



FINANCE ADVISORY COMMITTEE MEETING

Monday, June 3, 2019 at 5:30 p.m.
Los Osos Community Services District Office
2122 9th Street, Suite 106, Los Osos, CA

COMMITTEE MEMBERS

Marshall Ochylski, Chairperson
Christine Womack, Vice Chairperson
Sandra Cirilo, Member
Lisa Gonzalez, Member
Cheri Grimm, Member
Bea Jansen, Member
Alyce Thorp, Member

STAFF

Renee Osborne, General Manager
Adrienne Geidel, District Bookkeeper
Ann Kudart, Administrative Services Manager

AGENDA

1. **Opening at 5:30 p.m. – Call To Order; Flag Salute; and Roll Call**
2. **Approve FAC Meeting Minutes of April 1, 2019 and April 29, 2019**
(Recommend approval)
Presented By: Administrative Services Manager Kudart
3. **Review of Board Item Regarding Adoption of Fiscal Year 2019/20 Budget for Fire Fund 301**
(Committee Review and Recommendations)
Presented By: Chief Huang and Administrative Assistant Young
4. **Review of Board Item Regarding Approval of Warrant Register for May 2019**
(Committee Review and Recommendations to the Board)
Presented By: Administrative Services Manager Kudart
5. **Review of Board Item Regarding Financial Reports for the Period Ending April 30, 2019**
(Committee Review and Recommendations to the Board)
Presented By: General Manager Osborne
6. **Review of Board Item Regarding Designating the Local Agency Investment Fund (LAIF) as the Drainage and Parks and Recreation Reserve Account**
(Committee Recommendations to the Board)
Presented By: General Manager Osborne
7. **Review of Board Item Regarding the Transfer of the Water Reserves from Rabobank Money Market Account into the Pacific Premier Money Market Account**
(Committee Recommendation to the Board)
Presented By: General Manager Osborne
8. **Review of Board Item Regarding Adoption of Fiscal Year 2019/20 Budget for Admin Fund 100, Bayridge Estates Fund 200, Vista de Oro Fund 400, Water Fund 500, Wastewater Fund 600, Drainage Fund 800, and Parks and Recreation Fund 900**
(Committee Review and Recommendations)
Presented By: General Manager Osborne
9. **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.

10. **Schedule Next FAC Meeting** – Monday, July 8, 2019 at 5:30 p.m. unless otherwise noted
11. **Closing Comments by FAC Committee Members**
12. **Adjournment**

ITEM 2

**APPROVE FAC MEETING MINUTES OF
APRIL 1, 2019 AND APRIL 29, 2019**

**Los Osos Community Services District
DRAFT Minutes of the Finance Advisory Committee Meeting
April 1, 2019 at 5:30 p.m. at the District Office**

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

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

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

Los Osos Community Services District
DRAFT Minutes of the Finance Advisory Committee Meeting
April 29, 2019 at 5:30 p.m. at the District Office

AGENDA ITEM	DISCUSSION	FOLLOW-UP
<p>1. Call to Order, Flag Salute and Roll Call</p>	<p>Chairperson Ochylski called the meeting to order at 5:34 p.m. and led the flag salute.</p> <p><u>Roll Call:</u></p> <p>Sandra Cirilo, Committee Member – Present Lisa Gonzalez, Committee Member – Absent Cheri Grimm, Committee Member – Absent Bea Jansen, Committee Member – Present Alyce Thorp, Committee Member – Present Marshall Ochylski, Chairperson – Present Christine Womack, Vice Chairperson – Present</p> <p><u>Staff:</u> Renee Osborne, General Manager Ann Kudart, Administrative Services Manager George Huang, Battalion Chief, Station 15-South Bay Carrie Young, Administrative Assistant to Chief Huang</p>	
<p>2. Approve FAC Meeting Minutes of April 1, 2019</p>	<p>The minutes were presented for approval.</p> <p>Public Comment – None</p> <p>As the members present were not in attendance at the April 1st meeting, there was no action and the minutes will be brought back for approval at the June 3rd FAC meeting.</p>	<p>Action: Bring back item for adoption at the next Committee meeting.</p>
<p>3. Review of Board Item Regarding Approval of Warrant Registers for the Period March 23, 2019 through April 30, 2019</p>	<p>General Manager Osborne presented the warrant registers for review.</p> <p>Public Comments – Julie Tacker commented on the Colantuono legal charges.</p> <p>Vice Chairperson Womack asked for a breakdown of the PG&E billing and the vehicle repair at Perry Ford.</p> <p>General Manager Osborne reported that Colantuono charges were for the election issues; that she will report back regarding the vehicle repairs; and, that the PG&E billing is charged to various funds.</p> <p>Committee Member Jansen made a motion that the Committee recommend that the Board approve the warrants of March 23, 2019 through April 30, 2019. The motion was seconded by Committee Member Thorp and passed by unanimous consent.</p>	<p>Action: The Committee recommended that the Board approve the warrant registers for March 23, 2019 through April 30, 2019.</p>
<p>4. Review of Board Item Regarding Financial Reports for the Period Ending February 28, 2019 and March 31, 2019</p>	<p>General Manager Osborne presented the financials to the Committee for their review reporting that there was a double entry for Stanley Security and that it had been corrected in MIP.</p> <p>Public Comment – Julie Tacker voiced her disappointment that there was no strike-through copy of the February financials showing the edits.</p> <p>Richard Margetson commented on Line Item 9804 Fund 200 asking which reserve it would go back into as the loan was taken out of the water fund and if it would go into Capital Outlay and what was happening with the interest.</p> <p>General Manager Osborne reported that she would report back at the next FAC meeting regarding Mr. Margetson's comments.</p>	<p>Action: The Committee recommended that the Board receive the financials for February 28, 2019 and March 31, 2019</p>

AGENDA ITEM	DISCUSSION	FOLLOW-UP
4. Review of Board Item Regarding Financial Reports for the Period Ending February 28, 2019 and March 31, 2019 (continued)	Committee Member Thorp made a motion that the Committee recommend that the Board approve the warrant register for February 22, 2019 through March 22, 2019. The motion was seconded by Committee Member Cirilo and passed 2-0 with Committee Jansen abstaining.	
5. Review of Draft Fiscal Year 2019/20 Budget for Fire Fund 301	<p>Battalion Chief Huang and Administrative Assistant Young provided a detailed summary of the Fund 301 Budget report as submitted with the agenda packet reviewing revenues, expenditures, and discussing upcoming projects to be funded through the 19/20 budget reserves.</p> <p>Public Comment – Julie Tacker commented on the Public Facility Fees being used to paint the building; the costs of the weed abatement project; and, the possibility of property tax from water being given to fire.</p> <p>Richard Margetson commented on additional revenue should the District implement the increase of the special fire tax; discrepancies regarding tax revenues from the County; asked when the Ambulance Agreement would increase; the vehicle replacements; and, the future of the contract once minimal wages are stabilized.</p> <p>General Manager Osborne reported that this is a draft budget and will be brought back at the Committee's next meeting for review.</p>	Action: Fund 301 draft budget will be brought back again for the Committee's review.
6. Review of Draft Fiscal Year 2019/20 Budget for Administrative Fund 100	<p>General Manager Osborne provided a summary of the Fund 100 Budget discussing salaries and wages, legal and professional services, office operations and computer equipment, and training and travel expenses. She reported that costs have decreased with anticipated costs of \$533,811.57.</p> <p>Public Comment – Julie Tacker commented on Director's meals, the legal costs regarding election issues and the reimbursement from the County, and disagreed with the decision regarding the Director Compensation stipend for vice chairs to attend committee meeting.</p> <p>Linde Owen commented on the various line items regarding travel, training, and meals.</p> <p>General Manager Osborne reported that this is a draft budget and will be brought back again for the Committee's review.</p>	Action: Fund 100 draft budget will be brought back again for the Committee's review.
7. Review of Board Item Regarding Designating the Local Agency Investment Fund (LAIF) as the Drainage and Parks and Recreation Account	<p>Chairperson Ochylski pulled this item to be heard at a later date when all members of the committee are present.</p> <p>Public Comment – Richard Margetson commented that the revised amount for Drainage differs from the previous staff report.</p>	Action: This item was tabled to be heard at a later date when all members of the committee are present.
8. Review of Board Item Regarding the Transfer of the Water Reserves from Rabobank Money Market Account into the Pacific Premier Money Market Account	<p>Chairperson Ochylski pulled this item to be heard at a later date when all members of the committee are present.</p> <p>Public Comment – Richard Margetson commented on the transfer amount differing in the staff report from the Committee's recommended motion at their last meeting.</p>	Action: This item was tabled to be heard at a later date when all members of the committee are present.
9. Update Regarding the Los Osos Low Income Assistance Fund	<p>General Manager Osborne provided an update of the report as submitted with the agenda packet.</p> <p>Public Comment – None</p>	Action: No action.

AGENDA ITEM	DISCUSSION	FOLLOW-UP
10. Public Comments on Items NOT on this Agenda	<p>Julie Tacker commented on various items not on the agenda and believed that the committee should have reviewed the items and provided recommendations to the Board.</p> <p>Linde Owen opposed the \$63,000 of property tax going to Parks and Receptions and supported lowering the number of meetings attended by the Vice Chairpersons.</p> <p>Vice Chairperson Womack commented on recent Joint FAC/UAC meeting and the water rate increase.</p> <p>Richard Margetson commented that the committee should have reviewed the \$63,000 property tax issue; the upcoming presentation on June 6th by the Water Rate Group; and, opposed an increase to the special fire tax.</p>	
9. Schedule Next FAC Meeting	The next meeting of the Financial Advisory Committee is scheduled for June 3, 2019, unless otherwise noted.	
10. Closing Comments by FAC Committee	None	
11. Adjournment	The meeting adjourned at 7:06 p.m.	

ITEM 3

REVIEW OF BOARD ITEM REGARDING ADOPTION OF FISCAL YEAR 2019/2020 FUND 301 FIRE BUDGET



May 21, 2019

TO: Finance Advisory Committee

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

SUBJECT: **Item 3 – 6/3/2019 Finance Advisory Committee Meeting**
Review of Board Item Regarding Adoption of Fiscal Year 2019/2020
Fund 301 Fire Budget

President
Marshall E. Ochylski

Vice President
Charles L. Cesena

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

General Manager
Renee Osborne

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
George Huang

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

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

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

www.losososcsd.org

SUMMARY

During 2019/2020 Fiscal Budget, South Bay Fire plans on holding a community chipping event and the yearly Fire Safety Fair. The Chipping Event will cost around \$3,500 in Reserve Firefighter wages. The Fire Safety Fair will cost approximately \$1,200.

South Bay Fire requires new radios as they are outdated and in need of upgrading. We will be purchasing 30 radios which will cost approximately \$25,000. We also require a new E-series EKG monitor as our current monitor has reached the end of its useful life as it does not support current technology. This will cost around \$35,963. We will be replacing our wildland firefighting hose, costing approximately \$3,000. Firefighting foam stock is low and 8 barrels will need to be purchased. This will cost around \$225 each totaling approximately \$1,800.

In addition to these purchases South Bay Fire plans to finish the front yard landscape project, including building a fence along the side of the station, replace the kitchen cabinets and put a roof over our PPE building. We have not received quotes for these projects but are approximating these costs at \$20,000. Station 15 also plans to have the station exterior painted as it has not been painted since before our contract with the LOCSO began. This expense will cost approximately \$15,000.

Chipping event staffing, E-series EKG monitor, firefighting hose, firefighting foam, front yard landscape project, kitchen cabinets, painting of the station and the PPE roof will be funded through the 2019/2020 budget revenues. The new radios will be funded from the capital outlay reserve while the Fire Safety Fair will be funded from the Fire Mitigation Fund.

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

In the 2019/2020 Fiscal Budget, our goal is to put \$85,000 into our vehicle replacement fund for future vehicle purchases and approximately \$84,308.84 into our General Contingency Reserve.

The 2019/2020 fiscal budget expenditures will total \$3,642,169.37 and \$695,205.40 will be used from reserves to balance budget.

Attachments

		Fiscal YTD 4/30/2019	2018-2019 Mid Year Adjustment	2019-2020 Budget	Notes
REVENUES					
Property Taxes					
4034	Property Tax Revenue from Water	59,915.50	59,915.50	63,430.50	
4035	Property Taxes	1,083,602.00	2,062,770.00	2,164,204.00	
	Total Property Taxes	1,143,517.50	2,122,685.50	2,227,634.50	
Grant Revenue					
4955	Govt-Other St Aids & Reimbursements	2,618.40	4,000.00	0.00	
	Total Grant Revenue	2,618.40	4,000.00	0.00	
Special Taxes & Assessments					
4015	CSA 9-I Assessments (Contract)	0.00	25,214.00	26,336.00	Number as of 4/10/2019
4050	Special Fire Tax	353,754.20	561,557.00	583,128.00	
	Total Special Taxes & Assessments	353,754.20	586,771.00	609,464.00	
Other Revenues					
4000	Ambulance Agreement	37,220.50	67,134.00	67,134.00	
	Total Other Revenues	37,220.50	67,134.00	67,134.00	
Use of Money & Property					
4505	HO Prop Tax Relief	4,786.38	13,075.00	12,752.00	
4510	Investment Income on funds	29,979.47	25,590.00	29,979.47	Interest Draft #
4924	Gain/Loss on Disp of F/A	22,500.00	22,500.00	0.00	
	Total Use of Money & Property	57,265.85	61,165.00	42,731.47	
	Total Revenues	1,594,376.45	2,841,755.50	2,946,963.97	
EXPENDITURES					
Personnel					
Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	12,285.32	22,000.00	22,000.00	
8340	Resv FF-Shift Coverage	99,788.61	99,000.00	122,000.00	Increased budget due to higher wages & last years expenditures
8345	Resv FF-Special Projects	409.18	1,600.00	4,000.00	\$500-Weed abatement, \$3500-chipping event 2020
	Total Salaries/Wages	112,483.11	122,600.00	148,000.00	
Payroll Taxes & Benefits					
5021	FICA - Fire - ER	5,052.10	7,000.00	7,000.00	
5030	Life Insurance - ER	1,994.00	2,500.00	2,500.00	
5035	AD & D Insurance	560.00	800.00	850.00	
5051	Medicare - Reserves - ER	1,639.12	2,100.00	2,150.00	
5070	Retirement ER - Regular	14,145.20	11,000.00	20,000.00	
5120	Workers Comp Insurance - ER	3,978.72	8,000.00	6,330.20	
5124	Retirement - ER - Tier 2	5,474.67	5,000.00	7,000.00	
	Total Payroll Taxes & Benefits	32,843.81	36,400.00	45,830.20	

		Fiscal YTD 4/30/2019	2018-2019 Mid Year Adjustment	2019-2020 Budget	Notes
Employment Services					
5000	Medical Exams & Procedures	1,141.00	1,275.00	1,400.00	
5101	Unemp. Costs - Reserves	5,659.94	5,000.00	5,000.00	
5103	Federal Unemployment	(2,440.75)			
6200	Hiring, Advertising & Other Costs	20.00	20.00	40.00	
6230	Medical Exam	5,033.00	4,885.00	5,000.00	
	Total Employment Services	9,413.19	11,180.00	11,440.00	
	Total Personnel	154,740.11	170,180.00	205,270.20	
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	2,173.78	1,875.19	2,000.00	
7248	Uniform Safety Boots	862.98	1,000.00	2,000.00	
	Total Clothing & Uniform	3,036.76	2,875.19	4,000.00	
Contract Services					
6110	IT Purchased Services	684.91	1,080.00	1,150.00	
7100	Copier Contract-Maint & Usage	1,509.43	1,600.00	1,800.00	
7202	Building Alarms & Security	367.83	475.00	500.00	
7204	Cleaning Supplies, Laundry & Towel	2,293.86	3,000.00	4,000.00	
7222	Hazardous Materials CW JPA Cost	2,000.00	2,000.00	2,000.00	
7500	Schedule A Charges	1,083,602.00	2,192,419.00	2,267,703.00	
	Total Contract Services	1,090,458.03	2,200,574.00	2,277,153.00	
Equipment & Tools					
6055	Radios	0.00	0.00	25,000.00	Funded by 3160 Capitol Outlay Reserve
6440	Fire Personal Protection Equipment	15,868.11	14,861.03	15,000.00	
6460	Self-Contained Breathing Apparatus	0.00	32,500.00	2,500.00	
7234	Oxygen Supplies & Cylinder Rent	212.78	350.00	350.00	
7238	Paramedic & EMT Small Tools & Supplies	13,181.01	18,623.00	54,585.00	Increased budget due to buying new EKG monitor
7242	Minor Tools, Accessories & Field Machines	115.62	250.00	500.00	
6610	Rescue-Extrication Equipment	0.00	1,500.00	1,500.00	
6611	Water Rescue Equipment	0.00	0.00	1,000.00	New GL code
6630	Rope & Climbing Equipment	592.26	500.00	1,000.00	
7252	Misc Hardware	133.04	350.00	350.00	
	Total Equipment & Tools	30,102.82	68,934.03	101,785.00	
Financial Services					
7309	Late Fees	0.00	10.00	10.00	
7310	Bank Service Charges	15.00	20.00	20.00	
9154	Losses and Damages	0.00	100.00	50.00	
	Total Financial Services	15.00	130.00	80.00	

		Fiscal YTD 4/30/2019	2018-2019 Mid Year Adjustment	2019-2020 Budget	Notes
Ins., Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	5,420.66	5,420.66	5,420.66	
7325	Insurance	21,231.53	21,232.00	24,929.89	
Total Ins., Licenses & Regulatory Fees		26,652.19	26,652.66	30,350.55	
Legal & Professional					
7320	Professional & Consulting Services	1,390.40	1,400.00	1,400.00	
7326	Legal Services	0.00	350.00	350.00	
7340	Legal Notifications & Mandated Advertising	0.00	75.00	20.00	
Total Legal & Professional		1,390.40	1,825.00	1,770.00	
Office/Operations					
6120	Computer Hardware/Software/Licenses	0.00	0.00	1,700.00	
6130	Computer Hardware	419.25	1,700.00	0.00	Using GL 6120
7140	General Supplies & Minor Equipment	1,621.56	1,800.00	5,000.00	Increased budget due to fire hose needed for engine
7160	Postage, Shipping & Mail Supplies	109.74	300.00	300.00	
7216	Fire Prevention Education Materials	602.99	1,200.00	1,200.00	Funded by 3161 Fire Mitigation
7226	Membership & Dues	62.10	105.00	100.00	
7230	Misc Small Parts & Supplies	296.86	300.00	2,000.00	Increase in budget due to purchase of firefighting foam
7240	Propane	141.82	100.00	120.00	
Total Office/Operations		3,254.32	5,505.00	10,420.00	
Other Expense					
7201	White Goods & Accessories - bedding, towels	274.75	300.00	1,000.00	
7209	District Operating Center Expense	0.00	450.00	1,000.00	
7218	Cooking Products - Food, Drinks & Staples	415.00	500.00	500.00	
7224	Kitchen Cookware & Utensils	210.48	800.00	800.00	
7330	Misc Operating Expenses	200.48		0.00	
Total Other Expense		1,100.71	2,050.00	3,300.00	
Rent & Utilities					
6000	Cell Phones	1,699.13	2,350.00	2,000.00	
6025	Telephone	3,951.25	3,700.00	4,000.00	
8610	Electric	2,624.84	2,620.00	3,000.00	
8620	Gas Service	1,110.91	910.00	1,500.00	
8630	Trash Services	1,019.10	1,850.00	1,300.00	

301 - Fire

		Fiscal YTD 4/30/2019	2018-2019 Mid Year Adjustment	2019-2020 Budget	Notes
8640	Water and Water Services	3,250.24	4,704.00	4,000.00	
8659	Utility Cable Charges	1,053.96	1,400.00	1,400.00	
8670	Street Lighting	107.47	132.00	135.00	
	Total Rent & Utilities	14,816.90	17,666.00	17,335.00	
Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	300.00	500.00	
6405	R & M - Extinguishers	497.17	1,000.00	1,000.00	
6640	R & M - Equip & Other Non-Structural	827.11	1,600.00	1,600.00	
6750	R & M - Minor Tools & Equipment	518.26	1,000.00	1,000.00	
6775	R & M -Operation/Field Equipment	1,199.22	1,215.00	800.00	
6800	R & M - Grounds & Collection Systems	1,467.49	1,500.00	1,500.00	
6900	R & M - Buildings & Structures	3,004.25	4,300.00	17,000.00	15,000 for painting building
	Total Repairs & Maintenance	7,513.50	10,915.00	23,400.00	
Travel & Training					
6300	DMV Driv Lic Class B	0.00	100.00	0.00	
7324	Education, Training, Seminar	0.00	0.00	1,000.00	
7141	CERT Training Supplies	99.83	100.00	100.00	
7323	Books, Publications & Subscriptions	146.58	470.00	200.00	
8405	Reserve FF Training Costs	550.00	700.00	1,000.00	
	Total Travel & Training	796.41	1,370.00	2,300.00	
	Total Services & Supplies	1,179,137.04	2,338,496.88	2,471,893.55	
Capital Outlay					
9006	Infrastructure CIP	111,211.55	44,545.30	50,000.00	Finish landscape project, side fencing, kitchen cupboards, roof over PPE
9085	Vehicle Purchase	49,146.05	80,000.00	693,000.00	Approx. 693,000 to replace ME-15 from 3110 Vehicle Replacement
	Total Capital Outlay	160,357.60	124,545.30	743,000.00	
Reserves					
9504	*Vehicle Replacement Reserve	0.00	121,644.20	85,000.00	
9572	*General Contingency (Operations) Reserve	0.00	31,941.43	84,308.84	
	Total Reserves	0.00	153,585.63	169,308.84	
TRANSFERS					
9511	Interfund Transfer Out	27,496.14	54,992.28	52,696.78	
	Total Transfers	27,496.14	54,992.28	52,696.78	
	Total Expenditures	1,521,730.89	2,841,800.09	3,642,169.37	
	Net Revenues over Expenditures	72,645.56	(44.59)	(695,205.40)	GL9085: \$693,000 from 3110 Vehicle Replacement Reserve/ GL7216: \$1,200 from 3161 Fire Mitigation Fund / GL6055 \$25000 from 3160 Capital Outlay Reserve

MEMORANDUM

Date: May 21, 2019
To: Renee Osborne, 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 2018-2019 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 seventeen dollars and eighty cents (\$17.80) per unit of benefit, and the following criteria:

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

The following is a summary of these changes:

FY 2018/19
Number of Parcels = 5,944
Amount Due = \$561,523.54

FY 2019/20
Number of Parcels = 5,943
Amount Due = \$583,128.00

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



CAL FIRE
San Luis Obispo
County Fire Department

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



Scott M. Jalbert, Fire Chief

LOS OSOS FIRE PROTECTION SERVICES AGREEMENT

Schedule A

Costs for Providing Fire Protection Services

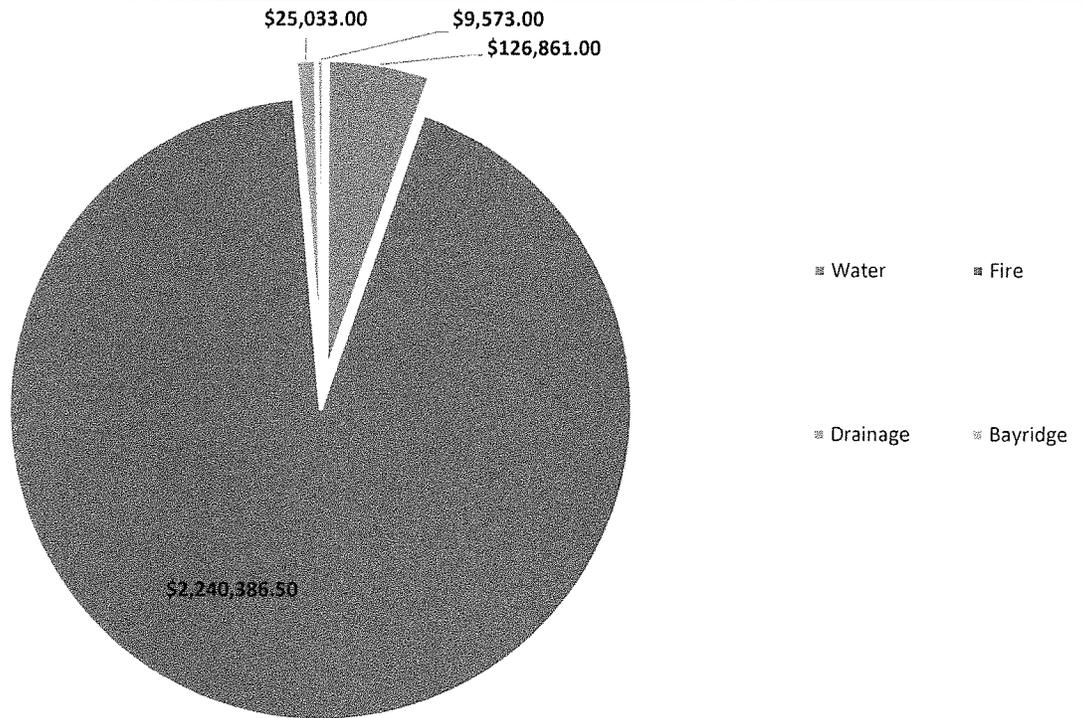
Fiscal Year 2019-2020 (July 1, 2019 through June 30, 2020)

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

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

PROPERTY TAX REVENUE UPDATED APRIL 5, 2019

Zone	Expensed Fund	2019/2020 Estimates	HO Property Tax Relief	Total Revenue Estimates	Total after allocations	Notes
A	Water	\$252,245	\$1,477	\$253,722	\$126,861.00	Minus 25% \$63,430.50 Reallocation to Fire Minus 12.5% to Parks \$31,715.25 and 12.5% to Wastewater
B	Fire	\$2,164,204	\$12,752	\$2,176,956	\$2,240,386.50	Plus 25% from Water \$63,430.50
D	Drainage	\$24,886	\$147	\$25,033	\$25,033.00	No additional allocations
F	Bayridge	\$9,517	\$56	\$9,573	\$9,573.00	No additional allocations



Allocation of PG&E County Wide Unitary Tax Revenue

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

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

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

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

April 5, 2019

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

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 4/30/2019

	Current Period Balance	
	<u> </u>	
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	
301 - Fire	301	802,580.82
General Contingency Reserve	3111	
301 - Fire	301	93,676.00
Public Facilities Fees Reserve	3115	
301 - Fire	301	40,334.00
Capital Outlay Reserve	3160	
301 - Fire	301	<u>590,107.36</u>
Total Other Liabilities		<u>1,526,698.18</u>
Total Other Liabilities		1,526,698.18
Equity		
Equity		
Fire Mitigation Fund	3161	
301 - Fire	301	<u>135,448.89</u>
Total Equity		<u>135,448.89</u>
Total Equity		<u>135,448.89</u>
Total LIABILITIES & EQUITY		<u><u>1,662,147.07</u></u>



SOUTH BAY FIRE DEPARTMENT

Los Osos Community Services District



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

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

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

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

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

\$526,967.78

TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS

	FIRE	WATER	PARK & REC	DRAINAGE	BAYRIDGE	VISTA DE ORO	WASTE WATER	TOTALS
Allocation Per Cent	10.00%	85.50%	1.00%	2.00%	0.50%	0.50%	0.50%	100.00%
AMOUNT	\$52,696.78	\$450,557.45	\$5,269.68	\$10,539.36	\$2,634.84	\$2,634.84	\$2,634.84	\$526,967.78

ITEM 4

REVIEW OF BOARD ITEM REGARDING APPROVAL OF WARRANT REGISTER FOR MAY 2019



May 31, 2019

TO: LOCSD Board of Directors
FROM: Ann Kudart, Administrative Services Manager 
SUBJECT: **Agenda Item 11C – 6/6/2019 Board Meeting**
Approve Warrant Register for the Period May 1-31, 2019

President
Marshall E. Ochylski

Vice President
Charles L. Cesena

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

General Manager
Renee Osborne

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
George Huang

DESCRIPTION

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

SUMMARY STAFF RECOMMENDATION

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

Motion: I move that the Board approve the warrant register for the period May 1 through 31, 2019.

