



FINANCE ADVISORY COMMITTEE MEETING

Monday, July 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
Alyce Thorp, Member
Joyce Witt, 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. **Review of Board Item Regarding Approval of Warrant Register for June 2018**
(Committee Recommendations to the Board)
Presented By: District Bookkeeper Geidel
3. **Review of Board Item Regarding Financial Reports for the Period Ending May 31, 2018**
(Committee Recommendations to the Board)
Presented By: District Bookkeeper Geidel
4. **Review of Board Item Regarding Adoption of Fiscal Year 2018/2019 Budget**
(Committee Recommendations to the Board)
Presented By: General Manager Osborne
5. **Discussion Regarding Interest Percentages from the District's LAIF, Rabobank, and Pacific Premier Bank Accounts**
(Committee Recommendations to the Board)
Presented By: General Manager Osborne
6. **Public Comments on Items NOT on this Agenda:** At this time, the public may comment on items not on this agenda. Each commenter is limited to 3 minutes and shall address the Chairperson.
7. **Schedule Next FAC Meeting – Monday, July 30, 2018 at 5:30 p.m. unless otherwise noticed.**
8. **Closing Comments by FAC Committee Members**
9. **Adjournment**

ITEM 2

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



June 29, 2018

TO: LOCSO Board of Directors
FROM: Adrienne Geidel, District Bookkeeper
SUBJECT: **Agenda Item 11C – 7/5/2018 Board Meeting**
Approve Warrant Register for June 2018

President
Vicki L. Milledge

Vice President
Marshall E. Ochylski

Directors
Charles L. Cesena
Louis G. Tornatzky
Christine M. Womack

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 June 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.losososcsd.org

LOS OSOS COMMUNITY SERVICES DISTRICT
 Check/Voucher Register - Warrant Register by Check Number
 From 6/1/2018 Through 6/30/2018

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
15317370/1...	6/8/2018	CA PUBLIC EMPL RET SYSTEM	1,662.74	06/08/18 CalPERS Arrears RFF Mobley	301
27694	6/14/2018	AGP VIDEO, INC	1,125.00	05/10-31/18 Ch20 OPS & Mgmt 05/03/18 Video Board Meeting	100
27695	6/14/2018	ALLIED ADMIN - DELTA DENTAL	47.16	07/01-31/18 ID#07917-7535 Dental Plan	100
	6/14/2018	ALLIED ADMIN - DELTA DENTAL	725.20	07/01-31/18 ID#07917-7535 Dental Plan	500
27696	6/14/2018	AT&T	465.97	04/17/18-05/16/18 9391056500 Telephone & Telemetry Services	100
	6/14/2018	AT&T	362.72	04/17/18-05/16/18 CUST#9391056297 Long Distance Service	301
	6/14/2018	AT&T	20.27	04/17/18-05/16/18 9391056138 Telephone & Telemetry Services	500
	6/14/2018	AT&T	20.27	04/17/18-05/16/18 9391056151 Telephone & Telemetry Services	500
	6/14/2018	AT&T	20.27	04/17/18-05/16/18 9391056160 Telephone & Telemetry Services	500
	6/14/2018	AT&T	384.54	04/17/18-05/16/18 9391056166 Telephone & Telemetry Services	500
	6/14/2018	AT&T	39.98	04/17/18-05/16/18 9391056172 Telephone & Telemetry Services	500
	6/14/2018	AT&T	(161.70)	04/17/18-05/16/18 9391056188 Telephone & Telemetry Services	500
	6/14/2018	AT&T	20.27	04/17/18-05/16/18 9391056191 Telephone & Telemetry Services	500
	6/14/2018	AT&T	(196.70)	04/17/18-05/16/18 9391056275 Telephone & Telemetry Services	500
	6/14/2018	AT&T	210.19	04/20/18-05/19/18 9391059905 Telephone & Telemetry Services	500
	6/14/2018	AT&T	99.08	04/20/18-05/19/18 9391059906 Telephone & Telemetry Services	500
	6/14/2018	AT&T	20.34	04/17/18-05/16/18 9391056182 Telephone & Telemetry Services	800
27697	6/14/2018	AT&T	128.65	05/22-06/21/18 Acct#134994840 Telephone/Internet Svc SB Wel	500
27698	6/14/2018	AUTOZONE	39.82	06/12/18 Cust#000638878 Vehicle Repairs	500
27699	6/14/2018	COASTAL COPY, LP	268.13	06/05/18 Minor Equipment (Kyocera Printer)	100
27700	6/14/2018	CRYSTAL SPRINGS WATER	41.82	05/01-31/18 Acct#057427 Water Delivery	100
27701	6/14/2018	J B DEWAR	115.52	06/08/18 Acct#58976 Oil/Filters	500
27702	6/14/2018	DIGITAL DEPLOYMENT, INC	200.00	06/01-30/18 Website Hosting Service & Fee	100

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27703	6/14/2018	THE DOCUTEAM, LLC	38.00	05/01-31/18 Acct#0979 Onsite Service (Document Destruction)	100
27704	6/14/2018	DSD BUSINESS SYSTEMS	341.25	05/21-29/18 Payroll Transition & Training	100
27705	6/14/2018	MARGARET FALKNER	165.00	06/11/18 Reimbursement (Payroll)	100
27706	6/14/2018	FERGUSON ENTERPRISES, INC #1350	3.59	05/07/18 April Service Charge	500
	6/14/2018	FERGUSON ENTERPRISES, INC #1350	804.17	05/11/18 Cust#725053 Water Dist. System	500
27707	6/14/2018	FIRE SMART PROMOTIONS	2,121.41	05/30/18 Order#106186 Fire Hats	301
27708	6/14/2018	GRACE ENVIRONMENTAL SERVICES	8,010.50	06/01-30/18 General Manager Services	100
27709	6/14/2018	HANLEY & FLEISHMAN, LLP	3,202.50	05/01-31/18 Legal Services (Personnel/PRR/Water/ProgC/Gen)	100
	6/14/2018	HANLEY & FLEISHMAN, LLP	752.50	05/01-31/18 Legal Services (Personnel/PRR/Water/ProgC/Gen)	500
	6/14/2018	HANLEY & FLEISHMAN, LLP	280.00	05/01-31/18 Legal Services (Personnel/PRR/Water/ProgC/Gen)	900
27710	6/14/2018	KITZMAN WATER, INC.	83.00	06/01-30/18 ACCT#72975 Soft-Water Services	301
27711	6/14/2018	MINER'S ACE HARDWARE	167.96	05/02-31/18 CUST#121480 Minor Tools & Equipment	301
27712	6/14/2018	MINER'S ACE HARDWARE	684.60	05/01-31/18 ACct#143640 Supplies/Maint/Equip/Tools/Parts	500
	6/14/2018	MINER'S ACE HARDWARE	11.97	05/01-31/18 ACct#143640 Supplies/Maint/Equip/Tools/Parts	800
27713	6/14/2018	MISSION COUNTRY DISPOSAL	101.41	06/01-30/18 ACct#4130-5101023 Trash Services	301
27714	6/14/2018	MISSION COUNTRY DISPOSAL	116.65	06/01-30/18 Acct#4130-5101854 Trash Service/Wateryard	500
27715	6/14/2018	MISSION LINEN SUPPLY	22.92	05/23/18 Cust#213729 Janitorial Supplies - towel rolls/rags	500
	6/14/2018	MISSION LINEN SUPPLY	22.92	06/07/18 Cust#213729 Janitorial Supplies - towels rolls/rags	500
27716	6/14/2018	MSN ENGINEERS INC	514.00	04/01-30/18 Engineering Services & El Moro Well Equipping	500
27717	6/14/2018	OASIS EQUIPMENT RENTAL	353.87	05/22/18 R&M Water Distribution System	500
27718	6/14/2018	OFFICE DEPOT INC	62.22	06/06/18 ACCT#28702448 Office Supplies	301
27719	6/14/2018	OFFICE DEPOT INC	61.96	05/01-31/18 Acct#28702448 General Office Supplies	100
27720	6/14/2018	PG&E	2.77	04/24/18-05/22/18 ACCT#61900082357 Electric Services	301
27721	6/14/2018	PRP COMPANIES	544.79	05/31/18 Billing Envelopes 2000ea #9 Return & #10 Window	500
27722	6/14/2018	PRP COMPANIES	827.87	05/21/18 Utility Billing Services (Rts 201-205)	500
27724	6/14/2018	CARDMEMBER SERVICE	1,000.00	05/03/18 CC/Kudart - DSD Implementation Timecards/Payroll	100
	6/14/2018	CARDMEMBER SERVICE	51.59	05/03/18 CC/Kudart - Nichols Pizza (BOD Working Meal)	100
	6/14/2018	CARDMEMBER SERVICE	1,888.00	05/03/18 CC/Osborne - DSD (Implementation Timecards/Payroll)	100
	6/14/2018	CARDMEMBER SERVICE	87.12	05/08/18 CC/Kudart - Tribune - Legal Notice (Ordinance Adopt)	100
	6/14/2018	CARDMEMBER SERVICE	81.79	05/11/18 CC/Kudart - Amazon (1 floor mat)	100
	6/14/2018	CARDMEMBER SERVICE	47.07	05/14/18 CC/Kudart - Amazon (2 toner cartridges)	100

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	6/14/2018	CARDMEMBER SERVICE	44.15	05/14/18 CC/Kudart - Amazon (janitorial supplies)	100
	6/14/2018	CARDMEMBER SERVICE	19.98	05/17/18 CC/Kudart - Amazon (office supplies)	100
	6/14/2018	CARDMEMBER SERVICE	6.99	05/21/18 CC/Kudart - Amazon (office supplies)	100
	6/14/2018	CARDMEMBER SERVICE	284.27	05/23/18 CC/Kudart - Amazon (2 floor mats)	100
	6/14/2018	CARDMEMBER SERVICE	27.49	05/23/18 CC/Kudart - Amazon (office supplies)	100
	6/14/2018	CARDMEMBER SERVICE	1,560.00	05/23/18 CC/Kudart - DSD (HRMS Labor)	100
	6/14/2018	CARDMEMBER SERVICE	45.98	05/30/18 CC/Kudart - Amazon (copier paper)	100
	6/14/2018	CARDMEMBER SERVICE	174.24	05/30/18 CC/Kudart - Tribune - Legal Notice (FY18/19 Assessm	100
	6/14/2018	CARDMEMBER SERVICE	613.01	05/04/18 CC/Alex - Amazon (Kitchen Supplies)	301
	6/14/2018	CARDMEMBER SERVICE	98.41	05/15/18 CC/Alex - SOS Survival Products (Cert Deluxe Kit)	301
	6/14/2018	CARDMEMBER SERVICE	336.39	05/24/18 CC/Alex - Home Depot (Mini Blinds)	301
	6/14/2018	CARDMEMBER SERVICE	235.08	05/09/18 CC/Asuncion - Aquatic Group (CI2 trsf pump/parts)	500
	6/14/2018	CARDMEMBER SERVICE	1,050.00	05/12/18 CC/Asuncion - Rural Water Assoc (3 training)	500
	6/14/2018	CARDMEMBER SERVICE	15.50	05/21/18 CC/Kudart - Amazon (office supplies)	500
	6/14/2018	CARDMEMBER SERVICE	160.84	05/24/18 CC/Asuncion - Williamson-Dickie (4 coveralls)	500
27725	6/14/2018	SCOTT O'BRIEN FIRE & SAFETY CO.	105.76	05/15/18 Fire Extinguisher Service Call	301
27726	6/14/2018	SLO COUNTY EMPLOYEES ASSOC	21.27	05/21/18-06/03/18 SLOCEA Dues	100
	6/14/2018	SLO COUNTY EMPLOYEES ASSOC	107.37	05/21/18-06/03/18 SLOCEA Dues	500
27727	6/14/2018	COUNTY OF SAN LUIS OBISPO - EH	868.20	04/04/2018 Acct#AR0009718 Cross Connection Services	500
27728	6/14/2018	SLO COUNTY DEPARTMENT OF PUBLIC WORKS	1,845.00	07/01/18-06/30/19 Annual Encroachment Permit	500
27729	6/14/2018	SPEED'S OIL TOOL SERVICE, INC	384.00	05/03/18 Brine Disposal Trucking Service - SB Well	500
	6/14/2018	SPEED'S OIL TOOL SERVICE, INC	800.00	05/15-21/18 Brine Disposal Trucking Service - SB Well	500
	6/14/2018	SPEED'S OIL TOOL SERVICE, INC	384.00	05/21/18 Brine Disposal Trucking Service - SB Well	500
27730	6/14/2018	SOUTH SAN LUIS OBISPO COUNTY SANITATION DISTRICT	1,133.00	04/03-26/18 Brine Disposal Services - SB Well	500
27731	6/14/2018	STANLEY CONVERGENT SECURITY SOLUTIONS	58.91	07/01-31/18 Acct#2234623879 Security Services (Ste 106)	100
	6/14/2018	STANLEY CONVERGENT SECURITY SOLUTIONS	117.90	07/01/18-09/30/18 Acct#1371001193 Monitoring Charges (Alarm)	301
27732	6/14/2018	ROBERT STILTS, CPA	5,000.00	05/15-06/15/18 Bookkeeping Services	100
27733	6/14/2018	TOSTE CONSTRUCTION	3,280.00	05/29/18 Asphalt Repairs Various Sites	500
27734	6/14/2018	THE TRIBUNE	234.23	06/20/18-12/19/18 Subscription Renewal 26 Weeks	301
27735	6/14/2018	USA BLUE BOOK	125.06	05/23/18 Cust#725053 R&M Hydrants	500
	6/14/2018	USA BLUE BOOK	138.84	06/05/17 CUST#922782 Disinfection Feed Pumps	500
27736	6/14/2018	LOS OSOS CHEVRON	639.51	05/01-31/18 Gas & Diesel - Fleet Vehicles	500
	6/14/2018	LOS OSOS CHEVRON	159.88	05/01-31/18 Gas & Diesel - Fleet Vehicles	800

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27737	6/25/2018	JOSE ACOSTA	182.00	06/11-15/18 Reimbursement (Acosta/Travel - AWWA ACE 18 Confe	500
27738	6/25/2018	ALL WAYS CLEAN	245.00	06/01-30/18 Janitorial Services (Suites 102 & 106)	100
27739	6/25/2018	AM CONSERVATION GROUP, INC.	562.22	06/14/18 Cust#26365 Water Conservation Fixtures	500
27740	6/25/2018	BROWNSTEIN, HYATT, FARBER, SCHRECK	7,733.62	03/01/18-05/31/18 BMC Shared Costs	500
27741	6/25/2018	CHARTER COMMUNICATIONS	200.00	06/28/18-07/27/18 Acct#8245101120119577 Internet (Admin/Svr)	100
	6/25/2018	CHARTER COMMUNICATIONS	25.00	06/28/18-07/27/18 Acct#8245101120119577 Internet (Admin/Svr)	500
27742	6/25/2018	CHARTER COMMUNICATIONS	144.16	06/19/18-07/18/18 Acct#8245101120015742 Channel 20	100
27743	6/25/2018	GEORGE CONTENTO	2,900.00	07/01-31/18 Office Rent (Suites 102 & 106)	100
27744	6/25/2018	CONTINENTAL UTILITY SOLUTIONS, INC.	1,500.00	07/31/18-07/31/19 IT Purchased Servc Cust Web Portal Annual	500
27745	6/25/2018	HUMANA INSURANCE COMPANY	220.50	07/01-31/18 ID#732930-001 Insurance (21 RFF)	301
27746	6/25/2018	ANN KUDART	175.23	06/21/18 Travel Reimbursement - Kudart (CalPERS Train Fresno	100
27747	6/25/2018	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	106.65	07/01-31/18 Acct#LOSOSOS-BL-283600 Ins (Life/AD+D/WI/LTD)	100
	6/25/2018	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	526.72	07/01-31/18 Acct#LOSOSOS-BL-283600 Ins (Life/AD+D/WI/LTD)	500
27748	6/25/2018	LOBP CHAMBER OF COMMERCE	100.00	07/01/18-06/30/19 Membership Dues (Non-profit organization)	100
27749	6/25/2018	NATIONAL METER & AUTOMATION, INC.	120.23	6/14/18 Cust#2738 Meter Purch/Replcmnts (3/4" register/body	500
27750	6/25/2018	NBS GOVERNMENT FINANCIAL GROUP	2,508.10	07/01/18-09/30/18 Qtrly Admin Fee (WW Asmnt District #1 Bond	600
27751	6/25/2018	PETE'S MORRO BAY TIRE AND AUTO	84.37	06/08/18 Vehicle Maint-Unit H (Oil change, air filter, fluid	500
27752	6/25/2018	PG&E	78.71	05/18/18-06/18/18 Electric Services	100
	6/25/2018	PG&E	518.69	05/18/18-06/18/18 Electric Services	200
	6/25/2018	PG&E	11.15	05/18/18-06/18/18 Electric Services	301
	6/25/2018	PG&E	205.45	05/18/18-06/18/18 Electric Services	400
	6/25/2018	PG&E	9,400.24	05/18/18-06/18/18 Electric Services	500
	6/25/2018	PG&E	220.84	05/18/18-06/18/18 Electric Services	800
27753	6/25/2018	PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC	297.37	04/11/18-07/10/18 Acct#0017387073 Postage Meter Lease	100
27754	6/25/2018	PRP COMPANIES	544.79	06/21/18 Billing Envelopes 2000ea #9 Return #10 Window	500
27755	6/25/2018	PRP COMPANIES	110.55	06/22/18 Utility Billing Supplies (Perforated billing paper)	500
27756	6/25/2018	CARDMEMBER SERVICE	336.42	06/04/18 CC/Acosta - Office Depot/Max (laser printer)	500

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	6/25/2018	CARDMEMBER SERVICE	(155.59)	06/06/18 CC/Acosta - Office DepotMax (credit)	500
	6/25/2018	CARDMEMBER SERVICE	160.85	06/08/18 CC/Acosta - Office Depot/Max (toner)	500
	6/25/2018	CARDMEMBER SERVICE	45.35	06/11/18 CC/Acosta - Excalibur (Deposit/Lodging AWWA Conf.)	500
	6/25/2018	CARDMEMBER SERVICE	226.77	06/11/18 CC/Acosta - Excalibur (Lodging AWWA Conference)	500
27757	6/25/2018	SLO COUNTY AIR POLLUTION CONTROL DEPT	813.40	06/01/18-05/31/19 Acct#4042 Regulatory Fees for Permit Renew	500
	6/25/2018	SLO COUNTY AIR POLLUTION CONTROL DEPT	813.40	06/01/18-05/31/19 Acct#4042 Regulatory Fees for Permit Renew	800
27758	6/25/2018	SLO COUNTY EMPLOYEES ASSOC	21.27	06/04/18-06/17/18 SLOCEA Dues	100
	6/25/2018	SLO COUNTY EMPLOYEES ASSOC	107.37	06/04/18-06/17/18 SLOCEA Dues	500
27759	6/25/2018	SLO COUNTY DEPARTMENT OF PUBLIC WORKS	3,173.00	05/01-31/18 405R979032 Water Quality Testing	500
27760	6/25/2018	SPEED'S OIL TOOL SERVICE, INC	768.00	06/05/06/18 Brine Disposal Trucking Service - SB Well	500
27761	6/25/2018	TECHXPRESS INC	1,403.00	07/01-31/18 IT Support & Service	100
27762	6/25/2018	VERIZON WIRELESS	167.31	05/08/18-06/07/18 Acct#472454582-00001 Cellular Service	301
	6/25/2018	VERIZON WIRELESS	208.24	05/08/18-06/07/18 Acct#472454582-00001 Cellular Service	500
	6/25/2018	VERIZON WIRELESS	138.82	05/08/18-06/07/18 Acct#472454582-00001 Cellular Service	800
27763	6/25/2018	USA BLUE BOOK	175.88	06/08/2018 Cust#922782 R&M Wells	500
	6/25/2018	USA BLUE BOOK	669.41	06/13/18 Cust#922782 R&M Water Dist System	500
27764	6/25/2018	AFSS SOUTHERN DIVISION	50.00	07/01/16-06/30/17 Membership Dues	301
	6/25/2018	AFSS SOUTHERN DIVISION	(50.00)	To reverse AFSSRNWL because voided	301
27765	6/25/2018	EXECUTIVE JANITORIAL CORP	151.00	Janitorial Services	100
	6/25/2018	EXECUTIVE JANITORIAL CORP	(302.00)	01/01-31/15 Janitorial Services	500
	6/25/2018	EXECUTIVE JANITORIAL CORP	151.00	Janitorial Services	500
27766	6/25/2018	WELLS FARGO VENDOR FIN SERV	(93.53)	01/03/15-02/02/15 ID#90136374384 Copier Lease/Service	301
	6/25/2018	WELLS FARGO VENDOR FIN SERV	93.53	01/03/15-02/02/15 ID#90136374384 COPIER LEASE/SERVICE	301
27767	6/25/2018	SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY	543.32	07/01/15-06/30/16 #5454 Worker's Comp Program (Adjustment)	100
	6/25/2018	SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY	(543.32)	07/01/15-06/30/16 #5454 Workers Comp Program (Adjustment)	100
	6/25/2018	SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY	(1,542.54)	07/01/15-06/30/16 #5454 Worker's Comp Program (Adjustment)	301
	6/25/2018	SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY	1,542.54	07/01/15-06/30/16 #5454 Workers Comp Program (Adjustment)	301
	6/25/2018	SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY	(6,493.98)	07/01/15-06/30/16 #5454 Worker's Comp Program (Adjustment)	500

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	6/25/2018	SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY	6,493.98	07/01/15-06/30/16 #5454 Workers Comp Program (Adjustment)	500
27768	6/25/2018	THE GAS COMPANY	(762.50)	07/08/15 Damage Claim 261773 - Damaged Service Line	500
	6/25/2018	THE GAS COMPANY	762.50	Damage Claim 12/16/14 Invoice #91083579	500
27769	6/25/2018	VERIZON WIRELESS	(14.33)	06/08/15-07/07/15 Cellular Service	200
	6/25/2018	VERIZON WIRELESS	14.33	Cellular Service 6/8/15-7/7/15	200
	6/25/2018	VERIZON WIRELESS	(126.69)	06/08/15-07/07/15 Cellular Service	301
	6/25/2018	VERIZON WIRELESS	126.69	Cellular Service 6/8/15-7/7/15	301
	6/25/2018	VERIZON WIRELESS	(14.33)	06/08/15-07/07/15 Cellular Service	400
	6/25/2018	VERIZON WIRELESS	14.33	Cellular Service 6/8/15-7/7/15	400
	6/25/2018	VERIZON WIRELESS	(171.89)	06/08/15-07/07/15 Cellular Service	500
	6/25/2018	VERIZON WIRELESS	171.89	Cellular Service 6/8/15-7/7/15	500
	6/25/2018	VERIZON WIRELESS	(85.95)	06/08/15-07/07/15 Cellular Service	800
	6/25/2018	VERIZON WIRELESS	85.95	Cellular Service 6/8/15-7/7/15	800
27770	6/27/2018	ALPHA ELECTRICAL SERVICE	5,823.31	06/17/18 16th Street Booster Station SOFT START	500
27771	6/27/2018	AT&T	247.14	05/17/18-06/16/18 9391056500 Telephone & Telemetry Services	100
	6/27/2018	AT&T	362.78	05/17/18-06/16/18 CUST#9391056297 Long Distance Service	301
	6/27/2018	AT&T	273.88	04/20/18-05/19/18 9391059905 Telephone & Telemetry Services	500
	6/27/2018	AT&T	99.08	04/20/18-05/19/18 9391059906 Telephone & Telemetry Services	500
	6/27/2018	AT&T	20.27	05/17/18-06/16/18 9391056138 Telephone & Telemetry Services	500
	6/27/2018	AT&T	20.27	05/17/18-06/16/18 9391056151 Telephone & Telemetry Services	500
	6/27/2018	AT&T	20.27	05/17/18-06/16/18 9391056160 Telephone & Telemetry Services	500
	6/27/2018	AT&T	202.01	05/17/18-06/16/18 9391056166 Telephone & Telemetry Services	500
	6/27/2018	AT&T	39.98	05/17/18-06/16/18 9391056172 Telephone & Telemetry Services	500
	6/27/2018	AT&T	(141.43)	05/17/18-06/16/18 9391056188 Telephone & Telemetry Services	500
	6/27/2018	AT&T	20.27	05/17/18-06/16/18 9391056191 Telephone & Telemetry Services	500
	6/27/2018	AT&T	(176.43)	05/17/18-06/16/18 9391056275 Telephone & Telemetry Services	500

