



FINANCE ADVISORY COMMITTEE MEETING

Monday, April 2, 2018 at 5:30 p.m.
Los Osos Community Services District Office
2122 9th Street, Suite 106, Los Osos, CA

COMMITTEE MEMBERS

Marshall Ochylski, Chairperson
Lisa Gonzalez, Member
Cheri Grimm, Member
Bea Jansen, Member
Christine Womack, 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. **Approval of FAC Meeting Minutes of February 26, 2018**
(Recommend approval)
Presented By: Administrative Services Manager Kudart
3. **Review of Board Item Regarding Approval of Warrant Register for March 2018**
(Committee Recommendations to the Board)
Presented By: District Bookkeeper Geidel
4. **Review of Board Item Regarding Financial Reports for the Period Ending February 2018**
(Committee Recommendations to the Board)
Presented By: District Bookkeeper Geidel
5. **Review of Board Items Regarding Utility Vehicles**
(Committee Recommendations)
Presented By: Utility Systems Manager Acosta
6. **Review of Board Item Regarding the Transfer of Water Rate Stabilization Reserve Funds**
(Committee Recommendations)
Presented By: General Manager Osborne
7. **Review of Board Item Regarding Establishing Money Market Account for District Fire Reserves**
(Committee Recommendations)
Presented By: General Manager Osborne
8. **Review of Board Item Regarding 2018 Finance Advisory Committee Work Plan**
(Discussion and Recommendations to the Board)
(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, April 30, 2018 at 5:30 p.m. unless otherwise noted.**
11. **Closing Comments by FAC Committee Members**
12. **Adjournment**

ITEM 2

**APPROVAL OF FAC MINUTES
OF FEBRUARY 26, 2018**

Los Osos Community Services District
DRAFT Minutes of the Finance Advisory Committee Special Meeting
February 26, 2018 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 5:32 p.m. led the flag salute.</p> <p><u>Roll Call:</u> Lisa Gonzalez, Committee Member – Present Cheri Grimm, Committee Member – Present Bea Jansen, Committee Member - Absent Christine Womack, Committee Member – Absent Marshall Ochylski, Chairperson – Present</p> <p><u>Staff:</u> Renee Osborne, General Manager Ann Kudart, Administrative Services Manager</p>	
<p>2. Approval of FAC Meeting Minutes of January 29, 2018</p>	<p>Committee Gonzalez noted that her name was misspelled in Item 4.</p> <p>Public Comment – None</p> <p>Committee Member Grimm made a motion to approve the meeting minutes of January 29, 2018. The motion was seconded by Committee Member Gonzalez and carried by unanimous consent.</p>	<p>Action: Approve and file minutes.</p>
<p>3. Review of Board Item Regarding Approval of Warrant Register for February 2018</p>	<p>Committee Member Gonzalez commented on the payment to the auditors, paramedic supplies, and the meter replacements.</p> <p>Public Comment – Julie Tacker commented that as the District Accountant's contract increase was approved on February 1st that the payment for January 15th to February 1st should be at the old rate and February 1st to February 15th at the new rate.</p> <p>The Committee agreed with the speaker and General Manager Osborne reported that staff will void check 27530 and reissue and the amended rates.</p> <p>Committee Member Gonzalez recommended that the Board approve the February 2018 Warrant Register as amended. The motion was seconded by Committee Member Grimm and carried by unanimous consent.</p>	<p>Action: The Committee recommended that the Board approve the February 2018 warrants.</p>
<p>4. Review of Board Item Regarding Financial Reports for the Period Ending January 2018</p>	<p>Committee Member Gonzalez voiced her appreciation for the formatting of the financial reports. Manager Osborne reported the unexpected increases to CalPERS Retirement, Federal Unemployment taxes, and nitrate disposal payments.</p> <p>Public Comment – Julie Tacker commented on Bayridge Estates and Vista de Oro assessments, unfunded accrued liability, and brine disposal; that the General Manager is changing the Budget without Board approval; and that Admin time should be tracked for Water Conservation and low income projects.</p> <p>Chuck Cesena commented on the Water Rate Stabilization Fund balance and inquiring as to what the cap was on that reserve.</p> <p>Richard Margetson commented on Investment Income in Admin Fund 100; Bayridge Fund 200 total revenues differ from the 17/18 Budget;</p> <p>General Manager Osborne responded that her time spent on the low income assistance project was easily tracked but that the Board has not asked her to keep track of her time, nor has she, as water conservation is part of her job and if the Board would like she can begin tracking. Chairperson Ochylski responded that President Milledge can bring this to the Board to see if they want the GM to track time as he would not be attending the upcoming meeting.</p>	<p>Action: The Committee recommended that the Board receive and file the Financial Reports for the Period Ending January 2018 with the analysis of the clarifications.</p>

AGENDA ITEM	DISCUSSION	FOLLOW-UP
4. Review of Board Item Regarding Financial Reports for the Period Ending January 2018 (continued)	Committee Member Grimm recommended that the Board receive and file the Financial Reports for the Period Ending January 2018 with the analysis of the clarifications. The motion was seconded by Committee Member Gonzalez and carried by unanimous consent.	
5. Review of Board Item Regarding Allocation of Budget Surplus in the Amount of \$292,873 to Water Reserve Accounts	<p>General Manager Osborne reported that after the audited FY 2016-17 and after depreciation there remained \$292,873 of unallocated funds in Water and that staff is requesting that \$100,000 be set aside for the building, to allocate \$100,000 towards the Vehicle Reserves, and that the remaining \$92,873 be allocated to the Capital Improvements. She reported that this item was presented to UAC on February 21st and that they recommended that the Board approve the allocations as long as FAC recommends approval as well.</p> <p>Public Comment – Julie Tacker commented on the type of building to be constructed and if it would replace all of the structures; and maintaining District vehicles.</p> <p>Richard Margetson commented that \$75,000 was already in the budget for the building; that the depreciation was expensed; and that the Board should be sure the amount is corrected before approving any allocations.</p> <p>General Manager Osborne responded that the building is not a new office but would be a workshop and hold tools and equipment and that the cost will be closer to \$100,000 in order to cover electrical, plumbing, windows, and doors.</p> <p>Committee Member Gonzalez recommended that the Board approve staff's recommendation regarding the allocations. The motion was seconded by Committee Member Grimm and carried by unanimous consent.</p>	Action: The Committee recommended that the Board
6. Public Comments on Items NOT on Agenda	None	
7. Schedule Next Meeting	The next meeting of the Finance Advisory Committee is scheduled to be held on Monday, April 2, 2018 at 5:30 pm unless otherwise noticed.	
8. Closing Comments by FAC Committee Members	<p>Committee Member Gonzalez thanked the Community Center, People Helping People, and County Parks for their support of the Warming Center program.</p> <p>Committee Member Grimm congratulated as being named the Chamber's Citizen of the Year.</p>	
8. Adjournment	The meeting adjourned at 6:25 p.m.	

ITEM 3

**REVIEW OF BOARD ITEM REGARDING
APPROVAL OF WARRANT REGISTER
FOR MARCH 2018**



March 30, 2018

TO: LOCSO Board of Directors
FROM: Adrienne Geidel, District Bookkeeper
SUBJECT: **Agenda Item 11C – 4/5/2018 Board Meeting**
Approve Warrant Register for March 2018

President
Vicki L. Milledge

Vice President
Marshall E. Ochylski

Directors
Charles L. Cesena
Louis G. Tornatzky
Vacant

General Manager
Renee Osborne

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
Greg Alex

DESCRIPTION

The attached Warrant Register is 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 March 2018 warrants for disbursement.

Attachments

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

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

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

LOS OSOS COMMUNITY SERVICES DISTRICT
 Check/Voucher Register - Warrant Register by Check Number
 From 3/1/2018 Through 3/31/2018

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
27496	3/1/2018	AFLAC	456.88	02/01-28/18 Acct#HJ582 EE Elected Insurance	100
27497	3/1/2018	CHARTER COMMUNICATIONS	104.99	03/01-31/18 Acct#8245101120119395 Internet Service Wateryard	500
27498	3/1/2018	MISSION LINEN SUPPLY	22.92	02/14/18 Cust#213729 Janitorial Supplies - towel rolls/rags	500
27499	3/1/2018	PG&E	11.09	01/19/18-02/16/18 Acct7954162233-2 Street Lighting	301
27500	3/1/2018	ROBERT STILTS, CPA	4,300.00	01/15/16-02/15/18 Bookkeeping Services	100
27501	3/5/2018		0.00		
27535	3/15/2018	AGP VIDEO, INC	1,125.00	02/01-8/18 Ch20 OPS & Management, Video Production/Media Cop	100
27536	3/15/2018	ALLIED ADMIN - DELTA DENTAL	47.16	04/01-30/18 ID#07917-7535 Dental Plan	100
	3/15/2018	ALLIED ADMIN - DELTA DENTAL	725.20	04/01-30/18 ID#07917-7535 Dental Plan	500
27537	3/15/2018	ALL WAYS CLEAN	245.00	03/01-31/18 Janitorial Services (Suites 102 & 106)	100
27538	3/15/2018	AT&T	248.58	01/17/18-02/16/18 9391056500 Telephone & Telemetry Services	100
	3/15/2018	AT&T	364.81	01/17/18-02/16/18 Cust#9391056297 Long Distace Service	301
	3/15/2018	AT&T	20.31	01/17/18-02/16/18 9391056138 Telephone & Telemetry Services	500
	3/15/2018	AT&T	20.31	01/17/18-02/16/18 9391056151 Telephone & Telemetry Services	500
	3/15/2018	AT&T	20.31	01/17/18-02/16/18 9391056160 Telephone & Telemetry Services	500
	3/15/2018	AT&T	202.20	01/17/18-02/16/18 9391056166 Telephone & Telemetry Services	500
	3/15/2018	AT&T	40.05	01/17/18-02/16/18 9391056172 Telephone & Telemetry Services	500
	3/15/2018	AT&T	20.31	01/17/18-02/16/18 9391056188 Telephone & Telemetry Services	500
	3/15/2018	AT&T	20.31	01/17/18-02/16/18 9391056191 Telephone & Telemetry Services	500
	3/15/2018	AT&T	20.31	01/17/18-02/16/18 9391056275 Telephone & Telemetry Services	500
	3/15/2018	AT&T	272.49	01/20/18-02/19/18 9391059905 Telephone & Telemetry Services	500
	3/15/2018	AT&T	98.58	01/20/18-02/19/18 9391059906 Telephone & Telemetry Services	500
	3/15/2018	AT&T	20.70	01/17/18-02/16/18 9391056182 Telephone & Telemetry Services	800
27539	3/15/2018	AT&T	126.84	02/22/18-03/21/18 Acct#134994840 Telephon/Internet SB Well	500

LOS OSOS COMMUNITY SERVICES DISTRICT
Check/Voucher Register - Warrant Register by Check Number
From 3/1/2018 Through 3/31/2018

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
27540	3/15/2018	BROWNSTEIN, HYATT, FARBER, SCHRECK	11,573.63	01/31/18 BMC Shared Costs	500
27541	3/15/2018	GOLDEN STATE WATER COMPANY	502.03	12/18/17-02/14/18 Acct#84033200001 Water Service	301
27542	3/15/2018	CHARTER COMMUNICATIONS	98.98	02/28/18-03/27/18 Acct#8245101120143981 Internet Service	301
27543	3/15/2018	COAST PEST CONTROL	75.00	02/24/18 Fire Station Bi-monthly Pest Control Service	301
27544	3/15/2018	CRYSTAL SPRINGS WATER	33.30	02/01-28/18 Acct#057427 Water Delivery	100
27545	3/15/2018	DIGITAL DEPLOYMENT, INC	200.00	03/01-31/18 Website Hosting Service & Fee	100
27546	3/15/2018	THE DOCUTEAM, LLC	38.00	02/01-28/18 Acct#0979 Onsite Service (Document Destruction)	100
27547	3/15/2018	ELLISON ENVIRONMENTAL, INC.	2,046.05	01/11/18 R&M Grounds & Collection Systems 8th St Pump	800
27548	3/15/2018	WELLS FARGO VENDOR FIN SERV	93.31	04/03/18-05/02/18 ID#90136374384 Copier Lease Service Contra	301
27549	3/15/2018	HANLEY & FLEISHMAN, LLP	3,605.00	02/01-28/18 Legal Services (Personnel/PRR/Water/ProgC/Gen)	100
	3/15/2018	HANLEY & FLEISHMAN, LLP	647.50	02/01-28/18 Legal Services (Personnel/PRR/Water/ProgC/Gen)	500
27550	3/15/2018	KITZMAN WATER, INC.	80.50	03/01-31/18 Acct#72975 Soft-Water Service	301
27551	3/15/2018	LOBP CHAMBER OF COMMERCE	100.00	03/23/18 Water Conservation Contest Sponsorship	500
27552	3/15/2018	MINER'S ACE HARDWARE	646.99	02/01-28/18 Acct#143640 Supplies/Maint/Equip/Tools/Parts	500
27553	3/15/2018	MISSION COUNTRY DISPOSAL	101.41	03/01-31/18 Acct#4130-5101023 Trash Service	301
27554	3/15/2018	MISSION COUNTRY DISPOSAL	116.65	03/01-31/18 Acct#4130-5101854 Trash Service/Wateryard	500
27555	3/15/2018	MISSION LINEN SUPPLY	22.92	03/01/18 Cust#213729 Janitorial Supplies - towel rolls/rags	500
27556	3/15/2018	NATIONAL METER & AUTOMATION, INC.	5,769.72	03/07/18 Cust#2738 Meter Purchases & Replacements (72 ea)	500
27557	3/15/2018	OFFICE DEPOT INC	375.51	02/01-28/18 Acct#28702448 General Office Supplies	100
27558	3/15/2018	ENDURANT SPROTS, LLC	2,488.00	02/18/18 Crossover Rescue (Paddle Board)	301
27559	3/15/2018	PG&E	21.03	01/23/18-02/21/18 Acct#61900082357 Electric Services	301
27560	3/15/2018	PRP COMPANIES	110.55	03/20/18 Utility Billing Supplies (Perforated Billing Paper)	500
27561	3/15/2018	SELECT BUSINESS SYSTEMS	161.75	02/01-28/18 Cust#400356 Copier Contract Overage Charge	100
27562	3/15/2018	SLO COUNTY EMPLOYEES ASSOC	21.28	02/12/18-02/25/18 SLOCEA Dues	100
	3/15/2018	SLO COUNTY EMPLOYEES ASSOC	104.84	02/12/18-02/25/18 SLOCEA Dues	500
27563	3/15/2018	SLO COUNTY FIRE DEPT/CDF	900.00	03/05-11/18 HAZ-MAT Fro&Decon Training (RFF: Bend,DeAn,Wrig)	301
27564	3/15/2018	SOUTH SAN LUIS OBISPO COUNTY SANITATION DISTRICT	1,628.00	02/07-27/18 Brine Disposal Services - SB Well	500
27565	3/15/2018	TECHXPRESS INC	1,401.00	03/01-31/18 IT Support & Service	100
27566	3/15/2018	THE GAS COMPANY	119.81	01/20/18-02/21/18 Acct#14941522279 Gas Service	301
27567	3/15/2018	THE GAS COMPANY	69.35	01/22/18-02/22/17 Acct#17141580187 Gas Services	500

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27568	3/15/2018	THE GAS COMPANY	48.00	01/23/18-02/23/18 Acct#05011720470 Gas Services (Water Yard)	500
27569	3/15/2018	LOS OSOS CHEVRON	431.43	02/01-28/18 Gas & Diesel - Fleet Vehicles	500
	3/15/2018	LOS OSOS CHEVRON	107.86	02/01-28/18 Gas & Diesel - Fleet Vehicles	800
27570	3/28/2018	CHARTER COMMUNICATIONS	104.99	04/01-30/18 Acct#8245101120119395 Internet Services Water Ya	500
27571	3/28/2018	CHARTER COMMUNICATIONS	200.00	03/28/18-04/27/18 Acct#8245101120119577 Internet (Admin/Svr)	100
	3/28/2018	CHARTER COMMUNICATIONS	25.00	03/28/18-04/27/18 Acct#8245101120119577 Internet (Admin/Svr)	500
27572	3/28/2018	CHARTER COMMUNICATIONS	96.83	03/09/18-04/08/18 Acct#8245101120013341 Cable TV Service	301
27573	3/28/2018	CHARTER COMMUNICATIONS	144.10	03/19/18-04/18/18 Acct#8245101120015742 Channel 20	100
27574	3/28/2018	GEORGE CONTENTO	2,900.00	04/01-30/18 Office Rent (Suites 102 & 105)	100
27575	3/28/2018	DELTA LIQUID ENERGY	90.00	02/28/18 CUST ID #SOUBAY Service Agreement Fee	301
27576	3/28/2018	J B DEWAR	512.37	03/09/18 Acct#58976 Mis Fuel & Diesel	500
27577	3/28/2018	DRAIN BUSTER'S PLUMBING	2,500.00	03/02/18 INV#6024JGM Plumbing Services	301
27578	3/28/2018	CA EMPLOYMENT DEVELOPMENT DEPT	164.75	03/22/18 State Payroll Taxes (1st Qtr 2017)	100
	3/28/2018	CA EMPLOYMENT DEVELOPMENT DEPT	414.40	03/22/18 State Payroll Taxes (1st Qtr 2017)	301
	3/28/2018	CA EMPLOYMENT DEVELOPMENT DEPT	728.78	03/22/18 State Payroll Taxes (1st Qtr 2017)	500
27579	3/28/2018	ERNEST PACKAGING SOLUTIONS	312.63	02/27/18 CUST# CAL059 Station Supplies	301
	3/28/2018	ERNEST PACKAGING SOLUTIONS	151.81	03/06/18 CUST# CAL059 Station Supplies	301
27580	3/28/2018	FERGUSON ENTERPRISES, INC #1350	648.57	03/02/18 Cust#725053 R&M Water Dist. System	500
	3/28/2018	FERGUSON ENTERPRISES, INC #1350	807.75	03/18/18 Cist#725053 R&M Water Dist. System	500
27581	3/28/2018	ELLISON ENVIRONMENTAL, INC.	7,055.18	01/29/18 Infrastructure CIP 8th St Drainage Pump	800
	3/28/2018	ELLISON ENVIRONMENTAL, INC.	431.05	03/01/18 R&M Equip & Other Non-Structural Fixed Ass	800
27582	3/28/2018	GRACE ENVIRONMENTAL SERVICES	8,010.50	03/01-31/18 General Manager Services	100
27583	3/28/2018	HUMANA INSURANCE COMPANY	220.50	03/01-30/18 ID#732930-001 Insurance (21 RFF)	301
27584	3/28/2018	LIFE ASSIST INC	355.45	03/09/18 CUST#93402CDF Paramedic Supplies	301
	3/28/2018	LIFE ASSIST INC	21.20	03/22/18 CUST #93402CDF Paramedic Supplies	301
	3/28/2018	LIFE ASSIST INC	42.00	03/25/18 CUST#9402CDF Paramedic Supplies	301
27585	3/28/2018	MINER'S ACE HARDWARE	131.17	02/2-22/18 CUST#121480 Tools/Equipment & Building/Structures	301
27586	3/28/2018	MISSION LINEN SUPPLY	22.92	03/15/18 Cust#213729 Janitorial Supplies - towel rolls/rags	500
27587	3/28/2018	MSN ENGINEERS INC	1,120.00	01/31/18 Engineering Services Design 8th & El Moro Well Equi	500
27588	3/28/2018	NBS GOVERNMENT FINANCIAL GROUP	2,455.08	04/01/18-06/30/18 Qtrly Admin Fee (WW Asmt District #1 Bond)	600
27589	3/28/2018	NOBLE SAW, INC.	52.28	03/06/18 CUST#6758 (Chainsaw Parts)	301