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 & Recreation

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

Attachments

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

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

www.losososcscsd.org

LOS OSOS COMMUNITY SERVICES DISTRICT
Warrant Register for the Period
5/1/2019 Through 5/31/2019

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
	5/1/2019	AT&T	206.16	03/17/19-04/16/19 9391056500 Telephone Services	100
	5/1/2019	AT&T	20.62	03/17/19-04/16/19 9.91056191 Telephone & Telemetry Services	500
	5/1/2019	AT&T	20.62	03/17/19-04/16/19 9391056138 Telephone & Telemetry Services	500
	5/1/2019	AT&T	20.62	03/17/19-04/16/19 9391056160 Telephone & Telemetry Services	500
	5/1/2019	AT&T	214.49	03/17/19-04/16/19 9391056166 Telephone & Telemetry Services	500
	5/1/2019	AT&T	40.69	03/17/19-04/16/19 9391056172 Telephone & Telemetry Services	500
	5/1/2019	AT&T	20.62	03/17/19-04/16/19 9391056185 Telephone & Telemetry Services	500
	5/1/2019	AT&T	20.62	03/17/19-04/16/19 9391056275 Telephone & Telemetry Services	500
	5/1/2019	AT&T	20.62	03/17/19-04/19/19 9391056188 Telephone & Telemetry Services	500
	5/1/2019	AT&T	273.16	03/20/19-04/19/19 9391059905 Telephone & Telemetry Services	500
	5/1/2019	AT&T	98.82	03/20/19-04/19/19 9391059906 Telephone & Telemetry Services	500
	5/1/2019	AT&T	20.62	03/17/19-04/16/19 9391056182 Telephone & Telemetry Services	800
28776	5/1/2019	AT&T	136.12	04/22/19-05/21/19 Acct#134994840 Telephone/Internet SB Well	500
28777	5/1/2019	MISSION LINEN SUPPLY	24.81	04/25/19 Cust#213729 Janitorial Supplies - towel rolls/rags	500
28778	5/1/2019	PG&E	257.27	03/21/19-04/21/19 Acct#7954162233-2 Electric Services	100
	5/1/2019	PG&E	394.75	03/21/19-04/21/19 Acct#7954162233-2 Electric Services	200
	5/1/2019	PG&E	8.74	03/21/19-04/21/19 Acct#7954162233-2 Electric Services	301
	5/1/2019	PG&E	156.23	03/21/19-04/21/19 Acct#7954162233-2 Electric Services	400
	5/1/2019	PG&E	6,753.36	03/21/19-04/21/19 Acct#7954162233-2 Electric Services	500
	5/1/2019	PG&E	210.64	03/21/19-04/21/19 Acct#7954162233-2 Electric Services	800
28779	5/1/2019	PRP COMPANIES	954.96	04/23/19 Utility Billing Services (Rts 2016-213)	500
28780	5/1/2019	TECHXPRESS INC	1,413.00	05/01-31/19 IT Support & Service	100
28781	5/1/2019	UNITED STAFFING ASSOCIATES, LLC	1,018.37	04/15-19/19 Cust#15752 Temp Service	100
28782	5/2/2019	AFLAC	61.34	04/01-30/19 Acct#HJ582 EE Elected Insurance	100
	5/2/2019	AFLAC	501.86	04/01-30/19 Acct#HJ582 EE Elected Insurance	500
28783	5/2/2019	ALLIED ADMIN - DELTA DENTAL	47.16	06/01-30/19 ID#07917-7535 EE Dental Plan	100
	5/2/2019	ALLIED ADMIN - DELTA DENTAL	725.20	06/01-30/19 ID#07917-7535 EE Dental Plan	500
28784	5/2/2019	AT&T	417.00	03/17/-04/16/19 Cust#9391056297 Telephone Service	301
28785	5/2/2019	BROWNSTEIN, HYATT, FARBER, SCHRECK	7,076.96	03/31/19 Basin Management Committee Shared Costs	500
28786	5/2/2019	GOLDEN STATE WATER COMPANY	502.10	02/15/19-04/17/19 Acct#84033200001 Water Service	301
28787	5/2/2019	CHARTER COMMUNICATIONS	104.99	05/01-31/19 Acct#8245101120119395 Internet Service/Wateryard	500

LOS OSOS COMMUNITY SERVICES DISTRICT
Warrant Register for the Period
5/1/2019 Through 5/31/2019

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
28788	5/2/2019	CHARTER COMMUNICATIONS	216.38	04/28/19-05/27/19 Acct#8245101120143981 Internet/Cable Fire	301
28789	5/2/2019	COAST PEST CONTROL	75.00	04/27/19 Bi-Monthly Pest Control Services	301
28790	5/2/2019	COASTAL COPY, LP	117.09	04/18/19-07/19/19 Acct#CF00 Base Rate & Overage Charges	301
28791	5/2/2019	DIGITAL DEPLOYMENT, INC	200.00	04/01-30/19 Website Hosting Service & Fee	100
28792	5/2/2019	MINER'S ACE HARDWARE	32.16	04/01-30/19 Acct#143640 Supplies/Equip/Tools/Parts/Maint	100
	5/2/2019	MINER'S ACE HARDWARE	189.74	04/01-30/19 Acct#143640 Supplies/Equip/Tools/Parts/Maint	500
	5/2/2019	MINER'S ACE HARDWARE	523.35	04/01-30/19 Acct#143640 Supplies/Equip/Tools/Parts/Maint	800
28793	5/2/2019	SPEED'S OIL TOOL SERVICE, INC	384.00	04/08/19 Brine Disposal Trucking Service - SB Well	500
28794	5/2/2019	SOUTH SLO COUNTY SANITATION DISTRICT	814.00	04/03-08/19 Brine Disposal Services SB Well	500
28795	5/2/2019	THE GAS COMPANY	60.19	03/25/19-04/23/19 Acct#14941522279 Gas Service - Fire	301
28796	5/2/2019	THE GAS COMPANY	31.91	03/26/19-04/24/19 Acct#17141580187 Gas Service - Suite 106	100
28797	5/2/2019	THE GAS COMPANY	15.37	03/26/19-04/24/19 Acct#17351580109 Gas Service - Suite 110	100
28798	5/2/2019	UNITED STAFFING ASSOCIATES, LLC	1,018.37	04/22-26/19 Cust#15752 Temp Service	100
28799	5/8/2019	ARROW INTERNATIONAL, INC	54.65	04/30/19 Acct#1200641 Medical Supplies	301
	5/8/2019	ARROW INTERNATIONAL, INC	653.73	05/01/19 Acct#1200641 Medical Supplies	301
28800	5/8/2019	AUTOZONE	134.69	05/07/19 Cust#638882 Diesel Exhaust Fluid	301
28801	5/8/2019	HANLEY & FLEISHMAN, LLP	1,785.00	04/01-30/19 General Legal Services	100
28802	5/8/2019	KITZMAN WATER, INC.	85.00	04/30/19 Acct#72975 Softwater Service	301
28803	5/8/2019	LEHR	7,920.91	04/25/19 Cust#52449 Emergency Equipment 3411 Vehicle	301
28804	5/8/2019	LIFE ASSIST INC	54.16	05/06/19 Cust#93402CDF Paramedic Supplies	301
28805	5/8/2019	L N CURTIS	1,007.08	04/30/19 Cust#C33451 Personal Protect Equip (TO Pants-Huffma	301
28806	5/8/2019	MINER'S ACE HARDWARE	275.78	04/01/19 Cust#121480 (Tools/Equip/Parts/Hardware/Accessories	301
28807	5/8/2019	MISSION COUNTRY DISPOSAL	101.41	05/01-31/19 Acct#4130-5101023 Trash Services	301
28808	5/8/2019	SLO COUNTY EMPLOYEES ASSOC	22.57	04/22/19-05/05/19 SLOCEA Dues	100
	5/8/2019	SLO COUNTY EMPLOYEES ASSOC	109.59	04/22/19-05/05/19 SLOCEA Dues	500
28809	5/8/2019	TECHXPRESS INC	1,433.00	05/07/19 Computers (2)/eWaste Recycling Fees/Equip,etc.	100
	5/8/2019	TECHXPRESS INC	1,583.36	05/07/19 Computers (2)/eWaste Recycling Fees/Equip,etc.	500
28810	5/8/2019	LOS OSOS CHEVRON	587.95	04/01-30/19 Gas & Diesel - Fleet Vehicles	500
	5/8/2019	LOS OSOS CHEVRON	146.98	04/01-30/19 Gas & Diesel - Fleet Vehicles	800
28811	5/15/2019	ALL WAYS CLEAN	263.00	05/01-31/19 Janitorial Services (Suites 102 & 106)	100
28812	5/15/2019	COLANTUONO, HIGHSMITH & WHATLEY, PC	495.75	04/01-30/19 Legal Services	100
28813	5/15/2019	CRYSTAL SPRINGS WATER	51.32	04/01-30/19 Acct#057427 Water Delivery	100

LOS OSOS COMMUNITY SERVICES DISTRICT
Warrant Register for the Period
5/1/2019 Through 5/31/2019

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
28814	5/15/2019	THE DOCUTEAM, LLC	38.00	04/01-30/19 Acct#0979 Onsite Service (Document Destruction)	100
28815	5/15/2019	OFFICE DEPOT INC	80.19	04/01-30/19 Acct#28702448 Office Supplies	301
28816	5/15/2019	OFFICE DEPOT INC	543.84	04/01-30/19 Acct#28702448 General Office Supplies	100
28817	5/15/2019	UNITED STAFFING ASSOCIATES, LLC	1,018.37	04/29/19-05/03/19 Cust#15752 Temp Service	100
28818	5/16/2019	GRACE ENVIRONMENTAL SERVICES	8,010.50	03/01-31/19 General Manager Services	100
28820	5/16/2019	CARDMEMBER SERVICE	71.28	04/04/19 CC/Kudart - Dominos Pizza (BOD working meal)	100
	5/16/2019	CARDMEMBER SERVICE	16.70	04/04/19 CC/Kudart - Ralphs (supplies BOD meeting)	100
	5/16/2019	CARDMEMBER SERVICE	107.74	04/15/19 CC/Osborne - Staples (Desk Chair)	100
	5/16/2019	CARDMEMBER SERVICE	39.02	04/03/19 CC/Huang - Amazon (vehicle maintenance supplies)	301
	5/16/2019	CARDMEMBER SERVICE	143.31	04/04/19 CC/Huang - Target (bedding)	301
	5/16/2019	CARDMEMBER SERVICE	319.74	04/05/19 CC/Huang - Amazon (Station Supplies)	301
	5/16/2019	CARDMEMBER SERVICE	10.71	04/05/19 CC/Huang - Amazon (vehicle maintenance equip)	301
	5/16/2019	CARDMEMBER SERVICE	90.12	04/05/19 CC/Huang - Amazon (vehicle maintenance supplies)	301
	5/16/2019	CARDMEMBER SERVICE	12.46	04/05/19 CC/Huang - Amazon (vehicle maintenance)	301
	5/16/2019	CARDMEMBER SERVICE	99.83	04/05/19 CC/Huang - SOS (CERT vests)	301
	5/16/2019	CARDMEMBER SERVICE	155.69	04/05/19 CC/Huang - Target (bedding)	301
	5/16/2019	CARDMEMBER SERVICE	84.92	04/05/19 CC/Huang - WebstaurantStore (silverware)	301
	5/16/2019	CARDMEMBER SERVICE	160.00	04/09/19 CC/Huang - ItzenSigns (gear locker nameplates)	301
	5/16/2019	CARDMEMBER SERVICE	-24.25	04/12/19 CC/Huang - Target (refunds due to price matching)	301
	5/16/2019	CARDMEMBER SERVICE	7.90	04/15/19 CC/Huang - USPS (postage shipping)	301
	5/16/2019	CARDMEMBER SERVICE	102.25	04/16/19 CC/Huang - Ryan Grebe Photo (prints)	301
	5/16/2019	CARDMEMBER SERVICE	77.11	04/22/19 CC/Huang - Amazon (photo frames)	301
28821	5/22/2019	FRANK ASUNCION	175.00	05/13-16/19 Travel Reimbursement/Meals (Asuncion)	500
28822	5/22/2019	HUMANA INSURANCE COMPANY	241.50	06/01-31/19 ID#732930-001 Insurance (22 RFF)	301
28823	5/22/2019	CARDMEMBER SERVICE	514.79	04/11/19 CC/Asuncion - Office Depot (laptop computer)	500
	5/22/2019	CARDMEMBER SERVICE	50.00	04/26/19 CC/Asuncion - Expeida (car insurance)	500
	5/22/2019	CARDMEMBER SERVICE	691.36	05/01/19 CC/Asuncion - PipelineProducts (tools-service line)	500
	5/22/2019	CARDMEMBER SERVICE	1,295.00	04/19/19 CC/Asuncion - eMaint (training)	800
28824	5/22/2019	SLO COUNTY EMPLOYEES ASSOC	22.57	05/06/19 SLOCEA Dues	100
	5/22/2019	SLO COUNTY EMPLOYEES ASSOC	109.59	05/06/19 SLOCEA Dues	500
28825	5/22/2019	STANLEY CONVERGENT SECURITY SOLUTIONS	85.58	06/01-30/19 Acct#2234623879 Security Services (106 & 110)	100
28826	5/22/2019	THE GAS COMPANY	5.95	03/27/19-04/25/19 Acct#05011720470 Gas Services (Wateryard)	500

LOS OSOS COMMUNITY SERVICES DISTRICT
Warrant Register for the Period
5/1/2019 Through 5/31/2019

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
28827	5/22/2019	UNITED STAFFING ASSOCIATES, LLC	1,018.37	05/06/19-05/10/19 Cust#15752 Temp Service	100
28828	5/23/2019	AMERICAN WATER WORKS	433.00	07/01/19-06/30/20 Cust#00377526 Annual Membership Renewal	500
28829	5/23/2019	AT&T	416.77	04/17/05/16/19 Cust#9391056297 Long Dist Service	301
28830	5/23/2019	AUTOZONE	21.53	04/25/19 Customer #638878 Windshield wipers & fluid	500
28831	5/23/2019	BRENNTAG PACIFIC INC.	792.03	05/08/19 Acct#122727 Water Treatment Chemicals`	500
28832	5/23/2019	COASTAL COPY, LP	130.27	03/24/19-04/23/19 Acct#LO22 Main Copier/Printer/Fax Overages	100
28833	5/23/2019	DSD BUSINESS SYSTEMS	135.00	05/01-31/19 Cust#C10171 TimeForce Software Contract	100
28834	5/23/2019	FITNESS EDGE EXERCISE EQUIPMENT	214.75	05/06/19 Fitness Edge Equipment Repair	301
28835	5/23/2019	GRACE ENVIRONMENTAL SERVICES	8,010.50	05/01-31/19 General Manager Services	100
28836	5/23/2019	HACH	280.87	05/01/19 Acct#270053 Water Treatment Chemicals	500
28837	5/23/2019	ITRON, INC.	857.23	06/01/19-08/31/19 Contract#SC00001696 Qtrly Maint Hardware/S	500
28838	5/23/2019	DE LANGE LANDEN FINANCIAL SERVICES	288.05	05/01-31/19 Acct#630919 Kycera Service Contract/Insurance	100
28839	5/23/2019	MISSION COUNTRY DISPOSAL	116.65	05/01-31/19 Acct#4130-5101854 Trash Service/Wateryard 953 El	500
28840	5/23/2019	MISSION LINEN SUPPLY	24.81	05/09/19 Cust#213729 Janitorial Supplies - towel rolls/rags	500
	5/23/2019	MISSION LINEN SUPPLY	24.81	05/22/19 Cust#213729 Janitorial Suppies - towel rolls/rags	500
28841	5/23/2019	OASIS EQUIPMENT RENTAL	278.82	04/22/19 R&M Building & Structures	800
	5/23/2019	OASIS EQUIPMENT RENTAL	14.80	04/22/19 R&M Buildings & Structures	800
28842	5/23/2019	ANN KUDART, LOCSO ADMIN PETTY CASH CUSTODIAN	56.24	04/17/19-05/225/19 Petty Cash Reimb	100
	5/23/2019	ANN KUDART, LOCSO ADMIN PETTY CASH CUSTODIAN	18.34	04/17/19-05/225/19 Petty Cash Reimb	500
	5/23/2019	ANN KUDART, LOCSO ADMIN PETTY CASH CUSTODIAN	12.70	04/17/19-05/225/19 Petty Cash Reimb	600
28843	5/23/2019	PG&E	259.70	04/22/19-05/20/19 Electric Services	100
	5/23/2019	PG&E	395.46	04/22/19-05/20/19 Electric Services	200
	5/23/2019	PG&E	9.86	03/26-04/24/19 ACT#6190008235-7 Electricity Bill	301
	5/23/2019	PG&E	8.76	04/22/19-05/20/19 Electric Services	301
	5/23/2019	PG&E	156.52	04/22/19-05/20/19 Electric Services	400
	5/23/2019	PG&E	7,623.60	04/22/19-05/20/19 Electric Services	500
	5/23/2019	PG&E	202.72	04/22/19-05/20/19 Electric Services	800
28844	5/23/2019	SLO COUNTY DEPARTMENT OF PUBLIC WORKS	2,226.00	04/01-30/19 405R979032 Water Quality Testing	500
28845	5/23/2019	ROBERT STILTS, CPA	5,000.00	04/15/19-05/15/19 Bookkeeping Services	100
28846	5/23/2019	UNITED STAFFING ASSOCIATES, LLC	1,018.37	05/13/19-05/17/19 Cust#15752 Temp Service	100
28847	5/23/2019	VERIZON WIRELESS	105.49	04/08/19-05/07/19 Acct#472454582-00001 Cellular Service	301
	5/23/2019	VERIZON WIRELESS	185.35	04/08/19-05/07/19 Acct#472454582-00001 Cellular Service	500

LOS OSOS COMMUNITY SERVICES DISTRICT
Warrant Register for the Period
5/1/2019 Through 5/31/2019

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
	5/23/2019	VERIZON WIRELESS	123.57	04/08/19-05/07/19 Acct#472454582-00001 Cellular Service	800
28848	5/23/2019	VISION SERVICE PLAN	12.78	06/01-30/19 Acct#121302260001 Vision Plan	100
	5/23/2019	VISION SERVICE PLAN	164.26	06/01-30/19 Acct#121302260001 Vision Plan	500
28849	5/23/2019	WALLACE GROUP	54.37	04/01-30/19 Engineering Services	200
	5/23/2019	WALLACE GROUP	54.38	04/01-30/19 Engineering Services	301
	5/23/2019	WALLACE GROUP	54.37	04/01-30/19 Engineering Services	400
	5/23/2019	WALLACE GROUP	2,028.00	04/01-30/19 Engineering Services	500
	5/23/2019	WALLACE GROUP	54.38	04/01-30/19 Engineering Services	800
28850	5/23/2019	TECHXPRESS INC	8,464.14	05/23/19 Server Replacement/Equipment/Licenses	100
28851	5/28/2019	CHARTER COMMUNICATIONS	153.12	05/19/19-06/18/19 Acct#8245101120015742 Channel 20	100
28852	5/28/2019	GEORGE CONTENTO	2,900.00	06/01-30/19 Office Rent (Suites 106 & 110)	100
28853	5/28/2019	CONTINENTAL UTILITY SOLUTIONS, INC.	1,500.00	07/31/19-07/31/20 Customer Web Portal Annual Services	500
28854	5/28/2019	DSD BUSINESS SYSTEMS	292.50	05/03-06/19 Cus#C10171 Support TimeForce & Abra	100
28855	5/28/2019	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	81.10	05/01-31/19 Acct#LOSOSOS-BL-283600 Insurance (Life/AD+D/WI/L	100
	5/28/2019	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	547.33	05/01-31/19 Acct#LOSOSOS-BL-283600 Insurance (Life/AD+D/WI/L	500
28856	5/28/2019	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	81.10	06/01-30/19 Acct#LOSOSOS-BL-283600 Insurance (Life/AD+D/WI/L	100
	5/28/2019	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	547.33	06/01-30/19 Acct#LOSOSOS-BL-283600 Insurance (Life/AD+D/WI/L	500
28857	5/28/2019	CARDMEMBER SERVICE	1,114.00	05/01/19 CC/Acosta - R&T Embroidery (uniform logos)	500
28858	5/31/2019	AFLAC	58.58	05/01-31/19 Acct#HJ582 EE Elected Insurance	100
	5/31/2019	AFLAC	501.86	05/01-31/19 Acct#HJ582 EE Elected Insurance	500
28859	5/31/2019	AM CONSERVATION GROUP, INC.	391.70	05/28/19 Cust#26365 Water Conservation Fixtures	500
28860	5/31/2019	AT&T	206.84	04/17/19-05/16/19 9391056500 Telephone Services	100
	5/31/2019	AT&T	20.63	04/14/19-05/16/19 9391056138 Telephone Service	500
	5/31/2019	AT&T	20.63	04/17/19-05/16/19 9391056151 Telephone & Telemetry Services	500
	5/31/2019	AT&T	20.63	04/17/19-05/16/19 9391056160 Telephone & Telemetry Services	500
	5/31/2019	AT&T	214.06	04/17/19-05/16/19 9391056166 Telephone & Telemetry Services	500
	5/31/2019	AT&T	20.63	04/17/19-05/16/19 9391056188 Telephone & Telemetry Services	500
	5/31/2019	AT&T	20.63	04/17/19-05/16/19 9391056191 Telephone & Telemetry Services	500
	5/31/2019	AT&T	20.63	04/17/19-05/16/19 9391056275 Telephone & Telemetry Services	500
	5/31/2019	AT&T	40.71	04/17/19-05/16/19 9391056172 Telephone & Telemetry Services	500
	5/31/2019	AT&T	273.16	04/20/19-05/19/19 9391059905 Telephone & Telemetry Services	500
	5/31/2019	AT&T	98.82	04/20/19-05/19/19 9391059906 Telephone & Telemetry Services	500

LOS OSOS COMMUNITY SERVICES DISTRICT
Warrant Register for the Period
5/1/2019 Through 5/31/2019

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
	5/31/2019	AT&T	20.72	04/17/19-05/16/19 9391056182 Telephone & Telemetry Services	800
28861	5/31/2019	MARGHERITA LEBSACK	220.00	05/29/19 Refund/Leak District Responsibility	500
28862	5/31/2019	NATIONAL METER & AUTOMATION, INC.	5,093.00	05/24/19 Cust#2738 Meter Purchase/Replacements (60 ea)	500
28863	5/31/2019	UNITED STAFFING ASSOCIATES, LLC	1,018.37	05/20/19-05/24/19 Cust#15752 Temp Service	100
28864	5/31/2019	AT&T	126.05	05/22/19-06/21/19 Acct#134994840 Telephone/Internet SB Well	500
839/842/846/852	5/31/2019	CA PUBLIC EMPL RET SYSTEM	897.28	05/01-31/19 CalPERS Unfunded Accrued Liability	100
	5/31/2019	CA PUBLIC EMPL RET SYSTEM	1,394.52	05/01-31/19 CalPERS Unfunded Accrued Liability	301
	5/31/2019	CA PUBLIC EMPL RET SYSTEM	2,717.88	05/01-31/19 CalPERS Unfunded Accrued Liability	500
PD051019_457	5/10/2019	CALPERS 457	250.00	04/22/19-05/05/19 SIP457 Contribution	100
	5/10/2019	CALPERS 457	1,450.00	04/22/19-05/05/19 SIP457 Contribution	500
PD051019_EDD	5/10/2019	CA EMPLOYMENT DEVELOPMENT DEPT	341.91	04/22/19-05/05/19 State Payroll Taxes	100
	5/10/2019	CA EMPLOYMENT DEVELOPMENT DEPT	400.68	04/22/19-05/05/19 State Payroll Taxes	301
	5/10/2019	CA EMPLOYMENT DEVELOPMENT DEPT	677.45	04/22/19-05/05/19 State Payroll Taxes	500
PD051019_IRS	5/10/2019	DEPARTMENT OF THE TREASURY	845.27	04/22/19-05/05/19 Federal Payroll Taxes	100
	5/10/2019	DEPARTMENT OF THE TREASURY	788.76	04/22/19-05/05/19 Federal Payroll Taxes	301
	5/10/2019	DEPARTMENT OF THE TREASURY	2,000.66	04/22/19-05/05/19 Federal Payroll Taxes	500
PD051019_PERS	5/10/2019	CA PUBLIC EMPL RET SYSTEM	559.67	04/22/19-05/05/19 Retirement Earned	100
	5/10/2019	CA PUBLIC EMPL RET SYSTEM	266.47	04/22/19-05/05/19 Retirement Earned	301
	5/10/2019	CA PUBLIC EMPL RET SYSTEM	3,111.49	04/22/19-05/05/19 Retirement Earned	500
PD052419_457	5/22/2019	CALPERS 457	250.00	05/06/19-05/19/19 SIP457 Contributions	100
	5/22/2019	CALPERS 457	1,450.00	05/06/19-05/19/19 SIP457 Contributions	500
PD052419_EDD	5/24/2019	CA EMPLOYMENT DEVELOPMENT DEPT	202.85	05/06/19-05/19/19 State Payroll Taxes	100
	5/24/2019	CA EMPLOYMENT DEVELOPMENT DEPT	470.90	05/06/19-05/19/19 State Payroll Taxes	301
	5/24/2019	CA EMPLOYMENT DEVELOPMENT DEPT	697.61	05/06/19-05/19/19 State Payroll Taxes	500
PD052419_IRS	5/24/2019	DEPARTMENT OF THE TREASURY	557.77	05/06/19-05/19/19 Federal Payroll Taxes	100
	5/24/2019	DEPARTMENT OF THE TREASURY	973.96	05/06/19-05/19/19 Federal Payroll Taxes	301
	5/24/2019	DEPARTMENT OF THE TREASURY	2,022.69	05/06/19-05/19/19 Federal Payroll Taxes	500
PD052419_PERSR	5/24/2019	CA PUBLIC EMPL RET SYSTEM	559.67	05/06/19-05/19/19 Retirement Earned	100
	5/24/2019	CA PUBLIC EMPL RET SYSTEM	379.96	05/06/19-05/19/19 Retirement Earned	301
	5/24/2019	CA PUBLIC EMPL RET SYSTEM	<u>3,010.57</u>	05/06/19-05/19/19 Retirement Earned	500

REPORT TOTAL

139,772.55

ITEM 5

REVIEW OF BOARD ITEM REGARDING FINANCIAL REPORTS FOR THE PERIOD ENDING APRIL 30, 2019



May 21, 2019

TO: LOCSO Board of Directors
FROM: Adrienne Geidel at Robert Stilts, District Bookkeeper
SUBJECT: **Agenda Item 11D – 6/3/19 Board Meeting**
Receive Financial Report for the Period Ending April 30, 2019.