LOS OSOS COMMUNITY SERVICES DISTRICT
 Check/Voucher Register - Warrant Register by Check Number
 From 6/1/2018 Through 6/30/2018

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
	6/27/2018	AT&T	20.27	05/17/18-06/16/18 9391056182 Telephone & Telemetry Services	800
27772	6/27/2018	COASTAL COPY, LP	192.78	03/19/18-09/18/18 Acct#CF00 Contract#3924-06 (Printer/Copies	301
27773	6/27/2018	CONTINENTAL UTILITY SOLUTIONS, INC.	2,684.00	07/31/18-07/31/19 Annual Maint & Tech Support	500
27774	6/27/2018	RYAN GREBE PHOTOGRAPHY	350.00	04/21/18 Ryan Grebe Photography/Department Photo Shoot	301
27775	6/27/2018	DE LANGE LANDEN FINANCIAL SERVICES	243.46	06/01-30/18 Acct#630919 Kyocera Service Contract	100
27776	6/27/2018	MEDSTOP URGENT CARE CENTER	870.00	05/22-31/18 Medical Exam	301
27777	6/27/2018	MISSION COUNTRY DISPOSAL	312.43	06/18/18 2007 Delinquent SW Payment	100
27778	6/27/2018	PRP COMPANIES	1,129.92	06/26/18 Utility Billing Services (Rts 206-213)	500
27779	6/27/2018	SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY	485.37	07/01/18-06/30/19 #5454 Workers' Compensation Program	100
	6/27/2018	SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY	4,510.80	07/01/18-06/30/19 #5454 Workers' Compensation Program	301
	6/27/2018	SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY	17,088.76	07/01/18-06/30/19 #5454 Workers' Compensation Program	500
27780	6/27/2018	SELECT BUSINESS SYSTEMS	155.78	05/01-31/18Acct#400356 Copier Contract Overage Charge	100
27781	6/27/2018	VISION SERVICE PLAN	25.56	03/01/18-04/30/18 Acct#121302260001 Vision Plan	100
	6/27/2018	VISION SERVICE PLAN	12.78	07/01-31/18 Acct#121302260001 Vision Plan	100
	6/27/2018	VISION SERVICE PLAN	328.52	03/01/18-04/30/18 Acct#121302260001 Vision Plan	500
	6/27/2018	VISION SERVICE PLAN	164.26	07/01-31/18 Acct#121302260001 Vision Plan	500
27782	6/27/2018	WALLACE GROUP	693.00	07/01/18 FY18/19 Special Fire Tax Roll	301
27783	6/27/2018	WALLACE GROUP	145.00	07/01/18 FY18/19 Tax Rolls	200
	6/27/2018	WALLACE GROUP	145.00	07/01/18 FY18/19 Tax Rolls	400
	6/27/2018	WALLACE GROUP	181.25	07/01/18 FY18/19 Tax Rolls	800
27784	6/27/2018	WALLACE GROUP	2,111.00	05/01-31/18 Engineering Services	500
27785	6/27/2018	FERGUSON ENTERPRISES, INC #1350	754.04	11/03/17 Cust#725053 Repair/Maint (supplies/parts)	500
	6/27/2018	FERGUSON ENTERPRISES, INC #1350	(754.04)	To reverse invoice 408863	500
27786	6/27/2018	MULTI BUSINESS SYSTEMS	2,400.00	09/08/17 Topographic Survey (8th St Upper Aquifer Well pII)	500
	6/27/2018	MULTI BUSINESS SYSTEMS	(2,400.00)	To reverse 17.227.	500
27787	6/27/2018	SLO COUNTY FIRE DEPT/CDF	900.00	03/05-11/18 HAZ-MAT Fro&Decon Training (RFF: Bend,DeAn,Wrig)	301
	6/27/2018	SLO COUNTY FIRE DEPT/CDF	(900.00)	To reverse HAZ-MAT	301
27788	6/27/2018	ROBERT STILTS, CPA	5,000.00	01/16/18-02/15/18 Bookkeeping Services	100
	6/27/2018	ROBERT STILTS, CPA	(5,000.00)	To reverse 02.18Stilts	100
27789	6/27/2018	USA BLUE BOOK	669.41	06/13/17 Cust#922782 R&M Water Dist. System	500

LOS OSOS COMMUNITY SERVICES DISTRICT
 Check/Voucher Register - Warrant Register by Check Number
 From 6/1/2018 Through 6/30/2018

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
	6/27/2018	USA BLUE BOOK	(669.41)	To reverse 592050	500
28074	6/5/2018	R&R CUSTOM TRUCK BODIES & EQUIPMENT	9,035.00	06/01/18 Replacement of Dump Bed (Unit C)	500
28075	6/5/2018		0.00		
	6/6/2018	RUMEL FLORENTINO	90.00	05/23/18 Reimbursement (Distribution Cert)	500
28076	6/5/2018		0.00		
	6/26/2018	SLO AUDITOR-CONTROLLER-TREASURER-... COLLECTOR	41,636.03	06/26/18 Zone B Fire Property Tax Shortfall	301
28077	6/28/2018	ANN KUDART, LOCSO ADMIN PETTY CASH CUSTODIAN	149.84	03/30/18-06/28/18 Petty Cash Reimbursement (mileage/postage/	100
	6/28/2018	ANN KUDART, LOCSO ADMIN PETTY CASH CUSTODIAN	65.40	03/30/18-06/28/18 Petty Cash Reimbursement (mileage/postage/	500
28078	6/28/2018	SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY	14,266.50	07/01/18-06/30/19 Member#5454 Property & Liability Renewal	100
	6/28/2018	SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY	21,231.53	07/01/18-06/30/19 Member#5454 Property & Liability Renewal	301
	6/28/2018	SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY	34,272.96	07/01/18-06/30/19 Member#5454 Property & Liability Renewal	500
PD060818_4...	6/8/2018	CALPERS 457	275.00	05/21/18-06/03/18 SIP457 Contribtuion	100
	6/8/2018	CALPERS 457	1,375.00	05/21/18-06/03/18 SIP457 Contribtuion	500
PD060818_E...	6/8/2018	CA EMPLOYMENT DEVELOPMENT DEPT	286.11	State Payroll Taxes 05/21/18-06/03/18	100
	6/8/2018	CA EMPLOYMENT DEVELOPMENT DEPT	318.56	State Payroll Taxes 05/21/18-06/03/18	301
	6/8/2018	CA EMPLOYMENT DEVELOPMENT DEPT	612.19	State Payroll Taxes 05/21/18-06/03/18	500
PD060818_IRS	6/8/2018	DEPARTMENT OF THE TREASURY	671.97	Federal Payroll Taxes 05/21/18-06/03/18	100
	6/8/2018	DEPARTMENT OF THE TREASURY	970.57	Federal Payroll Taxes 05/21/18-06/03/18	301
	6/8/2018	DEPARTMENT OF THE TREASURY	1,896.30	Federal Payroll Taxes 05/21/18-06/03/18	500
PD060818_P...	6/8/2018	CA PUBLIC EMPL RET SYSTEM	603.87	Retirement Earned 05/21/18-06/03/18	100
	6/8/2018	CA PUBLIC EMPL RET SYSTEM	275.50	Retirement Earned 05/21/18-06/03/18	301
	6/8/2018	CA PUBLIC EMPL RET SYSTEM	3,025.09	Retirement Earned 05/21/18-06/03/18	500
PD061218_E...	6/12/2018	CA EMPLOYMENT DEVELOPMENT DEPT	235.27	State Payroll Taxes 06/12/18	100
	6/12/2018	CA EMPLOYMENT DEVELOPMENT DEPT	670.66	State Payroll Taxes 06/12/18	301
PPECSD0603...	6/8/2018		3,283.27	CSD - Abra Suite Payroll	100
	6/8/2018		14,749.26	CSD - Abra Suite Payroll	500
PPESBF060318	6/8/2018		4,032.52	SBF - Abra Suite Payroll	301
Report Total			278,672.43		

ITEM 3

REVIEW OF BOARD ITEM REGARDING FINANCIAL REPORTS FOR THE PERIOD ENDING MAY 31, 2018



June 28, 2018

TO: LOCSD Board of Directors
FROM: Adrienne Geidel at Robert Stilts, District Bookkeeper
SUBJECT: **Agenda Item 11D – 7/5/2018 Board Meeting**
Receive Financial Report for the Period Ending May 31, 2018

President
Vicki L. Milledge

Vice President
Marshall E. Ochylski

Directors
Charles L. Cesena
Jon-Erik G. Storm
Louis G. Tornatzky

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, Balance Sheet, and Water Reserve and Fire Reserve balances as of May 31, 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 May 31, 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.lososocsd.org

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Service Charges & Fees					
4005	0.00	17.00	0.00	17.00	0.00%
	0.00	17.00	0.00	17.00	0.00%
Use of Money & Property					
4510	0.00	3,357.63	0.00	3,357.63	0.00%
	0.00	3,357.63	0.00	3,357.63	0.00%
	0.00	3,374.63	0.00	3,374.63	0.00%
Expenditures					
Personnel					
Salaries/Wages					
7322	1,000.00	12,100.00	12,000.00	(100.00)	(0.83)%
8018	0.00	2,982.96	6,000.00	3,017.04	50.28%
8045	742.47	6,321.01	6,200.00	(121.01)	(1.95)%
8051	0.00	605.28	510.00	(95.28)	(18.68)%
8054	7,810.45	76,632.34	86,434.00	9,801.66	11.34%
8056	0.00	621.71	0.00	(621.71)	0.00%
8060	103.49	1,905.16	2,200.00	294.84	13.40%
8081	0.00	1,990.35	1,800.00	(190.35)	(10.57)%
	9,656.41	103,158.81	115,144.00	11,985.19	10.41%
Payroll Taxes & Benefits					
5020	62.00	700.60	1,700.00	999.40	58.79%
5030	50.50	248.69	300.00	51.31	17.10%
5031	13.56	58.56	50.00	(8.56)	(17.12)%
5035	5.00	5.00	0.00	(5.00)	0.00%
5040	102.03	711.78	515.00	(196.78)	(38.21)%
5050	146.24	1,497.58	1,843.00	345.42	18.74%
5060	1,218.75	8,656.25	8,000.00	(656.25)	(8.20)%
5070	1,770.82	16,104.07	12,700.00	(3,404.07)	(26.80)%
5071	25.42	571.79	750.00	178.21	23.76%
5075	276.08	2,955.49	1,900.00	(1,055.49)	(55.55)%
5120	506.63	969.91	4,675.00	3,705.09	79.25%
5124	50.70	102.32	0.00	(102.32)	0.00%
	4,227.73	32,582.04	32,433.00	(149.04)	(0.46)%
Employment Services					
5100	206.45	2,800.51	3,000.00	199.49	6.65%
6200	0.00	99.50	500.00	400.50	80.10%
6230	0.00	180.00	125.00	(55.00)	(44.00)%
	206.45	3,080.01	3,625.00	544.99	15.03%
	14,090.59	138,820.86	151,202.00	12,381.14	8.19%
Services & Supplies					
Clothing & Uniform					
7246	68.25	161.88	0.00	(161.88)	0.00%
	68.25	161.88	0.00	(161.88)	0.00%
Contract Services					
6100	4,824.59	7,620.47	6,500.00	(1,120.47)	(17.24)%
6110	1,803.00	20,192.06	21,500.00	1,307.94	6.08%
7100	530.08	5,997.17	7,500.00	1,502.83	20.04%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
7255	Security Services	58.91	527.38	913.00	385.62	42.24%
7321	Janitorial Cleaning & Supplies	289.15	2,785.85	4,000.00	1,214.15	30.35%
7342	Public Meeting Recordings	1,125.00	12,375.00	13,500.00	1,125.00	8.33%
	Total Contract Services	8,630.73	49,497.93	53,913.00	4,415.07	8.19%
	Financial Services					
7309	Late Fees	0.00	23.72	100.00	76.28	76.28%
7310	Bank Service Charges	120.44	2,698.36	3,000.00	301.64	10.05%
	Total Financial Services	120.44	2,722.08	3,100.00	377.92	12.19%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	140.06	100.00	(40.06)	(40.06)%
6341	LAFCO Fees	0.00	17,212.31	21,642.00	4,429.69	20.47%
7325	Insurance	0.00	9,254.00	9,254.00	0.00	0.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	26,606.37	30,996.00	4,389.63	14.16%
	Legal & Professional					
7303	Professional Services - GM	8,010.50	91,600.50	78,000.00	(13,600.50)	(17.44)%
7304	Professional Services - ACCTG	5,000.00	44,712.50	48,000.00	3,287.50	6.85%
7305	Auditing Services	0.00	18,010.00	22,000.00	3,990.00	18.14%
7320	Professional & Consulting Services	38.00	4,356.18	36,960.00	32,603.82	88.21%
7326	Legal Services	3,202.50	34,210.75	50,000.00	15,789.25	31.58%
7340	Legal Notifications & Mandated Advertising	261.36	353.32	2,000.00	1,646.68	82.33%
	Total Legal & Professional	16,512.36	193,243.25	236,960.00	43,716.75	18.45%
	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	631.81	4,498.66	5,000.00	501.34	10.03%
7160	Postage, Shipping & Mail Supplies	10.00	2,528.89	4,068.14	1,539.25	37.84%
7226	Membership & Dues	0.00	6,458.00	6,500.00	42.00	0.65%
7230	Misc Small Parts & Supplies	0.00	5.69	0.00	(5.69)	0.00%
	Total Office/Operations	641.81	14,998.77	17,420.00	2,421.23	13.90%
	Other Expense					
7330	Misc Operating Expenses	0.00	137.19	100.00	(37.19)	(37.19)%
8735	Misc Department Admin	0.00	60.35	200.00	139.65	69.83%
	Total Other Expense	0.00	197.54	300.00	102.46	34.15%
	Rent & Utilities					
6025	Telephone	465.97	3,138.83	3,000.00	(138.83)	(4.63)%
7350	Rent - Meetings	0.00	0.00	500.00	500.00	100.00%
7352	Rent - Offices & Other Structures	2,900.00	31,900.00	33,179.00	1,279.00	3.85%
8610	Electric	82.79	2,865.69	3,500.00	634.31	18.12%
8620	Gas Service	29.07	399.75	500.00	100.25	20.05%
	Total Rent & Utilities	3,477.83	38,304.27	40,679.00	2,374.73	5.84%
	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%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
7324 Education & Training Fees	0.00	642.25	1,300.00	657.75	50.60%
8510 Lodging & Meals - Local	0.00	15.00	0.00	(15.00)	0.00%
8539 Meals	111.59	1,230.64	2,700.00	1,469.36	54.42%
8541 Meals- Local Area - DIR	0.00	0.00	100.00	100.00	100.00%
8550 Mileage Reimbursement & Parking	0.00	348.57	650.00	301.43	46.37%
Total Travel & Training	<u>111.59</u>	<u>2,249.45</u>	<u>5,050.00</u>	<u>2,800.55</u>	<u>55.46%</u>
Total Services & Supplies	29,563.01	328,045.70	388,528.00	60,482.30	15.57%
Allocation of Administrative Costs					
8152 ADP Fees	<u>18.24</u>	<u>691.58</u>	<u>0.00</u>	<u>(691.58)</u>	<u>0.00%</u>
Total Allocation of Administrative Costs	18.24	691.58	0.00	(691.58)	0.00%
Transfers					
9410 Transfer In	<u>0.00</u>	<u>(252,154.03)</u>	<u>0.00</u>	<u>252,154.03</u>	<u>0.00%</u>
Total Transfers	<u>0.00</u>	<u>(252,154.03)</u>	<u>0.00</u>	<u>252,154.03</u>	<u>0.00%</u>
Total Expenditures	<u>43,671.84</u>	<u>215,404.11</u>	<u>539,730.00</u>	<u>324,325.89</u>	<u>60.09%</u>
Net Revenues over Expenditures	<u>(43,671.84)</u>	<u>(212,029.48)</u>	<u>(539,730.00)</u>	<u>327,700.52</u>	<u>(60.72)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
200 - 200 - Bayridge
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Property Taxes					
4035	2,570.23	8,613.82	8,696.00	(82.18)	(0.95)%
	2,570.23	8,613.82	8,696.00	(82.18)	(0.95)%
Special Taxes & Assessments					
4550	16,353.00	54,456.00	54,831.00	(375.00)	(0.68)%
	16,353.00	54,456.00	54,831.00	(375.00)	(0.68)%
Use of Money & Property					
4505	20.00	48.57	70.00	(21.43)	(30.61)%
4510	(0.27)	(1.16)	0.00	(1.16)	0.00%
	19.73	47.41	70.00	(22.59)	(32.27)%
	18,942.96	63,117.23	63,597.00	(479.77)	(0.75)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6342	0.00	0.00	1,500.00	1,500.00	100.00%
6345	130.70	401.50	500.00	98.50	19.70%
7325	0.00	800.00	800.00	0.00	0.00%
	130.70	1,201.50	2,800.00	1,598.50	57.09%
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	518.68	5,883.59	5,380.00	(503.59)	(9.36)%
	518.68	5,883.59	5,380.00	(503.59)	(9.36)%
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%
	649.38	14,879.84	16,112.00	1,232.16	7.65%
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%
	649.38	16,140.61	44,076.56	27,935.95	63.38%
Net Revenues over Expenditures	18,293.58	46,976.62	19,520.44	27,456.18	140.65%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
Revenues						
Property Taxes						
4034	Property Tax Revenue from Water	57,214.50	57,214.50	0.00	57,214.50	0.00%
4035	Property Taxes	0.00	1,069,447.00	2,001,166.00	(931,719.00)	(46.56)%
	Total Property Taxes	57,214.50	1,126,661.50	2,001,166.00	(874,504.50)	(43.70)%
Grant Revenue						
4955	Govt-Other St Aids & Reimbursements	0.00	8,862.26	0.00	8,862.26	0.00%
	Total Grant Revenue	0.00	8,862.26	0.00	8,862.26	0.00%
Special Taxes & Assessments						
4015	CSA 9-I Assessments (Contract)	0.00	0.00	25,214.00	(25,214.00)	(100.00)%
4050	Special Fire Tax	(763.02)	440,286.07	543,882.00	(103,595.93)	(19.05)%
	Total Special Taxes & Assessments	(763.02)	440,286.07	569,096.00	(128,809.93)	(22.63)%
Other Revenues						
4000	Ambulance Agreement	0.00	52,868.94	67,134.00	(14,265.06)	(21.25)%
4055	Mutual Aid Reimbursement	0.00	0.00	2,000.00	(2,000.00)	(100.00)%
4655	Donations	0.00	35,463.04	34,763.00	700.04	2.01%
	Total Other Revenues	0.00	88,331.98	103,897.00	(15,565.02)	(14.98)%
Use of Money & Property						
4505	HO Prop Tax Relief	0.00	2,665.37	13,141.00	(10,475.63)	(79.72)%
4510	Investment Income on funds	89.67	1,416.96	1,000.00	416.96	41.70%
	Total Use of Money & Property	89.67	4,082.33	14,141.00	(10,058.67)	(71.13)%
	Total Revenues	56,541.15	1,668,224.14	2,688,300.00	(1,020,075.86)	(37.95)%
Expenditures						
Personnel						
Salaries/Wages						
8290	Resv FF-OT Em Res Off Duty	0.00	397.63	1,600.00	1,202.37	75.15%
8295	Resv FF-Overtime/Shift Coverage	2,110.63	20,221.08	22,050.00	1,828.92	8.29%
8310	Resv FF-Emerg Resp-Off Duty	188.32	1,776.45	2,660.00	883.55	33.22%
8340	Resv FF-Shift Coverage	6,806.96	80,071.59	82,000.00	1,928.41	2.35%
8345	Resv FF-Special Projects	411.29	3,373.16	5,550.00	2,176.84	39.22%
8355	Resv FF- Training & Drills	425.90	9,626.52	4,724.00	(4,902.52)	(103.78)%
8360	Resv FF-Weed Abatement	891.32	985.82	1,205.00	219.18	18.19%
	Total Salaries/Wages	10,834.42	116,452.25	119,789.00	3,336.75	2.79%
Payroll Taxes & Benefits						
5021	FICA - Fire - ER	548.43	6,048.87	7,000.00	951.13	13.59%
5030	Life Insurance - ER	136.00	1,500.00	2,500.00	1,000.00	40.00%
5035	AD & D Insurance	42.50	475.00	850.00	375.00	44.12%
5051	Medicare - Reserves - ER	157.10	1,694.29	2,000.00	305.71	15.29%
5070	Retirement ER - Regular	895.53	10,086.41	11,000.00	913.59	8.31%
5120	Workers Comp Insurance - ER	4,890.36	9,454.44	4,570.00	(4,884.44)	(106.88)%
5124	Retirement - ER - Tier 2	145.05	2,115.99	1,550.00	(565.99)	(36.52)%
	Total Payroll Taxes & Benefits	6,814.97	31,375.00	29,470.00	(1,905.00)	(6.46)%
Employment Services						
5000	Medical Exams & Procedures	870.00	1,384.00	2,550.00	1,166.00	45.73%
5101	Unemp. Costs - Reserves	464.39	8,491.84	7,000.00	(1,491.84)	(21.31)%
6230	Medical Exam	0.00	4,251.00	3,800.00	(451.00)	(11.87)%
	Total Employment Services	1,334.39	14,126.84	13,350.00	(776.84)	(5.82)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Total Personnel	18,983.78	161,954.09	162,609.00	654.91	0.40%
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	0.00	678.06	1,130.00	451.94	39.99%
7248 Uniform Safety Boots	0.00	0.00	400.00	400.00	100.00%
Total Clothing & Uniform	0.00	678.06	1,530.00	851.94	55.68%
Contract Services					
6110 IT Purchased Services	108.79	1,117.62	1,080.00	(37.62)	(3.48)%
7100 Copier Contract-Maint & Usage	93.31	1,377.27	1,600.00	222.73	13.92%
7202 Building Alarms & Security	0.00	353.70	465.00	111.30	23.94%
7204 Cleaning Supplies, Laundry & Towel Service	0.00	3,429.01	3,700.00	270.99	7.32%
7222 Hazardous Materials CW JPA Cost	0.00	2,000.00	2,000.00	0.00	0.00%
7500 Schedule A Charges	29,826.90	1,099,273.90	2,164,208.00	1,064,934.10	49.21%
Total Contract Services	30,029.00	1,107,551.50	2,173,053.00	1,065,501.50	49.03%
Equipment & Tools					
6440 Fire Personal Protection Equipment	0.00	5,506.50	6,500.00	993.50	15.28%
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	1,257.79	50,669.21	52,000.00	1,330.79	2.56%
7242 Minor Tools, Accessories & Field Machines	0.00	178.39	250.00	71.61	28.64%
7252 Misc Hardware	336.39	36,184.59	36,263.00	78.41	0.22%
Total Equipment & Tools	1,594.18	92,538.69	127,863.00	35,324.31	27.63%
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	0.00	345.08	345.08	0.00	0.00%
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	0.00	20,400.04	20,400.04	0.00	0.00%
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	1,750.00	1,700.00	(50.00)	(2.94)%
7326 Legal Services	0.00	358.75	1,000.00	641.25	64.13%
7340 Legal Notifications & Mandated Advertising	0.00	60.00	80.00	20.00	25.00%
Total Legal & Professional	0.00	2,168.75	2,780.00	611.25	21.99%
Office/Operations					
6130 Computer Hardware	1,232.11	1,401.53	1,770.00	368.47	20.82%
7140 General Supplies & Minor Equipment	0.00	1,806.14	1,800.00	(6.14)	(0.34)%
7160 Postage, Shipping & Mail Supplies	0.00	188.75	200.00	11.25	5.63%
7216 Fire Prevention Education Materials	0.00	1,283.98	1,200.00	(83.98)	(7.00)%
7226 Membership & Dues	0.00	75.00	75.00	0.00	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
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	1,232.11	9,085.19	9,675.00	589.81	6.10%
	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	613.01	698.80	737.77	38.97	5.28%
7330	Misc Operating Expenses	0.00	351.80	0.00	(351.80)	0.00%
7345	Outreach- Program Give-away Items	2,121.41	2,898.61	2,900.00	1.39	0.05%
	Total Other Expense	2,734.42	4,109.06	4,687.77	578.71	12.35%
	Rent & Utilities					
6000	Cell Phones	167.19	1,498.67	1,550.00	51.33	3.31%
6025	Telephone	362.72	3,816.47	2,600.00	(1,216.47)	(46.79)%
8610	Electric	2.77	991.72	990.00	(1.72)	(0.17)%
8620	Gas Service	58.76	823.38	1,100.00	276.62	25.15%
8630	Trash Services	101.41	1,131.03	1,850.00	718.97	38.86%
8640	Water and Water Services	83.00	3,737.90	4,704.00	966.10	20.54%
8659	Utility Cable Charges	89.98	968.12	1,020.00	51.88	5.09%
8670	Street Lighting	0.00	111.69	132.00	20.31	15.39%
	Total Rent & Utilities	865.83	13,078.98	13,946.00	867.02	6.22%
	Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	297.77	500.00	202.23	40.45%
6405	R & M - Extinguishers	105.76	489.58	784.00	294.42	37.55%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	1,751.67	1,600.00	(151.67)	(9.48)%
6750	R & M - Minor Tools & Equipment	167.96	685.35	1,000.00	314.65	31.47%
6775	R & M -Operation/Field Equipment	0.00	765.00	1,300.00	535.00	41.15%
6800	R & M - Grounds & Collection Systems	0.00	239.75	450.00	210.25	46.72%
6900	R & M - Buildings & Structures	0.00	2,787.37	3,036.00	248.63	8.19%
	Total Repairs & Maintenance	273.72	7,016.49	8,670.00	1,653.51	19.07%
	Travel & Training					
6300	DMV Driv Lic Class B	0.00	0.00	100.00	100.00	100.00%
7141	CERT Training Supplies	98.41	98.41	100.00	1.59	1.59%
7323	Books, Publications & Subscriptions	0.00	234.23	468.00	233.77	49.95%
8405	Reserve FF Training Costs	0.00	460.00	1,000.00	540.00	54.00%
	Total Travel & Training	98.41	792.64	1,668.00	875.36	52.48%
	Total Services & Supplies	36,827.67	1,261,681.09	2,368,542.12	1,106,861.03	46.73%
	Allocation of Administrative Costs					
8152	ADP Fees	47.52	1,101.65	1,000.00	(101.65)	(10.16)%
	Total Allocation of Administrative Costs	47.52	1,101.65	1,000.00	(101.65)	(10.16)%
	Capital Outlay					
9006	Infrastructure CIP	0.00	17,925.70	26,780.88	8,855.18	33.07%
9085	Vehicle Purchase	46.94	173,859.57	155,500.00	(18,359.57)	(11.81)%
	Total Capital Outlay	46.94	191,785.27	182,280.88	(9,504.39)	(5.21)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
Reserves						
9008	Fire Mitigation Expenses	0.00	0.00	25,000.00	25,000.00	100.00%
9504	*Vehicle Replacement Reserve	0.00	0.00	93,402.00	93,402.00	100.00%
9572	*General Contingency (Operations) Reserve	0.00	0.00	10,000.00	10,000.00	100.00%
	Total Reserves	0.00	0.00	128,402.00	128,402.00	100.00%
Transfers						
9511	Interfund Transfer Out	0.00	25,215.40	0.00	(25,215.40)	0.00%
	Total Transfers	0.00	25,215.40	0.00	(25,215.40)	0.00%
	Total Expenditures	55,905.91	1,641,737.50	2,842,834.00	1,201,096.50	42.25%
	Net Revenues over Expenditures	635.24	26,486.64	(154,534.00)	181,020.64	(117.14)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
400 - 400 - Vista de Oro
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Special Taxes & Assessments					
4550	4,941.00	15,659.00	15,768.00	(109.00)	(0.69)%
	4,941.00	15,659.00	15,768.00	(109.00)	(0.69)%
	4,941.00	15,659.00	15,768.00	(109.00)	(0.69)%
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	205.43	2,328.09	2,300.00	(28.09)	(1.22)%
	205.43	2,328.09	2,300.00	(28.09)	(1.22)%
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%
	205.43	5,973.94	5,800.00	(173.94)	(3.00)%
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%
	205.43	7,234.71	5,800.00	(1,434.71)	(24.74)%
Net Revenues over Expenditures	4,735.57	8,424.29	9,968.00	(1,543.71)	(15.49)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Property Taxes					
4035	10,995.23	170,932.44	171,643.50	(711.06)	(0.41)%
	10,995.23	170,932.44	171,643.50	(711.06)	(0.41)%
Service Charges & Fees					
4030	130,558.51	1,751,300.36	1,906,000.00	(154,699.64)	(8.12)%
4102	22,028.85	183,085.82	178,000.00	5,085.82	2.86%
4103	17,712.08	274,006.92	236,000.00	38,006.92	16.10%
4104	2,867.25	46,148.87	3,000.00	43,148.87	1,438.30%
4114	(150.00)	(1,375.00)	2,084.00	(3,459.00)	(165.98)%
4931	700.00	7,350.00	7,000.00	350.00	5.00%
4932	2,576.60	26,873.79	23,000.00	3,873.79	16.84%
4933	1,260.00	12,410.00	16,000.00	(3,590.00)	(22.44)%
4937	75.00	695.00	500.00	195.00	39.00%
	177,628.29	2,300,495.76	2,371,584.00	(71,088.24)	(3.00)%
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	264.56	4,090.86	15,000.00	(10,909.14)	(72.73)%
4936	(1.00)	(2.00)	0.00	(2.00)	0.00%
	263.56	7,879.64	125,790.78	(117,911.14)	(93.74)%
Use of Money & Property					
4504	0.00	0.00	2,964.00	(2,964.00)	(100.00)%
4505	528.22	1,282.82	2,100.00	(817.18)	(38.91)%
4510	584.74	5,129.54	1,500.00	3,629.54	241.97%
	1,112.96	6,412.36	6,564.00	(151.64)	(2.31)%
	190,000.04	2,485,720.20	2,675,582.28	(189,862.08)	(7.10)%
Expenditures					
Personnel					
Salaries/Wages					
8018	0.00	17,100.48	20,000.00	2,899.52	14.50%
8045	0.00	3,736.64	4,000.00	263.36	6.58%
8050	0.00	1,471.18	1,000.00	(471.18)	(47.12)%
8051	0.00	3,651.55	16,000.00	12,348.45	77.18%
8054	33,986.85	297,700.88	339,348.71	41,647.83	12.27%
8056	404.02	3,127.30	2,723.28	(404.02)	(14.84)%
8060	1,450.09	16,259.62	23,000.00	6,740.38	29.31%
8063	1,322.75	15,217.82	14,000.00	(1,217.82)	(8.70)%
8066	1,497.73	13,660.69	11,000.00	(2,660.69)	(24.19)%
8081	713.32	22,654.00	38,000.00	15,346.00	40.38%
	39,374.76	394,580.16	469,071.99	74,491.83	15.88%
Payroll Taxes & Benefits					
5030	271.50	1,894.50	1,500.00	(394.50)	(26.30)%
5031	66.16	401.16	500.00	98.84	19.77%
5035	30.00	30.00	0.00	(30.00)	0.00%
5040	491.40	3,231.59	3,000.00	(231.59)	(7.72)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 5/1/2018 Through 5/31/2018