LOS OSOS COMMUNITY SERVICES DISTRICT
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Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
27590	3/28/2018	OFFICE DEPOT INC	256.57	02/13-14/18 Acct#28702448 Office Supplies	301
27591	3/28/2018	PETE'S MORRO BAY TIRE AND AUTO	500.97	03/02/18 Vehcile Maint-Unit H (2 tires/balance, brake check)	500
	3/28/2018	PETE'S MORRO BAY TIRE AND AUTO	61.81	03/12/18 Vehicle Maint-Unit H (Brake fluid sensor, light)	500
27592	3/28/2018	PG&E	83.29	02/16/18-03/19/18 Electric Services	100
	3/28/2018	PG&E	518.03	02/16/18-03/19/18 Electric Services	200
	3/28/2018	PG&E	205.18	02/16/18-03/19/18 Electric Services	400
	3/28/2018	PG&E	6,524.33	02/16/18-03/19/18 Electric Services	500
	3/28/2018	PG&E	226.27	02/16/18-03/19/18 Electric Services	800
27593	3/28/2018	PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC	297.37	01/11/18-04/10/18 Acct#0017387073 Postage Meter Lease	100
27594	3/28/2018	PRP COMPANIES	77.64	03/19/18 #10 Window Invoice Enclosed for office use	500
27595	3/28/2018	PRP COMPANIES	544.79	03/19/18 Billing Envelopes 2000ea #9 Return and #10 Window	500
27596	3/28/2018	PRP COMPANIES	833.41	03/22/18 Utility Billing Services (Rts 201-205)	500
27598	3/28/2018	CARDMEMBER SERVICE	51.59	02/01/18 Credit Card/Kudart-Nichols Pizza (BOD Working Meal)	100
	3/28/2018	CARDMEMBER SERVICE	99.50	02/05/17 CC/Kudart - slojob.com (Job Posting)	100
	3/28/2018	CARDMEMBER SERVICE	90.00	02/21/18 CC/Kudart - CSDA SLO (Annual Meeting)	100
	3/28/2018	CARDMEMBER SERVICE	187.68	02/02/18 CC/Alex Sign Here Low Cost Signs for MR-15	301
	3/28/2018	CARDMEMBER SERVICE	530.13	02/16/18 CC Alex 2Hot Activewear (EMS Jackets)	301
	3/28/2018	CARDMEMBER SERVICE	69.28	02/16/18 CC Alex Webstaurant Store (fire extinguisher cabine	301
	3/28/2018	CARDMEMBER SERVICE	178.39	02/20/18 CC/Alex Amazon (TV to replace broken one)	301
	3/28/2018	CARDMEMBER SERVICE	(89.44)	02/21/18 CC/Alex LN Curtis Transportation Refund	301
	3/28/2018	CARDMEMBER SERVICE	226.73	02/21/18 CC/Alex SafetySign.com (Signage)	301
	3/28/2018	CARDMEMBER SERVICE	(19.99)	02/02/18 Credit Card/Asuncion - Home Depot (credit-fridge)	500
	3/28/2018	CARDMEMBER SERVICE	9.95	02/06/18 Credit Card/Kudart - Toyota SLO (Vehicle Maint)	500
	3/28/2018	CARDMEMBER SERVICE	175.00	02/23/18 CC/Acosta - CSDA (Training Supervisory Skills)	500
	3/28/2018	CARDMEMBER SERVICE	501.96	02/26/18 CC/Asuncion - Wayne's Tire (Unit D)	500
	3/28/2018	CARDMEMBER SERVICE	43.09	2/5/18 CC/Asuncion - Harbor Freight (tool/grinder)	500
27599	3/28/2018	COUNTY OF SAN LUIS OBISPO - EH	466.60	03/06/18 Acct#AR0009718 Cross Connection Services	500
27600	3/28/2018	SLO COUNTY DEPARTMENT OF PUBLIC WORKS	3,363.00	01/01/18-02/28/18 405R979032 Water Quality Testing	500
27601	3/28/2018	SPEED'S OIL TOOL SERVICE, INC	432.00	02/14/18 Brine Disposal Trucking Service - SB Well	500
	3/28/2018	SPEED'S OIL TOOL SERVICE, INC	384.00	02/21/18 Brine Disposal Trucking Service - SB Well	500
	3/28/2018	SPEED'S OIL TOOL SERVICE, INC	400.00	02/27/18 Brine Disposal Trucking Service - SB Well	500
	3/28/2018	SPEED'S OIL TOOL SERVICE, INC	384.00	03/08/18 Brine Disposal Trucking Service - SB Well	500
	3/28/2018	SPEED'S OIL TOOL SERVICE, INC	776.00	03/14/18-3/15/18 Brine Disposal Trucking Service - SB Well	500

LOS OSOS COMMUNITY SERVICES DISTRICT
Check/Voucher Register - Warrant Register by Check Number
From 3/1/2018 Through 3/31/2018

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
27602	3/28/2018	STANLEY CONVERGENT SECURITY SOLUTIONS	58.91	04/01-30/18 Acct#2234623879 Security Services (Suite 106)	100
	3/28/2018	STANLEY CONVERGENT SECURITY SOLUTIONS	117.90	04/01/18-06/30/18 Acct#1371001193 Monitoring Charges (Alarm)	301
	3/28/2018	STANLEY CONVERGENT SECURITY SOLUTIONS	103.00	03/01/18 Acct#1371000442 Service & Labor Chgs-Palisades Well	500
27603	3/28/2018	ROBERT STILTS, CPA	5,000.00	02/15/18-03/15/18 Bookkeeping Services	100
27604	3/28/2018	VISION SERVICE PLAN	25.56	03/01/18-04/30/18 Acct#121302260001 Vision Plan	100
	3/28/2018	VISION SERVICE PLAN	328.52	03/01/18-04/30/18 Acct#121302260001 Vision Plan	500
27605	3/28/2018	WALLACE GROUP	195.00	02/01-28/18 Engineering Services	100
	3/28/2018	WALLACE GROUP	1,344.00	02/01-28/18 Engineering Services	500
27606	3/28/2018	ZOLL MEDICAL CORPORATION	510.00	03/01/18-02/28/19 CUST#113922 Preventive Maint (Heart Monito	301
	3/28/2018	ZOLL MEDICAL CORPORATION	255.00	03/01/18-052/28/19 CUST#113922 Preventive Maint (Heart Monit	301
28002	3/5/2018	LOBP CHAMBER OF COMMERCE	35.00	03/05/18 2018 Business Expo Booth	500
28003	3/21/2018	JOSE ACOSTA	403.45	03/19-20/18 Travel Reimbursement (Acosta/SDRMA Safety Confer	500
28004	3/21/2018	DE LANGE LANDEN FINANCIAL SERVICES	374.30	03/01-31/18 Acct#630919 Sharp Copier Service Contract	100
28005	3/21/2018	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	79.14	04/01-30/18 Acct#LOSOSOS-BL-283600 Insurance (Life/AD+D/WI/L	100
	3/21/2018	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	496.81	04/01-30/18 Acct#LOSOSOS-BL-283600 Insurance (Life/AD+D/WI/L	500
28006	3/21/2018	SLO COUNTY EMPLOYEES ASSOC	21.28	02/26/18-03/11/18 SLOCEA Dues	100
	3/21/2018	SLO COUNTY EMPLOYEES ASSOC	104.84	02/26/18-03/11/18 SLOCEA Dues	500
28007	3/21/2018	VERIZON WIRELESS	129.39	02/08/18-03/07/18 Acct#472454582-00001 Cellular Service	301
	3/21/2018	VERIZON WIRELESS	231.40	02/08/18-03/07/18 Acct#472454582-00001 Cellular Service	500
	3/21/2018	VERIZON WIRELESS	154.27	02/08/18-03/07/18 Acct#472454582-00001 Cellular Service	800
28008	3/30/2018	GLOBAL SOFTWARE INC.	243.00	04/01/18-03/31/19 Acct#4261 ABRA Software Maintenance	100
510183773	3/2/2018	ADP, LLP	7.38	02/12/18-02/25/18 Payroll Processing Services	100
	3/2/2018	ADP, LLP	69.03	02/12/18-02/25/18 Payroll Processing Services	301
	3/2/2018	ADP, LLP	30.24	02/12/18-02/25/18 Payroll Processing Services	500
6962-6968-6...	3/1/2018	CA PUBLIC EMPL RET SYSTEM	725.58	CalPERS Unfunded Accrued Liability	100
	3/1/2018	CA PUBLIC EMPL RET SYSTEM	895.53	CalPERS Unfunded Accrued Liability	301
	3/1/2018	CA PUBLIC EMPL RET SYSTEM	2,182.11	CalPERS Unfunded Accrued Liability	500
CalPERSMed...	3/9/2018	CA PUBLIC EMPLOYEES' RETIREMENT SYSTEM	975.04	03/01-31/17 ID#4662975925 CalPERS Health Plan	100

LOS OSOS COMMUNITY SERVICES DISTRICT
Check/Voucher Register - Warrant Register by Check Number
From 3/1/2018 Through 3/31/2018

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
	3/9/2018	CA PUBLIC EMPLOYEES' RETIREMENT SYSTEM	4,466.39	03/01-31/17 ID#4662975925 CalPERS Health Plan	500
PD030218_4...	3/2/2018	CALPERS 457	250.00	02/12/18-02/25/18 SIP457 Contributions	100
	3/2/2018	CALPERS 457	1,300.00	02/12/18-02/25/18 SIP457 Contributions	500
PD030218_E...	3/2/2018	CA EMPLOYMENT DEVELOPMENT DEPT	269.77	State Payroll Taxes Paydate: 02/12/18-02/25/18	100
	3/2/2018	CA EMPLOYMENT DEVELOPMENT DEPT	365.02	State Payroll Taxes Paydate: 02/12/18-02/25/18	301
	3/2/2018	CA EMPLOYMENT DEVELOPMENT DEPT	804.06	State Payroll Taxes Paydate: 02/12/18-02/25/18	500
PD030218_IRS	3/2/2018	DEPARTMENT OF THE TREASURY	626.67	Federal Payroll Taxes 02/15/18-02/25/18	100
	3/2/2018	DEPARTMENT OF THE TREASURY	695.11	Federal Payroll Taxes 02/15/18-02/25/18	301
	3/2/2018	DEPARTMENT OF THE TREASURY	2,241.39	Federal Payroll Taxes 02/15/18-02/25/18	500
PD030218_P...	3/2/2018	CA PUBLIC EMPL RET SYSTEM	600.57	Retirement Earned 02/12/18-02/25/18	100
	3/2/2018	CA PUBLIC EMPL RET SYSTEM	319.80	Retirement Earned 02/12/18-02/25/18	301
	3/2/2018	CA PUBLIC EMPL RET SYSTEM	2,850.29	Retirement Earned 02/12/18-02/25/18	500
PD031618_4...	3/16/2018	CALPERS 457	250.00	02/26/18-03/11/18 SIP457 Contributions	100
	3/16/2018	CALPERS 457	1,300.00	02/26/18-03/11/18 SIP457 Contributions	500
PD031618_P...	3/16/2018	CA PUBLIC EMPL RET SYSTEM	587.54	Retirement Earned 02/26/18-03/11/18	100
	3/16/2018	CA PUBLIC EMPL RET SYSTEM	293.47	Retirement Earned 02/26/18-03/11/18	301
	3/16/2018	CA PUBLIC EMPL RET SYSTEM	2,850.29	Retirement Earned 02/26/18-03/11/18	500
Report Total			125,548.24		

ITEM 4

**REVIEW OF BOARD ITEM REGARDING
FINANCIAL REPORTS FOR THE PERIOD
ENDING FEBRUARY 2018**



March 30, 2018

TO: LOCSD Board of Directors

FROM: Adrienne Geidel at Robert Stilts, District Bookkeeper

SUBJECT: **Agenda Item 11D – 4/5/2018 Board Meeting**
Receive Financial Report for the Period Ending February 28, 2018

President

Vicki L. Milledge

Vice President

Marshall E. Ochylski

Directors

Charles L. Cesena
Louis G. Tornatzky
Vacant

General Manager

Renee Osborne

District Accountant

Robert Stilts, CPA

Unit Chief

Scott M. Jalbert

Battalion Chief

Greg Alex

DESCRIPTION

The attached are the Statement of Revenues and Expenditures and the Balance Sheet as of February 28, 2018.

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 February 28, 2018.

Attachments

Mailing Address:

P.O. Box 6064
Los Osos, CA 93412

Offices:

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

Phone: 805/528-9370

FAX: 805/528-9377

www.losososcsd.org

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 2/1/2018 Through 2/28/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Service Charges & Fees					
4005	0.60	11.60	0.00	11.60	0.00%
	0.60	11.60	0.00	11.60	0.00%
Use of Money & Property					
4510	0.00	2,291.99	0.00	2,291.99	0.00%
	0.00	2,291.99	0.00	2,291.99	0.00%
	0.60	2,303.59	0.00	2,303.59	0.00%
Expenditures					
Personnel					
Salaries/Wages					
7322	1,200.00	9,400.00	12,000.00	2,600.00	21.67%
8018	302.64	2,680.32	6,000.00	3,319.68	55.33%
8045	723.50	4,292.32	6,200.00	1,907.68	30.77%
8051	0.00	605.28	510.00	(95.28)	(18.68)%
8054	6,625.02	49,584.36	86,434.00	36,849.64	42.63%
8056	0.00	621.71	0.00	(621.71)	0.00%
8060	522.44	1,622.54	2,200.00	577.46	26.25%
8081	0.00	1,990.35	1,800.00	(190.35)	(10.57)%
	9,373.60	70,796.88	115,144.00	44,347.12	38.51%
Payroll Taxes & Benefits					
5020	74.40	533.20	1,700.00	1,166.80	68.64%
5030	21.00	156.19	300.00	143.81	47.94%
5031	5.00	35.00	50.00	15.00	30.00%
5040	45.93	517.89	515.00	(2.89)	(0.56)%
5050	134.89	104.51	1,843.00	1,738.49	94.33%
5060	750.00	5,625.00	8,000.00	2,375.00	29.69%
5070	1,440.56	11,649.78	12,700.00	1,050.22	8.27%
5071	62.58	516.06	750.00	233.94	31.19%
5075	271.94	2,135.53	1,900.00	(235.53)	(12.40)%
5120	7.21	448.86	4,675.00	4,226.14	90.40%
	2,813.51	21,722.02	32,433.00	10,710.98	33.02%
Employment Services					
5100	249.55	1,980.51	3,000.00	1,019.49	33.98%
6200	0.00	0.00	500.00	500.00	100.00%
6230	0.00	0.00	125.00	125.00	100.00%
	249.55	1,980.51	3,625.00	1,644.49	45.37%
	12,436.66	94,499.41	151,202.00	56,702.59	37.50%
Services & Supplies					
Contract Services					
6100	0.00	100.00	6,500.00	6,400.00	98.46%
6110	2,140.56	14,698.86	21,500.00	6,801.14	31.63%
7100	536.05	4,329.05	7,500.00	3,170.95	42.28%
7255	58.91	350.65	913.00	562.35	61.59%
7321	245.00	2,006.70	4,000.00	1,993.30	49.83%
7342	1,125.00	9,000.00	13,500.00	4,500.00	33.33%
	4,105.52	30,485.26	53,913.00	23,427.74	43.45%
Financial Services					

