,936.43	19,447.71	
6343	Lien & Notary Fees	30.00	30.00	
7325	Insurance	17,962.91	29,840.03	Approximate 35% increase from SDRMA across the Board
Total Ins., Lic. & Regulatory Fees		37,129.34	49,517.74	

Legal & Professional

7303	Professional Services - GM	10,636.90	0.00	
7304	Professional Services - ACCTG	60,000.00	60,000.00	
7305	Auditing Services	22,000.00	22,000.00	
7320	Professional & Consulting Services	4,000.00	1,000.00	
7326	Legal Services	18,000.00	30,000.00	
7340	Legal Notifications & Mandated Advertising	200.00	200.00	
7343	Election Expenses	0.00	20,000.00	
Total Legal & Professional		114,836.90	133,200.00	

Office/Operations

6121	IT-Supplies & Miscellaneous	1,000.00	1,500.00	
6130	Computer Hardware	1,000.00	1,000.00	
7140	General Supplies & Minor Equipment	8,000.00	8,000.00	
7160	Postage, Shipping & Mail Supplies	3,000.00	3,000.00	
7226	Membership & Dues	7,077.00	7,077.00	
7230	Misc Small Parts & Supplies	28.65	28.65	
Total Office/Operations		20,105.65	20,605.65	

100 - ADMINISTRATIONFY 2019-20
Budget FinalFY 2020-21
Budget

Notes

Other Expense

8735	Misc Department Admin	1,500.00	500.00
Total Other Expense		1,500.00	500.00

Rent & Utilities

6000	Cell Phones	945.00	1,080.00
6025	Telephone	3,000.00	3,000.00
7350	Rent - Meetings	400.00	200.00
7352	Rent - Offices & Other	35,000.00	36,000.00
8610	Electric	3,800.00	3,800.00
8620	Gas Service	450.00	600.00
Total Rent & Utilities		43,595.00	44,680.00

Repairs & Maintenance

6405	R & M - Extinguishers	100.00	100.00
6900	R & M - Buildings & Structures	37.68	37.68
Total Repairs & Maintenance		137.68	137.68

Travel & Training

7323	Books, Publications & Subscriptions	225.00	225.00
7324	Education & Training Fees	1,500.00	1,000.00
8510	Lodging and Meals	1,000.00	1,000.00
8539	Meals	600.00	600.00
8541	Meals- Local Area - DIR	0.00	0.00
8550	Mileage Reimbursement & Parking	1,000.00	500.00
Total Travel & Training		4,325.00	3,325.00

Debt Service

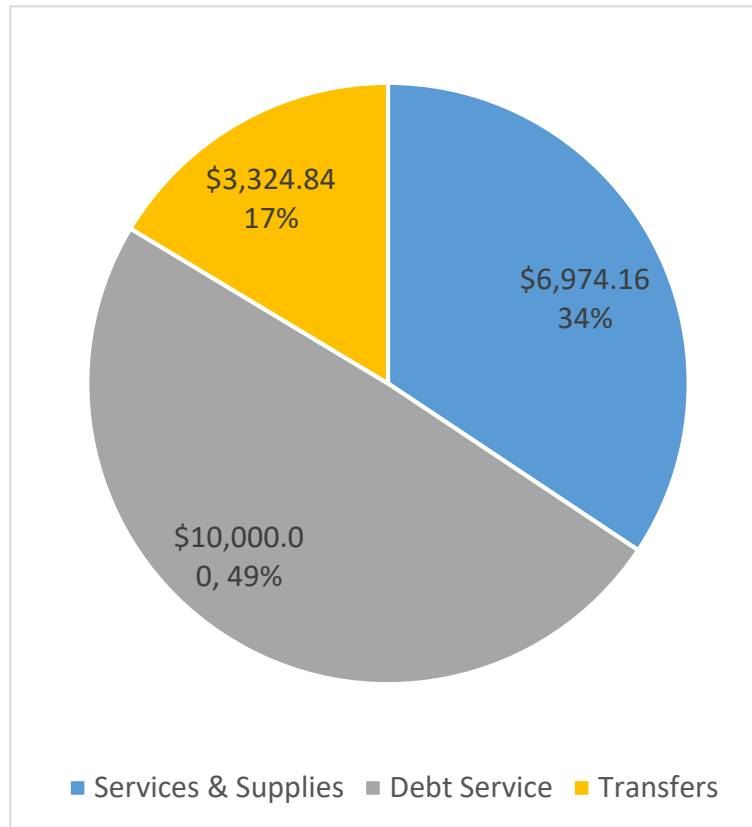
9023	Debt Service - Interest & Service Fee	2,088.71	0.00
Total Debt Service		2,088.71	0.00

Total Services & Supplies		286,774.28	317,536.07
Total Expenditures		717,814.08	664,968.42

FUND 200
BAYRIDGE ESTATES

200 - Bayridge

Fund 200 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
Revenue	\$64,404.00	\$25,471.00	-\$38,933.00
Expenditures			
Services & Supplies	\$7,693.16	\$6,974.16	-\$719.00
Capital Outlay	\$30,510.00	\$0.00	-\$30,510.00
Debt Service	\$27,964.53	\$10,000.00	-\$17,964.53
Transfers	\$3,589.07	\$3,324.84	-\$264.23
TOTAL Expenditures	\$69,756.76	\$20,299.00	-\$49,457.76
TOTAL Revenue	\$64,404.00	\$25,471.00	-\$38,933.00
Net Revenue/Expenses		\$5,172.00	



200 - BAYRIDGE ESTATES	FY 2019-20	FY 2020-21	
	Budget Final	Budget	Notes

<u>REVENUE</u>			
Property Taxes			
4035	Zone F Property Taxes	9,517.00	10,477.00
	Total Property Taxes	9,517.00	10,477.00
Special Taxes & Assessments			
4550	Lighting & Septic Assessments	54,831.00	14,994.00
	Total Special Taxes & Assessments	54,831.00	14,994.00
Use of Money & Property			
4505	HO Prop Tax Relief	56.00	0.00
4510	Investment Income on funds	0.00	0.00
	Total Use of Money & Property	56.00	0.00
	Total Revenues	64,404.00	25,471.00
<u>EXPENDITURES</u>			
Services & Supplies			
Insurance, Licenses & Regulatory Fees			
6345	Property Taxes & Assessments Costs	169.00	250.00
7325	Insurance	0.00	0.00
	Total Ins., Lic. & Regulatory Fees	169.00	250.00
Legal & Professional			
7320	Professional & Consulting Services	700.00	0.00
7326	Legal Services	100.00	0.00
	Total Legal & Professional	800.00	0.00
Rent & Utilities			
8670	Street Lighting	6,724.16	6,724.16
	Total Rent & Utilities	6,724.16	6,724.16
	Total Services & Supplies	7,693.16	6,974.16
Capital Outlay			
9006	Tank Decomission	30,510.00	0.00
	Total Capital Outlay	30,510.00	0.00
Debt Service			
9804	Payment on Internal Loans	27,964.53	10,000.00
	Total Debt Service	27,964.53	10,000.00
<u>TRANSFERS</u>			
9511	Interfund Transfer Out	3,589.07	3,324.84
	Total Transfers	3,589.07	3,324.84
	Total Expenditures	69,756.76	20,299.00
	Net Revenues over Expenditures	(5,352.76)	5,172.00

MEMORANDUM



Date: May 20, 2020
To: Ron Munds, General Manager
Los Osos Community Services District
From: Lonnie E. Lepore, Senior Project Analyst
Subject: Los Osos Community Services Special District- Zone "9F"
Bayridge Estates Service Charge- Fund No. 1761

CIVIL ENGINEERING
CONSTRUCTION MANAGEMENT
LANDSCAPE ARCHITECTURE
MECHANICAL ENGINEERING
PLANNING
PUBLIC WORKS ADMINISTRATION
SURVEYING / GIS SOLUTIONS
WATER RESOURCES
WALLACE SWANSON INTERNATIONAL

Attached is a draft Exhibit "A" for the above referenced zone.

