



FINANCE ADVISORY COMMITTEE MEETING

Monday June 29, 2020 at 5:30 p.m.

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

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

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

- Through email at ldurban@losososcsd.org by 12:00pm on 06/29/2020
- Through the district website www.losososcsd.org/contact-us by 12:00pm on 06/29/2020
- Through teleconference by phone at (929) 205-6099 or (301) 715-8592 and enter **843 0045 3957**
- Through mail by 5:00 PM on the day prior to the Committee meeting sent to LOCSD
- Through teleconference meeting at <https://us02web.zoom.us/j/84300453957>

AGENDA

1. **Opening at 5:30 p.m. – Call To Order and Roll Call**
2. **Approve FAC Meeting Minutes of June 1, 2020**
(Recommend approval)
Presented By: Administrative Services Manager Durban
3. **Review of Board Item Regarding Approval of Warrant Register for June 2020**
(Committee Review and Recommendations to the Board)
Presented By: Administrative Services Manager Durban
4. **Review of Board Item Regarding Financial Reports for the Period Ending May 31, 2020**
(Committee Review and Recommendations to the Board)
Presented By: General Manager Munds
5. **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.
6. **Schedule Next FAC Meeting – Monday, August 3, 2020 at 5:30 p.m. unless otherwise noted**
7. **Closing Comments by FAC Committee Members**
8. **Adjournment**

**Los Osos Community Services District
DRAFT Minutes of the Finance Advisory Committee Meeting
June 1, 2020 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 5:30 p.m.</p> <p>Roll Call:</p> <p>Sandra Cirilo, Committee Member – Present Lisa Gonzalez, Committee Member – Present Bea Jansen, Committee Member – Present Alyce Thorp, Committee Member – Present Christine Womack, Vice Chairperson – Arrived at 5:31 p.m. Marshall Ochylski, Chairperson – Present</p> <p>Staff:</p> <p>Ron Munds, General Manager Laura Durban, Administrative Services Manager</p>	
<p>2. Approve FAC Meeting Minutes of March 2, 2020 and May 4, 2020</p>	<p>Administrative Services Manager Durban presented the minutes for approval.</p> <p>Committee Member Jansen made a motion that the Committee approve the minutes of March 2, 2020 and May 4, 2020. The motion was seconded by Committee Member Gonzalez and the motion carried with the following vote:</p> <p>Ayes: Committee Member Jansen, Gonzalez, Thorp Nays: None Abstain: Committee Member Cirilo Absent: None</p>	<p>Action: File Approved Minutes.</p>
<p>3. Review of Board Item Regarding Approval of Warrant Register for May 2020</p>	<p>Administrative Services Manager Durban presented the Warrants for approval commenting on various items to explain charges that occurred.</p> <p>Committee Member Thorp inquired about the legal fees.</p> <p>Committee Member Cirilo inquired about the Badger Meter charge and the status of the meter replacement program.</p> <p>Public Comment – None.</p> <p>Committee Member Gonzalez made a recommendation that the Board approve the warrants of May 2020. The motion was seconded by Committee Member Thorp and the motion carried with the following vote:</p> <p>Ayes: Committee Member Gonzalez, Thorp, Cirilo, Jansen Nays: None Abstain: None Absent: None</p>	<p>Action: The Committee recommended that the Board approve the Warrant Register for May 2020.</p>
<p>4. Review of Board Item Regarding Financial Reports for the Period Ending April 30, 2020</p>	<p>General Manager Munds presented the Financial Reports for approval as presented in the packet.</p> <p>Committee Member Thorp inquired about GL 7238 for fund 301.</p> <p>Public Comment - None</p> <p>Committee Member Gonzalez made a recommendation that the Board receive and file the Financials of April 30, 2020. The motion was seconded by Committee Member Jansen and the motion carried with the following vote:</p> <p>Ayes: Committee Member Gonzalez, Jansen, Cirilo, Thorp Nays: None Abstain: None Absent: None</p>	<p>Action: The Committee recommended that the Board receive and file the financials for the period ending April 30, 2020</p>

AGENDA ITEM	DISCUSSION	FOLLOW-UP
5. Review of the Final Budget for Fiscal Year 2020/2021	<p>General Manager Munds presented the Final Budget for Fiscal Year 2020/2021 as presented in the agenda packet.</p> <p>Committee Member Cirilo inquired about the election cost in Fund 100; about the service fee increase for NBS in Fund 600; commented on Parks and Recreation.</p> <p>Committee Member Thorp inquired about the SCADA project.</p> <p>Public Comment – None</p> <p>Committee Member Gonzalez made a recommendation that the Board approve and file the Final Budget for Fiscal Year 2020/2021. The motion was seconded by Committee Member Jansen and the motion carried with the following vote:</p> <p>Ayes: Committee Member Gonzalez, Jansen, Cirilo, Thorp Nays: None Abstain: None Absent: None</p> <p>The Committee thanked General Manager Munds and Staff for a thorough and well-presented budget.</p>	<p>Action: The Committee recommended that the Board approve and file the Final Budget for Fiscal Year 2020</p>
6. Public Comments on Items NOT on this Agenda	<p>Lynette Tornatzky thanked the Committee for such a fun meeting.</p>	
7. Schedule Next FAC Meeting	<p>The next meeting of the Financial Advisory Committee is scheduled for Monday, June 29, 2020 unless otherwise noted.</p>	
8. Closing Comments by FAC Committee	<p>Chairperson Ochylski thanked Cheri Grimm for her many years of service, commenting that she was very dedicated, and made valuable contributions as an outstanding Committee member on the FAC.</p> <p>The Committee all agreed that Cheri Grimm would be missed from the Committee thanking her for her service.</p>	
9. Adjournment	<p>The meeting adjourned at 6:11 p.m.</p>	



June 29, 2020

TO: LOCSD Board of Directors

FROM: Laura Durban, Administrative Services Manager

SUBJECT: Agenda Item 3 – 06/29/2020 FAC Meeting
Approve Warrant Register for June 2020

DESCRIPTION

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

- Check #29785 to Badger Meter to continue the Districts Water Meter Upgrade Program; 90+% complete.
- Check #29786 to Continental Utility Solutions is our annual fee for our Utility Billing software.
- Check #29790 to L N Curtis for Ropes and Rescue was an approved rescue equipment purchase at the Board level.
- Check #29810 to Central Coast Printing which is our new utility billing vendor.
- Check # 29820 to San Maria FAMCON Pipe & Supply for the purchase of our fire hydrant replacement program.
- Check 29845 for \$92,558.11 to Effect Contractors is a progress payment for the construction of a new storage building at the 8th Street Water Yard.

SUMMARY STAFF RECOMMENDATION

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

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

DISCUSSION

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

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

President

Charles L. Cesena

Vice President

Christine M. Womack

Directors

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

General Manager

Ron Munds

District Accountant

Robert Stilts, CPA

Unit Chief

Scott M. Jalbert

Battalion Chief

George Huang

Mailing Address:

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Los Osos, CA 93412

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Attachments

LOS OSOS COMMUNITY SERVICES DISTRICT
 Check/Voucher Register - Warrant Register for Board Packet
 From 6/1/2020 Through 6/30/2020

Check No	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
29781	6/2/2020	AFLAC	33.12	05/01-31/20 Acct#HJ582 EE Elected Insurance	100
	6/2/2020	AFLAC	268.26	05/01-31/20 Acct#HJ582 EE Elected Insurance	500
29782	6/2/2020	AGP VIDEO, INC	650.00	04/01-30/20 CH20 Ops & Management and BOD Processing	100
29783	6/2/2020	ALLIED ADMIN - DELTA DENTAL	235.82	07/01-31/20ID#07917-07535 Dental Plan	100
	6/2/2020	ALLIED ADMIN - DELTA DENTAL	772.37	07/01-31/20ID#07917-07535 Dental Plan	500
29784	6/2/2020	AT&T	510.55	04/17/20-05/16/20 Cust#9391056297 Telephone Service	301
29785	6/2/2020	BADGER METER INC	9,605.24	5/4/20 Cust#27216 Water Meter & Parts	500
29786	6/2/2020	CONTINENTAL UTILITY SOLUTIONS, INC.	2,684.00	7/31/20-7/30/21 Annual Maint & Tech Support	500
29787	6/2/2020	DIGITAL DEPLOYMENT, INC	200.00	06/01-30/20 Website Hosting Service & Fee	100
29788	6/2/2020	ITRON, INC.	760.00	05/14/20 Re-Install FCS Program Computer Software Maint	500
	6/2/2020	ITRON, INC.	900.10	06/01/20-08/31/20 Contract#SC00001696 Qtrly Maint Hardware	500
29789	6/2/2020	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	238.27	06/01-30/20 Acct#LOSOSOS-BL-283600 Insurance	100
	6/2/2020	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	558.93	06/01-30/20 Acct#LOSOSOS-BL-283600 Insurance	500
29790	6/2/2020	L N CURTIS	5,554.54	05/22/20 Cust# C33451 Rope/Rescue Equipment	301
29791	6/2/2020	PETE'S MORRO BAY TIRE AND AUTO	1,021.14	05/01/20 Vehicle Repairs Tires - 2019 F25SD	500
29792	6/2/2020	SLO COUNTY EMPLOYEES ASSOC	13.08	05/18/20-05/31/20 SLOCEA Dues	100
	6/2/2020	SLO COUNTY EMPLOYEES ASSOC	108.47	05/18/20-05/31/20 SLOCEA Dues	500
29793	6/2/2020	SLO COUNTY DEPARTMENT OF PUBLIC WORKS	2,154.00	04/1-30/20 405R979032 Water Quality Testing	500
29794	6/2/2020	ROBERT STILTS, CPA	5,000.00	04/16/20-05/15/20 Bookkeeping Services	100
29795	6/2/2020	THE GAS COMPANY	47.39	04/21/220-05/20/20 Acct#14941522279 Gas Service - Fire	301
29796	6/2/2020	THE GAS COMPANY	14.30	04/22/20-05/21/20 Acct#17351580109 Gas Service Suite 110	100
29797	6/2/2020	USA BLUE BOOK	352.23	05/06/20 Cust#922782 Disinfection Feed	500
	6/2/2020	USA BLUE BOOK	152.12	05/06/20 Cust#922782 Process Control & Treatment Supplies	500
	6/2/2020	USA BLUE BOOK	180.64	05/15/20 Cust#922782 Disinfection Feed Pumps	500
29798	6/2/2020	Water Systems Consulting Inc	1,980.00	Services 04/1-30/20 South Bay Well Site Transmission Main	500
29799	6/3/2020	AT&T	218.44	04/20/20-05/19/20 Telephone & Telemetry Services	100
	6/3/2020	AT&T	707.01	04/20/20-05/19/20 Telephone & Telemetry Services	500
	6/3/2020	AT&T	20.92	04/20/20-05/19/20 Telephone & Telemetry Services	800
29800	6/3/2020	Coverall North America, Inc.	236.00	06/01-30/20 Janitorial Services (Suites 106 & 110)	100
29801	6/3/2020	KITZMAN WATER, INC.	88.00	05/31/20 Acct#72975 Softwater Service - Fire	301
29802	6/3/2020	LIFE ASSIST INC	171.60	05/28/20 Acct\$93402CDF Paramedic Supplies	301
29803	6/3/2020	MINER'S ACE HARDWARE	125.99	05/01-31/20 Acct#21480 Supplies/Equip/Tools/Partws/Maint	301

LOS OSOS COMMUNITY SERVICES DISTRICT
 Check/Voucher Register - Warrant Register for Board Packet
 From 6/1/2020 Through 6/30/2020