President
Marshall E. Ochylski

Vice President
Charles L. Cesena

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

General Manager
Renee Osborne

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
George Huang

DESCRIPTION

The attached are the Statement of Revenues and Expenditures, Balance Sheets, and Reserves as of April 30, 2019.

STAFF RECOMMENDATION

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

Motion: I move that the Board receive and file the financials for the period ending April 30, 2019.

Attachments

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

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

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

www.losososcsd.org

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
 100 - 100 - Administration
 From 4/1/2019 Through 4/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Service Charges & Fees					
4005	0.40	23.10	20.00	3.10	15.50%
	0.40	23.10	20.00	3.10	15.50%
	0.40	23.10	20.00	3.10	15.50%
Expenditures					
Personnel					
Salaries/Wages					
7322	1,100.00	8,200.00	12,000.00	3,800.00	31.67%
8018	0.00	3,931.48	4,000.00	68.52	1.71%
8045	412.29	4,191.66	4,000.00	(191.66)	(4.79)%
8051	0.00	620.48	1,000.00	379.52	37.95%
8054	6,310.64	75,518.48	98,000.00	22,481.52	22.94%
8060	50.90	512.19	2,000.00	1,487.81	74.39%
8066	198.68	1,495.88	2,500.00	1,004.12	40.16%
8081	2,622.60	2,928.00	3,000.00	72.00	2.40%
	10,695.11	97,398.17	126,500.00	29,101.83	23.01%
Payroll Taxes & Benefits					
5020	55.80	489.80	1,700.00	1,210.20	71.19%
5030	12.36	139.74	300.00	160.26	53.42%
5031	6.52	67.98	60.00	(7.98)	(13.30)%
5035	3.26	36.84	50.00	13.16	26.32%
5040	45.88	478.47	1,000.00	521.53	52.15%
5050	134.90	1,332.36	2,478.00	1,145.64	46.23%
5060	761.08	10,168.83	10,000.00	(168.83)	(1.69)%
5070	1,558.70	15,973.46	18,000.00	2,026.54	11.26%
5071	0.00	0.00	1,019.00	1,019.00	100.00%
5075	275.64	2,732.23	3,000.00	267.77	8.93%
5120	0.00	431.11	4,675.00	4,243.89	90.78%
5124	55.66	963.17	1,128.00	164.83	14.61%
	2,909.80	32,813.99	43,410.00	10,596.01	24.41%
Employment Services					
5100	68.20	1,389.71	3,400.00	2,010.29	59.13%
5103	0.00	(928.67)	0.00	928.67	0.00%
6200	0.00	139.30	300.00	160.70	53.57%
6230	0.00	150.00	150.00	0.00	0.00%
	68.20	750.34	3,850.00	3,099.66	80.51%
	13,673.11	130,962.50	173,760.00	42,797.50	24.63%
Services & Supplies					
Clothing & Uniform					
7246	0.00	43.50	150.00	106.50	71.00%
	0.00	43.50	150.00	106.50	71.00%
Contract Services					
6100	407.16	7,519.16	8,000.00	480.84	6.01%
6110	2,617.12	21,030.42	20,000.00	(1,030.42)	(5.15)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 4/1/2019 Through 4/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
7100	Copier Contract-Maint & Usage	243.46	2,793.64	3,500.00	706.36	20.18%
7255	Security Services	129.17	671.68	1,000.00	328.32	32.83%
7321	Janitorial Cleaning & Supplies	263.00	2,390.50	3,000.00	609.50	20.32%
7342	Public Meeting Recordings	0.00	9,675.00	13,500.00	3,825.00	28.33%
	Total Contract Services	3,659.91	44,080.40	49,000.00	4,919.60	10.04%
	Financial Services					
7309	Late Fees	21.00	4,351.19	4,300.00	(51.19)	(1.19)%
7310	Bank Service Charges	230.58	2,422.81	3,000.00	577.19	19.24%
	Total Financial Services	251.58	6,774.00	7,300.00	526.00	7.21%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	514.33	100.00	(414.33)	(414.33)%
6341	LAFCO Fees	0.00	16,567.07	16,567.07	0.00	0.00%
6343	Lien & Notary Fees	0.00	30.00	60.00	30.00	50.00%
7325	Insurance	0.00	14,266.50	14,266.50	0.00	0.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	31,377.90	30,993.57	(384.33)	(1.24)%
	Legal & Professional					
7303	Professional Services - GM	8,010.50	80,105.00	96,126.00	16,021.00	16.67%
7304	Professional Services - ACCTG	5,000.00	45,000.00	60,000.00	15,000.00	25.00%
7305	Auditing Services	0.00	21,440.00	22,000.00	560.00	2.55%
7320	Professional & Consulting Services	3,232.67	7,736.73	7,000.00	(736.73)	(10.52)%
7326	Legal Services	2,280.75	38,765.34	30,000.00	(8,765.34)	(29.22)%
7340	Legal Notifications & Mandated Advertising	0.00	83.49	500.00	416.51	83.30%
	Total Legal & Professional	18,523.92	193,130.56	215,626.00	22,495.44	10.43%
	Office/Operations					
6121	IT-Supplies & Miscellaneous	0.00	6,645.88	6,645.88	0.00	0.00%
6130	Computer Hardware	0.00	448.47	500.00	51.53	10.31%
7140	General Supplies & Minor Equipment	800.47	7,359.49	6,000.00	(1,359.49)	(22.66)%
7160	Postage, Shipping & Mail Supplies	390.81	2,454.74	3,000.00	545.26	18.18%
7226	Membership & Dues	0.00	6,538.00	6,538.00	0.00	0.00%
7230	Misc Small Parts & Supplies	0.00	49.30	49.30	0.00	0.00%
	Total Office/Operations	1,191.28	23,495.88	22,733.18	(762.70)	(3.36)%
	Other Expense					
7330	Misc Operating Expenses	22.00	83.60	100.00	16.40	16.40%
8735	Misc Department Admin	0.00	4,654.14	5,300.00	645.86	12.19%
	Total Other Expense	22.00	4,737.74	5,400.00	662.26	12.26%
	Rent & Utilities					
6025	Telephone	206.16	2,720.73	3,000.00	279.27	9.31%
7350	Rent - Meetings	0.00	0.00	400.00	400.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 4/1/2019 Through 4/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
7352 Rent - Offices & Other Structures	2,900.00	29,000.00	35,000.00	6,000.00	17.14%
8610 Electric	257.27	2,758.89	3,800.00	1,041.11	27.40%
8620 Gas Service	47.28	618.19	450.00	(168.19)	(37.38)%
Total Rent & Utilities	3,410.71	35,097.81	42,650.00	7,552.19	17.71%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	73.36	110.00	36.64	33.31%
Total Repairs & Maintenance	0.00	73.36	110.00	36.64	33.31%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	0.00	100.00	100.00	100.00%
7324 Education & Training Fees	0.00	49.00	500.00	451.00	90.20%
8539 Meals	76.28	869.76	1,000.00	130.24	13.02%
8541 Meals- Local Area - DIR	0.00	0.00	100.00	100.00	100.00%
8550 Mileage Reimbursement & Parking	42.10	161.64	500.00	338.36	67.67%
Total Travel & Training	118.38	1,080.40	2,200.00	1,119.60	50.89%
Total Services & Supplies	27,177.78	339,891.55	376,162.75	36,271.20	9.64%
Transfers					
9410 Transfer In	0.00	(274,961.38)	(549,922.75)	(274,961.37)	50.00%
Total Transfers	0.00	(274,961.38)	(549,922.75)	(274,961.37)	50.00%
Total Expenditures	40,850.89	195,892.67	0.00	(195,892.67)	0.00%
Net Revenues over Expenditures	(40,850.49)	(195,869.57)	20.00	(195,889.57)	...47.85)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
200 - 200 - Bayridge
From 4/1/2019 Through 4/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Property Taxes					
4035	793.25	6,734.62	9,052.00	(2,317.38)	(25.60)%
	793.25	6,734.62	9,052.00	(2,317.38)	(25.60)%
Special Taxes & Assessments					
4550	6,603.00	42,456.00	54,831.00	(12,375.00)	(22.57)%
	6,603.00	42,456.00	54,831.00	(12,375.00)	(22.57)%
Use of Money & Property					
4505	0.00	28.73	57.00	(28.27)	(49.60)%
4510	0.00	(0.46)	0.00	(0.46)	0.00%
	0.00	28.27	57.00	(28.73)	(50.40)%
	7,396.25	49,218.89	63,940.00	(14,721.11)	(23.02)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	0.00	165.70	500.00	334.30	66.86%
7325	0.00	0.00	800.00	800.00	100.00%
	0.00	165.70	1,300.00	1,134.30	87.25%
Legal & Professional					
7320	0.00	189.00	700.00	511.00	73.00%
7326	0.00	0.00	400.00	400.00	100.00%
	0.00	189.00	1,100.00	911.00	82.82%
Rent & Utilities					
8670	394.75	5,451.30	6,724.16	1,272.86	18.93%
	394.75	5,451.30	6,724.16	1,272.86	18.93%
	394.75	5,806.00	9,124.16	3,318.16	36.37%
Capital Outlay					
9006	0.00	0.00	24,000.00	24,000.00	100.00%
	0.00	0.00	24,000.00	24,000.00	100.00%
Debt Service					
9804	0.00	0.00	27,964.56	27,964.56	100.00%
	0.00	0.00	27,964.56	27,964.56	100.00%
Transfers					
9511	0.00	1,374.81	2,749.61	1,374.80	50.00%
	0.00	1,374.81	2,749.61	1,374.80	50.00%
	394.75	7,180.81	63,838.33	56,657.52	88.75%
Net Revenues over Expenditures	7,001.50	42,038.08	101.67	41,936.41	...247.58%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 4/1/2019 Through 4/30/2019

	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	59,915.50	59,915.50	0.00	0.00%
4035	Property Taxes	0.00	1,083,602.00	2,062,770.00	(979,168.00)	(47.47)%
	Total Property Taxes	0.00	1,143,517.50	2,122,685.50	(979,168.00)	(46.13)%
Grant Revenue						
4955	Govt-Other St Aids & Reimbursements	0.00	2,618.40	4,000.00	(1,381.60)	(34.54)%
	Total Grant Revenue	0.00	2,618.40	4,000.00	(1,381.60)	(34.54)%
Special Taxes & Assessments						
4015	CSA 9-I Assessments (Contract)	0.00	0.00	25,214.00	(25,214.00)	(100.00)%
4050	Special Fire Tax	40,251.46	353,754.20	561,557.00	(207,802.80)	(37.00)%
	Total Special Taxes & Assessments	40,251.46	353,754.20	586,771.00	(233,016.80)	(39.71)%
Other Revenues						
4000	Ambulance Agreement	18,460.25	37,220.50	67,134.00	(29,913.50)	(44.56)%
	Total Other Revenues	18,460.25	37,220.50	67,134.00	(29,913.50)	(44.56)%
Use of Money & Property						
4505	HO Prop Tax Relief	0.00	4,786.38	13,075.00	(8,288.62)	(63.39)%
4510	Investment Income on funds	3,460.54	29,979.47	25,590.00	4,389.47	17.15%
4924	Gain/Loss on Disp of F/A	0.00	22,500.00	22,500.00	0.00	0.00%
	Total Use of Money & Property	3,460.54	57,265.85	61,165.00	(3,899.15)	(6.37)%
	Total Revenues	62,172.25	1,594,376.45	2,841,755.50	(1,247,379.05)	(43.89)%
Expenditures						
Personnel						
Salaries/Wages						
8295	Resv FF-Overtime/Shift Coverage	575.03	12,285.32	22,000.00	9,714.68	44.16%
8340	Resv FF-Shift Coverage	10,073.66	99,788.61	99,000.00	(788.61)	(0.80)%
8345	Resv FF-Special Projects	0.00	409.18	1,600.00	1,190.82	74.43%
	Total Salaries/Wages	10,648.69	112,483.11	122,600.00	10,116.89	8.25%
Payroll Taxes & Benefits						
5021	FICA - Fire - ER	428.47	5,052.10	7,000.00	1,947.90	27.83%
5030	Life Insurance - ER	0.00	1,994.00	2,500.00	506.00	20.24%
5035	AD & D Insurance	0.00	560.00	800.00	240.00	30.00%
5051	Medicare - Reserves - ER	154.41	1,639.12	2,100.00	460.88	21.95%
5070	Retirement ER - Regular	1,394.52	14,145.20	11,000.00	(3,145.20)	(28.59)%
5120	Workers Comp Insurance - ER	0.00	3,978.72	8,000.00	4,021.28	50.27%
5124	Retirement - ER - Tier 2	362.93	5,474.67	5,000.00	(474.67)	(9.49)%
	Total Payroll Taxes & Benefits	2,340.33	32,843.81	36,400.00	3,556.19	9.77%
Employment Services						
5000	Medical Exams & Procedures	0.00	1,141.00	1,275.00	134.00	10.51%
5101	Unemp. Costs - Reserves	660.21	5,659.94	5,000.00	(659.94)	(13.20)%
5103	Federal Unemployment	0.00	(2,440.75)	0.00	2,440.75	0.00%
6200	Hiring, Advertising & Other Costs	0.00	20.00	20.00	0.00	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 4/1/2019 Through 4/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6230	0.00	5,033.00	4,885.00	(148.00)	(3.03)%
Total Employment Services	660.21	9,413.19	11,180.00	1,766.81	15.80%
Total Personnel	13,649.23	154,740.11	170,180.00	15,439.89	9.07%
Services & Supplies					
Clothing & Uniform					
7246	47.00	2,173.78	1,875.19	(298.59)	(15.92)%
7248	200.00	862.98	1,000.00	137.02	13.70%
Total Clothing & Uniform	247.00	3,036.76	2,875.19	(161.57)	(5.62)%
Contract Services					
6110	0.00	684.91	1,080.00	395.09	36.58%
7100	216.83	1,509.43	1,600.00	90.57	5.66%
7202	122.61	367.83	475.00	107.17	22.56%
7204	0.00	2,293.86	3,000.00	706.14	23.54%
7222	0.00	2,000.00	2,000.00	0.00	0.00%
7500	0.00	1,083,602.00	2,192,419.00	1,108,817.00	50.58%
Total Contract Services	339.44	1,090,458.03	2,200,574.00	1,110,115.97	50.45%
Equipment & Tools					
6440	1,007.08	15,868.11	14,861.03	(1,007.08)	(6.78)%
6460	0.00	0.00	32,500.00	32,500.00	100.00%
6610	0.00	0.00	1,500.00	1,500.00	100.00%
6630	592.26	592.26	500.00	(92.26)	(18.45)%
7234	0.00	212.78	350.00	137.22	39.21%
7238	54.65	13,181.01	18,623.00	5,441.99	29.22%
7242	40.73	115.62	250.00	134.38	53.75%
7252	74.15	133.04	350.00	216.96	61.99%
Total Equipment & Tools	1,768.87	30,102.82	68,934.03	38,831.21	56.33%
Financial Services					
7309	0.00	0.00	10.00	10.00	100.00%
7310	0.00	15.00	20.00	5.00	25.00%
9154	0.00	0.00	100.00	100.00	100.00%
Total Financial Services	0.00	15.00	130.00	115.00	88.46%
Insurance, Licenses & Regulatory Fees					
6345	0.00	5,420.66	5,420.66	0.00	0.00%
7325	0.00	21,231.53	21,232.00	0.47	0.00%
Total Insurance, Licenses & Regulatory Fees	0.00	26,652.19	26,652.66	0.47	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 4/1/2019 Through 4/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Legal & Professional						
7320	Professional & Consulting Services	0.00	1,390.40	1,400.00	9.60	0.69%
7326	Legal Services	0.00	0.00	350.00	350.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	75.00	75.00	100.00%
	Total Legal & Professional	0.00	1,390.40	1,825.00	434.60	23.81%
Office/Operations						
6130	Computer Hardware	0.00	419.25	1,700.00	1,280.75	75.34%
7140	General Supplies & Minor Equipment	208.79	1,621.56	1,800.00	178.44	9.91%
7160	Postage, Shipping & Mail Supplies	7.90	109.74	300.00	190.26	63.42%
7216	Fire Prevention Education Materials	0.00	602.99	1,200.00	597.01	49.75%
7226	Membership & Dues	0.00	62.10	105.00	42.90	40.86%
7230	Misc Small Parts & Supplies	0.00	296.86	300.00	3.14	1.05%
7240	Propane	0.00	141.82	100.00	(41.82)	(41.82)%
	Total Office/Operations	216.69	3,254.32	5,505.00	2,250.68	40.88%
Other Expense						
7201	White Goods & Accessories - bedding, towels	274.75	274.75	300.00	25.25	8.42%
7209	District Operating Center Expense	0.00	0.00	450.00	450.00	100.00%
7218	Cooking Products - Food, Drinks & Staples	0.00	415.00	500.00	85.00	17.00%
7224	Kitchen Cookware & Utensils	210.48	210.48	800.00	589.52	73.69%
7330	Misc Operating Expenses	0.00	200.48	0.00	(200.48)	0.00%
	Total Other Expense	485.23	1,100.71	2,050.00	949.29	46.31%
Rent & Utilities						
6000	Cell Phones	156.28	1,699.13	2,350.00	650.87	27.70%
6025	Telephone	417.00	3,951.25	3,700.00	(251.25)	(6.79)%
8610	Electric	0.00	2,624.84	2,620.00	(4.84)	(0.18)%
8620	Gas Service	60.19	1,110.91	910.00	(200.91)	(22.08)%
8630	Trash Services	101.41	1,019.10	1,850.00	830.90	44.91%
8640	Water and Water Services	587.10	3,250.24	4,704.00	1,453.76	30.90%
8659	Utility Cable Charges	0.00	1,053.96	1,400.00	346.04	24.72%
8670	Street Lighting	8.74	107.47	132.00	24.53	18.58%
	Total Rent & Utilities	1,330.72	14,816.90	17,666.00	2,849.10	16.13%
Repairs & Maintenance						
6400	R & M - Air Compressors	0.00	0.00	300.00	300.00	100.00%
6405	R & M - Extinguishers	0.00	497.17	1,000.00	502.83	50.28%
6640	R & M - Equip & Other Non-Structural Fixed Assets	184.21	827.11	1,600.00	772.89	48.31%
6750	R & M - Minor Tools & Equipment	101.36	518.26	1,000.00	481.74	48.17%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 4/1/2019 Through 4/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6775 R & M -Operation/Field Equipment	0.00	1,199.22	1,215.00	15.78	1.30%
6800 R & M - Grounds & Collection Systems	0.00	1,467.49	1,500.00	32.51	2.17%
6900 R & M - Buildings & Structures	438.22	3,004.25	4,300.00	1,295.75	30.13%
Total Repairs & Maintenance	723.79	7,513.50	10,915.00	3,401.50	31.16%
Travel & Training					
6300 DMV Driv Lic Class B	0.00	0.00	100.00	100.00	100.00%
7141 CERT Training Supplies	99.83	99.83	100.00	0.17	0.17%
7323 Books, Publications & Subscriptions	0.00	146.58	470.00	323.42	68.81%
8405 Reserve FF Training Costs	0.00	550.00	700.00	150.00	21.43%
Total Travel & Training	99.83	796.41	1,370.00	573.59	41.87%
Total Services & Supplies	5,211.57	1,179,137.04	2,338,496.88	1,159,359.84	49.58%
Capital Outlay					
9006 Infrastructure CIP	339.36	111,211.55	44,545.30	(66,666.25)	(149.66)%
9085 Vehicle Purchase	7,920.91	49,146.05	80,000.00	30,853.95	38.57%
Total Capital Outlay	8,260.27	160,357.60	124,545.30	(35,812.30)	(28.75)%
Reserves					
9504 *Vehicle Replacement Reserve	0.00	0.00	121,644.20	121,644.20	100.00%
9572 *General Contingency (Operations) Reserve	0.00	0.00	31,941.43	31,941.43	100.00%
Total Reserves	0.00	0.00	153,585.63	153,585.63	100.00%
Transfers					
9511 Interfund Transfer Out	0.00	27,496.14	54,992.28	27,496.14	50.00%
Total Transfers	0.00	27,496.14	54,992.28	27,496.14	50.00%
Total Expenditures	27,121.07	1,521,730.89	2,841,800.09	1,320,069.20	46.45%
Net Revenues over Expenditures	35,051.18	72,645.56	(44.59)	72,690.15	...18.95)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
400 - 400 - Vista de Oro
From 4/1/2019 Through 4/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Special Taxes & Assessments					
4550	1,453.00	11,626.00	15,768.00	(4,142.00)	(26.27)%
	1,453.00	11,626.00	15,768.00	(4,142.00)	(26.27)%
	1,453.00	11,626.00	15,768.00	(4,142.00)	(26.27)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	0.00	0.00	500.00	500.00	100.00%
7325	0.00	0.00	500.00	500.00	100.00%
	0.00	0.00	1,000.00	1,000.00	100.00%
Legal & Professional					
7320	0.00	145.00	700.00	555.00	79.29%
7326	0.00	0.00	300.00	300.00	100.00%
	0.00	145.00	1,000.00	855.00	85.50%
Rent & Utilities					
8670	156.23	1,970.65	2,460.00	489.35	19.89%
	156.23	1,970.65	2,460.00	489.35	19.89%
	156.23	2,115.65	4,460.00	2,344.35	52.56%
Debt Service					
9804	0.00	0.00	6,711.49	6,711.49	100.00%
	0.00	0.00	6,711.49	6,711.49	100.00%
Transfers					
9511	0.00	1,374.81	2,749.61	1,374.80	50.00%
	0.00	1,374.81	2,749.61	1,374.80	50.00%
	156.23	3,490.46	13,921.10	10,430.64	74.93%
Net Revenues over Expenditures	1,296.77	8,135.54	1,846.90	6,288.64	340.50%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 4/1/2019 Through 4/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Property Taxes					
4035	Property Taxes	20,965.18	88,496.28	149,788.75	(61,292.47) (40.92)%
	Total Property Taxes	20,965.18	88,496.28	149,788.75	(61,292.47) (40.92)%
Service Charges & Fees					
4030	Residential Single Family	188,955.71	1,784,924.70	2,135,000.00	(350,075.30) (16.40)%
4102	Residential- Multi -Family-Water Sales	12,474.92	184,968.69	199,900.00	(14,931.31) (7.47)%
4103	Commercial, Home Care, Retail-Water Sales	12,460.42	230,775.29	321,000.00	(90,224.71) (28.11)%
4104	Irrigation- Water Sales	316.00	23,185.75	53,000.00	(29,814.25) (56.25)%
4114	Water Other Service Revenues	(55.00)	(1,534.75)	1,000.00	(2,534.75) (253.47)%
4931	Water Activation Fees	550.00	5,600.00	6,000.00	(400.00) (6.67)%
4932	Penalties	2,223.25	23,476.98	20,000.00	3,476.98 17.38%
4933	Door Hangers/Lockout Notices	1,170.00	13,970.00	10,000.00	3,970.00 39.70%
4937	NSF Fees	25.00	460.00	500.00	(40.00) (8.00)%
	Total Service Charges & Fees	218,120.30	2,265,826.66	2,746,400.00	(480,573.34) (17.50)%
Other Revenues					
4105	Recycled Water Revenue	0.00	0.00	57,000.00	(57,000.00) (100.00)%
4930	Other Revenue	19.29	5,597.83	1,000.00	4,597.83 459.78%
4936	Water Delinquencies via Tax roll	(1.00)	(2.00)	0.00	(2.00) 0.00%
	Total Other Revenues	18.29	5,595.83	58,000.00	(52,404.17) (90.35)%
Use of Money & Property					
4504	Interest Income	0.00	0.00	2,964.00	(2,964.00) (100.00)%
4505	HO Prop Tax Relief	0.00	759.54	1,509.00	(749.46) (49.67)%
4510	Investment Income on funds	363.26	5,589.31	4,000.00	1,589.31 39.73%
	Total Use of Money & Property	363.26	6,348.85	8,473.00	(2,124.15) (25.07)%
	Total Revenues	239,467.03	2,366,267.62	2,962,661.75	(596,394.13) (20.13)%
Expenditures					
Personnel					
Salaries/Wages					
8018	Holiday Pay	0.00	19,520.72	25,000.00	5,479.28 21.92%
8045	Overtime Pay	0.00	204.66	4,000.00	3,795.34 94.88%
8050	Administrative Leave Pay	0.00	2,449.99	3,680.00	1,230.01 33.42%
8051	Floating Holiday Pay	0.00	2,596.66	5,000.00	2,403.34 48.07%
8054	Salaries & Wages - Regular	32,458.69	316,302.33	356,316.15	40,013.82 11.23%
8056	Retroactive Pay	0.00	460.80	1,000.00	539.20 53.92%
8060	Sick Leave Pay	1,520.33	12,691.90	24,150.00	11,458.10 47.45%
8063	Standby Pay	1,413.75	16,392.26	14,700.00	(1,692.26) (11.51)%
8066	Comp Time Used	2,097.57	17,055.91	11,550.00	(5,505.91) (47.67)%
8081	Vacation Pay	956.54	23,749.63	39,900.00	16,150.37 40.48%
	Total Salaries/Wages	38,446.88	411,424.86	485,296.15	73,871.29 15.22%
Payroll Taxes & Benefits					
5030	Life Insurance - ER	114.00	1,187.50	1,700.00	512.50 30.15%
5031	Disability Insurance	29.68	312.45	500.00	187.55 37.51%
5035	AD & D Insurance	30.00	312.50	0.00	(312.50) 0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 4/1/2019 Through 4/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
5040	LTD Insurance	208.94	2,199.45	3,300.00	1,100.55	33.35%
5050	Medicare - ER	546.13	6,009.68	9,000.00	2,990.32	33.23%
5060	Cafeteria Plan - ER	5,206.86	53,955.97	65,000.00	11,044.03	16.99%
5070	Retirement ER - Regular	6,356.19	67,731.24	67,000.00	(731.24)	(1.09)%
5075	Retirees Medical - ER	137.80	1,383.59	1,620.00	236.41	14.59%
5120	Workers Comp Insurance - ER	0.00	15,767.18	15,767.18	0.00	0.00%
5124	Retirement - ER - Tier 2	408.73	4,756.44	5,970.00	1,213.56	20.33%
	Total Payroll Taxes & Benefits	13,038.33	153,616.00	169,857.18	16,241.18	9.56%
	Employment Services					
5100	Unemployment Insurance - ER	0.00	3,454.31	5,500.00	2,045.69	37.19%
5103	Federal Unemployment	0.00	(1,961.74)	0.00	1,961.74	0.00%
6230	Medical Exam	0.00	0.00	150.00	150.00	100.00%
	Total Employment Services	0.00	1,492.57	5,650.00	4,157.43	73.58%
	Total Personnel	51,485.21	566,533.43	660,803.33	94,269.90	14.27%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	1,990.06	2,600.00	609.94	23.46%
7248	Uniform Safety Boots	0.00	842.07	1,000.00	157.93	15.79%
	Total Clothing & Uniform	0.00	2,832.13	3,600.00	767.87	21.33%
	Contract Services					
6100	Labor & Support-IT Services	0.00	0.00	300.00	300.00	100.00%
6110	IT Purchased Services	361.85	2,693.63	5,400.00	2,706.37	50.12%
7250	Water Quality Testing	0.00	25,698.34	28,000.00	2,301.66	8.22%
7255	Security Services	0.00	7,285.70	8,000.00	714.30	8.93%
7301	Contract Maint Services	0.00	0.00	1,000.00	1,000.00	100.00%
7321	Janitorial Cleaning & Supplies	49.62	521.25	850.00	328.75	38.68%
	Total Contract Services	411.47	36,198.92	43,550.00	7,351.08	16.88%
	Equipment & Tools					
6438	Disinfection Feed Pumps	259.89	1,877.52	1,500.00	(377.52)	(25.17)%
7242	Minor Tools, Accessories & Field Machines	34.14	3,205.60	3,500.00	294.40	8.41%
7253	Rent - Equipment	0.00	22.00	1,000.00	978.00	97.80%
7256	Meter Purchases & Replacements	0.00	67,275.51	75,000.00	7,724.49	10.30%
	Total Equipment & Tools	294.03	72,380.63	81,000.00	8,619.37	10.64%
	Financial Services					
7309	Late Fees	0.00	38.42	50.00	11.58	23.16%
7310	Bank Service Charges	0.00	13.56	0.00	(13.56)	0.00%
	Total Financial Services	0.00	51.98	50.00	(1.98)	(3.96)%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	0.00	200.00	200.00	100.00%
6340	Misc Fees	50.00	50.00	3,000.00	2,950.00	98.33%
6342	Fees - Regulatory	0.00	3,561.00	18,000.00	14,439.00	80.22%
6345	Property Taxes & Assessments Costs	0.00	3,240.92	6,300.00	3,059.08	48.56%
7325	Insurance	411.04	34,684.00	34,272.96	(411.04)	(1.20)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 4/1/2019 Through 4/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Total Insurance, Licenses & Regulatory Fees	461.04	41,535.92	61,772.96	20,237.04	32.76%
Legal & Professional					
7318 Professional & Consulting BMC	0.00	33,513.65	55,746.00	22,232.35	39.88%
7320 Professional & Consulting Services	727.60	7,169.28	10,000.00	2,830.72	28.31%
7326 Legal Services	0.00	105,197.50	115,000.00	9,802.50	8.52%
7336 Legal Services- ISJ	0.00	0.00	1,000.00	1,000.00	100.00%
7340 Legal Notifications & Mandated Advertising	0.00	(353.32)	1,000.00	1,353.32	135.33%
Total Legal & Professional	727.60	145,527.11	182,746.00	37,218.89	20.37%
Office/Operations					
6130 Computer Hardware	514.79	529.05	1,000.00	470.95	47.09%
6140 Computer Software	0.00	7,326.15	7,500.00	173.85	2.32%
7140 General Supplies & Minor Equipment	12.86	788.51	1,000.00	211.49	21.15%
7160 Postage, Shipping & Mail Supplies	1,098.89	11,807.37	15,000.00	3,192.63	21.28%
7180 Billing Supplies, Forms & Printing	0.00	221.10	2,200.00	1,978.90	89.95%
7226 Membership & Dues	0.00	1,769.86	3,000.00	1,230.14	41.00%
7230 Misc Small Parts & Supplies	29.98	1,624.24	2,000.00	375.76	18.79%
7237 Process Control & Treatment Supplies	31.20	3,279.38	4,000.00	720.62	18.02%
7239 Water Treatment Chemicals	0.00	4,964.07	8,000.00	3,035.93	37.95%
7249 Safety Supplies	69.07	701.83	1,000.00	298.17	29.82%
Total Office/Operations	1,756.79	33,011.56	44,700.00	11,688.44	26.15%
Other Expense					
7330 Misc Operating Expenses	0.00	133.41	250.00	116.59	46.64%
7348 Water Conservation Program	0.00	2,541.70	3,000.00	458.30	15.28%
Total Other Expense	0.00	2,675.11	3,250.00	574.89	17.69%
Rent & Utilities					
6000 Cell Phones	222.10	2,474.39	3,500.00	1,025.61	29.30%
6025 Telephone	750.88	7,491.78	10,000.00	2,508.22	25.08%
7352 Rent - Offices & Other Structures	0.00	0.00	2,900.00	2,900.00	100.00%
8610 Electric	6,720.57	73,311.35	100,000.00	26,688.65	26.69%
8620 Gas Service	5.95	195.18	250.00	54.82	21.93%
8630 Trash Services	116.65	2,040.03	4,000.00	1,959.97	49.00%
8644 Disposal Services	1,598.00	27,571.50	30,000.00	2,428.50	8.10%
8670 Street Lighting	32.79	320.03	400.00	79.97	19.99%
Total Rent & Utilities	9,446.94	113,404.26	151,050.00	37,645.74	24.92%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	311.89	350.00	38.11	10.89%
6422 R & M - Hydrants	0.00	575.85	1,100.00	524.15	47.65%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 4/1/2019 Through 4/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	887.79	750.00	(137.79)	(18.37)%
6641	R & M - Wells	944.02	1,514.33	1,000.00	(514.33)	(51.43)%
6750	R & M - Minor Tools & Equipment	0.00	1,835.18	2,400.00	564.82	23.53%
6800	R & M - Grounds & Collection Systems	79.60	693.97	600.00	(93.97)	(15.66)%
6830	Paving & Concrete	0.00	0.00	4,000.00	4,000.00	100.00%
6900	R & M - Buildings & Structures	0.00	2,602.24	6,000.00	3,397.76	56.63%
7241	R & M - Water Distribution System	33.16	7,766.28	15,000.00	7,233.72	48.22%
	Total Repairs & Maintenance	1,056.78	16,187.53	31,200.00	15,012.47	48.12%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324	Education & Training Fees	0.00	5,047.38	5,900.00	852.62	14.45%
8410	Certifications	0.00	0.00	500.00	500.00	100.00%
8510	Lodging & Meals - Local	250.00	850.20	2,000.00	1,149.80	57.49%
8539	Meals	0.00	0.00	700.00	700.00	100.00%
8550	Mileage Reimbursement & Parking	23.98	122.52	700.00	577.48	82.50%
	Total Travel & Training	273.98	6,020.10	10,050.00	4,029.90	40.10%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	0.00	749.68	1,600.00	850.32	53.15%
7211	Misc Fuel & Diesel	213.58	1,562.78	2,300.00	737.22	32.05%
7220	Gasoline	498.37	4,914.92	5,000.00	85.08	1.70%
7228	Markings & Other Misc Services	0.00	99.67	500.00	400.33	80.07%
7232	Vehicle Repairs - Parts, Tires & Lubricants	1,995.53	5,343.90	5,000.00	(343.90)	(6.88)%
	Total Vehicle Maintenance & Repairs	2,707.48	12,670.95	14,400.00	1,729.05	12.01%
	Total Services & Supplies	17,136.11	482,496.20	627,368.96	144,872.76	23.09%
	Capital Outlay					
9006	Infrastructure CIP	0.00	94,241.00	502,524.00	408,283.00	81.25%
9059	Vehicles, Equipment, & Fixtures	0.00	32,602.28	32,602.28	0.00	0.00%
	Total Capital Outlay	0.00	126,843.28	535,126.28	408,283.00	76.30%
	Debt Service					
9022	Debt Service - Principal	0.00	160,870.79	160,871.00	0.21	0.00%
9023	Debt Service - Interest & Annual Fee	0.00	104,773.65	104,773.00	(0.65)	(0.00)%
9024	Loan Administration Fee	0.00	10,546.91	10,547.00	0.09	0.00%
	Total Debt Service	0.00	276,191.35	276,191.00	(0.35)	(0.00)%
	Reserves					
9571	*Capital Outlay Reserve	0.00	0.00	403,266.56	403,266.56	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 4/1/2019 Through 4/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
9572 *General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
Total Reserves	0.00	0.00	460,266.56	460,266.56	100.00%
Transfers					
9511 Interfund Transfer Out	0.00	235,091.98	470,183.95	235,091.97	50.00%
Total Transfers	0.00	235,091.98	470,183.95	235,091.97	50.00%
Total Expenditures	68,621.32	1,687,156.24	3,029,940.08	1,342,783.84	44.32%
Net Revenues over Expenditures	170,845.71	679,111.38	(67,278.33)	746,389.71	...09.41)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
600 - 600 - Wastewater
From 4/1/2019 Through 4/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Service Charges & Fees					
4062	0.00	25,000.00	44,246.40	(19,246.40)	(43.50)%
	0.00	25,000.00	44,246.40	(19,246.40)	(43.50)%
	0.00	25,000.00	44,246.40	(19,246.40)	(43.50)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6343	0.00	119.98	31.49	(88.49)	(281.01)%
6345	0.00	269.54	270.00	0.46	0.17%
	0.00	389.52	301.49	(88.03)	(29.20)%
Legal & Professional					
7320	0.00	13,148.08	12,365.94	(782.14)	(6.32)%
7326	0.00	447.80	1,000.00	552.20	55.22%
	0.00	13,595.88	13,365.94	(229.94)	(1.72)%
Office/Operations					
7160	0.00	6.70	0.00	(6.70)	0.00%
	0.00	6.70	0.00	(6.70)	0.00%
	0.00	13,992.10	13,667.43	(324.67)	(2.38)%
Transfers					
9511	0.00	1,374.81	2,749.61	1,374.80	50.00%
	0.00	1,374.81	2,749.61	1,374.80	50.00%
	0.00	15,366.91	16,417.04	1,050.13	6.40%
	0.00	9,633.09	27,829.36	(18,196.27)	(65.39)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
602 - Wastewater Fiduciary Fund
From 4/1/2019 Through 4/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Special Taxes & Assessments					
4061	99,031.53	(804,136.56)	0.00	(804,136.56)	0.00%
	Assessments-2002 WW Bond				
	Total Special Taxes & Assessments	(804,136.56)	0.00	(804,136.56)	0.00%
Other Revenues					
4928	0.00	15.00	0.00	15.00	0.00%
	Lien Fees Recoveries				
	Total Other Revenues	15.00	0.00	15.00	0.00%
Use of Money & Property					
4510	1,527.83	28,475.58	0.00	28,475.58	0.00%
	Investment Income on funds				
	Total Use of Money & Property	28,475.58	0.00	28,475.58	0.00%
	Total Revenues	(775,645.98)	0.00	(775,645.98)	0.00%
Expenditures					
Services & Supplies					
Financial Services					
7310	0.00	50.00	0.00	(50.00)	0.00%
	Bank Service Charges				
8951	480.55	201,409.98	0.00	(201,409.98)	0.00%
	Costs of Issuance				
	Total Financial Services	201,459.98	0.00	(201,459.98)	0.00%
	Total Services & Supplies	201,459.98	0.00	(201,459.98)	0.00%
	Total Expenditures	201,459.98	0.00	(201,459.98)	0.00%
	Net Revenues over Expenditures	(977,105.96)	0.00	(977,105.96)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
800 - 800 - Drainage
From 4/1/2019 Through 4/30/2019