There were no changes to the parcels within the special district since the FY 2019-20 tax roll. However, since the septic system has been fully decommissioned, the revenue requirement has decreased. This results in a new rate of \$102.00 per parcel to be used. This was decreased from \$373.00 which was the FY 2019-20 approved amount.

The following parcels are not being assessed within the special district:

Table with 2 columns: APN and OWNER. Lists 17 parcels and their respective owners, including Los Osos Community Services District and SLO County - Public Works Dept.

FY 2019/20
Number of Parcels = 147
Amount Due = \$54,831.00

FY 2020/21
Number of Parcels = 147
Amount Due = \$14,994.00

cc: Rob Miller, Wallace Group

\\POND\projects\384-LOCSD\LOCSD FY 20_21 Tax Roll Files\9F - Bayridge Estates - Fund 1761\Memo 2020-05-20 9F Bayridge Estates.doc

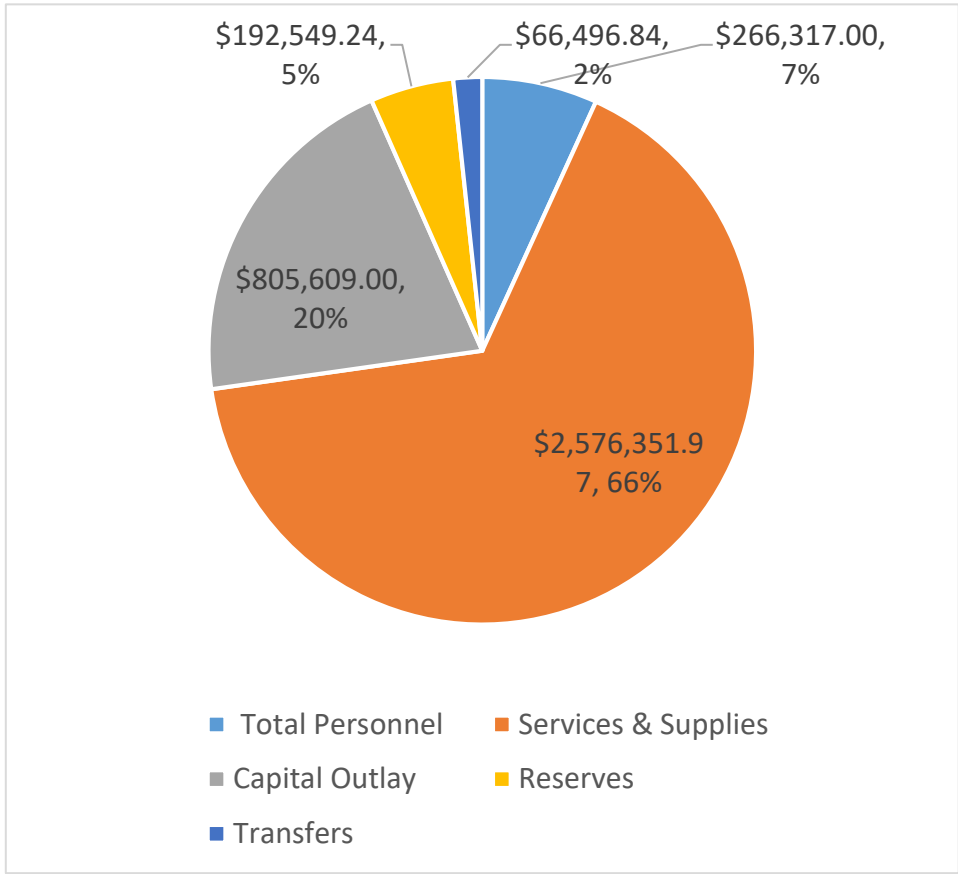
WALLACE GROUP
A California Corporation
612 CLARION CT
SAN LUIS OBISPO
CALIFORNIA 93401
T 805 544-4011
F 805 544-4294
www.wallacegroup.us

FUND 301

FIRE

301 - Fire

Fund 301 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
Revenue	\$2,964,613.05	\$3,125,817.05	\$161,204.00
Expenditures			
Total Personnel	\$203,291.53	\$266,317.00	\$63,025.47
Services & Supplies	\$2,480,447.90	\$2,576,351.97	\$95,904.07
Capital Outlay	\$746,000.00	\$805,609.00	\$59,609.00
Reserves	\$169,308.84	\$192,549.24	\$23,240.40
Transfers	\$71,781.78	\$66,496.84	-\$5,284.94
Total Expenditure	\$3,670,830.05	\$3,907,324.05	\$236,494.00
Total Revenue	\$2,964,613.05	\$3,125,817.05	\$161,204.00
Net Revenue/Expenses		-\$781,507.00	



301 - FIRE		FY 2019-20 Budget Final	FY 2020-21 Budget	Notes
<u>REVENUES</u>				
Property Taxes				
4034	Zone A Property Tax Revenue	63,430.50	124,791.05	
4037	Property Tax Zone B Received		470,477.00	Based County projection & formula for pass thru
4038	Property Tax Zone B Pass thru	2,164,204.00	1,811,402.00	Based County projection & formula for pass thru
Total Property Taxes		2,227,634.50	2,406,670.05	
Grant Revenue				
4955	Govt-Other St Aids & Reimbursements	7,628.55	15,689.00	NPP Aid & VFA Grant
Total Grant Revenue		7,628.55	15,689.00	
Special Taxes & Assessments				
4015	CSA 9-I Assessments (Contract)	26,336.00	27,508.00	
4050	Special Fire Tax	583,128.00	598,816.00	estimated based on CPI 2.7%
Total Special Taxes & Assessments		609,464.00	626,324.00	
Other Revenues				
4000	Ambulance Agreement	67,134.00	67,134.00	
Total Other Revenues		67,134.00	67,134.00	
Use of Money & Property				
4505	HO Prop Tax Relief	12,752.00	0.00	Included in Zone B revenue
4510	Investment Income on funds	40,000.00	10,000.00	Decreases- lower interest rates and less in reserves
4924	Gain/Loss on Disp of F/A	0.00	0.00	
Total Use of Money & Property		52,752.00	10,000.00	
Total Revenues		2,964,613.05	3,125,817.05	
<u>EXPENDITURES</u>				
Personnel				
Salaries/Wages				
8295	Resv FF-Overtime/Shift Coverage	22,000.00	30,000.00	increased wages
8340	Resv FF-Shift Coverage	122,000.00	144,000.00	Increased minimum wage
8345	Resv FF-Special Projects	4,000.00	4,000.00	Weed Abatement Chipping Event
Total Salaries/Wages		148,000.00	178,000.00	
Payroll Taxes & Benefits				
5021	FICA - Fire - ER	7,000.00	9,100.00	
5030	Life Insurance - ER	2,500.00	2,500.00	
5035	AD & D Insurance	850.00	850.00	

301 - FIRE		FY 2019-20 Budget Final	FY 2020-21 Budget	Notes
5051	Medicare - Reserves - ER	2,150.00	2,150.00	
5070	Retirement ER - Regular	20,000.00	44,142.00	unfunded accrued liability
5120	Workers Comp Insurance - ER	6,330.20	8,350.00	
5124	Retirement - ER - Tier 2	7,000.00	9,125.00	unfunded accrued Liability
Total Payroll Taxes & Benefits		45,830.20	76,217.00	
Employment Services				
5000	Medical Exams & Procedures	1,400.00	3,000.00	Annual medical exams
5101	Unemp. Costs - Reserves	5,000.00	6,000.00	
5103	Federal Unemployment	0.00	0.00	
6200	Hiring, Advertising & Other Costs	60.00	100.00	
6230	Medical Exam	3,001.33	3,000.00	New Hire Medical Exam
Total Employment Services		9,461.33	12,100.00	
Total Personnel		203,291.53	266,317.00	
Services & Supplies				
Clothing & Uniform				
7246	Uniform & Gear	2,000.00	2,000.00	
7248	Uniform Safety Boots	2,000.00	2,000.00	
Total Clothing & Uniform		4,000.00	4,000.00	
Contract Services				
6100	Labor & Support-IT Services	1,600.00	0.00	
6110	IT Purchased Services	1,350.00	1,500.00	
7100	Copier Contract-Maint & Usage	2,000.00	3,000.00	additional printer
7202	Building Alarms & Security	500.00	900.00	
7204	Cleaning Supplies, Laundry & Towel Service	4,000.00	4,000.00	
7222	Hazardous Materials CW JPA Cost	2,325.00	2,325.00	
7500	Schedule A Charges	2,267,703.00	2,437,726.00	
Total Contract Services		2,279,478.00	2,449,451.00	
Equipment & Tools				
6055	Radios	25,000.00	2,000.00	
6440	Fire Personal Protection Equipment	15,000.00	15,000.00	
6460	Self-Contained Breathing Apparatus	2,500.00	3,000.00	
6610	Rescue-Extrication Equipment	1,500.00	1,500.00	
6611	Water Rescue Equipment	1,000.00	1,000.00	
6630	Rope & Climbing Equipment	1,000.00	1,000.00	