Check No	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
29804	6/3/2020	MISSION COUNTRY DISPOSAL	129.37	06/01-30/20 Acct#4130-5101023 Trash Service - Fire	301
29805	6/3/2020	STANLEY CONVERGENT SECURITY SOLUTIONS	89.49	07/01-31/20 Acct#2234623879 Security Services Office Suites	100
	6/3/2020	STANLEY CONVERGENT SECURITY SOLUTIONS	129.96	07/01/20-09/30/20 Acct#1371001193 Alarm System Monitoring	301
29806	6/3/2020	ZOLL MEDICAL CORPORATION	450.45	05/19/20 Cust#113922 Medical Supplies	301
29808	6/4/2020	Cardmember Services	170.46	05/04/20 CC/Durban - Spectrum (Channel 20)	100
	6/4/2020	Cardmember Services	200.00	05/06/20 CC/Durban - Spectrum -Internet Service Admin/Server	100
	6/4/2020	Cardmember Services	280.72	05/12/20 CC/Durban - The Tribune (Budget Public Hearing)	100
	6/4/2020	Cardmember Services	77.54	05/28/20 CC/Durban - Zoom - For Board and Committee Meetings	100
	6/4/2020	Cardmember Services	180.00	05/12/20 CC/Young - H3 Customs Drinkware (Coffee Mugs)	301
	6/4/2020	Cardmember Services	31.09	05/13/20 CC/Young - Amazon.com (Misc Kitchen Parts)	301
	6/4/2020	Cardmember Services	96.46	05/13/20 CC/Young - Bed Bath & Beyond - Towels	301
	6/4/2020	Cardmember Services	160.83	05/13/20 CC/Young - Cutleryandmore.com (Knives)	301
	6/4/2020	Cardmember Services	19.29	05/14/20 CC/Young - Amazon.com (Bath Mat)	301
	6/4/2020	Cardmember Services	96.51	05/15/20 CC/Young - Amazon.com (Kitchen Appliance)	301
	6/4/2020	Cardmember Services	137.25	05/15/20 CC/Young - Amazon.com (Kitchen Parts)	301
	6/4/2020	Cardmember Services	356.67	05/18/20 CC/Young - Spectrum - Internet/TV	301
	6/4/2020	Cardmember Services	(160.83)	05/26/20 CC/Young - Cutleryandmore.com (Return)	301
	6/4/2020	Cardmember Services	33.02	06/01/20 CC/Young - Fry Specialty - Bathroom Items	301
	6/4/2020	Cardmember Services	278.80	06/02/20 CC/Young - Wayfair (Knife Block Set)	301
	6/4/2020	Cardmember Services	280.24	05/04/20 CC/Asuncion - Cole Palmer -Chlorine analyzer tubing	500
	6/4/2020	Cardmember Services	147.50	05/06/20 CC/Asuncion - ULine - Safety Inspection Cards	500
	6/4/2020	Cardmember Services	25.00	05/06/20 CC/Durban - Spectrum -Internet Service Admin/Server	500
	6/4/2020	Cardmember Services	72.21	05/08/20 CC/Asuncion - BulbConnection.com Unit A Amber Light	500
	6/4/2020	Cardmember Services	109.99	05/08/20 CC/Durban - Spectrum (Internet Wateryard)	500
	6/4/2020	Cardmember Services	185.55	05/11/20 CC/Asuncion - Pollardwater - Valve Key, Angle Stop	500
	6/4/2020	Cardmember Services	69.95	05/15/20 CC/Asuncion - Full Source (Uniform Pants for Requa)	500
	6/4/2020	Cardmember Services	41.85	05/18/20 CC/Durban - USPS - Certified Mail Delinquent Accts	500
	6/4/2020	Cardmember Services	140.31	05/22/20 CC/Asuncion - Nothern Tool - Tools	500
	6/4/2020	Cardmember Services	13.50	05/27/20 CC/Asuncion - Ewing Irrigation - 10th St Well Maint	500
	6/4/2020	Cardmember Services	137.53	05/30/20 CC/Durban - AT&T - 05/22/20-06/21/20	500
29809	6/4/2020	AUTOZONE	3.97	02/03/20 Customer #638878 TuneUp/Oils/Maint	500
29810	6/4/2020	CENTRAL COAST PRINTING	1,279.48	05/20/20 Utility Billing Services (RTS 201-205)	500
29811	6/4/2020	HACH	334.43	05/28/20 Acct#270053 Process Control & Treatment Supplies	500
29812	6/4/2020	MISSION COUNTRY DISPOSAL	148.82	06/01-30/20 Acct#4130-5101854 Trash Service/Wateryard	500

LOS OSOS COMMUNITY SERVICES DISTRICT
 Check/Voucher Register - Warrant Register for Board Packet
 From 6/1/2020 Through 6/30/2020

Check No	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
29813	6/4/2020	OASIS EQUIPMENT RENTAL	11.74	05/04/20 Vehicle Repairs - Parts, Tires, Lubricants	500
29814	6/4/2020	PG&E	294.05	04/21/20-05/21/20 7954162233-2 Electric Services	100
	6/4/2020	PG&E	399.92	04/21/20-05/21/20 7954162233-2 Electric Services	200
	6/4/2020	PG&E	8.91	04/21/20-05/21/20 7954162233-2 Electric Services	301
	6/4/2020	PG&E	158.25	04/21/20-05/21/20 7954162233-2 Electric Services	400
	6/4/2020	PG&E	8,479.92	04/21/20-05/21/20 7954162233-2 Electric Services	500
	6/4/2020	PG&E	175.57	04/21/20-05/21/20 7954162233-2 Electric Services	800
29815	6/4/2020	SPEED'S OIL TOOL SERVICE, INC	415.00	05/06/20 Brine Disposal Trucking Service - SB Well	500
	6/4/2020	SPEED'S OIL TOOL SERVICE, INC	415.00	05/13/20 Brine Disposal Trucking Service - SB Well	500
	6/4/2020	SPEED'S OIL TOOL SERVICE, INC	415.00	05/20/20 Brine Disposal Trucking Service - SB Well	500
	6/4/2020	SPEED'S OIL TOOL SERVICE, INC	415.00	05/28/20 Brine Disposal Trucking Service - SB Well	500
29816	6/4/2020	LOS OSOS CHEVRON	535.93	05/01-31/20 Acct#70 Gas & Diesel - Fleet Vehicles	500
	6/4/2020	LOS OSOS CHEVRON	133.98	05/01-31/20 Acct#70 Gas & Diesel - Fleet Vehicles	800
29817	6/11/2020	BROWNSTEIN, HYATT, FARBER, SCHRECK	3,116.64	04/30/20 BMC Shared Costs	500
29818	6/11/2020	CLEATH-HARRIS GEOLOGISTS, INC.	705.00	05/01-31/20 Proj#2212-1701 Program C Expansion Wells	500
	6/11/2020	CLEATH-HARRIS GEOLOGISTS, INC.	900.00	05/01-31/20 Proj#2212-2001 South Bay Lower Rehab Well	500
29819	6/11/2020	THE DOCUTEAM, LLC	40.00	05/01-31/20 Acct#0979 Onsite Service (Document Destruction)	100
29820	6/11/2020	Santa Maria FAMCON Pipe & Supply	(643.50)	01/09/20 Acct#505-R&M Water Distribution System (Return)	500
	6/11/2020	Santa Maria FAMCON Pipe & Supply	3,162.80	05/29/20 Acct#505-R&M Hydrants	500
	6/11/2020	Santa Maria FAMCON Pipe & Supply	305.66	06/04/20 Acct#505-R&M Water Distribution System	500
29821	6/11/2020	HACH	334.43	04/28/20 Acct#270053 Process Control & Treatment Supplies	500
29822	6/11/2020	MINER'S ACE HARDWARE	475.97	05/01-31/20 Acct#143640 Supplies/Maint/Equip/Tools/Parts	500
	6/11/2020	MINER'S ACE HARDWARE	113.63	05/01-31/20 Acct#143640 Supplies/Maint/Equip/Tools/Parts	800
29823	6/11/2020	MISSION LINEN SUPPLY	26.90	05/07/20 Cust#213729 Janitorial Supplies - Towel Rolls/Rags	500
	6/11/2020	MISSION LINEN SUPPLY	26.90	05/21/20 Cust#213729 Janitorial Supplies - Towel Rolls/Rags	500
29824	6/11/2020	LAURA DURBAN, LOCS D ADMIN PETTY CASH CUSTODIAN	74.92	08/14/19-06/04/20 Petty Cash Reimbursement - Mileage Postage	100
	6/11/2020	LAURA DURBAN, LOCS D ADMIN PETTY CASH CUSTODIAN	20.55	08/14/19-06/04/20 Petty Cash Reimbursement - Mileage Postage	301
	6/11/2020	LAURA DURBAN, LOCS D ADMIN PETTY CASH CUSTODIAN	67.61	08/14/19-06/04/20 Petty Cash Reimbursement - Mileage Postage	500
29825	6/11/2020	READY REFRESH	90.63	05/01-31/20 Acct#0900008772 Water Delivery	100
29826	6/11/2020	COUNTY OF SAN LUIS OBISPO - EH	606.10	03/19/20-04/30/20 Acct#AR0009718 Cross Connection Services	500

LOS OSOS COMMUNITY SERVICES DISTRICT
 Check/Voucher Register - Warrant Register for Board Packet
 From 6/1/2020 Through 6/30/2020

Check No	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
29827	6/11/2020	SOUTH SAN LUIS OBISPO COUNTY SANITATION DISTRICT	1,540.00	05/01-30/20 Brine Disposal Services SB Well	500
29828	6/11/2020	WALLACE GROUP	410.83	04/01-30/20 Engineering Services and Tax Roll Prep	200
	6/11/2020	WALLACE GROUP	57.50	04/01-30/20 Engineering Services and Tax Roll Prep	301
	6/11/2020	WALLACE GROUP	410.83	04/01-30/20 Engineering Services and Tax Roll Prep	400
	6/11/2020	WALLACE GROUP	1,616.25	04/01-30/20 Engineering Services and Tax Roll Prep	500
	6/11/2020	WALLACE GROUP	410.84	04/01-30/20 Engineering Services and Tax Roll Prep	800
29829	6/11/2020	WALLACE GROUP	471.25	FY20/21 Fire Tax Rolls & CPI Work Performed	301
29830	6/11/2020	AGP VIDEO, INC	650.00	05/01-31/20 CH20 OPS & Maintenance	100
29831	6/11/2020	ALICIA ZUNIGA	171.85	Milleage Reimbursement and Postage Reimbursement	500
29832	6/12/2020	NATHANIEL PALL	0.00	06/05/20 Reimbursement for Bank Service Charge for Payroll	100
29833	6/18/2020	CENTRAL COAST APPLIANCE	721.26	06/01/20 FF Oven Repair	301
29834	6/18/2020	GEORGE CONTENTO	3,000.00	07/01-31/20 Office Rent (Suites 106 & 110)	100
29835	6/18/2020	HUMANA INSURANCE COMPANY	216.00	07/01-31/20 ID#732930-001 Insurance (18RFF)	301
29836	6/18/2020	DE LANGE LANDEN FINANCIAL SERVICES	288.05	06/01-30/0 Acct#630919 Kyocera Service Contract/Insurance	100
29837	6/18/2020	LIFE ASSIST INC	449.57	06/08/20 & 06/09/20 Acct#93402CDF Paramedic Supplies	301
29838	6/18/2020	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	238.27	07/01-31/20 Acct#LOSOSOS-BL-283600 Insurance Life/ADD/WI/LTD	100
	6/18/2020	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	564.65	07/01-31/20 Acct#LOSOSOS-BL-283600 Insurance Life/ADD/WI/LTD	500
29839	6/18/2020	OFFICE DEPOT INC	175.78	05/01-31/20 Acct#28702448 General Office Supplies - Fire	301
29840	6/18/2020	SLO COUNTY EMPLOYEES ASSOC	13.08	06/01-14/20 SLOCEA Dues	100
	6/18/2020	SLO COUNTY EMPLOYEES ASSOC	108.47	06/01-14/20 SLOCEA Dues	500
29841	6/18/2020	ROBERT STILTS, CPA	5,000.00	05/16/20-06/15/20 Bookkeeping Services	100
29842	6/18/2020	ZOLL MEDICAL CORPORATION	72.34	05/24/20 Cust#113922 Medical Supplies	301
29843	6/23/2020	BROWNSTEIN, HYATT, FARBER, SCHRECK	2,214.99	05/31/20 BMC Shared Costs	500
29844	6/23/2020	COASTAL COPY, LP	79.87	04/24/20-05/23/20 Acct#LO22 MaincCopier/Printer/Fax Overages	100
29845	6/23/2020	EFFECT CONTRACTORS	92,558.11	853 El Morro Building Construction Production	500
29846	6/23/2020	NBS GOVERNMENT FINANCIAL GROUP	2,632.93	07/01/20-09/30/20 Qtrly Admin Fee (WW Assessment #1 Bond)	600
29847	6/23/2020	PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC	176.12	04/11/20-07/10/20 Acct#0017387073 Postage Meter Lease	100
29848	6/23/2020	SLO COUNTY DEPARTMENT OF PUBLIC WORKS	2,688.00	05/01-31/20 405R979032 Water Quality Testing	500