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 2/1/2018 Through 2/28/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
7309	Late Fees	18.72	23.72	100.00	76.28%	
7310	Bank Service Charges	369.55	2,149.38	3,000.00	28.35%	
	Total Financial Services	388.27	2,173.10	3,100.00	29.90%	
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	(211.81)	100.00	311.81%	
6341	LAFCO Fees	0.00	17,212.31	21,642.00	20.47%	
7325	Insurance	0.00	9,254.00	9,254.00	0.00%	
	Total Insurance, Licenses & Regulatory Fees	0.00	26,254.50	30,996.00	15.30%	
	Legal & Professional					
7303	Professional Services - GM	8,010.50	67,569.00	78,000.00	13.37%	
7304	Professional Services - ACCTG	9,300.00	34,712.50	48,000.00	27.68%	
7305	Auditing Services	0.00	18,010.00	22,000.00	18.14%	
7320	Professional & Consulting Services	0.00	1,856.33	36,960.00	35,103.67	94.98%
7326	Legal Services	3,605.00	24,253.25	50,000.00	25,746.75	51.49%
7340	Legal Notifications & Mandated Advertising	0.00	91.96	2,000.00	1,908.04	95.40%
	Total Legal & Professional	20,915.50	146,493.04	236,960.00	90,466.96	38.18%
	Office/Operations					
6121	IT-Supplies & Miscellaneous	0.00	155.67	500.00	344.33	68.87%
6130	Computer Hardware	0.00	1,351.86	1,351.86	0.00	0.00%
7140	General Supplies & Minor Equipment	503.19	3,254.57	5,000.00	1,745.43	34.91%
7160	Postage, Shipping & Mail Supplies	0.00	2,130.37	4,068.14	1,937.77	47.63%
7226	Membership & Dues	0.00	6,458.00	6,500.00	42.00	0.65%
	Total Office/Operations	503.19	13,350.47	17,420.00	4,069.53	23.36%
	Other Expense					
7330	Misc Operating Expenses	0.00	20.00	100.00	80.00	80.00%
8735	Misc Department Admin	0.00	60.35	200.00	139.65	69.83%
	Total Other Expense	0.00	80.35	300.00	219.65	73.22%
	Rent & Utilities					
6025	Telephone	478.58	2,190.83	3,000.00	809.17	26.97%
7350	Rent - Meetings	0.00	0.00	500.00	500.00	100.00%
7352	Rent - Offices & Other Structures	2,900.00	23,200.00	33,179.00	9,979.00	30.08%
8610	Electric	632.08	2,620.49	3,500.00	879.51	25.13%
8620	Gas Service	29.83	50.21	500.00	449.79	89.96%
	Total Rent & Utilities	4,040.49	28,061.53	40,679.00	12,617.47	31.02%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	64.16	110.00	45.84	41.67%
	Total Repairs & Maintenance	0.00	64.16	110.00	45.84	41.67%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	12.99	300.00	287.01	95.67%
7324	Education & Training Fees	0.00	642.25	1,300.00	657.75	50.60%
8539	Meals	10.00	925.87	2,700.00	1,774.13	65.71%
8541	Meals- Local Area - DIR	0.00	0.00	100.00	100.00	100.00%
8550	Mileage Reimbursement & Parking	43.94	173.83	650.00	476.17	73.26%
	Total Travel & Training	53.94	1,754.94	5,050.00	3,295.06	65.25%
	Total Services & Supplies	30,006.91	248,717.35	388,528.00	139,810.65	35.98%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 2/1/2018 Through 2/28/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Allocation of Administrative Costs					
8152	95.67	580.38	0.00	(580.38)	0.00%
	95.67	580.38	0.00	(580.38)	0.00%
Transfers					
9410	0.00	(252,154.03)	0.00	252,154.03	0.00%
	0.00	(252,154.03)	0.00	252,154.03	0.00%
	42,539.24	91,643.11	539,730.00	448,086.89	83.02%
Net Revenues over Expenditures	(42,538.64)	(89,339.52)	(539,730.00)	450,390.48	(83.45)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
200 - 200 - Bayridge
From 2/1/2018 Through 2/28/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Property Taxes					
4035	613.00	5,750.20	8,696.00	(2,945.80)	(33.88)%
	613.00	5,750.20	8,696.00	(2,945.80)	(33.88)%
Service Charges & Fees					
4920	3,750.00	35,853.00	0.00	35,853.00	0.00%
	3,750.00	35,853.00	0.00	35,853.00	0.00%
Special Taxes & Assessments					
4550	0.00	0.00	54,831.00	(54,831.00)	(100.00)%
	0.00	0.00	54,831.00	(54,831.00)	(100.00)%
Use of Money & Property					
4505	0.00	28.57	70.00	(41.43)	(59.19)%
4510	0.00	(0.89)	0.00	(0.89)	0.00%
	0.00	27.68	70.00	(42.32)	(60.46)%
	4,363.00	41,630.88	63,597.00	(21,966.12)	(34.54)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6342	0.00	0.00	1,500.00	1,500.00	100.00%
6345	0.00	270.80	500.00	229.20	45.84%
7325	0.00	800.00	800.00	0.00	0.00%
	0.00	1,070.80	2,800.00	1,729.20	61.76%
Legal & Professional					
7320	0.00	1,008.00	1,108.00	100.00	9.03%
7326	0.00	462.75	500.00	37.25	7.45%
	0.00	1,470.75	1,608.00	137.25	8.54%
Rent & Utilities					
8670	516.87	4,328.20	5,380.00	1,051.80	19.55%
	516.87	4,328.20	5,380.00	1,051.80	19.55%
Repairs & Maintenance					
6800	0.00	6,324.00	6,324.00	0.00	0.00%
	0.00	6,324.00	6,324.00	0.00	0.00%
	516.87	13,193.75	16,112.00	2,918.25	18.11%
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	1,260.77	0.00	(1,260.77)	0.00%
	0.00	1,260.77	0.00	(1,260.77)	0.00%
	516.87	14,454.52	44,076.56	29,622.04	67.21%
Net Revenues over Expenditures	3,846.13	27,176.36	19,520.44	7,655.92	39.22%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 2/1/2018 Through 2/28/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Property Taxes					
4035	0.00	1,069,447.00	2,001,166.00	(931,719.00)	(46.56)%
	0.00	1,069,447.00	2,001,166.00	(931,719.00)	(46.56)%
Grant Revenue					
4955	0.00	8,105.46	0.00	8,105.46	0.00%
	0.00	8,105.46	0.00	8,105.46	0.00%
Special Taxes & Assessments					
4015	0.00	0.00	25,214.00	(25,214.00)	(100.00)%
4050	31,141.17	423,621.98	543,882.00	(120,260.02)	(22.11)%
	31,141.17	423,621.98	569,096.00	(145,474.02)	(25.56)%
Other Revenues					
4000	0.00	35,101.51	67,134.00	(32,032.49)	(47.71)%
4055	0.00	0.00	2,000.00	(2,000.00)	(100.00)%
4655	0.00	34,963.04	34,763.00	200.04	0.58%
	0.00	70,064.55	103,897.00	(33,832.45)	(32.56)%
Use of Money & Property					
4505	0.00	2,665.37	13,141.00	(10,475.63)	(79.72)%
4510	136.35	985.03	1,000.00	(14.97)	(1.50)%
	136.35	3,650.40	14,141.00	(10,490.60)	(74.19)%
	31,277.52	1,574,889.39	2,688,300.00	(1,113,410.61)	(41.42)%
Expenditures					
Personnel					
Salaries/Wages					
8290	33.00	397.63	1,600.00	1,202.37	75.15%
8295	2,162.19	12,773.25	22,050.00	9,276.75	42.07%
8310	211.76	1,067.83	2,660.00	1,592.17	59.86%
8340	8,335.84	55,308.35	82,000.00	26,691.65	32.55%
8345	70.46	2,120.82	5,550.00	3,429.18	61.79%
8355	866.22	6,207.07	4,724.00	(1,483.07)	(31.39)%
8360	0.00	94.50	1,205.00	1,110.50	92.16%
	11,679.47	77,969.45	119,789.00	41,819.55	34.91%
Payroll Taxes & Benefits					
5021	515.69	4,227.49	7,000.00	2,772.51	39.61%
5030	144.00	972.00	2,500.00	1,528.00	61.12%
5035	45.00	310.00	850.00	540.00	63.53%
5050	0.00	(915.55)	0.00	915.55	0.00%
5051	175.09	1,136.30	2,000.00	863.70	43.19%
5070	895.53	7,399.82	11,000.00	3,600.18	32.73%
5120	0.00	4,564.08	4,570.00	5.92	0.13%
5124	380.48	1,238.80	1,550.00	311.20	20.08%
	2,155.79	18,932.94	29,470.00	10,537.06	35.76%
Employment Services					
5000	0.00	79.00	2,550.00	2,471.00	96.90%
5100	38.30	38.30	0.00	(38.30)	0.00%
5101	821.27	5,694.71	7,000.00	1,305.29	18.65%
6230	0.00	4,251.00	3,800.00	(451.00)	(11.87)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 2/1/2018 Through 2/28/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Total Employment Services	<u>859.57</u>	<u>10,063.01</u>	<u>13,350.00</u>	<u>3,286.99</u>	<u>24.62%</u>
Total Personnel	14,694.83	106,965.40	162,609.00	55,643.60	34.22%
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	626.04	678.06	1,130.00	451.94	39.99%
7248 Uniform Safety Boots	<u>0.00</u>	<u>0.00</u>	<u>400.00</u>	<u>400.00</u>	<u>100.00%</u>
Total Clothing & Uniform	626.04	678.06	1,530.00	851.94	55.68%
Contract Services					
6110 IT Purchased Services	98.98	728.84	1,080.00	351.16	32.51%
7100 Copier Contract-Maint & Usage	186.62	983.36	1,600.00	616.64	38.54%
7202 Building Alarms & Security	0.00	235.80	465.00	229.20	49.29%
7204 Cleaning Supplies, Laundry & Towel Service	0.00	2,660.58	3,700.00	1,039.42	28.09%
7222 Hazardous Materials CW JPA Cost	0.00	2,000.00	2,000.00	0.00	0.00%
7500 Schedule A Charges	<u>0.00</u>	<u>1,069,447.00</u>	<u>2,164,208.00</u>	<u>1,094,761.00</u>	<u>50.58%</u>
Total Contract Services	285.60	1,076,055.58	2,173,053.00	1,096,997.42	50.48%
Equipment & Tools					
6440 Fire Personal Protection Equipment	0.00	5,595.94	6,500.00	904.06	13.91%
6460 Self-Contained Breathing Apparatus	0.00	0.00	32,500.00	32,500.00	100.00%
7234 Oxygen Supplies & Cylinder Rent	0.00	0.00	350.00	350.00	100.00%
7238 Paramedic & EMT Small Tools & Supplies	3,376.93	44,248.43	52,000.00	7,751.57	14.91%
7242 Minor Tools, Accessories & Field Machines	0.00	178.39	250.00	71.61	28.64%
7252 Misc Hardware	<u>0.00</u>	<u>35,848.20</u>	<u>36,263.00</u>	<u>414.80</u>	<u>1.14%</u>
Total Equipment & Tools	3,376.93	85,870.96	127,863.00	41,992.04	32.84%
Financial Services					
7309 Late Fees	0.00	18.53	6.15	(12.38)	(201.30)%
7310 Bank Service Charges	0.00	0.00	20.00	20.00	100.00%
9154 Losses and Damages	<u>0.00</u>	<u>345.08</u>	<u>345.08</u>	<u>0.00</u>	<u>0.00%</u>
Total Financial Services	0.00	363.61	371.23	7.62	2.05%
Insurance, Licenses & Regulatory Fees					
6345 Property Taxes & Assessments Costs	0.00	3,898.08	3,898.08	0.00	0.00%
7325 Insurance	<u>0.00</u>	<u>20,400.04</u>	<u>20,400.04</u>	<u>0.00</u>	<u>0.00%</u>
Total Insurance, Licenses & Regulatory Fees	0.00	24,298.12	24,298.12	0.00	0.00%
Legal & Professional					
7320 Professional & Consulting Services	0.00	1,400.00	1,700.00	300.00	17.65%
7326 Legal Services	0.00	358.75	1,000.00	641.25	64.13%
7340 Legal Notifications & Mandated Advertising	0.00	45.00	80.00	35.00	43.75%
Total Legal & Professional	0.00	1,803.75	2,780.00	976.25	35.12%
Office/Operations					
6130 Computer Hardware	0.00	169.42	1,770.00	1,600.58	90.43%
7140 General Supplies & Minor Equipment	0.00	1,459.57	1,800.00	340.43	18.91%
7160 Postage, Shipping & Mail Supplies	0.00	188.75	200.00	11.25	5.63%
7216 Fire Prevention Education Materials	0.00	783.98	1,200.00	416.02	34.67%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 2/1/2018 Through 2/28/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
7226	Membership & Dues	0.00	75.00	75.00	0.00	0.00%
7230	Misc Small Parts & Supplies	0.00	4,229.79	4,530.00	300.21	6.63%
7240	Propane	0.00	100.00	100.00	0.00	0.00%
	Total Office/Operations	0.00	7,006.51	9,675.00	2,668.49	27.58%
	Other Expense					
7201	White Goods & Accessories - bedding, towels	0.00	0.00	300.00	300.00	100.00%
7209	District Operating Center Expense	0.00	0.00	450.00	450.00	100.00%
7218	Cooking Products - Food, Drinks & Staples	0.00	159.85	300.00	140.15	46.72%
7224	Kitchen Cookware & Utensils	0.00	85.79	737.77	651.98	88.37%
7345	Outreach- Program Give-away Items	0.00	0.00	2,900.00	2,900.00	100.00%
	Total Other Expense	0.00	245.64	4,687.77	4,442.13	94.76%
	Rent & Utilities					
6000	Cell Phones	103.24	1,034.88	1,550.00	515.12	33.23%
6025	Telephone	364.81	2,729.24	2,600.00	(129.24)	(4.97)%
8610	Electric	21.03	968.91	990.00	21.09	2.13%
8620	Gas Service	119.81	513.86	1,100.00	586.14	53.29%
8630	Trash Services	101.41	801.80	1,850.00	1,048.20	56.66%
8640	Water and Water Services	663.03	2,955.82	4,704.00	1,748.18	37.16%
8659	Utility Cable Charges	98.18	722.07	1,020.00	297.93	29.21%
8670	Street Lighting	11.09	89.41	132.00	42.59	32.27%
	Total Rent & Utilities	1,482.60	9,815.99	13,946.00	4,130.01	29.61%
	Repairs & Maintenance					
6400	R & M - Air Compressors	297.77	297.77	500.00	202.23	40.45%
6405	R & M - Extinguishers	0.00	383.82	784.00	400.18	51.04%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	993.68	1,600.00	606.32	37.90%
6750	R & M - Minor Tools & Equipment	0.00	243.89	1,000.00	756.11	75.61%
6775	R & M -Operation/Field Equipment	0.00	0.00	1,300.00	1,300.00	100.00%
6800	R & M - Grounds & Collection Systems	0.00	8.57	450.00	441.43	98.10%
6900	R & M - Buildings & Structures	75.00	2,557.07	3,036.00	478.93	15.78%
	Total Repairs & Maintenance	372.77	4,484.80	8,670.00	4,185.20	48.27%
	Travel & Training					
6300	DMV Driv Lic Class B	0.00	0.00	100.00	100.00	100.00%
7141	CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323	Books, Publications & Subscriptions	0.00	234.23	468.00	233.77	49.95%
8405	Reserve FF Training Costs	900.00	960.00	1,000.00	40.00	4.00%
	Total Travel & Training	900.00	1,194.23	1,668.00	473.77	28.40%
	Total Services & Supplies	7,043.94	1,211,817.25	2,368,542.12	1,156,724.87	48.84%
	Allocation of Administrative Costs					
8152	ADP Fees	140.58	728.78	1,000.00	271.22	27.12%
	Total Allocation of Administrative Costs	140.58	728.78	1,000.00	271.22	27.12%
	Capital Outlay					
9006	Infrastructure CIP	2,488.00	15,247.31	26,780.88	11,533.57	43.07%
9085	Vehicle Purchase	0.00	172,870.59	155,500.00	(17,370.59)	(11.17)%
	Total Capital Outlay	2,488.00	188,117.90	182,280.88	(5,837.02)	(3.20)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 2/1/2018 Through 2/28/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Reserves					
9008	0.00	0.00	25,000.00	25,000.00	100.00%
9504	0.00	0.00	93,402.00	93,402.00	100.00%
9572	0.00	0.00	10,000.00	10,000.00	100.00%
	0.00	0.00	128,402.00	128,402.00	100.00%
Transfers					
9511	0.00	25,215.40	0.00	(25,215.40)	0.00%
	0.00	25,215.40	0.00	(25,215.40)	0.00%
	24,367.35	1,532,844.73	2,842,834.00	1,309,989.27	46.08%
Net Revenues over Expenditures	6,910.17	42,044.66	(154,534.00)	196,578.66	(127.21)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
400 - 400 - Vista de Oro
From 2/1/2018 Through 2/28/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Special Taxes & Assessments					
4550	1,308.00	10,064.00	15,768.00	(5,704.00)	(36.17)%
	1,308.00	10,064.00	15,768.00	(5,704.00)	(36.17)%
	1,308.00	10,064.00	15,768.00	(5,704.00)	(36.17)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6342	0.00	0.00	1,500.00	1,500.00	100.00%
6345	0.00	18.00	500.00	482.00	96.40%
7325	0.00	500.00	500.00	0.00	0.00%
	0.00	518.00	2,500.00	1,982.00	79.28%
Legal & Professional					
7320	0.00	700.00	700.00	0.00	0.00%
7326	0.00	165.25	300.00	134.75	44.92%
	0.00	865.25	1,000.00	134.75	13.48%
Rent & Utilities					
8670	204.73	1,712.03	2,300.00	587.97	25.56%
	204.73	1,712.03	2,300.00	587.97	25.56%
Repairs & Maintenance					
6800	0.00	2,262.60	0.00	(2,262.60)	0.00%
	0.00	2,262.60	0.00	(2,262.60)	0.00%
	204.73	5,357.88	5,800.00	442.12	7.62%
Transfers					
9511	0.00	1,260.77	0.00	(1,260.77)	0.00%
	0.00	1,260.77	0.00	(1,260.77)	0.00%
	204.73	6,618.65	5,800.00	(818.65)	(14.11)%
Net Revenues over Expenditures	1,103.27	3,445.35	9,968.00	(6,522.65)	(65.44)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 2/1/2018 Through 2/28/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Property Taxes					
4035	16,524.89	152,201.04	171,643.50	(19,442.46)	(11.33)%
	16,524.89	152,201.04	171,643.50	(19,442.46)	(11.33)%
Service Charges & Fees					
4030	176,794.66	1,315,845.73	1,906,000.00	(590,154.27)	(30.96)%
4102	10,517.08	129,577.05	178,000.00	(48,422.95)	(27.20)%
4103	19,887.75	224,135.28	236,000.00	(11,864.72)	(5.03)%
4104	290.00	41,079.37	3,000.00	38,079.37	1,269.31%
4114	5.00	(1,035.00)	2,084.00	(3,119.00)	(149.66)%
4931	600.00	5,200.00	7,000.00	(1,800.00)	(25.71)%
4932	2,490.34	19,963.54	23,000.00	(3,036.46)	(13.20)%
4933	375.00	9,115.00	16,000.00	(6,885.00)	(43.03)%
4937	0.00	535.00	500.00	35.00	7.00%
	210,959.83	1,744,415.97	2,371,584.00	(627,168.03)	(26.45)%
Other Revenues					
4105	0.00	0.00	107,000.00	(107,000.00)	(100.00)%
4925	0.00	3,790.78	3,790.78	0.00	0.00%
4930	0.00	2,074.58	15,000.00	(12,925.42)	(86.17)%
4936	0.00	(1.00)	0.00	(1.00)	0.00%
	0.00	5,864.36	125,790.78	(119,926.42)	(95.34)%
Use of Money & Property					
4504	0.00	0.00	2,964.00	(2,964.00)	(100.00)%
4505	0.00	754.60	2,100.00	(1,345.40)	(64.07)%
4510	1,328.61	3,670.77	1,500.00	2,170.77	144.72%
	1,328.61	4,425.37	6,564.00	(2,138.63)	(32.58)%
	228,813.33	1,906,906.74	2,675,582.28	(768,675.54)	(28.73)%
Expenditures					
Personnel					
Salaries/Wages					
8018	1,756.24	15,344.24	20,000.00	4,655.76	23.28%
8045	555.84	2,927.60	4,000.00	1,072.40	26.81%
8050	519.24	1,471.18	1,000.00	(471.18)	(47.12)%
8051	1,542.34	3,404.51	16,000.00	12,595.49	78.72%
8054	26,324.39	199,473.51	339,348.71	139,875.20	41.22%
8056	0.00	2,723.28	2,723.28	0.00	0.00%
8060	1,403.58	11,910.88	23,000.00	11,089.12	48.21%
8063	1,311.75	10,582.69	14,000.00	3,417.31	24.41%
8066	1,325.24	9,147.61	11,000.00	1,852.39	16.84%
8081	2,253.79	14,233.31	38,000.00	23,766.69	62.54%
	36,992.41	271,218.81	469,071.99	197,853.18	42.18%
Payroll Taxes & Benefits					
5030	147.00	1,329.00	1,500.00	171.00	11.40%
5031	35.00	265.00	500.00	235.00	47.00%
5040	272.07	2,196.05	3,000.00	803.95	26.80%
5050	532.57	2,177.55	6,000.00	3,822.45	63.71%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 2/1/2018 Through 2/28/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
5060 Cafeteria Plan - ER	5,299.30	38,171.50	66,000.00	27,828.50	42.16%
5070 Retirement ER - Regular	5,608.65	43,048.41	60,000.00	16,951.59	28.25%
5071 Retirement ER - Addl Pick-up	199.32	2,362.57	2,200.00	(162.57)	(7.39)%
5075 Retirees Medical - ER	135.97	1,036.97	1,000.00	(36.97)	(3.70)%
5120 Workers Comp Insurance - ER	42.74	15,768.92	15,968.01	199.09	1.25%
5124 Retirement - ER - Tier 2	309.26	2,571.67	0.00	(2,571.67)	0.00%
Total Payroll Taxes & Benefits	12,581.88	108,927.64	156,168.01	47,240.37	30.25%
Employment Services					
5100 Unemployment Insurance - ER	875.37	4,705.57	5,000.00	294.43	5.89%
6230 Medical Exam	0.00	2,675.00	2,675.00	0.00	0.00%
Total Employment Services	875.37	7,380.57	7,675.00	294.43	3.84%
Total Personnel	50,449.66	387,527.02	632,915.00	245,387.98	38.77%
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	0.00	1,088.58	2,600.00	1,511.42	58.13%
7248 Uniform Safety Boots	0.00	481.35	1,000.00	518.65	51.87%
Total Clothing & Uniform	0.00	1,569.93	3,600.00	2,030.07	56.39%
Contract Services					
6100 Labor & Support-IT Services	0.00	0.00	300.00	300.00	100.00%
6110 IT Purchased Services	142.82	3,491.34	5,000.00	1,508.66	30.17%
7250 Water Quality Testing	0.00	11,424.82	28,000.00	16,575.18	59.20%
7255 Security Services	0.00	445.56	7,100.00	6,654.44	93.72%
7301 Contract Maint Services	0.00	0.00	1,500.00	1,500.00	100.00%
7321 Janitorial Cleaning & Supplies	45.84	517.30	850.00	332.70	39.14%
Total Contract Services	188.66	15,879.02	42,750.00	26,870.98	62.86%
Equipment & Tools					
6438 Disinfection Feed Pumps	0.00	128.73	260.00	131.27	50.49%
7242 Minor Tools, Accessories & Field Machines	20.37	2,385.66	2,500.00	114.34	4.57%
7252 Misc Hardware	0.00	54.00	0.00	(54.00)	0.00%
7253 Rent - Equipment	0.00	0.00	1,000.00	1,000.00	100.00%
7256 Meter Purchases & Replacements	5,780.58	23,215.60	30,000.00	6,784.40	22.61%
Total Equipment & Tools	5,800.95	25,783.99	33,760.00	7,976.01	23.63%
Financial Services					
7309 Late Fees	0.00	37.16	0.00	(37.16)	0.00%
Total Financial Services	0.00	37.16	0.00	(37.16)	0.00%
Insurance, Licenses & Regulatory Fees					
6120 Computer Licenses	0.00	0.00	200.00	200.00	100.00%
6340 Misc Fees	0.00	579.33	3,000.00	2,420.67	80.69%
6342 Fees - Regulatory	0.00	4,321.80	27,000.00	22,678.20	83.99%
6345 Property Taxes & Assessments Costs	0.00	3,044.78	6,300.00	3,255.22	51.67%
7325 Insurance	0.00	31,581.00	31,581.00	0.00	0.00%
Total Insurance, Licenses & Regulatory Fees	0.00	39,526.91	68,081.00	28,554.09	41.94%
Legal & Professional					
7318 Professional & Consulting BMC	0.00	26,996.33	61,370.00	34,373.67	56.01%
7320 Professional & Consulting Services	0.00	15,895.18	40,000.00	24,104.82	60.26%
7326 Legal Services	647.50	7,455.00	8,000.00	545.00	6.81%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 2/1/2018 Through 2/28/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
7336	Legal Services- ISJ	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Legal & Professional	647.50	50,346.51	110,370.00	60,023.49	54.38%
	Office/Operations					
6130	Computer Hardware	0.00	0.00	3,000.00	3,000.00	100.00%
6140	Computer Software	0.00	1,463.88	2,000.00	536.12	26.81%
7140	General Supplies & Minor Equipment	9.64	334.43	3,000.00	2,665.57	88.85%
7160	Postage, Shipping & Mail Supplies	1,674.10	9,677.53	14,500.00	4,822.47	33.26%
7180	Billing Supplies, Forms & Printing	0.00	769.23	2,000.00	1,230.77	61.54%
7226	Membership & Dues	0.00	1,579.88	3,000.00	1,420.12	47.34%
7230	Misc Small Parts & Supplies	178.02	997.60	800.00	(197.60)	(24.70)%
7237	Process Control & Treatment Supplies	368.21	2,113.43	4,000.00	1,886.57	47.16%
7239	Water Treatment Chemicals	0.00	4,993.79	6,600.00	1,606.21	24.34%
7249	Safety Supplies	0.00	259.60	3,000.00	2,740.40	91.35%
	Total Office/Operations	2,229.97	22,189.37	41,900.00	19,710.63	47.04%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	250.00	250.00	100.00%
7348	Water Conservation Program	0.00	228.03	3,000.00	2,771.97	92.40%
	Total Other Expense	0.00	228.03	3,250.00	3,021.97	92.98%
	Rent & Utilities					
6000	Cell Phones	286.98	1,731.92	3,260.00	1,528.08	46.87%
6025	Telephone	735.18	5,477.30	8,400.00	2,922.70	34.79%
7352	Rent - Offices & Other Structures	0.00	0.00	2,900.00	2,900.00	100.00%
8610	Electric	5,962.70	68,216.71	84,000.00	15,783.29	18.79%
8620	Gas Service	117.35	328.70	250.00	(78.70)	(31.48)%
8630	Trash Services	116.65	1,754.89	4,000.00	2,245.11	56.13%
8644	Disposal Services	2,428.00	24,926.00	28,500.00	3,574.00	12.54%
8670	Street Lighting	30.65	254.47	350.00	95.53	27.29%
	Total Rent & Utilities	9,677.51	102,689.99	131,660.00	28,970.01	22.00%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	336.63	350.00	13.37	3.82%
6422	R & M - Hydrants	0.00	0.00	350.00	350.00	100.00%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	313.03	500.00	186.97	37.39%
6641	R & M - Wells	22.50	621.72	800.00	178.28	22.29%
6750	R & M - Minor Tools & Equipment	48.25	1,346.71	1,700.00	353.29	20.78%
6775	R & M -Operation/Field Equipment	0.00	59.45	100.00	40.55	40.55%
6800	R & M - Grounds & Collection Systems	0.00	73.84	1,000.00	926.16	92.62%
6830	Paving & Concrete	0.00	4,050.00	8,000.00	3,950.00	49.38%
6900	R & M - Buildings & Structures	0.00	418.04	1,500.00	1,081.96	72.13%
7241	R & M - Water Distribution System	(448.92)	7,444.03	15,000.00	7,555.97	50.37%
	Total Repairs & Maintenance	(378.17)	14,663.45	29,300.00	14,636.55	49.95%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324	Education & Training Fees	0.00	3,333.33	8,324.00	4,990.67	59.96%
8410	Certifications	0.00	200.00	400.00	200.00	50.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 2/1/2018 Through 2/28/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
8510 Lodging & Meals - Local	0.00	221.56	2,000.00	1,778.44	88.92%
8539 Meals	0.00	0.00	700.00	700.00	100.00%
8550 Mileage Reimbursement & Parking	<u>35.53</u>	<u>256.97</u>	<u>700.00</u>	<u>443.03</u>	<u>63.29%</u>
Total Travel & Training	35.53	4,011.86	12,374.00	8,362.14	67.58%
Vehicle Maintenance & Repairs					
7006 Tuneup/Oil/Maintenance	0.00	130.06	780.00	649.94	83.33%
7211 Misc Fuel & Diesel	14.80	1,025.82	2,200.00	1,174.18	53.37%
7220 Gasoline	416.63	2,871.86	4,000.00	1,128.14	28.20%
7228 Markings & Other Misc Services	0.00	110.42	350.00	239.58	68.45%
7232 Vehicle Repairs - Parts, Tires & Lubricants	0.00	4,220.66	5,000.00	779.34	15.59%
Total Vehicle Maintenance & Repairs	<u>431.43</u>	<u>8,358.82</u>	<u>12,330.00</u>	<u>3,971.18</u>	<u>32.21%</u>
Total Services & Supplies	18,633.38	285,285.04	489,375.00	204,089.96	41.70%
Allocation of Administrative Costs					
8152 ADP Fees	<u>53.42</u>	<u>444.77</u>	<u>800.00</u>	<u>355.23</u>	<u>44.40%</u>
Total Allocation of Administrative Costs	53.42	444.77	800.00	355.23	44.40%
Capital Outlay					
6432 South Bay (Weighted Average 3K Site)	0.00	478.21	0.00	(478.21)	0.00%
9006 Infrastructure CIP	<u>0.00</u>	<u>27,448.84</u>	<u>380,000.00</u>	<u>352,551.16</u>	<u>92.78%</u>
Total Capital Outlay	0.00	27,927.05	380,000.00	352,072.95	92.65%
Debt Service					
9022 Debt Service - Principal	0.00	156,109.45	156,109.00	(0.45)	(0.00)%
9023 Debt Service - Interest & Annual Fee	0.00	109,607.84	109,607.00	(0.84)	(0.00)%
9024 Loan Administration Fee	<u>0.00</u>	<u>11,015.00</u>	<u>11,015.00</u>	<u>0.00</u>	<u>0.00%</u>
Total Debt Service	0.00	276,732.29	276,731.00	(1.29)	(0.00)%
Reserves					
9571 *Capital Outlay Reserve	0.00	0.00	500,000.00	500,000.00	100.00%
9572 *General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
9988 *Water Rate Stabilization Reserve	<u>0.00</u>	<u>0.00</u>	<u>32,000.00</u>	<u>32,000.00</u>	<u>100.00%</u>
Total Reserves	0.00	0.00	589,000.00	589,000.00	100.00%
Transfers					
9511 Interfund Transfer Out	0.00	215,591.70	0.00	(215,591.70)	0.00%
Total Transfers	0.00	215,591.70	0.00	(215,591.70)	0.00%
Total Expenditures	<u>69,136.46</u>	<u>1,193,507.87</u>	<u>2,368,821.00</u>	<u>1,175,313.13</u>	<u>49.62%</u>
Net Revenues over Expenditures	<u>159,676.87</u>	<u>713,398.87</u>	<u>306,761.28</u>	<u>406,637.59</u>	<u>132.56%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
600 - 600 - Wastewater
From 2/1/2018 Through 2/28/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Service Charges & Fees					
4062	19,267.00	19,267.00	44,267.00	(25,000.00)	(56.48)%
	19,267.00	19,267.00	44,267.00	(25,000.00)	(56.48)%
	19,267.00	19,267.00	44,267.00	(25,000.00)	(56.48)%
Expenditures					
Services & Supplies					
Financial Services					
7310	0.00	20.00	20.00	0.00	0.00%
	0.00	20.00	20.00	0.00	0.00%
Insurance, Licenses & Regulatory Fees					
6345	0.00	269.28	134.64	(134.64)	(100.00)%
	0.00	269.28	134.64	(134.64)	(100.00)%
Legal & Professional					
7320	89.00	8,451.29	11,564.00	3,112.71	26.92%
7326	0.00	353.60	1,000.00	646.40	64.64%
	89.00	8,804.89	12,564.00	3,759.11	29.92%
Office/Operations					
7160	0.00	53.82	0.00	(53.82)	0.00%
	0.00	53.82	0.00	(53.82)	0.00%
	89.00	9,147.99	12,718.64	3,570.65	28.07%
Debt Service					
9805	0.00	0.00	25,000.00	25,000.00	100.00%
	0.00	0.00	25,000.00	25,000.00	100.00%
Transfers					
9511	0.00	1,260.77	0.00	(1,260.77)	0.00%
	0.00	1,260.77	0.00	(1,260.77)	0.00%
	89.00	10,408.76	37,718.64	27,309.88	72.40%
Net Revenues over Expenditures	19,178.00	8,858.24	6,548.36	2,309.88	35.27%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
602 - Wastewater Fiduciary Fund
From 2/1/2018 Through 2/28/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Property Taxes					
4035	0.00	(232.72)	0.00	(232.72)	0.00%
	0.00	(232.72)	0.00	(232.72)	0.00%
Special Taxes & Assessments					
4061	42,018.76	(188,735.99)	0.00	(188,735.99)	0.00%
	42,018.76	(188,735.99)	0.00	(188,735.99)	0.00%
Other Revenues					
4928	0.00	(9.00)	0.00	(9.00)	0.00%
	0.00	(9.00)	0.00	(9.00)	0.00%
Use of Money & Property					
4510	949.24	4,743.61	0.00	4,743.61	0.00%
	949.24	4,743.61	0.00	4,743.61	0.00%
	42,968.00	(184,234.10)	0.00	(184,234.10)	0.00%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6343	0.00	1.49	0.00	(1.49)	0.00%
	0.00	1.49	0.00	(1.49)	0.00%
	0.00	1.49	0.00	(1.49)	0.00%
	0.00	1.49	0.00	(1.49)	0.00%
	42,968.00	(184,235.59)	0.00	(184,235.59)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
800 - 800 - Drainage
From 2/1/2018 Through 2/28/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Property Taxes					
4035	1,555.69	15,263.45	22,746.00	(7,482.55)	(32.90)%
	Total Property Taxes	1,555.69	15,263.45	(7,482.55)	(32.90)%
Special Taxes & Assessments					
4400	6,660.00	64,163.00	95,440.00	(31,277.00)	(32.77)%
	Total Special Taxes & Assessments	6,660.00	64,163.00	(31,277.00)	(32.77)%
Other Revenues					
4935	13.50	27.00	0.00	27.00	0.00%
	Total Other Revenues	13.50	27.00	27.00	0.00%
Use of Money & Property					
4505	0.00	76.24	149.00	(72.76)	(48.83)%
4510	20.66	271.91	0.00	271.91	0.00%
	Total Use of Money & Property	20.66	348.15	199.15	133.66%
	Total Revenues	8,249.85	79,801.60	(38,533.40)	(32.56)%
Expenditures					
Personnel					
Salaries/Wages					
8045	0.00	0.00	200.00	200.00	100.00%
8054	0.00	7,354.62	22,810.00	15,455.38	67.76%
	Total Salaries/Wages	0.00	7,354.62	15,655.38	68.04%
	Total Personnel	0.00	7,354.62	15,655.38	68.04%
Services & Supplies					
Equipment & Tools					
6390	0.00	216.69	500.00	283.31	56.66%
7242	0.00	38.59	200.00	161.41	80.70%
	Total Equipment & Tools	0.00	255.28	444.72	63.53%
Financial Services					
7309	0.00	0.50	0.00	(0.50)	0.00%
	Total Financial Services	0.00	0.50	(0.50)	0.00%
Insurance, Licenses & Regulatory Fees					
6342	0.00	1.68	7,000.00	6,998.32	99.98%
6345	0.00	106.40	200.00	93.60	46.80%
7325	0.00	3,100.00	3,500.00	400.00	11.43%
	Total Insurance, Licenses & Regulatory Fees	0.00	3,208.08	7,491.92	70.02%
Legal & Professional					
7320	0.00	763.00	1,000.00	237.00	23.70%
7326	0.00	315.00	500.00	185.00	37.00%
	Total Legal & Professional	0.00	1,078.00	422.00	28.13%
Office/Operations					
7140	0.00	10.70	50.00	39.30	78.60%
7226	0.00	165.00	200.00	35.00	17.50%
7230	0.00	484.75	500.00	15.25	3.05%
7249	0.00	13.49	200.00	186.51	93.25%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
800 - 800 - Drainage
From 2/1/2018 Through 2/28/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Total Office/Operations	0.00	673.94	950.00	276.06	29.06%
Other Expense					
7346 Promotional Expenses - Event	0.00	250.00	250.00	0.00	0.00%
Total Other Expense	0.00	250.00	250.00	0.00	0.00%
Rent & Utilities					
6000 Cell Phones	164.66	994.59	1,250.00	255.41	20.43%
6025 Telephone	20.70	160.37	200.00	39.63	19.82%
8610 Electric	132.75	1,275.47	1,500.00	224.53	14.97%
8670 Street Lighting	72.34	613.68	850.00	236.32	27.80%
Total Rent & Utilities	390.45	3,044.11	3,800.00	755.89	19.89%
Repairs & Maintenance					
6640 R & M - Equip & Other Non-Structural Fixed Assets	0.00	32.21	1,000.00	967.79	96.78%
6750 R & M - Minor Tools & Equipment	0.00	57.89	500.00	442.11	88.42%
6800 R & M - Grounds & Collection Systems	0.00	2,046.05	2,000.00	(46.05)	(2.30)%
6900 R & M - Buildings & Structures	0.00	155.48	200.00	44.52	22.26%
Total Repairs & Maintenance	0.00	2,291.63	3,700.00	1,408.37	38.06%
Travel & Training					
7324 Education & Training Fees	0.00	1,591.67	4,000.00	2,408.33	60.21%
8410 Certifications	0.00	0.00	100.00	100.00	100.00%
8475 Training Materials	0.00	0.00	500.00	500.00	100.00%
8510 Lodging & Meals - Local	0.00	0.00	1,000.00	1,000.00	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	0.00	1,591.67	6,000.00	4,408.33	73.47%
Vehicle Maintenance & Repairs					
7211 Misc Fuel & Diesel	3.70	315.92	550.00	234.08	42.56%
7220 Gasoline	104.16	717.97	800.00	82.03	10.25%
Total Vehicle Maintenance & Repairs	107.86	1,033.89	1,350.00	316.11	23.42%
Total Services & Supplies	498.31	13,427.10	28,950.00	15,522.90	53.62%
Capital Outlay					
9006 Infrastructure CIP	0.00	80,275.70	86,000.00	5,724.30	6.66%
Total Capital Outlay	0.00	80,275.70	86,000.00	5,724.30	6.66%
Transfers					
9511 Interfund Transfer Out	0.00	5,043.08	0.00	(5,043.08)	0.00%
Total Transfers	0.00	5,043.08	0.00	(5,043.08)	0.00%
Total Expenditures	498.31	106,100.50	137,960.00	31,859.50	23.09%
Net Revenues over Expenditures	7,751.54	(26,298.90)	(19,625.00)	(6,673.90)	34.01%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
900 - 900 - Parks & Recreation
From 2/1/2018 Through 2/28/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Use of Money & Property					
4510	0.00	1,607.78	900.00	707.78	78.64%
	0.00	1,607.78	900.00	707.78	78.64%
	0.00	1,607.78	900.00	707.78	78.64%
Expenditures					
Services & Supplies					
Legal & Professional					
7320	0.00	0.00	1,500.00	1,500.00	100.00%
7326	0.00	595.00	2,500.00	1,905.00	76.20%
	0.00	595.00	4,000.00	3,405.00	85.13%
Office/Operations					
7140	0.00	0.00	100.00	100.00	100.00%
	0.00	0.00	100.00	100.00	100.00%
	0.00	595.00	4,100.00	3,505.00	85.49%
Transfers					
9511	0.00	2,521.54	0.00	(2,521.54)	0.00%
	0.00	2,521.54	0.00	(2,521.54)	0.00%
	0.00	3,116.54	4,100.00	983.46	23.99%
Net Revenues over Expenditures	0.00	(1,508.76)	(3,200.00)	1,691.24	(52.85)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 2/28/2018