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
5050	Medicare - ER	569.91	5,907.07	6,000.00	92.93	1.55%
5060	Cafeteria Plan - ER	5,456.25	54,226.35	66,000.00	11,773.65	17.84%
5070	Retirement ER - Regular	5,980.60	60,303.14	60,000.00	(303.14)	(0.51)%
5071	Retirement ER - Addl Pick-up	106.42	2,568.65	2,200.00	(368.65)	(16.76)%
5075	Retirees Medical - ER	148.39	1,457.30	1,000.00	(457.30)	(45.73)%
5120	Workers Comp Insurance - ER	17,554.66	33,409.06	15,968.01	(17,441.05)	(109.22)%
5124	Retirement - ER - Tier 2	391.11	3,787.54	0.00	(3,787.54)	0.00%
	Total Payroll Taxes & Benefits	31,066.40	167,216.36	156,168.01	(11,048.35)	(7.07)%
	Employment Services					
5100	Unemployment Insurance - ER	139.34	5,573.69	5,000.00	(573.69)	(11.47)%
6230	Medical Exam	0.00	2,675.00	2,675.00	0.00	0.00%
	Total Employment Services	139.34	8,248.69	7,675.00	(573.69)	(7.47)%
	Total Personnel	70,580.50	570,045.21	632,915.00	62,869.79	9.93%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	58.50	1,242.27	2,600.00	1,357.73	52.22%
7248	Uniform Safety Boots	0.00	655.89	1,000.00	344.11	34.41%
	Total Clothing & Uniform	58.50	1,898.16	3,600.00	1,701.84	47.27%
	Contract Services					
6100	Labor & Support-IT Services	0.00	0.00	300.00	300.00	100.00%
6110	IT Purchased Services	1,040.44	5,027.53	5,000.00	(27.53)	(0.55)%
7250	Water Quality Testing	3,173.00	24,134.32	28,000.00	3,865.68	13.81%
7255	Security Services	445.56	994.12	7,100.00	6,105.88	86.00%
7301	Contract Maint Services	0.00	0.00	1,500.00	1,500.00	100.00%
7321	Janitorial Cleaning & Supplies	104.33	857.40	850.00	(7.40)	(0.87)%
	Total Contract Services	4,763.33	31,013.37	42,750.00	11,736.63	27.45%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	430.02	260.00	(170.02)	(65.39)%
7242	Minor Tools, Accessories & Field Machines	0.00	2,418.40	2,500.00	81.60	3.26%
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	134.00	29,119.32	30,000.00	880.68	2.94%
	Total Equipment & Tools	134.00	32,021.74	33,760.00	1,738.26	5.15%
	Financial Services					
7309	Late Fees	3.59	58.75	0.00	(58.75)	0.00%
	Total Financial Services	3.59	58.75	0.00	(58.75)	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	5,138.71	27,000.00	21,861.29	80.97%
6345	Property Taxes & Assessments Costs	3,467.01	6,511.79	6,300.00	(211.79)	(3.36)%
7325	Insurance	0.00	31,581.00	31,581.00	0.00	0.00%
	Total Insurance, Licenses & Regulatory Fees	3,467.01	43,810.83	68,081.00	24,270.17	35.65%
	Legal & Professional					
7318	Professional & Consulting BMC	7,733.62	44,824.95	61,370.00	16,545.05	26.96%
7320	Professional & Consulting Services	733.00	20,086.58	40,000.00	19,913.42	49.78%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
7326	Legal Services	752.50	9,660.00	8,000.00	(1,660.00)	(20.75)%
7336	Legal Services- ISJ	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Legal & Professional	9,219.12	74,571.53	110,370.00	35,798.47	32.43%
	Office/Operations					
6130	Computer Hardware	0.00	126.25	3,000.00	2,873.75	95.79%
6140	Computer Software	0.00	1,463.88	2,000.00	536.12	26.81%
7140	General Supplies & Minor Equipment	15.50	379.67	3,000.00	2,620.33	87.34%
7160	Postage, Shipping & Mail Supplies	1,372.66	13,453.55	14,500.00	1,046.45	7.22%
7180	Billing Supplies, Forms & Printing	0.00	879.78	2,000.00	1,120.22	56.01%
7226	Membership & Dues	0.00	1,579.88	3,000.00	1,420.12	47.34%
7230	Misc Small Parts & Supplies	0.00	997.60	800.00	(197.60)	(24.70)%
7237	Process Control & Treatment Supplies	240.43	3,522.03	4,000.00	477.97	11.95%
7239	Water Treatment Chemicals	0.00	5,722.14	6,600.00	877.86	13.30%
7249	Safety Supplies	169.41	1,062.37	3,000.00	1,937.63	64.59%
	Total Office/Operations	1,798.00	29,187.15	41,900.00	12,712.85	30.34%
	Other Expense					
7330	Misc Operating Expenses	0.00	480.54	250.00	(230.54)	(92.22)%
7348	Water Conservation Program	0.00	1,409.46	3,000.00	1,590.54	53.02%
	Total Other Expense	0.00	1,890.00	3,250.00	1,360.00	41.85%
	Rent & Utilities					
6000	Cell Phones	248.24	2,519.76	3,260.00	740.24	22.71%
6025	Telephone	456.47	7,299.45	8,400.00	1,100.55	13.10%
7352	Rent - Offices & Other Structures	0.00	0.00	2,900.00	2,900.00	100.00%
8610	Electric	7,505.22	88,378.94	84,000.00	(4,378.94)	(5.21)%
8620	Gas Service	0.00	188.27	250.00	61.73	24.69%
8630	Trash Services	116.65	2,104.84	4,000.00	1,895.16	47.38%
8644	Disposal Services	1,568.00	33,291.00	28,500.00	(4,791.00)	(16.81)%
8670	Street Lighting	31.66	349.08	350.00	0.92	0.26%
	Total Rent & Utilities	9,926.24	134,131.34	131,660.00	(2,471.34)	(1.88)%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	336.63	350.00	13.37	3.82%
6422	R & M - Hydrants	125.06	125.06	350.00	224.94	64.27%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	313.03	500.00	186.97	37.39%
6641	R & M - Wells	21.43	643.15	800.00	156.85	19.61%
6750	R & M - Minor Tools & Equipment	120.03	1,663.56	1,700.00	36.44	2.14%
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	3,280.00	7,579.44	8,000.00	420.56	5.26%
6900	R & M - Buildings & Structures	0.00	425.74	1,500.00	1,074.26	71.62%
7241	R & M - Water Distribution System	1,607.33	10,082.88	15,000.00	4,917.12	32.78%
	Total Repairs & Maintenance	5,153.85	21,302.78	29,300.00	7,997.22	27.29%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324	Education & Training Fees	1,745.00	7,453.33	8,324.00	870.67	10.46%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
8410	Certifications	90.00	290.00	400.00	110.00	27.50%
8510	Lodging & Meals - Local	0.00	365.07	2,000.00	1,634.93	81.75%
8539	Meals	0.00	195.00	700.00	505.00	72.14%
8550	Mileage Reimbursement & Parking	0.00	607.41	700.00	92.59	13.23%
	Total Travel & Training	1,835.00	8,910.81	12,374.00	3,463.19	27.99%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	21.44	186.77	780.00	593.23	76.06%
7211	Misc Fuel & Diesel	196.94	2,081.77	2,200.00	118.23	5.37%
7220	Gasoline	442.57	4,201.45	4,000.00	(201.45)	(5.04)%
7228	Markings & Other Misc Services	0.00	110.42	350.00	239.58	68.45%
7232	Vehicle Repairs - Parts, Tires & Lubricants	0.00	5,295.35	5,000.00	(295.35)	(5.91)%
	Total Vehicle Maintenance & Repairs	660.95	11,875.76	12,330.00	454.24	3.68%
	Total Services & Supplies	37,019.59	390,672.22	489,375.00	98,702.78	20.17%
	Allocation of Administrative Costs					
8152	ADP Fees	47.52	684.51	800.00	115.49	14.44%
	Total Allocation of Administrative Costs	47.52	684.51	800.00	115.49	14.44%
	Capital Outlay					
9006	Infrastructure CIP	2,023.00	49,709.90	380,000.00	330,290.10	86.92%
	Total Capital Outlay	2,023.00	49,709.90	380,000.00	330,290.10	86.92%
	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	0.00	11,015.00	11,015.00	0.00	0.00%
	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	0.00	0.00	32,000.00	32,000.00	100.00%
	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	109,670.61	1,503,435.83	2,368,821.00	865,385.17	36.53%
	Net Revenues over Expenditures	80,329.43	982,284.37	306,761.28	675,523.09	220.21%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
600 - 600 - Wastewater
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Service Charges & Fees					
4062	0.00	19,267.00	44,267.00	(25,000.00)	(56.48)%
	0.00	19,267.00	44,267.00	(25,000.00)	(56.48)%
Other Revenues					
4928	40.00	40.00	0.00	40.00	0.00%
	40.00	40.00	0.00	40.00	0.00%
	40.00	19,307.00	44,267.00	(24,960.00)	(56.39)%
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	220.00	11,126.37	11,564.00	437.63	3.78%
7326	0.00	353.60	1,000.00	646.40	64.64%
	220.00	11,479.97	12,564.00	1,084.03	8.63%
Office/Operations					
7160	54.99	108.81	0.00	(108.81)	0.00%
	54.99	108.81	0.00	(108.81)	0.00%
	274.99	11,878.06	12,718.64	840.58	6.61%
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%
	274.99	13,138.83	37,718.64	24,579.81	65.17%
	(234.99)	6,168.17	6,548.36	(380.19)	(5.81)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
602 - Wastewater Fiduciary Fund
From 5/1/2018 Through 5/31/2018

	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	117,976.35	(97,763.63)	0.00	(97,763.63)	0.00%
	117,976.35	(97,763.63)	0.00	(97,763.63)	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	1,314.01	8,178.02	0.00	8,178.02	0.00%
	1,314.01	8,178.02	0.00	8,178.02	0.00%
	119,290.36	(89,827.33)	0.00	(89,827.33)	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%
	0.00	1.49	0.00	(1.49)	0.00%
	119,290.36	(89,828.82)	0.00	(89,828.82)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
800 - 800 - Drainage
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Property Taxes					
4035	6,780.37	22,825.96	22,746.00	79.96	0.35%
	6,780.37	22,825.96	22,746.00	79.96	0.35%
Special Taxes & Assessments					
4400	25,058.00	93,181.00	95,440.00	(2,259.00)	(2.37)%
	25,058.00	93,181.00	95,440.00	(2,259.00)	(2.37)%
Other Revenues					
4935	0.00	717.00	0.00	717.00	0.00%
	0.00	717.00	0.00	717.00	0.00%
Use of Money & Property					
4505	53.37	129.61	149.00	(19.39)	(13.01)%
4510	22.16	382.98	0.00	382.98	0.00%
	75.53	512.59	149.00	363.59	244.02%
	31,913.90	117,236.55	118,335.00	(1,098.45)	(0.93)%
Expenditures					
Personnel					
Salaries/Wages					
8045	0.00	0.00	200.00	200.00	100.00%
8054	0.00	15,695.15	22,810.00	7,114.85	31.19%
	0.00	15,695.15	23,010.00	7,314.85	31.79%
	0.00	15,695.15	23,010.00	7,314.85	31.79%
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%
	0.00	255.28	700.00	444.72	63.53%
Financial Services					
7309	0.00	0.50	0.00	(0.50)	0.00%
	0.00	0.50	0.00	(0.50)	0.00%
Insurance, Licenses & Regulatory Fees					
6342	0.00	1.68	7,000.00	6,998.32	99.98%
6345	348.04	454.44	200.00	(254.44)	(127.22)%
7325	0.00	3,100.00	3,500.00	400.00	11.43%
	348.04	3,556.12	10,700.00	7,143.88	66.77%
Legal & Professional					
7320	0.00	1,115.00	1,000.00	(115.00)	(11.50)%
7326	0.00	315.00	500.00	185.00	37.00%
	0.00	1,430.00	1,500.00	70.00	4.67%
Office/Operations					
7140	11.97	22.67	50.00	27.33	54.66%
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 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Total Office/Operations	11.97	685.91	950.00	264.09	27.80%
Other Expense					
7330 Misc Operating Expenses	0.00	45.99	0.00	(45.99)	0.00%
7346 Promotional Expenses - Event	0.00	250.00	250.00	0.00	0.00%
Total Other Expense	0.00	295.99	250.00	(45.99)	(18.40)%
Rent & Utilities					
6000 Cell Phones	138.82	1,426.48	1,250.00	(176.48)	(14.12)%
6025 Telephone	20.34	222.06	200.00	(22.06)	(11.03)%
8610 Electric	127.56	1,741.45	1,500.00	(241.45)	(16.10)%
8670 Street Lighting	73.79	834.53	850.00	15.47	1.82%
Total Rent & Utilities	360.51	4,224.52	3,800.00	(424.52)	(11.17)%
Repairs & Maintenance					
6640 R & M - Equip & Other Non-Structural Fixed Assets	0.00	463.26	1,000.00	536.74	53.67%
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	2,722.68	3,700.00	977.32	26.41%
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	49.24	451.82	550.00	98.18	17.85%
7220 Gasoline	110.64	1,037.36	800.00	(237.36)	(29.67)%
Total Vehicle Maintenance & Repairs	159.88	1,489.18	1,350.00	(139.18)	(10.31)%
Total Services & Supplies	880.40	16,251.85	28,950.00	12,698.15	43.86%
Capital Outlay					
9006 Infrastructure CIP	0.00	87,330.88	86,000.00	(1,330.88)	(1.55)%
Total Capital Outlay	0.00	87,330.88	86,000.00	(1,330.88)	(1.55)%
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	880.40	124,320.96	137,960.00	13,639.04	9.89%
Net Revenues over Expenditures	31,033.50	(7,084.41)	(19,625.00)	12,540.59	(63.90)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
900 - 900 - Parks & Recreation
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Use of Money & Property					
4510	0.00	2,355.30	900.00	1,455.30	161.70%
	0.00	2,355.30	900.00	1,455.30	161.70%
	0.00	2,355.30	900.00	1,455.30	161.70%
Expenditures					
Services & Supplies					
Legal & Professional					
7320	0.00	0.00	1,500.00	1,500.00	100.00%
7326	280.00	875.00	2,500.00	1,625.00	65.00%
	280.00	875.00	4,000.00	3,125.00	78.13%
Office/Operations					
7140	0.00	0.00	100.00	100.00	100.00%
	0.00	0.00	100.00	100.00	100.00%
	280.00	875.00	4,100.00	3,225.00	78.66%
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%
	280.00	3,396.54	4,100.00	703.46	17.16%
Net Revenues over Expenditures	(280.00)	(1,041.24)	(3,200.00)	2,158.76	(67.46)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 5/31/2018