LOS OSOS COMMUNITY SERVICES DISTRICT
 Check/Voucher Register - Warrant Register for Board Packet
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Check No	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
29849	6/23/2020	TECHXPRESS INC	1,411.00	07/01-31/20 IT Support Services	100
29850	6/23/2020	VERIZON WIRELESS	66.68	05/08/20-06/07/20 Acct#472454582-00001 Cellular Service	301
	6/23/2020	VERIZON WIRELESS	208.55	05/08/20-06/07/20 Acct#472454582-00001 Cellular Service	500
	6/23/2020	VERIZON WIRELESS	139.04	05/08/20-06/07/20 Acct#472454582-00001 Cellular Service	800
29851	6/23/2020	VISION SERVICE PLAN	64.11	07/01-31/20 Acct#121302260001 Vision Plan	100
	6/23/2020	VISION SERVICE PLAN	171.33	07/01-31/20 Acct#121302260001 Vision Plan	500
29852	6/24/2020	ADAMSKI MOROSKI MADDEN CUMBERLAND & GREEN LLP	2,541.00	05/01-31/20 General Legal Services	100
	6/24/2020	ADAMSKI MOROSKI MADDEN CUMBERLAND & GREEN LLP	1,000.00	05/01-31/20 General Legal Services	500
29853	6/24/2020	ALLSTAR FIRE EQUIPMENT INC.	280.00	04/17/2020 SCBA Equipment	301
29854	6/24/2020	WELLS FARGO VENDOR FIN SERV	99.74	06/24/20-07/23/20 Acct#90136374384 Copier Service Lease	301
29855	6/24/2020	LIFE ASSIST INC	58.50	06/16/20 Acct#93402CDF Paramedic Supplies	301
29856	6/24/2020	RS COMMUNICATION CONSULTANTS	1,282.71	06/09/20 Radio Parts (Approved 05/07/20 Agenda Item 6G)	301
5103/5113/5123/5132	6/30/2020	CA PUBLIC EMPL RET SYSTEM	641.51	06/01-30/20 CalPERS Unfunded Accrued Liabilities	100
	6/30/2020	CA PUBLIC EMPL RET SYSTEM	1,921.21	06/01-30/20 CalPERS Unfunded Accrued Liabilities	301
	6/30/2020	CA PUBLIC EMPL RET SYSTEM	3,728.52	06/01-30/20 CalPERS Unfunded Accrued Liabilities	500
PD060520_457	6/5/2020	CALPERS 457	72.00	05/18/20-05/31/20 SIP457 Contributions	100
	6/5/2020	CALPERS 457	2,086.00	05/18/20-05/31/20 SIP457 Contributions	500
PD060520_EDD	6/5/2020	CA EMPLOYMENT DEVELOPMENT DEPT	602.24	State Payroll Taxes PD:05/18/20-05/31/20	100
	6/5/2020	CA EMPLOYMENT DEVELOPMENT DEPT	401.72	State Payroll Taxes PD:05/18/20-05/31/20	301
	6/5/2020	CA EMPLOYMENT DEVELOPMENT DEPT	578.73	State Payroll Taxes PD:05/18/20-05/31/20	500
PD060520_IRS	6/5/2020	DEPARTMENT OF THE TREASURY	1,686.11	Federal Payroll Taxes PD: 05/18/20-05/31/20	100
	6/5/2020	DEPARTMENT OF THE TREASURY	1,027.06	Federal Payroll Taxes PD: 05/18/20-05/31/20	301
	6/5/2020	DEPARTMENT OF THE TREASURY	1,914.58	Federal Payroll Taxes PD: 05/18/20-05/31/20	500
PD060520_PERSRet	6/5/2020	CA PUBLIC EMPL RET SYSTEM	1,487.70	Retirement Earned PD05/18/20-05/31/20	100
	6/5/2020	CA PUBLIC EMPL RET SYSTEM	415.83	Retirement Earned PD05/18/20-05/31/20	301
	6/5/2020	CA PUBLIC EMPL RET SYSTEM	3,198.17	Retirement Earned PD05/18/20-05/31/20	500
PD061920_457	6/19/2020	CALPERS 457	72.00	06/01/20-06/14/20 SIP457 Contributions	100
	6/19/2020	CALPERS 457	2,086.00	06/01/20-06/14/20 SIP457 Contributions	500
PD061920_EDD	6/19/2020	CA EMPLOYMENT DEVELOPMENT DEPT	580.64	State Payroll Taxes Paydate 06/01/20-06/14/20	100
	6/19/2020	CA EMPLOYMENT DEVELOPMENT DEPT	472.97	State Payroll Taxes Paydate 06/01/20-06/14/20	301

LOS OSOS COMMUNITY SERVICES DISTRICT
 Check/Voucher Register - Warrant Register for Board Packet
 From 6/1/2020 Through 6/30/2020

Check No	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
	6/19/2020	CA EMPLOYMENT DEVELOPMENT DEPT	562.74	State Payroll Taxes Paydate 06/01/20-06/14/20	500
PD061920_IRS	6/19/2020	DEPARTMENT OF THE TREASURY	1,637.90	Federal Payroll Taxes 06/01/20-06/14/20	100
	6/19/2020	DEPARTMENT OF THE TREASURY	1,185.58	Federal Payroll Taxes 06/01/20-06/14/20	301
	6/19/2020	DEPARTMENT OF THE TREASURY	1,861.95	Federal Payroll Taxes 06/01/20-06/14/20	500
PD061920_PERSRet	6/19/2020	CA PUBLIC EMPL RET SYSTEM	1,487.70	Retirement Earned 06/01/20-06/14/20	100
	6/19/2020	CA PUBLIC EMPL RET SYSTEM	632.75	Retirement Earned 06/01/20-06/14/20	301
	6/19/2020	CA PUBLIC EMPL RET SYSTEM	<u>3,223.77</u>	Retirement Earned 06/01/20-06/14/20	500
Report Total			<u>220,417.33</u>		

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

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

DIRECTOR'S MONTHLY REQUEST FOR COMPENSATION FOR MEETING ATTENDANCE

NAME Chuck Cesena DATE 6-8-2020

FOR THE MONTH OF May 2020

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

- 9.1 Each Director is authorized to receive one hundred dollars (\$100.00) as compensation for each regular, adjourned or special meeting of the Board of Directors, each required training session, each Standing Committee meeting of which said Director is either the Chairperson or Vice Chairperson, each ad Hoc Committee meeting, or other function/meeting attended by him/her as a representative of the District at the direction of the Board of Directors.
- 9.2 The Board President or in his/her absence the Vice President is authorized to receive one hundred dollars (\$100.00) as compensation for each County or State agency meeting attended by him/her, when he/she determines that District representation is necessary to protect and/or advance the interest of the District.
- 9.3 In no event shall Director compensation exceed \$100.00 per day.
- 9.4 Pursuant to Sections 61047 *et seq.* of the Government Code, Director compensation shall not exceed \$600.00 in any one calendar month.

MEETING DATE: 5/7 MEETING: BOD

MEETING DATE: 5/20 MEETING: UAC

MEETING DATE: _____ MEETING: _____

MEETING DATE: _____ MEETING: _____

MEETING DATE: _____ MEETING: _____

MEETING DATE: _____ MEETING: _____

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

SIGNATURE: Chuck Cesena DATE: 6-8-2020

Office Use Only:
Date Received: 6/8/2020
Reviewed and Validated By: [Signature]



June 04, 2020

TO: LOCSD Board of Directors

FROM: Charles Cesena, President

SUBJECT: Agenda Item #4G - UAC Meeting Summary, May 20, 2020

The committee met online via zoom and was called to order at 5:30 with all members in attendance.

President

Charles L. Cesena

Minutes from the April 15, 2020 meeting were approved.

Vice President

Christine M. Womack

General Manager Ron Munds provided a summary of that afternoon's Basin Management Committee meeting. A draft of the 2019 Annual Monitoring Report indicated that although we had met the Basin Yield Metric for the fourth year in a row, the Water Level and Chloride Metrics deteriorated, as did the Seawater intrusion front. The BMC's major focus at the meeting was on a Strategic Planning initiative to establish a common baseline understanding of the roles and responsibilities of the committee members and to guide future actions and investments. We need a defined funding plan for future infrastructure improvements, hopefully one that involves private well owners outside the prohibition zone. One possible outcome would be the possible formation of a Joint Powers Authority or JPA.

Directors

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

General Manager

Ron Munds

Utility Systems manager Jose Acosta provided a report for the month of March regarding water use, financial data and statistics relative to Water Department operations. He also provided an update on the department's maintenance activities and projects. Of special note, we have finally broken ground on the new Water Department building.

District Accountant

Robert Stilts, CPA

Unit Chief

Scott M. Jalbert

Battalion Chief

Paul Provence

Mr. Munds presented the proposed 2020-21 budgets for funds 200 (Bayridge Estates), 400 (Vista de Oro), 500 (Water) and 800 (Drainage). All funds were in excellent position, the Bayridge Estate loan from fund 500 will be paid off this year and Vista de Oro's in June of 2022. For Fund 500, insurance and personnel costs rose significantly, partially due to the decision to fund 50% of the Administrative Clerk's position from this fund. We also added \$215,000 in capital expenditures, including a new utility truck and other necessary equipment. All reserves remain fully funded even though the LOCSD Board had voted to reduce the amount of Zone A property taxes that had been going to the Fund 500 revenues from 50% to 35%, a loss of approximately \$40,000. This money was evenly divided between the Fire (300) and Parks and Recreation (900) Funds. The committee expressed some concern about this action being taken without committee review and asked that any changes to next year's Zone A allocation be reviewed by the committee prior to Board action. The committee then voted to recommend approval of the four fund budgets that were reviewed. The next UAC meeting is scheduled for June 17, 2020 at 5:30.

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

The next scheduled meeting is on June 17, 2020.

www.losososcsd.org

- Attachment 04/15/20 Agenda and Approved Minutes

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

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

DIRECTOR'S MONTHLY REQUEST FOR COMPENSATION FOR MEETING ATTENDANCE

NAME Chuck Cesena DATE 5/18/2020

FOR THE MONTH OF March 2020

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

- 9.1 Each Director is authorized to receive one hundred dollars (\$100.00) as compensation for each regular, adjourned or special meeting of the Board of Directors, each required training session, each Standing Committee meeting of which said Director is either the Chairperson or Vice Chairperson, each ad Hoc Committee meeting, or other function/meeting attended by him/her as a representative of the District at the direction of the Board of Directors.
- 9.2 The Board President or in his/her absence the Vice President is authorized to receive one hundred dollars (\$100.00) as compensation for each County or State agency meeting attended by him/her, when he/she determines that District representation is necessary to protect and/or advance the interest of the District.
- 9.3 In no event shall Director compensation exceed \$100.00 per day.
- 9.4 Pursuant to Sections 61047 *et seq.* of the Government Code, Director compensation shall not exceed \$600.00 in any one calendar month.

MEETING DATE: 3/05 MEETING: Bod Meeting

MEETING DATE: 3/23 MEETING: Special BOD

MEETING DATE: _____ MEETING: _____

MEETING DATE: _____ MEETING: _____

MEETING DATE: _____ MEETING: _____

MEETING DATE: _____ MEETING: _____

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

SIGNATURE: Chuck Cesena DATE: 5/18/2020

Office Use Only:
Date Received: 5/18/2020
Reviewed and Validated By: [Signature]

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

DIRECTOR'S MONTHLY REQUEST FOR COMPENSATION FOR MEETING ATTENDANCE

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

NAME Chuck Cesena DATE 5-11-2020

FOR THE MONTH OF April 2020

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

- 9.1 Each Director is authorized to receive one hundred dollars (\$100.00) as compensation for each regular, adjourned or special meeting of the Board of Directors, each required training session, each Standing Committee meeting of which said Director is either the Chairperson or Vice Chairperson, each ad Hoc Committee meeting, or other function/meeting attended by him/her as a representative of the District at the direction of the Board of Directors.
- 9.2 The Board President or in his/her absence the Vice President is authorized to receive one hundred dollars (\$100.00) as compensation for each County or State agency meeting attended by him/her, when he/she determines that District representation is necessary to protect and/or advance the interest of the District.
- 9.3 In no event shall Director compensation exceed \$100.00 per day.
- 9.4 Pursuant to Sections 61047 *et seq.* of the Government Code, Director compensation shall not exceed \$600.00 in any one calendar month.

MEETING DATE: 4-2 MEETING: BOD
MEETING DATE: 4-7 MEETING: S BOD
MEETING DATE: 4-15 MEETING: UAC
MEETING DATE: _____ MEETING: _____
MEETING DATE: _____ MEETING: _____
MEETING DATE: _____ MEETING: _____

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

SIGNATURE: Cl Cesena DATE: 5-11-2020

Office Use Only:
Date Received: 5/18/2020
Reviewed and Validated By: [Signature]



May 7, 2020

TO: LOCSO Board of Directors

FROM: Charles Cesena, President

SUBJECT: Agenda Item #4F - UAC Meeting Summary, April 15, 2020

President
Charles L. Cesena

Vice President
Christine M. Womack

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

General Manager
Ron Munds

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
Paul Provence

The meeting was hosted online via Zoom and was called to order at 5:30pm. Committee Member Silva and Vice Chairperson Fourcroy were both absent.

The UAC committee was provided Brown Act Training by Director Ochylski.

The Committee had a discussion on what occurred at the Basin Management Committee Meeting, Utility Department Report, Utility Department Updates, and the 2020 UAC Work Plan.

Utility Systems Manager, Jose Acosta, provided a report for the month of February regarding water use, financial data and statistics relative to operations.

Utility Systems Manager, Jose Acosta, provided information on projects and maintenance activities for the month of February.

General Manager, Ron Munds, led a discussion on the UAC 2020 work plan.

The next scheduled meeting is on May 20, 2020.