		Current Period Balance
		<u> </u>
ASSETS		
CURRENT ASSETS		
Cash in Bank		
Change Fund	0999	400.00
Petty Cash	1000	500.00
LAIF Investments	1011	644,691.28
General Checking Account	1012	2,560,215.89
Payroll Account (contra to 2998)	1013	32,439.98
Rabobank-Bankruptcy Disbursement Reserve	1017	102,793.69
US Bank- WW Bond Redemption Fund	1077	697,408.97
US Bank - WW Bond Reserve Fund	1078	<u>914,532.65</u>
Total Cash in Bank		4,952,982.46
Investments		
Inv: Pacific Premier	0333	52,280.12
Rabo Bank -Investments	0334	<u>2,071,893.42</u>
Total Investments		2,124,173.54
Due From Others		
Loan Receivable From District	1160	247,333.96
Due From Bayridge	1420	125,000.00
Due From Vista De Oro	1440	<u>31,517.00</u>
Total Due From Others		403,850.96
Held Deposits		
Held Deposits	1030	<u>10,000.00</u>
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	223,980.17
Unbilled A/R	1085	<u>207,505.95</u>
Total Accounts Receivable		431,486.12
Accrued Inventory On Hand		
Inventory	1100	<u>54,194.36</u>
Total Accrued Inventory On Hand		<u>54,194.36</u>
Total CURRENT ASSETS		7,976,687.44
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	1,960,549.73
Acc Depreciation-Equipment, Vehicles & Systems	1853	(424,190.84)
Total Plant & Equipment		<u>1,536,358.89</u>
Construction in Progress		
Construction In Progress	1850	<u>138,872.75</u>
Total Construction in Progress		138,872.75
Infrastructure		