301 - FIRE		FY 2019-20 Budget Final	FY 2020-21 Budget	Notes
7234	Oxygen Supplies & Cylinder	350.00	350.00	
7238	Paramedic & EMT Small Tools & Supplies	54,585.00	20,000.00	Decrease - No monitor
7242	Minor Tools, Accessories & Field Machines	500.00	500.00	
7252	Misc Hardware	350.00	350.00	
Total Equipment & Tools		101,785.00	44,700.00	
Financial Services				
7309	Late Fees	10.00	10.00	
7310	Bank Service Charges	20.00	20.00	
9154	Losses and Damages	50.00	50.00	
Total Financial Services		80.00	80.00	
Ins., Licenses & Regulatory Fees				
6120	Computer Hardware/Software/Licenses	1,700.00	1,700.00	
6345	Property Taxes & Assessments Costs	5,420.66	5,420.66	
7325	Insurance	24,929.89	30,515.31	
Total Ins., Licenses & Regulatory Fees		32,050.55	37,635.97	
Legal & Professional				
7320	Professional & Consulting Services	1,400.00	1,400.00	
7326	Legal Services	350.00	350.00	
7340	Legal Notifications & Mandated Advertising	20.00	1,500.00	Weed Abatement post cards for next year
Total Legal & Professional		1,770.00	3,250.00	
Office/Operations				
7140	General Supplies & Minor Equipment	10,000.00	700.00	Fire hose last year.
7160	Postage, Shipping & Mail Supplies	300.00	3,000.00	Weed Abatement post cards for next year
7216	Fire Prevention Education Materials	1,200.00	1,200.00	From Fire mitigation fund
7226	Membership & Dues	100.00	300.00	
7230	Misc Small Parts & Supplies	2,000.00	600.00	higher last year due to firefighting foam
7240	Propane	120.00	100.00	
Total Office/Operations		13,720.00	5,900.00	

301 - FIRE		FY 2019-20 Budget Final	FY 2020-21 Budget	Notes
Other Expense				
7201	White Goods & Accessories - bedding, towels	1,000.00	1,000.00	
7209	District Operating Center Expense	1,000.00	500.00	
7218	Cooking Products - Food, Drinks & Staples	500.00	500.00	
7224	Kitchen Cookware & Utensils	800.00	800.00	
7330	Misc Operating Expenses	0.00	800.00	Sales Use Tax not collected through the year.
Total Other Expense		3,300.00	3,600.00	
Rent & Utilities				
6000	Cell Phones	1,300.00	1,300.00	
6025	Telephone	5,700.00	5,700.00	
8610	Electric	1,129.35	1,500.00	
8620	Gas Service	1,200.00	1,600.00	
8630	Trash Services	1,300.00	1,600.00	
8640	Water and Water Services	4,000.00	4,500.00	
8659	Utility Cable Charges	800.00	1,200.00	
8670	Street Lighting	135.00	135.00	
Total Rent & Utilities		15,564.35	17,535.00	
Repairs & Maintenance				
6400	R & M - Air Compressors	500.00	500.00	
6405	R & M - Extinguishers	500.00	600.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	1,600.00	2,500.00	Added for annual Hurst tool services
6750	R & M - Minor Tools & Equipment	1,000.00	1,000.00	
6775	R & M -Operation/Field Equipment	800.00	800.00	
6800	R & M - Grounds & Collection Systems	1,500.00	500.00	
6900	R & M - Buildings & Structures	20,000.00	2,000.00	decrease due to painting in 19/20
Total Repairs & Maintenance		25,900.00	7,900.00	
Travel & Training				
6300	DMV Driv Lic Class B	0.00	0.00	
7141	CERT Training Supplies	100.00	100.00	
7323	Books, Publications & Subscriptions	200.00	200.00	
7324	Education, Training, Seminar	1,000.00	1,000.00	

301 - FIRE		FY 2019-20 Budget Final	FY 2020-21 Budget	Notes
8405	Reserve FF Training Costs	1,500.00	1,000.00	
	Total Travel & Training	2,800.00	2,300.00	
	Total Services & Supplies	2,480,447.90	2,576,351.97	
Capital Outlay				
9006	Infrastructure CIP	53,000.00	25,609.00	
9085	Vehicle Purchase	693,000.00	780,000.00	\$780,000 From Vehicle Reserve-finish engine purchase & purchase new Utility
	Total Capital Outlay	746,000.00	805,609.00	
Reserves				
9504	*Vehicle Replacement Reserve	85,000.00	89,250.00	
9572	*General Contingency (Operations) Reserve	84,308.84	103,299.24	
	Total Reserves	169,308.84	192,549.24	
TRANSFERS				
9511	Interfund Transfer Out	71,781.78	66,496.84	
	Total Transfers	71,781.78	66,496.84	
	Total Expenditures	3,670,830.05	3,907,324.05	
Net Revenues over Expenditures			(781,507.00)	Fund balance/reserves



SOUTH BAY FIRE DEPARTMENT

Los Osos Community Services District



UNIT #	Vehicle/Assumptions	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	FY31-32	FY32-33	FY33-34	FY34-35	FY35-36	FY36-37	FY37-38	FY38-39	Future Replacements
3411	Command 2010 Term=8Yrs; 3% A	Replace 80,000	82,400	84,872	87,418	90,041	92,742	95,524	98,390	Replace 101,342	104,382	107,513	110,739	114,061	117,483	121,007	124,637	Replace 128,377	132,228	136,195	140,280	144,489	2042 / 2043
U15	Utility 2003 Term=10Yrs; 3% A	65,017	66,968	Replace 68,977	71,046	73,177	75,373	77,634	79,963	82,362	84,832	87,377	89,999	92,699	95,480	98,344	101,294	104,333	107,463	110,687	114,008	117,428	2040 / 2041
MS 15	Rescue Squad 2016 Term=15yr; 3% A	185,658	191,228	196,965	202,874	208,960	215,229	221,685	228,336	235,186	242,242	249,509	256,994	264,704	272,645	Replace 280,824	289,249	297,927	306,864	316,070	325,552	335,319	2047 / 2048
E 215	Engine 1997 (Equip too) Term=15yr; 3.5% A	669,662	Replace 710,000	734,850	760,570	787,190	814,741	843,257	872,771	903,318	934,934	967,657	1,001,525	1,036,578	1,072,859	1,110,409	1,149,273	Replace 1,189,498	1,231,130	1,274,220	1,318,817	1,364,976	2049 / 2050
E 15	Engine 2013 (Equip too) Term=15Yr; 3.5% A	672,913	Transfer to E215 696,465	720,841	746,071	772,183	799,210	827,182	856,133	886,098	917,111	949,210	982,433	1,016,818	1,052,406	1,089,241	1,127,364	Transfer to E215 1,166,822	1,207,661	1,249,929			2049 / 2050
Replacement Cost		80,000	710,000	68,977						101,342					87,377			280,824					117,428
Used Vehicle Sales Proceeds B		(22,500)	(25,000)	(7,000)						(8,800)					(9,400)			(47,000)					(12,600)
Net Cost		57,500	685,000	61,977						92,542					77,977			233,824					104,828
Cumulative Replacement Costs		80,000	790,000	858,977						960,318		1,047,696						1,328,520		2,646,394			2,763,822