- Attachment 02/19/20 Agenda and Approved Minutes

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

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

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

www.losososcscsd.org



June 29, 2020

TO: LOCSD Board of Directors
FROM: Adrienne Geidel at Robert Stilts, District Bookkeeper
Ron Munds, General Manager
SUBJECT: Agenda Item 4 – 06/29/2020 FAC Meeting
Receive Financial Report for the Period Ending May 31, 2020

President
Charles L. Cesena

Vice President
Christine M. Womack

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

General Manager
Ron Munds

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
Paul Provence

DESCRIPTION

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

STAFF RECOMMENDATION

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

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

DISCUSSION

GENERAL

Attachment

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

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

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

www.losososcscsd.org

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 5/1/2020 Through 5/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remain... - Revised	
Revenues						
Service Charges & Fees						
4005	Copying Costs	0.00	2.00	20.00	(18.00)	(90.00)%
	Total Service Charges & Fees	0.00	2.00	20.00	(18.00)	(90.00)%
Other Revenues						
4002	Transfer In	75,721.70	642,092.38	717,814.08	(75,721.70)	(10.55)%
	Total Other Revenues	75,721.70	642,092.38	717,814.08	(75,721.70)	(10.55)%
	Total Revenues	75,721.70	642,094.38	717,834.08	(75,739.70)	(10.55)%
Expenditures						
Personnel						
Salaries/Wages						
7322	Director's Compensation	800.00	4,717.30	15,000.00	10,282.70	68.55%
8018	Holiday Pay	0.00	9,225.44	11,000.00	1,774.56	16.13%
8045	Overtime Pay	95.70	1,160.19	1,200.00	39.81	3.32%
8050	Administrative Leave Pay	793.32	5,091.60	8,500.00	3,408.40	40.10%
8051	Floating Holiday Pay	151.40	1,201.80	3,050.00	1,848.20	60.60%
8054	Salaries & Wages - Regular	20,629.74	214,065.92	290,000.00	75,934.08	26.18%
8060	Sick Leave Pay	0.00	1,863.36	2,000.00	136.64	6.83%
8081	Vacation Pay	0.00	21,384.16	24,500.00	3,115.84	12.72%
	Total Salaries/Wages	22,470.16	258,709.77	355,250.00	96,540.23	27.18%
Payroll Taxes & Benefits						
5020	FICA - ER	49.60	359.60	750.00	390.40	52.05%
5030	Life Insurance - ER	46.92	283.80	610.00	326.20	53.48%
5031	Disability Insurance	0.00	13.70	300.00	286.30	95.43%
5035	AD & D Insurance	11.48	63.94	140.00	76.06	54.33%
5040	LTD Insurance	138.53	789.11	1,800.00	1,010.89	56.16%
5050	Medicare - ER	332.66	3,854.20	4,212.00	357.80	8.49%
5060	Cafeteria Plan - ER	3,048.37	33,798.20	35,800.00	2,001.80	5.59%
5070	Retirement ER - Regular	641.51	8,775.36	3,700.00	(5,075.36)	(137.17)%
5071	Retirement ER - Addl Pick-up	0.00	0.00	500.00	500.00	100.00%
5075	Retirees Medical - ER	281.65	3,487.60	3,264.00	(223.60)	(6.85)%
5120	Workers Comp Insurance - ER	0.00	513.80	513.80	0.00	0.00%
5124	Retirement - ER - Tier 2	1,466.47	15,843.78	18,500.00	2,656.22	14.36%
	Total Payroll Taxes & Benefits	6,017.19	67,783.09	70,089.80	2,306.71	3.29%
Employment Services						
5100	Unemployment Insurance - ER	49.60	3,009.16	5,000.00	1,990.84	39.82%
6200	Hiring, Advertising & Other Costs	0.00	397.31	400.00	2.69	0.67%
6230	Medical Exam	0.00	270.00	300.00	30.00	10.00%
	Total Employment Services	49.60	3,676.47	5,700.00	2,023.53	35.50%
	Total Personnel	28,536.95	330,169.33	431,039.80	100,870.47	23.40%
Services & Supplies						
Clothing & Uniform						
7246	Uniform & Gear	0.00	0.00	200.00	200.00	100.00%
	Total Clothing & Uniform	0.00	0.00	200.00	200.00	100.00%
Contract Services						
6100	Labor & Support-IT Services	0.00	15,989.94	15,200.00	(789.94)	(5.20)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 5/1/2020 Through 5/31/2020

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6110	IT Purchased Services	1,859.00	21,908.34	20,000.00	(1,908.34)	(9.54)%
7100	Copier Contract-Maint & Usage	288.05	3,168.58	3,100.00	(68.58)	(2.21)%
7255	Security Services	89.49	967.63	1,056.00	88.37	8.37%
7321	Janitorial Cleaning & Supplies	236.00	2,825.22	2,900.00	74.78	2.58%
7342	Public Meeting Recordings	650.00	12,100.00	15,900.00	3,800.00	23.90%
	Total Contract Services	3,122.54	56,959.71	58,156.00	1,196.29	2.06%
	Financial Services					
7309	Late Fees	0.00	138.06	200.00	61.94	30.97%
7310	Bank Service Charges	358.28	4,675.80	4,500.00	(175.80)	(3.91)%
	Total Financial Services	358.28	4,813.86	4,700.00	(113.86)	(2.42)%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	29.98	200.00	170.02	85.01%
6341	LAFCO Fees	0.00	18,936.43	18,936.43	0.00	0.00%
6343	Lien & Notary Fees	20.00	35.00	30.00	(5.00)	(16.67)%
7325	Insurance	0.00	17,962.91	17,962.91	0.00	0.00%
	Total Insurance, Licenses & Regulatory Fees	20.00	36,964.32	37,129.34	165.02	0.44%
	Legal & Professional					
7302	Professional Services- Info Technology	0.00	77.74	0.00	(77.74)	0.00%
7303	Professional Services - GM	0.00	10,636.90	10,636.90	0.00	0.00%
7304	Professional Services - ACCTG	5,000.00	52,500.00	60,000.00	7,500.00	12.50%
7305	Auditing Services	0.00	19,290.00	22,000.00	2,710.00	12.32%
7320	Professional & Consulting Services	40.00	3,643.52	4,000.00	356.48	8.91%
7326	Legal Services	4,341.00	26,853.73	18,000.00	(8,853.73)	(49.19)%
7340	Legal Notifications & Mandated Advertising	280.72	280.72	200.00	(80.72)	(40.36)%
	Total Legal & Professional	9,661.72	113,282.61	114,836.90	1,554.29	1.35%
	Office/Operations					
6121	IT-Supplies & Miscellaneous	0.00	298.00	1,000.00	702.00	70.20%
6130	Computer Hardware	0.00	0.00	1,000.00	1,000.00	100.00%
7140	General Supplies & Minor Equipment	170.50	6,235.55	8,000.00	1,764.45	22.06%
7160	Postage, Shipping & Mail Supplies	0.00	3,083.32	3,000.00	(83.32)	(2.78)%
7226	Membership & Dues	0.00	7,177.00	7,077.00	(100.00)	(1.41)%
7230	Misc Small Parts & Supplies	0.00	28.65	28.65	0.00	0.00%
	Total Office/Operations	170.50	16,822.52	20,105.65	3,283.13	16.33%
	Other Expense					
8735	Misc Department Admin	0.00	1,042.02	1,500.00	457.98	30.53%
	Total Other Expense	0.00	1,042.02	1,500.00	457.98	30.53%
	Rent & Utilities					
6000	Cell Phones	90.00	855.00	945.00	90.00	9.52%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 5/1/2020 Through 5/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6025 Telephone	218.44	2,285.76	3,000.00	714.24	23.81%
7350 Rent - Meetings	0.00	0.00	400.00	400.00	100.00%
7352 Rent - Offices & Other Structures	3,000.00	29,725.00	35,000.00	5,275.00	15.07%
8610 Electric	294.05	3,426.99	3,800.00	373.01	9.82%
8620 Gas Service	14.30	525.80	450.00	(75.80)	(16.84)%
Total Rent & Utilities	3,616.79	36,818.55	43,595.00	6,776.45	15.54%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	66.36	100.00	33.64	33.64%
6900 R & M - Buildings & Structures	0.00	37.68	37.68	0.00	0.00%
Total Repairs & Maintenance	0.00	104.04	137.68	33.64	24.43%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	225.00	225.00	0.00	0.00%
7324 Education & Training Fees	0.00	992.07	1,500.00	507.93	33.86%
8510 Lodging & Meals - Local	0.00	593.96	1,000.00	406.04	40.60%
8539 Meals	0.00	556.74	600.00	43.26	7.21%
8550 Mileage Reimbursement & Parking	0.00	933.19	1,000.00	66.81	6.68%
Total Travel & Training	0.00	3,300.96	4,325.00	1,024.04	23.68%
Total Services & Supplies	16,949.83	270,108.59	284,685.57	14,576.98	5.12%
Debt Service					
9023 Debt Service - Interest & Annual Fee	0.00	2,088.71	2,088.71	0.00	0.00%
Total Debt Service	0.00	2,088.71	2,088.71	0.00	0.00%
Total Expenditures	45,486.78	602,366.63	717,814.08	115,447.45	16.08%
Net Revenues over Expenditures	30,234.92	39,727.75	20.00	39,707.75	...538.75%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 5/1/2020 Through 5/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Property Taxes					
4035	2,351.64	9,890.99	9,517.00	373.99	3.93%
	2,351.64	9,890.99	9,517.00	373.99	3.93%
Special Taxes & Assessments					
4550	12,375.00	53,893.50	54,831.00	(937.50)	(1.71)%
	12,375.00	53,893.50	54,831.00	(937.50)	(1.71)%
Use of Money & Property					
4505	20.60	50.03	56.00	(5.97)	(10.66)%
4510	(2.25)	(2.07)	0.00	(2.07)	0.00%
	18.35	47.96	56.00	(8.04)	(14.36)%
	14,744.99	63,832.45	64,404.00	(571.55)	(0.89)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	0.00	313.15	128.56	(184.59)	(143.58)%
	0.00	313.15	128.56	(184.59)	(143.58)%
Legal & Professional					
7320	0.00	676.66	700.00	23.34	3.33%
7326	0.00	0.00	100.00	100.00	100.00%
	0.00	676.66	800.00	123.34	15.42%
Rent & Utilities					
8670	399.92	4,375.89	6,724.16	2,348.27	34.92%
	399.92	4,375.89	6,724.16	2,348.27	34.92%
	399.92	5,365.70	7,652.72	2,287.02	29.89%
Capital Outlay					
9006	0.00	30,509.03	30,510.00	0.97	0.00%
	0.00	30,509.03	30,510.00	0.97	0.00%
Debt Service					
9804	0.00	0.00	27,964.53	27,964.53	100.00%
	0.00	0.00	27,964.53	27,964.53	100.00%
Transfers					
9511	378.61	3,210.47	3,589.07	378.60	10.55%
	378.61	3,210.47	3,589.07	378.60	10.55%
	778.53	39,085.20	69,716.32	30,631.12	43.94%
Net Revenues over Expenditures	13,966.46	24,747.25	(5,312.32)	30,059.57	(565.85)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 5/1/2020 Through 5/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Property Taxes						
4034	Property Tax Revenue from Water	0.00	63,430.50	63,430.50	0.00	0.00%
4037	Property Tax Zone B Received	22,906.50	423,377.37	0.00	423,377.37	0.00%
4038	Property Tax Zone B Pass thru	0.00	1,133,851.50	2,164,204.00	(1,030,352.50)	(47.61)%
	Total Property Taxes	22,906.50	1,620,659.37	2,227,634.50	(606,975.13)	(27.25)%
Grant Revenue						
4955	Govt-Other St Aids & Reimbursements	0.00	7,628.55	7,628.55	0.00	0.00%
	Total Grant Revenue	0.00	7,628.55	7,628.55	0.00	0.00%
Special Taxes & Assessments						
4015	CSA 9-I Assessments (Contract)	0.00	0.00	26,336.00	(26,336.00)	(100.00)%
4050	Special Fire Tax	0.00	0.00	583,128.00	(583,128.00)	(100.00)%
	Total Special Taxes & Assessments	0.00	0.00	609,464.00	(609,464.00)	(100.00)%
Other Revenues						
4000	Ambulance Agreement	0.00	56,599.25	67,134.00	(10,534.75)	(15.69)%
	Total Other Revenues	0.00	56,599.25	67,134.00	(10,534.75)	(15.69)%
Use of Money & Property						
4505	HO Prop Tax Relief	965.04	5,877.63	12,752.00	(6,874.37)	(53.91)%
4510	Investment Income on funds	2,193.01	35,529.39	40,000.00	(4,470.61)	(11.18)%
	Total Use of Money & Property	3,158.05	41,407.02	52,752.00	(11,344.98)	(21.51)%
	Total Revenues	26,064.55	1,726,294.19	2,964,613.05	(1,238,318.86)	(41.77)%
Expenditures						
Personnel						
Salaries/Wages						
8295	Resv FF-Overtime/Shift Coverage	2,416.05	16,573.59	22,000.00	5,426.41	24.67%
8340	Resv FF-Shift Coverage	8,047.98	112,610.90	122,000.00	9,389.10	7.70%
8345	Resv FF-Special Projects	0.00	0.00	4,000.00	4,000.00	100.00%
	Total Salaries/Wages	10,464.03	129,184.49	148,000.00	18,815.51	12.71%
Payroll Taxes & Benefits						
5021	FICA - Fire - ER	511.59	4,439.33	7,000.00	2,560.67	36.58%
5030	Life Insurance - ER	99.76	1,709.29	2,500.00	790.71	31.63%
5035	AD & D Insurance	26.25	449.77	850.00	400.23	47.09%
5051	Medicare - Reserves - ER	151.72	1,875.88	2,150.00	274.12	12.75%
5070	Retirement ER - Regular	1,921.21	21,133.31	20,000.00	(1,133.31)	(5.67)%
5120	Workers Comp Insurance - ER	0.00	6,330.20	6,330.20	0.00	0.00%
5124	Retirement - ER - Tier 2	283.51	6,149.62	7,000.00	850.38	12.15%
	Total Payroll Taxes & Benefits	2,994.04	42,087.40	45,830.20	3,742.80	8.17%
Employment Services						
5000	Medical Exams & Procedures	0.00	2,669.00	1,400.00	(1,269.00)	(90.64)%
5101	Unemp. Costs - Reserves	587.52	6,385.87	5,000.00	(1,385.87)	(27.72)%
6200	Hiring, Advertising & Other Costs	0.00	57.81	60.00	2.19	3.65%
6230	Medical Exam	0.00	3,001.33	3,001.33	0.00	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 5/1/2020 Through 5/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Total Employment Services	<u>587.52</u>	<u>12,114.01</u>	<u>9,461.33</u>	<u>(2,652.68)</u>	<u>(28.04)%</u>
Total Personnel	14,045.59	183,385.90	203,291.53	19,905.63	9.79%
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	0.00	2,746.03	2,000.00	(746.03)	(37.30)%
7248 Uniform Safety Boots	<u>373.48</u>	<u>773.08</u>	<u>2,000.00</u>	<u>1,226.92</u>	<u>61.35%</u>
Total Clothing & Uniform	373.48	3,519.11	4,000.00	480.89	12.02%
Contract Services					
6100 Labor & Support-IT Services	0.00	1,600.00	1,600.00	0.00	0.00%
6110 IT Purchased Services	246.76	1,324.47	1,350.00	25.53	1.89%
7100 Copier Contract-Maint & Usage	99.74	2,135.50	2,000.00	(135.50)	(6.78)%
7202 Building Alarms & Security	0.00	512.49	500.00	(12.49)	(2.50)%
7204 Cleaning Supplies, Laundry & Towel Service	128.66	2,211.22	4,000.00	1,788.78	44.72%
7222 Hazardous Materials CW JPA Cost	0.00	2,325.00	2,325.00	0.00	0.00%
7500 Schedule A Charges	<u>0.00</u>	<u>1,133,851.50</u>	<u>2,267,703.00</u>	<u>1,133,851.50</u>	<u>50.00%</u>
Total Contract Services	475.16	1,143,960.18	2,279,478.00	1,135,517.82	49.81%
Equipment & Tools					
6055 Radios -Non Capital	0.00	0.00	25,000.00	25,000.00	100.00%
6440 Fire Personal Protection Equipment	0.00	0.00	15,000.00	15,000.00	100.00%
6460 Self-Contained Breathing Apparatus	0.00	2,307.28	2,500.00	192.72	7.71%
6610 Rescue - Extrication Equipment	0.00	0.00	1,500.00	1,500.00	100.00%
6611 Water Rescue Equipment	0.00	0.00	1,000.00	1,000.00	100.00%
6630 Rope & Climbing Equipment	0.00	0.00	1,000.00	1,000.00	100.00%
7234 Oxygen Supplies & Cylinder Rent	0.00	331.87	350.00	18.13	5.18%
7238 Paramedic & EMT Small Tools & Supplies	3,361.61	52,254.94	54,585.00	2,330.06	4.27%
7242 Minor Tools, Accessories & Field Machines	0.00	89.12	500.00	410.88	82.18%
7252 Misc Hardware	<u>142.23</u>	<u>227.44</u>	<u>350.00</u>	<u>122.56</u>	<u>35.02%</u>
Total Equipment & Tools	3,503.84	55,210.65	101,785.00	46,574.35	45.76%
Financial Services					
7309 Late Fees	0.00	0.00	10.00	10.00	100.00%
7310 Bank Service Charges	0.00	15.00	20.00	5.00	25.00%
9154 Losses and Damages	<u>0.00</u>	<u>0.00</u>	<u>50.00</u>	<u>50.00</u>	<u>100.00%</u>
Total Financial Services	0.00	15.00	80.00	65.00	81.25%
Insurance, Licenses & Regulatory Fees					
6120 Computer Licenses	0.00	1,019.95	1,700.00	680.05	40.00%
6345 Property Taxes & Assessments Costs	0.00	3,681.50	5,420.66	1,739.16	32.08%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 5/1/2020 Through 5/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
7325 Insurance	0.00	23,881.71	24,929.89	1,048.18	4.20%
Total Insurance, Licenses & Regulatory Fees	0.00	28,583.16	32,050.55	3,467.39	10.82%
Legal & Professional					
7320 Professional & Consulting Services	0.00	1,492.01	1,400.00	(92.01)	(6.57)%
7326 Legal Services	0.00	0.00	350.00	350.00	100.00%
7340 Legal Notifications & Mandated Advertising	0.00	341.22	20.00	(321.22)	...06.10)%
Total Legal & Professional	0.00	1,833.23	1,770.00	(63.23)	(3.57)%
Office/Operations					
7140 General Supplies & Minor Equipment	47.12	2,841.18	10,000.00	7,158.82	71.59%
7160 Postage, Shipping & Mail Supplies	0.00	189.40	300.00	110.60	36.87%
7216 Fire Prevention Education Materials	0.00	898.68	1,200.00	301.32	25.11%
7226 Membership & Dues	0.00	62.42	100.00	37.58	37.58%
7230 Misc Small Parts & Supplies	219.03	467.58	2,000.00	1,532.42	76.62%
7240 Propane	0.00	95.00	120.00	25.00	20.83%
Total Office/Operations	266.15	4,554.26	13,720.00	9,165.74	66.81%
Other Expense					
7201 White Goods & Accessories - bedding, towels	115.75	166.10	1,000.00	833.90	83.39%
7209 District Operating Center Expense	0.00	0.00	1,000.00	1,000.00	100.00%
7218 Cooking Products - Food, Drinks & Staples	0.00	213.40	500.00	286.60	57.32%
7224 Kitchen Cookware & Utensils	276.51	393.60	800.00	406.40	50.80%
7330 Misc Operating Expenses	0.00	1,076.20	0.00	(1,076.20)	0.00%
Total Other Expense	392.26	1,849.30	3,300.00	1,450.70	43.96%
Rent & Utilities					
6000 Cell Phones	48.65	926.22	1,300.00	373.78	28.75%
6025 Telephone	510.55	5,242.56	5,700.00	457.44	8.03%
8610 Electric	0.00	1,129.35	1,129.35	0.00	0.00%
8620 Gas Service	47.39	1,143.62	1,200.00	56.38	4.70%
8630 Trash Services	129.37	1,287.28	1,300.00	12.72	0.98%
8640 Water and Water Services	88.00	3,532.02	4,000.00	467.98	11.70%
8659 Utility Cable Charges	109.91	977.90	800.00	(177.90)	(22.24)%
8670 Street Lighting	8.91	97.24	135.00	37.76	27.97%
Total Rent & Utilities	942.78	14,336.19	15,564.35	1,228.16	7.89%
Repairs & Maintenance					
6400 R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405 R & M - Extinguishers	0.00	421.42	500.00	78.58	15.72%
6640 R & M - Equip & Other Non-Structural Fixed Assets	23.09	1,572.26	1,600.00	27.74	1.73%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 5/1/2020 Through 5/31/2020