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 2/28/2018

		Current Period Balance
Infrastructures	1730	9,689,057.94
Accum Depeciation-Infrastructures	1852	<u>(4,398,393.04)</u>
Total Infrastructure		<u>5,290,664.90</u>
Total FIXED ASSETS		8,109,110.33
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	192,162.00
Amount to be Provided for Internal Loans	1997	1,517.00
Amount to be Provided - Other LT	1998	15,597.10
Oblig-Comp Leave		
Total Other Assets		<u>209,276.10</u>
Total ASSETS		<u><u>16,295,973.87</u></u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	47,522.25
AP Other- Adjment to 2000, AP Control Acct	2010	<u>(413.88)</u>
Total Accounts Payable		47,108.37
Current Payroll Liabilities		
Fed Income Tax Withholding	2001	(403.02)
FICA Employee Payable	2002	(55.78)
FICA Employer Payable	2003	254.77
CA Income Tax Withholding	2011	2,463.86
SDI Payable Employee (EE Only)	2012	(7.54)
SLOCEA Dues Payable	2016	(156.34)
AFLAC Voluntary Insurance-Employee	2022	(510.92)
Workers Comp Ins Liab-Employer	2023	138.17
Accrued Life/Disability Medical Exp	2026	(228.58)
Retirement Addl Pick-up Liab-Employer	2027	(1.03)
Unemployment Ins Liab-Employer (ER only)	2028	(0.98)
Medicare Liab- Employer	2029	228.51
Other Deposits	2038	(152.64)
Accrued Compensated Absences	2040	11,524.75
Long-term Compensated Absences	2041	34,574.29
CALPERS Retirement Tier 2- EE- Liab	2042	79.95
Other Pension Oblig Liab (OPEB) ARC	2045	49,290.00
Retirement Conbtribution Safety-Fire-EE	2046	(4.38)
Medicare Tax Liab-Employee	2202	429.63
Medical Plan Liab- Employee	2203	(1,444.04)
Vision Plan Liab- Employee	2204	(7.74)
Dental Plan Ins Payable- Employee	2205	627.06
Retirement Contrib Liab-Employee	2206	23.95
Insurance- AD & D	2211	(282.50)
Insurance-Work Injury (WI)	2212	(216.32)
Survivor Premiums-PERS	2214	10.80
Payroll Clearing Account	2999	<u>(235.45)</u>
Total Current Payroll Liabilities		95,938.48

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 2/28/2018

		Current Period Balance
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>156,109.44</u>
Total Current Portion Long Term Debt		156,109.44
Trust Liability		
Trust Funds- Low Income Savings	2513	1,169.32
Trust-Delinquencies from Tax Liens	2514	1,184.36
Water Quality Trust Reserve	3050	<u>91,517.27</u>
Total Trust Liability		<u>93,870.95</u>
Total CURRENT LIABILITIES		397,694.24
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	550,658.00
Def Inflow	2216	19,325.00
Loan Payable to Agency Fund	2495	247,333.96
Restricted Park and Rec	3090	305,813.55
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	655,678.41
General Contingency Reserve	3111	395,615.70
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	1,283,689.69
Water Stabilization Reserve	3163	256,856.00
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>3,894,881.71</u>
Total Other Liabilities		3,894,881.71
Long Term Debt		
Note Payable - Long Term		
Note Payable - State CIEDB-LTD	2101	3,515,636.88
Internal Loan Due Water-500	2491	<u>155,000.00</u>
Total Note Payable - Long Term		3,670,636.88
Accrued Interest Payable		
Accrued Interest Payable	2110	<u>46,661.78</u>
Total Accrued Interest Payable		<u>46,661.78</u>
Total Long Term Debt		3,717,298.66
Equity		
Revenues		3,452,236.88
Expenditures		
Loan Administration Fee	9024	(11,015.00)
Other		<u>(2,947,681.17)</u>
Total Expenditures		(2,958,696.17)
Equity		
Septic System Decommision Reserve	3109	8,000.00

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 2/28/2018

		Current Period Balance
Prepaid Assessment Reserve	3159	106,768.92
Disputed Reserve Fund (Bankruptcy)	3161	256,525.80
Fund Balance	3200	6,344,467.84
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>7,792,558.55</u>
Total Equity		<u>8,286,099.26</u>
Total LIABILITIES & EQUITY		<u>16,295,973.87</u>

ITEM 5

**REVIEW OF BOARD ITEM REGARDING
UTILITY VEHICLES**



March 22, 2018

TO: LOCSD Finance Advisory Committee
FROM: Jose Acosta, Utility Systems Manager *JA*
SUBJECT: **Agenda Item 5 – 4/2/2018 Finance Advisory Committee Meeting**
Review of Board Item Regarding Purchase of New Utility Vehicle

DISCUSSION

President
Vicki L. Milledge

The utility crew maintains and utilizes the fleet of District vehicles to perform their daily duties and respond to emergency situations. This fleet of vehicles contains various vehicles, each which is designated for certain responsibilities and a few which may only perform certain functions.

Vice President
Marshall E. Ochylski

The vehicle in need of replacement is Unit A. It is a 2000 Ford F-250 Super Duty truck, with approximately 105,000 miles. This vehicle has well surpassed its designated life span of ten years. Although the vehicle has lasted eighteen years and has been very useful to the district, its current condition is not so reliable.

Directors
Charles L. Cesena
Louis G. Tornatzky
Vacant

The vehicle is in need of brakes, the bed of the truck is rusted through in a several areas, has much interior and body wear, and for the past two years has mostly been giving the water crew electrical component malfunctions. Recently, the vehicle was diagnosed with various fuse irregularities.

General Manager
Renee Osborne

This vehicle is experiencing electrical fuse malfunctions, causing the speedometer to not register, the overdrive turning off, the vehicle not starting and employees stranded at various locations and work sites. These issues are safety concerns for the employees and public as well. This item was presented at UAC's March 21st meeting and following committee discussion recommended that the Board approve the purchase of a new Utility vehicle from Mullahey Ford.

District Accountant
Robert Stilts, CPA

The initial quotes provided by Mullahey were not inclusive of taxes and fees, when calculated, their quote was higher than Perry Ford. Perry Ford was able to provide an updated quote, with a 2019 vehicle price, inclusive of taxes and fees and trade in value for vehicle being replaced, Mullahey Ford never responded to requests for trade-in value. The quote sheets being provided are up to date, accurate and final pricing.

Unit Chief
Scott M. Jalbert

Battalion Chief
Greg Alex

Attached is a copy of the lowest quote, with all specifications required, being satisfied, as well as correspondence from 4 of the 6 dealerships contacted. The following dealerships were contacted and their quotes or responses:

1. Arroyo Grande Chevy - Spoke with salesman and the company could not provide a quote for specified vehicle.
2. Paso Robles Chevrolet. – Salesman provided a quote of \$45,853.
3. Perry Ford – Salesman provided an estimate of \$32,602.28, this includes trade-in amount.
4. Mullahey Ford – Salesman provided a quote of \$37,486.03.
5. Paso Robles Ford – Salesman was not able to provide a quote for the specified vehicle, phone communication.
6. Alfaro Chevrolet- Salesman did not provide a quote.

Mailing Address:
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Los Osos, CA 93412

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

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www.losososcsd.org

FINANCIAL IMPACT

The financial impact is estimated to be \$32,602.28, assuming the vehicle is still available for purchase. Funding for the purchase of the vehicle will come from Fund 500, Vehicle Reserve Fund which currently has \$112,042.

Attachments

Perry Ford

San Luis Obispo

Quote

TO: los osos community service district

Date: 3/26/2018

Attn: jose

We are pleased to submit a quote on the following:

2019	Ford	f250 4X4	regular cab	xl pick up	factory order
Year	Make	Model		Trim	tow package
		6.7l diesel		auto	
		Engine		Transmission	

PLEASE SEE EQUIPMENT LIST

COST	34,128	
TAX	2474.28	
LICENSE	0	e plate
SUBTOTAL	36,602	
REBATE	0	
REBATE	0	
TRADE	4000	2000 F250
TOTAL	32,602.28	

Doc fee: \$0.00

tax rate 7.25%

Vehicles out of stock – subject to availability. Prices subject to change by manufacture prior to ordering.
Thank you for the opportunity to submit this quote and we hope we may be of service to you in the future.

HARVEY GREEN

Harvey Green, Commercial & Lease Manager

3/26/2018

Date

Cell: 805.234.7211
12200 Los Osos Valley Rd.

Email: HarveyGreen@Charter.net
San Luis Obispo, CA 93405-7222

Direct Fax: 805.544.7548
805-544-5200

VIRTCDP V4.56 5432 EN

CNGP530

VEHICLE ORDER CONFIRMATION

03/26/18 17:59:14

==>

Dealer: F71497

2019 F-SERIES SD

Page: 1 of 1

Order No: 0326 Priority: G4 Ord FIN: KA049 Order Type: 5B Price Level: 915

Ord PEP: 600A Cust/Fit Name: LOSOS05 PO Number:

RETAIL

RETAIL

F2B F250 4X4 SD R/C \$35780
 142" WHEELBASE
 Z1 OXFORD WHITE
 A VNYL 40/20/40
 S MEDIUM EARTH GR
 600A PREF EQUIP PKG
 .XL TRIM
 .TRAILER TOW PKG
 572 .AIR CONDITIONER NC
 .AM/FM STER/CLK
 99T 6.7L V8 DIESEL 8995
 44W 6-SPEED AUTO NC
 TD8 .LT245 BSW AS 17
 X3H 3.31 ELOCKING 390
 JOB #1 BUILD

10000# GVWR PKG
 425 50 STATE EMISS NC
 512 SPARE TIRE/WHL2 NC
 JACK
 794 PRICE CONCESSN
 REMARKS TRAILER
 SP DLR ACCT ADJ
 SP FLT ACCT CR
 FUEL CHARGE
 B4A NET INV FLT OPT NC
 DEST AND DELIV 1295
 TOTAL BASE AND OPTIONS 46460
 TOTAL 46460
 THIS IS NOT AN INVOICE
 *TOTAL PRICE EXCLUDES COMP PR

F1=Help F2=Return to Order F3/F12=Veh Ord Menu
 F4=Submit F5=Add to Library F9=View Trailers
 S099 - PRESS F4 TO SUBMIT

QC07889

V1DP0049

2,6

ARROYO GRANDE CHEVY

Jose Acosta

From: Josh Ensminger <joshensminger@gmail.com>
Sent: Tuesday, February 27, 2018 9:08 AM
To: Jose Acosta
Subject: Re: Josh from AG Chevy

Hi Jose

There are no Reg Cab or Double Cab diesels right now. Just crew Cabs. Its sounds weird but there is not a lot of diesel trucks period right now in the state just good gas engine deals.
Does It have to be diesel?

Thanks

Josh

Sent from my iPhone

> On Feb 26, 2018, at 12:42 PM, Josh Ensminger <joshensminger@gmail.com> wrote:

>

> Ok a diesel and are you wanting white?

>

> Sent from my iPhone

>

>> On Feb 26, 2018, at 11:07 AM, Jose Acosta <jacosta@losososcsd.org> wrote:

>>

>> Josh,

>>

>> I apologize, the truck we are replacing is a diesel and we would like to replace in kind. Could you amend the quote accordingly, please?

>>

>> Thank you,

>>

>> Joe Acosta

>>

>> -----Original Message-----

>> From: Josh Ensminger [mailto:joshensminger@gmail.com]

>> Sent: Monday, February 26, 2018 11:05 AM

>> To: Jose Acosta <jacosta@losososcsd.org>

>> Subject: Josh from AG Chevy

>>

>> Hi Jose here is the build sheet and pricing for the truck you requested. Look It over and call me at 1(805)208-6504.

>>

>> Thank you,

>>

>> Josh Ensminger AG Chevy

>>

PASO ROBLES CHEVROLET

Jose Acosta

From: cooperjoliveira@gmail.com on behalf of Cooper Oliveira
<cooper@borjonautocenter.com>
Sent: Friday, March 9, 2018 9:58 AM
To: Jose Acosta
Subject: Fwd: Chevrolet Silverado 2500

Hi Jose, I wanted to check in, i know you told me you were some time out before making a decision and I did not want to bug ya but wanted to check in to see if there was any chance you were ready to move forward on this unit that is in stock at another dealer. If your ready let me know and I will secure this unit before it is gone

----- Forwarded message -----

From: Cooper Oliveira <cooper@borjonautocenter.com>
Date: Mon, Mar 5, 2018 at 10:45 AM
Subject: Chevrolet Silverado 2500
To: jacosta@losososcsd.org

Hello Jose, here is a quote and specs on a truck that I can get for you now. If you are a few months away, and when the 2019's come to light to order I will send you a build quote on a order and orders usually take around 6-8 weeks. The Truck Below Sales Price is \$49,325 but after discount I can sell it to you with all Tax and fees included for \$45,853 Out The Door. Any chance your team would be ready to go with this Chevrolet Truck?

Model Year:	2017	Event Code:	5000-Delivered to Dealer
Make:	Chevrolet	Order #:	VHDM4M
Model:	2500HD Silverado CK25903-LWB, 4WD, Reg Cab Pickup	MSRP:	\$49,325.00
PEG:	1WT-1WT Work Truck Preferred Equipment Group	Order Type:	FBC-Fleet Political Subdivision
Primary Color:	GAZ-Summit White	Inventory Status:	Available
Trim:	H2R-Base Cloth, Jet Black / Dark Ash, Interior Trim		
Engine:	L5P-Engine: 6.6L V8 DuraMax Diesel, Turbo		
Transmission:	MW7-Allison, 6-Speed Automatic		

Chargeable Options:

	MSRP
DPN: Mirrors, O/S, Wide Load / Trailer, Full Feature	\$350.00
IOB: Radio, 7" Color Screen, Bluetooth, w/ USB Port	\$260.00
JL1: Integrated Trailer Brake Controller	\$275.00
KI4: 110 Volt Electrical Receptacle, In Cab	\$125.00

L5P: Engine: 6.6L V8 DuraMax Diesel, Turbo	\$8,995.00
NQF: T-Case, w/ Rotary Dial Controls, Electronic Shift	\$200.00
PCR: WT Convenience Package	\$725.00
QXT: Tires, LT265/70R17, Blackwall, All Terrain	\$200.00
R9Y: FLEET MAINTENANCE CREDIT	-\$130.00
UVC: Rear View Camera System	\$200.00
VQ1: Holdback, Fleet Dealer Assistance	\$0.00
VYU: Snow Plow Prep Package	\$385.00
Z82: Trailering Package	\$280.00

No Cost Options:

C4M: GVW Rating 9900 Lbs
 GT4: Rear Axle, 3.73 Ratio
 K05: Engine Block Heater
 MW7: Allison, 6-Speed Automatic
 YF5: California Emissions

Other options:

1WT: 1WT Work Truck Preferred Equipment Group
 A31: Power Windows
 A91: Tailgate Lock, Remote Controlled
 AE7: Seats: 40/20/40/ Split Front Bench
 AQQ: Keyless Remote Entry
 AU3: Power Door Locks
 AY0: Airbags- Head Curtain, Side Impact
 BG9: Floor Covering: Rubberized Vinyl, Black
 C67: Air Conditioning, Manual
 DD8: ISRV Mirror, Electro-chromatic
 E63: Body: Pick-Up Bed / Box
 G80: Locking Differential, Rear
 GAZ: Summit White
 H2R: Base Cloth, Jet Black / Dark Ash, Interior Trim
 K34: Cruise Control
 K40: Engine Exhaust Brake
 K47: Air Cleaner, High Capacity
 KC4: Cooler, Engine Oil
 KNP: Transmission Cooling System
 KW5: Alternator, 220 AMP
 NC7: Emissions Override, Federal
 NZ4: Wheel, Spare, 17 x 7.5, Steel
 NZZ: Underbody Shield
 PYN: Wheels: 17" Steel
 SAF: Spare Tire Lock
 TRW: Provision, for Cab Roof Mounted Lamp / Beacon
 U2J: SiriusXM Satellite Radio, Delete
 UE0: OnStar Delete
 UQ3: Speaker System
 V22: Grille: Chrome Surround
 V46: Bumper, Front, Chrome
 V76: Recovery Hooks
 VJH: Bumper: Rear Chrome Step
 VK3: License Plate Front Mounting Hardware
 ZXT: Tire Spare: LT265/70R17 BW
 ZY1: Paint, Solid

--

Best Regards,

Cooper Oliveira
Paso Robles Chevrolet
2485 Theatre Drive
Paso Robles CA 93446
805-400-9188 Mobile
805-238-7800 Store
805-591-3531 Fax
cooperjoliveira@gmail.com
coliveira@pasocc.com



Virus-free. www.avg.com

--

Best Regards,

Cooper Oliveira
Paso Robles Chevrolet
2485 Theatre Drive
Paso Robles CA 93446
805-400-9188 Mobile
805-238-7800 Store
805-591-3531 Fax

MULLAHEY FORD

Preview Order L226 - F2B 4x4 Reg Cab SRW



Preview Order L226 - F2B 4x4 Reg Cab SRW: Order Summary Time of Preview: 02/28/2018 12:42:00

Dealership Name: Mullahey Ford

Sales Code : F71474

Dealer Rep. c-hold16

Type Retail Vehicle Line Superduty Order Code L226

Customer Name L LosOsosCSD

Priority Code 19 Model Year 2018 Price Level 820

DESCRIPTION

F250 4X4 STYLESIDE PICKUP/142
 142 INCH WHEELBASE
 OXFORD WHITE
 VINYL 40/20/40 SEATS
 MEDIUM EARTH GRAY
 PREFERRED EQUIPMENT PKG.600A
 .XL TRIM
 .TRAILER TOWING PACKAGE
 .AIR CONDITIONING -- CFC FREE
 .AM/FM STEREO W/ CLOCK
 6.7L POWER STROKE V8 DIESEL
 6-SPEED AUTO TRANS

MSRP	DESCRIPTION	MSRP
\$35685	.LT245/75R17E BSW ALL-SEASON	\$0
\$0	3.31 RATIO REGULAR AXLE	\$0
\$0	JOB #1 ORDER	\$0
\$0	10000# GVWR PACKAGE	\$0
\$0	50 STATE EMISSIONS	\$0
\$0	SPARE TIRE AND WHEEL	\$0
\$0	TRAILER BRAKE CONTROLLER	\$270
\$0	JACK	\$0
\$0	FUEL CHARGE	\$0
\$0	PRICED DORA	\$0
\$8995	DESTINATION & DELIVERY	\$1295
\$0		

TOTAL BASE AND OPTIONS
 DISCOUNTS
 TOTAL

MSRP
 \$46245
 NA
 \$46245

Handwritten:
 413624.78
 - 8950

 34,674.78 + fees

Customer Name:
 Customer Address:

Customer Email:

Customer Phone:

Customer Signature

Date

This order has not been submitted to the order bank.