Contribution Each Fiscal Year C	121,644	85,000	89,250	93,713	98,398	103,318	108,484	113,908	119,604	125,584	131,863	138,456	145,379	152,648	160,280	168,294	176,709	185,544	194,822	204,563	214,791	
Sinking Fund Balance	705,352	47,852	75,125	168,838	267,236	370,554	479,038	592,946	620,008	745,592	799,477	937,933	1,083,312	1,002,136	1,162,416	1,330,710	239,545	425,089	619,911	824,473	934,436	
	D	E,F	G						H		I				J		K				L	

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

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

MEMORANDUM

Date: May 20, 2020
To: Ron Munds, General Manager
Los Osos Community Services District
From: Lonnie E. Lepore, Senior Project Analyst
Subject: Los Osos Community Services Special District- Zone "9B"
Fire Protection and Prevention Services – Fund No. 1759



CIVIL ENGINEERING
CONSTRUCTION MANAGEMENT
LANDSCAPE ARCHITECTURE
MECHANICAL ENGINEERING
PLANNING
PUBLIC WORKS ADMINISTRATION
SURVEYING / GIS SOLUTIONS
WATER RESOURCES

WALLACE SWANSON INTERNATIONAL

Attached is a draft Exhibit "A" for the above referenced zone.

There were changes to parcels within the special district since the FY 2019-2020 tax roll. A table listing these parcels and the remedy for the parcels are shown in the attached spreadsheet. The fees were based on an assessment of eighteen dollars and twenty eight cents (\$18.28) per unit of benefit, and the following criteria:

Table with 2 columns: Property Type and Units per unit/acre. Includes categories like Residential/Single Family Dwelling, Commercial/Manufacturing/Storage, Schools and Churches, etc.

The following is a summary of these changes:

FY 2019/20
Number of Parcels = 5,942
Amount Due = \$583,110.20

FY 2020/21
Number of Parcels = 5,941
Amount Due = \$598,816.24

WALLACE GROUP
A California Corporation

612 CLARION CT
SAN LUIS OBISPO
CALIFORNIA 93401

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As with FY 2019/20, parcels not being assessed within the special district fall into the following categories:

- Outside the Los Osos Community Services District
- Owned by a Public Utility or Water Company
- Street
- Being used as the septic system for Bayridge Estates
- South Bay Fire Department

cc: Rob Miller, Wallace Group



LOS OSOS COMMUNITY SERVICES DISTRICT

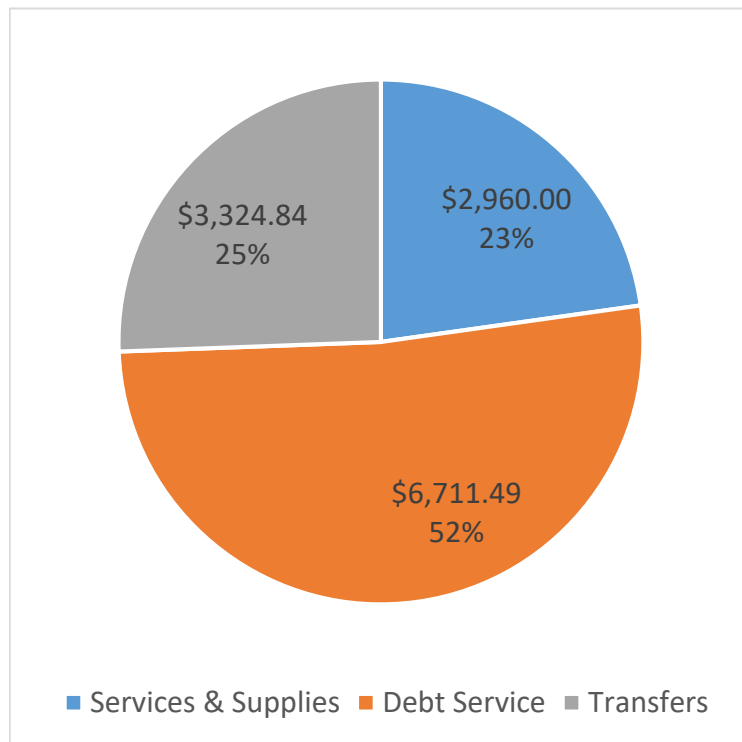
Balance Sheet
As of 4/30/2020

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	926,661.02
General Contingency Reserve	3111	125,617.43
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	<u>590,107.36</u>
Total Other Liabilities		<u>1,682,719.81</u>
Total Other Liabilities		1,682,719.81
Equity		
Equity		
Fire Mitigation Fund	3161	<u>135,448.89</u>
Total Equity		<u>135,448.89</u>
Total Equity		<u>135,448.89</u>
Total LIABILITIES & EQUITY		<u><u>1,818,168.70</u></u>

FUND 400
VISTA DE ORO

400 - VISTA DE ORO

Fund 400 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
Revenue	\$15,768.00	\$15,768.00	\$0.00
Expenditures			
Services & Supplies	\$3,160.00	\$2,960.00	-\$200.00
Debt Service	\$6,711.49	\$6,711.49	\$0.00
Transfers	\$3,589.07	\$3,324.84	-\$264.23
TOTAL Expenditures	\$13,460.56	\$12,996.33	-\$464.23
TOTAL Revenue	\$15,768.00	\$15,768.00	\$0.00
Net Revenue/Expenses		\$2,771.67	



400 - VISTA DE ORO		FY 2019-20	FY 2020-21	Notes
		Budget Final	Budget	
<u>REVENUES</u>				
Special Taxes & Assessments				
4550	Lighting & Septic Assessments	15,768.00	15,768.00	
	Total Special Taxes & Assessments	15,768.00	15,768.00	
	Total Revenues	15,768.00	15,768.00	
<u>EXPENDITURES</u>				
Services & Supplies				
Insurance, Licenses & Regulatory Fees				
6345	Property Taxes & Assessments Costs	0.00	0.00	
7325	Insurance	0.00	0.00	
	Total Ins., Lic. & Regulatory Fees	0.00	0.00	
Legal & Professional				
7320	Professional & Consulting Services	700.00	500.00	
7326	Legal Services	0.00	0.00	
	Total Legal & Professional	700.00	500.00	
Rent & Utilities				
8670	Street Lighting	2,460.00	2,460.00	
	Total Rent & Utilities	2,460.00	2,460.00	
	Total Services & Supplies	3,160.00	2,960.00	
Debt Service				
9804	Payment on Internal Loans	6,711.49	6,711.49	
	Total Debt	6,711.49	6,711.49	
<u>TRANSFERS</u>				
9511	Interfund Transfer Out	3,589.07	3,589.07	
	Total Transfers	3,589.07	3,324.84	
	Total Expenditures	13,460.56	12,996.33	
	Net Revenues over Expenditures	2,307.44	2,771.67	

MEMORANDUM



Date: May 20, 2020
To: Ron Munds, General Manager
Los Osos Community Services District
From: Lonnie E. Lepore, Senior Project Analyst
Subject: Los Osos Community Services Special District- Zone "9E"
Vista de Oro Service Charge- Fund No. 1760

- CIVIL ENGINEERING
CONSTRUCTION MANAGEMENT
LANDSCAPE ARCHITECTURE
MECHANICAL ENGINEERING
PLANNING
PUBLIC WORKS ADMINISTRATION
SURVEYING / GIS SOLUTIONS
WATER RESOURCES
WALLACE SWANSON INTERNATIONAL

Attached is a draft Exhibit "A" for the above referenced zone.
There were no changes to the parcels within the special district since the FY 2019-20 tax roll.
The following parcel is not being assessed within the special district (same as FY 2019-20):

APN OWNER
074-042-001 LOS OSOS COMMUNITY SERVICES DISTRICT

FY 2019/20 FY 2020/21
Number of Parcels = 73 Number of Parcels = 73
Amount Due = \$15,768.00 Amount Due = \$15,768.00