	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	29,957.75	29,957.75	0.00
4035	Property Taxes	<u>2,084.36</u>	<u>17,627.94</u>	<u>24,015.00</u>	<u>(6,387.06)</u>
	Total Property Taxes	2,084.36	47,585.69	53,972.75	(6,387.06)
Special Taxes & Assessments					
4400	Drainage Assessments	<u>4,266.00</u>	<u>69,048.00</u>	<u>95,440.00</u>	<u>(26,392.00)</u>
	Total Special Taxes & Assessments	4,266.00	69,048.00	95,440.00	(26,392.00)
Other Revenues					
4935	Sale-Specs/Plans & Non_Capital Items	<u>0.90</u>	<u>244.19</u>	<u>0.00</u>	<u>244.19</u>
	Total Other Revenues	0.90	244.19	0.00	244.19
Use of Money & Property					
4505	HO Prop Tax Relief	0.00	75.54	152.00	(76.46)
4510	Investment Income on funds	<u>0.00</u>	<u>(1.20)</u>	<u>300.00</u>	<u>(301.20)</u>
	Total Use of Money & Property	0.00	74.34	452.00	(377.66)
	Total Revenues	<u>6,351.26</u>	<u>116,952.22</u>	<u>149,864.75</u>	<u>(32,912.53)</u>
Expenditures					
Personnel					
Salaries/Wages					
8045	Overtime Pay	0.00	0.00	200.00	200.00
8054	Salaries & Wages - Regular	<u>0.00</u>	<u>8,879.20</u>	<u>16,000.00</u>	<u>7,120.80</u>
	Total Salaries/Wages	0.00	8,879.20	16,200.00	7,320.80
	Total Personnel	0.00	8,879.20	16,200.00	7,320.80
Services & Supplies					
Equipment & Tools					
6390	Equipment	0.00	0.00	300.00	300.00
7242	Minor Tools, Accessories & Field Machines	<u>0.00</u>	<u>227.22</u>	<u>300.00</u>	<u>72.78</u>
	Total Equipment & Tools	0.00	227.22	600.00	372.78
Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	0.00	5,692.00	6,000.00	308.00
6345	Property Taxes & Assessments Costs	<u>0.00</u>	<u>198.84</u>	<u>200.00</u>	<u>1.16</u>
7325	Insurance	<u>0.00</u>	<u>(131.40)</u>	<u>1,500.00</u>	<u>1,631.40</u>
	Total Insurance, Licenses & Regulatory Fees	0.00	5,759.44	7,700.00	1,940.56
Legal & Professional					
7320	Professional & Consulting Services	0.00	366.25	2,000.00	1,633.75
7326	Legal Services	<u>0.00</u>	<u>35.00</u>	<u>500.00</u>	<u>465.00</u>
	Total Legal & Professional	0.00	401.25	2,500.00	2,098.75
Office/Operations					
7140	General Supplies & Minor Equipment	0.00	9.62	50.00	40.38

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
800 - 800 - Drainage
From 4/1/2019 Through 4/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
7226	Membership & Dues	0.00	0.00	200.00	100.00%	
7230	Misc Small Parts & Supplies	0.00	271.71	500.00	45.66%	
7249	Safety Supplies	0.00	0.00	100.00	100.00%	
	Total Office/Operations	0.00	281.33	850.00	568.67	66.90%
	Other Expense					
7346	Promotional Expenses - Event	0.00	250.00	300.00	50.00	16.67%
	Total Other Expense	0.00	250.00	300.00	50.00	16.67%
	Rent & Utilities					
6000	Cell Phones	121.40	1,371.23	1,700.00	328.77	19.34%
6025	Telephone	20.62	207.40	250.00	42.60	17.04%
8610	Electric	142.64	1,450.37	2,200.00	749.63	34.07%
8670	Street Lighting	68.00	730.15	1,000.00	269.85	26.98%
	Total Rent & Utilities	352.66	3,759.15	5,150.00	1,390.85	27.01%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	36.68	50.00	13.32	26.64%
6640	R & M - Equip & Other Non-Structural Fixed Assets	879.58	1,452.67	1,000.00	(452.67)	(45.27)%
6750	R & M - Minor Tools & Equipment	3.84	428.96	500.00	71.04	14.21%
6800	R & M - Grounds & Collection Systems	91.50	159.03	1,000.00	840.97	84.10%
6900	R & M - Buildings & Structures	428.01	860.28	1,500.00	639.72	42.65%
	Total Repairs & Maintenance	1,402.93	2,937.62	4,050.00	1,112.38	27.47%
	Travel & Training					
7324	Education & Training Fees	1,295.00	1,295.00	2,200.00	905.00	41.14%
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%
8539	Meals	0.00	0.00	100.00	100.00	100.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	300.00	300.00	100.00%
	Total Travel & Training	1,295.00	1,295.00	3,450.00	2,155.00	62.46%
	Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	34.89	358.57	550.00	191.43	34.81%
7220	Gasoline	112.09	1,216.22	1,000.00	(216.22)	(21.62)%
	Total Vehicle Maintenance & Repairs	146.98	1,574.79	1,550.00	(24.79)	(1.60)%
	Total Services & Supplies	3,197.57	16,485.80	26,150.00	9,664.20	36.96%
	Capital Outlay					
9006	Infrastructure CIP	0.00	77,203.60	110,000.00	32,796.40	29.81%
	Total Capital Outlay	0.00	77,203.60	110,000.00	32,796.40	29.81%
	Transfers					
9511	Interfund Transfer Out	0.00	5,499.23	10,998.46	5,499.23	50.00%
	Total Transfers	0.00	5,499.23	10,998.46	5,499.23	50.00%
	Total Expenditures	3,197.57	108,067.83	163,348.46	55,280.63	33.84%
	Net Revenues over Expenditures	3,153.69	8,884.39	(13,483.71)	22,368.10	(165.89)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
900 - 900 - Parks & Recreation
From 4/1/2019 Through 4/30/2019

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Other Revenues					
4655	0.00	2,437.17	2,437.17	0.00	0.00%
	0.00	2,437.17	2,437.17	0.00	0.00%
Use of Money & Property					
4510	0.00	0.00	1,607.78	(1,607.78)	(100.00)%
	0.00	0.00	1,607.78	(1,607.78)	(100.00)%
	0.00	2,437.17	4,044.95	(1,607.78)	(39.75)%
Expenditures					
Services & Supplies					
Legal & Professional					
7320	0.00	14,140.19	15,000.00	859.81	5.73%
7326	0.00	1,155.00	2,000.00	845.00	42.25%
	0.00	15,295.19	17,000.00	1,704.81	10.03%
Office/Operations					
7140	0.00	0.00	100.00	100.00	100.00%
	0.00	0.00	100.00	100.00	100.00%
Other Expense					
7330	0.00	442.77	500.00	57.23	11.45%
	0.00	442.77	500.00	57.23	11.45%
	0.00	15,737.96	17,600.00	1,862.04	10.58%
Transfers					
9511	0.00	2,749.60	5,499.23	2,749.63	50.00%
	0.00	2,749.60	5,499.23	2,749.63	50.00%
	0.00	18,487.56	23,099.23	4,611.67	19.96%
	0.00	(16,050.39)	(19,054.28)	3,003.89	(15.76)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 4/30/2019

		Current Period Balance
		<u> </u>
ASSETS		
CURRENT ASSETS		
Cash in Bank		
Change Fund	0999	400.00
Petty Cash	1000	500.00
LAIF Investments	1011	647,089.92
General Checking Account	1012	1,788,168.80
Payroll Account (contra to 2998)	1013	4,798.27
Rabobank-Bankruptcy Disbursement Reserve	1017	102,793.69
Fire Reserves Account	1031	1,669,726.70
US Bank - WW Bond Prepayment	1070	2,214.95
US Bond - WW Bond Cost of Issuance	1071	14,234.14
US Bank - WW Bond Redemption (New)	1072	452,000.61
US Bank - WW Bond Reserve (New)	1073	567,304.17
US Bank- WW Bond Redemption Fund	1077	607.61
US Bank - WW Bond Reserve Fund	1078	<u>627.13</u>
Total Cash in Bank		5,250,465.99
Investments		
Rabo Bank -Investments	0334	969,763.33
Water Reserves Account	0335	<u>1,053,329.58</u>
Total Investments		2,023,092.91
Due From Others		
Loan Receivable From District	1160	222,333.96
Due From Bayridge	1420	100,876.84
Due From Vista De Oro	1440	<u>25,727.44</u>
Total Due From Others		348,938.24
Held Deposits		
Held Deposits	1030	<u>10,000.00</u>
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	207,915.60
Unbilled A/R	1085	<u>256,826.53</u>
Total Accounts Receivable		464,742.13
Accrued Inventory On Hand		
Inventory	1100	<u>56,390.89</u>
Total Accrued Inventory On Hand		<u>56,390.89</u>
Total CURRENT ASSETS		8,153,630.16
FIXED ASSETS		
Land		
Land and Land Rights	1720	<u>555,803.09</u>
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	592,410.70
Accum Depreciation-Building, Structures & Improvements	1851	(5,000.00)
Total Building		<u>587,410.70</u>
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	1,969,584.73
Acc Depreciation-Equipment, Vehicles & Systems	1853	(451,489.15)

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 4/30/2019

		Current Period Balance
Total Plant & Equipment		<u>1,518,095.58</u>
Construction in Progress		
Construction In Progress	1850	<u>185,121.06</u>
Total Construction in Progress		185,121.06
Infrastructure		
Infrastructures	1730	9,694,881.25
Accum Depeciation-Infrastructures	1852	<u>(4,626,962.23)</u>
Total Infrastructure		<u>5,067,919.02</u>
Total FIXED ASSETS		7,914,349.45
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	<u>900.00</u>
Total Cash Suspense		<u>900.00</u>
Total OTHER ASSETS		900.00
Other Assets		
Def Outflow	1991	243,346.00
Deferred Outflow - OPEB	1992	1,553.00
Amount to be Provided for Internal Loans	1997	1,517.00
Amount to be Provided - Other LT	1998	26,653.43
Oblig-Comp Leave		
Total Other Assets		<u>273,069.43</u>
Total ASSETS		<u>16,341,949.04</u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	18,927.53
AP Other- Adjment to 2000, AP Control Acct	2010	<u>(413.88)</u>
Total Accounts Payable		18,513.65
Current Payroll Liabilities		
Fed Income Tax Withholding	2001	386.64
FICA Employee Payable	2002	(55.78)
FICA Employer Payable	2003	254.77
Wage Garnishment	2005	60.12
CA Income Tax Withholding	2011	3,082.42
SDI Payable Employee (EE Only)	2012	195.51
Retirement-ER-Regular Contrib	2014	(0.01)
SLOCEA Dues Payable	2016	(25.17)
Employee Contributions to 457 PLAN	2021	1,400.15
AFLAC Voluntary Insurance-Employee	2022	(335.64)
Workers Comp Ins Liab-Employer	2023	138.17
Accrued FSA Plan Medical	2024	(192.62)
Accrued Life/Disability Medical Exp	2026	(228.58)
Retirement Addl Pick-up Liab-Employer	2027	(1.03)
Unemployment Ins Liab-Employer (ER only)	2028	(513.79)
Medicare Liab- Employer	2029	225.14
Other Deposits	2038	(152.64)
Accrued Compensated Absences	2040	19,489.38
Long-term Compensated Absences	2041	58,468.12
CALPERS Retirement Tier 2- EE- Liab	2042	218.27
CALPERS Retirement Tier 2- ER- Liab	2044	(2,903.10)
Other Pension Oblig Liab (OPEB) ARC	2045	272,406.00

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 4/30/2019

		Current Period Balance
Retirement Contribution Safety-Fire-EE	2046	(3.53)
Life Insurance Liab-Employer	2201	(1,862.21)
Medicare Tax Liab-Employee	2202	(1,173.66)
Medical Plan Liab- Employee	2203	(1,214.70)
Vision Plan Liab- Employee	2204	(7.99)
Dental Plan Ins Payable- Employee	2205	825.22
Retirement Contrib Liab-Employee	2206	28.88
Insurance- AD & D	2211	(319.91)
Insurance-Work Injury (WI)	2212	(366.87)
Insurance- LT Disability	2213	(899.58)
Survivor Premiums-PERS	2214	0.13
Payroll Clearing Account	2999	<u>1,714.93</u>
Total Current Payroll Liabilities		348,637.04
Deposits Held for Water Customers		
Will Serve Deposits	2036	750.00
Other		<u>2,400.00</u>
Total Deposits Held for Water Customers		3,150.00
Due to Others		
Due To Administration	2410	<u>1,517.00</u>
Total Due to Others		1,517.00
Current Portion Long Term Debt		
Current portion-Long Term Debt	2102	<u>160,871.00</u>
Total Current Portion Long Term Debt		160,871.00
Trust Liability		
Trust Funds- Low Income Savings	2513	1,169.32
Water Quality Trust Reserve	3050	<u>91,517.27</u>
Total Trust Liability		<u>92,686.59</u>
Total CURRENT LIABILITIES		625,375.28
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	578,846.00
Def Inflow	2216	24,890.00
Loan Payable to Agency Fund	2495	222,333.96
Restricted Park and Rec	3090	291,655.59
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	947,225.07
General Contingency Reserve	3111	561,015.70
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	1,944,128.17
Water Stabilization Reserve	3163	158,456.00
Info Tech Reserve	3164	28,741.40
Basin Management Reserve	3165	50,031.00
Water Conservation Reserve	3167	59,288.00
Reserve - Internal Loans	3193	<u>1,517.00</u>
Total Other Liabilities		<u>4,908,461.89</u>
Total Other Liabilities		4,908,461.89
Long Term Debt		
Note Payable - Long Term		
Note Payable - State CIEDB-LTD	2101	3,354,765.87
Internal Loan Due Water-500	2491	<u>125,087.28</u>
Total Note Payable - Long Term		3,479,853.15