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6750	R & M - Minor Tools & Equipment	53.90	808.77	1,000.00	191.23	19.12%
6775	R & M -Operation/Field Equipment	21.40	585.53	800.00	214.47	26.81%
6800	R & M - Grounds & Collection Systems	0.00	17.14	1,500.00	1,482.86	98.86%
6900	R & M - Buildings & Structures	0.00	18,183.12	20,000.00	1,816.88	9.08%
	Total Repairs & Maintenance	<u>98.39</u>	<u>21,588.24</u>	<u>25,900.00</u>	<u>4,311.76</u>	<u>16.65%</u>
	Travel & Training					
7141	CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323	Books, Publications & Subscriptions	0.00	213.04	200.00	(13.04)	(6.52)%
7324	Education & Training Fees	0.00	62.10	1,000.00	937.90	93.79%
8405	Reserve FF Training Costs	0.00	688.00	1,500.00	812.00	54.13%
	Total Travel & Training	<u>0.00</u>	<u>963.14</u>	<u>2,800.00</u>	<u>1,836.86</u>	<u>65.60%</u>
	Total Services & Supplies	6,052.06	1,276,412.46	2,480,447.90	1,204,035.44	48.54%
	Capital Outlay					
9006	Infrastructure CIP	53,816.77	56,785.36	53,000.00	(3,785.36)	(7.14)%
9085	Vehicle Purchase	0.00	26,418.74	693,000.00	666,581.26	96.19%
	Total Capital Outlay	<u>53,816.77</u>	<u>83,204.10</u>	<u>746,000.00</u>	<u>662,795.90</u>	<u>88.85%</u>
	Reserves					
9504	*Vehicle Replacement Reserve	0.00	0.00	85,000.00	85,000.00	100.00%
9572	*General Contingency (Operations) Reserve	0.00	0.00	84,308.84	84,308.84	100.00%
	Total Reserves	<u>0.00</u>	<u>0.00</u>	<u>169,308.84</u>	<u>169,308.84</u>	<u>100.00%</u>
	Transfers					
9511	Interfund Transfer Out	7,572.17	64,209.25	71,781.78	7,572.53	10.55%
	Total Transfers	<u>7,572.17</u>	<u>64,209.25</u>	<u>71,781.78</u>	<u>7,572.53</u>	<u>10.55%</u>
	Total Expenditures	<u>81,486.59</u>	<u>1,607,211.71</u>	<u>3,670,830.05</u>	<u>2,063,618.34</u>	<u>56.22%</u>
	Net Revenues over Expenditures	<u>(55,422.04)</u>	<u>119,082.48</u>	<u>(706,217.00)</u>	<u>825,299.48</u>	<u>(116.86)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 5/1/2020 Through 5/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	3,488.00	14,896.00	15,768.00	(872.00)	(5.53)%
	Total Special Taxes & Assessments	3,488.00	14,896.00	15,768.00	(872.00)	(5.53)%
	Total Revenues	3,488.00	14,896.00	15,768.00	(872.00)	(5.53)%
Expenditures						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	0.00	676.66	700.00	23.34	3.33%
	Total Legal & Professional	0.00	676.66	700.00	23.34	3.33%
Rent & Utilities						
8670	Street Lighting	158.25	1,731.79	2,460.00	728.21	29.60%
	Total Rent & Utilities	158.25	1,731.79	2,460.00	728.21	29.60%
	Total Services & Supplies	158.25	2,408.45	3,160.00	751.55	23.78%
Debt Service						
9804	Payment on Internal Loans	0.00	0.00	6,711.49	6,711.49	100.00%
	Total Debt Service	0.00	0.00	6,711.49	6,711.49	100.00%
Transfers						
9511	Interfund Transfer Out	378.61	3,210.47	3,589.07	378.60	10.55%
	Total Transfers	378.61	3,210.47	3,589.07	378.60	10.55%
	Total Expenditures	536.86	5,618.92	13,460.56	7,841.64	58.26%
	Net Revenues over Expenditures	2,951.14	9,277.08	2,307.44	6,969.64	302.05%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 5/1/2020 Through 5/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Property Taxes					
4035	Property Taxes	59,163.11	122,105.36	125,384.00	(3,278.64) (2.61)%
	Total Property Taxes	59,163.11	122,105.36	125,384.00	(3,278.64) (2.61)%
Service Charges & Fees					
4030	Residential Single Family	152,974.44	1,996,416.38	2,193,000.00	(196,583.62) (8.96)%
4102	Residential- Multi -Family-Water Sales	24,413.50	212,097.49	225,900.00	(13,802.51) (6.11)%
4103	Commercial, Home Care, Retail-Water Sales	18,107.91	276,910.79	303,000.00	(26,089.21) (8.61)%
4104	Irrigation- Water Sales	2,457.25	30,293.50	33,000.00	(2,706.50) (8.20)%
4114	Water Other Service Revenues	0.00	(2,063.95)	1,000.00	(3,063.95) (306.39)%
4931	Water Activation Fees	550.00	6,950.00	5,000.00	1,950.00 39.00%
4932	Penalties	0.00	16,919.57	20,000.00	(3,080.43) (15.40)%
4933	Door Hangers/Lockout Notices	0.00	11,210.00	12,000.00	(790.00) (6.58)%
4937	NSF Fees	25.00	450.00	400.00	50.00 12.50%
	Total Service Charges & Fees	198,528.10	2,549,183.78	2,793,300.00	(244,116.22) (8.74)%
Other Revenues					
4930	Other Revenue	0.00	8,405.56	1,000.00	7,405.56 740.56%
4936	Water Delinquencies via Tax roll	0.00	(2.00)	0.00	(2.00) 0.00%
	Total Other Revenues	0.00	8,403.56	1,000.00	7,403.56 740.36%
Use of Money & Property					
4505	HO Prop Tax Relief	515.64	1,252.27	1,477.00	(224.73) (15.22)%
4510	Investment Income on funds	4,413.83	55,226.17	20,000.00	35,226.17 176.13%
	Total Use of Money & Property	4,929.47	56,478.44	21,477.00	35,001.44 162.97%
	Total Revenues	262,620.68	2,736,171.14	2,941,161.00	(204,989.86) (6.97)%
Expenditures					
Personnel					
Salaries/Wages					
8018	Holiday Pay	0.00	18,410.24	25,000.00	6,589.76 26.36%
8045	Overtime Pay	233.48	911.42	4,000.00	3,088.58 77.21%
8050	Administrative Leave Pay	97.28	2,748.16	3,680.00	931.84 25.32%
8051	Floating Holiday Pay	0.00	3,669.76	5,000.00	1,330.24 26.60%
8054	Salaries & Wages - Regular	34,079.56	350,412.85	374,131.96	23,719.11 6.34%
8056	Retroactive Pay	0.00	330.72	1,000.00	669.28 66.93%
8060	Sick Leave Pay	1,054.44	15,380.94	24,150.00	8,769.06 36.31%
8063	Standby Pay	1,553.50	17,649.13	15,000.00	(2,649.13) (17.66)%
8066	Comp Time Used	1,231.44	13,651.76	12,000.00	(1,651.76) (13.76)%
8081	Vacation Pay	818.88	21,235.21	39,900.00	18,664.79 46.78%
	Total Salaries/Wages	39,068.58	444,400.19	503,861.96	59,461.77 11.80%
Payroll Taxes & Benefits					
5030	Life Insurance - ER	142.83	1,464.79	1,700.00	235.21 13.84%
5031	Disability Insurance	0.00	164.93	500.00	335.07 67.01%
5035	AD & D Insurance	34.95	334.77	0.00	(334.77) 0.00%
5040	LTD Insurance	315.11	2,735.63	3,300.00	564.37 17.10%
5050	Medicare - ER	565.72	6,566.85	9,000.00	2,433.15 27.04%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 5/1/2020 Through 5/31/2020