This is not an invoice.

Auto/Mate Co# 01 SubCo 00000 F&I Deal Info Deal# 0015694 DLENTY3

Buyer LOS OSOS COMMUNITY SERVICES DISTRICT

LenderCd CASH HLP Stock# HLP N/U/D/W N TaxState CA SlsTx 7.750 % LuxTx N

Price & Down Payment

Selling Price 34674.78
 Trade Allowance (0)
 Less Payoff .00
 Cash Deposit .00
 Cash on Delivery 37486.03
 Rebate Total .00
 Deferred Pmt Total .00

Finance Terms

Term of Loan 1 Interval 01 (P=LSU)
 Rate/APR 0.000000 34674
 DaysTo1st 45 SaleDate 2/26/2018
 FirstPay 4/10/2018

Lease

MSRP Amount .00
 Residual Percent% 00
 or Amount .00

Save Skip Gross Disel Jump Oth ScAccFeeRebPy

(Last:1st - 2)

Service Contract Total .00
 Accessory Total .00
 Fee Total 117.75
 Insurance GAP
 InsCo N GAP N GAP COVERAGE
 CreditLife N Amount .00
 Level Life N Taxed N (Y/N)
 Acc&Health N GAP TaxRt 7.750 %

Deal Recap

TotCash 37486.03 TotTax 2693.50
 TotDown 37486.03 AmtFin .00
 CASH

CA..PP:N OOS:N 2000

PAYMENT AMOUNT IS	.00
Drive Off Amt Due	37486.03

RESOLUTION NO. 2018-07

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE LOS OSOS COMMUNITY SERVICES DISTRICT
AUTHORIZING THE PURCHASE OF A REPLACEMENT UTILITY VEHICLE**

WHEREAS, the Los Osos Community Services District is formed and operating in accordance with California Government Code Section 61100 et seq. to Provide Utility services pertaining to water services, drainage services, street lighting services and emergency response services pertaining to these; and

WHEREAS, the District has developed a replacement schedule and reserve funding source for its critical vehicles and equipment within the Utility Department; and

WHEREAS, the District's Utility vehicle has been in a state of disrepair an unacceptable number of times over the past few years and the frequency, complexity and severity of the failures of the Utility vehicle have been increasing exponentially in the past six months; and

WHEREAS, delay in replacement of the Utility vehicle is and will continue to negatively affect the quality of all Utility services provided by the department; and

WHEREAS, Utility staff and District management agree, and have recommended to and received a Board recommendation of vehicle replacement approval from the District Utility Advisory Committee and the Finance Advisory Committee, with vehicle funding recommended to be allocated from the Vehicle and Equipment Replacement Reserve.

NOW, THEREFORE, BE IT RESOLVED that the Los Osos Community Services District Board of Directors does hereby authorize the immediate purchase of a Replacement Utility Vehicle meeting Department Standards, with Funds of Not to Exceed \$33,000 from the Vehicle and Equipment Replacement Reserves and authorize the General Manager to sign the associated purchase order.

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

Ayes: _____
Nays: _____
Absent: _____
Conflicts: _____

The foregoing resolution is hereby passed, approved, and adopted by the Board of Directors of the Los Osos Community Services District this 5th day of April 2018.

Vicki L. Milledge
President, Board of Directors

ATTEST:

APPROVED AS TO FORM:

Renee Osborne
General Manager and Secretary to the Board

Roy A. Hanley
District Legal Counsel

RESOLUTION NO. 2018-08

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE LOS OSOS COMMUNITY SERVICES DISTRICT
DECLARING UTILITY VEHICLE SURPLUS TO DISTRICT NEEDS**

WHEREAS, a certain vehicle described as 2000 Ford F-250 Super Duty is surplus to District Needs; and

WHEREAS, the Board desires to dispose or sale/trade-in of surplus vehicle in as efficient and cost effective manner as possible,

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE LOS OSOS COMMUNITY SERVICES DISTRICT DOES HERBY RESOLVE, DECLARE AND DETERMINE THAT:

1. The equipment described as 2000 Ford F-250 Super Duty is surplus to District needs.
2. The Board of Directors directs staff to dispose of the surplus vehicle by sale/trade-in

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

Ayes: _____
 Nays: _____
 Absent: _____
 Conflicts: _____

The foregoing resolution is hereby passed, approved, and adopted by the Board of Directors of the Los Osos Community Services District this 5th day of April 2018.

 Vicki L. Milledge
 President, Board of Directors

ATTEST:

APPROVED AS TO FORM:

 Renee Osborne
 General Manager and Secretary to the Board

 Roy A. Hanley
 District Legal Counsel



March 26, 2018

TO: LOCSD Finance Advisory Committee
FROM: Jose Acosta, Utility Systems Manager *JA*
SUBJECT: **Item 5 – 4/2/2018 Finance Advisory Committee Meeting**
Review of Board Item Regarding Purchase of Replacement Dump Bed for Unit C

President

Vicki L. Milledge

Vice President

Marshall E. Ochylski

Directors

Charles L. Cesena
Louis G. Tornatzky
Vacant

General Manager

Renee Osborne

District Accountant

Robert Stilts, CPA

Unit Chief

Scott M. Jalbert

Battalion Chief

Josh Taylor

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.losososcscd.org

DISCUSSION

The utility crew maintains and utilizes the fleet of District vehicles to perform their daily duties and respond to emergency situations. This fleet of vehicles contains various vehicles, each which is designated for certain responsibilities and a few which may only perform certain functions.

The Unit in need of repairs and a replacement of the dump bed is Unit C. It is a 2000 Ford F-450 Super Duty truck, with approximately 27,000 miles. This vehicle has proven to remain mechanically reliable and a trustworthy powertrain. However, the dump bed has begun to experience deterioration on the floor of the bed. The hoist has begun to experience hydraulic issues and in need of replacement.

These issues present safety concerns for the employees to properly perform their excavation work and the public while transporting the raw materials on the roads.

Attached is a copy of lowest quote, with all specifications required, being satisfied, as well as correspondence from 4 companies that were contacted. The following companies were contacted and their quotes or responses:

1. R&R Custom Truck Bodies & Equipment Co. – Quote provided for the price of \$9,035.00.
2. Scelzi Enterprises Inc. – Quote provided for the price of \$15,291.70.
3. L.I.T.B. Inc. dba, Industrial truck Bodies – Quote provided for the price of \$13,351.00.
4. Douglass Truck Bodies – Quote provided for the price of \$12,012.26.

FINANCIAL IMPACT

The financial impact is estimated to be \$9,035.00. Funding for the purchase of the vehicle will come from Fund 500, Vehicle Reserve Fund which currently has a balance of \$112,042.

Attachments

QUOTE

R & R CUSTOM TRUCK BODIES & EQUIPMENT CO.

834-A W. Century St.
 Santa Maria, CA 93455
 (805) 925-3634
 FAX (805) 928-3022

Check out our web page @ rrcustomtruckbodies.com

Attention: José	From: RICK
Company: Los Osos Com SV	Date: 3-15-18
Phone: 528-9376	Re: Dump BODY
Fax: 528-9377	P.O. #

Description:

INSTALL RUGBY DU 11-3 LP ELIMINATOR 2-34D
 W/SR 4016 ED HOIST \$ 9000.00

REMOVE EXISTING BED & HOIST

LABOR \$ 975.00

FRT 500.00

Subtotal 8475.00

Sales Tax 560.00

Total \$ 9035.00

PAINTED - LIGHTED - MOUNTED

Less Deposit

Total Due

OUR TERMS ARE 50% DOWN - BALANCE DUE UPON COMPLETION

Approval Signature



Scelzi Enterprises, Inc.
Custom Truck Body Manufacturing

Annadale Office, 2316 E. Annadale, Fresno, CA 93706
Phone: 559-237-5541 Fax: 559-237-5554 Toll Free: (800) 858-2883

WORK ORDER / ESTIMATE

140885
Page 1 of 3

Customer: LOS OSOS CSD
Address: 953 EL MORO AVE.
LOS OSOS, CA 93402
United States

Date: 03/12/18
Phone: (805) 528-9370 FAX: (805) 528-2387
Contact: FRANK ASUNCION
Terms: C.O.D.

Make	Year	Model	Vehicle Info	Type	VIN #
	2000	CUSTTRUCK	FORD - F-450 - REG CAB - DRW - DIESEL - WHITE - 84" CA	Customer	YED95078

Quantity	Part No / Description	Price
----------	-----------------------	-------

PAINT BODY WHITE
REAR MOUNTED FUEL TANK

- 1.) NOTE: CUSTOMER TO PROVIDE ETA AND DELIVERY CHASSIS TO FRESNO.
- 2.) QUOTE DOES NOT INCLUDE ANY PRICE OF REMOVAL OR DISPOSITION OF BED CURRENTLY ON CHASSIS, PRICE CAN BE PROVIDED PER CUSTOMER REQUEST.
- 3.) IF CUSTOMER WANTS FULL HYDRAULIC DUMP WITH PTO/PUMP & HYDRAULIC RESERVOIR IN LIEU ELECTRIC OR HYDRAULIC A PRICE CAN BE PROVIDED

1 EA FB-DUMP \$14,239.00/EA

- 8' X 12' SCELZI FLATBED DUMP
 - "NO" TAILPLATE
 - 3/16" SMOOTH STEEL FLOOR
 - CROSSMEMBERS ON 12" CENTERS
 - ROPE HOOKS ON EACH CROSSMEMBERS
 - NO STAKE POCKETS
 - L.E.D. CLEARANCE LIGHTS & OEM TAILLIGHTS
 - DUMP BODY DOCK BUMPER 60" WIDE

1EA - 2" SQUARE TUBING 10 GAUGE SMOOTH STEEL HEADBOARD WITH (2EA) 8" TALL POSTS ON TOP OUTSIDE CORNERS AND A 12" X 24" PERFORATED REAR WINDOW

1EA - SCELZI CS-615-T-11 ELECTRIC DOUBLE ACTING HOIST

1EA - PH15 PINTLE HITCH WITH BUCKPLATE OR A-FRAME (PENDING)

NOTE: CUSTOMER MUST PROVIDE HEIGHT TO MOUNT HITCH WITH (2) D-RINGS

1EA - CLASS 5 RECEIVER HITCH UNDER PINTLE HITCH

1EA - 7 PRONG FLAT RV PLUG #12707



Scelzi Enterprises, Inc.
 Custom Truck Body Manufacturing

Annadale Office, 2316 E. Annadale, Fresno, CA 93706
 Phone: 559-237-5541 Fax: 559-237-5554 Toll Free: (800) 858-2883

WORK ORDER / ESTIMATE

140885
 Page 2 of 3

Customer: LOS OSOS CSD
 Address: 953 EL MORO AVE.
 LOS OSOS, CA 93402
 United States

Date: 03/12/18
 Phone: (805) 528-9370 FAX: (805) 528-2387
 Contact: FRANK ASUNCION
 Terms: C.O.D.

Make	Year	Model	Vehicle Info	Type	VIN #
	2000	CUSTTRUCK	FORD - F-450 - REG CAB - DRW - DIESEL - WHITE - 84" CA	Customer	YED95078

Quantity	Part No / Description	Price
----------	-----------------------	-------

1EA - ECCO #510 BACK UP ALARM

1EA - FUEL INLET HOSE KIT

1 EA FB-SIDERACK \$0.00/EA
 SET OF 12" TALL FOLD DOWN STEEL STAKES WITH 14 GAUGE STEEL BRAKE OVER WITH V-CRIMP

NOTE: PAINT BLACK SINGLE STAGE

1 EA TOOLBOX \$0.00/EA
 36" X 18" X 18" UNDERBODY TOOL BOX MOUNTED BEHIND CAB IN FRONT OF REAR WHEELS ON PASSENGERSIDE ATTACHED TO CHASSIS FRAME FOR DUMP APPLICATION

NOTE: PAINT BLACK SINGLE STAGE

1 EA TAX \$999.70/EA
 SALES TAX RATE @ 7.25%

1 EA WEIGHT CERTIFICATE \$28.00/EA
 WEIGHT CERTIFICATE OF COMPLETED UNIT

1 EA HWD FEE \$25.00/EA
 HAZARDOUS WASTE DISPOSAL FEE

1 EA TRANSPORTATION \$0.00/EA
 ONE WAY TRANSPORTATION TO LOS OSOS CSD

CONTACT:
 FRANK ASUNCION
 (805) 528-9370

[PLEASE NOTE: Your account is C.O.D. a 50% deposit along with signed work order will be required to start production and the remaining balance will be due upon completion.]

1 EA OPTIONS TO THE ABOVE BODY \$0.00/EA



Scelzi Enterprises, Inc.
Custom Truck Body Manufacturing

Annadale Office, 2316 E. Annadale, Fresno, CA 93706
Phone: 559-237-5541 Fax: 559-237-5554 Toll Free: (800) 858-2883

WORK ORDER / ESTIMATE

140885
Page 3 of 3

Customer: LOS OSOS CSD
Address: 953 EL MORO AVE.
LOS OSOS, CA 93402
United States

Date: 03/12/18
Phone: (805) 528-9370 FAX: (805) 528-2387
Contact: FRANK ASUNCION
Terms: C.O.D.

Make	Year	Model	Vehicle Info	Type	VIN #
	2000	CUSTTRUCK	FORD - F-450 - REG CAB - DRW - DIESEL - WHITE - 84" CA	Customer	YED95078

Quantity	Part No / Description	Price
----------	-----------------------	-------

SET OF 12" TALL STEEL STAKES WITH 3/4" PLYWOOD SIDE RACK (REMOVABLE WITH STAKE POCKETS) . IN LIEU OF STEEL FOLD DOWN SIDE RACKS [ADD \$84.00 + TAX]

Disclaimer:

**SCELZI ENTERPRISES INC. DOES NOT GUARANTEE A PERFECT COLOR MATCH
DUE TO INCONSISTENCIES IN FACTORY PAINTS AND PROCEDURES**

**REVISIONS AFTER APPROVAL DATE ARE
SUBJECT TO ADDITIONAL CHARGES**

PRICES SUBJECT TO CHANGE WITHOUT NOTICE

THIS WORK AUTHORIZED BY: _____ DATE: _____

Total: \$15,291.70

Payment in full on completion of job if credit arrangements have not been made in advance.

The above quotation is submitted according to specifications submitted by customer. Any alterations or changes increasing production costs will be charged for accordingly.

ESTIMATE
PREPARED BY: FALLAHSafa TAYLOR
SALESMAN: GLENN CARPENTER

L.I.T.B. Inc. dba
 INDUSTRIAL TRUCK BODIES
 1701 N. River Rock ct. unit C
 Santa Maria, CA 93454

QUOTE

Phone # 805 928 4266 Fax # 805 928 5940

Name / Address
Los Osos Community Services District 2122 9th St Los Osos, CA 93402

Date	10/18/2017
Estimate#	E-8625REV
P.O./Job No.	
Terms: 50% deposit required. Balance due upon delivery.	
Ordered By	Frank
Customer Phone	528-6511
Fax	528-2387
Cellular#	458-8123 Frank

Make	Model/Year	GVWR	Wheel/Tank	CAWB	Cellular#
Ford	F450/2000		DRW/ST	84CA	F.O.B. ITB, Santa Maria

License		Vin. #		Dep. Cld#...	
----------------	--	---------------	--	---------------------	--

Qty	Description	Unit	Total
1	RUGBY DU-11-3 LP Eliminator 2-3 yard, Standard Fixed sides w/ SR4016ED Hoist (8.1T capacity)	6,750.00	6,750.00T
1	Inbound Freight	500.00	500.00T
1	Paint Labor & Materials: Ships in Prime; paint Black or White	2,200.00	2,200.00T
25	Installation labor	85.00	2,125.00
12	Repair labor: Remove existing body and hoist; Save the hitch to be used in conjunction with the new body: dispose of old bed	85.00	1,020.00
* Does NOT include the 6" H wood side extension or tarp system			

ACCOUNTS ARE C.O.D. or will be paid for by terms previously arranged in writing. An administration fee of 2% per month or 24% per annum will be added on all overdue accounts. Merchandise will remain the legal property of Industrial Truck Bodies until paid for in full. Deposits are transferable but not refundable. \$20.00 charge for NSF checks. I authorize that work herein described be prepared.

Accepted By: _____

Subtotal	\$12,595.00
Sales Tax (8.0%)	\$756.00
Total	\$13,351.00



1958 - 2013



Built to Fit Your Needs!



231 21st Street
Bakersfield, CA 93301
douglasstruckbodies.com

Phone: 661.327.0258
Toll Free: 800.635.7641
Fax: 661.327.3894

Sales Order #	50866
Purchase Order #	
VIN #	
Unit / Truck#	
Key Tag #	
Date	03/08/2018
Salesman	Danny
Terms	COD

Bill To: Los Osos Community Service District
2122 9TH STREET, SUITE 102
Los Osos, CA 93402

Ship Los Osos Community Service District
2122 9TH STREET, SUITE 102
Los Osos, CA 93402
Phone: (805) 528-9370
Email: jacosta@losososcscsd.org

Truck Make: Ford	Model: F450	Year: 2004	Additional Information: 8-10 Week Turnaround Time ATTN: JOSE
Chassis Color: White	Body Color: Black	Paint Code:	
Cab Type: Regular Cab	Cab Axle: 84"	Rear Axle: DRW	

Ln#	Item Code	Qty	Description	List Price	Extension
1	009-100	8.0	Taxable Labor - Mounting Department	\$ 98.00	\$ 784.00
			- Estimated labor to remove existing bed and hoist		
		1.0	Rugby Standard Duty Smooth Steel Platform Body, 12'4" x 96" Powder Coated Black List: \$3,056.00		\$ 2,903.00
		1.0	Rugby, Bulkhead Tapered Weld On Bulkhead Powder Coated Black List: \$639.00		\$ 607.00
		1.0	Rugby, Hoist, with 11' Subframe package Hoist: SR 4016 Electric Single Acting P/N 1822358 11' Subframe P/N 1902321 Installation Carton P/N 1851742 Power Unit P/N 1656771 List: \$2,442.00		\$ 2,198.00
5	040-02	1.0	Freight Inbound Freight from Mattron	\$ 250.00	\$ 250.00
6	009-100	20.0	Taxable Labor - Mounting Department -Labor to Install Body, -Labor to Install, wire and plumb hoist -Labor to install bulkhead	\$ 98.00	\$ 1,960.00

Authorized dealer of

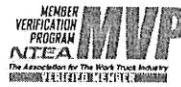




1958 - 2013



Built to Fit Your Needs!