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 4/30/2019

		Current Period Balance
Accrued Interest Payable		
Accrued Interest Payable	2110	<u>44,677.88</u>
Total Accrued Interest Payable		<u>44,677.88</u>
Total Long Term Debt		3,524,531.03
Equity		
Revenues		
Property Tax Revenue from Water	4034	89,873.25
Other		<u>3,300,382.22</u>
Total Revenues		3,390,255.47
Expenditures		(3,758,833.35)
Equity		
Septic System Decommission Reserve	3109	8,000.00
Prepaid Assessment Reserve	3159	150,160.27
Fire Mitigation Fund	3161	238,397.60
Fund Balance	3200	6,178,804.86
Bankruptcy Fund Balance	3203	58,710.96
GFAG- Net Investment in Assets	3300	671,156.09
GFAG- Accumulated Depreciation	3301	1,756,878.01
GFAG- Governmental Depreciation Expense	3302	(83,603.02)
Investment in N/A-Costs	3310	<u>(1,326,346.05)</u>
Total Equity		<u>7,652,158.72</u>
Total Equity		<u>7,283,580.84</u>
Total LIABILITIES & EQUITY		<u><u>16,341,949.04</u></u>

FIRE RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 4/30/2019

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	
301 - Fire	301	802,580.82
General Contingency Reserve	3111	
301 - Fire	301	93,676.00
Public Facilities Fees Reserve	3115	
301 - Fire	301	40,334.00
Capital Outlay Reserve	3160	
301 - Fire	301	<u>590,107.36</u>
Total Other Liabilities		<u>1,526,698.18</u>
Total Other Liabilities		1,526,698.18
Equity		
Equity		
Fire Mitigation Fund	3161	
301 - Fire	301	<u>135,448.89</u>
Total Equity		<u>135,448.89</u>
Total Equity		<u>135,448.89</u>
Total LIABILITIES & EQUITY		<u><u>1,662,147.07</u></u>

WATER RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 4/30/2019

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Trust Liability		
Water Quality Trust Reserve	3050	
500 - Water	500	<u>91,517.27</u>
Total Trust Liability		<u>91,517.27</u>
Total CURRENT LIABILITIES		91,517.27
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	
500 - Water	500	144,644.25
General Contingency Reserve	3111	
500 - Water	500	414,183.00
Capital Outlay Reserve	3160	
500 - Water	500	1,246,296.29
Water Stabilization Reserve	3163	
500 - Water	500	158,456.00
Basin Management Reserve	3165	
500 - Water	500	50,031.00
Water Conservation Reserve	3167	
500 - Water	500	<u>59,288.00</u>
Total Other Liabilities		<u>2,072,898.54</u>
Total Other Liabilities		<u>2,072,898.54</u>
Total LIABILITIES & EQUITY		<u><u>2,164,415.81</u></u>

DRAINAGE RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 4/30/2019

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

PARKS & RECREATION RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 4/30/2019

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



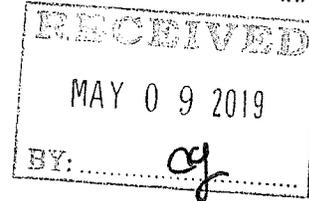
PACIFIC PREMIER BANK

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

STATEMENT OF ACCOUNT ACTIVITY

866-353-1476
www.ppbi.com

00006695-0013389-0001-0001-TIMR8006410430196921



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

Page 1 of 1
Branch 033
Account Number:
Date 04/30/19

EM

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

EXECUTIVE 250 CHECKING

Acct

Summary of Activity Since Your Last Statement

Table with 3 columns: Description, Date, and Amount. Rows include Beginning Balance (4/01/19, 3,241.19), Deposits / Misc Credits (0, .00), Withdrawals / Misc Debits (0, .00), Ending Balance (4/30/19, 3,241.19**), Service Charge (.00), and Average Collected Balance (3,241).

00006695-0013389-0001-0001-TIMR8006410430196921(00006695)-000013391



ITEM 6

**REVIEW OF BOARD ITEM REGARDING
DESIGNATING LAIF AS THE DRAINAGE
AND PARKS AND RECREATION
RESERVE ACCOUNT**



May 17, 2019

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

SUBJECT: Agenda Item 11F – 6/6/2019 Board Meeting
Designate the Local Agency Investment Fund (LAIF) as the Drainage and the Parks and Recreation Reserve Account

President
Marshall E. Ochylski

Vice President
Charles L. Cesena

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

General Manager
Renee Osborne

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
George Huang

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.lososocsd.org

DESCRIPTION

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

SUMMARY STAFF RECOMMENDATION

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

Motion: I move that the Board designate the Local Agency Investment Fund as the Drainage and Parks and Recreation Reserve account and divide interest between Drainage and Parks and Recreation. 32.43% will go to Drainage, and 67.57% will go to Parks and Recreation, and move \$226,024.78 from LAIF to the Rabobank Money Market Account for Water.

DISCUSSION

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

As of April 30, 2019, Fund 800 Drainage has \$139,962.74 in reserves and Fund 900 Parks and Recreation has \$291,655.59 in reserves. Staff would like to split the LAIF interest between Drainage (32.43%) and Parks (67.57%).

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

SUMMARY

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

FINANCIAL IMPACT

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

Attachments

RESERVE BALANCES

DRAINAGE RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 4/30/2019

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

PARKS & RECREATION RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 4/30/2019

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

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

www.treasurer.ca.gov/pmia-laif/laif.asp
May 01, 2019

LOS OSOS COMMUNITY SERVICES DISTRICT

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

PMIA Average Monthly Yields

Account Number:

Tran Type Definitions

April 2019 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Authorized Caller	Amount
4/15/2019	4/12/2019	QRD	1604081	SYSTEM	4,125.28

Account Summary

Total Deposit:	4,125.28	Beginning Balance:	657,643.09
Total Withdrawal:	0.00	Ending Balance:	661,768.37

RECONCILIATION OF RESERVES

APPROVED REPORT

January 22, 2019



Date: January 22, 2019

To: Finance Advisory Committee

From: Renee Osborne, General Manager
Adrienne Geidel, Bookkeeper

Subject: Board Item Water, Drainage, and Parks and Recreation Reserve transactions for the 2017-2018 fiscal year.

President

Marshall E. Ochylski

Vice President

Charles L. Cesena

Directors

Matthew D. Fourcroy

Vicki L. Milledge

Christine M. Womack

General Manager

Renee Osborne

District Accountant

Robert Stilts, CPA

Unit Chief

Scott M. Jalbert

Battalion Chief

Greg Alex

DESCRIPTION

Discussion of Fund 500 (Water), Fund 800 (Drainage), and Fund 900 (Parks and Rec) Reserve transactions for the 2017-2018 fiscal year.

STAFF RECOMMENDATION: *I move that the board approve transferring \$32,000 from Water Stabilization Reserves to Water Capital Outlay Reserves.*

DISCUSSION:

This is a summary report of report transactions during fiscal year 2017/2018 for the following reserve funds:

FUND 500 WATER

6.30.17 Water Reserves Balance	1,249,940.00
Additions/savings	
Board Directed: Replacement Reserve (Water Yard)	100,000.00
Board Directed: Capital Outlay (Utility Building)	100,000.00
Board Directed: Capital Outlay	92,873.00
Budgeted: General Contingency	57,000.00
Budgeted: Capital Outlay	500,000.00
Budgeted: Water Stabilization	32,000.00
Uses	
(none)	-

6.30.18 Water Reserves Balance	2,131,813.00
--------------------------------	--------------

The District set aside \$380,000 for Capital Improvements (8th Street Well) in the 2017/2018 fiscal budget. However, only Engineering was completed during that budget cycle at \$64,568.21. Revenues of \$2,746,234.06 exceeded operation expenses and capital improvements. No Reserve funds were necessary to cover any capital improvements or expenses.

It was determined by the Board and the Utility Advisory committee in 2018 that the Water Stabilization Reserve was over its designated amount of 10% of the Water Operation costs. We will need to move \$32,000 that was transferred into the Water Stabilization reserve to the Water Capital Outlay Reserve. The \$32,000 amount was in the original fiscal budget for 2017/2018, subsequently the bookkeeper followed the budget.

Mailing Address:

P.O. Box 6064
Los Osos, CA 93412

Offices:

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

Phone: 805/528-9370

FAX: 805/528-9377

www.losososcsd.org

FUND 800 DRAINAGE

Drainage Reserves Report	
General Contingency Reserve	32,238.22
Capital Outlay Reserve	<u>195,055.40</u>
6.30.18 Drainage Reserves Balance	227,293.62
Proposed Reduction (2017/2018 CIP Uses)	
01/05/18 Control Panel for 8th St Drainage Pump	1,454.96
1/5/18 Control Panel for 8th St. Drainage Pump	19,646.51
01/17/18 Cust#644067 Pioneer Pump @ 8th St & El Moro	59,174.23
01/29/18 Infrastructure CIP 8th St Drainage Pump	<u>7,055.18</u>
	87,330.88
Ending Reserves Balance with transfer	
General Contingency Reserve	32,238.22
Capital Outlay Reserve	<u>107,724.52</u>
Drainage Reserves Balance	139,962.74

During the 2017/2018 fiscal year, \$87,330.88 was spent in capital improvements. This reduces our Drainage Capital Outlay Reserves, from \$195,055.40 to \$107,724.52. During 2017/2018 we budgeted using \$16,471.69 of reserves but instead spent \$19,848. This is \$3,376 more than expected.

FUND 900 PARKS AND RECREATION

There were no major expenses during the 2017/2018 fiscal year. Expenses were \$875 and an Administrative transfer of \$5,076.37 totaling \$5,951.37. Fund 900 reserve balance for June 30, 2018 is \$291,656.

FUND 100 ADMINISTRATION

Final Administrative Allocation Costs for fiscal year 2017/2018 were \$507,637.19 versus \$544,322 that was budgeted. Attached is the final cost allocation distribution.

ITEM 7

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



May 17, 2019

TO: Board of Directors
FROM: Renee Osborne, General Manager

SUBJECT: Agenda Item 11G – 6/6/2019 Board Meeting
Approve Transfer of the Water Reserves from Rabobank Money Market Account into the Pacific Premier Money Market Account

President
Marshall E. Ochylski

Vice President
Charles L. Cesena

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

General Manager
Renee Osborne

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
George Huang

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

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

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

www.losososcscd.org

DESCRIPTION

This item requests the Board to discuss transferring the remainder of the Rabobank Money Market account amount of \$969,505.66 to the Pacific Premier Money Market account for Water Reserves.

SUMMARY STAFF RECOMMENDATION

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

Motion: I move that the Board approve the transfer of the remaining funds of \$969,505.66 from the Rabobank Money Market account to the new Water Reserve Money Market Account at Pacific Premier.

Or

Do nothing, let the remaining funds sit at Rabobank Bank.

DISCUSSION

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

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

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

FINANCIAL IMPACT

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

Attachments



PACIFIC PREMIER BANK

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

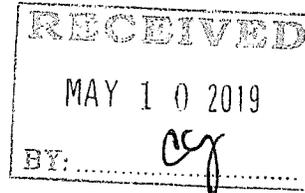
STATEMENT OF ACCOUNT ACTIVITY

866-353-1476
www.ppbi.com

00012049-0024097-0001-0001-TIMR8006410430196921

LOS OSOS COMMUNITY SERVICES DISTRICT
WATER FUND RESERVE ACCOUNT
PO BOX 6064
LOS OSOS CA 93412-6064

Page 1 of 1
Branch 033
Account Number:
Date 04/30/19
EM



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

BUSINESS MONEY MARKET Acct

Summary of Activity Since Your Last Statement

Table with 3 columns: Description, Date, Amount. Rows include Beginning Balance, Deposits, Withdrawals, Ending Balance, Service Charge, Interest Paid Thru, Interest Paid Year To Date, Average Collected Balance, Average Rate / Cycle Days.

Deposits and Credits

Table with 4 columns: Date, Deposits, Withdrawals, Activity Description. Rows show deposits of 15.00 and 1,000,000.00, and interest earned.

Withdrawals and Debits

Table with 4 columns: Date, Deposits, Withdrawals, Activity Description. Shows a withdrawal of 15.00 for INCOMING WIRE FEE.

Daily Balance Summary

Table with 6 columns: Date, Balance, Date, Balance, Date, Balance. Shows balances at 4/15, 4/18, and 4/30.



00012049-0024097-0001-0001-TIMR8006410430196921



Rabobank, N.A.
 PO Box 6010
 Santa Maria, CA 93456-6010
 www.RabobankAmerica.com



Rabobank, N.A.
 Member FDIC
 NMLS #649477

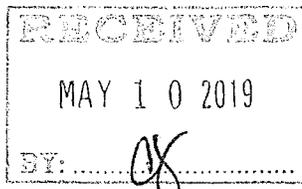
Rabobank Return Service Requested

Account Number:
 This Statement: April 30, 2019
 Last Statement: March 29, 2019
 Days in Statement Period: 32
 Checks/Items Enclosed: 0
 Page 1 of 2



5895 TR029STM050119190126 05 000000000 51582 002

LOS OSOS COMMUNITY SERVICES DISTRICT
 PO BOX 6064
 LOS OSOS CA 93412-6064



Customer Service Information

- Telephone Banking**
1-800-942-6222
- Written Inquiries:**
P.O. Box 6002, Arroyo Grande, CA 93421-6002
- Visit Us Online:**
www.RabobankAmerica.com/contact-us

50716 0071790 0001-0002 000000000000000000

PUBLIC INVESTMENT MONEY MARKET

Account Number:

Balance Summary

Beginning Balance as of 03/29/2019	\$1,969,505.66
+ Deposits and Credits (0)	0.00
+ Interest Paid	257.67
- Withdrawals and Debits (1)	1,000,000.00
Ending Balance as of 04/30/2019	\$969,763.33
Low Balance	969,505.66
Average Balance	1,469,505.66

Earnings Summary

Interest Paid This Period	257.67
Interest Paid Year to Date	1,211.91
Interest Earned	257.67
Interest-Bearing Days	32
Annual Percentage Yield Earned	0.20%

Credits

Date	Description	Additions
04-30	INTEREST CREDIT	257.67

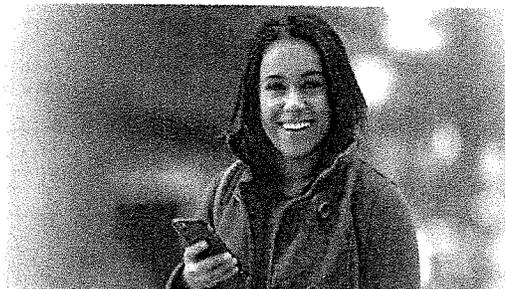
Debits

Date	Description	Subtractions
04-15	WIRE TRANSFER LOS OSOS COMMUNITY 20190415L2B77Y1C00 0065	1,000,000.00

Safe. Easy. Anywhere.

Pay bills, deposit checks, and more right from your mobile device.

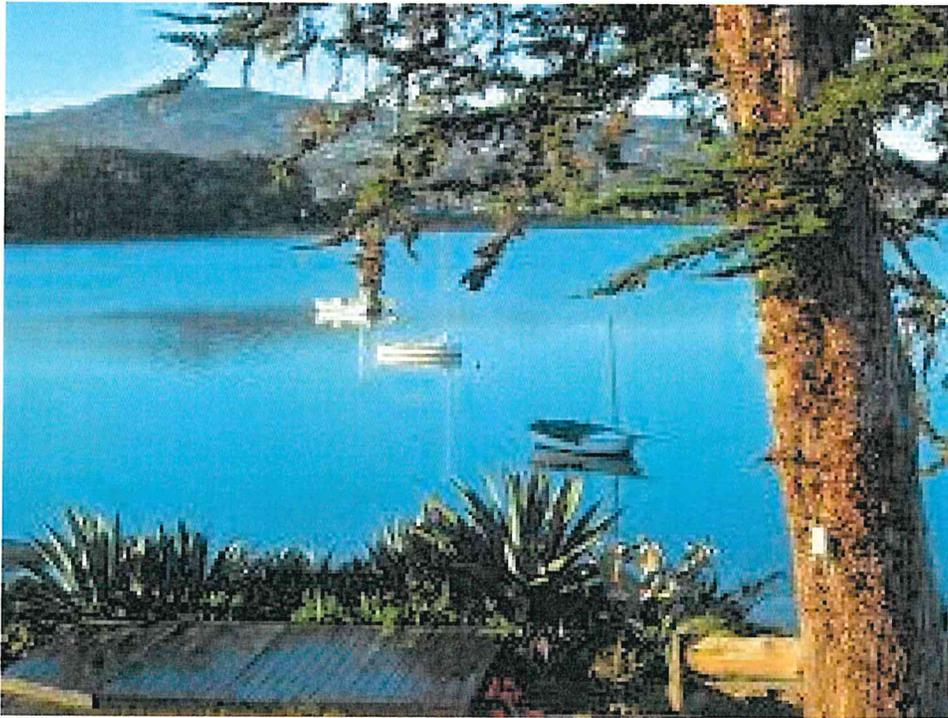
Get Started today:
RabobankAmerica.com/Anywhere



ITEM 8

**REVIEW OF BOARD ITEM REGARDING
ADOPTION OF FISCAL YEAR 2019/2020
BUDGET FOR FUNDS
100, 200, 400, 500, 600, 800, 900**

LOS OSOS COMMUNITY SERVICES DISTRICT



2019-2020 FISCAL YEAR BUDGET



**LOS OSOS COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS
2019-2020**

**Marshall E. Ochylski – President
Charles L. Cesena – Vice President
Matthew D. Fourcroy – Director
Vicki L. Milledge – Director
Christine M. Womack – Director**

**Budget Team
Renee Osborne - General Manager
Jose Acosta - Utility Systems Manager
George Huang – Battalion Fire Chief
Carrie Young – Executive Assistant, South Bay Fire**



Los Osos Community Services District
Commitment to Efficient, Quality, and Cost Effective Services for our Community

In the 2018-2019 Fiscal Budget, the Los Osos Community Services District Staff continued to improve the quality of services provided to the District and the entire Community. The Los Osos Community Services District is responsible for Water, Drainage, Fire and Parks, and also responsible for lighting in Bayridge Estates and Vista De Oro. Until the Wastewater Bond is completely paid off, the District is responsible for administering the assessments to pay off the Bonds.

The District continues to make important developments financially. In the 2018/2019 Fiscal Year, Staff and the District's Bookkeeper reconciled fund reserves and presented a more transparent procedure to continue this practice annually. In addition, Fund reserves were unmingled which will allow for cleaner bookkeeping of each reserve balance. This year the District refinanced the Wastewater Bonds which helped the community save \$2 million in total savings by reducing the annual debt service payment by approximately \$137,000 per year for the next 14 years of the issue's life. The entire community will see a savings on their annual property tax bills. The District also achieved a higher Standard & Poors rating from BBB+ to A-.

With Water and Drainage comes the responsibility of permitting requirements, and complying with County and State regulations. Staff finished updating the District's new maintenance management program with all of the District's assets and uses the system to keep better track of the District's facility maintenance. All four Drainage Facilities with operating equipment were updated this fiscal year with new pumps and/or panels. This improvement has cut staff time in this area and most importantly has ceased the flooding in key drainage areas and made our community streets and homes safer.

As we also provide fire services for the entire community of Los Osos, we must ensure the tools, resources and equipment at the South Bay Fire Department are of the highest standard for the health and safety of the citizens. We purchased new equipment for our firemen and made improvements to the station inside and out. The largest equipment purchases in this fiscal budget were new Self Contained Breathing Apparatus gear and the purchase of a 2019 Ford F-250 4x4 to replace our Chiefs aging and unreliable vehicle.

The District helped improve our County Playground. With a massive volunteer effort and generous contributions from local citizens and businesses, we replaced the undesirable rubber chips from our community playground and replaced it with cedar fiber chips. Our children can play and breathe in a safer cleaner environment.

Attached are the proposed 2019-2020 Fiscal Year Budgets for the Los Osos Community Services District's (Los Osos CSD) Administration Services, Bayridge, South Bay Fire Department, Vista De Oro, Water, Wastewater, Drainage, and Parks and Recreation Funds. These budgets include continued improvements with our Wells, Basin Management Projects, and Parks and Recreation Projects.



**Los Osos Community Services District
2019-2020 Fiscal Budget Summary**

FUND 100 - ADMINISTRATION

There are a few changes in the Administrative budget under salary and benefits because of the retirement of our Administrative Service Manager. Salaries & Wages (GL Code 8054) will be decreased by \$8,000. The new Administrative Service Manager would not be hired at the current rate/salary of that position. Retirees Medical (GL Code 5075) will be increased by \$2000 in order to reflect adding a new retiree.

Under Financial Services (GL Code 7309) Late Fees was used to pay the 2015 Social Security Fees that were not paid by the Accountant in 2015. This amount will decrease from \$4300 to \$100. Legal & Professional/Legal Fees (GL Code 7326) will decrease to \$15,000. The amount added during Mid-year was due to Election Costs.

We have a few changes in computer hardware/supplies. IT Supplies (GL Code 6121) was increased during Mid-Year due to our internet and fiber optic upgrades that occurred while we were moving offices. This line item will be decreased from \$6,645 to \$1,000. Our Moving Expenses were coded to GL Code 8735 in the 2018-2019 budget. We will be decreasing this amount from \$5,300 to \$2,000. We would like to complete the kitchen with a new cabinet, small dining table and a few kitchen items. This GL code (8735) is also used for miscellaneous expenses. GL code 7330 is redundant and will not be used in this budget.

With the new hire, the Travel & Training budget items will increase. We will need to send the Administrative Service Manager to California Special District and Cal Pers Training. Education and Training (GL Code 7324) has been increased from \$500 to \$2,000, Travel and Lodging (GL Code 8510) has been added to support lodging during training at \$1,000. We have found that GL Code 8541 Meals Local is a duplicate code and will not be used in the new budget. We will use 8539 Meals to code all meals.

Fund 100/Admin Costs have decreased from last year's budget. In 2018-2019 we have projected total admin costs at \$549,873.45. The 2019-2020 budget anticipated costs are projected at \$526,967.78.

FUND 200 – BAYRIDGE ESTATES

The County has taken over the Bayridge Collection Systems, there will be no Staff time costs associated with this fund. Under Professional & Consulting Services there is the \$700 amount for the tax roll preparation. The main costs in this fund are directly related to Street Lighting of \$6,724.16 and the loan. This fund is paying back the Water Fund \$125,000 for

first phase repairs/upgrades to the collection system that were done in March of 2015. The annual payment is included under 9804 "Payment on Internal Loans" in the amount of \$27,964.53 for the next three years.

There is also the issue of the thirteen septic tanks that need to be decommissioned at the Bayridge Collection System site. In the 2018/2019 fiscal Budget, there were enough funds in the budget to drain the septic tanks. We need to schedule Part Two of the decommissioning of the tanks in the 2019/2020 budget. The lowest estimate we have received for this item is approximately \$30,000. We are looking into the costs of Staff possibly doing the decommissioning.

The total expenses in the 2019/2020 Fiscal budget will put the final budget balance at a negative \$3,848. The Bayridge Fund account does have a positive reserve amount of \$50,825 (per the 2017-2018 Audit) that can be used to pay for any shortfall in the 2019/2020 due to the decommissioning of the septic tanks.

The 2019-2020 Fiscal Budget for Bayridge with the tank decommissioning expenses is estimated at \$68,252.09.

FUND 301 – SOUTH BAY FIRE

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

South Bay Fire requires new radios as they are outdated and in need of upgrading. We will be purchasing 30 radios which will cost approximately \$25,000. We also require a new E-series EKG monitor as our current monitor has reached the end of its useful life as it does not support current technology. This will cost around \$35,963. We will be replacing our wildland firefighting hose, costing approximately \$3,000. Firefighting foam stock is low and 8 barrels will need to be purchased. This will cost around \$225 each totaling approximately \$1,800.

In addition to these purchases South Bay Fire plans to finish the front yard landscape project, including building a fence along the side of the station, replace the kitchen cabinets and put a roof over our PPE building. We have not received quotes for these projects but are approximating these costs at \$20,000. There are also plans to have the station exterior painted as it has not been painted since before the contract with the LOCSO began. This expense will cost approximately \$15,000.

Chipping event staffing, E-series EKG monitor, firefighting hose, firefighting foam, front yard landscape project, kitchen cabinets, painting of the station and the PPE roof will be funded through the 2019-2020 budget revenues. The new radios will be funded from the capital outlay reserve while the Fire Safety Fair will be funded from the Fire Mitigation Fund.

Per our Vehicle Replacement Fund schedule, we will be replacing Engine 215. This expense will come from 3110 Vehicle Replacement Reserve and will be approximately \$693,000. We will be replacing Engine 215 due to it exceeding its 26-year lifespan, which is well over the recommended

20-year lifespan of most engines. Once a new engine is purchased, we will sell Engine 215. Since we are uncertain of how much or when the sale of Engine 215 will be completed, this amount has not been added to the 2019/2020 revenues. In the 2019/2020 Fiscal Budget, our goal is to put \$85,000 into our vehicle replacement fund for future vehicle purchases and approximately \$84,308.84 into our General Contingency Reserve.

The 2019/2020 fiscal budget expenditures will total \$3,642,169.37 and \$695,205.40 will be used from reserves to balance budget.

FUND 400 – VISTA DE ORO

The County has taken over the Vista De Oro Collection Systems, there will be no Staff time costs associated with this fund. Under Professional & Consulting Services there is the \$700 amount for the tax roll preparation. The main costs in this fund are directly related to Street Lighting of \$2,460.00 and the loan. This fund owes the Water Fund \$30,000 for first phase repairs/upgrades to the collection system that were done in August of 2014. The annual payment is included under 9804 "Payment on Internal Loans" in the amount of \$6,711.49 for the next four years.