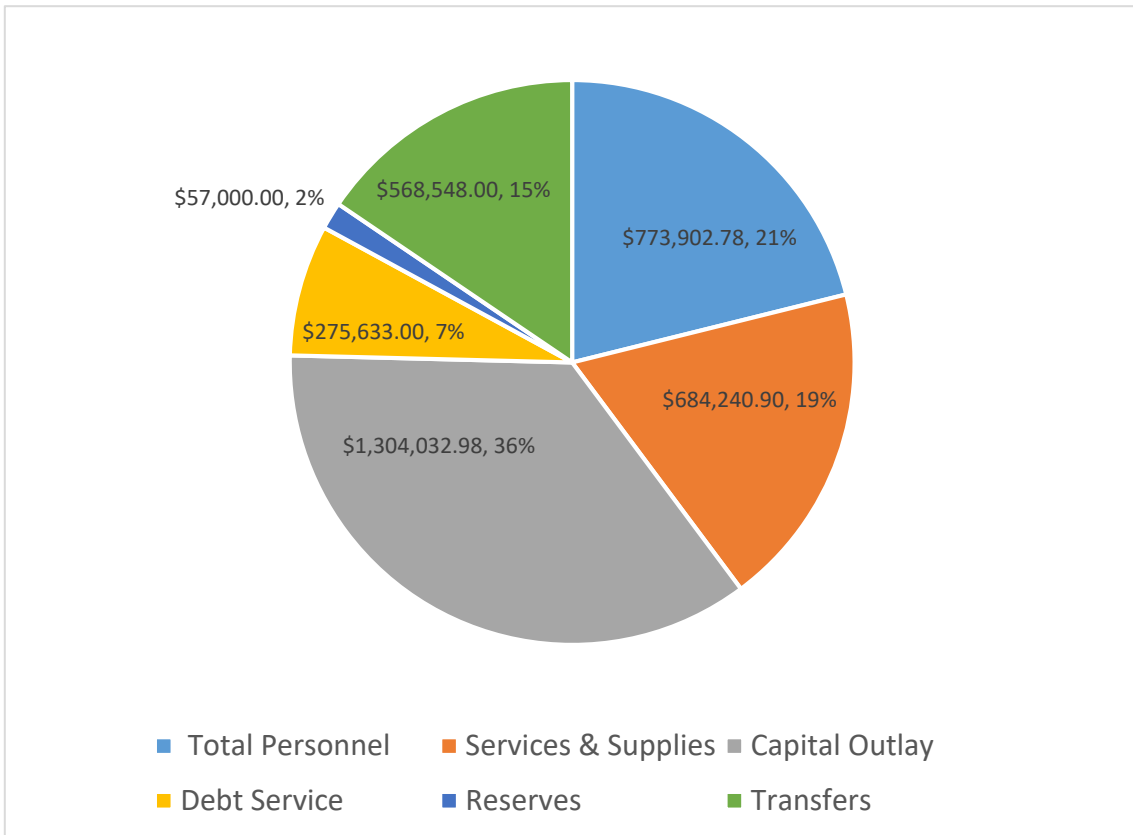
cc: Rob Miller, Wallace Group

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FUND 500
WATER

500 - Water

Fund 500 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
Revenue	\$2,941,161.00	\$2,906,251.30	-\$34,909.70
Expenditures			
Total Personnel	\$684,709.19	\$773,902.78	\$89,193.59
Services & Supplies	\$728,860.33	\$684,240.90	-\$44,619.43
Capital Outlay	\$1,247,650.41	\$1,304,032.98	\$56,382.57
Debt Service	\$275,633.00	\$275,633.00	\$0.00
Reserves	\$57,000.00	\$57,000.00	\$0.00
Transfers	\$613,731.04	\$568,548.00	-\$45,183.04
TOTAL Expenditures	\$3,607,583.97	\$3,663,357.66	\$55,773.69
TOTAL Revenue	\$2,941,161.00	\$2,906,251.30	-\$34,909.70
Net Revenue/Expenses		-\$757,106.36	



500 - WATER		FY 2019-20 Budget Final	FY 2020-21 Budget	Notes
<u>REVENUES</u>				
Property Taxes				
4035	Zone A Property Tax Revenue	125,384.00	91,951.30	
	Total Property Taxes	125,384.00	91,951.30	
Service Charges & Fees				
4030	Residential Single Family	2,193,000.00	2,193,000.00	Water Sales based on 2019-20 projections
4102	Residential- Multi - Family-Water Sales	225,900.00	225,900.00	
4103	Commercial, Home Care, Retail-Water Sales	303,000.00	303,000.00	
4104	Irrigation- Water Sales	33,000.00	33,000.00	
4114	Water Other Service Revenues	1,000.00	1,000.00	
4931	Water Activation Fees	5,000.00	5,000.00	
4932	Penalties	20,000.00	20,000.00	
4933	Door Hangers/Lockout Notices	12,000.00	12,000.00	
4937	NSF Fees	400.00	400.00	
	Total Service Charges & Fees	2,793,300.00	2,793,300.00	
Other Revenues				
4105	Recycled Water Revenue	0.00	0.00	
4930	Other Revenue	1,000.00	1,000.00	
	Total Other Revenues	1,000.00	1,000.00	
Use of Money & Property				
4504	Interest Income	0.00	0.00	
4505	HO Prop Tax Relief	1,477.00	0.00	Included in Zone A revenue
4510	Investment Income on funds	20,000.00	20,000.00	
	Total Use of Money & Property	21,477.00	20,000.00	
	Total Revenues	2,941,161.00	2,906,251.30	

500 - WATER		FY 2019-20 Budget Final	FY 2020-21 Budget	Notes
<u>EXPENDITURES</u>				
Personnel				
Salaries/Wages				
8018	Holiday Pay	25,000.00	22,750.00	
8045	Overtime Pay	4,000.00	2,000.00	
8050	Administrative Leave Pay	3,680.00	2,900.00	
8051	Floating Holiday Pay	5,000.00	5,000.00	
8054	Salaries & Wages - Regular	374,131.96	429,102.65	
8056	Retroactive Pay	1,000.00	1,000.00	
8060	Sick Leave Pay	24,150.00	15,000.00	
8063	Standby Pay	15,000.00	20,618.00	
8066	Comp Time Used	12,000.00	14,000.00	
8081	Vacation Pay	39,900.00	25,000.00	
Total Salaries/Wages		503,861.96	537,370.65	
Payroll Taxes & Benefits				
5030	Life Insurance - ER	1,700.00	1,950.00	
5031	Disability Insurance	500.00	725.00	
5035	AD & D Insurance	0.00	440.00	
5040	LTD Insurance	3,300.00	4,050.00	
5050	Medicare - ER	9,000.00	9,000.00	
5060	Cafeteria Plan - ER	65,000.00	70,020.00	
5070	Retirement ER - Regular	67,000.00	104,912.26	Employer rate going up to 11.746, plus Employee contribution, plus unfunded accrued liability
5075	Retirees Medical - ER	1,620.00	1,668.00	
5120	Workers Comp Insurance - ER	21,107.23	27,510.87	
5124	Retirement - ER - Tier 2	5,970.00	13,106.00	Employer Rate going up to 7.874, one new employee in Tier 2, and unfunded accrued liability
Total Payroll Taxes & Benefits		175,197.23	233,382.13	

500 - WATER		FY 2019-20 Budget Final	FY 2020-21 Budget	Notes
Employment Services				
5100	Unemployment Insurance - ER	5,500.00	3,000.00	
5103	Federal Unmpl	0.00	0.00	
6200	Hiring, Advertising & Other Costs	0.00	0.00	
6230	Medical Exam	150.00	150.00	
Total Employment Services		5,650.00	3,150.00	
Total Personnel		684,709.19	773,902.78	
Services & Supplies				
Clothing & Uniform				
7246	Uniform & Gear	2,600.00	2,600.00	
7248	Uniform Safety Boots	1,000.00	1,000.00	
Total Clothing & Uniform		3,600.00	3,600.00	
Services				
6100	Labor & Support-IT Services	300.00	5,300.00	Increase to to \$5300 to cover e-maint and Itron
6110	IT Purchased Services	5,400.00	5,400.00	
7250	Water Quality Testing	28,000.00	30,000.00	
7255	Security Services	8,000.00	8,000.00	
7301	Contract Maint Services	0.00	0.00	
7321	Janitorial Cleaning & Supplies	850.00	850.00	
Total Contract Services		42,550.00	49,550.00	
Equipment & Tools				
6438	Disinfection Feed Pumps	1,800.00	1,800.00	
7242	Minor Tools, Accessories & Field Machines	18,000.00	18,000.00	
7253	Rent - Equipment	500.00	500.00	
7256	Meter Purchases & Replacements	75,000.00	20,000.00	
Total Equipment & Tools		95,300.00	40,300.00	