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
5060	Cafeteria Plan - ER	5,528.08	55,734.90	65,000.00	9,265.10	14.25%
5070	Retirement ER - Regular	7,474.37	85,201.95	67,000.00	(18,201.95)	(27.17)%
5075	Retirees Medical - ER	140.81	1,528.66	1,620.00	91.34	5.64%
5120	Workers Comp Insurance - ER	0.00	21,107.23	21,107.23	0.00	0.00%
5124	Retirement - ER - Tier 2	554.77	5,809.66	5,970.00	160.34	2.69%
	Total Payroll Taxes & Benefits	14,756.64	180,649.37	175,197.23	(5,452.14)	(3.11)%
	Employment Services					
5100	Unemployment Insurance - ER	0.00	3,905.97	5,500.00	1,594.03	28.98%
6200	Hiring, Advertising & Other Costs	0.00	659.64	0.00	(659.64)	0.00%
6230	Medical Exam	0.00	280.00	150.00	(130.00)	(86.67)%
	Total Employment Services	0.00	4,845.61	5,650.00	804.39	14.24%
	Total Personnel	53,825.22	629,895.17	684,709.19	54,814.02	8.01%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	522.43	2,600.00	2,077.57	79.91%
7248	Uniform Safety Boots	0.00	542.01	1,000.00	457.99	45.80%
	Total Clothing & Uniform	0.00	1,064.44	3,600.00	2,535.56	70.43%
	Contract Services					
6100	Labor & Support-IT Services	0.00	0.00	300.00	300.00	100.00%
6110	IT Purchased Services	272.52	5,178.22	5,400.00	221.78	4.11%
7250	Water Quality Testing	2,688.00	23,556.89	28,000.00	4,443.11	15.87%
7255	Security Services	0.00	6,388.80	8,000.00	1,611.20	20.14%
7321	Janitorial Cleaning & Supplies	53.80	593.62	850.00	256.38	30.16%
	Total Contract Services	3,014.32	35,717.53	42,550.00	6,832.47	16.06%
	Equipment & Tools					
6438	Disinfection Feed Pumps	532.87	1,464.00	1,800.00	336.00	18.67%
7242	Minor Tools, Accessories & Field Machines	195.19	9,962.90	18,000.00	8,037.10	44.65%
7253	Rent - Equipment	0.00	0.00	500.00	500.00	100.00%
7256	Meter Purchases & Replacements	9,605.24	47,488.41	75,000.00	27,511.59	36.68%
	Total Equipment & Tools	10,333.30	58,915.31	95,300.00	36,384.69	38.18%
	Financial Services					
7309	Late Fees	0.00	105.11	50.00	(55.11)	(110.22)%
7310	Bank Service Charges	0.00	80.00	0.00	(80.00)	0.00%
	Total Financial Services	0.00	185.11	50.00	(135.11)	(270.22)%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	0.00	200.00	200.00	100.00%
6340	Misc Fees	0.00	0.00	3,000.00	3,000.00	100.00%
6342	Fees - Regulatory	0.00	18,309.27	18,000.00	(309.27)	(1.72)%
6345	Property Taxes & Assessments Costs	0.00	6,731.18	6,300.00	(431.18)	(6.84)%
7325	Insurance	0.00	43,146.66	43,104.33	(42.33)	(0.10)%
	Total Insurance, Licenses & Regulatory Fees	0.00	68,187.11	70,604.33	2,417.22	3.42%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 5/1/2020 Through 5/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Legal & Professional					
7318	Professional & Consulting BMC	2,214.99	130,655.66	131,556.00	900.34 0.68%
7320	Professional & Consulting Services	900.00	7,901.68	10,000.00	2,098.32 20.98%
7326	Legal Services	1,000.00	6,432.05	20,000.00	13,567.95 67.84%
7336	Legal Services- ISJ	0.00	0.00	1,000.00	1,000.00 100.00%
7340	Legal Notifications & Mandated Advertising	0.00	696.96	1,000.00	303.04 30.30%
	Total Legal & Professional	<u>4,114.99</u>	<u>145,686.35</u>	<u>163,556.00</u>	<u>17,869.65</u> 10.93%
Office/Operations					
6130	Computer Hardware	0.00	76.34	3,000.00	2,923.66 97.46%
6140	Computer Software	1,617.22	8,955.68	7,500.00	(1,455.68) (19.41)%
7140	General Supplies & Minor Equipment	0.00	379.07	1,000.00	620.93 62.09%
7160	Postage, Shipping & Mail Supplies	1,921.33	10,523.24	15,000.00	4,476.76 29.85%
7180	Billing Supplies, Forms & Printing	0.00	290.92	2,200.00	1,909.08 86.78%
7226	Membership & Dues	0.00	928.95	3,000.00	2,071.05 69.03%
7230	Misc Small Parts & Supplies	129.69	1,685.10	2,000.00	314.90 15.74%
7237	Process Control & Treatment Supplies	769.57	4,048.57	4,000.00	(48.57) (1.21)%
7239	Water Treatment Chemicals	0.00	8,734.12	8,000.00	(734.12) (9.18)%
7249	Safety Supplies	<u>34.30</u>	<u>263.67</u>	<u>1,000.00</u>	<u>736.33</u> 73.63%
	Total Office/Operations	<u>4,472.11</u>	<u>35,885.66</u>	<u>46,700.00</u>	<u>10,814.34</u> 23.16%
Other Expense					
7330	Misc Operating Expenses	0.00	169.83	250.00	80.17 32.07%
7348	Water Conservation Program	<u>0.00</u>	<u>17,686.29</u>	<u>10,000.00</u>	<u>(7,686.29)</u> (76.86)%
	Total Other Expense	<u>0.00</u>	<u>17,856.12</u>	<u>10,250.00</u>	<u>(7,606.12)</u> (74.21)%
Rent & Utilities					
6000	Cell Phones	225.70	2,894.52	3,500.00	605.48 17.30%
6025	Telephone	707.01	8,379.31	10,000.00	1,620.69 16.21%
8610	Electric	8,444.29	88,690.52	100,000.00	11,309.48 11.31%
8620	Gas Service	0.00	188.52	250.00	61.48 24.59%
8630	Trash Services	148.82	1,444.00	3,000.00	1,556.00 51.87%
8644	Disposal Services	3,200.00	26,441.00	30,000.00	3,559.00 11.86%
8670	Street Lighting	<u>35.63</u>	<u>379.27</u>	<u>400.00</u>	<u>20.73</u> 5.18%
	Total Rent & Utilities	<u>12,761.45</u>	<u>128,417.14</u>	<u>147,150.00</u>	<u>18,732.86</u> 12.73%
Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	414.69	350.00	(64.69) (18.48)%
6422	R & M - Hydrants	3,162.80	3,348.26	1,100.00	(2,248.26) (204.39)%
6640	R & M - Equip & Other Non-Structural Fixed Assets	80.09	3,147.94	1,000.00	(2,147.94) (214.79)%
6641	R & M - Wells	13.50	41,389.15	18,000.00	(23,389.15) (129.94)%
6750	R & M - Minor Tools & Equipment	0.00	1,055.24	2,400.00	1,344.76 56.03%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 5/1/2020 Through 5/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6800 R & M - Grounds & Collection Systems	42.86	742.86	600.00	(142.86)	(23.81)%
6830 Paving & Concrete	0.00	490.00	4,000.00	3,510.00	87.75%
6900 R & M - Buildings & Structures	0.00	10,129.17	16,000.00	5,870.83	36.69%
7241 R & M - Water Distribution System	159.46	50,997.90	82,400.00	31,402.10	38.11%
Total Repairs & Maintenance	3,458.71	111,715.21	125,850.00	14,134.79	11.23%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324 Education & Training Fees	0.00	3,277.73	5,900.00	2,622.27	44.45%
8410 Certifications	105.00	230.00	500.00	270.00	54.00%
8510 Lodging & Meals - Local	0.00	557.40	2,000.00	1,442.60	72.13%
8539 Meals	0.00	144.21	0.00	(144.21)	0.00%
8550 Mileage Reimbursement & Parking	0.00	321.75	500.00	178.25	35.65%
Total Travel & Training	105.00	4,531.09	9,150.00	4,618.91	50.48%
Vehicle Maintenance & Repairs					
7006 Tuneup/Oil/Maintenance	72.21	820.15	1,600.00	779.85	48.74%
7211 Misc Fuel & Diesel	188.34	3,303.33	2,300.00	(1,003.33)	(43.62)%
7220 Gasoline	347.59	4,139.06	5,000.00	860.94	17.22%
7228 Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232 Vehicle Repairs - Parts, Tires & Lubricants	1,032.88	3,976.44	5,000.00	1,023.56	20.47%
Total Vehicle Maintenance & Repairs	1,641.02	12,238.98	14,100.00	1,861.02	13.20%
Total Services & Supplies	39,900.90	620,400.05	728,860.33	108,460.28	14.88%
Capital Outlay					
9006 Infrastructure CIP	1,470.00	177,069.42	1,247,650.41	1,070,580.99	85.81%
Total Capital Outlay	1,470.00	177,069.42	1,247,650.41	1,070,580.99	85.81%
Debt Service					
9022 Debt Service - Principal	0.00	165,777.35	165,777.00	(0.35)	(0.00)%
9023 Debt Service - Interest & Annual Fee	0.00	99,792.25	99,792.00	(0.25)	(0.00)%
9024 Loan Administration Fee	0.00	10,064.30	10,064.00	(0.30)	(0.00)%
Total Debt Service	0.00	275,633.90	275,633.00	(0.90)	(0.00)%
Reserves					
9572 *General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
Total Reserves	0.00	0.00	57,000.00	57,000.00	100.00%
Transfers					
9511 Interfund Transfer Out	64,742.05	548,988.95	613,731.04	64,742.09	10.55%
Total Transfers	64,742.05	548,988.95	613,731.04	64,742.09	10.55%
Total Expenditures	159,938.17	2,251,987.49	3,607,583.97	1,355,596.48	37.58%
Net Revenues over Expenditures	102,682.51	484,183.65	(666,422.97)	1,150,606.62	(172.65)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 5/1/2020 Through 5/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Property Taxes						
4034	Property Tax Revenue from Water	0.00	31,715.25	31,715.25	0.00	0.00%
	Total Property Taxes	0.00	31,715.25	31,715.25	0.00	0.00%
Service Charges & Fees						
4062	Wastewater Admin Charge	0.00	16,896.26	16,892.75	3.51	0.02%
	Total Service Charges & Fees	0.00	16,896.26	16,892.75	3.51	0.02%
	Total Revenues	0.00	48,611.51	48,608.00	3.51	0.01%
Expenditures						
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6343	Lien & Notary Fees	0.00	0.00	34.00	34.00	100.00%
6345	Property Taxes & Assessments Costs	0.00	239.78	270.00	30.22	11.19%
	Total Insurance, Licenses & Regulatory Fees	0.00	239.78	304.00	64.22	21.13%
Legal & Professional						
7320	Professional & Consulting Services	0.00	14,719.15	13,853.69	(865.46)	(6.25)%
7326	Legal Services	0.00	0.00	100.00	100.00	100.00%
	Total Legal & Professional	0.00	14,719.15	13,953.69	(765.46)	(5.49)%
	Total Services & Supplies	0.00	14,958.93	14,257.69	(701.24)	(4.92)%
Transfers						
9511	Interfund Transfer Out	378.61	3,210.47	3,589.07	378.60	10.55%
	Total Transfers	378.61	3,210.47	3,589.07	378.60	10.55%
	Total Expenditures	378.61	18,169.40	17,846.76	(322.64)	(1.81)%
	Net Revenues over Expenditures	(378.61)	30,442.11	30,761.24	(319.13)	(1.04)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 5/1/2020 Through 5/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Special Taxes & Assessments						
4061	Debt Service	251,865.24	529,389.84	0.00	529,389.84	0.00%
	Assessments-2002 WW Bond					
	Total Special Taxes & Assessments	251,865.24	529,389.84	0.00	529,389.84	0.00%
Other Revenues						
4928	Lien Fees Recoveries	0.00	30.00	0.00	30.00	0.00%
	Total Other Revenues	0.00	30.00	0.00	30.00	0.00%
Use of Money & Property						
4510	Investment Income on funds	66.05	14,666.73	0.00	14,666.73	0.00%
	Total Use of Money & Property	66.05	14,666.73	0.00	14,666.73	0.00%
	Total Revenues	251,931.29	544,086.57	0.00	544,086.57	0.00%
Expenditures						
Services & Supplies						
Financial Services						
7310	Bank Service Charges	0.00	1,650.00	0.00	(1,650.00)	0.00%
	Total Financial Services	0.00	1,650.00	0.00	(1,650.00)	0.00%
	Total Services & Supplies	0.00	1,650.00	0.00	(1,650.00)	0.00%
	Total Expenditures	0.00	1,650.00	0.00	(1,650.00)	0.00%
	Net Revenues over Expenditures	251,931.29	542,436.57	0.00	542,436.57	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 5/1/2020 Through 5/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remain... - Revised	
Revenues						
Property Taxes						
4035	Property Taxes	5,823.03	24,490.41	24,886.00	(395.59)	(1.59)%
	Total Property Taxes	5,823.03	24,490.41	24,886.00	(395.59)	(1.59)%
Special Taxes & Assessments						
4400	Drainage Assessments	24,048.00	92,238.00	95,312.00	(3,074.00)	(3.23)%
	Total Special Taxes & Assessments	24,048.00	92,238.00	95,312.00	(3,074.00)	(3.23)%
Other Revenues						
4935	Sale-Specs/Plans & Non_Capital Items	72.00	363.00	0.00	363.00	0.00%
	Total Other Revenues	72.00	363.00	0.00	363.00	0.00%
Use of Money & Property						
4505	HO Prop Tax Relief	51.48	125.02	147.00	(21.98)	(14.95)%
4510	Investment Income on funds	(5.92)	5,444.93	300.00	5,144.93	1,714.98%
	Total Use of Money & Property	45.56	5,569.95	447.00	5,122.95	1,146.07%
	Total Revenues	29,988.59	122,661.36	120,645.00	2,016.36	1.67%
Expenditures						
Personnel						
Salaries/Wages						
8045	Overtime Pay	0.00	0.00	200.00	200.00	100.00%
8054	Salaries & Wages - Regular	0.00	6,401.30	16,000.00	9,598.70	59.99%
	Total Salaries/Wages	0.00	6,401.30	16,200.00	9,798.70	60.49%
	Total Personnel	0.00	6,401.30	16,200.00	9,798.70	60.49%
Services & Supplies						
Equipment & Tools						
6390	Equipment	0.00	0.00	300.00	300.00	100.00%
7242	Minor Tools, Accessories & Field Machines	0.00	108.31	300.00	191.69	63.90%
	Total Equipment & Tools	0.00	108.31	600.00	491.69	81.95%
Insurance, Licenses & Regulatory Fees						
6342	Fees - Regulatory	0.00	5,692.00	6,000.00	308.00	5.13%
6345	Property Taxes & Assessments Costs	0.00	557.17	200.00	(357.17)	(178.59)%
7325	Insurance	0.00	443.46	500.00	56.54	11.31%
	Total Insurance, Licenses & Regulatory Fees	0.00	6,692.63	6,700.00	7.37	0.11%
Legal & Professional						
7320	Professional & Consulting Services	0.00	676.68	2,000.00	1,323.32	66.17%
7326	Legal Services	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	0.00	676.68	2,500.00	1,823.32	72.93%
Office/Operations						
7140	General Supplies & Minor Equipment	0.00	4.27	0.00	(4.27)	0.00%
7230	Misc Small Parts & Supplies	0.00	20.55	550.00	529.45	96.26%
7249	Safety Supplies	0.00	231.74	100.00	(131.74)	(131.74)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 5/1/2020 Through 5/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remain... - Revised
Total Office/Operations	0.00	256.56	650.00	393.44	60.53%
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	109.04	1,602.79	1,700.00	97.21	5.72%
6025 Telephone	20.92	233.33	250.00	16.67	6.67%
8610 Electric	103.44	1,511.06	2,200.00	688.94	31.32%
8670 Street Lighting	72.13	774.93	1,000.00	225.07	22.51%
Total Rent & Utilities	305.53	4,122.11	5,150.00	1,027.89	19.96%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	33.18	50.00	16.82	33.64%
6422 R & M - Hydrants	54.42	54.42	0.00	(54.42)	0.00%
6640 R & M - Equip & Other Non-Structural Fixed Assets	0.00	944.47	1,000.00	55.53	5.55%
6641 R & M - Wells	59.21	59.21	0.00	(59.21)	0.00%
6750 R & M - Minor Tools & Equipment	0.00	0.00	500.00	500.00	100.00%
6800 R & M - Grounds & Collection Systems	0.00	518.16	1,000.00	481.84	48.18%
6900 R & M - Buildings & Structures	0.00	90.06	1,500.00	1,409.94	94.00%
Total Repairs & Maintenance	113.63	1,699.50	4,050.00	2,350.50	58.04%
Travel & Training					
7324 Education & Training Fees	0.00	0.00	2,000.00	2,000.00	100.00%
8410 Certifications	0.00	0.00	100.00	100.00	100.00%
8475 Training Materials	0.00	0.00	250.00	250.00	100.00%
8510 Lodging & Meals - Local	0.00	0.00	500.00	500.00	100.00%
8550 Mileage Reimbursement & Parking	0.00	0.00	300.00	300.00	100.00%
Total Travel & Training	0.00	0.00	3,150.00	3,150.00	100.00%
Vehicle Maintenance & Repairs					
7006 Tuneup/Oil/Maintenance	0.00	18.40	0.00	(18.40)	0.00%
7211 Misc Fuel & Diesel	47.08	839.17	550.00	(289.17)	(52.58)%
7220 Gasoline	86.90	1,034.77	1,000.00	(34.77)	(3.48)%
Total Vehicle Maintenance & Repairs	133.98	1,892.34	1,550.00	(342.34)	(22.09)%
Total Services & Supplies	553.14	15,698.13	24,650.00	8,951.87	36.32%
Capital Outlay					
9006 Infrastructure CIP	0.00	134.87	62,500.00	62,365.13	99.78%
Total Capital Outlay	0.00	134.87	62,500.00	62,365.13	99.78%
Transfers					
9511 Interfund Transfer Out	1,514.43	12,841.83	14,356.29	1,514.46	10.55%
Total Transfers	1,514.43	12,841.83	14,356.29	1,514.46	10.55%
Total Expenditures	2,067.57	35,076.13	117,706.29	82,630.16	70.20%
Net Revenues over Expenditures	27,921.02	87,585.23	2,938.71	84,646.52	2,880.40%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 5/1/2020 Through 5/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Property Taxes						
4034	Property Tax Revenue from Water	0.00	31,715.25	31,715.25	0.00	0.00%
	Total Property Taxes	0.00	31,715.25	31,715.25	0.00	0.00%
Use of Money & Property						
4510	Investment Income on funds	0.00	6,765.40	1,607.78	5,157.62	320.79%
	Total Use of Money & Property	0.00	6,765.40	1,607.78	5,157.62	320.79%
	Total Revenues	0.00	38,480.65	33,323.03	5,157.62	15.48%
Expenditures						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	0.00	640.00	9,000.00	8,360.00	92.89%
7326	Legal Services	0.00	2,600.00	2,000.00	(600.00)	(30.00)%
	Total Legal & Professional	0.00	3,240.00	11,000.00	7,760.00	70.55%
Office/Operations						
7140	General Supplies & Minor Equipment	0.00	202.70	100.00	(102.70)	(102.70)%
	Total Office/Operations	0.00	202.70	100.00	(102.70)	(102.70)%
Other Expense						
7330	Misc Operating Expenses	0.00	0.00	100.00	100.00	100.00%
	Total Other Expense	0.00	0.00	100.00	100.00	100.00%
	Total Services & Supplies	0.00	3,442.70	11,200.00	7,757.30	69.26%
Transfers						
9511	Interfund Transfer Out	757.22	6,420.94	7,178.14	757.20	10.55%
	Total Transfers	757.22	6,420.94	7,178.14	757.20	10.55%
	Total Expenditures	757.22	9,863.64	18,378.14	8,514.50	46.33%
	Net Revenues over Expenditures	(757.22)	28,617.01	14,944.89	13,672.12	91.48%