Total estimated expenses for the 2019-2020 Fiscal Budget is \$12,806.33.

FUND 500 – WATER

The Water budget will experience several increases and changes in budget amounts. The increases and changes are as follows:

- Increase of 5% within Salaries and Wages, this cost is estimated to cover the costs for salary step and possible COLA increases.
- Increase in Minor Tools, Accessories & Field Machines would include purchases of asphalt repair equipment and 2,000 gallon water tank.
- Increase in R&M Buildings is to replace rotting siding at well sites, where electrical panels are located.
- Increase within R&M Water Distribution System are for replacements of 12 sample stations, 10th Street reservoir repairs and leak detection program completion.

The requested amounts for Infrastructure Capital Improvement Projects (CIP) are for the following:

- SCADA- 75% of the total costs will be covered by the water budget, total \$187,500.
- Program C Well- The costs included here are for any preliminary studies, test wells, drilling and water quality sampling, total \$200,000.
- Southbay Well Project- These costs have increased from the 2014 dollar figures. This project would connect the production from Southbay wells into the lower pressure zones, total \$507,500.
- 8th Street Upper Aquifer Well- This project was originally funded in the 2018/19 budget but has not been completed. These funds will not be realized in the 2018/19 budget but rather used in FY 2019/20, total \$315,824.
- Water Yard Storage Building- This project was originally funded in the 2018/19 budget but has not been completed. These funds will not be realized in the 2018/19 budget but rather used in FY 2019/20, total \$200,000

The beginning balance for Capital Outlay Reserves for the 2018/19 budget was \$1,246,296. At the conclusion of the 2018/19 fiscal year we have budgeted to set aside approximately \$403,266 which would bring the total in Capital Outlay Reserves to approximately \$1,649,562. The District budgeted for \$502,524 in capital projects during fiscal year 2018/19, which we have only used \$94,241, and an additional \$408,283 would be placed back into Capital Outlay Reserves. The ending balance for Capital Outlay Reserves for fiscal year 2018/19 would be approximately \$2,057,845.

We are requesting to accomplish the required and much needed projects, including the projects already started in fiscal year 2018/19, in the budget for fiscal year 2019/20 with costs of approximately \$1,410,824. If all projects are completed in fiscal year 2019/20, we would need \$631,746 from Capital Outlay Reserves to help balance the budget. The remaining balance in Capital Outlay Reserves would be approximately \$1,426,099.

Total estimated expenses for the 2019-2020 Fiscal Budget is \$3,607,583.

FUND 800 – DRAINAGE

One of the most important Infrastructure Capital Improvement projects for the District in the 2019/2020 Fiscal Budget is the SCADA project. The costs are being divided; 75% of the costs from the Water Fund and 25% of which the total cost (\$62,500) will be covered with the Drainage Fund. There are no other capital improvement projects planned at this time within the Drainage budget.

Fund 800/Drainage Costs have decreased. Total estimated expenses for the 2019-2020 Fiscal Budget is \$113,889.36.

FUND 600 – WASTEWATER

We have received the tax estimate for the Waste Water Property Tax Roll for administrative charges of \$16,892.75. There are a few projected expenses for this fund; Admin Cost Allocation at \$2,634.84 NBS charges of \$13,853.69 and miscellaneous expenses that total \$404. The Bond Payment of \$25,000.00 no longer needs to be made since we have refinanced the Bonds.

There has been a negative rollover balance in this fund for quite some time. The 2016-2017 Audit stated the amount of negative \$114,371. This was due to some engineering fees incurred after the County taking over the Wastewater Project. At the end of the 2017/2018 Audit, the negative balance was reduced to negative \$90,213. The 2018/2019 fiscal budget should bring the negative balance down at least an additional \$27,830. The approximate fund balance should be negative \$62,383 at the end of the 2018/2019 fiscal year. The 2019/2020 assessment/admin fee will not leave any room for excess funds to help reduce the negative balance.

Staff has recommended to the Board to reallocate 12.5% (\$31,715.25) of the water property tax for the next two budget cycles (2019/2020 and 2020/2021) to Fund 600/Wastewater to help reduce the negative fund balance. This reallocation would benefit the entire District.

Total estimated expenses for the 2019-2020 Fiscal Budget is \$16,892.53.

FUND 900 – PARKS AND RECREATION

The Parks and Recreation fund expenses are typically covered by the Parks and Recreation Reserve with a small amount of interest income. In order to accomplish Parks and Recreation goals within the District, there needs to be a consistent flow of revenue to maintain any parks or recreation established by the Parks and Recreation Committee. At the May 2, 2019 Board Meeting, the Board approved 12.5% (\$ 31,715.25) of the property tax revenue to be reallocated from Water. This reallocation benefits the entire District.

We have asked for \$2,000 for Legal Services and \$9,000 under Professional & Consulting Services for contract services and studies needed to help with the feasibility of establishing pocket parks and a dog park in our community.

Total estimated expenses for the 2019-2020 Fiscal Budget is \$16,469.68.



FUND 100
ADMINISTRATIVE SERVICES

100 - ADMINISTRATION

		Fiscal YTD 4/30/2019	2018-2019 Mid Year Adjustment	2019-2020 Budget	Notes
<u>REVENUES</u>					
Service Charges & Fees					
4005	Copying Costs	23.10	20.00	20.00	
Total Service Charges & Fees		23.10	20.00		
<u>EXPENDITURES</u>					
Personnel					
Salaries/Wages					
7322	Director's Compensation	8,200.00	12,000.00	20,000.00	Subject to change
8018	Holiday Pay	3,931.48	4,000.00	3,500.00	
8045	Overtime Pay	4,191.66	4,000.00	3,500.00	
8051	Floating Holiday Pay	620.48	1,000.00	1,000.00	
8054	Salaries & Wages - Regular	75,518.48	98,000.00	90,000.00	Ann will be retiring. New Admin. Service Manager would not start at the same rate
8060	Sick Leave Pay	512.19	2,000.00	2,000.00	
8066	Comp Time Used	1,495.88	2,500.00	2,000.00	
8081	Vacation Pay	2,928.00	3,000.00	3,000.00	
Total Salaries/Wages		97,398.17	126,500.00	125,000.00	
Payroll Taxes & Benefits					
5020	FICA - ER	489.80	1,700.00	1,500.00	
5030	Life Insurance - ER	139.74	300.00	200.00	
5031	Disability Insurance	67.98	60.00	70.00	
5035	AD & D Insurance	36.84	50.00	60.00	
5040	LTD Insurance	478.47	1,000.00	1,000.00	
5050	Medicare - ER	1,332.36	2,478.00	2,500.00	
5060	Cafeteria Plan - ER	10,168.83	10,000.00	11,000.00	
5070	Retirement ER - Regular	15,973.46	18,000.00	18,000.00	
5071	Retirement ER - Addl Pick-up	0.00	1,019.00	500.00	
5075	Retirees Medical - ER	2,732.23	3,000.00	5,100.00	This amount includes Ann's medical

100 - ADMINISTRATION

		Fiscal YTD 4/30/2019	2018-2019 Mid Year Adjustment	2019-2020 Budget	Notes
5120	Workers Comp Insurance - ER	431.11	4,675.00	513.80	
5124	Retirement - ER - Tier 2	963.17	1,128.00	1,500.00	
Total Payroll Taxes & Benefits		32,813.99	43,410.00	41,943.80	
Employment Services					
5100	Unemployment Insurance - ER	1,389.71	3,400.00	3,000.00	
5103	Federal Un empl.	(928.67)	0.00	0.00	Not using this code next year
6200	Hiring, Advertising & Other Costs	139.30	300.00	200.00	
6230	Medical Exam	150.00	150.00	300.00	
Total Employment Services		750.34	3,850.00	3,500.00	
Total Personnel		130,962.50	173,760.00	170,443.80	
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	43.50	150.00	200.00	
Total Clothing & Uniform		43.50	150.00	200.00	
Contract Services					
6100	Labor & Support-IT Services	7,519.16	8,000.00	9,000.00	Time Force (Time Card)
6110	IT Purchased Services	21,030.42	20,000.00	20,000.00	Website contract, Tech Express Contract
7100	Copier Contract- Maint & Usage	2,793.64	3,500.00	3,100.00	
7255	Security Services	671.68	1,000.00	1,000.00	
7321	Janitorial Cleaning & Supplies	2,390.50	3,000.00	2,600.00	
7342	Public Meeting Recordings	9,675.00	13,500.00	15,900.00	With additional \$200x12 sloscan archive service
Total Contract Services		44,080.40	49,000.00	51,600.00	

100 - ADMINISTRATION

		Fiscal YTD 4/30/2019	2018-2019 Mid Year Adjustment	2019-2020 Budget	Notes
Financial Services					
7309	Late Fees	4,351.19	4,300.00	100.00	Previous amount was from SS penalty
7310	Bank Service Charges	2,422.81	3,000.00	3,000.00	
Total Financial Services		6,774.00	7,300.00	3,100.00	
Ins., Lic. & Regulatory Fees					
6340	Misc Fees	514.33	100.00	200.00	
6341	LAFCO Fees	16,567.07	16,567.07	16,567.07	
6343	Lien & Notary Fees	30.00	60.00	30.00	
7325	Insurance	14,266.50	14,266.50	17,962.91	Increase by \$3696
Total Ins., Lic. & Regulatory Fees		31,377.90	30,993.57	34,759.98	
Legal & Professional					
7303	Professional Services - GM	80,105.00	96,126.00	96,126.00	
7304	Professional Services - ACCTG	45,000.00	60,000.00	60,000.00	
7305	Auditing Services	21,440.00	22,000.00	22,000.00	
7320	Professional & Consulting Services	7,736.73	7,000.00	5,000.00	
7326	Legal Services	38,765.34	30,000.00	15,000.00	Past amount reflects election costs
7340	Legal Notifications & Mandated Advertising	83.49	500.00	500.00	
Total Legal & Professional		193,130.56	215,626.00	198,626.00	
Office/Operations					
6121	IT-Supplies & Miscellaneous	6,645.88	6,645.88	1,000.00	Contained internet and channel 20 upgrade for 2018/2019
6130	Computer Hardware	448.47	500.00	1,000.00	
7140	General Supplies & Minor Equipment	7,359.49	6,000.00	8,000.00	

100 - ADMINISTRATION

		Fiscal YTD 4/30/2019	2018-2019 Mid Year Adjustment	2019-2020 Budget	Notes
7160	Postage, Shipping & Mail Supplies	2,454.74	3,000.00	3,000.00	
7226	Membership & Dues	6,538.00	6,538.00	6,538.00	
Total Office/Operations		23,446.58	22,683.88	19,538.00	
Other Expense					
7330	Misc Operating Expenses	83.60	100.00	0.00	This code wil not be used in this budget.
8735	Misc Department Admin	4,654.15	5,300.00	2,000.00	Past amount was moving expense. Like to add a cabinet, kitchen items, and dining table.
Total Other Expense		4,737.75	5,400.00	2,000.00	
Rent & Utilities					
6025	Telephone	2,720.73	3,000.00	3,000.00	
7350	Rent - Meetings	0.00	400.00	400.00	
7352	Rent - Offices & Other Structures	29,000.00	35,000.00	35,000.00	Lease amount good until 2021
8610	Electric	2,758.89	3,800.00	3,800.00	
8620	Gas Service	618.19	450.00	450.00	
Total Rent & Utilities		35,097.81	42,650.00	42,650.00	
Repairs & Maintenance					
6405	R & M - Extinguishers	73.36	110.00	100.00	
Total Repairs & Maintenance		73.36	110.00	100.00	
Travel & Training					
7323	Books, Publications & Subscriptions	0.00	100.00	50.00	
7324	Education & Training Fees	49.00	500.00	2,000.00	New hire will need CSDA Training
8539	Meals	869.76	1,000.00	600.00	
8541	Meals- Local Area - DIR	0.00	100.00	0.00	Will not be using this code next year.
8510	Lodging and Meals	0.00	0.00	1,000.00	Added Code

100 - ADMINISTRATION

		Fiscal YTD 4/30/2019	2018-2019 Mid Year Adjustment	2019-2020 Budget	Notes
8550	Mileage	161.64	500.00	300.00	
	Reimbursement & Parking				
	Total Travel & Training	1,080.40	2,200.00	3,950.00	
	Total Services & Supplies	339,842.26	376,113.45	356,523.98	

TRANSFERS

9512	Transfer In	274,961.38	544,322.00	526,967.78	
	Total Transfers	274,961.38	544,322.00	526,967.78	
	Total Expenditures	195,843.38	549,873.45	526,967.78	

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

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

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

April 5, 2019

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

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

\$526,967.78

TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS

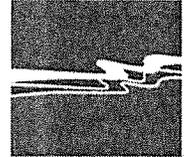
	FIRE	WATER	PARK & REC	DRAINAGE	BAYRIDGE	VISTA DE ORO	WASTE WATER	TOTALS
Allocation Per Cent	10.00%	85.50%	1.00%	2.00%	0.50%	0.50%	0.50%	100.00%
AMOUNT	\$52,696.78	\$450,557.45	\$5,269.68	\$10,539.36	\$2,634.84	\$2,634.84	\$2,634.84	\$526,967.78

FUND 200
BAYRIDGE ESTATES

200 - BAYRIDGE ESTATES

		Fiscal YTD 4/30/2019	2018-2019 Mid Year Adjustment	2019-2020 Budget	Notes
<u>REVENUE</u>					
Property Taxes					
4035	Property Taxes	6,734.62	9,052.00	9,517.00	
Total Property Taxes		6,734.62	9,052.00	9,517.00	
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	42,456.00	54,831.00	54,831.00	
Total Special Taxes & Assessments		42,456.00	54,831.00	54,831.00	
Use of Money & Property					
4505	HO Prop Tax Relief	28.73	57.00	56.00	
4510	Investment Income on funds	(0.46)	0.00	0.00	
Total Use of Money & Property		28.27	57.00	56.00	
Total Revenues		49,218.89	63,940.00	64,404.00	
<u>EXPENDITURES</u>					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	165.70	500.00	128.56	
7325	Insurance	0.00	800.00	0.00	
Total Ins., Lic. & Regulatory Fees		165.70	1,300.00	128.56	
Legal & Professional					
7320	Professional & Consulting Services	189.00	700.00	700.00	
7326	Legal Services	0.00	400.00	100.00	
Total Legal & Professional		189.00	1,100.00	800.00	
Rent & Utilities					
8670	Street Lighting	5,451.30	6,724.16	6,724.16	
	Tank Decommission		24,000.00	30,000.00	Estimated 2nd stage
Total Rent & Utilities		5,451.30	30,724.16	36,724.16	
Total Services & Supplies		5,806.00	33,124.16	37,652.72	
Debt Service					
9804	Payment on Internal Loans	0.00	27,964.56	27,964.53	
Total Debt Service		0.00	27,964.56	27,964.53	
<u>TRANSFERS</u>					
9511	Interfund Transfer Out	1,374.81	2,749.61	2,634.84	
Total Transfers		1,374.81	2,749.61	2,634.84	
Total Expenditures		7,180.81	63,838.33	68,252.09	
Net Revenues over Expenditures		42,038.08	101.67	(3,848.09)	Bayridge reserves will be used to balance their budget.

MEMORANDUM



WALLACE GROUP®

Date: May 21, 2019
To: Renee Osborne, 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 2018-19 tax roll. The rate of \$373.00 per parcel remains the same as FY 2018-19.

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

<u>APN</u>	<u>OWNER</u>
074-491-031	LOS OSOS COMMUNITY SERVICES DISTRICT
074-491-032	LOS OSOS COMMUNITY SERVICES DISTRICT
074-491-033	LOS OSOS COMMUNITY SERVICES DISTRICT
074-492-025	SLO COUNTY – PUBLIC WORKS DEPT
074-492-026	SLO COUNTY – PUBLIC WORKS DEPT
074-492-027	SLO COUNTY – PUBLIC WORKS DEPT
074-492-057	LOS OSOS COMMUNITY SERVICES DISTRICT
074-492-058	LOS OSOS COMMUNITY SERVICES DISTRICT
074-501-044	SLO COUNTY – PUBLIC WORKS DEPT
074-501-045	SLO COUNTY – PUBLIC WORKS DEPT
074-501-046	SLO COUNTY – PUBLIC WORKS DEPT
074-511-013	LOS OSOS COMMUNITY SERVICES DISTRICT
074-511-014	LOS OSOS COMMUNITY SERVICES DISTRICT
074-511-046	BAYRIDGE ENG & DEV CORP
074-511-048	LOS OSOS COMMUNITY SERVICES DISTRICT

FY 2018/19
Number of Parcels = 147
Amount Due = \$54,831.00

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

cc: Rob Miller, Wallace Group

M:\384-LOCSD\LOCSD FY 19_20 Tax Roll Files\9F - Bayridge Estates - Fund 1761\Memo 2019-05-21 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

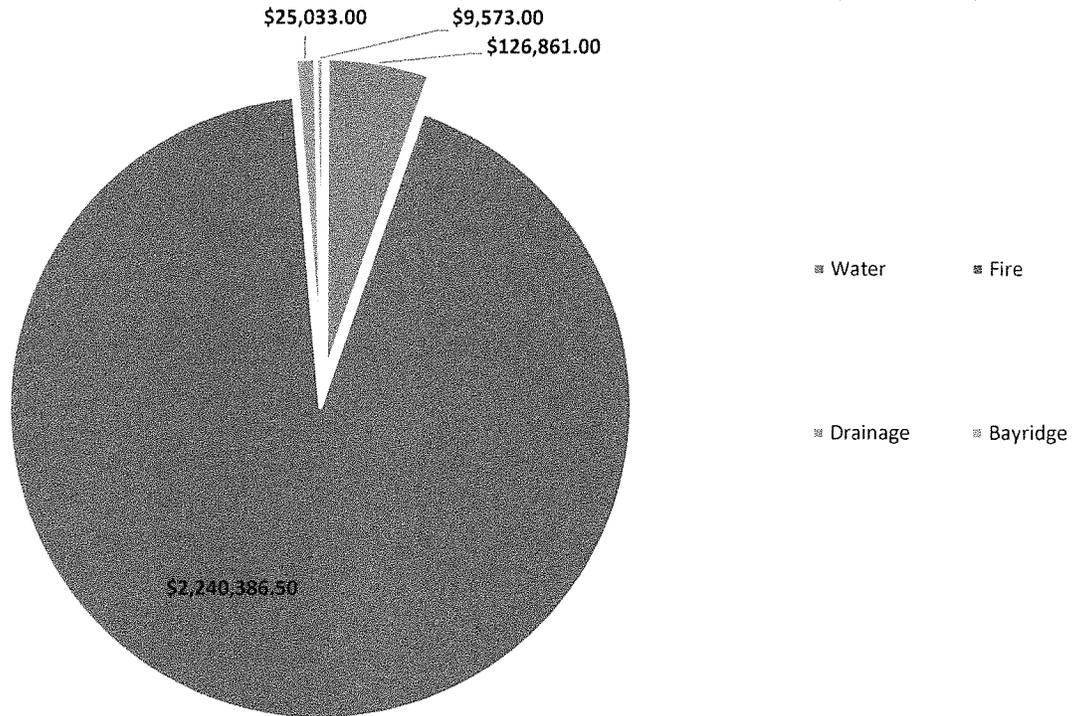
www.wallacegroup.us

LOS OSOS COMMUNITY SERVICES DISTRICT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
June 30, 2018

ASSETS	Bayridge	Vista de Oro	Drainage	Parks and Recreation	Total
Cash and investments	\$ 49,714	\$ -	\$ 335,606	\$ -	\$ 385,320
Restricted cash and investments				291,656	291,656
Accounts receivable	640	263	2,963		3,866
Prepays	471				471
Total assets	<u>\$ 50,825</u>	<u>\$ 263</u>	<u>\$ 338,569</u>	<u>\$ 291,656</u>	<u>\$ 681,313</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 326	\$ -	\$ 434	\$ -	\$ 760
Loan from Water Fund	100,877	24,210			125,087
Due to other funds		14,056			14,056
Total liabilities	<u>101,203</u>	<u>38,266</u>	<u>434</u>		<u>139,903</u>
Fund Balances:					
Nonspendable:					
Prepaid items	471				471
Restricted			338,135	291,656	629,791
Unassigned	(50,849)	(38,003)			(88,852)
Total fund balances (deficit)	<u>(50,378)</u>	<u>(38,003)</u>	<u>338,135</u>	<u>291,656</u>	<u>541,410</u>
Total liabilities and fund balances	<u>\$ 50,825</u>	<u>\$ 263</u>	<u>\$ 338,569</u>	<u>\$ 291,656</u>	<u>\$ 681,313</u>

PROPERTY TAX REVENUE UPDATED APRIL 5, 2019

Zone	Expensed Fund	2019/2020 Estimates	HO Property Tax Relief	Total Revenue Estimates	Total after allocations	Notes
A	Water	\$252,245	\$1,477	\$253,722	\$126,861.00	Minus 25% \$63,430.50 Reallocation to Fire Minus 12.5% to Parks \$31,715.25 and 12.5% to Wastewater
B	Fire	\$2,164,204	\$12,752	\$2,176,956	\$2,240,386.50	Plus 25% from Water \$63,430.50
D	Drainage	\$24,886	\$147	\$25,033	\$25,033.00	No additional allocations
F	Bayridge	\$9,517	\$56	\$9,573	\$9,573.00	No additional allocations



Allocation of PG&E County Wide Unitary Tax Revenue

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

BAYRIDGE

loan amt **125000**
percent **0.0037500** **4.50%**
term in months **60**
Annual payment **27,964.53**

		prin	int	payment	balance	
1	4/29/2016	(\$1,861.63)	(\$468.75)	(\$2,330.38)	\$123,138.37	(\$2,330.38)
2	5/29/2016	(\$1,868.61)	(\$461.77)	(\$2,330.38)	\$121,269.76	(\$2,330.38)
3	6/29/2016	(\$1,875.62)	(\$454.76)	(\$2,330.38)	\$119,394.15	(\$2,330.38)
4	7/29/2016	(\$1,882.65)	(\$447.73)	(\$2,330.38)	\$117,511.50	(\$2,330.38)
5	8/29/2016	(\$1,889.71)	(\$440.67)	(\$2,330.38)	\$115,621.79	(\$2,330.38)
6	9/29/2016	(\$1,896.80)	(\$433.58)	(\$2,330.38)	\$113,724.99	(\$2,330.38)
7	10/29/2016	(\$1,903.91)	(\$426.47)	(\$2,330.38)	\$111,821.09	(\$2,330.38)
8	11/29/2016	(\$1,911.05)	(\$419.33)	(\$2,330.38)	\$109,910.04	(\$2,330.38)
9	12/29/2016	(\$1,918.21)	(\$412.16)	(\$2,330.38)	\$107,991.82	(\$2,330.38)
10	1/29/2017	(\$1,925.41)	(\$404.97)	(\$2,330.38)	\$106,066.41	(\$2,330.38)
11	2/28/2017	(\$1,932.63)	(\$397.75)	(\$2,330.38)	\$104,133.79	(\$2,330.38)
12	3/29/2017	(\$1,939.88)	(\$390.50)	(\$2,330.38)	\$102,193.91	(\$2,330.38)
13	4/29/2017	(\$1,947.15)	(\$383.23)	(\$2,330.38)	\$100,246.76	(\$2,330.38)
14	5/29/2017	(\$1,954.45)	(\$375.93)	(\$2,330.38)	\$98,292.31	(\$2,330.38)
15	6/29/2017	(\$1,961.78)	(\$368.60)	(\$2,330.38)	\$96,330.53	(\$2,330.38)
16	7/29/2017	(\$1,969.14)	(\$361.24)	(\$2,330.38)	\$94,361.39	(\$2,330.38)
17	8/29/2017	(\$1,976.52)	(\$353.86)	(\$2,330.38)	\$92,384.87	(\$2,330.38)
18	9/29/2017	(\$1,983.93)	(\$346.44)	(\$2,330.38)	\$90,400.93	(\$2,330.38)
19	10/29/2017	(\$1,991.37)	(\$339.00)	(\$2,330.38)	\$88,409.56	(\$2,330.38)
20	11/29/2017	(\$1,998.84)	(\$331.54)	(\$2,330.38)	\$86,410.72	(\$2,330.38)
21	12/29/2017	(\$2,006.34)	(\$324.04)	(\$2,330.38)	\$84,404.38	(\$2,330.38)
22	1/29/2018	(\$2,013.86)	(\$316.52)	(\$2,330.38)	\$82,390.52	(\$2,330.38)
23	2/28/2018	(\$2,021.41)	(\$308.96)	(\$2,330.38)	\$80,369.11	(\$2,330.38)
24	3/29/2018	(\$2,028.99)	(\$301.38)	(\$2,330.38)	\$78,340.11	(\$2,330.38)
25	4/29/2018	(\$2,036.60)	(\$293.78)	(\$2,330.38)	\$76,303.51	(\$2,330.38)
26	5/29/2018	(\$2,044.24)	(\$286.14)	(\$2,330.38)	\$74,259.27	(\$2,330.38)
27	6/29/2018	(\$2,051.91)	(\$278.47)	(\$2,330.38)	\$72,207.37	(\$2,330.38)
28	7/29/2018	(\$2,059.60)	(\$270.78)	(\$2,330.38)	\$70,147.77	(\$2,330.38)
29	8/29/2018	(\$2,067.32)	(\$263.05)	(\$2,330.38)	\$68,080.44	(\$2,330.38)
30	9/29/2018	(\$2,075.08)	(\$255.30)	(\$2,330.38)	\$66,005.37	(\$2,330.38)
31	10/29/2018	(\$2,082.86)	(\$247.52)	(\$2,330.38)	\$63,922.51	(\$2,330.38)
32	11/29/2018	(\$2,090.67)	(\$239.71)	(\$2,330.38)	\$61,831.84	(\$2,330.38)
33	12/29/2018	(\$2,098.51)	(\$231.87)	(\$2,330.38)	\$59,733.33	(\$2,330.38)
34	1/29/2019	(\$2,106.38)	(\$224.00)	(\$2,330.38)	\$57,626.96	(\$2,330.38)
35	2/28/2019	(\$2,114.28)	(\$216.10)	(\$2,330.38)	\$55,512.68	(\$2,330.38)
36	3/29/2019	(\$2,122.20)	(\$208.17)	(\$2,330.38)	\$53,390.48	(\$2,330.38)
37	4/29/2019	(\$2,130.16)	(\$200.21)	(\$2,330.38)	\$51,260.31	(\$2,330.38)
38	5/29/2019	(\$2,138.15)	(\$192.23)	(\$2,330.38)	\$49,122.16	(\$2,330.38)
39	6/29/2019	(\$2,146.17)	(\$184.21)	(\$2,330.38)	\$46,975.99	(\$2,330.38)
40	7/29/2019	(\$2,154.22)	(\$176.16)	(\$2,330.38)	\$44,821.77	(\$2,330.38)
41	8/29/2019	(\$2,162.30)	(\$168.08)	(\$2,330.38)	\$42,659.48	(\$2,330.38)
42	9/29/2019	(\$2,170.40)	(\$159.97)	(\$2,330.38)	\$40,489.07	(\$2,330.38)
43	10/29/2019	(\$2,178.54)	(\$151.83)	(\$2,330.38)	\$38,310.53	(\$2,330.38)
44	11/29/2019	(\$2,186.71)	(\$143.66)	(\$2,330.38)	\$36,123.82	(\$2,330.38)
45	12/29/2019	(\$2,194.91)	(\$135.46)	(\$2,330.38)	\$33,928.90	(\$2,330.38)
46	1/29/2020	(\$2,203.14)	(\$127.23)	(\$2,330.38)	\$31,725.76	(\$2,330.38)
47	2/29/2020	(\$2,211.41)	(\$118.97)	(\$2,330.38)	\$29,514.35	(\$2,330.38)
48	3/29/2020	(\$2,219.70)	(\$110.68)	(\$2,330.38)	\$27,294.66	(\$2,330.38)
49	4/29/2020	(\$2,228.02)	(\$102.35)	(\$2,330.38)	\$25,066.63	(\$2,330.38)
50	5/29/2020	(\$2,236.38)	(\$94.00)	(\$2,330.38)	\$22,830.26	(\$2,330.38)
51	6/29/2020	(\$2,244.76)	(\$85.61)	(\$2,330.38)	\$20,585.49	(\$2,330.38)
52	7/29/2020	(\$2,253.18)	(\$77.20)	(\$2,330.38)	\$18,332.31	(\$2,330.38)
53	8/29/2020	(\$2,261.63)	(\$68.75)	(\$2,330.38)	\$16,070.68	(\$2,330.38)