500 - WATER		FY 2019-20 Budget Final	FY 2020-21 Budget	Notes
Financial Services				
7309	Late Fees	50.00	50.00	
7310	Bank Service Charges	0.00	0.00	
Total Financial Services		50.00	50.00	
Ins., Lic. & Regulatory Fees				
6120	Computer Licenses	200.00	200.00	
6340	Misc Fees	3,000.00	3,000.00	
6342	Fees - Regulatory	18,000.00	20,000.00	
6345	Property Taxes & Assess. Costs	6,300.00	7,000.00	
7325	Insurance	43,104.33	54,240.90	
Total Ins., Lic. & Regulatory Fees		70,604.33	84,440.90	
Legal & Professional				
7318	Professional & Consulting BMC	131,556.00	125,000.00	
7320	Professional & Consulting Services	10,000.00	10,000.00	
7326	Legal Services	20,000.00	20,000.00	
7336	Legal Services-	1,000.00	1,000.00	
7340	Legal Notifications	1,000.00	1,000.00	
Total Legal & Professional		163,556.00	157,000.00	
Office/Operations				
6130	Computer Hardware	3,000.00	3,000.00	
6140	Computer Software	7,500.00	2,500.00	Decrease by \$5000, moving e-maint and Itron to 6100
7140	General Supplies & Minor	1,000.00	1,000.00	
7160	Postage, Shipping & Mail Supplies	15,000.00	15,000.00	
7180	Billing Supplies, Forms & Printing	2,200.00	2,200.00	
7226	Membership & Dues	3,000.00	3,000.00	
7230	Misc Small Parts & Supplies	2,000.00	2,000.00	
7237	Process Control & Treatment Supplies	4,000.00	25,000.00	Purchase a field testing kit, replacement online nitrate analyzer, replacement online chlorine analyzer

500 - WATER		FY 2019-20 Budget Final	FY 2020-21 Budget	Notes
7239	Water Treatment Chemicals	8,000.00	8,000.00	
7249	Safety Supplies	1,000.00	1,000.00	
Total Office/Operations		46,700.00	62,700.00	
Other Expenses				
7330	Misc Operating Expenses	250.00	250.00	
7348	Water Conservation	10,000.00	10,000.00	
Total Other Expense		10,250.00	10,250.00	
Rent & Utilities				
6000	Cell Phones	3,500.00	3,500.00	
6025	Telephone	10,000.00	10,000.00	
7352	Rent - Offices & Other Structures	0.00	0.00	
8610	Electric	100,000.00	100,000.00	
8620	Gas Service	250.00	250.00	
8630	Trash Services	3,000.00	3,000.00	
8644	Disposal Services	30,000.00	30,000.00	
8670	Street Lighting	400.00	400.00	
Total Rent & Utilities		147,150.00	147,150.00	
Repairs & Maintenance				
6405	R & M - Extinguishers	350.00	450.00	
6422	R & M - Hydrants	1,100.00	3,300.00	
6640	R & M - Equip & Other Non- Structural Fixed Assets	1,000.00	1,000.00	
6641	R & M - Wells	18,000.00	18,000.00	
6750	R & M - Minor Tools & Equipment	2,400.00	2,400.00	
6800	R & M - Grounds & Collection Systems	600.00	600.00	
6830	Paving & Concrete	4,000.00	4,000.00	
6900	R & M - Buildings & Structures	16,000.00	10,000.00	
7241	R & M - Water Distribution System	82,400.00	65,000.00	
Total Repairs & Maintenance		125,850.00	104,750.00	

500 - WATER

**FY 2019-20
Budget Final**

**FY 2020-21
Budget**

Notes

**Travel &
Training**

7323	Books, Publications & Subscriptions	250.00	250.00
7324	Education & Training Fees	5,900.00	5,900.00
8410	Certifications	500.00	500.00
8510	Lodging & Meals - Local	2,000.00	2,000.00
8539	Meals	0.00	0.00
8550	Mileage Reimbursement & Parking	500.00	500.00

Total Travel & Training 9,150.00 9,150.00

Vehicle Maintenance & Repairs

7006	Tuneup/Oil/Mainte	1,600.00	1,600.00
7211	Misc Fuel & Diesel	2,300.00	3,500.00
7220	Gasoline	5,000.00	5,000.00
7228	Markings & Other Misc Services	200.00	200.00
7232	Vehicle Repairs - Parts, Tires & Lubricants	5,000.00	5,000.00

Total Vehicle Maintenance & Repairs 14,100.00 15,300.00

Total Services & Supplies 728,860.33 684,240.90

Capital Outlay

9006	Infrastructure CIP	1,247,650.41	1,089,032.98
9059	Vehicles, Equipment, & Fixtures	0.00	215,000.00

Total Capital Outlay 1,247,650.41 1,304,032.98 See CIP Table for details

Debt Service

9022	Debt Service - Principal	165,777.00	165,777.00
9023	Debt Service - Interest & Annual Fee	99,792.00	99,792.00
9024	Loan Administration Fee	10,064.00	10,064.00

Total Debt Service 275,633.00 275,633.00

500 - WATER		FY 2019-20 Budget Final	FY 2020-21 Budget	Notes
Reserves				
9571	*Capital Outlay Reserve	0.00	0.00	
9572	*General Contingency	57,000.00	57,000.00	
	Total Reserves	57,000.00	57,000.00	
TRANSFERS				
9511	Interfund Transfer Out	613,731.04	551,448.00	
	Total Transfers	613,731.04	568,548.00	
	Total Expenditures	3,607,583.97	3,663,357.66	
Net Revenues over Expenditures		(666,422.97)	(757,106.36)	Fund balance/reserves

LOS OSOS COMMUNITY SERVICES DISTRICT

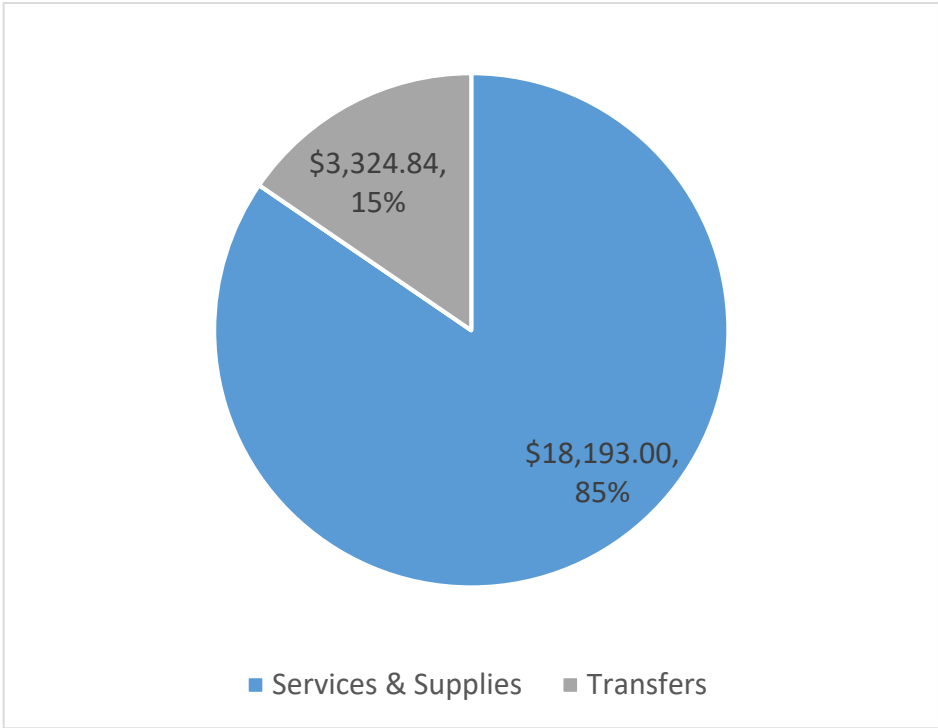
Balance Sheet
As of 4/30/2020

		<u>Current Period Balance</u>
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	471,183.00
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>2,883,165.10</u>
Total Other Liabilities		<u>2,883,165.10</u>
Total LIABILITIES & EQUITY		<u><u>2,974,682.37</u></u>