		Current Period Balance
ASSETS		
CURRENT ASSETS		
Cash in Bank		
Change Fund	0999	400.00
Petty Cash	1000	500.00
LAIF Investments	1011	647,089.92
General Checking Account	1012	2,821,745.36
Payroll Account (contra to 2998)	1013	(520.01)
Rabobank-Bankruptcy Disbursement Reserve	1017	102,793.69
US Bank- WW Bond Redemption Fund	1077	423,509.40
US Bank - WW Bond Reserve Fund	1078	<u>1,282,811.83</u>
Total Cash in Bank		5,278,330.19
Investments		
Inv: Pacific Premier	0333	52,325.26
Rabo Bank -Investments	0334	<u>2,072,938.07</u>
Total Investments		2,125,263.33
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	189,446.96
Unbilled A/R	1085	<u>207,505.95</u>
Total Accounts Receivable		396,952.91
Accrued Inventory On Hand		
Inventory	1100	<u>54,194.36</u>
Total Accrued Inventory On Hand		54,194.36
Total CURRENT ASSETS		<u>8,268,591.75</u>
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 5/31/2018

		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>16,587,878.18</u></u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	70,989.27
AP Other- Adjment to 2000, AP Control Acct	2010	<u>(413.88)</u>
Total Accounts Payable		70,575.39
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)
Retirement-ER-Regular Contrib	2014	703.50
SLOCEA Dues Payable	2016	(156.34)
AFLAC Voluntary Insurance-Employee	2022	(282.48)
Workers Comp Ins Liab-Employer	2023	950.04
Accrued Life/Disability Medical Exp	2026	(228.58)
Retirement Addl Pick-up Liab-Employer	2027	130.81
Unemployment Ins Liab-Employer (ER only)	2028	(513.79)
Medicare Liab- Employer	2029	228.47
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	106.14
CALPERS Retirement Tier 2- ER- Liab	2044	(195.14)
Other Pension Oblig Liab (OPEB) ARC	2045	49,290.00
Retirement Conbtribution Safety-Fire-EE	2046	(3.53)
Life Insurance Liab-Employer	2201	133.00
Medicare Tax Liab-Employee	2202	429.67
Medical Plan Liab- Employee	2203	(1,476.80)
Vision Plan Liab- Employee	2204	(184.78)
Dental Plan Ins Payable- Employee	2205	824.72
Retirement Contrib Liab-Employee	2206	23.66
Insurance- AD & D	2211	(247.50)
Insurance-Work Injury (WI)	2212	(181.60)

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 5/31/2018

		Current Period Balance
Insurance- LT Disability	2213	244.28
Survivor Premiums-PERS	2214	3.35
Payroll Clearing Account	2999	<u>(235.45)</u>
Total Current Payroll Liabilities		97,560.34
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		422,783.12
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	775,749.82
General Contingency Reserve	3111	494,015.70
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	1,476,562.69
Water Stabilization Reserve	3163	158,456.00
Info Tech Reserve	3164	28,741.40
Basin Management Reserve	3165	50,031.00
Water Conservation Reserve	3167	59,288.00
Reserve - Internal Loans	3193	<u>1,517.00</u>
Total Other Liabilities		<u>4,207,826.12</u>
Total Other Liabilities		4,207,826.12
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		
Property Tax Revenue from Water	4034	57,214.50
Other		4,227,952.22

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 5/31/2018

		Current Period Balance
Total Revenues		<u>4,285,166.72</u>
Expenditures		(3,524,810.58)
Equity		
Septic System Decommision Reserve	3109	8,000.00
Prepaid Assessment Reserve	3159	106,768.92
Fire Mitigation Fund	3161	256,525.80
Fund Balance	3200	6,031,523.43
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>7,479,614.14</u>
Total Equity		<u>8,239,970.28</u>
Total LIABILITIES & EQUITY		<u><u>16,587,878.18</u></u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 5/31/2018

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	
301 - Fire	301	663,707.82
General Contingency Reserve	3111	
301 - Fire	301	83,676.00
Public Facilities Fees Reserve	3115	
301 - Fire	301	40,334.00
Capital Outlay Reserve	3160	
301 - Fire	301	<u>567,211.00</u>
Total Other Liabilities		<u>1,354,928.82</u>
Total Other Liabilities		1,354,928.82
Equity		
Equity		
Fire Mitigation Fund	3161	
301 - Fire	301	<u>153,577.09</u>
Total Equity		<u>153,577.09</u>
Total Equity		<u>153,577.09</u>
Total LIABILITIES & EQUITY		<u><u>1,508,505.91</u></u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 5/31/2018

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Trust Liability		
Water Quality Trust Reserve	3050	
500 - Water	500	<u>91,517.27</u>
Total Trust Liability		<u>91,517.27</u>
Total CURRENT LIABILITIES		91,517.27
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	
500 - Water	500	112,042.00
General Contingency Reserve	3111	
500 - Water	500	357,183.00
Capital Outlay Reserve	3160	
500 - Water	500	714,296.29
Water Stabilization Reserve	3163	
500 - Water	500	158,456.00
Basin Management Reserve	3165	
500 - Water	500	50,031.00
Water Conservation Reserve	3167	
500 - Water	500	<u>59,288.00</u>
Total Other Liabilities		<u>1,451,296.29</u>
Total Other Liabilities		<u>1,451,296.29</u>
Total LIABILITIES & EQUITY		<u><u>1,542,813.56</u></u>

ITEM 4

REVIEW OF BOARD ITEM REGARDING ADOPTION OF FISCAL YEAR 2018/2019 FINAL BUDGET



June 29, 2018

TO: LOCSO Board of Directors
FROM: Renee Osborne, General Manager
SUBJECT: **Agenda Item 7C – 7/5/2018 Board Meeting**
Public Hearing to Adopt the Proposed Fiscal Year 2018/2019 Budget

President
Vicki L. Milledge

Vice President
Marshall E. Ochylski

Directors
Charles L. Cesena
Louis G. Tornatzky
Christine M. Womack

General Manager
Renee Osborne

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
Greg Alex

DESCRIPTION

Conduct a Public Hearing to adopt the Proposed Fiscal Year 2019/2018 Budget.

STAFF RECOMMENDATION

Open Public Hearing to consider public testimony, close public hearing and, by motion, staff recommends that the Board take the following action:

Motion: I move that the Board adopt Resolution 2018-24 adopting the 2018/2019 Fiscal Year Budgets for Administration, Bayridge, Vista De Oro, Fire, Water, Drainage, Wastewater and Parks and Recreation Funds.

DISCUSSION

Attached is the proposed 2018-2019 Draft Fiscal Budget for the Administrative/ General, Bayridge Estates, Fire, Vista De Oro, Water, Drainage, Wastewater and Parks and Recreation operations budgets.

Staff has received comments from both Finance and Utilities Advisory Committees regarding recommended changes to the 2018-2019 fiscal budget and staff has made those changes.

Attachments – Proposed 2018/2019 Fiscal Year Budget
Resolution 2018-24

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.lososocsd.org

RESOLUTION NO. 2018-24

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE LOS OSOS COMMUNITY SERVICES DISTRICT
TO ADOPT FISCAL YEAR 2018/2019 FISCAL BUDGET**

WHEREAS, the Los Osos Community Services District desires to manage its fiscal affairs according to an adopted budget; and

WHEREAS, the Board of Directors reviewed the Proposed Draft Fiscal Year 2018/2019 Budget at their June 7, 2017 meeting and gave Staff recommendations which were addressed; and

WHEREAS, at the above meeting, the Board of Directors provided additional direction to staff to post a notice of public hearing for adoption of the budget on July 5, 2018; and

WHEREAS, at the July 5, 2018 meeting, the Board of Directors reviewed the Fiscal Year 2018/2019 Budget as proposed; and

WHEREAS, and after conducting a public hearing the Board of Directors directed approval of the Fiscal Year 2018/2019 Budget; and

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE LOS OSOS COMMUNITY SERVICES DISTRICT DOES HEREBY RESOLVE, DECLARE, DETERMINE AND ORDER THAT THE FISCAL YEAR 2018/2019 BUDGET IS HEREBY ADOPTED AS REQUIRED BY LAW.

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 July 2018.

Vicki L. Milledge, President
LOCSD Board of Directors

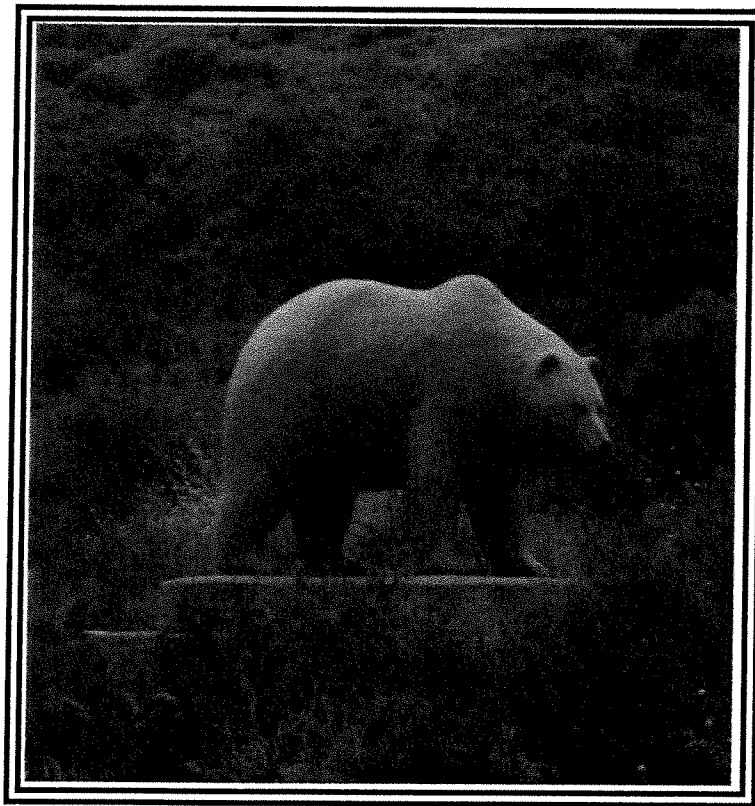
ATTEST:

APPROVED AS TO FORM:

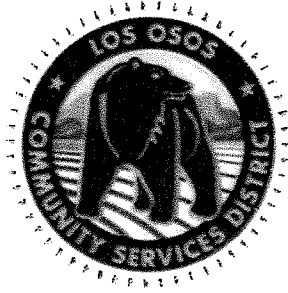
Renee Osborne
General Manager and Secretary to the Board

Roy A. Hanley
District Legal Counsel

**LOS OSOS
COMMUNITY SERVICES DISTRICT**



**2018-2019
FISCAL YEAR BUDGET**

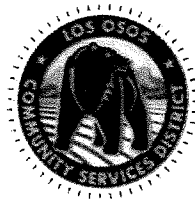


**LOS OSOS COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS
2018-2019**

**Vicki L. Milledge – President
Marshall E. Ochylski – Vice President
Charles L. Cesena – Director
Louis G. Tornatzky – Director
Christine M. Womack – Director**

Budget Team

**Renee Osborne - General Manager
Jose Acosta - Utility Systems Manager
Greg Alex – Battalion Fire Chief
Adrienne Geidel, CPA – District Bookkeeper
Adam Guise, CPA – District Auditor**



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

In the 2017-2018 Fiscal Budget, the Los Osos Community Services District achieved a variety of improvements to the services provided to the District and the entire Community. The Los Osos Community Services District is responsible for Water, Drainage, Fire and Parks, and also responsible for lighting in Bayridge Estates and Vista De Oro. Until the Wastewater Bond is completely paid off, the District is responsible for administering the assessments to pay off the Bonds.

There have been some important milestones within the District's Departments. Staff has made some progress in the Administrative Services Department. By the end of 2017, the District's accounting system, MIP, was completely updated with all of the District's year to date financial information. With this accounting system in place, it will be easier to continuously monitor revenue, reserve balances, financial accounting methods and assist Staff in conserving daily spending of operating expenses. The reorganization of the District's library archive has also been completed and updated. This project was long overdue and now provides staff with a more efficient way of searching for documents. We have also re-organized staff which will provide for better backup and distribution of work load. The re-organization will also minimize staff costs.

With Water and Drainage comes the responsibility of permitting requirements, and complying with county and state regulations. It is important that at all times our Staff has all the tools, safety and training they need to guarantee that our systems are in excellent condition during all seasons. In 2017 we increased Staff training and purchased a computerized maintenance management program to help staff better monitor maintenance of the facilities and equipment. In the 2017-2018 fiscal budget we will be completing the design of the 8th Street Well project, which brings us closer to completing Basin Management mandated projects. We have also completed the upgrades to the 8th Street Drainage System. This improvement has cut staff time in this area and most importantly has ceased the flooding in this area of the community.

As we also provide fire services for the entire community of Los Osos, we must ensure the tools, resources and equipment at the South Bay Fire Department are of the highest standard for the health and safety of the citizens. With the purchase of the new Medic Squad, along with the new Jaws of Life tools, Rescue Paddle Board and the Zoll Heart Monitor in 2018, we will continue to provide the community with exceptional and efficient service. Our commitment extends to community outreach programs, such as the Neighborhood Chipping Event, Door-to- Door Chipping Event and Community CPR classes.

Attached are the proposed 2018-2019 Fiscal Year Budgets for the Los Osos Community Services District's (Los Osos CSD) Administration Services, Water, Drainage, and South Bay Fire Department, and Bayridge, Vista De Oro, Wastewater and Park Funds. These budgets include continued improvements in Drainage areas, Basin Management Projects, and Staff work areas.



Los Osos Community Services District 2018-2019 Fiscal Budget Summary

FUND 100 – ADMINISTRATIVE SERVICES

The Administration Fund (Admin) is completely financed through allocations of funds through all other funds. Administration covers the Administrative Service Manager, Legal Counsel, General Manager, Professional Services and general operation costs that run the District. Each fund has an allocation percentage that they will contribute to Admin costs. Since Water is the main source of revenue for the District, the 500 Fund shoulders 85.5% of Admin costs for 2018-2019 and will contribute approximately \$465,395.31. The South Bay Fire Department Budget will contribute 10% (\$54,432.20), Drainage 2% (\$10,886.44), Parks 1% (\$5,443.22) and Bayridge Estates, Vista De Oro and Wastewater funds will each contribute 0.5% of their budgets (\$2,721.61).

The 2018-2019 Fiscal Budget is estimated at \$544,322. This includes the 2018 updated contract for the General Manager and the District Bookkeeping Service. We have made some Staff changes to the Administration and Water office positions. The part-time Administrative Clerk and the full-time Utilities Technician positions are now vacant, and have been replaced with one full-time Administrative Clerk position. This employee's position will be split between the Administration and Water Budget 50/50.

We will be making some much needed improvements to Staff work areas and finally adding the employee break room. A kitchen sink will be added to this area so that Staff isn't washing dishes in the bathroom sink. We will be replacing hanging cork boards that are currently covering windows, with blinds. We have also been reviewing some of our service contracts (janitorial and copy services) to see if we can get lower prices without losing quality service.

FUND 200 – BAYRIDGE ESTATES

District staff will not need to perform maintenance on the system, but is responsible for grounds keeping of greenspace that we own and care of 3 drainage basins that get coded to Drainage (800).

The County has taken over the Bayridge Collection Systems, there will be no Staff time costs associated with this fund. Under Professional & Consulting Services there is the \$700 amount for the tax roll preparation. This fund does owe the Water Fund \$125,000 for first phase repairs/upgrades to the collection system that were done in March of 2015. The annual payment is included under 9804 "Payment on Internal Loans" in the amount of \$27,964.56 for the next five years. The Bayridge Fund account does have a positive reserve amount of \$32,643 (per the 2016-2017 Audit) that can be used to start paying down this loan.

There is also the issue of the thirteen septic tanks that need to be decommissioned at the Bayridge Collection System site. Two of the tanks are empty and only need decommissioning, two tanks are presumed to be only septic water and just need to be emptied, and the rest of the tanks have sewage. We are currently trying to find a facility that will accept the sewage. We have three different contractors coming to visit the sight to give us quotes.

The 2018-2019 Fiscal Budget for Bayridge without the tank decommissioning expenses is estimated at \$39,410.33.

301 – SOUTH BAY FIRE

We have received the total from Wallace Group for the Special Fire Tax in the amount of \$561,557.00. There will also be a transfer in of Property taxes in the amount of \$59,915.00, a 25% allocation from the Property Tax received by Water. Adjustments were made to accommodate increasing CalPERS fees, as well as a \$1 minimum wage increase starting in January 2019. The Fire Department continues to pursue grants to fund equipment purchases and community outreach programs. Reserve fund accounts will not be utilized in 2018-2019 for any anticipated expenses.

With the transfer of all Fire Reserves to one Money market Account at a rate of approximately 1.7% interest, the Fire Reserves will have a positive change in investment income in their 2018-2019 budget to \$25,590. This will assist the South Bay Fire Department in meeting their goals to set aside funds to help with vehicle replacement.

The Fire Department is appropriating funds to purchase a new Command Vehicle, as well as the following improvements:

- PT Equipment
- Bedframes
- Mattresses
- Heating System
- Phone System Technician
- Wetsuits
- Self-Contained Breathing Apparatus's

Total estimated expenses for the 2018-2019 Fiscal Budget is \$2,819,255.50.

FUND 400 – VISTA DE ORO

The County has taken over the Vista De Oro Collection Systems, there will be no Staff time costs associated with this fund. District staff will not need to perform maintenance on the Vista De Oro system, but will have to take care of grounds keeping of the drainage basin that we own, but coded to Drainage (800). Under Professional & Consulting Services there is the \$700 amount for the tax roll preparation.

This fund owes the Water Fund \$30,000 for the first phase repairs/upgrades to the collection system that were done in August of 2014. The annual payment is included under 9804 "Payment on Internal Loans" in the amount of \$6,711.49 for the next five years. There is a negative rollover balance as stated from 2016-2017 Audit in the amount of \$14,141. Per our Auditor:

"Ideally the assessments should eventually be able to pay back the loan and it may not make sense for the District to use other funds for this purpose but that would be a management or Board decision."

Total estimated expenses for the 2018-2019 Fiscal Budget is \$13,893.10. There should be no other costs to this fund for the 2018-2019 year.

FUND 500 – WATER

The Water Rate Group has conservatively projected our water revenue to be \$2,754,400 for the 2018-2019 Fiscal Year. We have also received the County's projected property tax information. The total for Zone A is \$239,662 and \$1,509 in Home Owner Property Tax relief. In 2017 the Board approved to allocate 25% of Zone A Property Tax to South Bay Fire. This means that Fund 301 will be receiving \$59,915.50 in their 2018-2019 budget. We have established a new GL Code (4034) for this transfer so it can be tracked. In the 2018-2019 budget we are required to allocate 12.5% (\$29,957.75) of this same Zone A property tax to another Fund. Staff is asking that the 12.5% go towards the 2018-2019 Drainage fund for much needed Drainage improvement projects.

With the addition of the Basin Management Plan adjudication, Los Osos CSD is legally responsible to ensure reversal of the water quality degradation of the upper aquifer and seawater intrusion in the lower aquifer. The Basin Management Plan identified several different programs in order to improve the quality of the basin. The District has completed part of Program A and will need to continue with Phase 2 during the 2018-2019 budget cycle. The District is tasked to find financing for these projects on their own. Program A /Phase 2 of the 8th Street Well construction is estimated at \$315,824.

Currently, the District's Operations Staff performs shop work outside in the elements, and uses two leaking sea train containers for equipment storage. An additional Capital Improvement expense this budget is the new building at the yard at an estimated \$150,000. We are also including the Reservoir Inspection (\$6,000) for the 10th Street Tank to make sure it stays in good condition since its refurbishment in 2013.

Total estimated expenditures for the 2018-2019 Fiscal Budget is \$2,947,337.80; Operations (\$1,939,172.50), Capital Improvement Projects (\$502,524) and Reserve contributions (\$505,641.34).

600 – WASTEWATER

We have received the tax estimate for the Wastewater Property Tax Roll for administrative charges of \$44,246.40. The only projected expenses for this fund is the Admin Cost Allocation at \$2,721.61, NBS charges of \$12,365.94 and the Bond Payment of \$25,000.00. This fund incurs some small miscellaneous costs occasionally. There has been a negative rollover balance in this fund for quite some time. The 2016-2017 Audit states the current negative amount is \$114,371. Per a note from our Auditor:

"The problem with the Wastewater Fund is that some expenditures are still going through it relating to old items and the annual engineering fees in addition to a transfer out for overhead while the only revenue coming in is the assessment admin fee which until repaid is going straight back out to pay back the bond reserve per the bankruptcy agreement. As a result, until the bond reserve is repaid and the admin charge can once again be freed up to pay for the annual engineering and staff costs, other District funding must cover the shortfall and in the last few years instead of a transfer in to cover it, there are still net transfers out for overhead when there really should be a transfer in to cover costs."

Total estimated expenses for the 2018-2019 Fiscal Budget is \$40,857.55.

800 – DRAINAGE

We have received the County's Property Tax estimate for Zone D at \$24,015 and \$152 from Home Owners Property Tax Relief. We are asking the Board to approve the 12.5% Zone A allocation of \$29,957.75 to be dedicated to the Drainage Fund for the 2018-2019 fiscal budget. We have several Drainage issues in Los Osos, which will require attention soon. In the 2018-2019 Fiscal budget we plan on making much needed improvements to 16th Street Drainage facility, Don and Mitchell Drainage facility, and the replacement of a pump at the Bayridge drainage facility. These improvements total \$110,000. Although the costs are over our property tax allocation (including the possible additional 12.5% from Water), we do have some Drainage Reserves to balance this budget.

Total estimated expenses for the 2018-2019 Fiscal Budget is \$166,336.44.

900 – PARKS AND RECREATION

Staff in conjunction with the County Parks Department have proposed a Dog Park for the Los Osos Community. Although we have to wait for the Habitat Conservation Plan (HCP) to be completed, there are items that Staff can work on so that we are prepared when the HCP is completed. The 900 Fund is funded through a designated reserve fund and some interest income. As of the 2016-2017 Audit, there is a total of \$295,252 in the Parks Reserve Fund.

Since there is no Parks and Recreation Staff, a non-profit organization (not yet determined) will be contracted to encumber operations and monthly expenses of the Dog Park once it is constructed. Once the HCP has been approved and the District is allowed to build the Dog Park, the District will then need to decide what costs it will assist with. Costs associated with the Parks and Recreation budget for 2018-2019 are mostly Administrative Allocation costs which cover Staff time on projected projects.

Total estimated expenses for the 2018-2019 Fiscal Budget is \$7,543.22. This does not account for any Dog Park equipment or permitting.