231 21st Street
Bakersfield, CA 93301
douglasstruckbodies.com

Phone: 661.327.0258
Toll Free: 800.635.7641
Fax: 661.327.3894

Sales Order #	50866
Purchase Order	
VIN #	
Unit / Truck#	
Key Tag #	
Date	03/08/2018
Salesman	Danny
Terms	COD

Page 2 of 2

Ln#	Item Code	Qty	Description	List Price	Extension
8	010-100	8.0	Taxable Labor - Paint Department	\$ 98.00	\$ 784.00
			- Labor to repaint areas burned by headboard installation		
9	010-01	1.0	Paint Materials	\$ 300.00	\$ 300.00
			- Material to repaint areas burned by headboard installation/modification		
			- Material to paint toolbox mounts		
10	009-0331	6.0	Removable Side Rails, 12" Section (two steel slat)	\$ 139.00	\$ 750.60
11	009-0026	1.0	Mounting Brackets	\$ 176.00	\$ 176.00
		1.0	PICKUP & DELIVERY ADDED AT BOTTOM:		\$ 0.00

NON-TAX ITEMS

Ln#	Item Code	Qty	Description	List Price	Extension
7	060-23	1.0	Weight Certificate	\$ 23.00	\$ 23.00
			- certified vehicle weight certificate for DMV registration.		

Subtotal: \$ 10,735.60
Sales Tax: \$ 776.66
Shipping: \$ 500.00
Grand Total: \$ 12,012.26

Received By: _____ Date: _____

Revision # 12

Page 2 of 2

Authorized dealer of



ITEM 6

**REVIEW OF BOARD ITEM REGARDING
THE TRANSFER OF WATER RATE
STABILIZATION RESERVE FUNDS**



March 28, 2018

TO: Finance Advisory Committee

FROM: Renee Osborne, General Manager

SUBJECT: Item 6 – 4/2/2018 Finance Advisory Committee Meeting
Review of Board Item Regarding the Transfer of \$116,874 from the Water Rate Stabilization Reserve Fund to the General Contingency Reserve

President

Vicki L. Milledge

Vice President

Marshall E. Ochylski

Directors

Charles L. Cesena
Louis G. Tornatzky
Vacancy

General Manager

Renee Osborne

District Accountant

Robert Stilts, CPA

Unit Chief

Scott M. Jalbert

Battalion Chief

Greg Alex

DISCUSSION

Attached is the general ledger of the Water Stabilization Fund. Since June 1 of 2010, \$32,000 yearly has been set aside in this fund. The current total in this fund per the 2016-2017 audit is \$256,856.

Adopted Resolution 2010-07 states;

“A Rate Stabilization Reserve shall be established to:

- i. Equalize revenues should District income from the Utility billings decrease due to conservation efforts initiated by the District or by the public; and
- ii. Provide a funding source to offset operation and maintenance revenues associated with fee waivers or reductions approved by the District Board of Directors in accordance with District policies and procedures established pursuant to Government Code Section 61123).(d). Reserves in this category shall be funded by water sales revenues.

The funding goal of this Rate Stabilization Reserve shall be \$32,000 annually until such time as this Rate Stabilization Reserve reaches a total of ten (10%) percent of the total annual water Operation and Maintenance Budget as approved by the Board of Directors from time to time.”

Recommendation to the Board

This item was presented to the Utility Advisory Committee. The current 2017-2018 Operations and Maintenance budget is **\$1,399,821** (this total does not include the potential reserve set asides of \$589,000 and the \$380,000 towards 8th Street/Capital Improvement Project.) The Water Rate Stabilization Reserve has surpassed its goal of 10% of the total annual water Operation and Maintenance Budget.

The Utility Advisory Committee would like to recommend that \$139,982 be left in the Rate Stabilization Reserve and move the remaining \$116,874 into the General Contingency Reserve.

Attachments

Mailing Address:

P.O. Box 6064
Los Osos, CA 93412

Offices:

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

Phone: 805/528-9370

FAX: 805/528-9377

www.losososcsd.org

LOS OSOS COMMUNITY SERVICES DISTRICT
Expanded General Ledger
From 7/1/2005 Through 6/30/2018

500 - 500 - Water

GL Code	GL Title	Doc Number	Description	Session ID	Effective	Doc Date	Debit	Credit	Tran	Src
3163	Water Stabilization Reserve				Opening		0.00			
3163	Water Stabilization Reserve	JE0910-262	Book closeout of 06/30/59 FBA -500	JV06011003	6/1/2010	6/1/2010		32,000.00	JV	
3163	Water Stabilization Reserve	JE1011-087	Distribute BIS interest for QTR ended 09/30/10	JV10261001	9/30/2010	9/30/2010		44.42	JV	
3163	Water Stabilization Reserve	JE1011-136	Interest for qtr 12/31/10 on Rabobank accounts	JV01241105	12/31/2010	12/31/2010		28.34	JV	
3163	Water Stabilization Reserve	JE1011-175	Distr BIS intrst@ 022811 when BIS closed to MMkt ac	JV02281103	2/28/2011	2/28/2011		18.90	JV	
3163	Water Stabilization Reserve	JE1011-190	Int distrib to restrictd accts-month Mar 2011-PMMA ir	JV03311102	3/31/2011	3/31/2011		18.53	JV	
3163	Water Stabilization Reserve	JE1011-226	Invest 10/11 Reservs Incrs in Rabobank PMMIA-Wate	JV05241102	5/25/2011	5/25/2011		32,000.00	JV	
3163	Water Stabilization Reserve	JE1011-266	Alloc interest qtr 06/30/11 on Rabobank investments	JV06301110	6/30/2011	6/30/2011		74.79	JV	
3163	Water Stabilization Reserve	JE1112-075	Interest of Rabobank accts-qtr 09/30/11	JV103111-02	10/31/2011	10/31/2011		91.12	JV	
3163	Water Stabilization Reserve	JE1112-140	Investment income on Rabobank PMMMI, QTR 12-31	JV012512-01	12/31/2011	12/31/2011		75.63	JV	
3163	Water Stabilization Reserve	JE1112-213	Rabobank PMMIA investment inc, qtr 03/31/12	JV041312-02	3/31/2012	3/31/2012		73.04	JV	
3163	Water Stabilization Reserve	JE1112-267	Fund increases in reserves as appropriated in 2011/1:	JV062112-01	6/21/2012	6/21/2012		32,000.00	JV	
3163	Water Stabilization Reserve	JE1112-291	Interest earned for QTR 063012 on Rabobank Investr	JV063012-0714-02	6/30/2012	6/30/2012		71.54	JV	
3163	Water Stabilization Reserve	JE1213-122	Int qtr 093012-Rab0obank	jv103112-12	10/31/2012	10/31/2012		104.23	JV	
3163	Water Stabilization Reserve	JE1213-174	Allocate investment income on RABobank PMMIA	JV012613-01	12/31/2012	12/31/2012		96.58	JV	
3163	Water Stabilization Reserve	JE1213-315	Set Reserves appropriated in FY 2012/13-Water Rate	JV062613-01	6/26/2013	6/26/2013		32,000.00	JV	
3163	Water Stabilization Reserve	JE1213-364	Alloc int on Reserves in PIMMA for qtrs 03/31 & 06/30	JV063013-0823-02	6/30/2013	6/30/2013		158.76	JV	
3163	Water Stabilization Reserve	JV06272014-03	Allocation of Reserves for FY13/14	JV06272014-03	6/27/2014	6/27/2014		32,000.00	JV	
3163	Water Stabilization Reserve	2014-2015 Audit #	To record 2014-2015 Audit AJEs	2014-2015 Audit A	6/30/2015	6/30/2015		32,000.12	JV	
3163	Water Stabilization Reserve	JV06302015-14	Post Reserve activity for FY14/15	JV06302015-14	6/30/2015	6/30/2015		32,000.00	JV	
3163	Water Stabilization Reserve	JV06302015-14	Post Reserve activity for FY14/15	JV06302015-14-R	6/30/2015	6/30/2015	32,000.00		JV	
3163	Water Stabilization Reserve	JV06302015-14	Post Reserve activity for FY14/15	JVPOSTMD06301	6/30/2015	6/30/2015	32,000.00		JV	
3163	Water Stabilization Reserve	JV06302015-14	Post Reserve activity for FY14/15	JVPOSTMD06301	6/30/2015	6/30/2015		32,000.00	JV	
3163	Water Stabilization Reserve	JV AG 2-2-18 Audi	To adjust reserves to actual budgeted amounts	JV AG 2-2-18 Audi	6/30/2017	6/30/2017		64,000.00	JV	
					Transaction		64,000.00	320,856.00		
	Balance Water Stabilization Reserve							256,856.00		

DATE: June 3, 2010
AGENDA ITEM: 5H
 Approved
 Denied
 Continued

RESOLUTION 2010 - 07

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE LOS OSOS COMMUNITY SERVICES DISTRICT
ESTABLISHING BUDGET RESERVE POLICIES**

WHEREAS, Community Services District Law is established in Section 61000 et seq. of the Government Code; and

WHEREAS, Government Code Section 61040(a) states, in relevant part, "a legislative body of five members known as the board of directors shall govern each district. The board of directors shall establish policies for the operation of the district"; and

WHEREAS, Government Code Section 61045(g) states, "the board of directors shall adopt policies for the operation of the district, including, but not limited to, administrative policies, fiscal policies, personnel policies, and the purchasing policies required by this division"; and

WHEREAS, Government Code Section 61110(b) states, in relevant part, "the board of directors may divide the preliminary budget into categories, including, but not limited to, the following: . . . (6) Designated reserve for capital outlay. (7) Designated reserve for contingencies"; and

WHEREAS, Government Code Sections 61112(a) and (c) state "(a) in its budget, the board of directors may establish a designated reserve for capital outlay and a designated reserve for contingencies. When the board of directors establishes a designated reserve, it shall declare the exclusive purposes for which the funds in the reserve may be spent. The funds in the designated reserve shall be spent only for the exclusive purposes for which the board of directors established the designated reserve. The reserves shall be maintained according to generally accepted accounting principles." And "(c) If the board of directors finds that the funds in a designated reserve are no longer required for the purpose for which it established the designated reserve, the board of directors may, by a four-fifths vote of the total membership of the board of directors, discontinue the designated reserve or transfer any funds that are no longer required from the designated reserve to the district's general fund"; and

WHEREAS, based on the Staff Report, staff presentation, and public comment, the Los Osos Community Services District ("District") Board of Directors finds that water, drainage, fire protection and waste disposal are vital services to protect the health, safety and welfare of District residents and customers; and

WHEREAS, based on the Staff Report, staff presentation, and public comment, the District Board of Directors further finds that these policies help protect the health, safety, and welfare of District residents and customers by establishing a financial plan to:

- A. Address unforeseen and unexpected contingencies of operating District facilities and equipment; and
- B. To timely fund the replacement of District facilities and equipment as they wear out; and

WHEREAS, the establishment of adequate reserves is critical to the successful and stable short and long term operation of the District, and

WHEREAS, pursuant to Community Services District Law, the District, by this Resolution, establishes reserve categories commencing with the adoption of the Fiscal Year 2010-2011 Budget for the District's fire services, water services, drainage services, and to establish the purposes for each of the reserve categories.

NOW THEREFORE, THE BOARD OF DIRECTORS OF THE LOS OSOS COMMUNITY SERVICES DISTRICT DOES HEREBY RESOLVE, DECLARE, AND DETERMINE THAT:

SECTION 1: RESERVE POLICIES

A. Fire Department - Fund 301:

1. A Vehicle & Equipment Replacement Reserve shall be established for the orderly and timely replacement of emergency equipment, apparatus and accessories. The annual funding goal is equal to the amount of depreciation of replaceable equipment for the year increased by inflationary costs determined by the higher of an amount based on CPI change as per Section 3 or an amount based on industry trends on replacement values. During the years that appropriating the annual funding goal is not financially feasible, a minimum funding of \$72,000 is appropriated. Until such time that the maximum funding goal is reached, catch-up funding will be appropriated in any year whenever it becomes financially feasible. The maximum funding goal is for the reserves to be equal to the total accumulated depreciation of replaceable equipment increased by inflationary costs as described in this section. An equipment replacement schedule is prepared by the Fire Chief or his/her designee that will validate increases or decreases to the reserves funding as requested in the budget of the upcoming year in accordance with this section.
2. A Capital Outlay Reserve shall be established for the replacement, upgrade, expansion or improvements of buildings, structures and facilities that are used by the department to house personnel or equipment. Funding goal is an annual appropriation of \$10,000, with a cumulative maximum goal of \$5 million.
3. A General Contingency Reserve with a maximum goal of \$50,000 shall be established to meet contingency expenditures resulting from natural disasters or from unforeseen circumstances. Once the maximum goal is reached, it shall increase according to the increases in the CPI index as per Section 3. Annual funding goal for this reserve account is \$10,000 until such time when the Reserve reaches the maximum goal of \$50,000, at which time the annual funding will be computed using the change in the CPI index as per Section 3.

B. Water Department – Fund 500:

1. A Rate Stabilization Reserve shall be established to:
 - i. Equalize revenues should District income from the Utility billings decrease due to conservation efforts initiated by the District or by the public; and
 - ii. Provide a funding source to offset operation and maintenance revenues associated with fee waivers or reductions approved by the District Board of Directors in accordance with District policies and procedures established pursuant to Government Code Section 61123).(d). Reserves in this category shall be funded by water sales revenues.

The funding goal of this Rate Stabilization Reserve shall be \$32,000 annually until such time as this Rate Stabilization Reserve reaches a total of ten (10%) percent of the total annual water Operation and Maintenance Budget as approved by the Board of Directors from time to time.

2. A General Water Contingency Reserve shall be established for Emergency Operations should a natural or other disaster occur that would temporarily interrupt the District's income from Utility bills, to repair District facilities, and to provide funding for unforeseen circumstances not covered by the District's Operation and Maintenance Budget. The funding goal of this reserve account is an annual appropriation of \$55,000 per year up to a maximum cumulative goal of sixty (60%) percent of the District's annual Operation and Maintenance Budget as approved by the Board from time to time.
3. A Water Capital Outlay Reserve will be established for the replacement of water infrastructure. The funding goal of the Water Capital Outlay Reserve is to fund the timely replacement of water infrastructure and facilities as referenced in the District's Water Master Plan or other subsequent water planning documents approved by the District. The annual funding goal of this reserve is \$60,000 per annum with a short-term cumulative funding goal of \$470,000 and a long-term cumulative funding goal equal to the total of capital improvement projects identified in the Water Master Plan which are still not completed which as of July 1, 2010 total \$12.7 million.
4. A Water Quality Reserve shall be established to fund studies on the causes of pollution and contamination of the District's water supply, to mitigate the problem so as to continue delivery of safe drinking water and fund short-term and long-term solutions to prevent and mitigate water contamination problems in the future for the whole community.

No annual funding goal is set but a seed funding of \$124,719 from a settlement of a water pollution case is hereby transferred to this reserve.

Annual investment or interest income earned by the reserve will increase this reserve.

C. Drainage - Fund 800:

1. A Drainage Capital Outlay Reserve fund shall be established for the replacement of equipment and facilities associated with the operation of District drainage services. The funding goal of this Capital Outlay Reserve will be \$10,000 per annum with a total funding goal of \$500,000. The total funding goal may be adjusted by the Board of Directors from time to time as part of the adoption of the annual budget. The maximum goal is set to a level that is sufficient to replace at least half of the drainage equipment and facilities at any point.
2. A General Contingency Reserve shall be established for contingency expenditures resulting from natural disasters or unforeseen circumstances. The maximum funding goal is \$50,000 and once reached, it shall increase in accordance with the CPI index change as per Section 3. The funding goal for this reserve account is \$5,000 per annum until such time as the General Contingency Reserve shall reach its overall goal at which time the General Contingency Reserve shall be funded with an annual increase in accordance with the CPI index as per Section 3.

D. Solid Waste – Fund 650

1. General Contingency Reserves not to exceed \$ 300,000 is established to cover expenditures estimated to equal no more than six months of operating costs in the event that the District may find itself operating solid waste collection, disposal and recycling functions should its business partner now franchised to do these functions be unable to continue to provide these services due to an unforeseen event. This reserve provides assurance that solid waste services remain uninterrupted at all times. Annual appropriation for this reserve will be no more than \$ 50,000 annually until the maximum cumulative reserve goal of \$300,000 is reached at which time funding will equal the change in the CPI index as per section 3.

E. Septic Systems in Bayridge and Vista de Oro - Funds 200 and 400

1. Capital Outlay Reserves - Any funds that are not needed to fund appropriations for operating accounts in these funds in any year will all be placed in the Capital Outlay Reserves for each of these funds. These will be used to maintain and improve aging septic system infrastructures in these two locations. No maximum goals are set for these reserves. However, should there be remaining balances in these reserves at the time when a new district-wide sewer system gets operational, the remaining balances, after paying off any internal loans, are refunded to the property owners who made the payments.

SECTION 2: RESERVE FUNDING

Reserve funding sources include rates, charges, special taxes, and property taxes collected by the District related to the services referenced in Section 1 of this Resolution.

Any and all interest accruing from funds held in reserves will be added to the Reserve Balance.

In any year where there is a major shortfall in revenues due to unusual circumstances which may or may not be under the control of the Board of Directors, funding for Reserves is held in abeyance and is subsidiary to the funding of Operations and Maintenance expenditure accounts. After the circumstance is resolved, funding for Reserves for all years that were not fully funded will be restored whenever feasible. A description of the unusual circumstance will be presented to the Board at the time the Proposed Budget or the Final Budget is presented along with a statement of the impact on the reserves funding goals.

SECTION 3: INCREASE OF RESERVES USING CONSUMER PRICE INDEX (CPI)

Change to Reserves using the change in CPI Index as used in Section 1 is computed as the average of the annual averages from the beginning of the latest closed fiscal year to the end of that fiscal year using the Los Angeles-Riverside-Orange CPI and the San Francisco-Oakland-San Jose CPI for all items.

SECTION 4: TRANSFERS

Pursuant to Government Code Section 61112(c), the District Board of Directors may only transfer reserve funds for purposes other than the purposes outlined in Section 1, above, by a four-fifths (4/5) vote of the total membership of the Board of Directors and upon a finding that the reserves are no longer required for the designated purpose. Reserve transfers are limited to funding shortfalls in other related budget categories of the particular service and to funding shortfalls in administrative services budget.

SECTION 5: INCONSISTENCY

To the extent that the terms or provision of this Resolution may be inconsistent or in conflict with the terms or conditions of any prior District motions, resolutions, rules, or regulations adopted by the District, governing the same subject matter thereof, then such inconsistent and conflicting provisions of prior motions, resolutions, rules, and regulations are hereby repealed.

SECTION 6: SEVERABILITY

If any section, subsection, sentence, clause or phrase of this Resolution is for any reason held to be unconstitutional, ineffective or in any manner in conflict with the laws of the United States, or the State of California, such decision shall not affect the validity of the remaining portions of this Resolution. The Governing Board of the District hereby declares that it would have passed this Resolution and each section, subsection, sentence, clause and phrase thereof, irrespective of the fact that any one or more sections, subsection, sentence, clause or phrase be declared unconstitutional, ineffective, or in any manner in conflict with the laws of the United States or the State of California.

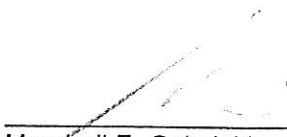
SECTION 7: INCORPORATION OF RECITALS

The recitals to this Resolution are true and correct and incorporated herein by this reference.