FUND 600
WASTEWATER

600 - Wastewater

Fund 600 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
Revenue	\$48,608.00	\$21,517.84	-\$27,090.16
Expenditures			
Services & Supplies	\$14,257.91	\$18,193.00	\$3,935.09
Debt Service	\$0.00	\$0.00	\$0.00
Transfers	\$3,589.07	\$3,324.84	-\$264.23
TOTAL Expenditures	\$17,846.98	\$21,517.84	\$3,670.86
TOTAL Revenue	\$48,608.00	\$21,517.84	-\$27,090.16
Net Revenue/Expenses		\$0.00	

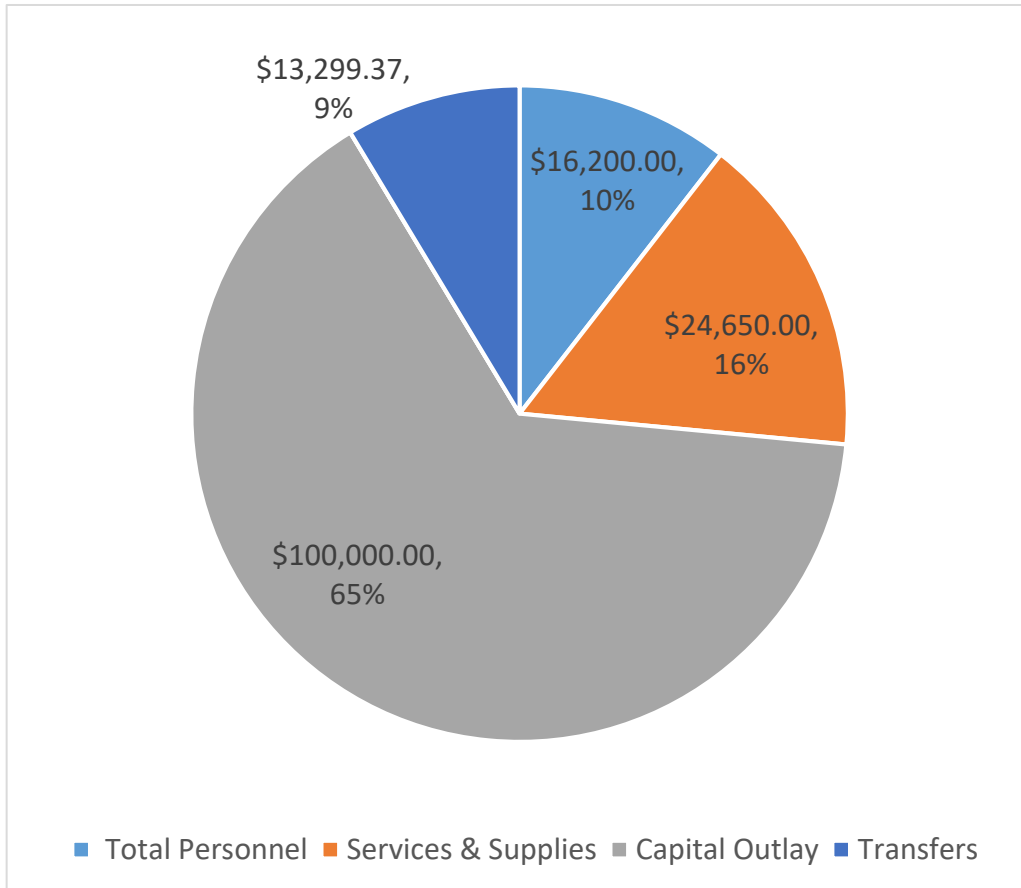


600 - WASTEWATER		FY 2019-20	FY 2020-21	
		Budget Final	Budget	Notes
<u>REVENUES</u>				
Other Revenue				
4034	Zone A Property Tax Revenue	31,715.25	0.00	
Service Charges & Fees				
4062	Wastewater Admin Charge	16,892.75	21,517.84	
Total Revenues		48,608.00	21,517.84	
<u>EXPENDITURES</u>				
Services & Supplies				
Insurance, Licenses & Regulatory Fees				
6343	Lien & Notary Fees	34.00	35.00	
6345	Property Taxes & Assessments Costs	270.00	270.00	
Total Ins., Licenses &		304.00	305.00	
Legal & Professional				
7320	Professional & Consulting Services	13,853.91	17,888.00	NBS & US Bank Fees
7326	Legal Services	100.00	0.00	
Total Legal & Professional		13,953.91	17,888.00	
7160	Postage, Shipping	0.00	0.00	
Total Services & Supplies		14,257.91	18,193.00	
Debt Service				
9805	Repayment Bond Reserve	0.00	0.00	
Total Debt Service		0.00	0.00	
TRANSFERS				
9511	Interfund Transfer Out	3,589.07	3,324.84	
Total Transfers		3,589.07	3,324.84	
Total Expenditures		17,846.98	21,517.84	
Net Revenues over Expenditures		30,761.02	0.00	

FUND 800
DRAINAGE

800 - Drainage

Fund 800 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
Revenue	\$120,645.00	\$126,738.00	\$6,093.00
Expenditures			
Total Personnel	\$16,200.00	\$16,200.00	\$0.00
Services & Supplies	\$24,650.00	\$24,650.00	\$0.00
Capital Outlay	\$62,500.00	\$100,000.00	\$37,500.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$14,356.29	\$13,299.37	-\$1,056.92
TOTAL Expenditures	\$117,706.29	\$154,149.37	\$36,443.08
TOTAL Revenue	\$120,645.00	\$126,738.00	\$6,093.00
Net Revenue/Expenses		\$0.00	



800 - DRAINAGE

	FY 2019-20	FY 2020-21	
	Budget Final	Budget	

Notes

REVENUES			
Property Taxes			
4034	Zone A Property Tax Revenue	0.00	0.00
4035	Property Taxes	24,886.00	26,074.00
Total Property Taxes		24,886.00	26,074.00
Special Taxes & Assessments			
4400	Drainage Assessments	95,312.00	95,264.00
Total Special Taxes & Assessments		95,312.00	95,264.00
Other Revenues			
4935	Sale-Specs/Plans & Non-Capital Items	0.00	0.00
Total Other Revenues		0.00	0.00
Use of Money & Property			
4505	HO Prop Tax Relief	147.00	0.00
4510	Investment Income on funds	300.00	5,400.00
Total Use of Money & Property		447.00	5,400.00
Total Revenues		120,645.00	126,738.00
EXPENDITURES			
Personnel			
Salaries/Wages			
8045	Overtime Pay	200.00	200.00
8054	Salaries & Wages - Regular	16,000.00	16,000.00
Total Salaries/Wages		16,200.00	16,200.00
Total Personnel		16,200.00	16,200.00
Services & Supplies			
Equipment & Tools			
6390	Equipment	300.00	300.00
	Minor Tools,	300.00	300.00
7242	Accessories & Field Machines		
Total Equipment & Tools		600.00	600.00

800 - DRAINAGEFY 2019-20
Budget FinalFY 2020-21
Budget

Notes

**Insurance,
Licenses &
Regulatory Fees**

6342	Fees - Regulatory	6,000.00	6,000.00
6345	Property Taxes & Assessments Costs	200.00	200.00
7325	Insurance	500.00	391.24

Total Insurance, Licenses & Regulatory Fees	6,700.00	6,591.24
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**Legal &
Professional**

7320	Professional & Consulting Services	2,000.00	2,000.00
7326	Legal Services	500.00	500.00

Total Legal & Professional	2,500.00	2,500.00
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Office/Operations