Fire Reserves

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 5/31/2020

Current Period
Balance

LIABILITIES & EQUITY

Other Liabilities

Other Liabilities

Replacement Reserve - Vehicle, Equip & Fire Engines	3110	926,661.02
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General Contingency Reserve	3111	125,617.43
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Public Facilities Fees Reserve	3115	40,334.00
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Capital Outlay Reserve	3160	<u>540,562.42</u>
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Total Other Liabilities		<u>1,633,174.87</u>
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Total Other Liabilities		1,633,174.87
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Equity

Equity

Fire Mitigation Fund	3161	<u>135,448.89</u>
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Total Equity		<u>135,448.89</u>
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Total Equity		<u>135,448.89</u>
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Total LIABILITIES & EQUITY		<u><u>1,768,623.76</u></u>
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Water Reserves

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 5/31/2020

Current Period
Balance

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Trust Liability		
Water Quality Trust Reserve	3050	<u>91,517.27</u>
Total Trust Liability		<u>91,517.27</u>
Total CURRENT LIABILITIES		91,517.27
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	144,644.25
General Contingency Reserve	3111	471,183.00
Capital Outlay Reserve	3160	1,999,562.85
Water Stabilization Reserve	3163	158,456.00
Basin Management Reserve	3165	50,031.00
Water Conservation Reserve	3167	<u>59,288.00</u>
Total Other Liabilities		<u>2,883,165.10</u>
Total Other Liabilities		<u>2,883,165.10</u>
Total LIABILITIES & EQUITY		<u><u>2,974,682.37</u></u>

Drainage Reserves

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 5/31/2020

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

Parks and Recreation

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 5/31/2020

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

Balance Sheet 5.31.20

Current Period
Balance

ASSETS

CURRENT ASSETS

Cash in Bank

Change Fund	0999	
100 - Administration	100	200.00
500 - Water	500	200.00
Petty Cash	1000	
100 - Administration	100	300.00
301 - Fire	301	200.00
LAIF Investments	1011	
500 - Water	500	158,125.99
800 - Drainage	800	237,069.31
900 - Parks & Recreation	900	282,145.58
General Checking Account	1012	
100 - Administration	100	69,515.16
200 - Bayridge	200	98,140.60
301 - Fire	301	560,099.27
400 - Vista de Oro	400	804.26
500 - Water	500	1,215,178.99
600 - Wastewater	600	(71,495.04)
800 - Drainage	800	216,611.63
900 - Parks & Recreation	900	25,599.95
Payroll Account (contra to 2998)	1013	
100 - Administration	100	6,483.31
301 - Fire	301	869.65
500 - Water	500	1,322.20
Rabobank-Bankruptcy Disbursement	1017	

Reserve

600 - Wastewater	600	102,793.69
Fire Reserves Account	1031	
301 - Fire	301	1,851,825.95
US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	4,198.32
US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	856,247.01
US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	<u>1,023,123.25</u>
Total Cash in Bank		6,639,559.08

Investments

Water Reserves Account	0335	
500 - Water	500	<u>2,673,661.40</u>
Total Investments		2,673,661.40

Due From Others

Due From Bayridge	1420	
500 - Water	500	78,340.11
Due From Vista De Oro	1440	
100 - Administration	100	1,517.00
500 - Water	500	<u>18,801.63</u>
Total Due From Others		98,658.74

Fund	Cash Summary
100	\$ 76,498.47
200	\$ 98,140.60
301	\$ 2,412,994.87
400	\$ 804.26
500	\$ 4,048,488.58
600	\$ 31,298.65
602	\$ 1,883,568.58
800	\$ 453,680.94
900	\$ 307,745.53
Total	\$ 9,313,220.48