FUND 100
ADMINISTRATION

DRAFT

100 ADMINISTRATION

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	
Revenues					
Service Charges & Fees					
4005	Copying Costs	\$17.00	\$0.00	\$20.00	
Total Service		\$17.00	\$0.00	\$20.00	
Use of Money & Property					
4510	Investment Income on funds	\$2,291.99	\$0.00	\$0.00	
Total Use of Money & Property		\$2,291.99	\$0.00	\$0.00	
Total Revenues		\$2,308.99	\$0.00	\$0.00	
Expenditures					
Personnel					
Salaries/Wages					
7322	Director's Compensation	\$10,400.00	\$12,000.00	\$12,000.00	
8018	Holiday Pay	\$2,982.96	\$6,000.00	\$4,000.00	
8045	Overtime Pay	\$4,930.70	\$6,200.00	\$5,000.00	
8051	Floating Holiday Pay	\$605.28	\$510.00	\$1,000.00	
8054	Salaries & Wages - Regular	\$59,987.29	\$86,434.00	\$109,000.00	Hall
8056	Retroactive Pay	\$621.71	\$0.00	\$0.00	
8060	Sick Leave Pay	\$1,801.67	\$2,200.00	\$2,000.00	
8081	Vacation Pay	\$1,990.35	\$1,800.00	\$3,000.00	
Total Salaries/Wages		\$83,319.96	\$115,144.00	\$136,000.00	
Payroll Taxes & Benefits					
5020	FICA - ER	\$595.20	\$1,700.00	\$1,700.00	
5030	Life Insurance - ER	\$177.19	\$300.00	\$300.00	
5031	Disability Insurance	\$40.00	\$50.00	\$60.00	
5040	LTD Insurance	\$563.82	\$515.00	\$1,000.00	
5050	Medicare - ER	\$284.63	\$1,843.00	\$2,478.00	
5060	Cafeteria Plan - ER	\$6,375.00	\$8,000.00	\$8,625.00	
5070	Retirement ER - Regular	\$12,177.68	\$12,700.00	\$13,700.00	
5071	Retirement ER - Addl Pick-up	\$546.37	\$750.00	\$1,019.00	
5075	Retirees Medical - ER	\$2,407.47	\$1,900.00	\$3,000.00	
5120	Workers Comp Insurance - ER	\$456.07	\$4,675.00	\$4,675.00	
Total Payroll Taxes & Benefits		\$23,623.43	\$32,433.00	\$36,557.00	

100 ADMINISTRATION

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	
Employment Services					
5100	Unemployment Insurance - ER	\$2,336.04	\$3,000.00	\$3,400.00	
6200	Hiring, Advertising & Other Costs	\$99.50	\$500.00	\$300.00	
6230	Medical Exam	\$0.00	\$125.00	\$125.00	
Total Employment		\$2,435.54	\$3,625.00	\$3,825.00	
Total Personnel		\$109,378.93	\$151,202.00	\$176,382.00	
Services & Supplies					
Contract Services					
6100	Labor & Support-IT Services	\$100.00	\$6,500.00	\$4,500.00	
6110	IT Purchased Services	\$16,443.96	\$21,500.00	\$21,500.00	Wa
7100	Copier Contract-Maint & Usage	\$4,821.19	\$7,500.00	\$5,000.00	reir
7255	Security Services	\$409.56	\$913.00	\$1,000.00	(loc
7321	Janitorial Cleaning & Supplies	\$2,251.70	\$4,000.00	\$4,000.00	
7342	Public Meeting Recordings	\$10,125.00	\$13,500.00	\$13,500.00	(loc
Total Contract Services		\$34,151.41	\$53,913.00	\$49,500.00	
Financial Services					
7309	Late Fees	\$23.72	\$100.00	\$100.00	
7310	Bank Service Charges	\$2,368.33	\$3,000.00	\$3,000.00	
Total Financial Services		\$2,392.05	\$3,100.00	\$3,100.00	
Insurance, Licenses & Regulatory					
6340	Misc Fees	-\$211.81	\$100.00	\$100.00	
6341	LAFCO Fees	\$17,212.31	\$21,642.00	\$20,000.00	
7325	Insurance	\$9,254.00	\$9,254.00	\$9,254.00	
Total Insurance, Licenses & Regulatory Fees		\$26,254.50	\$30,996.00	\$29,354.00	
Legal & Professional					
7303	Professional Services - GM	\$75,579.50	\$78,000.00	\$96,126.00	Refi
7304	Professional Services - ACCTG	\$39,712.50	\$48,000.00	\$60,000.00	Refi
7305	Auditing Services	\$18,010.00	\$22,000.00	\$20,000.00	
7320	Professional & Consulting Services	\$3,920.08	\$36,960.00	\$10,000.00	
7326	Legal Services	\$27,438.25	\$50,000.00	\$30,000.00	
7340	Legal Notifications & Mandated Advertising	\$91.96	\$2,000.00	\$1,000.00	
Total Legal & Professional		\$164,752.29	\$236,960.00	\$217,126.00	

100 ADMINISTRATION

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	
Office/Operations					
6121	IT-Supplies & Miscellaneous	\$155.67	\$500.00	\$500.00	
6130	Computer Hardware	\$1,351.86	\$1,351.86	\$1,500.00	
7140	General Supplies & Minor Equipment	\$3,520.09	\$5,000.00	\$5,000.00	
7160	Postage, Shipping & Mail Supplies	\$2,221.52	\$4,068.14	\$3,200.00	
7226	Membership & Dues	\$6,458.00	\$6,500.00	\$6,500.00	
	Total Office/Operations	\$13,707.14	\$17,420.00	\$16,700.00	
Other Expense					
7330	Misc Operating Expenses	\$20.00	\$100.00	\$100.00	
8735	Misc Department Admin	\$60.35	\$200.00	\$5,300.00	Bli
	Total Other	\$80.35	\$300.00	\$5,400.00	
Rent & Utilities					
6025	Telephone	\$2,428.17	\$3,000.00	\$3,000.00	
7350	Rent - Meetings	\$0.00	\$500.00	\$400.00	
7352	Rent - Offices & Other Structures	\$26,100.00	\$33,179.00	\$35,000.00	
8610	Electric	\$2,703.78	\$3,500.00	\$3,800.00	
8620	Gas Service	\$50.21	\$500.00	\$450.00	
	Total Rent & Utilities	\$31,282.16	\$40,679.00	\$42,650.00	
Repairs & Maintenance					
6405	R & M - Extinguishers	\$64.16	\$110.00	\$110.00	
	Total Repairs & Maintenance	\$64.16	\$110.00	\$110.00	
Travel & Training					
7323	Books, Publications & Subscriptions	\$12.99	\$300.00	\$100.00	
7324	Education & Training Fees	\$642.25	\$1,300.00	\$1,300.00	
8539	Meals	\$1,067.46	\$2,700.00	\$2,000.00	
8541	Meals- Local Area - DIR	\$0.00	\$100.00	\$100.00	
8550	Mileage Reimbursement & Parking	\$188.88	\$650.00	\$500.00	
	Total Travel & Training	\$1,911.58	\$5,050.00	\$4,000.00	
	Total Services & Supplies	\$274,595.64	\$388,528.00	\$367,940.00	
Allocation of Administrative Costs					
8152	ADP Fees	\$638.67	\$0.00	\$0.00	(Pui
	Total Allocation of Administrative Costs	\$638.67	\$0.00	\$0.00	
	Total Expenditures	\$384,613.24	\$539,730.00	\$544,322.00	

DRAFT

**COST ALLOCATION PLAN
FISCAL-YEAR 2018-2019**

Actual
\$544,322.00

TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS

	FIRE	WATER	PARK & REC	DRAINAGE	BAYRIDGE	VISTA DE ORO
Allocation Per Cent	10.00%	85.50%	1.00%	2.00%	0.50%	0.50%
AMOUNT ALLOCATED	\$54,432.20	\$465,395.31	\$5,443.22	\$10,886.44	\$2,721.61	\$2,721.61

FUND 200
BAYRIDGE ESTATES

DRAFT

200 BAYRIDGE ESTATES		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	
Revenues					
Property Taxes					
4035	Property Taxes	\$6,024.58	\$8,696.00	\$9,109.00	
	Total Property Taxes	\$6,024.58	\$8,696.00	\$9,052.00	
Service Charges & Fees					
4920	Service Charge/User Fee Rev	\$0.00	\$0.00	\$0.00	Question on keepir putting all in 4550
	Total Service Charges & Fees	\$0.00	\$0.00	\$0.00	
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	\$38,103.00	\$54,831.00	\$54,831.00	Lighting and <u>Loan</u> ,
	Total Special Taxes & Assessments	\$38,103.00	\$54,831.00	\$54,831.00	
Use of Money & Property					
4505	HO Prop Tax Relief	\$28.57	\$70.00	\$57.00	
4510	Investment Income on funds	-\$0.89	\$0.00	\$0.00	
	Total Use of Money & Property	\$27.68	\$70.00	\$57.00	
	Total Revenues	\$44,155.26	\$63,597.00	\$63,940.00	
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	\$0.00	\$1,500.00	\$0.00	
6345	Property Taxes & Assessments Costs	\$270.80	\$500.00	\$500.00	County pays fees no
7325	Insurance	\$800.00	\$800.00	\$800.00	
	Total Insurance, Licenses & Regulatory Fees	\$1,070.80	\$2,800.00	\$1,300.00	

**200 BAYRIDGE
ESTATES**

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	
Legal & Professional					
7320	Professional & Consulting Services	\$1,008.00	\$1,108.00	\$700.00	
7326	Legal Services	\$462.75	\$500.00	\$500.00	Assessment/Tax F
Total Legal & Professional		\$1,470.75	\$1,608.00	\$1,200.00	
Rent & Utilities					
8670	Street Lighting	\$4,846.23	\$5,380.00	\$6,224.16	
Total Rent & Utilities		\$4,846.23	\$5,380.00	\$6,224.16	
Repairs & Maintenance					
6800	R & M - Grounds & Collection Systems	\$6,324.00	\$6,324.00	\$0.00	
	Tank Decomission			\$0.00	\$6,000 per tank. 12
Total Repairs & Maintenance		\$6,324.00	\$6,324.00	\$0.00	
Total Services & Supplies		\$13,711.78	\$16,112.00	\$8,724.16	
Debt Service					
9804	Payment on Internal Loans	\$0.00	\$27,964.56	\$27,964.56	
Total Debt Service		\$0.00	\$27,964.56	\$27,964.56	
Transfers					
9511	Interfund Transfer to Admin	\$1,260.77	\$2,698.65	\$2,721.61	
Total Transfers		\$1,260.77	\$2,698.65	\$2,721.61	
Total Expenditures		\$14,972.55	\$46,775.21	\$39,410.33	
Net Revenues over Expenditures		\$29,182.71	\$16,821.79	\$24,529.67	

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

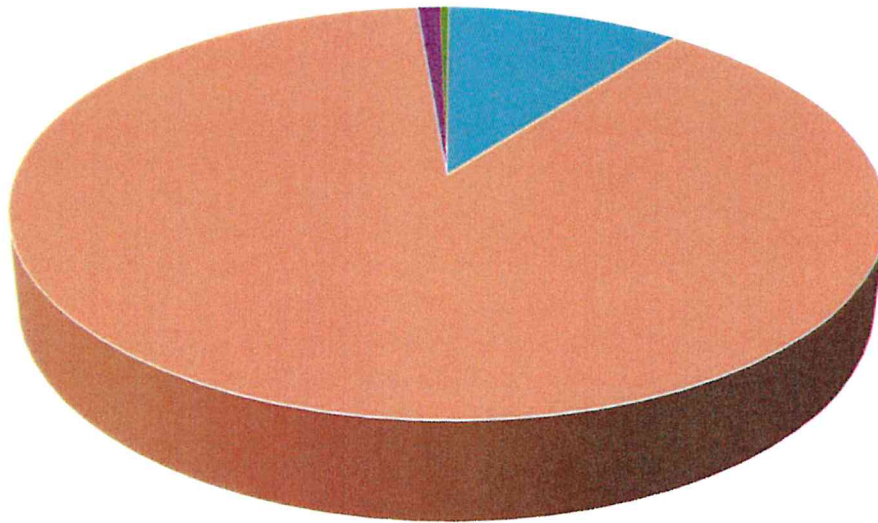
		prin	int	payment	balance	
1	4/29/2016	(\$1,861.63)	(\$468.75)	(\$2,330.38)	\$123,138.37	(\$2,330.38)
2	5/29/2016	(\$1,868.61)	(\$461.77)	(\$2,330.38)	\$121,269.76	(\$2,330.38)
3	6/29/2016	(\$1,875.62)	(\$454.76)	(\$2,330.38)	\$119,394.15	(\$2,330.38)
4	7/29/2016	(\$1,882.65)	(\$447.73)	(\$2,330.38)	\$117,511.50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

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

PROPERTY TAX REVENUE

Zone	Expensed Fund	2018-2019 Estimates	HO Property Tax Relief	Total after allocations	Notes
A	Water	\$239,662.00	\$1,509.00	\$150,731.88	Minus 25% \$59,915.50 Reallocation to Fire Minus 12.5% \$29,957.75 Reallocation
B	Fire	\$2,062,770.00	\$13,075.00	\$2,135,760.50	Plus 25% from Water \$59,915.50
D	Drainage	\$24,015.00	\$152.00	\$54,124.75	Possible Reallocation from Water of \$29,957.75
F	Bayridge	\$9,052.00	\$57.00	\$9,109.00	

2018-2019 Estimates



■ A Water
 ■ B Fire
 ■ D Drainage
 ■ F Bayridge

MARCH 2018 ESTIMATES

USING January GF Revenue Estimate data
2017/18 AB8 & UNITARY FACTORS,
AND RDA INCREMENT ADJ'D FOR ERAF.

March 27, 2018

**COUNTY OF SAN LUIS OBISPO
MARCH PRELIMINARY PROPERTY TAX REVENUE ESTIMATES
FOR FISCAL YEAR 2018/2019**

**Adjust estimates for assessed
trends in your specific**

FUND	AGENCY	2017/2018 AB-8 FACTORS	ESTIMATED REVENUE BASED ON A/V				2018/2019 ESTIMATED LOCAL TAX REVENUE	-10% Diablo Decr UNITARY REVENUE \$27,056,846 Acct 4000007	2017/2018 UNITARY FACTOR	UN RAI RE \$
			(Adjusted for Sec Roll Corrections & Unsec Delinquencies)							
			5.0% Growth	0% Growth	0% Growth	5.0% Growth				
			SECURED	UNSEC	HOMEOWNERS	LESS RDAs				
		Acct 4000005	Acct 4000025	Acct 4200075	Acct 4000015					
0693	SAN MIGUEL LIGHT	0.01886%	97,065	2,102	637		99,804	1,537	0.00568%	
0694	CSA # 23(FORMER SM LGT)	0.00475%	24,446	529	161		25,136	557	0.00206%	
0723	CSA #1	0.00170%	8,749	190	57		8,996	162	0.00060%	
0724	CSA #1 ZONE A	0.00714%	36,747	796	241		37,784	693	0.00256%	
0725	CSA #1 ZONE B	0.00316%	16,263	352	107		16,722	352	0.00130%	
0726	CSA #1 ZONE C	0.00166%	8,543	185	56		8,784	133	0.00049%	
0727	CSA #1 ZONE D	0.00728%	37,467	812	246		38,525	536	0.00198%	
0741	CSA #7	0.01020%	52,495	1,137	345		53,977	733	0.00271%	
0742	CSA #7 ZONE A	0.04404%	226,656	4,909	1,490		233,054	3,033	0.01121%	
0743	CSA #7 ZONE B	0.00682%	35,100	760	230		36,090	655	0.00242%	
0747	LOS OSOS CSD-ZONE A	0.04463%	229,692	4,975	1,509		236,176	4,962	0.01834%	
0748	LOS OSOS CSD-ZONE B	0.38666%	1,989,978	43,102	13,075		2,046,155	29,408	0.10869%	
0750	LOS OSOS CSD-ZONE D	0.00451%	23,211	503	152		23,866	298	0.00110%	
0752	LOS OSOS CSD-ZONE F	0.00169%	8,698	188	57		8,943	165	0.00061%	
0755	CSA #10	0.04423%	227,633	4,930	1,496		234,059	2,600	0.00961%	
0761	CSA #12	0.00386%	19,866	430	131		20,427	8,141	0.03009%	
0773	CSA #16	0.00653%	33,607	728	221		34,556	544	0.00201%	
0781	HERITAGE CSD	0.06360%	327,323	7,090	2,150		336,562	4,435	0.01639%	
0803	SAN MIGUEL SANITARY	0.01007%	51,826	1,123	341		53,289	1,058	0.00391%	
0811	OCEANO COMM SERV	0.18865%	970,903	21,029	6,381		998,313	14,354	0.05305%	
0825	CAYUCOS FIRE	0.05700%	293,355	6,354	1,927		301,637	3,358	0.01241%	
0827	SAN MIGUEL FIRE	0.06613%	340,344	7,372	2,236		349,952	5,265	0.01946%	
0831	SANTA MARGARITA FIRE	0.02055%	105,762	2,291	695		108,748	2,183	0.00807%	
0837	ARROYO GR CEMETERY	0.02598%	133,708	2,896	879	(8,039)	129,444	2,232	0.00825%	
0843	ATAS CEMETERY	0.07626%	392,478	8,501	2,579	(47,626)	355,932	6,193	0.02289%	
0844	CAMBRIA CEMETERY	0.02014%	103,652	2,245	681		106,578	1,613	0.00596%	
0845	CAYUCOS-MB CEMETERY	0.07222%	371,686	8,051	2,441		382,178	23,642	0.08738%	
0847	PASO ROBLES CEMETERY	0.09916%	510,335	11,054	3,353	(50,328)	474,414	7,468	0.02760%	
0851	SAN MIGUEL CEMETERY	0.01701%	87,543	1,896	575		90,015	1,523	0.00563%	
0852	SANTA MARGARITA CEM	0.00730%	37,570	814	247		38,630	1,678	0.00620%	
0853	SHANDON CEMETERY	0.00350%	18,013	390	118		18,521	1,128	0.00417%	
0854	TEMPLETON CEMETERY	0.02228%	114,666	2,484	753		117,903	1,705	0.00630%	
0895	AVILA BEACH CSD	0.05205%	267,880	5,802	1,759		275,441	72,485	0.26790%	
0896	AVILA CO WTR ID #1	0.05176%	266,387	5,770	1,749		273,906	3,431	0.01268%	
1205	CAYUCOS ELEM	0.50762%	2,612,508	56,586	16,857		2,685,952	41,478	0.15330%	
1211	CUYAMA JT UNIFIED	0.05428%	279,357	6,051	1,803		287,210	30,596	0.11308%	

FUND 301
SOUTH BAY FIRE

301 FIRE

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	
Revenues					
Property Taxes					
4035	Property Taxes	\$1,069,447.00	\$1,971,151.00	\$2,062,770.00	
4034	Property Tax Transfer from Water		\$57,214.50	\$59,915.50	
	Total Property Taxes	\$1,069,447.00	\$2,028,365.50	\$2,122,685.50	
Grant Revenue					
4955	Govt-Other St Aids & Reimbursements	\$8,105.46	\$0.00	\$4,000.00	
	Total Grant Revenue	\$8,105.46	\$0.00	\$4,000.00	
Special Taxes & Assessments					
4015	CSA 9-I Assessments (Contract)	\$0.00	\$25,214.00	\$25,214.00	
4050	Special Fire Tax	\$437,968.12	\$543,882.00	\$561,557.00	
	Total Special Taxes & Assessments	\$437,968.12	\$569,096.00	\$586,771.00	
Other Revenues					
4000	Ambulance Agreement	\$52,868.94	\$67,134.00	\$67,134.00	
4055	Mutual Aid Reimbursement	\$0.00	\$2,000.00	\$0.00	
4655	Donations	\$34,963.04	\$34,763.00	\$0.00	
	Total Other Revenues	\$87,831.98	\$103,897.00	\$67,134.00	
Use of Money & Property					
4505	HO Prop Tax Relief	\$2,665.37	\$12,817.00	\$13,075.00	Per Premier Bank; a
4510	Investment Income on funds	\$1,176.28	\$1,000.00	\$25,590.00	rate, the interest incc
	Total Use of Money & Property	\$3,841.65	\$14,141.00	\$38,665.00	Reserves should be .
	Total Revenues	\$1,607,194.21	\$2,715,499.50	\$2,819,255.50	

301 South Bay Fire

301 FIRE

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET
Personnel				
Salaries/Wages				
8290	Resv FF-OT Em Res Off Duty	\$397.63	\$1,600.00	\$0.00
8295	Resv FF-Overtime/Shift Coverage	\$15,080.98	\$22,050.00	\$27,000.00
8310	Resv FF-Emerg Resp-Off Duty	\$1,522.13	\$2,660.00	\$0.00
8340	Resv FF-Shift Coverage	\$66,693.11	\$82,000.00	\$98,000.00
8345	Resv FF-Special Projects	\$2,652.29	\$5,550.00	\$7,100.00
8355	Resv FF- Training & Drills	\$8,359.75	\$4,724.00	\$0.00
8360	Resv FF-Weed Abatement	\$94.50	\$1,205.00	\$0.00
Total Salaries/Wages		\$94,800.39	\$119,789.00	\$132,100.00
Payroll Taxes & Benefits				
5021	FICA - Fire - ER	\$4,945.60	\$7,000.00	\$7,000.00
5030	Life Insurance - ER	\$1,196.00	\$2,500.00	\$2,500.00
5035	AD & D Insurance	\$380.00	\$850.00	\$800.00
5050	Medicare - ER	-\$915.55	\$0.00	\$0.00
5051	Medicare - Reserves - ER	\$1,380.35	\$2,000.00	\$2,100.00
5070	Retirement ER - Regular	\$7,399.82	\$11,000.00	\$11,000.00
5120	Workers Comp Insurance - ER	\$4,564.08	\$4,570.00	\$5,000.00
5124	Retirement - ER - Tier 2	\$1,733.16	\$1,550.00	\$3,000.00
Total Payroll Taxes & Benefits		\$20,683.46	\$29,470.00	\$31,400.00
Employment Services				
5000	Medical Exams & Procedures	\$514.00	\$2,550.00	\$1,275.00
5100	Unemployment Insurance - ER		\$0.00	\$0.00
5101	Unemp. Costs - Reserves	\$7,291.88	\$7,000.00	\$8,000.00
6230	Medical Exam	\$4,251.00	\$3,800.00	\$3,800.00

301 FIRE

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET
Total Employment Services		\$12,056.88	\$13,350.00	\$13,075.00
Total Personnel		\$127,540.73	\$162,609.00	\$176,575.00
Services & Supplies				
Clothing & Uniform				
7246	Uniform & Gear	\$678.06	\$1,130.00	\$1,100.00
7248	Uniform Safety Boots	\$0.00	\$400.00	\$2,000.00
Total Clothing & Uniform		\$678.06	\$1,530.00	\$3,100.00
Contract Services				
6110	IT Purchased Services	\$900.04	\$1,080.00	\$1,080.00
7100	Copier Contract-Maint & Usage	\$1,190.65	\$1,600.00	\$1,600.00
7202	Building Alarms & Security	\$353.70	\$465.00	\$475.00
7204	Cleaning Supplies, Laundry & Towel Service	\$3,125.02	\$3,700.00	\$3,700.00
7222	Hazardous Materials CW JPA Cost	\$2,000.00	\$2,000.00	\$2,000.00
7500	Schedule A Charges	\$1,069,447.00	\$2,164,108.00	\$2,192,419.00
Total Contract Services		\$1,077,016.41	\$2,172,953.00	\$2,201,274.00
Equipment & Tools				
6440	Fire Personal Protection Equipment	\$5,506.50	\$6,500.00	\$14,000.00
6460	Self-Contained Breathing Apparatus	\$0.00	\$32,500.00	\$32,500.00
7234	Oxygen Supplies & Cylinder Rent	\$0.00	\$350.00	\$350.00
7238	Paramedic & EMT Small Tools & Supplies	\$45,197.21	\$52,000.00	\$16,000.00
7242	Minor Tools, Accessories & Field Machines	\$178.39	\$250.00	\$250.00
7252	Misc Hardware	\$35,848.20	\$36,263.00	\$350.00
Total Equipment & Tools		\$86,730.30	\$127,863.00	\$63,450.00