54	9/29/2020	(\$2,270.11)	(\$60.27)	(\$2,330.38)	\$13,800.57	(\$2,330.38)
55	10/29/2020	(\$2,278.63)	(\$51.75)	(\$2,330.38)	\$11,521.94	(\$2,330.38)
56	11/29/2020	(\$2,287.17)	(\$43.21)	(\$2,330.38)	\$9,234.77	(\$2,330.38)
57	12/29/2020	(\$2,295.75)	(\$34.63)	(\$2,330.38)	\$6,939.02	(\$2,330.38)
58	1/29/2021	(\$2,304.36)	(\$26.02)	(\$2,330.38)	\$4,634.67	(\$2,330.38)
59	2/28/2021	(\$2,313.00)	(\$17.38)	(\$2,330.38)	\$2,321.67	(\$2,330.38)
60	3/29/2021	(\$2,321.67)	(\$8.71)	(\$2,330.38)	\$0.00	(\$2,330.38)
		(\$125,000.00)	(\$14,822.64)	(\$139,822.64)		#####

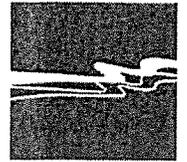
FUND 400
VISTA DE ORO

400 - VISTA DE ORO

		Fiscal YTD 4/30/2019	2018-2019 Mid Year Adjustment	2019-2020 Budget	Notes
<u>REVENUES</u>					
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	11,626.00	15,768.00	15,768.00	
Total Special Taxes & Assessments		11,626.00	15,768.00	15,768.00	
Total Revenues		11,626.00	15,768.00	15,768.00	
<u>EXPENDITURES</u>					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	0.00	500.00	0.00	
7325	Insurance	0.00	500.00	0.00	
Total Ins., Lic. & Regulatory Fees		0.00	1,000.00	0.00	
Legal & Professional					
7320	Professional & Consulting Services	145.00	700.00	700.00	
7326	Legal Services	0.00	300.00	300.00	
Total Legal & Professional		145.00	1,000.00	1,000.00	
Rent & Utilities					
8670	Street Lighting	1,970.65	2,460.00	2,460.00	
Total Rent & Utilities		1,970.65	2,460.00	2,460.00	
Total Services & Supplies		2,115.65	4,460.00	3,460.00	
Debt Service					
9804	Payment on Internal Loans	0.00	6,711.49	6,711.49	
Total Debt Service		0.00	6,711.49	6,711.49	
<u>TRANSFERS</u>					
9511	Interfund Transfer Out	1,374.81	2,749.61	2,634.84	
Total Transfers		1,374.81	2,749.61	2,634.84	
Total Expenditures		3,490.46	13,921.10	12,806.33	
Net Revenues over Expenditures		8,135.54	1,846.90	2,961.67	

MEMORANDUM

Date: May 21, 2019
To: Renee Osborne, 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



WALLACE GROUP

- 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 2018-19 tax roll.

The following parcel is not being assessed within the special district (same as FY 2017-18):

<u>APN</u>	<u>OWNER</u>
074-042-001	LOS OSOS COMMUNITY SERVICES DISTRICT

FY 2018/19	FY 2019/20
Number of Parcels = 73	Number of Parcels = 73
Amount Due = \$15,768.00	Amount Due = \$15,768.00

cc: Rob Miller, Wallace Group

M:\384-LOCSD\LOCSD FY 19_20 Tax Roll Files\9E - Vista de Oro - Fund 1760\Memo 2019-05-21 9E Vista De Oro.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

VISTA DE ORO

loan amt \$30,000.00
 percent 0.0037500 4.50%
 term in months 60
 annual loan ammount \$6,711.49

#	prin	int	payment	balance		
	6/30/2018	(\$446.79)	(\$112.50)	(\$559.29)	\$29,553.21	(\$559.29)
1	7/30/2018	(\$448.47)	(\$110.82)	(\$559.29)	\$29,104.74	(\$559.29)
2	8/30/2018	(\$450.15)	(\$109.14)	(\$559.29)	\$28,654.60	(\$559.29)
3	9/30/2018	(\$451.84)	(\$107.45)	(\$559.29)	\$28,202.76	(\$559.29)
4	10/30/2018	(\$453.53)	(\$105.76)	(\$559.29)	\$27,749.23	(\$559.29)
5	11/30/2018	(\$455.23)	(\$104.06)	(\$559.29)	\$27,294.00	(\$559.29)
6	12/30/2018	(\$456.94)	(\$102.35)	(\$559.29)	\$26,837.06	(\$559.29)
7	1/30/2019	(\$458.65)	(\$100.64)	(\$559.29)	\$26,378.41	(\$559.29)
8	2/30/2019	(\$460.37)	(\$98.92)	(\$559.29)	\$25,918.04	(\$559.29)
9	3/30/2019	(\$462.10)	(\$97.19)	(\$559.29)	\$25,455.94	(\$559.29)
10	4/30/2019	(\$463.83)	(\$95.46)	(\$559.29)	\$24,992.11	(\$559.29)
11	5/30/2019	(\$465.57)	(\$93.72)	(\$559.29)	\$24,526.54	(\$559.29)
12	6/30/2019	(\$467.32)	(\$91.97)	(\$559.29)	\$24,059.22	(\$559.29)
13	7/30/2019	(\$469.07)	(\$90.22)	(\$559.29)	\$23,590.15	(\$559.29)
14	8/30/2019	(\$470.83)	(\$88.46)	(\$559.29)	\$23,119.33	(\$559.29)
15	9/30/2019	(\$472.59)	(\$86.70)	(\$559.29)	\$22,646.73	(\$559.29)
16	10/30/2019	(\$474.37)	(\$84.93)	(\$559.29)	\$22,172.37	(\$559.29)
17	11/30/2019	(\$476.14)	(\$83.15)	(\$559.29)	\$21,696.22	(\$559.29)
18	12/30/2019	(\$477.93)	(\$81.36)	(\$559.29)	\$21,218.29	(\$559.29)
19	1/29/2020	(\$479.72)	(\$79.57)	(\$559.29)	\$20,738.57	(\$559.29)
20	2/28/2020	(\$481.52)	(\$77.77)	(\$559.29)	\$20,257.05	(\$559.29)
21	3/29/2020	(\$483.33)	(\$75.96)	(\$559.29)	\$19,773.72	(\$559.29)
22	4/29/2020	(\$485.14)	(\$74.15)	(\$559.29)	\$19,288.59	(\$559.29)
23	5/29/2020	(\$486.96)	(\$72.33)	(\$559.29)	\$18,801.63	(\$559.29)
24	6/29/2020	(\$488.78)	(\$70.51)	(\$559.29)	\$18,312.84	(\$559.29)
25	7/29/2020	(\$490.62)	(\$68.67)	(\$559.29)	\$17,822.23	(\$559.29)
26	8/29/2020	(\$492.46)	(\$66.83)	(\$559.29)	\$17,329.77	(\$559.29)
27	9/29/2020	(\$494.30)	(\$64.99)	(\$559.29)	\$16,835.46	(\$559.29)
28	10/29/2020	(\$496.16)	(\$63.13)	(\$559.29)	\$16,339.31	(\$559.29)
29	11/29/2020	(\$498.02)	(\$61.27)	(\$559.29)	\$15,841.29	(\$559.29)
30	12/29/2020	(\$499.89)	(\$59.40)	(\$559.29)	\$15,341.40	(\$559.29)
31	1/29/2021	(\$501.76)	(\$57.53)	(\$559.29)	\$14,839.64	(\$559.29)
32	2/28/2021	(\$503.64)	(\$55.65)	(\$559.29)	\$14,336.00	(\$559.29)
33	3/29/2021	(\$505.53)	(\$53.76)	(\$559.29)	\$13,830.47	(\$559.29)
34	4/29/2021	(\$507.43)	(\$51.86)	(\$559.29)	\$13,323.04	(\$559.29)
35	5/29/2021	(\$509.33)	(\$49.96)	(\$559.29)	\$12,813.71	(\$559.29)
36	6/29/2021	(\$511.24)	(\$48.05)	(\$559.29)	\$12,302.47	(\$559.29)
37	7/29/2021	(\$513.16)	(\$46.13)	(\$559.29)	\$11,789.32	(\$559.29)
38	8/29/2021	(\$515.08)	(\$44.21)	(\$559.29)	\$11,274.24	(\$559.29)
39	9/29/2021	(\$517.01)	(\$42.28)	(\$559.29)	\$10,757.23	(\$559.29)
40	10/29/2021	(\$518.95)	(\$40.34)	(\$559.29)	\$10,238.27	(\$559.29)
41	11/29/2021	(\$520.90)	(\$38.39)	(\$559.29)	\$9,717.38	(\$559.29)
42	12/29/2021	(\$522.85)	(\$36.44)	(\$559.29)	\$9,194.53	(\$559.29)
43	1/29/2022	(\$524.81)	(\$34.48)	(\$559.29)	\$8,669.72	(\$559.29)
44	2/29/2022	(\$526.78)	(\$32.51)	(\$559.29)	\$8,142.94	(\$559.29)
45	3/29/2022	(\$528.75)	(\$30.54)	(\$559.29)	\$7,614.18	(\$559.29)
46	4/29/2022	(\$530.74)	(\$28.55)	(\$559.29)	\$7,083.45	(\$559.29)
47	5/29/2022	(\$532.73)	(\$26.56)	(\$559.29)	\$6,550.72	(\$559.29)

48 6/29/2022	(\$534.73)	(\$24.57)	(\$559.29)	\$6,015.99	(\$559.29)
49 7/29/2022	(\$536.73)	(\$22.56)	(\$559.29)	\$5,479.26	(\$559.29)
50 8/29/2022	(\$538.74)	(\$20.55)	(\$559.29)	\$4,940.52	(\$559.29)
51 9/29/2022	(\$540.76)	(\$18.53)	(\$559.29)	\$4,399.75	(\$559.29)
52 10/29/2022	(\$542.79)	(\$16.50)	(\$559.29)	\$3,856.96	(\$559.29)
53 11/29/2022	(\$544.83)	(\$14.46)	(\$559.29)	\$3,312.14	(\$559.29)
54 12/29/2022	(\$546.87)	(\$12.42)	(\$559.29)	\$2,765.27	(\$559.29)
55 1/29/2022	(\$548.92)	(\$10.37)	(\$559.29)	\$2,216.35	(\$559.29)
56 2/28/2022	(\$550.98)	(\$8.31)	(\$559.29)	\$1,665.37	(\$559.29)
57 3/29/2022	(\$553.05)	(\$6.25)	(\$559.29)	\$1,112.32	(\$559.29)
58	(\$555.12)	(\$4.17)	(\$559.29)	\$557.20	(\$559.29)
59	(\$557.20)	(\$2.09)	(\$559.29)	\$0.00	(\$559.29)
60	(\$30,000.00)	(\$3,557.43)	(\$33,557.43)		(\$33,557.43)



FUND 500
WATER

500 - WATER

		Fiscal YTD 4/30/2019	Mid Year Adjustment	2019-2020 Budget No Rate Increase	2019-2020 Budget With Increase	Notes
REVENUES						Property tax amount reflects 50% reallocation to other funds
Property Taxes						
4035	Property Taxes	88,496.28	149,788.75	125,384.00	125,384.00	
	Total Property Taxes	88,496.28	149,788.75	125,384.00	125,384.00	
Service Charges & Fees						
4030	Residential Single Family	1,784,924.70	2,135,000.00	2,193,000.00	2,425,000.00	
4102	Residential- Multi - Family-Water Sales	184,968.69	199,900.00	225,900.00	246,000.00	
4103	Commercial, Home Care, Retail-Water Sales	230,775.29	321,000.00	303,000.00	336,000.00	
4104	Irrigation- Water Sales	23,185.75	53,000.00	33,000.00	36,000.00	
4114	Water Other Service Revenues	(1,534.75)	1,000.00	1,000.00	1,000.00	
4931	Water Activation Fees	5,600.00	6,000.00	5,000.00	5,000.00	
4932	Penalties	23,476.98	20,000.00	20,000.00	20,000.00	
4933	Door Hangers/Lockout Notices	13,970.00	10,000.00	12,000.00	12,000.00	
4937	NSF Fees	460.00	500.00	400.00	400.00	
	Total Service Charges & Fees	2,265,826.66	2,746,400.00	2,793,300.00	3,081,400.00	
Other Revenues						
4105	Recycled Water Revenue	0.00	57,000.00	0.00	0.00	
4930	Other Revenue	5,597.83	1,000.00	1,000.00	1,000.00	
	Total Other Revenues	5,597.83	58,000.00	1,000.00	1,000.00	
Use of Money & Property						
4504	Interest Income	0.00	2,964.00	0.00	0.00	not using gl code only 4510
4505	HO Prop Tax Relief	759.54	1,509.00	1,477.00	1,477.00	
4510	Investment Income on funds	5,589.31	4,000.00	20,000.00	20,000.00	
	Interfund Loan	34,676.05	34,676.05	34,676.05	34,676.05	
	Payments to Water					
	Total Use of Money & Property	41,024.90	43,149.05	56,153.05	56,153.05	
	Total Revenues	2,400,945.67	2,997,337.80	2,975,837.05	3,263,937.05	

500 - WATER

		Fiscal YTD 4/30/2019	Mid Year Adjustment	2019-2020 Budget No Rate Increase	2019-2020 Budget With Increase	Notes
EXPENDITURES						
Personnel						
Salaries/Wages						
8018	Holiday Pay	19,520.72	25,000.00	25,000.00	25,000.00	
8045	Overtime Pay	204.66	4,000.00	4,000.00	4,000.00	
8050	Administrative Leave Pay	2,449.99	3,680.00	3,680.00	3,680.00	
8051	Floating Holiday Pay	2,596.66	5,000.00	5,000.00	5,000.00	
8054	Salaries & Wages - Regular	316,302.33	356,316.15	374,131.96	374,131.96	Increase includes step increases for employees, and possible COLA increase
8056	Retroactive Pay	460.80	1,000.00	1,000.00	1,000.00	
8060	Sick Leave Pay	12,691.90	24,150.00	24,150.00	24,150.00	
8063	Standby Pay	16,392.26	14,700.00	15,000.00	15,000.00	
8066	Comp Time Used	17,055.91	11,550.00	12,000.00	12,000.00	
8081	Vacation Pay	23,749.63	39,900.00	39,900.00	39,900.00	
Total Salaries/Wages		411,424.86	485,296.15	503,861.96	503,861.96	
Payroll Taxes & Benefits						
5030	Life Insurance - ER	1,187.50	1,700.00	1,700.00	1,700.00	
5031	Disability Insurance	312.45	500.00	500.00	500.00	
5035	AD & D Insurance	312.50	0.00	0.00	0.00	
5040	LTD Insurance	2,199.45	3,300.00	3,300.00	3,300.00	
5050	Medicare - ER	6,009.68	9,000.00	9,000.00	9,000.00	
5060	Cafeteria Plan - ER	53,955.97	65,000.00	65,000.00	65,000.00	
5070	Retirement ER - Regular	67,731.24	67,000.00	67,000.00	67,000.00	
5075	Retirees Medical - ER	1,383.59	1,620.00	1,620.00	1,620.00	
5120	Workers Comp Insurance - ER	15,767.18	15,767.18	21,107.23	21,107.23	2019/2020 invoice has \$5,340.05 increase.
5124	Retirement - ER - Tier 2	4,756.44	5,970.00	5,970.00	5,970.00	
Total Payroll Taxes & Benefits		153,616.00	169,857.18	175,197.23	175,197.23	
Employment Services						
5100	Unemployment Insurance - ER	3,454.31	5,500.00	5,500.00	5,500.00	
5103	Federal Unempl	(1,961.74)	0.00	0.00	0.00	
6230	Medical Exam	0.00	150.00	150.00	150.00	
Total Employment Services		1,492.57	5,650.00	5,650.00	5,650.00	
Total Personnel		566,533.43	660,803.33	684,709.19	684,709.19	

500 - WATER

		Fiscal YTD 4/30/2019	Mid Year Adjustment	2019-2020 Budget No Rate Increase	2019-2020 Budget With Increase	Notes
Services & Supplies						
Clothing & Uniform						
7246	Uniform & Gear	1,990.06	2,600.00	2,600.00	2,600.00	
7248	Uniform Safety Boots	842.07	1,000.00	1,000.00	1,000.00	
Total Clothing & Uniform		2,832.13	3,600.00	3,600.00	3,600.00	
Contract Services						
6100	Labor & Support-IT Services	0.00	300.00	300.00	300.00	
6110	IT Purchased Services	2,693.63	5,400.00	5,400.00	5,400.00	
7250	Water Quality Testing	25,698.34	28,000.00	28,000.00	28,000.00	
7255	Security Services	7,285.70	8,000.00	8,000.00	8,000.00	
7301	Contract Maint Services	0.00	1,000.00	0.00	0.00	
7321	Janitorial Cleaning & Supplies	521.25	850.00	850.00	850.00	Remove
Total Contract Services		36,198.92	43,550.00	42,550.00	42,550.00	
Equipment & Tools						
6438	Disinfection Feed Pumps	1,877.52	1,500.00	1,800.00	1,800.00	
7242	Minor Tools, Accessories & Field Machines	3,205.60	3,500.00	18,000.00	18,000.00	Asphalt repair equipment, 2k gal tank on Budget Planning list
7253	Rent - Equipment	22.00	1,000.00	500.00	500.00	
7256	Meter Purchases & Replacements	67,275.51	75,000.00	75,000.00	75,000.00	
Total Equipment & Tools		72,380.63	81,000.00	95,300.00	95,300.00	
Financial Services						
7309	Late Fees	38.42	50.00	50.00	50.00	
7310	Bank Service Charges	13.56	0.00	0.00	0.00	
Total Financial Services		51.98	50.00	50.00	50.00	
Ins., Lic. & Regulatory Fees						
6120	Computer Licenses	0.00	200.00	200.00	200.00	
6340	Misc Fees	50.00	3,000.00	3,000.00	3,000.00	
6342	Fees - Regulatory	3,561.00	18,000.00	18,000.00	18,000.00	
6345	Property Taxes & Assess. Costs	3,240.92	6,300.00	6,300.00	6,300.00	
7325	Insurance	34,684.00	34,272.96	43,104.33	43,104.33	Increase in Ins by \$8,831.37
Total Ins., Lic. & Regulatory Fees		41,535.92	61,772.96	70,604.33	70,604.33	

500 - WATER

		Fiscal YTD 4/30/2019	Mid Year Adjustment	2019-2020 Budget No Rate Increase	2019-2020 Budget With Increase	Notes
Legal & Professional						
7318	Professional & Consulting BMC	33,513.65	55,746.00	131,556.00	131,556.00	Number based off of BMC Budget dated January 16, 2019
7320	Professional & Consulting Services	7,169.28	10,000.00	10,000.00	10,000.00	
7326	Legal Services	105,197.50	115,000.00	20,000.00	20,000.00	
7336	Legal Services- ISJ	0.00	1,000.00	1,000.00	1,000.00	
7340	Legal Notifications	(353.32)	1,000.00	1,000.00	1,000.00	
Total Legal & Professional		145,527.11	182,746.00	163,556.00	163,556.00	
Office/Operations						
6130	Computer Hardware	529.05	1,000.00	3,000.00	3,000.00	
6140	Computer Software	7,326.15	7,500.00	7,500.00	7,500.00	
7140	General Supplies & Minor Equipment	788.51	1,000.00	1,000.00	1,000.00	
7160	Postage, Shipping & Mail Supplies	11,807.37	15,000.00	15,000.00	15,000.00	
7180	Billing Supplies, Forms & Printing	221.10	2,200.00	2,200.00	2,200.00	
7226	Membership & Dues	1,769.86	3,000.00	3,000.00	3,000.00	
7230	Misc Small Parts & Supplies	1,624.24	2,000.00	2,000.00	2,000.00	
7237	Process Control & Treatment Supplies	3,279.38	4,000.00	4,000.00	4,000.00	
7239	Water Treatment Chemicals	4,964.07	8,000.00	8,000.00	8,000.00	
7249	Safety Supplies	701.83	1,000.00	1,000.00	1,000.00	
Total Office/Operations		33,011.56	44,700.00	46,700.00	46,700.00	
Other Expenses						
7330	Misc Operating	133.41	250.00	250.00	250.00	
7348	Water Conservation Program	2,541.70	3,000.00	10,000.00	10,000.00	
Total Other Expense		2,675.11	3,250.00	10,250.00	10,250.00	
Rent & Utilities						
6000	Cell Phones	2,474.39	3,500.00	3,500.00	3,500.00	
6025	Telephone	7,491.78	10,000.00	10,000.00	10,000.00	
7352	Rent - Offices & Other Structures	0.00	2,900.00	0.00	0.00	Remove
8610	Electric	73,311.35	100,000.00	100,000.00	100,000.00	
8620	Gas Service	195.18	250.00	250.00	250.00	
8630	Trash Services	2,040.03	4,000.00	3,000.00	3,000.00	
8644	Disposal Services	27,571.50	30,000.00	30,000.00	30,000.00	
8670	Street Lighting	320.03	400.00	400.00	400.00	
Total Rent & Utilities		113,404.26	151,050.00	147,150.00	147,150.00	

500 - WATER

		Fiscal YTD 4/30/2019	Mid Year Adjustment	2019-2020 Budget No Rate Increase	2019-2020 Budget With Increase	Notes
Repairs & Maintenance						
6405	R & M -	311.89	350.00	350.00	350.00	
6422	R & M - Hydrants	575.85	1,100.00	1,100.00	1,100.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	887.79	750.00	1,000.00	1,000.00	
6641	R & M - Wells	1,514.33	1,000.00	1,000.00	1,000.00	
6750	R & M - Minor Tools & Equipment	1,835.18	2,400.00	2,400.00	2,400.00	
6800	R & M - Grounds & Collection Systems	693.97	600.00	600.00	600.00	
6830	Paving & Concrete	0.00	4,000.00	4,000.00	4,000.00	
6900	R & M - Buildings & Structures	2,602.24	6,000.00	16,000.00	16,000.00	Replace rotting siding at 10th St and SB Wells
7241	R & M - Water Distribution System	7,766.28	15,000.00	99,400.00	99,400.00	S.S. replacements, 10th St Tank repairs, Dist. Sys. leak detection
Total Repairs & Maintenance		16,187.53	31,200.00	125,850.00	125,850.00	
Travel & Training						
7323	Books, Publications & Subscriptions	0.00	250.00	250.00	250.00	
7324	Education & Training Fees	5,047.38	5,900.00	5,900.00	5,900.00	
8410	Certifications	0.00	500.00	500.00	500.00	
8510	Lodging & Meals - Local	850.20	2,000.00	2,000.00	2,000.00	
8539	Meals	0.00	700.00	0.00	0.00	Remove
8550	Mileage Reimbursement & Parking	122.52	700.00	500.00	500.00	
Total Travel & Training		6,020.10	10,050.00	9,150.00	9,150.00	
Vehicle Maintenance & Repairs						
7006	Tuneup/Oil/Maintena	749.68	1,600.00	1,600.00	1,600.00	
7211	Misc Fuel & Diesel	1,562.78	2,300.00	2,300.00	2,300.00	
7220	Gasoline	4,914.92	5,000.00	5,000.00	5,000.00	
7228	Markings & Other Misc Services	99.67	500.00	200.00	200.00	
7232	Vehicle Repairs - Parts, Tires & Lubricants	5,343.90	5,000.00	5,000.00	5,000.00	
Total Vehicle Maintenance & Repairs		12,670.95	14,400.00	14,100.00	14,100.00	
Total Services & Supplies		482,496.20	627,368.96	728,860.33	728,860.33	

500 - WATER

		Fiscal YTD 4/30/2019	Mid Year Adjustment	2019-2020 Budget No Rate Increase	2019-2020 Budget With Increase	Notes
Capital Outlay						
9006	Infrastructure CIP	94,241.00	502,524.00	1,410,824.00	1,410,824.00	SCADA, Program C Well, SB Well, Water Yard Storage Building, 8th Street Well Construction.
9059	Vehicles, Equipment, & Fixtures	32,602.28	32,602.28	0.00	0.00	
Total Capital Outlay		126,843.28	535,126.28	1,410,824.00	1,410,824.00	
Debt Service						
9022	Debt Service - Principal	160,870.79	160,871.00	165,777.00	165,777.00	
9023	Debt Service - Interest & Annual Fee	104,773.65	104,773.00	99,792.00	99,792.00	
9024	Loan Administration Fee	10,546.91	10,547.00	10,064.00	10,064.00	
Total Debt Service		276,191.35	276,191.00	275,633.00	275,633.00	
Reserves						
9571	*Capital Outlay Reserve	0.00	403,266.56	0.00	0.00	This budget will focus on completing projects.
9572	*General Contingency (Operations) Reserve	0.00	57,000.00	57,000.00	57,000.00	
Total Reserves		0.00	460,266.56	57,000.00	57,000.00	
TRANSFERS						
9511	Interfund Transfer Out	235,091.98	470,183.95	450,557.45	450,557.45	
Total Transfers		235,091.98	470,183.95	450,557.45	450,557.45	
Total Expenditures		1,687,156.24	3,029,940.08	3,607,583.97	3,607,583.97	
Net Revenues over Expenditures		713,789.43	(32,602.28)	(631,746.92)	(343,646.92)	Funds will be transferred from Capital Outlay Reserves

3R RATE GROUP PROJECTED NUMBERS FOR 2019/2020

With and Without Rate Increase

<u>REVENUES</u>	Last years #s	2019-2020	2019-2020	Incremental revenue anticipated after increase
		Budget	Budget	
		With Rate Increase	Without Rate Increase	
Service Charges & Fees				
4030 Residential Single Family	2,135,000.00	\$2,425,000	2,193,000.00	232000
4102 Residential- Multi - Family-Water Sales	199,900.00	\$246,000	225,900.00	20286
4103 Commercial, Home Care, Retail-Water Sales	321,000.00	\$336,000	303,000.00	33422
4104 Irrigation- Water Sales	53,000.00	\$36,000	33,000.00	3138
Other Revenues				
4105 Recycled Water Revenue	57,000.00			Recycled water will be calculated after deliveries are initiated and discounted rate put in place. At this time, irrigation customers remain in commercial/irrigation accounts.
		0	0	
		\$3,043,000	2,754,900.00	
		\$288,100.00		

- Notes:
1. Revenue from penalties and door hangers were budgeted at \$20k and \$10k, respectively last FY, though \$30k had been collected as of 2/28/19.
 2. Property tax revenues are expected to be approx. \$130k for FY 19/20.
 3. Total revenue without rate increase is expected to be \$2.9 to \$3.0M.