Held Deposits		
Held Deposits	1030	
500 - Water	500	<u>10,000.00</u>
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	
301 - Fire	301	26,088.80
500 - Water	500	226,699.84
Unbilled A/R	1085	
500 - Water	500	<u>275,700.19</u>
Total Accounts Receivable		528,488.83
Accrued Inventory On Hand		
Inventory	1100	
500 - Water	500	<u>47,213.45</u>
Total Accrued Inventory On Hand		<u>47,213.45</u>
Total CURRENT ASSETS		9,997,581.50
FIXED ASSETS		
Land		
Land and Land Rights	1720	
200 - Bayridge	200	30,000.00
301 - Fire	301	10,000.00
500 - Water	500	339,838.19
600 - Wastewater	600	158,590.00
800 - Drainage	800	<u>17,374.90</u>
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	
301 - Fire	301	587,410.70
500 - Water	500	5,000.00
Accum Depreciation-Building, Structures &	1851	
Improvements		
500 - Water	500	<u>(5,000.00)</u>
Total Building		587,410.70
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	
100 - Administration	100	100,737.49
200 - Bayridge	200	0.12
301 - Fire	301	1,338,476.86
500 - Water	500	547,462.32
800 - Drainage	800	27,000.00
Acc Depreciation-Equipment, Vehicles &	1853	
Systems		
500 - Water	500	<u>(451,346.15)</u>
Total Plant & Equipment		1,562,330.64
Construction in Progress		
Construction In Progress	1850	
500 - Water	500	<u>239,587.28</u>
Total Construction in Progress		239,587.28
Infrastructure		
Infrastructures	1730	
200 - Bayridge	200	93,040.00
400 - Vista de Oro	400	7,000.00
500 - Water	500	9,461,450.24

800 - Drainage	800	133,391.01
Accum Depeiciation-Infrastructures	1852	
500 - Water	500	(4,854,841.23)
Total Infrastructure		<u>4,840,040.02</u>
Total FIXED ASSETS		7,785,171.73
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	
500 - Water	500	<u>900.00</u>
Total Cash Suspense		<u>900.00</u>
Total OTHER ASSETS		900.00
Other Assets		
Def Outflow	1991	
500 - Water	500	178,554.00
Deferred Outflow - OPEB	1992	
500 - Water	500	1,659.00
Amount to be Provided for Internal Loans	1997	
400 - Vista de Oro	400	1,517.00
Amount to be Provided - Other LT Oblig-	1998	
Comp Leave		
100 - Administration	100	<u>34,798.05</u>
Total Other Assets		<u>216,528.05</u>
Total ASSETS		<u>18,000,181.28</u>

LIABILITIES & EQUITY

CURRENT LIABILITIES

Accounts Payable

Vendor Payable (Control Account)	2000	
100 - Administration	100	5,501.71
200 - Bayridge	200	810.75
301 - Fire	301	8,715.57
400 - Vista de Oro	400	569.08
500 - Water	500	39,756.43
800 - Drainage	800	854.94
Accts Payable -Whitaker	2006	
500 - Water	500	(766.81)
AP Other- Adjment to 2000, AP Control	2010	
301 - Fire	301	(413.88)
Total Accounts Payable		55,027.79

Current Payroll Liabilities

Fed Income Tax Withholding	2001	
100 - Administration	100	(12.85)
301 - Fire	301	(99.14)
500 - Water	500	1,226.85
FICA Employee Payable	2002	
100 - Administration	100	(55.82)
301 - Fire	301	0.02
FICA Employer Payable	2003	
100 - Administration	100	(0.01)
301 - Fire	301	254.77
Wage Garnishment	2005	
301 - Fire	301	25.21
CA Income Tax Withholding	2011	

100 - Administration	100	2,494.74
301 - Fire	301	(0.01)
500 - Water	500	(22.10)
SDI Payable Employee (EE Only)	2012	
100 - Administration	100	8.37
301 - Fire	301	(3.32)
500 - Water	500	(9.22)
Retirement-ER-Regular Contrib	2014	
100 - Administration	100	(26.74)
301 - Fire	301	(4.65)
500 - Water	500	(122.32)
SLOCEA Dues Payable	2016	
100 - Administration	100	(20.03)
500 - Water	500	(136.29)
Employee Contributions to 457 PLAN	2021	
100 - Administration	100	25.06
301 - Fire	301	(6.51)
500 - Water	500	(25.00)
AFLAC Voluntary Insurance-Employee	2022	
100 - Administration	100	(417.42)
500 - Water	500	97.15
Workers Comp Ins Liab-Employer	2023	
301 - Fire	301	138.17
Accrued Life/Disability Medical Exp	2026	
500 - Water	500	(228.58)
Retirement Addl Pick-up Liab-Employer	2027	
100 - Administration	100	(1.03)
Unemployment Ins Liab-Employer (ER	2028	
100 - Administration	100	1.99
301 - Fire	301	(451.44)
500 - Water	500	(64.33)
Medicare Liab- Employer	2029	
100 - Administration	100	3.90
301 - Fire	301	(0.08)
500 - Water	500	194.70
Other Deposits	2038	
100 - Administration	100	(152.64)
Accrued Compensated Absences	2040	
100 - Administration	100	8,699.52
500 - Water	500	15,674.82
Long-term Compensated Absences	2041	
100 - Administration	100	26,098.53
500 - Water	500	47,024.47
CALPERS Retirement Tier 2- EE- Liab	2042	
100 - Administration	100	(9.02)
301 - Fire	301	(99.30)
500 - Water	500	91.96
CALPERS Retirement Tier 2- ER- Liab	2044	
100 - Administration	100	1.74
301 - Fire	301	27.85
500 - Water	500	(7.35)
Other Pension Oblig Liab (OPEB) ARC	2045	

500 - Water	500	265,257.00
Retirement Contribution Safety-Fire-EE	2046	
301 - Fire	301	(3.53)
Life Insurance Liab-Employer	2201	
100 - Administration	100	(234.07)
301 - Fire	301	(171.71)
500 - Water	500	(1,703.30)
Medicare Tax Liab-Employee	2202	
100 - Administration	100	67.15
301 - Fire	301	99.26
500 - Water	500	259.65
Medical Plan Liab- Employee	2203	
100 - Administration	100	(2,421.30)
301 - Fire	301	(254.74)
500 - Water	500	(4,929.93)
Vision Plan Liab- Employee	2204	
100 - Administration	100	33.26
500 - Water	500	29.64
Dental Plan Ins Payable- Employee	2205	
100 - Administration	100	(94.12)
500 - Water	500	1,018.75
Retirement Contrib Liab-Employee	2206	
100 - Administration	100	83.38
500 - Water	500	712.19
Insurance- AD & D	2211	
100 - Administration	100	(46.18)
301 - Fire	301	(57.23)
500 - Water	500	(25.23)
Insurance-Work Injury (WI)	2212	
100 - Administration	100	(225.16)
500 - Water	500	(383.45)
Insurance- LT Disability	2213	
100 - Administration	100	(591.67)
500 - Water	500	(594.18)
Survivor Premiums-PERS	2214	
100 - Administration	100	1.31
301 - Fire	301	40.47
500 - Water	500	(9.44)
Payroll Clearing Account	2999	
100 - Administration	100	<u>1,328.66</u>
Total Current Payroll Liabilities		357,300.10
Due to Others		
Due To Administration	2410	
400 - Vista de Oro	400	<u>1,517.00</u>
Total Due to Others		1,517.00
Current Portion Long Term Debt		
Current portion-Long Term Debt	2102	
500 - Water	500	<u>165,777.33</u>
Total Current Portion Long Term Debt		165,777.33
Trust Liability		
Trust Funds- Low Income Savings	2513	
100 - Administration	100	1,169.32

Water Quality Trust Reserve	3050	
500 - Water	500	<u>91,517.27</u>
Total Trust Liability		<u>92,686.59</u>
Total CURRENT LIABILITIES		672,308.81
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	
500 - Water	500	489,666.00
Def Inflow	2216	
500 - Water	500	46,319.00
Suspense Account	2997	
100 - Administration	100	9.00
500 - Water	500	18.68
Restricted Park and Rec	3090	
900 - Parks & Recreation	900	279,129.18
Replacement Reserve - Vehicle, Equip &	3110	
Fire Engines		
301 - Fire	301	926,661.02
500 - Water	500	144,644.25
General Contingency Reserve	3111	
100 - Administration	100	20,918.48
301 - Fire	301	125,617.43
500 - Water	500	471,183.00
800 - Drainage	800	32,238.22
Public Facilities Fees Reserve	3115	
301 - Fire	301	40,334.00
Capital Outlay Reserve	3160	
301 - Fire	301	540,562.42
500 - Water	500	1,999,562.85
800 - Drainage	800	202,296.60
Water Stabilization Reserve	3163	
500 - Water	500	158,456.00
Info Tech Reserve	3164	
100 - Administration	100	20,741.40
Basin Management Reserve	3165	
500 - Water	500	50,031.00
Water Conservation Reserve	3167	
500 - Water	500	59,288.00
Reserve - Internal Loans	3193	
100 - Administration	100	<u>1,517.00</u>
Total Other Liabilities		<u>5,609,193.53</u>
Total Other Liabilities		5,609,193.53
Long Term Debt		
Note Payable - Long Term		
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	3,188,988.75
Internal Loan Due Water-500	2491	
200 - Bayridge	200	78,340.11
400 - Vista de Oro	400	<u>18,801.63</u>
Total Note Payable - Long Term		3,286,130.49
Accrued Interest Payable		
Accrued Interest Payable	2110	

500 - Water	500	<u>42,633.48</u>
Total Accrued Interest Payable		<u>42,633.48</u>
Total Long Term Debt		3,328,763.97
Equity		
Revenues		
Property Tax Revenue from Water	4034	
301 - Fire	301	63,430.50
600 - Wastewater	600	31,715.25
900 - Parks & Recreation	900	31,715.25
Other		
100 - Administration	100	642,094.38
200 - Bayridge	200	63,832.45
301 - Fire	301	1,662,863.69
400 - Vista de Oro	400	14,896.00
500 - Water	500	2,736,171.14
600 - Wastewater	600	16,896.26
Wastewater Fiduciary Fund	602	544,086.57
800 - Drainage	800	122,661.36
900 - Parks & Recreation	900	<u>6,765.40</u>
Total Revenues		5,937,128.25
Expenditures		
100 - Administration	100	(602,366.63)
200 - Bayridge	200	(39,085.20)
301 - Fire	301	(1,607,211.71)
400 - Vista de Oro	400	(5,618.92)
500 - Water	500	(2,251,987.49)
600 - Wastewater	600	(18,169.40)
Wastewater Fiduciary Fund	602	(1,650.00)
800 - Drainage	800	(35,076.13)
900 - Parks & Recreation	900	<u>(9,863.64)</u>
Total Expenditures		(4,571,029.12)
Equity		
Septic System Decommission Reserve	3109	
200 - Bayridge	200	8,000.00
Prepaid Assessment Reserve	3159	
Wastewater Fiduciary Fund	602	1,917.92
Fire Mitigation Fund	3161	
301 - Fire	301	135,448.89
600 - Wastewater	600	102,948.71
Fund Balance	3200	
100 - Administration	100	(11,310.69)
200 - Bayridge	200	(13,757.51)
301 - Fire	301	543,641.65
400 - Vista de Oro	400	(27,843.53)
500 - Water	500	2,413,922.11
600 - Wastewater	600	1,324,132.92
Wastewater Fiduciary Fund	602	1,339,214.09
800 - Drainage	800	130,705.95
900 - Parks & Recreation	900	(0.66)
Bankruptcy Fund Balance	3203	
600 - Wastewater	600	58,710.96
GFAG- Net Investment in Assets	3300	

100 - Administration	100	24,226.08
200 - Bayridge	200	30,000.12
301 - Fire	301	596,541.18
800 - Drainage	800	20,388.71
GFAG- Accumulated Depreciation	3301	
100 - Administration	100	84,879.33
200 - Bayridge	200	93,040.00
301 - Fire	301	1,411,311.46
400 - Vista de Oro	400	7,000.00
800 - Drainage	800	160,647.22
GFAG- Governmental Depreciation	3302	
100 - Administration	100	(8,367.92)
301 - Fire	301	(71,965.08)
800 - Drainage	800	(3,270.02)
Investment in N/A-Costs	3310	
600 - Wastewater	600	(1,326,346.05)
Total Equity		<u>7,023,815.84</u>
Total Equity		<u>8,389,914.97</u>
Total LIABILITIES & EQUITY		<u>18,000,181.28</u>



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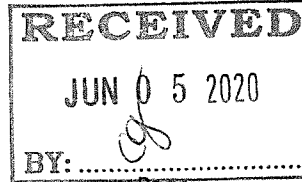
P.O. Box 25171
Santa Ana, CA 92799-9810

STATEMENT OF ACCOUNT ACTIVITY

866-353-1476
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STATEMENT OF ACCOUNT ACTIVITY

00009320-0018639-0001-0001-TIMR8006410529203403



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

Page 1 of 1
Branch 033
Account Number: 3317181190
Date 05/29/2020

EM

EXECUTIVE 50 CHECKING Acct 3317181190

Summary of Activity Since Your Last Statement

Beginning Balance	5/01/20	9,409.02
Deposits / Misc Credits	0	.00
Withdrawals / Misc Debits	0	.00
** Ending Balance	5/31/20	9,409.02 **
Service Charge		.00
Average Collected Balance		9,409