301 FIRE

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET
Financial Services				
7309	Late Fees	\$18.53	\$6.15	\$10.00
7310	Bank Service Charges	\$0.00	\$20.00	\$20.00
9154	Losses and Damages	\$345.08	\$345.08	\$100.00
Total Financial Services		\$363.61	\$371.23	\$130.00
Insurance, Licenses & Regulatory Fees				
6345	Property Taxes & Assessments Costs	\$3,898.08	\$3,898.08	\$4,000.00
7325	Insurance	\$20,400.04	\$20,400.04	\$20,400.00
Total Insurance, Licenses & Regulatory Fees		\$24,298.12	\$24,298.12	\$24,400.00
Legal & Professional				
7320	Professional & Consulting Services	\$1,400.00	\$1,700.00	\$1,400.00
7326	Legal Services	\$358.75	\$1,000.00	\$350.00
7340	Legal Notifications & Mandated Advertising	\$45.00	\$80.00	\$75.00
Total Legal & Professional		\$1,803.75	\$2,780.00	\$1,825.00
Office/Operations				
6130	Computer Hardware	\$169.42	\$1,770.00	\$1,700.00
7140	General Supplies & Minor Equipment	\$1,806.14	\$1,800.00	\$1,800.00
7160	Postage, Shipping & Mail Supplies	\$188.75	\$200.00	\$300.00
7216	Fire Prevention Education Materials	\$1,283.98	\$1,200.00	\$1,200.00
7226	Membership & Dues	\$75.00	\$75.00	\$75.00
7230	Misc Small Parts & Supplies	\$4,229.79	\$4,530.00	\$300.00
7240	Propane	\$100.00	\$100.00	\$100.00
Total Office/Operations		\$7,853.08	\$9,675.00	\$5,475.00

301 FIRE

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET
Other Expense				
7201	White Goods & Accessories - bedding, towels	\$0.00	\$300.00	\$300.00
7209	District Operating Center Expense	\$0.00	\$450.00	\$450.00
7218	Cooking Products - Food, Drinks & Staples	\$159.85	\$300.00	\$300.00
7224	Kitchen Cookware & Utensils	\$85.79	\$737.77	\$800.00
7345	Outreach- Program Give-away Items	\$606.72	\$2,900.00	\$0.00
	Total Other Expense	\$852.36	\$4,687.77	\$1,850.00
Rent & Utilities				
6000	Cell Phones	\$1,164.27	\$1,550.00	\$1,550.00
6025	Telephone	\$3,090.54	\$2,600.00	\$3,700.00
8610	Electric	\$978.44	\$990.00	\$1,000.00
8620	Gas Service	\$678.76	\$1,100.00	\$910.00
8630	Trash Services	\$903.21	\$1,850.00	\$1,850.00
8640	Water and Water Services	\$3,038.82	\$4,704.00	\$4,704.00
8659	Utility Cable Charges	\$888.16	\$1,020.00	\$1,400.00
8670	Street Lighting	\$100.54	\$132.00	\$132.00
	Total Rent & Utilities	\$10,842.74	\$13,946.00	\$15,246.00
Repairs & Maintenance				
6400	R & M - Air Compressors	\$297.77	\$500.00	\$300.00
6405	R & M - Extinguishers	\$383.82	\$784.00	\$700.00
6640	R & M - Equip & Other Non-Structural Fixed Assets	\$1,751.67	\$1,600.00	\$1,600.00
6750	R & M - Minor Tools & Equipment	\$394.18	\$1,000.00	\$1,000.00

6775	R & M -Operation/Field Equipment	\$765.00	\$1,300.00	\$1,215.00
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301 FIRE

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET
6800	R & M - Grounds & Collection Systems	\$239.75	\$450.00	\$500.00
6900	R & M - Buildings & Structures	\$2,712.37	\$3,036.00	\$4,300.00
	Total Repairs & Maintenance	\$6,544.56	\$8,670.00	\$9,615.00
Travel & Training				
6300	DMV Driv Lic Class B	\$0.00	\$100.00	\$100.00
7141	CERT Training Supplies	\$0.00	\$100.00	\$100.00
7323	Books, Publications & Subscriptions	\$234.23	\$468.00	\$470.00
8405	Reserve FF Training Costs	\$1,360.00	\$1,000.00	\$3,000.00
	Total Travel & Training	\$1,594.23	\$1,668.00	\$3,670.00
	Total Services & Supplies	\$1,218,577.22	\$2,368,442.12	\$2,330,035.00
Allocation of Administrative Costs				
8152	ADP Fees	\$962.17	\$1,000.00	\$0.00
	Total Allocation of Administrative Costs	\$962.17	\$1,000.00	\$0.00
Capital Outlay				
9006	Infrastructure CIP	\$17,925.70	\$26,780.88	\$44,545.30
9085	Vehicle Purchase	\$173,232.63	\$155,500.00	\$80,000.00
	Total Capital Outlay	\$191,158.33	\$182,280.88	\$124,545.30
Reserve Contribution				
9008	Fire Mitigation Expenses	\$0.00	\$0.00	\$0.00
9504	*Vehicle Replacement Reserve	\$0.00	\$93,402.00	\$99,144.00

9572	*General Contingency (Operations) Reserve	\$0.00	\$10,000.00	\$34,524.00
Total Reserve Contribution		\$0.00	\$103,402.00	\$133,668.00

301 FIRE

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET
<hr/>				
	Transfers			
9511	Interfund Transfer to Admin	\$25,215.40	\$53,973.00	\$54,432.20
Total Transfers		\$25,215.40	\$53,973.00	\$54,432.20
Total Expenditures		\$1,563,453.85	\$2,871,707.00	\$2,819,255.50
Total Transfer in from Reserves				
<hr/>				
Net Revenues over Expenditures		\$43,740.36	-\$156,207.50	\$0.00



CAL FIRE
San Luis Obispo
County Fire Department

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

Scott M. Jalbert, Fire Chief



LOS OSOS FIRE PROTECTION SERVICES AGREEMENT

Schedule A

Costs for Providing Fire Protection Services

Fiscal Year 2018-2019 (July 1, 2018 through June 30, 2019)

Expense Type	CAL FIRE Costs	County Fire Costs	Total Costs
Personnel Costs			
Fire Station Staffing	1,989,645 *	69,638 <i>cwoh</i>	2,059,282
Fire Prevention Services			
Fire Hazard Mitigation Services			
Dispatch Services			
Training Services			
Chief Officer Coverage			
Administrative Services			
Fire Investigation Services			
Reserve Firefighter Program Management			
Operating Costs			
Uniforms	21,472 *	752 <i>cwoh</i>	22,224
Vehicle Operations	52,116 *	1,824 <i>cwoh</i>	53,940
Fleet Repair			
Preventive Maintenance			
Fuel, Oil, Lubrication, Batteries, Tires			
As per Schedule D of this agreement			
Communications		3,332	3,332
Paramedic Recertifications		1,341	1,341
Mobile Data Computing Support		3,606	3,606
Firefighter Training		7,782	7,782
GIS Support		624	624
Other Misc Costs		29,689	29,689
1/4 Time Office Workers		8,672	8,672
County-Wide Overhead		1,927	1,927
TOTAL AMOUNT PAYABLE TO SLO COUNTY FIRE			2,192,419
CSA9i Portion			25,214
Los Osos CSD Portion			2,167,204

* These costs include CAL FIRE administrative rate of 12.01%
 This schedule is modified annually for application in the subsequent fiscal year.



SOUTH BAY FIRE DEPARTMENT

Los Osos Community Services District



20 Year Projection for Replacing Vehicles / Engines

UNIT #	Vehicle/Assumptions	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	FY31-32	FY32-33	FY33-34	FY34-35	Future Replacements
3411	Command 2010 Term=8Yrs; 3% F	61,475	63,319	65,219	67,175	69,191	71,266	73,404	75,606	77,875	80,211	82,617	85,096	87,649	90,278	92,986	95,776	98,649	101,609	104,657	107,797	2041 / 2042
U15	Utility 2003 Term=10Yrs; 3% F	59,500	61,285	63,124	65,017	66,968	68,977	71,046	73,177	75,373	77,634	79,963	82,362	84,833	87,378	89,999	92,699	95,480	98,344	101,295	104,334	2038 / 2039
R 15	Rescue Squad 2004 Term=15yr; 3% F	165,049	175,000	180,250	185,658	191,227	196,964	202,873	208,959	215,228	221,685	228,335	235,185	242,241	249,508	256,993	264,703	272,644	280,824	289,248	297,926	2046 / 2047
E 215	Engine 1997 (Equip to Term=15yr; 3.5% F	603,997	625,137	647,017	669,662	693,100	717,359	742,467	768,453	795,349	823,186	851,997	881,817	912,681	944,625	977,687	1,011,906	1,047,322	1,083,979	1,121,918	1,161,185	2042 / 2043
E 15	Engine 2013(Equip to Term=15Yr; 3.5% F	606,929	628,172	650,158	672,913	696,465	720,842	746,071	772,183	799,210	827,182	856,134	886,098	917,112	949,211	982,433	1,016,818	1,052,407	1,089,241	1,127,364	1,166,822	2042 / 2043
Cost		175,000	65,219	737,931								82,617	881,817	87,378				331,750		104,657	1,059,112	
Used Vehicle Sales Proceeds*		(10,000)	(5,000)	(30,000)								(5,000)	(25,000)	(5,000)				(10,000)		(5,000)	(25,000)	
Net Cost		165,000	60,219	707,931								77,617	856,817	82,378				321,750		99,657	1,034,112	
Cumulative Cost		175,000	240,219	978,150								1,060,767	1,942,584	2,029,962				2,361,712		2,466,369	3,525,481	

Future Replacements
2041 / 2042
2038 / 2039
2046 / 2047
2042 / 2043
2042 / 2043

Contribution Each Fiscal Year	G	85,000	91,800	99,144	104,101	109,306	114,772	120,510	126,536	132,862	139,506	146,481	153,805	161,495	169,570	178,048	186,951	196,298	206,113	216,419
Sinking Fund Balance as of FYE 14/15	577,970	497,970	529,551	-79,236	24,866	134,172	248,943	369,454	495,989	628,852	690,740	-19,596	134,209	213,326	382,896	560,944	426,145	622,443	728,899	-88,794
		B	A	A, C, D							A	C, D		A		B, E		A		

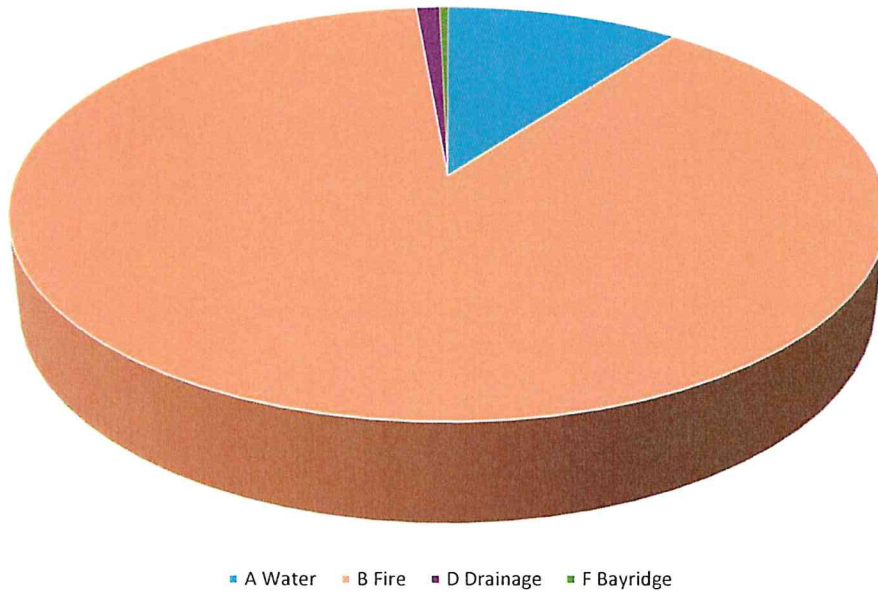
Identifier	Notes
A	Cost of replacement vehicle is offset by estimated selling price of \$5,000 for current vehicle
B	Cost of replacement vehicle is offset by estimated selling price of \$10,000 for current vehicle
C	E215 will be sold for est. \$25,000. The current E15 will become E215 and a new E15 will be purchased
D	Cost of replacement engine is offset by estimated selling price of \$25,000 for current E215
E	R15 will be converted to an engine; based on anticipated growth, Station should support 2 full-time engines. Fire Public Facility Fees anticipated to fund the difference.
F	3% Inflation rate based on current information, subject to change.
G	Sinking fund contributions increased by 5% each year, as of 17/18

Fiscal Year	Schedule
16/17	MR15 will be replaced. Replacement moved up due to deterioration of the vehicle
17/18	3411 will be replaced due to high mileage.
18/19	E215 will be sold. E15 will be transferred to E215 and a new E15 will be purchased. E215 was originally slated to be sold 17/18. U15 will be replaced. The replacement of this vehicle has been pushed back since 13/14 due to low mileage
25/26	3411 will be replaced.
26/27	E215 will be sold. E15 will be transferred to E215 and a new E15 will be purchased.
28/29	U15 will be replaced.
31/32	R15 will be replaced.
33/34	3411 will be replaced
34/35	E215 will be sold. E15 will be transferred to E215 and a new E15 will be purchased.

PROPERTY TAX REVENUE

Zone	Expensed Fund	2018-2019 Estimates	HO Property Tax Relief	Total after allocations	Notes
A	Water	\$239,662.00	\$1,509.00	\$150,731.88	Minus 25% \$59,915.50 Reallocation to Fire Minus 12.5% \$29,957.75 Reallocation
B	Fire	\$2,062,770.00	\$13,075.00	\$2,135,760.50	Plus 25% from Water \$59,915.50
D	Drainage	\$24,015.00	\$152.00	\$54,124.75	Possible Reallocation from Water of \$29,957.75
F	Bayridge	\$9,052.00	\$57.00	\$9,109.00	

2018-2019 Estimates



MARCH 2018 ESTIMATES

USING January GF Revenue Estimate data
2017/18 AB8 & UNITARY FACTORS,
AND RDA INCREMENT ADJ'D FOR ERAF.

March 27, 2018

**COUNTY OF SAN LUIS OBISPO
MARCH PRELIMINARY PROPERTY TAX REVENUE ESTIMATES
FOR FISCAL YEAR 2018/2019**

Adjust estimates for assessee trends in your specific

FUND	AGENCY	2017/2018 AB-8 FACTORS	ESTIMATED REVENUE BASED ON A/V				2018/2019 ESTIMATED LOCAL TAX REVENUE	-10% Diablo Decr UNITARY REVENUE	2017/2018 UNITARY FACTOR	UN RAI RE' \$8
			(Adjusted for Sec Roll Corrections & Unsec Delinquencies)							
			5% Growth	0% Growth	0% Growth	5.0% Growth				
			SECURED	UNSEC	HOMEOWNERS	LESS RDAs				
		Acct 4000005	Acct 4000025	Acct 4200075	Acct 4000015		Acct 4000007		Acct	
0693	SAN MIGUEL LIGHT	0.01886%	97,065	2,102	637		99,804	1,537	0.00568%	
0694	CSA # 23(FORMER SM LGT)	0.00475%	24,446	529	161		25,136	557	0.00206%	
0723	CSA #1	0.00170%	8,749	190	57		8,996	162	0.00060%	
0724	CSA #1 ZONE A	0.00714%	36,747	796	241		37,784	693	0.00256%	
0725	CSA #1 ZONE B	0.00316%	16,263	352	107		16,722	352	0.00130%	
0726	CSA #1 ZONE C	0.00166%	8,543	185	56		8,784	133	0.00049%	
0727	CSA #1 ZONE D	0.00728%	37,467	812	246		38,525	536	0.00198%	
0741	CSA #7	0.01020%	52,495	1,137	345		53,977	733	0.00271%	
0742	CSA #7 ZONE A	0.04404%	226,656	4,909	1,490		233,054	3,033	0.01121%	
0743	CSA #7 ZONE B	0.00682%	35,100	760	230		36,090	655	0.00242%	
0747	LOS OSOS CSD-ZONE A	0.04463%	229,692	4,975	1,509		236,176	4,962	0.01834%	
0748	LOS OSOS CSD-ZONE B	0.38666%	1,989,978	43,102	13,075		2,046,155	29,408	0.10869%	
0750	LOS OSOS CSD-ZONE D	0.00451%	23,211	503	152		23,866	298	0.00110%	
0752	LOS OSOS CSD-ZONE F	0.00169%	8,698	188	57		8,943	165	0.00061%	
0755	CSA #10	0.04423%	227,633	4,930	1,496		234,059	2,600	0.00961%	
0761	CSA #12	0.00386%	19,866	430	131		20,427	8,141	0.03009%	
0773	CSA #16	0.00653%	33,607	728	221		34,556	544	0.00201%	
0781	HERITAGE CSD	0.06360%	327,323	7,090	2,150		336,562	4,435	0.01639%	
0803	SAN MIGUEL SANITARY	0.01007%	51,826	1,123	341		53,289	1,058	0.00391%	
0811	OCEANO COMM SERV	0.18865%	970,903	21,029	6,381		998,313	14,354	0.05305%	
0825	CAYUCOS FIRE	0.05700%	293,355	6,354	1,927		301,637	3,358	0.01241%	
0827	SAN MIGUEL FIRE	0.06613%	340,344	7,372	2,236		349,952	5,265	0.01946%	
0831	SANTA MARGARITA FIRE	0.02055%	105,762	2,291	695		108,748	2,183	0.00807%	
0837	ARROYO GR CEMETERY	0.02598%	133,708	2,896	879	(8,039)	129,444	2,232	0.00825%	
0843	ATAS CEMETERY	0.07626%	392,478	8,501	2,579	(47,626)	355,932	6,193	0.02289%	
0844	CAMBRIA CEMETERY	0.02014%	103,652	2,245	681		106,578	1,613	0.00596%	
0845	CAYUCOS-MB CEMETERY	0.07222%	371,686	8,051	2,441		382,178	23,642	0.08738%	
0847	PASO ROBLES CEMETERY	0.09916%	510,335	11,054	3,353	(50,328)	474,414	7,468	0.02760%	
0851	SAN MIGUEL CEMETERY	0.01701%	87,543	1,896	575		90,015	1,523	0.00563%	
0852	SANTA MARGARITA CEM	0.00730%	37,570	814	247		38,630	1,678	0.00620%	
0853	SHANDON CEMETERY	0.00350%	18,013	390	118		18,521	1,128	0.00417%	
0854	TEMPLETON CEMETERY	0.02228%	114,666	2,484	753		117,903	1,705	0.00630%	
0895	AVILA BEACH CSD	0.05205%	267,880	5,802	1,759		275,441	72,485	0.26790%	
0896	AVILA CO WTR ID #1	0.05176%	266,387	5,770	1,749		273,906	3,431	0.01268%	
1205	CAYUCOS ELEM	0.50762%	2,612,508	56,586	16,857		2,685,952	41,478	0.15330%	
1211	CUYAMA JT UNIFIED	0.05428%	279,357	6,051	1,803		287,210	30,596	0.11308%	

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 4/30/2018

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	663,707.82
General Contingency Reserve	3111	83,676.00
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	<u>567,211.00</u>
Total Other Liabilities		<u>1,354,928.82</u>
Total Other Liabilities		1,354,928.82
Equity		
Equity		
Disputed Reserve Fund (Bankruptcy)	3161	<u>153,577.09</u>
Total Equity		<u>153,577.09</u>
Total Equity		<u>153,577.09</u>
Total LIABILITIES & EQUITY		<u><u>1,508,505.91</u></u>

FUND 400
VISTA DE ORO

400 VISTA DE ORO

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
Revenues					
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	\$10,718.00	\$15,768.00	\$15,768.00	
Total Special Taxes & Assessments		\$10,718.00	\$15,768.00	\$15,768.00	
Total Revenues		\$10,718.00	\$15,768.00	\$15,768.00	
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	\$0.00	\$1,500.00	\$0.00	County is taking over this cos
6345	Property Taxes & Assessments Costs	\$18.00	\$500.00	\$500.00	
7325	Insurance	\$500.00	\$500.00	\$500.00	
Total Insurance, Licenses & Regulatory Fees		\$518.00	\$2,500.00	\$1,000.00	
Legal & Professional					
7320	Professional & Consulting Services	\$700.00	\$700.00	\$700.00	Assessment/Tax Roll charge
7326	Legal Services	\$165.25	\$300.00	\$300.00	
Total Legal & Professional		\$865.25	\$1,000.00	\$1,000.00	
Rent & Utilities					
8670	Street Lighting	\$1,917.21	\$2,300.00	\$2,460.00	
Total Rent & Utilities		\$1,917.21	\$2,300.00	\$2,460.00	

400 VISTA DE ORO

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
Repairs & Maintenance					
6800	R & M - Grounds & Collection Systems	\$2,262.60	\$0.00	\$0.00	
	Total Repairs & Maintenance	\$2,262.60	\$0.00	\$0.00	
	Total Services & Supplies	\$5,563.06	\$5,800.00	\$4,460.00	
Debt Service					
9804	Payment on Internal Loans	\$0.00	\$0.00	\$6,711.49	Currently there is nothing bu 2017/2018 for the loan
	Total Debt Service	\$0.00	\$0.00	\$6,711.49	\$30K Loan/5 year loan
Transfers					
9511	Interfund Transfer to Admin	\$1,260.77	\$2,721.38	\$2,721.61	
	Total Transfers	\$1,260.77	\$2,721.38	\$2,721.61	
	Total Expenditures	\$6,823.83	\$8,521.38	\$13,893.10	
	Net Revenues over Expenditures	\$3,894.17	\$7,246.62	\$1,874.90	