7140	General Supplies & Minor Equipment	0.00	0.00
7226	Membership & Dues	0.00	0.00
7230	Misc Small Parts & Supplies	550.00	550.00
7249	Safety Supplies	100.00	100.00

Total	650.00	650.00
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Office/Operations**Other Expense**

7346	Promotional Expenses - Event	300.00	300.00
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Total Other Expense	300.00	300.00
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Rent & Utilities

6000	Cell Phones	1,700.00	1,700.00
6025	Telephone	250.00	250.00
8610	Electric	2,200.00	2,200.00
8670	Street Lighting	1,000.00	1,000.00

Total Rent & Utilities	5,150.00	5,150.00
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**Repairs &
Maintenance**

6405	R & M - Extinguishers	50.00	50.00
6640	R & M - Equip & Other Non-Structural Fixed Assets	1,000.00	1,000.00
6750	R & M - Minor Tools & Equipment	500.00	500.00

800 - DRAINAGE		FY 2019-20	FY 2020-21	Notes
		Budget Final	Budget	
6800	R & M - Grounds & Collection Systems	1,000.00	4,000.00	Removal of brush at East Tierra Basin
6900	R & M - Buildings & Structures	1,500.00	1,500.00	
Total Repairs & Maintenance		4,050.00	7,050.00	
Travel & Training				
7324	Education & Training Fees	2,000.00	2,000.00	
8410	Certifications	100.00	100.00	
8475	Training Materials	250.00	250.00	
8510	Lodging & Meals - Local	500.00	500.00	
8539	Meals	0.00	0.00	
8550	Mileage Reimbursement & Parking	300.00	300.00	
Total Travel & Training		3,150.00	3,150.00	
Vehicle Maintenance & Repairs				
7006	Tuneup/Oil/Maintenance	0.00	0.00	
7211	Misc Fuel & Diesel	550.00	550.00	
7220	Gasoline	1,000.00	1,000.00	
Total Vehicle Maintenance & Repairs		1,550.00	1,550.00	
Total Services & Supplies		24,650.00	27,541.24	
Capital Outlay				
9006	Infrastructure CIP	62,500.00	100,000.00	Increase in project cost estimate
Total Capital Outlay		62,500.00	100,000.00	
Reserves				
9571	*Capital Outlay Reserve	0.00	0.00	
Total Reserves		0.00	0.00	
TRANSFERS				
9511	Interfund Transfer Out	14,356.29	13,299.37	
Total Transfers		14,356.29	13,299.37	
Total Expenditures		117,706.29	157,040.61	
Net Revenues over Expenditures		2,938.71	(30,302.61)	Fund balance/Reserves

MEMORANDUM

Date: May 20, 2020
To: Ron Munds, General Manager
Los Osos Community Services District
From: Lonnie E. Lepore, Senior Project Analyst
Subject: Los Osos Community Services Special District- Zone "9J"
Drainage Special Tax – Fund No. 1731

Attached is a draft Exhibit "A" for the above referenced zone.

There were changes to parcels within the special district since the FY 2019-2020 tax roll. A table listing these parcels and the remedy for the parcels are shown in the attached spreadsheet. All recommended added and modified parcels are being assessed \$16.00.

The following is a summary of these changes:

<u>FY 2019/20</u>	<u>FY 2020/21</u>
Number of Parcels = 5,955	Number of Parcels = 5,954
Amount Due = \$95,280.00	Amount Due = \$95,264.00

As with FY 2019/20, parcels not being assessed within the special district fall into the following categories:

- Outside the Los Osos Community Services District
- Owned by the County or State
- Owned by a Public Utility or Water Company
- Street
- Common Area

cc: Rob Miller, Wallace Group



CIVIL ENGINEERING
CONSTRUCTION
MANAGEMENT
LANDSCAPE
ARCHITECTURE
MECHANICAL
ENGINEERING
PLANNING
PUBLIC WORKS
ADMINISTRATION
SURVEYING /
GIS SOLUTIONS
WATER RESOURCES
WALLACE SWANSON
INTERNATIONAL

LOS OSOS COMMUNITY SERVICES DISTRICT

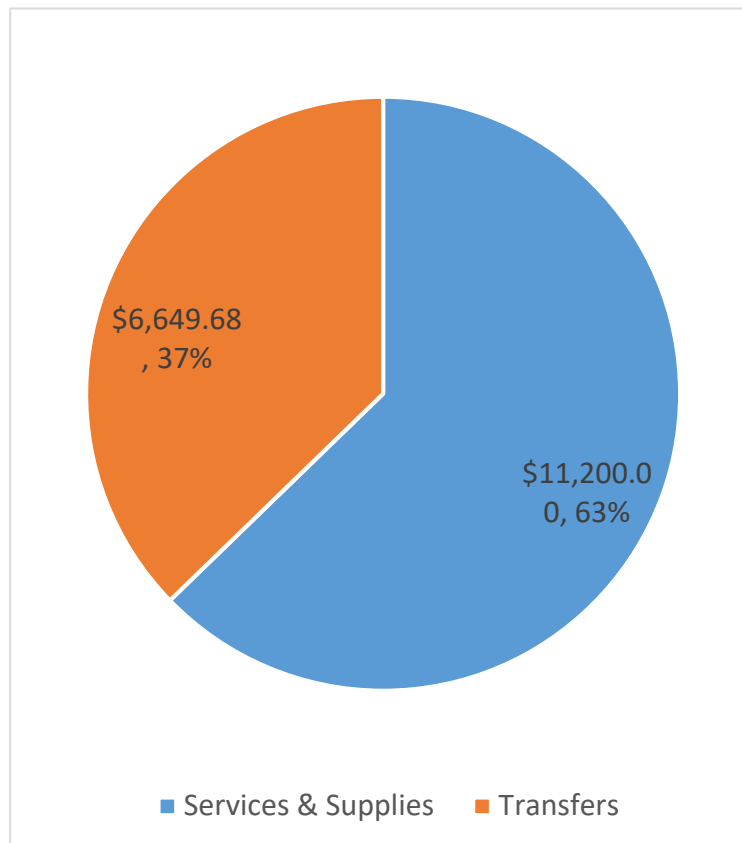
Balance Sheet
As of 4/30/2020

		<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>

FUND 900
PARKS & RECREATION

900 - Parks and Recreation

Fund 900 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
Revenue	\$33,323.03	\$52,375.65	\$19,052.62
Expenditures			
Services & Supplies	\$11,200.00	\$11,200.00	\$0.00
Transfers	\$7,178.14	\$6,649.68	-\$528.46
TOTAL Expenditures	\$18,378.14	\$17,849.68	-\$528.46
TOTAL Revenue	\$33,323.03	\$52,375.65	\$19,052.62
Net Revenue/Expenses		\$34,525.97	



900 - PARKS & RECREATION		FY 2019-20 Budget Final	FY 2020-21 Budget	Notes
<u>REVENUE</u>				
Other Revenues				
4034	Zone A Property Tax Revenue	31,715.25	45,975.65	
4655	Donations	0.00	0.00	
		31,715.25	45,975.65	
Total Other Revenues				
Use of Money & Property				
4510	Investment Income on funds	1,607.78	6,400.00	
		1,607.78	6,400.00	
Total Use of Money & Property				
Total Revenues		33,323.03	52,375.65	
<u>EXPENDITURES</u>				
Services & Supplies				
Legal & Professional				
7320	Professional & Consulting Services	9,000.00	9,000.00	
7326	Legal Services	2,000.00	2,000.00	
	Total Legal & Professional	11,000.00	11,000.00	
Office/Operations				
7140	General Supplies & Minor Equipment	100.00	100.00	
	Total Office/Operations	100.00	100.00	
Other Expense				
7330	Misc Operating Expenses	100.00	100.00	
	Total Other Expense	100.00	100.00	
Total Services & Supplies		11,200.00	11,200.00	
<u>TRANSFERS</u>				
9511	Interfund Transfer Out	7,178.14	6,649.68	
		7,178.14	6,649.68	
Total Transfers				
Total Expenditures		18,378.14	17,849.68	
Net Revenues over Expenditures		14,944.89	34,525.97	

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 4/30/2020

		<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>