WATER RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

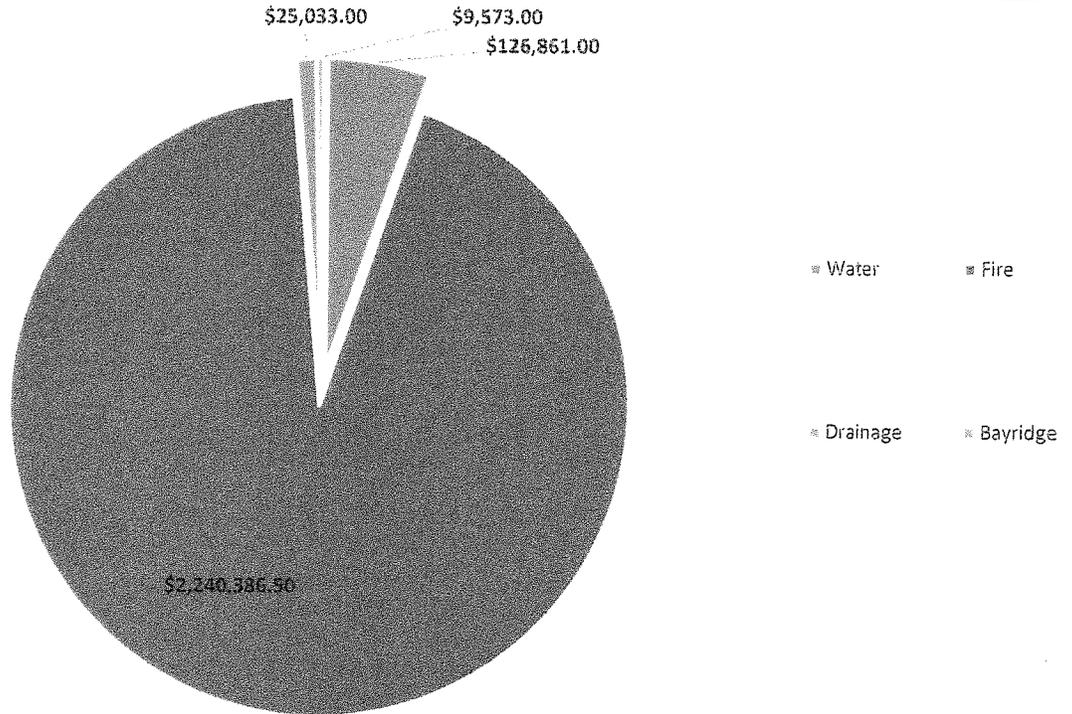
Balance Sheet
As of 4/30/2019

Current Period
Balance

LIABILITIES & EQUITY		Current Period Balance
CURRENT LIABILITIES		
Trust Liability		
Water Quality Trust Reserve	3050	
500 - Water	500	<u>91,517.27</u>
Total Trust Liability		<u>91,517.27</u>
Total CURRENT LIABILITIES		91,517.27
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	
500 - Water	500	144,644.25
General Contingency Reserve	3111	
500 - Water	500	414,183.00
Capital Outlay Reserve	3160	
500 - Water	500	1,246,296.29
Water Stabilization Reserve	3163	
500 - Water	500	158,456.00
Basin Management Reserve	3165	
500 - Water	500	50,031.00
Water Conservation Reserve	3167	
500 - Water	500	<u>59,288.00</u>
Total Other Liabilities		<u>2,072,898.54</u>
Total Other Liabilities		<u>2,072,898.54</u>
Total LIABILITIES & EQUITY		<u>2,164,415.81</u>

PROPERTY TAX REVENUE UPDATED APRIL 5, 2019

Zone	Expensed Fund	2019/2020 Estimates	HO Property Tax Relief	Total Revenue Estimates	Total after allocations	Notes
A	Water	\$252,245	\$1,477	\$253,722	\$126,861.00	Minus 25% \$63,430.50 Reallocation to Fire Minus 12.5% to Parks \$31,715.25 and 12.5% to Wastewater
B	Fire	\$2,164,204	\$12,752	\$2,176,956	\$2,240,386.50	Plus 25% from Water \$63,430.50
D	Drainage	\$24,886	\$147	\$25,033	\$25,033.00	No additional allocations
F	Bayridge	\$9,517	\$56	\$9,573	\$9,573.00	No additional allocations



Allocation of PG&E County Wide Unitary Tax Revenue

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

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

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

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

April 5, 2019

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

LOCS D Water Capital Improvement Projects Listing



TITLE	DESCRIPTION	AMOUNT FROM 2014 \$ (unless specified)	Updated 2019 CIP, \$	STATUS	PRIORITY
Supplemental Water Wells	Program C Eastern Wells	\$30,000 (17/18)	\$200,000	In progress	Current
8th Street Upper Aquifer Well	Supplemental well blend with existing lower aquifer well water-possible nitrate removal	Phase 2 Design \$50,176 Phase 2 Construction- \$315,824	\$315,824	Design complete, Construction 2018/19 budget	Current
Water Operation Facility Improvements	Water Operations Facility (Improve work shop by destroying sea trains, put in modular building)	\$100,000 (18/19) RFP is currently posted	\$200,000	In progress 2018/19 Budget	Current
Water Meter Replacement Program	Replace all water meters in system to ensure reading remain accurate and revenue is optimal	\$149,090, to replace remaining 1754 meters from 2014 replacement program	\$175,400	2018/19 budget \$75,000 to replace 900 meters this fiscal year	Current
SCADA System Upgrade for Water and Drainage	Design/Construction of SCADA System	\$210000 75% Water- \$157,500 25% Drainage- \$52,500	\$250000 75% Water- \$187,500 25% Drainage- \$62,500	Incomplete	1
South Bay Wells Distribution Project	New project – Connect existing wells at South Bay to gravity Zone	\$350,000	\$507,500	Not Started	2
Water Department Heavy Equipment Storage	Construct a 3-sided storage bay to protect heavy equipment and generators	\$30,000	\$30,000	Not Started	3
18th Street/Paso Robles Loop Upgrade	Distribution system loop in boosted zone- pipe project	\$39,270	\$75,000	Not Started	4
Santa Maria Loop Upgrade	Distribution system loop in boosted zone- pipe project	\$150,150	\$175,000	Not Started	5
18th Street/Ramona Loop Upgrade	Distribution system loop in boosted zone- pipe project	\$86,800	\$90,000	Not Started	6
Ferrell Avenue Loop Upgrade	Distribution system loop in main zone- pipe project	\$167,475	\$175,000	Not Started	7
Ferrell Well Loop Upgrade	Distribution system loop in main gravity zone- pipe project	\$11,550	\$14,000	Not Started	8

LOCSD Water Capital Improvement Projects Listing



12th Street/El Moro Upgrade	Distribution loop in main zone/fire flow upgrade-new pipe	\$214,830	\$250,000	Not Started	9
10th Street/Santa Maria Valve Replacement	Replaced gate valve	\$50,000	\$5,000	Not Started	10
South of Santa Ysabel Valve Replacement@16th Street	Replace gate valve associated with blowoff	\$2,100	\$5,000	Not Started	11
14th Street Dead-End Upgrade	Upgrade pipe- improve fire flow to residential zone	\$98,000	\$125,000	Not Started	12
7th Street Dead-End Upgrade	Upgrade pipe- from Santa Ysabel going North	\$34,720	\$50,000	Not Started	13
El Moro Upgrade	New Pipe- Distribution loop in main zone	\$307,230	\$350,000	Not Started	14

COMPLETED PROJECTS

10th Street Tank Repair	Prolong life of 10th Street tank for another 10 years	\$140,000		Completed FY 11/12 \$120,878	
16th Street North & South Tank Spot Repair Project	Coating project and spot repair to prolong life of both 16th Street tanks another 10 years	\$50,000		Completed FY 15/16 \$32,463	
South Bay Upper Aquifer Well Project	Supplemental well on eastern side of town	\$10,000		Completed FY 13/14 (\$620,000 funding through Prop 84 grant)	
8th Street Upper Aquifer Well	Phase 1 dig upper aquifer well	\$141,915		Completed December 2016	
LOCSD/GSWC Intertie	Emergency connection between the two water purveyors	\$55,000 (\$103,550) split with GSWC		Completed March 2017	

FUND 600
WASTEWATER

600 - WASTEWATER

		Fiscal YTD 4/30/2019	Mid Year Adjustment	2019-2020 Budget	Notes
REVENUES					
Other Revenue					
4034	Property Tax Revenue from Water	0.00	0.00	31,715.25	
Service Charges & Fees					
4062	Wastewater Admin Charge	25,000.00	44,246.40	16,892.75	# from NBS
Total Revenues		25,000.00	44,246.40	48,608.00	
EXPENDITURES					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6343	Lien & Notary Fees	119.98	31.49	34.00	
6345	Property Taxes & Assessments Costs	269.54	270.00	270.00	
Total Ins., Licenses & Regulatory Fees		389.52	301.49	304.00	
Legal & Professional					
7320	Professional & Consulting Services	13,148.08	12,365.94	13,853.69	# from NBS
7326	Legal Services	447.80	1,000.00	100.00	
Total Legal & Professional		13,595.88	13,365.94	13,953.69	
7160	Postage, Shipping	6.70	6.70	0.00	
Total Services & Supplies		13,992.10	13,667.43	14,257.69	
Debt Service					
9805	Repayment Bond Reserve	0.00	0.00	0.00	(No Bond Payment will need to be made because of refinancing)
Total Debt Service		0.00	0.00	0.00	
TRANSFERS					
9511	Interfund Transfer Out	1,374.81	2,749.61	2,634.84	
Total Transfers		1,374.81	2,749.61	2,634.84	
Total Expenditures		15,366.91	16,417.04	16,892.53	
Net Revenues over Expenditures		9,633.09	27,829.36	31,715.47	

**Los Osos Community Services District
Wastewater Assessment District No. 1
Preliminary Budget for 08/01/2019 Billing**

Category/Item	08/01/2019 Billing	No Previous Billing	Increase / (Decrease)
Debt Service			
Principal	\$579,894.12	\$0.00	\$579,894.12
Interest	219,481.58	0.00	219,481.58
Subtotal:	\$799,375.70	\$0.00	\$799,375.70
Admin. Expenses			
Agency administrative costs	\$3,039.06 <i>LOCSD</i>	\$0.00	\$3,039.06
Trustee/Paying Agent costs	0.00	0.00	0.00
Continuing disclosure costs	2,438.25 <i>NBS</i>	0.00	2,438.25
Dissemination costs	275.00 <i>NBS</i>	0.00	275.00
Administration costs	10,692.41 <i>NBS</i>	0.00	10,692.41
Administration expenses	448.03 <i>NBS</i>	0.00	448.03
Subtotal:	\$16,892.75	\$0.00	\$16,892.75
Miscellaneous			
DM charges - specific accounts	\$0.00	\$0.00	\$0.00
DM charges - District-wide	0.00	0.00	0.00
Manual Adjustments	0.00	0.00	0.00
Subtotal:	\$0.00	\$0.00	\$0.00
Grand Total:	\$816,268.45	\$0.00	\$816,268.45
Total Accounts:	4,187		4,187

The Grand Total may be reduced by county collection fees shown above if the county retains such fees from the apportionment of funds.

Footnotes:

Budget Notes:

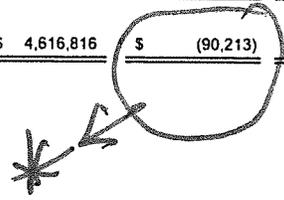
Approval

Signature

Date

LOS OSOS COMMUNITY SERVICES DISTRICT
PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
For the Fiscal Year Ended June 30, 2018

	Water Fund	Wastewater Treatment Project Fund	Totals
Operating Revenues:			
Utility	\$ 2,598,595	\$ -	\$ 2,598,595
Total operating revenues	<u>2,598,595</u>		<u>2,598,595</u>
Operating Expenses:			
Personnel	622,739		622,739
Clothing and uniforms	1,898		1,898
Contract services	41,978		41,978
Equipment and tools	34,321		34,321
Financial services	782	20	802
Insurance, licenses, and regulatory fees	50,276	269	50,545
Legal and professional	86,005	11,480	97,485
Office expenses	30,810	109	30,919
Other expenses	2,007		2,007
Rent and utilities	149,035		149,035
Repairs and maintenance	33,813		33,813
Travel and training	9,496		9,496
Vehicle maintenance and repairs	12,814		12,814
Depreciation	255,867		255,867
Total operating expenses	<u>1,331,841</u>	<u>11,878</u>	<u>1,343,719</u>
Operating income (loss)	<u>1,266,754</u>	<u>(11,878)</u>	<u>1,254,876</u>
Non-Operating Revenues (Expenses):			
Property taxes and assessments	178,936	38,534	217,470
Investment income	11,258		11,258
Other non-operating revenue	10,868	40	10,908
Interest and debt service fee expense	(118,639)		(118,639)
Total non-operating revenues (expenses)	<u>82,423</u>	<u>38,574</u>	<u>120,997</u>
Income before transfers	1,349,177	26,696	1,375,873
Transfers:			
Transfers (out)	(434,030)	(2,538)	(436,568)
Total transfers	<u>(434,030)</u>	<u>(2,538)</u>	<u>(436,568)</u>
Change in net position	<u>915,147</u>	<u>24,158</u>	<u>939,305</u>
Net position (deficit) - July 1	3,757,838	(114,371)	3,643,467
Prior period adjustments	(56,169)		(56,169)
Net position (deficit) - July 1, restated	<u>3,701,669</u>	<u>(114,371)</u>	<u>3,587,298</u>
Net position (deficit) - June 30	<u>\$ 4,616,816</u>	<u>\$ (90,213)</u>	<u>\$ 4,526,603</u>



The notes to basic financial statements are an integral part of this statement.



FUND 800
DRAINAGE

800 - DRAINAGE

		Fiscal YTD 4/30/2019	Mid Year Adjustment	2019-2020 Budget	Notes
<u>REVENUES</u>					
Property Taxes					
4034	Property Tax Revenue from Water	29,957.75	29,957.75	0.00	No funds will need to be allocated from water property tax this fiscal budget.
4035	Property Taxes	17,627.94	24,015.00	24,886.00	
	Total Property Taxes	47,585.69	53,972.75	24,886.00	
Special Taxes & Assessments					
4400	Drainage Assessments	69,048.00	95,440.00	95,312.00	(1 parcel less)
	Total Special Taxes & Assessments	69,048.00	95,440.00	95,312.00	
Other Revenues					
4935	Sale-Specs/Plans & Non-Capital Items	244.19	0.00	0.00	
	Total Other Revenues	244.19	0.00	0.00	
Use of Money & Property					
4505	HO Prop Tax Relief	75.54	152.00	147.00	
4510	Investment Income on funds	(1.20)	300.00	300.00	
	Total Use of Money & Property	74.34	452.00	447.00	
	Total Revenues	116,952.22	149,864.75	120,645.00	
<u>EXPENDITURES</u>					
Personnel					
Salaries/Wages					
8045	Overtime Pay	0.00	200.00	200.00	
8054	Salaries & Wages - Regular	8,879.20	16,000.00	16,000.00	
	Total Salaries/Wages	8,879.20	16,200.00	16,200.00	
	Total Personnel	8,879.20	16,200.00	16,200.00	
Services & Supplies					
Equipment & Tools					
6390	Equipment	0.00	300.00	300.00	
7242	Minor Tools, Accessories & Field Machines	227.22	300.00	300.00	
	Total Equipment & Tools	227.22	600.00	600.00	

800 - Drainage

		Fiscal YTD 4/30/2019	Mid Year Adjustment	2019-2020 Budget	Notes
Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	5,692.00	6,000.00	6,000.00	
6345	Property Taxes & Assessments Costs	198.84	200.00	200.00	
7325	Insurance	(131.40)	1,500.00	500.00	
Total Insurance, Licenses & Regulatory Fees		5,759.44	7,700.00	6,700.00	
Legal & Professional					
7320	Professional & Consulting Services	366.25	2,000.00	2,000.00	
7326	Legal Services	35.00	500.00	500.00	
Total Legal & Professional		401.25	2,500.00	2,500.00	
Office/Operations					
7140	General Supplies & Minor Equipment	9.62	50.00	0.00	Removing code
7226	Membership & Dues	0.00	200.00	0.00	Removing code
7230	Misc Small Parts & Supplies	271.71	500.00	550.00	
7249	Safety Supplies	0.00	100.00	100.00	
Total Office/Operations		281.33	850.00	650.00	
Other Expense					
7346	Promotional Expenses - Event	250.00	300.00	300.00	
Total Other Expense		250.00	300.00	300.00	
Rent & Utilities					
6000	Cell Phones	1,371.23	1,700.00	1,700.00	
6025	Telephone	207.40	250.00	250.00	
8610	Electric	1,450.37	2,200.00	2,200.00	
8670	Street Lighting	730.15	1,000.00	1,000.00	
Total Rent & Utilities		3,759.15	5,150.00	5,150.00	
Repairs & Maintenance					
6405	R & M - Extinguishers	36.68	50.00	50.00	
6640	R & M - Equip & Other Non- Structural Fixed Assets	1,452.67	1,000.00	1,000.00	
6750	R & M - Minor Tools & Equipment	428.96	500.00	500.00	
6800	R & M - Grounds & Collection Systems	159.03	1,000.00	1,000.00	
6900	R & M - Buildings & Structures	860.28	1,500.00	1,500.00	
Total Repairs & Maintenance		2,937.62	4,050.00	4,050.00	

800 - Drainage

		Fiscal YTD 4/30/2019	Mid Year Adjustment	2019-2020 Budget	Notes
Travel & Training					
7324	Education & Training Fees	1,295.00	2,200.00	2,000.00	
8410	Certifications	0.00	100.00	100.00	
8475	Training Materials	0.00	250.00	250.00	
8510	Lodging & Meals - Local	0.00	500.00	500.00	
8539	Meals	0.00	100.00	0.00	Remove
8550	Mileage Reimbursement & Parking	0.00	300.00	300.00	
	Total Travel & Training	1,295.00	3,450.00	3,150.00	
Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	358.57	550.00	550.00	
7220	Gasoline	1,216.22	1,000.00	1,000.00	
	Total Vehicle Maintenance & Repairs	1,574.79	1,550.00	1,550.00	
	Total Services & Supplies	16,485.80	26,150.00	24,650.00	
Capital Outlay					
9006	Infrastructure CIP	77,203.36	110,000.00	62,500.00	SCADA Project off CIP List. Figure based on previous estimates.
	Total Capital Outlay	77,203.36	110,000.00	62,500.00	
TRANSFERS					
9511	Interfund Transfer Out	5,499.23	10,998.46	10,539.36	
	Total Transfers	5,499.23	10,998.46	10,539.36	
	Total Expenditures	108,067.59	163,348.46	113,889.36	
	Net Revenues over Expenditures	8,884.63	(13,483.71)	6,755.64	

MEMORANDUM

Date: May 21, 2019
To: Renee Osborne, 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



- 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 2018-2019 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 2018/19</u>	<u>FY 2019/20</u>
Number of Parcels = 5,958	Number of Parcels = 5,957
Amount Due = \$95,328.00	Amount Due = \$95,312.00

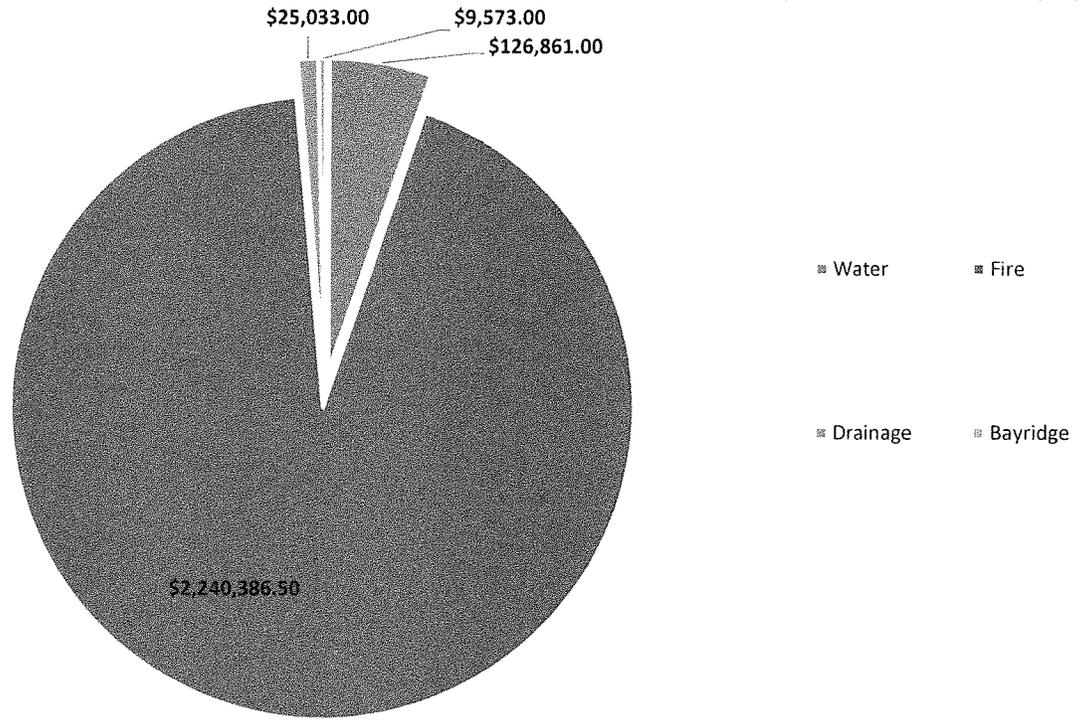
As with FY 2018/19, parcels not being assessed within the special district fall into the following categories:

- 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

PROPERTY TAX REVENUE UPDATED APRIL 5, 2019

Zone	Expensed Fund	2019/2020 Estimates	HO Property Tax Relief	Total Revenue Estimates	Total after allocations	Notes
A	Water	\$252,245	\$1,477	\$253,722	\$126,861.00	Minus 25% \$63,430.50 Reallocation to Fire Minus 12.5% to Parks \$31,715.25 and 12.5% to Wastewater
B	Fire	\$2,164,204	\$12,752	\$2,176,956	\$2,240,386.50	Plus 25% from Water \$63,430.50
D	Drainage	\$24,886	\$147	\$25,033	\$25,033.00	No additional allocations
F	Bayridge	\$9,517	\$56	\$9,573	\$9,573.00	No additional allocations



Allocation of PG&E County Wide Unitary Tax Revenue

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

FUND 900
PARKS AND RECREATION

900 - PARKS & RECREATION

		Fiscal YTD 4/30/2019	2018-2019 Mid Year Adjustment	2019-2020 Budget	Notes
REVENUE					
Other Revenues					
4034	Property Tax Revenue from Water	0.00	0.00	31,715.25	
4655	Donations	2,437.17	2,437.17	0.00	
	Total	2,437.17	2,437.17	31,715.25	
Use of Money & Property					
4510	Investment Income on funds	0.00	1,607.78	1,607.78	
	Total Use	0.00	1,607.78	1,607.78	
Total Revenues					
		2,437.17	4,044.95	33,323.03	
EXPENDITURES					
Services & Supplies					
Legal & Professional					
7320	Professional & Consulting Services	14,140.19	15,000.00	9,000.00	Dog Park/Pocket parks
7326	Legal Services	1,155.00	2,000.00	2,000.00	
	Total Legal & Professional	15,295.19	17,000.00	11,000.00	
Office/Operations					
7140	General Supplies & Minor Equipment	0.00	100.00	100.00	
	Total Office/Operations	0.00	100.00	100.00	
Other Expense					
7330	Misc Operating Expenses	442.77	500.00	100.00	
	Total Other Expense	442.77	500.00	100.00	
	Total Services & Supplies	15,737.96	17,600.00	11,200.00	
TRANSFERS					
9511	Interfund Transfer Out	2,749.60	5,499.23	5,269.68	
	Total	2,749.60	5,499.23	5,269.68	
Transfers					
	Total	18,487.56	23,099.23	16,469.68	
Expenditures					
	Net Revenues over Expenditures	(16,050.39)	(19,054.28)	16,853.35	