Upon the motion of Director Sparks, seconded by Director Casera and on the following roll call vote:


AYES: Sparks, Casera, Kelly, Seret, Ochylski
NOES: _____
ABSENT: _____
ABSTAIN: _____

The following Resolution is hereby passed, approved and adopted by the Board of Directors of the Los Osos Community Services District on the 3rd day of June 2010.



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

ATTEST:



W. Dan Gilmore
General Manager and Secretary to the Board

ITEM 7

**REVIEW OF BOARD ITEM REGARDING
ESTABLISHING MONEY MARKET ACCOUNT
FOR DISTRICT FIRE RESERVES**



March 26, 2018

TO: Los Osos Board of Directors

FROM: Renee Osborne, General Manager

SUBJECT: Agenda Item 11G – 3/01/2018 Board Meeting
Adopt Resolution to Establish Bank Account at Pacific Premier Bank for District Fire Reserves

President
Vicki L. Milledge

Vice President
Marshall E. Ochylski

Directors
Charles L. Cesena
Louis G. Tornatzky
Vacant

General Manager
Renee Osborne

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
Greg Alex

DESCRIPTION

Adopt a resolution to establish a Money Marketing Account at Pacific Premier Bank for all District Fire Reserves.

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 adopt Resolution 2018-06 establishing an account at Pacific Premier Bank for District Fire Reserves in the amount of \$1,561,305, to be transferred from the District's General Checking account.

DISCUSSION

Per the 2016-2017 Audit, the Auditors reviewed all reserve accounts and established end balances for the Water and Fire reserves (page 10 of audit attached).

Fire staff has reviewed the document and agrees to the following established reserve balances ending June 30, 2017:

FIRE RESERVE FUNDS

General Contingency	\$ 83,676
Vehicle, Equipment, and Fire Engine Replacement	\$ 716,507
Capital Outlay	\$ 567,211
Public Facilities Fee	\$ 40,334
Fire Mitigation	<u>\$ 153,577</u>
Total Fire Fund Reserves	\$1,561,305

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

District Staff requests that these funds be moved to a Money Marketing Account where the funds can gain their own interest and better tracking of these specific reserves. The reserve amounts have been imputed into the District's accounting system (MIP), where a monthly balance sheet will be produced.

Expenditures will be done directly for the reserve account via wire transfers when purchasing large items. Small purchases will be done via the District operations/general checking account. A summary of expenditures and/or transfers regarding the Fire Reserve account will be submitted at the end of each fiscal year to the Board for review and approval.

This item was reviewed at the April 2nd Finance Advisory Committee meeting and a verbal summary of that discussion and recommendation will be provided during Agenda Item 9J.

FINANCIAL IMPACT

Three banks were contacted in order to find the highest interest rate with the lowest monthly/account charges. Attached is the information submitted by Rabobank, Chase Bank and Premier Pacific Bank.

	Monthly Interest	Monthly Charges
Rabobank	.16% (variable rate)	No monthly fees, some analytical fees
Chase	.09%	No monthly fees
Premier	.30%	No monthly fees

Currently the District's general checking account has \$2,593,412.55. The \$1,561,305 would be transferred from the District's general checking account to the Pacific Premier Bank account. Transferring the money from the District's checking account will not financially penalize the District's account other than a wire transfer charge from Rabobank.

Attachments

RESOLUTION NO. 2018-06

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE LOS OSOS COMMUNITY SERVICES DISTRICT
ESTABLISHING A MONEY MARKETING ACCOUNT
AT PACIFIC PREMIER BANK FOR DISTRICT FIRE RESERVES**

WHEREAS, Pacific Premier Bank (herein "Bank") will be designated as a depository for the funds held by Los Osos Community Services District South Bay Fire Department (herein "Fire"); and to provide other financial accommodations indicated in this resolution; and

WHEREAS, the Los Osos Community Services District (herein "District") Board finds that there is a need to create a separate savings account for the designated Fire reserve funds currently intermingled with all District reserve funds at Rabobank; and

WHEREAS, the 2016-2017 District Audit established a year-end balance of all District reserve funds; and

WHEREAS, the 2016-2017 District Audit found the total Fire Fund reserve balance to be \$1,561,305.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE LOS OSOS COMMUNITY SERVICES DISTRICT DOES HEREBY RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

1. To establish a new money marketing account at Pacific Premier Bank for the Fire Fund reserves.
2. \$1,561,305 will be transferred from the Los Osos Community Services District Rabobank general checking account to Pacific Premier Bank.

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

Ayes: _____

Nays: _____

Absent: _____

Conflicts: _____

The foregoing resolution is hereby passed, approved, and adopted by the Board of Directors of the Los Osos Community Services District this 5th day of April 2018.

Vicki L. Milledge, President
LOCSO Board of Directors

ATTEST:

APPROVED AS TO FORM:

Renee Osborne
General Manager and Secretary to the Board

Roy A. Hanley
District Legal Counsel

**Los Osos Community Services District
Management Discussion and Analysis**

Fire and Water Fund Reserves

The District maintains cash reserves in the Fire and Water Funds for various purposes as budgeted annually by the Board of Directors. The reserve balances in each fund are as follows:

Fire Fund:	
General Contingency	\$ 83,676
Vehicle, Equipment, and Fire Engine Replacement	716,507
Capital Outlay	567,211
Public Facilities Fee	40,334
Fire Mitigation	153,577
Total Fire Fund Reserves	<u>\$ 1,561,305</u>

Water Fund:	
General Contingency	\$ 258,783
Capital Outlay	521,423
Vehicle and Equipment Replacement	12,042
Water Quality	91,517
Water Stabalization	256,856
Basin Management	50,031
Water Conservation	59,288
Total Water Fund Reserves	<u>\$ 1,249,940</u>

Significant Events or Disclosures

Through collaboration between the Finance Advisory and Utility Advisory Committees, and an Ad-Hoc group, the District performed a Water Rate Study which was adopted by the Board in March 2017. The Plan evaluated the various revenue requirements of the District including significant capital improvements and dealing with reduced water consumption. The Rate Plan detailed the need for the District to increase water rates significantly over the next three years to cover the cost of compliance with the Los Osos Groundwater Basin Stipulated Judgment and its resulting Groundwater Basin Management Plan. Resolution 2017-11 amended the District's Reserve Policies relating to the Water Enterprise Fund and also revised administrative and property tax allocations for future Water Fund budgets. The first of three annual water rate increases took effect July 1, 2017.

More information about the District, its financial condition, policies, governance and management is available on the District website at www.losososcsd.org.

Sincerely,


Renee Osborne
General Manager

From: Phillip Sullivan [mailto:psullivan@ppbi.com]
Sent: Tuesday, February 13, 2018 4:18 PM
To: Renee Osborne <rosborne@losososcsd.org>
Subject: Money Market interest

I'll make sure the account doesn't see a fee while it's here – we can also match another bank's rate if it's higher as long as it's in our market area.

Business Money Market Account		
Daily Balance to Earn APY	Interest Rate	APY
\$0.01 - \$9,999.99	0.05%	0.05%
\$10,000 - \$199,999.99	0.10%	0.10%
\$200,000 - \$999,999.99	0.25%	0.25%
\$1,000,000 - \$2,000,000	0.30%	0.30%
Over \$2,000,000	0.30%	0.30%

Minimum opening deposit is \$50.00

Phillip Sullivan | VP / Premier Banking Manager
2255 Main Street, Cambria, CA 93428
Direct: (805) 369-5224 | Mobile: (805) 440-8805
www.ppbi.com
[LinkedIn](#)

Schedule of Fees and Minimum Balances

Rabobank, N.A.

Effective October 10, 2017

Changes



Rabobank

(continued from reverse)

Gold Business Rewards Checking with Interest

Maintenance fee (per statement cycle).....\$22.00
 Maintenance fee reimbursement for accounts with
 an average collected balance of \$10,000..... \$22.00 credit
 Maintenance fee reimbursement for accounts
 with an average combined monthly balance
 of \$16,000*\$22.00 credit
 Enroll and use the appropriate number of
 qualified products and services*\$22.00 credit
 Excessive transactional item fee \$0.40/item
 Excessive cash deposit fee\$0.20 per \$100 deposited

Platinum Business Rewards Checking with Interest

Maintenance fee (per statement cycle).....\$38.00
 Maintenance fee reimbursement for accounts with
 an average collected balance of \$25,000..... \$38.00 credit
 Maintenance fee reimbursement for accounts
 with an average combined monthly balance
 of \$75,000*\$38.00 credit
 Enroll and use the appropriate number of
 qualified products and services*\$38.00 credit
 Excessive transactional item fee \$0.40/item
 Excessive cash deposit fee\$0.20 per \$100 deposited

*** Applies only to primary accounts. See Business Rewards Banking Customer Guide for details.**

Commercial Checking (Analyzed)

Maintenance fee (per statement cycle)..... \$18.00
 Privately owned ATM maintenance fee
 (per statement cycle).....\$195.00
 For the full Commercial Checking schedule of fees, please
 visit www.rabobankamerica.com/treasuryfees

Business Investment Money Market

Maintenance fee (per statement cycle)..... ^{month} \$25.00
 *Maintenance fee for accounts with an average
 collected balance of \$50,000..... No charge
 Excessive debit item fee (per statement cycle) \$20.00

***Business Money Market**

Maintenance fee (per statement cycle)..... \$12.00
 Maintenance fee for accounts with an average
 collected balance of \$3,000..... No charge
 Excessive debit item fee (per statement cycle) \$20.00

Business Savings

Maintenance fee (per quarter) \$12.00
 Maintenance fee for accounts with an average
 collected balance of \$500..... No charge
 Excessive debit item fee\$3.00/item

Minimum to Open a CD: \$2,500

Promotional rate good for the initial term only. CD automatically renews for the same term at the regular, non-promotional rate published in the Summary of Deposit Rates Offered on the renewal date. See additional disclosures below.



Business Rewards Banking Increased APY¹

Primary Gold Business Rewards:APY + 0.05% | **Primary Platinum Business Rewards:**APY + 0.10%

Count on your local banker to help you choose the right accounts to meet your financial goals and situation.

Variable Rate Products



Business Investment Money Market †

Amount	Annual Percentage Yield / Interest Rate †
Less than \$10,000	0.05%/0.05%
\$10,000 - \$24,999.99	0.07%/0.07%
\$25,000 - \$49,999.99	0.10%/0.10%
\$50,000 - \$99,999.99	0.15%/0.15%
\$100,000 - \$499,999.99	0.16%/0.16%

\$500,000 - \$999,999.99 0.16%/0.16%



\$1,000,000 - \$2,499,999.99 0.16%/0.16%

Variable rate

\$2,500,000 - \$4,999,999.99 0.16%/0.16%

\$5,000,000 or more 0.16%/0.16%

Business Money Market¹

Amount Annual Percentage Yield / Interest Rate[†]

Less than \$10,000 0.04%/0.04%

\$10,000 - \$24,999.99 0.06%/0.06%

\$25,000 - \$49,999.99 0.08%/0.08%

\$50,000 - \$99,999.99 0.11%/0.11%

\$100,000 - \$499,999.99 0.12%/0.12%

\$500,000 - \$999,999.99 0.12%/0.12%



\$1,000,000 - \$2,499,999.99 0.12%/0.12%

\$2,500,000 - \$4,999,999.99 0.12%/0.12%

\$5,000,000 or more 0.12%/0.12%

Consumer Deposit Rates



EFFECTIVE DATE: Friday, February 16, 2018

We use two terms to explain how much interest we pay on your Chase deposit accounts.

- **Interest Rate** is the annualized percentage rate we pay you on your account, and does not reflect compound interest, which is any interest paid on the interest you've already earned.
- **Annual Percentage Yield (APY)** is the annualized percentage rate we pay you on your account, and includes compound interest. The APY may be higher than the Interest Rate due to compound interest.

CHECKING ACCOUNTS & SAVINGS ACCOUNTS

Checking and Savings interest is compounded and paid monthly.

Chase Premier Platinum Checking SM			Chase Premier Plus Checking SM		
Balance	Interest Rate	APY	Balance	Interest Rate	APY
\$0-\$24,999	0.01%	0.01%	\$0-\$4,999	0.01%	0.01%
\$25,000-\$49,999	0.01%	0.01%	\$5,000-\$9,999	0.01%	0.01%
\$50,000+	0.01%	0.01%	\$10,000-\$24,999	0.01%	0.01%
			\$25,000+	0.01%	0.01%

Chase Premier Savings SM			Chase Savings SM		
To earn relationship rates your Chase Premier Savings needs to be linked to either a Chase Premier Plus Checking or Chase Premier Platinum Checking account with at least five customer-initiated transactions each monthly statement period.					
Balance	RELATIONSHIP RATES		STANDARD RATES		APY
	Interest Rate	APY	Interest Rate	APY	
\$0-\$9,999	0.04%	0.04%	0.01%	0.01%	0.01%
\$10,000-\$24,999	0.04%	0.04%	0.01%	0.01%	
\$25,000-\$49,999	0.04%	0.04%	0.01%	0.01%	
\$50,000-\$99,999	0.07%	0.07%	0.01%	0.01%	
\$100,000-\$249,999	0.07%	0.07%	0.01%	0.01%	
\$250,000-\$499,999	0.09%	0.09%	0.01%	0.01%	
\$500,000-\$999,999	0.09%	0.09%	0.01%	0.01%	
\$1,000,000-\$4,999,999	0.09%	0.09%	0.01%	0.01%	
\$5,000,000-\$9,999,999	0.09%	0.09%	0.01%	0.01%	
\$10,000,000 ⁺¹	0.09%	0.09%	0.01%	0.01%	

All Your Balances

monthly

¹At Chase's discretion, savings accounts with aggregated balances of \$10,000,000 or more may be converted to a JPMorgan Private Client Savings Account or similar account. Converted savings accounts may earn a lower interest rate and APY.

CERTIFICATES OF DEPOSIT (CD) & RETIREMENT CDs (featured CD terms highlighted in the chart below)

CD and Retirement CD relationship rates are available to customers with a linked Chase personal checking account. We no longer offer new Retirement CDs; however, existing accounts may renew at the rates below. Interest is compounded daily and you may choose, depending on the term, to have your CD interest paid monthly, quarterly, semi-annually or annually and at maturity. The APY is based upon the maximum term of deposit for each maturity range. There is a penalty for early withdrawal.

Featured Terms	RELATIONSHIP RATES								STANDARD RATES	
	\$1,000-\$9,999		\$10,000-\$99,999		\$100,000+		\$1,000+			
	Interest Rate	APY	Interest Rate	APY	Interest Rate	APY	Interest Rate	APY	Interest Rate	APY
(Months)										
18 - 20	0.15%	0.15%	0.25%	0.25%	0.30%	0.30%	0.05%	0.05%		
36 - 41	0.40%	0.40%	0.60%	0.60%	0.65%	0.65%	0.05%	0.05%		
120	1.15%	1.16%	1.25%	1.26%	1.29%	1.30%	0.70%	0.70%		

Other Terms	RELATIONSHIP RATES								STANDARD RATES	
	\$1,000-\$9,999		\$10,000-\$99,999		\$100,000+		\$1,000+			
	Interest Rate	APY	Interest Rate	APY	Interest Rate	APY	Interest Rate	APY	Interest Rate	APY
(Months)										
1 (31 days)	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.01%	0.01%		
2	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.01%	0.01%		
3 - 5	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.01%	0.01%		
6 - 8	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.01%	0.01%		
9 - 11	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.01%	0.01%		
12 - 14	0.02%	0.02%	0.02%	0.02%	0.05%	0.05%	0.01%	0.01%		
15 - 17	0.05%	0.05%	0.15%	0.15%	0.20%	0.20%	0.01%	0.01%		
21 - 23	0.15%	0.15%	0.25%	0.25%	0.30%	0.30%	0.05%	0.05%		
24 - 29	0.15%	0.15%	0.25%	0.25%	0.30%	0.30%	0.05%	0.05%		
30 - 35	0.15%	0.15%	0.25%	0.25%	0.30%	0.30%	0.05%	0.05%		
42 - 47	0.40%	0.40%	0.60%	0.60%	0.65%	0.65%	0.10%	0.10%		
48 - 59	0.50%	0.50%	0.70%	0.70%	0.75%	0.75%	0.10%	0.10%		
60 - 83	0.60%	0.60%	0.80%	0.80%	0.85%	0.85%	0.25%	0.25%		
84 - 119	0.60%	0.60%	0.80%	0.80%	0.85%	0.85%	0.25%	0.25%		

A copy of Chase's Deposit Account Agreement is available upon request. Fees could reduce earnings. Rates and balance tiers for checking, savings, CDs and Retirement CDs are applicable as of the Effective Date, may change at Chase's discretion, and are available only for accounts opened in branches located in the following cities or regions:

California - Northern

SAVINGS AND CDs

Make the most of your banking relationship

└ CHASE BUSINESS TOTAL SAVINGS

For businesses with lower savings balances, just starting a savings plan, or using savings as Overdraft Protection

- No Monthly Service Fee with a \$1,000 average ledger balance or when linked to Chase Total Business Checking (otherwise \$10)
- 15 monthly deposited items at no charge
- Up to \$5,000 in monthly cash deposits per statement cycle at no charge
- Can be linked to a business debit card, associate card or employee deposit card
- Does not allow for outgoing domestic or international wires

~~✱~~ CHASE BUSINESS PREMIER SAVINGS

For businesses with higher savings balances looking to maximize earnings or save for future expansion

- No Monthly Service Fee with a \$25,000 average ledger balance or when linked to Chase Performance, Platinum or Analysis Business Checking
- 30 monthly deposited items at no charge
- Up to \$10,000 in monthly cash deposits per statement cycle at no charge
- Higher relationship savings rates available
- Does not allow for outgoing domestic or international wires
- Automatic Savings Transfer available

AUTOMATIC SAVINGS TRANSFER

A convenient way to maximize savings for future opportunities

- Simply set the target balance you want in your business checking account, and any balances over that amount will be automatically moved into your Chase Business Premier Savings account each business day
- There is no fee for the service and you can move money back into your business checking account anytime if needed

CERTIFICATES OF DEPOSIT

Certificates of Deposit (CDs) are a great way to earn a guaranteed interest rate, while at the same time keeping your dollars FDIC insured up to the maximum limit allowed by law. If you are able to commit funds for a specified period of time, you can enjoy higher fixed interest rates and the security of FDIC-insured savings. Your Business Specialist can help you determine the optimal mix of short- and long-term CDs to meet your specific needs.

ITEM 8

REVIEW OF BOARD ITEM REGARDING 2018 FINANCE ADVISORY COMMITTEE WORK PLAN



FINANCE ADVISORY COMMITTEE 2018 WORK PLAN

Recommendations for Finance Advisory Committee in 2018:

President

Vicki L. Milledge

Vice President

Marshall E. Ochylski

Directors

Charles L. Cesena

Louis G. Tornatzky

Vacant

General Manager

Renee Osborne

District Accountant

Robert Stilts, CPA

Unit Chief

Scott M. Jalbert

Battalion Chief

Greg Alex

1. Review warrant register prior to Board Meetings
2. Review Budget, including monthly review of income and expenditures, for the 2018/2019 fiscal year for all District funds
3. Review Audit for the 2017/2018 fiscal year
4. Review possible disposal of District assets/property determined to be surplus to District Needs
5. Conduct FAC/UAC joint meetings regarding specific projects of interest and concern to both committees
6. Discuss next steps with the Los Osos Low Income Community Fund

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