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

#		prin	int	payment	balance	
	6/30/2018	(\$446.79)	(\$112.50)	(\$559.29)	\$29,553.21	(\$559.29)
1	7/30/2018	(\$448.47)	(\$110.82)	(\$559.29)	\$29,104.74	(\$559.29)
2	8/30/2018	(\$450.15)	(\$109.14)	(\$559.29)	\$28,654.60	(\$559.29)
3	9/30/2018	(\$451.84)	(\$107.45)	(\$559.29)	\$28,202.76	(\$559.29)
4	10/30/2018	(\$453.53)	(\$105.76)	(\$559.29)	\$27,749.23	(\$559.29)
5	11/30/2018	(\$455.23)	(\$104.06)	(\$559.29)	\$27,294.00	(\$559.29)
6	12/30/2018	(\$456.94)	(\$102.35)	(\$559.29)	\$26,837.06	(\$559.29)
7	1/30/2019	(\$458.65)	(\$100.64)	(\$559.29)	\$26,378.41	(\$559.29)
8	2/30/2019	(\$460.37)	(\$98.92)	(\$559.29)	\$25,918.04	(\$559.29)
9	3/30/2019	(\$462.10)	(\$97.19)	(\$559.29)	\$25,455.94	(\$559.29)
10	4/30/2019	(\$463.83)	(\$95.46)	(\$559.29)	\$24,992.11	(\$559.29)
11	5/30/2019	(\$465.57)	(\$93.72)	(\$559.29)	\$24,526.54	(\$559.29)
12	6/30/2019	(\$467.32)	(\$91.97)	(\$559.29)	\$24,059.22	(\$559.29)
13	7/30/2019	(\$469.07)	(\$90.22)	(\$559.29)	\$23,590.15	(\$559.29)
14	8/30/2019	(\$470.83)	(\$88.46)	(\$559.29)	\$23,119.33	(\$559.29)
15	9/30/2019	(\$472.59)	(\$86.70)	(\$559.29)	\$22,646.73	(\$559.29)
16	10/30/2019	(\$474.37)	(\$84.93)	(\$559.29)	\$22,172.37	(\$559.29)
17	11/30/2019	(\$476.14)	(\$83.15)	(\$559.29)	\$21,696.22	(\$559.29)
18	12/30/2019	(\$477.93)	(\$81.36)	(\$559.29)	\$21,218.29	(\$559.29)
19	11/29/2017	(\$479.72)	(\$79.57)	(\$559.29)	\$20,738.57	(\$559.29)
20	12/29/2017	(\$481.52)	(\$77.77)	(\$559.29)	\$20,257.05	(\$559.29)
21	1/29/2018	(\$483.33)	(\$75.96)	(\$559.29)	\$19,773.72	(\$559.29)
22	2/28/2018	(\$485.14)	(\$74.15)	(\$559.29)	\$19,288.59	(\$559.29)
23	3/29/2018	(\$486.96)	(\$72.33)	(\$559.29)	\$18,801.63	(\$559.29)
24	4/29/2018	(\$488.78)	(\$70.51)	(\$559.29)	\$18,312.84	(\$559.29)
25	5/29/2018	(\$490.62)	(\$68.67)	(\$559.29)	\$17,822.23	(\$559.29)
26	6/29/2018	(\$492.46)	(\$66.83)	(\$559.29)	\$17,329.77	(\$559.29)
27	7/29/2018	(\$494.30)	(\$64.99)	(\$559.29)	\$16,835.46	(\$559.29)
28	8/29/2018	(\$496.16)	(\$63.13)	(\$559.29)	\$16,339.31	(\$559.29)
29	9/29/2018	(\$498.02)	(\$61.27)	(\$559.29)	\$15,841.29	(\$559.29)
30	10/29/2018	(\$499.89)	(\$59.40)	(\$559.29)	\$15,341.40	(\$559.29)
31	11/29/2018	(\$501.76)	(\$57.53)	(\$559.29)	\$14,839.64	(\$559.29)
32	12/29/2018	(\$503.64)	(\$55.65)	(\$559.29)	\$14,336.00	(\$559.29)
33	1/29/2019	(\$505.53)	(\$53.76)	(\$559.29)	\$13,830.47	(\$559.29)
34	2/28/2019	(\$507.43)	(\$51.86)	(\$559.29)	\$13,323.04	(\$559.29)
35	3/29/2019	(\$509.33)	(\$49.96)	(\$559.29)	\$12,813.71	(\$559.29)
36	4/29/2019	(\$511.24)	(\$48.05)	(\$559.29)	\$12,302.47	(\$559.29)
37	5/29/2019	(\$513.16)	(\$46.13)	(\$559.29)	\$11,789.32	(\$559.29)
38	6/29/2019	(\$515.08)	(\$44.21)	(\$559.29)	\$11,274.24	(\$559.29)
39	7/29/2019	(\$517.01)	(\$42.28)	(\$559.29)	\$10,757.23	(\$559.29)
40	8/29/2019	(\$518.95)	(\$40.34)	(\$559.29)	\$10,238.27	(\$559.29)
41	9/29/2019	(\$520.90)	(\$38.39)	(\$559.29)	\$9,717.38	(\$559.29)
42	10/29/2019	(\$522.85)	(\$36.44)	(\$559.29)	\$9,194.53	(\$559.29)
43	11/29/2019	(\$524.81)	(\$34.48)	(\$559.29)	\$8,669.72	(\$559.29)
44	12/29/2019	(\$526.78)	(\$32.51)	(\$559.29)	\$8,142.94	(\$559.29)
45	1/29/2020	(\$528.75)	(\$30.54)	(\$559.29)	\$7,614.18	(\$559.29)
46	2/29/2020	(\$530.74)	(\$28.55)	(\$559.29)	\$7,083.45	(\$559.29)
47	3/29/2020	(\$532.73)	(\$26.56)	(\$559.29)	\$6,550.72	(\$559.29)

48	4/29/2020	(\$534.73)	(\$24.57)	(\$559.29)	\$6,015.99	(\$559.29)
49	5/29/2020	(\$536.73)	(\$22.56)	(\$559.29)	\$5,479.26	(\$559.29)
50	6/29/2020	(\$538.74)	(\$20.55)	(\$559.29)	\$4,940.52	(\$559.29)
51	7/29/2020	(\$540.76)	(\$18.53)	(\$559.29)	\$4,399.75	(\$559.29)
52	8/29/2020	(\$542.79)	(\$16.50)	(\$559.29)	\$3,856.96	(\$559.29)
53	9/29/2020	(\$544.83)	(\$14.46)	(\$559.29)	\$3,312.14	(\$559.29)
54	10/29/2020	(\$546.87)	(\$12.42)	(\$559.29)	\$2,765.27	(\$559.29)
55	11/29/2020	(\$548.92)	(\$10.37)	(\$559.29)	\$2,216.35	(\$559.29)
56	12/29/2020	(\$550.98)	(\$8.31)	(\$559.29)	\$1,665.37	(\$559.29)
57	1/29/2021	(\$553.05)	(\$6.25)	(\$559.29)	\$1,112.32	(\$559.29)
58	2/28/2021	(\$555.12)	(\$4.17)	(\$559.29)	\$557.20	(\$559.29)
59	3/29/2021	(\$557.20)	(\$2.09)	(\$559.29)	\$0.00	(\$559.29)
60		(\$30,000.00)	(\$3,557.43)	(\$33,557.43)		(\$33,557.43)

FUND 500

WATER

500 WATER

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		YTD March 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
Revenues					
Property Taxes				\$239,662.00	minus 25% to Fire \$59,915.50
4035	Property Taxes	\$159,436.43	\$171,643.50	\$149,788.75	minus 12.5 % to ? \$29,957.75
Total Property Taxes		\$159,436.43	\$171,643.50	\$149,788.75	
Service Charges & Fees					
4030	Residential Single Family	\$1,439,203.68	\$1,906,000.00	\$2,135,000.00	
4102	Residential- Multi -Family-Water Sales	\$149,615.72	\$178,000.00	\$199,900.00	
4103	Commercial, Home Care, Retail-Water Sales	\$239,119.12	\$236,000.00	\$321,000.00	Until Recycled Water is in full use, water irrigation will continue to be used.
4104	Irrigation- Water Sales	\$42,971.37	\$3,000.00	\$53,000.00	
4114	Water Other Service Revenues	-\$1,225.00	\$2,084.00	\$1,000.00	
4931	Water Activation Fees	\$5,950.00	\$7,000.00	\$6,000.00	
4932	Penalties	\$22,099.34	\$23,000.00	\$20,000.00	
4933	Door Hangers/Lockout Notices	\$10,925.00	\$16,000.00	\$10,000.00	
4937	NSF Fees	\$620.00	\$500.00	\$500.00	
Total Service Charges & Fees		\$1,909,279.23	\$2,371,584.00	\$2,746,400.00	
Other Revenues					
4105	Recycled Water Revenue	\$0.00	\$107,000.00	\$57,000.00	Until the County secures the Recycled Water contracts with the schools, we are uncertain as to the amount of income from this line item.
4925	Insurance Claim Reimbursement	\$3,790.78	\$3,790.78	\$0.00	
4930	Other Revenue	\$3,081.08	\$15,000.00	\$1,000.00	
4936	Water Delinquencies via Tax roll	-\$1.00	\$0.00	\$0.00	
Total Other Revenues		\$6,870.86	\$125,790.78	\$58,000.00	
Use of Money & Property					
4504	Interest Income	\$0.00	\$2,964.00	\$2,964.00	(We are currently looking into why there is interest income in this GL Code)
4505	HO Prop Tax Relief	\$754.60	\$2,100.00	\$1,509.00	
4510	Investment Income on funds	\$3,834.25	\$1,500.00	\$4,000.00	
	Interfund loan payments to Water			\$34,676.05	Bayridge Loan Payment \$27,964.56 Vista Loan Payment \$6,711.49
Total Use of Money & Property		\$4,588.85	\$6,564.00	\$43,149.05	
Total Revenues		\$2,080,175.37	\$2,675,582.28	\$2,997,337.80	

500 WATER

		YTD March 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
Personnel					
Salaries/Wages					
8018	Holiday Pay	\$17,100.48	\$20,000.00	\$25,000.00	
8045	Overtime Pay	\$3,298.16	\$4,000.00	\$4,000.00	
8050	Administrative Leave Pay	\$1,471.18	\$1,000.00	\$3,680.00	
8051	Floating Holiday Pay	\$3,651.55	\$16,000.00	\$5,000.00	
8054	Salaries & Wages - Regular	\$233,413.41	\$339,348.71	\$356,316.15	5% possible increase
8056	Retroactive Pay	\$2,723.28	\$2,723.28	\$1,000.00	
8060	Sick Leave Pay	\$14,333.51	\$23,000.00	\$24,150.00	
8063	Standby Pay	\$12,569.57	\$14,000.00	\$14,700.00	
8066	Comp Time Used	\$10,986.46	\$11,000.00	\$11,550.00	
8081	Vacation Pay	\$18,375.40	\$38,000.00	\$39,900.00	
Total Salaries/Wages		\$317,923.00	\$469,071.99	\$485,296.15	
Payroll Taxes & Benefits					
5030	Life Insurance - ER	\$1,476.00	\$1,500.00	\$1,700.00	
5031	Disability Insurance	\$300.00	\$500.00	\$500.00	
5040	LTD Insurance	\$2,468.12	\$3,000.00	\$3,300.00	
5050	Medicare - ER	\$2,969.29	\$6,000.00	\$10,356.00	plus Admin Clerk 1/2
5060	Cafeteria Plan - ER	\$43,470.80	\$66,000.00	\$65,000.00	
5070	Retirement ER - Regular	\$46,494.00	\$60,000.00	\$67,000.00	
5071	Retirement ER - Addl Pick-up	\$2,462.23	\$2,200.00	\$0.00	No additional Employer Pick Up
5075	Retirees Medical - ER	\$1,172.94	\$1,000.00	\$1,620.00	
5120	Workers Comp Insurance - ER	\$15,811.66	\$15,968.01	\$24,440.00	Reflects 2018-2019 invoice
5124	Retirement - ER - Tier 2	\$3,035.56	\$0.00	\$3,720.00	
Total Payroll Taxes & Benefits		\$119,660.60	\$156,168.01	\$177,636.00	

500 WATER

		YTD March 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
5100	Unemployment Insurance - ER	\$5,434.35	\$5,000.00	\$5,500.00	
6230	Medical Exam	\$2,675.00	\$2,675.00	\$150.00	
	Total Employment Services	\$8,109.35	\$7,675.00	\$5,650.00	
	Total Personnel	\$445,692.95	\$632,915.00	\$668,582.15	
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	\$1,088.58	\$2,600.00	\$2,600.00	
7248	Uniform Safety Boots	\$481.35	\$1,000.00	\$1,000.00	
	Total Clothing & Uniform	\$1,569.93	\$3,600.00	\$3,600.00	
Contract Services					
6100	Labor & Support-IT Services	\$0.00	\$300.00	\$300.00	
6110	IT Purchased Services	\$3,844.16	\$5,000.00	\$5,400.00	
7250	Water Quality Testing	\$18,435.32	\$28,000.00	\$28,000.00	
7255	Security Services	\$548.56	\$7,100.00	\$8,000.00	
7301	Contract Maint Services	\$0.00	\$1,500.00	\$1,000.00	
7321	Janitorial Cleaning & Supplies	\$610.27	\$850.00	\$850.00	
	Total Contract Services	\$23,438.31	\$42,750.00	\$43,550.00	
Equipment & Tools					
6438	Disinfection Feed Pumps	\$430.02	\$260.00	\$800.00	
7242	Minor Tools, Accessories & Field Machines	\$2,418.40	\$2,500.00	\$3,500.00	
7252	Misc Hardware	\$54.00	\$0.00	\$0.00	
7253	Rent - Equipment	\$0.00	\$1,000.00	\$1,000.00	
7256	Meter Purchases & Replacements	\$28,985.32	\$30,000.00	\$75,000.00	
	Total Equipment & Tools	\$31,887.74	\$33,760.00	\$80,300.00	

500 water

500 WATER

		YTD March 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
Financial Services					
7309	Late Fees	\$46.16	\$0.00	\$50.00	
Total Financial Services		\$46.16	\$0.00	\$50.00	
Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	\$0.00	\$200.00	\$200.00	
6340	Misc Fees	\$579.33	\$3,000.00	\$3,000.00	
6342	Fees - Regulatory	\$5,536.20	\$27,000.00	\$18,000.00	
6345	Property Taxes & Assessments Costs	\$3,044.78	\$6,300.00	\$6,300.00	
7325	Insurance	\$31,581.00	\$31,581.00	\$33,000.00	
Total Insurance, Licenses & Regulatory Fees		\$40,741.31	\$68,081.00	\$60,500.00	
Legal & Professional					
7318	Professional & Consulting BMC	\$26,996.33	\$61,370.00	\$50,654.00	
7320	Professional & Consulting Services	\$16,159.18	\$40,000.00	\$30,000.00	
7326	Legal Services	\$8,662.50	\$8,000.00	\$11,000.00	
7336	Legal Services- ISJ	\$0.00	\$1,000.00	\$1,000.00	
Total Legal & Professional		\$51,818.01	\$110,370.00	\$92,654.00	
Office/Operations					
6130	Computer Hardware	\$126.25	\$3,000.00	\$3,000.00	
6140	Computer Software	\$1,463.88	\$2,000.00	\$2,000.00	
7140	General Supplies & Minor Equipment	\$353.46	\$3,000.00	\$1,000.00	
7160	Postage, Shipping & Mail Supplies	\$11,139.86	\$14,500.00	\$17,000.00	
7180	Billing Supplies, Forms & Printing	\$879.78	\$2,000.00	\$2,200.00	
7226	Membership & Dues	\$1,579.88	\$3,000.00	\$3,000.00	
7230	Misc Small Parts & Supplies	\$997.60	\$800.00	\$1,000.00	
7237	Process Control & Treatment Supplies	\$2,901.20	\$4,000.00	\$4,000.00	

500 WATER

		YTD March 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
7239	Water Treatment Chemicals	\$4,993.79	\$6,600.00	\$8,000.00	
7249	Safety Supplies	\$394.74	\$3,000.00	\$3,000.00	
Total Office/Operations		\$24,830.44	\$41,900.00	\$44,200.00	
Other Expense					
7330	Misc Operating Expenses	\$0.00	\$250.00	\$250.00	
7348	Water Conservation Program	\$409.96	\$3,000.00	\$2,000.00	
Total Other Expense		\$409.96	\$3,250.00	\$2,250.00	
Rent & Utilities					
6000	Cell Phones	\$2,023.32	\$3,260.00	\$3,000.00	
6025	Telephone	\$6,215.00	\$8,400.00	\$8,200.00	
7352	Rent - Offices & Other Structures	\$0.00	\$2,900.00	\$2,900.00	
8610	Electric	\$74,709.75	\$84,000.00	\$95,000.00	
8620	Gas Service	\$469.89	\$250.00	\$250.00	
8630	Trash Services	\$1,871.54	\$4,000.00	\$4,000.00	
8644	Disposal Services	\$29,334.00	\$28,500.00	\$28,500.00	
8670	Street Lighting	\$285.76	\$350.00	\$400.00	
Total Rent & Utilities		\$114,909.26	\$131,660.00	\$142,250.00	
Repairs & Maintenance					
6405	R & M - Extinguishers	\$336.63	\$350.00	\$350.00	
6422	R & M - Hydrants	\$0.00	\$350.00	\$350.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	\$313.03	\$500.00	\$500.00	
6641	R & M - Wells	\$621.72	\$800.00	\$1,000.00	
6750	R & M - Minor Tools & Equipment	\$1,381.41	\$1,700.00	\$2,000.00	
6775	R & M -Operation/Field Equipment	\$59.45	\$100.00	\$0.00	
6800	R & M - Grounds & Collection Systems	\$73.84	\$1,000.00	\$1,000.00	

500 WATER

		YTD March 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
6830	Paving & Concrete	\$4,050.00	\$8,000.00	\$8,000.00	
6900	R & M - Buildings & Structures	\$425.74	\$1,500.00	\$2,000.00	
7241	R & M - Water Distribution System	\$8,904.14	\$15,000.00	\$20,000.00	
	Total Repairs & Maintenance	\$16,165.96	\$29,300.00	\$35,200.00	Plus Reservoir inspection \$5000
Travel & Training					
7323	Books, Publications & Subscriptions	\$0.00	\$250.00	\$250.00	
7324	Education & Training Fees	\$4,608.33	\$8,324.00	\$5,900.00	
8410	Certifications	\$200.00	\$400.00	\$500.00	
8510	Lodging & Meals - Local	\$365.07	\$2,000.00	\$2,000.00	
8539	Meals	\$65.00	\$700.00	\$700.00	
8550	Mileage Reimbursement & Parking	\$607.41	\$700.00	\$700.00	
	Total Travel & Training	\$5,845.81	\$12,374.00	\$10,050.00	
Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	\$130.06	\$780.00	\$1,600.00	
7211	Misc Fuel & Diesel	\$1,608.59	\$2,200.00	\$2,300.00	
7220	Gasoline	\$3,225.30	\$4,000.00	\$5,000.00	
7228	Markings & Other Misc Services	\$110.42	\$350.00	\$500.00	
7232	Vehicle Repairs - Parts, Tires & Lubricants	\$5,295.35	\$5,000.00	\$5,000.00	
	Total Vehicle Maintenance & Repairs	\$10,369.72	\$12,330.00	\$14,400.00	
	Total Services & Supplies	\$322,032.61	\$489,375.00	\$529,004.00	
Allocation of Administrative Costs					
8152	ADP Fees	\$475.01	\$800.00	\$0.00	
	Total Allocation of Administrative Costs	\$475.01	\$800.00	\$0.00	

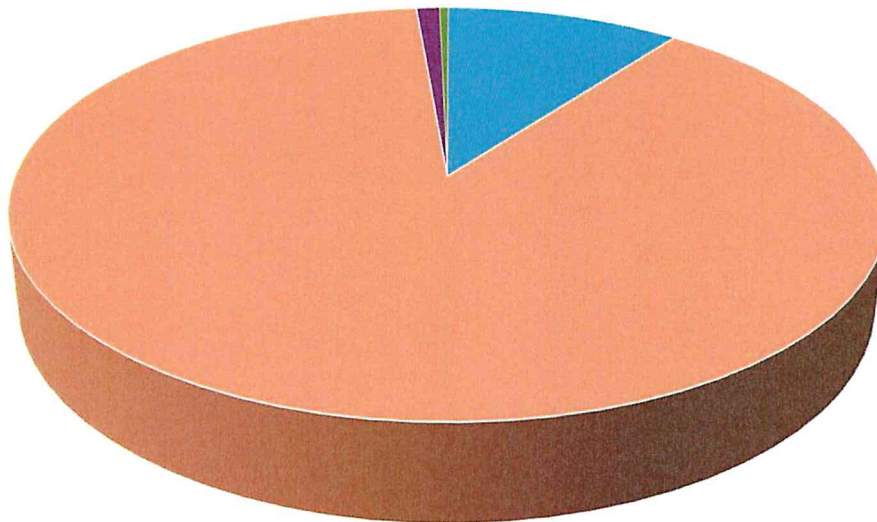
500 WATER

		YTD March 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
9006	Infrastructure CIP	\$29,780.84	\$380,000.00	\$315,824.00	Phase 2 Design will be completed at \$50,000.00. Phase 2 construction is slated for 2018/2019.
				\$150,000.00	Utility Building
				\$30,000.00	Valve Exerciser
				\$6,700.00	Escavator Repair
	Total Capital Outlay	\$30,259.05	\$380,000.00	\$502,524.00	
Debt Service					
9022	Debt Service - Principal	\$156,109.45	\$156,109.00	\$160,871.00	
9023	Debt Service - Interest & Annual Fee	\$109,607.84	\$109,607.00	\$104,773.00	
9024	Loan Administration Fee	\$11,015.00	\$11,015.00	\$10,547.00	
	Total Debt Service	\$276,732.29	\$276,731.00	\$276,191.00	
Reserves					
9571	*Capital Outlay Reserve	\$0.00	\$500,000.00	\$498,641.34	- Partial Capital Improvement Project c
9572	*General Contingency (Operations) Reserve	\$0.00	\$57,000.00	\$57,000.00	
9988	*Water Rate Stabilization Reserve	\$0.00	\$32,000.00	\$0.00	Already over the limit. No contributions will be allocated for the 2018-2019 year
	Total Reserves	\$0.00	\$589,000.00	\$555,641.34	
Transfers					
9511	Interfund Transfer to Admin	\$215,591.70	\$465,356.59	\$465,395.31	(Draft number for 2018-2019)
	Total Transfers	\$215,591.70	\$465,356.59	\$465,395.31	
	Total Expenditures	\$1,269,605.70	\$2,834,177.59	\$2,997,337.80	
	Net Revenues over Expenditures	\$645,536.43	-\$158,595.30	\$0.00	

PROPERTY TAX REVENUE

Zone	Expensed Fund	2018-2019 Estimates	HO Property Tax Relief	Total after allocations	Notes
A	Water	\$239,662.00	\$1,509.00	\$150,731.88	Minus 25% \$59,915.50 Reallocation to Fire Minus 12.5% \$29,957.75 Reallocation
B	Fire	\$2,062,770.00	\$13,075.00	\$2,135,760.50	Plus 25% from Water \$59,915.50
D	Drainage	\$24,015.00	\$152.00	\$54,124.75	Possible Reallocation from Water of \$29,957.75
F	Bayridge	\$9,052.00	\$57.00	\$9,109.00	

2018-2019 Estimates



■ A Water
 ■ B Fire
 ■ D Drainage
 ■ F Bayridge

MARCH 2018 ESTIMATES
 USING January GF Revenue Estimate data
 2017/18 AB8 & UNITARY FACTORS,
 AND RDA INCREMENT ADJ'D FOR ERAF.
 March 27, 2018

COUNTY OF SAN LUIS OBISPO
MARCH PRELIMINARY PROPERTY TAX REVENUE ESTIMATES
FOR FISCAL YEAR 2018/2019

Adjust estimates for assessee
trends in your specific

FUND	AGENCY	2017/2018 AB-8 FACTORS	ESTIMATED REVENUE BASED ON A/V (Adjusted for Sec Roll Corrections & Unsec Delinquencies)				2018/2019 ESTIMATED LOCAL TAX REVENUE	-10% Diablo Decr UNITARY REVENUE \$27,056,846 Acct 4000007	2017/2018 UNITARY FACTOR	UN RA RE \$!
			5% Growth	0% Growth	0% Growth	5.0% Growth				
			SECURED Acct 4000005	UNSEC Acct 4000025	HOMEOWNERS Acct 4200075	LESS RDAs Acct 4000015				
0693	SAN MIGUEL LIGHT	0.01886%	97,065	2,102	637		99,804	1,537	0.00568%	
0694	CSA # 23(FORMER SM LGT)	0.00475%	24,446	529	161		25,136	557	0.00206%	
0723	CSA #1	0.00170%	8,749	190	57		8,996	162	0.00060%	
0724	CSA #1 ZONE A	0.00714%	36,747	796	241		37,784	693	0.00256%	
0725	CSA #1 ZONE B	0.00316%	16,263	352	107		16,722	352	0.00130%	
0726	CSA #1 ZONE C	0.00166%	8,543	185	56		8,784	133	0.00049%	
0727	CSA #1 ZONE D	0.00728%	37,467	812	246		38,525	536	0.00198%	
0741	CSA #7	0.01020%	52,495	1,137	345		53,977	733	0.00271%	
0742	CSA #7 ZONE A	0.04404%	226,656	4,909	1,490		233,054	3,033	0.01121%	
0743	CSA #7 ZONE B	0.00682%	35,100	760	230		36,090	655	0.00242%	
0747	LOS OSOS CSD-ZONE A	0.04463%	229,692	4,975	1,509		236,176	4,962	0.01834%	
0748	LOS OSOS CSD-ZONE B	0.38666%	1,989,978	43,102	13,075		2,046,155	29,408	0.10869%	
0750	LOS OSOS CSD-ZONE D	0.00451%	23,211	503	152		23,866	298	0.00110%	
0752	LOS OSOS CSD-ZONE F	0.00169%	8,698	188	57		8,943	165	0.00061%	
0755	CSA #10	0.04423%	227,633	4,930	1,496		234,059	2,600	0.00961%	
0761	CSA #12	0.00386%	19,866	430	131		20,427	8,141	0.03009%	
0773	CSA #16	0.00653%	33,607	728	221		34,556	544	0.00201%	
0781	HERITAGE CSD	0.06360%	327,323	7,090	2,150		336,562	4,435	0.01639%	
0803	SAN MIGUEL SANITARY	0.01007%	51,826	1,123	341		53,289	1,058	0.00391%	
0811	OCEANO COMM SERV	0.18865%	970,903	21,029	6,381		998,313	14,354	0.05305%	
0825	CAYUCOS FIRE	0.05700%	293,355	6,354	1,927		301,637	3,358	0.01241%	
0827	SAN MIGUEL FIRE	0.06613%	340,344	7,372	2,236		349,952	5,265	0.01946%	
0831	SANTA MARGARITA FIRE	0.02055%	105,762	2,291	695		108,748	2,183	0.00807%	
0837	ARROYO GR CEMETERY	0.02598%	133,708	2,896	879	(8,039)	129,444	2,232	0.00825%	
0843	ATAS CEMETERY	0.07626%	392,478	8,501	2,579	(47,626)	355,932	6,193	0.02289%	
0844	CAMBRIA CEMETERY	0.02014%	103,652	2,245	681		106,578	1,613	0.00596%	
0845	CAYUCOS-MB CEMETERY	0.07222%	371,686	8,051	2,441		382,178	23,642	0.08738%	
0847	PASO ROBLES CEMETERY	0.09916%	510,335	11,054	3,353	(50,328)	474,414	7,468	0.02760%	
0851	SAN MIGUEL CEMETERY	0.01701%	87,543	1,896	575		90,015	1,523	0.00563%	
0852	SANTA MARGARITA CEM	0.00730%	37,570	814	247		38,630	1,678	0.00620%	
0853	SHANDON CEMETERY	0.00350%	18,013	390	118		18,521	1,128	0.00417%	
0854	TEMPLETON CEMETERY	0.02228%	114,666	2,484	753		117,903	1,705	0.00630%	
0895	AVILA BEACH CSD	0.05205%	267,880	5,802	1,759		275,441	72,485	0.26790%	
0896	AVILA CO WTR ID #1	0.05176%	266,387	5,770	1,749		273,906	3,431	0.01268%	
1205	CAYUCOS ELEM	0.50762%	2,612,508	56,586	16,857		2,685,952	41,478	0.15330%	
1211	CUYAMA JT UNIFIED	0.05428%	279,357	6,051	1,803		287,210	30,596	0.11308%	

LOCS D Water Capital Improvement Projects Listing



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

LOCS D Water Capital Improvement Projects Listing



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

COMPLETED PROJECTS

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

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 4/30/2018

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Trust Liability		
Water Quality Trust Reserve	3050	<u>91,517.27</u>
Total Trust Liability		<u>91,517.27</u>
Total CURRENT LIABILITIES		91,517.27
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	112,042.00
General Contingency Reserve	3111	258,783.00
Capital Outlay Reserve	3160	714,296.29
Water Stabilization Reserve	3163	256,856.00
Basin Management Reserve	3165	50,031.00
Water Conservation Reserve	3167	<u>59,288.00</u>
Total Other Liabilities		<u>1,451,296.29</u>
Total Other Liabilities		<u>1,451,296.29</u>
Total LIABILITIES & EQUITY		<u>1,542,813.56</u>

Table 60. Basin Infrastructure Program Schedule				
	By 2013	2014	2015 thru 2017	2018+
Program A				
Water Systems Interconnection		■ ■	■ ■	
Upper Aquifer Well		■	■	
South Bay Well Nitrate Removal	■	■		
Palisades Well Modifications	■			
Blending Project	■	■		
Water Meters	■			
Program B				
LOCS D Wells				■
GSWC Wells				■
Community Nitrate Removal Facility				■
Program C				
Expansion Well No. 1			■	
Expansion Well No. 2			■	
Expansion Well No. 3			■	
S&T/GSWC Interconnection			■	
Los Osos Valley Road Main Upgrade			■	
Program D				
Expansion Well No. 4				■
Expansion Well No. 5				■
Expansion Well No. 6				■

Actions by All Purveyors (■), LOCS D (■), GSWC (■) and S&T (■).

FUND 600
WASTE WATER

600 WASTEWATER

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
Revenues					
Service Charges & Fees					
4062	Wastewater Admin Charge	\$19,267.00	\$44,267.00	\$44,246.40	
Total Service Charges & Fees		\$19,267.00	\$44,267.00	\$44,246.40	
Total Revenues		\$19,267.00	\$44,267.00	\$44,246.40	
Expenditures					
Services & Supplies					
Financial Services					
7310	Bank Service Charges	\$20.00	\$20.00	\$0.00	
Total Financial Services		\$20.00	\$20.00	\$0.00	
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	\$269.28	\$134.64	\$270.00	
Total Insurance, Licenses & Regulatory Fees		\$269.28	\$134.64	\$270.00	
Legal & Professional					
7320	Professional & Consulting Services	\$8,451.29	\$11,564.00	\$12,365.94	
7326	Legal Services	\$353.60	\$1,000.00	\$500.00	
Total Legal & Professional		\$8,804.89	\$12,564.00	\$12,865.94	
Office/Operations					
7160	Postage, Shipping & Mail Supplies	\$53.82	\$0.00	\$0.00	
Total Office/Operations		\$53.82	\$0.00	\$0.00	
Total Services & Supplies		\$9,147.99	\$12,718.64	\$13,135.94	

600 Waste Water

600 WASTEWATER

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
Debt Service					
9805	Repayment Bond Reserve	\$0.00	\$25,000.00	\$25,000.00	
	Total Debt Service	\$0.00	\$25,000.00	\$25,000.00	
Transfers					
9511	Interfund Transfer to Admin	\$1,260.77	\$0.00	\$2,721.61	
	Total Transfers	\$1,260.77	\$2,698.65	\$2,721.61	
	Total Expenditures	\$10,408.76	\$40,417.29	\$40,857.55	
	Net Revenues over Expenditures	\$8,858.24	\$6,548.36	\$3,388.85	

From: Andrew Kraus [mailto:akraus@nbsgov.com]
Sent: Thursday, April 19, 2018 3:04 PM
To: Renee Osborne <rosborne@losososcsd.org>
Cc: Ann Kudart <akudart@losososcsd.org>
Subject: RE: 2018-2019 Direct Charge/Special Assessment Packet

Good afternoon Renee,

As discussed, I have finished preparing the preliminary Fiscal Year 2018/19 Levy information for Wastewater Assessment District No. 1 and provided a summary of the billing below for your reference. I've attached a PDF providing details (on a parcel level) about these preliminary figures as well.

For the time being, admin fees have been included as \$10.56 per parcel. Please note that this will likely not be the final levy information submitted on the County tax rolls for Fiscal Year 2018/19, as we may need to address additional parcel changes following updated property data being released by the County in July.

Preliminary FY 2018/19 Levy Summary:

Parcel Count: 4,190 (This is two parcels less than last year due to one assessment prepayment and a parcel merger.)

Principal and Interest Levied: \$1,146,041.28

Admin Fee Levied (\$10.56 per parcel): \$44,246.40

Other (Delinquency Management Fees and Installment Rounding): \$1,182.74

Total Levy amount: \$1,191,470.42

If you do need an updated estimate of NBS' admin expenses for the year as well, please let me know and I can coordinate with our accounting staff to obtain this figure. (I do not prepare this information myself, so it may take a day or two to get this figure from the time it is requested.)

Thanks,

ANDREW KRAUS

financial analyst

800.676.7516 | akraus@nbsgov.com

FUND 800
DRAINAGE

800 DRAINAGE

DRAFT

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
Revenues					
Property Taxes					
4035	Property Taxes	15,995.29	22,746.00	\$24,015.00	
4034	Prop Taxes from Water			\$29,957.75	
	Total Property Taxes	15,995.29	22,746.00	\$53,972.75	Requested 12.5% transfer from \
Special Taxes & Assessments					
4400	Drainage Assessments	68,123.00	95,440.00	\$95,440.00	
	Total Special Taxes & Assessments	68,123.00	95,440.00	\$95,440.00	
Other Revenues					
4935	Sale-Specs/Plans & Non Capital Items	699.00	0.00	\$0.00	
	Total Other Revenues	699.00	0.00	\$0.00	
Use of Money & Property					
4505	HO Prop Tax Relief	76.24	149.00	\$152.00	
4510	Investment Income on funds	294.05	0.00	\$300.00	
	Total Use of Money & Property	370.29	149.00	\$452.00	
	Total Revenues	85,187.58	118,335.00	\$149,864.75	
Expenditures					
Personnel					
Salaries/Wages					
8045	Overtime Pay	0.00	200.00	\$200.00	
8054	Salaries & Wages - Regular	15,695.15	22,810.00	\$16,000.00	
	Total Salaries/Wages	15,695.15	23,010.00	\$16,200.00	
	Total Personnel	15,695.15	23,010.00	\$16,200.00	

800 DRAINAGE

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
Services & Supplies					
Equipment & Tools					
6390	Equipment	216.69	500.00	\$300.00	
7242	Minor Tools, Accessories & Field Machines	38.59	200.00	\$200.00	
Total Equipment & Tools		255.28	700.00	\$500.00	
Financial Services					
7309	Late Fees	0.50	0.00	\$0.00	
Total Financial Services		0.50	0.00	\$0.00	
Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	1.68	7,000.00	\$7,000.00	
6345	Property Taxes & Assessments Costs	106.40	200.00	\$200.00	
7325	Insurance	3,100.00	3,500.00	\$3,500.00	
Total Insurance, Licenses & Regulatory Fees		3,208.08	10,700.00	\$10,700.00	
Legal & Professional					
7320	Professional & Consulting Services	763.00	1,000.00	\$2,000.00	
7326	Legal Services	315.00	500.00	\$1,000.00	
Total Legal & Professional		1,078.00	1,500.00	\$3,000.00	
Office/Operations					
7140	General Supplies & Minor Equipment	10.70	50.00	\$50.00	
7226	Membership & Dues	165.00	200.00	\$200.00	
7230	Misc Small Parts & Supplies	484.75	500.00	\$500.00	

800 DRAINAGE

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
7249	Safety Supplies	13.49	200.00	\$100.00	
	Total Office/Operations	673.94	950.00	\$850.00	
Other Expense					
7346	Promotional Expenses - Event	250.00	250.00	\$300.00	
	Total Other Expense	250.00	250.00	\$300.00	
Rent & Utilities					
6000	Cell Phones	1,148.86	1,250.00	\$1,700.00	
6025	Telephone	180.78	200.00	\$250.00	
8610	Electric	1,428.48	1,500.00	\$2,200.00	
8670	Street Lighting	686.94	850.00	\$1,000.00	
	Total Rent & Utilities	3,445.06	3,800.00	\$5,150.00	
Repairs & Maintenance					
6640	R & M - Equip & Other Non- Structural Fixed Assets	463.26	1,000.00	\$1,000.00	
6750	R & M - Minor Tools & Equipment	57.89	500.00	\$500.00	
6800	R & M - Grounds & Collection Systems	2,046.05	2,000.00	\$2,000.00	
6900	R & M - Buildings & Structures	155.48	200.00	\$200.00	
	Total Repairs & Maintenance	2,722.68	3,700.00	\$3,700.00	
Travel & Training					
7324	Education & Training Fees	1,591.67	4,000.00	\$2,200.00	
8410	Certifications	0.00	100.00	\$100.00	
8475	Training Materials	0.00	500.00	\$500.00	
8510	Lodging & Meals - Local	0.00	1,000.00	\$500.00	

800 DRAINAGE

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
8539	Meals	0.00	100.00	\$100.00	
8550	Mileage Reimbursement & Parking	0.00	300.00	\$300.00	
	Total Travel & Training	1,591.67	6,000.00	\$3,700.00	
Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	333.52	550.00	\$550.00	
7220	Gasoline	806.33	800.00	\$800.00	
	Total Vehicle Maintenance & Repairs	1,139.85	1,350.00	\$1,350.00	
	Total Services & Supplies	14,365.06	28,950.00	\$29,250.00	
Capital Outlay					
9006	Infrastructure CIP	87,330.88	86,000.00	\$20,000.00	8th Street completed
				\$25,000.00	Don & Mitchell panel upgrade
				\$65,000.00	Bayridge pump replacement/pank
	Total Capital Outlay	87,330.88	86,000.00	\$110,000.00	16th Street Drainage
Transfers					
9511	Interfund Transfer to Admin	5,043.08	10,794.60	\$10,886.44	(Draft number for 2018-2019)
	Total Transfers	5,043.08	0.00	\$10,886.44	
	Total Expenditures	122,434.17	148,754.60	\$166,336.44	
	Net Revenues over Expenditures	-\$28,801.83	-\$30,419.60	-\$16,471.69	Total reflects amount with possible Prop Tax allocation. The negative will be balanced out by Drainage F

LOCSD Drainage Capital Improvement Projects Listing



TITLE	DESCRIPTION	ESTIMATED AMOUNT	STATUS	PRIORITY
SCADA System Upgrade for Water and Drainage	Design/Construction of SCADA System	\$210000 75% Water- \$157,500 25% Drainage- \$52,500	Incomplete	1
Bayridge Drainage Pump replacement and Panel Upgrade	Replace drainage pump and control along with control panel at Bayridge facility	\$21,000	Not Started	2
Don & Mitchell panel Upgrade	Replace and upgrade panel and controls at Don & Mitchell facility	\$17,000	Not Started	3
16th Street Drainage Pump and Controls Upgrade	Replace smaller pump with a larger pump and adjust level controls, to allow efficient operation at this facility.	\$15,000	Not Started	4
16th Street Drainage Large Pump Replacement	Large pump at this location has been operating inefficiently, turning on/off for very short durations, cycling has put stress on unit	\$50,000	Not Started	5

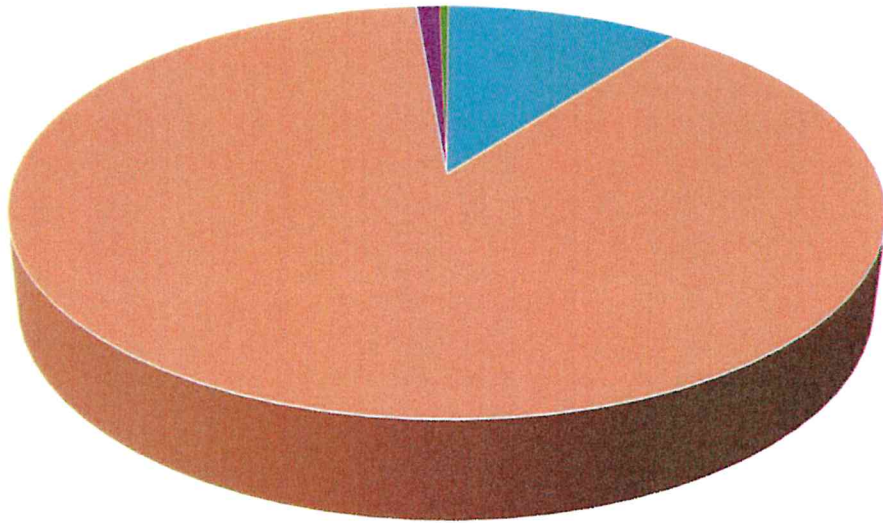
COMPLETED PROJECTS

8th Street Control Panel	Replaced outdated control panel with a new enclosure and all new control to allow proper operation at this location	\$19,647	Completed FY 2017/18	
8th Street Large Pump Replacement	Replaced large drainage backup pump, allowing proper backup operation for large volumes of rain at this intersection	\$59,175	Completed FY 2017/18	

PROPERTY TAX REVENUE

Zone	Expensed Fund	2018-2019 Estimates	HO Property Tax Relief	Total after allocations	Notes
A	Water	\$239,662.00	\$1,509.00	\$150,731.88	Minus 25% \$59,915.50 Reallocation to Fire Minus 12.5% \$29,957.75 Reallocation
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2018-2019 Estimates



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 USING January GF Revenue Estimate data
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 March 27, 2018

COUNTY OF SAN LUIS OBISPO
MARCH PRELIMINARY PROPERTY TAX REVENUE ESTIMATES
 FOR FISCAL YEAR 2018/2019

Adjust estimates for assessee trends in your specific

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0748	LOS OSOS CSD-ZONE B	0.38666%	1,989,978	43,102	13,075	2,046,155	29,408	0.10869%		
0750	LOS OSOS CSD-ZONE D	0.00451%	23,211	503	152	23,866	298	0.00110%		
0752	LOS OSOS CSD-ZONE F	0.00169%	8,698	188	57	8,943	165	0.00061%		
0755	CSA #10	0.04423%	227,633	4,930	1,496	234,059	2,600	0.00961%		
0761	CSA #12	0.00386%	19,866	430	131	20,427	8,141	0.03009%		
0773	CSA #16	0.00653%	33,607	728	221	34,556	544	0.00201%		
0781	HERITAGE CSD	0.06360%	327,323	7,090	2,150	336,562	4,435	0.01639%		
0803	SAN MIGUEL SANITARY	0.01007%	51,826	1,123	341	53,289	1,058	0.00391%		
0811	OCEANO COMM SERV	0.18865%	970,903	21,029	6,381	998,313	14,354	0.05305%		
0825	CAYUCOS FIRE	0.05700%	293,355	6,354	1,927	301,637	3,358	0.01241%		
0827	SAN MIGUEL FIRE	0.06613%	340,344	7,372	2,236	349,952	5,265	0.01946%		
0831	SANTA MARGARITA FIRE	0.02055%	105,762	2,291	695	108,748	2,183	0.00807%		
0837	ARROYO GR CEMETERY	0.02598%	133,708	2,896	879	129,444	2,232	0.00825%		
0843	ATAS CEMETERY	0.07626%	392,478	8,501	2,579	355,932	6,193	0.02289%		
0844	CAMBRIA CEMETERY	0.02014%	103,652	2,245	681	106,578	1,613	0.00596%		
0845	CAYUCOS-MB CEMETERY	0.07222%	371,686	8,051	2,441	382,178	23,642	0.08738%		
0847	PASO ROBLES CEMETERY	0.09916%	510,335	11,054	3,353	474,414	7,468	0.02760%		
0851	SAN MIGUEL CEMETERY	0.01701%	87,543	1,896	575	90,015	1,523	0.00563%		
0852	SANTA MARGARITA CEM	0.00730%	37,570	814	247	38,630	1,678	0.00620%		
0853	SHANDON CEMETERY	0.00350%	18,013	390	118	18,521	1,128	0.00417%		
0854	TEMPLETON CEMETERY	0.02228%	114,666	2,484	753	117,903	1,705	0.00630%		
0895	AVILA BEACH CSD	0.05205%	267,880	5,802	1,759	275,441	72,485	0.26790%		
0896	AVILA CO WTR ID #1	0.05176%	266,387	5,770	1,749	273,906	3,431	0.01268%		
1205	CAYUCOS ELEM	0.50762%	2,612,508	56,586	16,857	2,685,952	41,478	0.15330%		
1211	CUYAMA JT UNIFIED	0.05428%	279,357	6,051	1,803	287,210	30,596	0.11308%		

FUND 900

PARKS AND RECREATION

900 PARKS AND RECREATION

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET
Revenues				
Use of Money & Property				
4510	Investment Income on funds	\$1,607.78	\$900.00	\$1,607.78
	Total Use of Money & Property	\$1,607.78	\$900.00	\$1,607.78
	Total Revenues	\$1,607.78	\$900.00	\$1,607.78
Expenditures				
Services & Supplies				
Legal & Professional				
7320	Professional & Consulting Services	\$0.00	\$1,500.00	\$1,000.00
7326	Legal Services	\$595.00	\$2,500.00	\$1,000.00
	Total Legal & Professional	\$595.00	\$4,000.00	\$2,000.00
Office/Operations				
7140	General Supplies & Minor Equipment	\$0.00	\$100.00	\$100.00
	Total Office/Operations	\$0.00	\$100.00	\$100.00
	Total Services & Supplies	\$595.00	\$4,100.00	\$2,100.00
Transfers				
9511	Interfund Transfer Out	\$2,521.54	\$5,397.30	\$5,443.22
	Total Transfers	\$2,521.54	\$5,397.30	\$5,443.22
	Total Expenditures	\$3,116.54	\$9,497.30	\$7,543.22
	Net Revenues over Expenditures	-\$1,508.76	-\$8,597.30	-\$5,935.44

LOS OSOS COMMUNITY SERVICES DISTRICT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
June 30, 2017

	Bayridge	Vista de Oro	Drainage	Parks and Recreation	Total
ASSETS					
Cash and investments	\$ 32,567	\$ -	\$ 357,109	\$ -	\$ 389,676
Restricted cash and investments				295,252	295,252
Accounts receivable	639		1,977		2,616
Total assets	\$ 33,206	\$ -	\$ 359,086	\$ 295,252	\$ 687,544
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 563	\$ 231	\$ 1,103	\$ -	\$ 1,897
Due to other funds		13,910			13,910
Total liabilities	563	14,141	1,103		15,807
Fund Balances:					
Restricted	32,643		357,983	295,252	685,878
Unassigned		(14,141)			(14,141)
Total fund balances (deficit)	32,643	(14,141)	357,983	295,252	671,737
Total liabilities and fund balances	\$ 33,206	\$ -	\$ 359,086	\$ 295,252	\$ 687,544

ITEM 5

DISCUSSION REGARDING INTEREST PERCENTAGES FROM THE DISTRICT'S LAIF, RABABANK, AND PACIFIC PREMIER BANK ACCOUNTS



June 25, 2018

TO: Finance Advisory Committee

FROM: Renee Osborne, General Manager

SUBJECT: Item 5 – 7/2/2018 Finance Advisory Committee Meeting
Interest Income Percentage Changes

President
Vicki L. Milledge

Vice President
Marshall E. Ochylski

Directors
Charles L. Cesena
Louis G. Tornatzky
Christine M. Womack

General Manager
Renee Osborne

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
Josh Taylor

DESCRIPTION

Below is a recommendation from staff on distribution of Interest Income among Water, Drainage, Parks and Recreation, and the Wastewater Fiduciary Funds.

MOTION:

I recommend to split the LAIF interest income as follows:

Drainage _____%

Parks _____%

Water _____%

and the Rabobank Money Market Account as follows:

Wastewater Fiduciary 2.6%

Water _____%

Drainage _____%

and the Premier Bank CD Account as follows:

Water 100%

DISCUSSION

The Finance Committee had a request to take a look at how interest income was distribute among the funds. The South Bay Fire Department has all of their funds in one account now, they will be receiving 100% interest from their Los Osos South Bay Fire Premier Money Market Account.

Since all the rest of the funds are currently co-mingled, the interest in the LAIF, Pacific Premier Bank CD, and the Rabobank Money Market Account are being disbursed between a few funds.

I would like to propose the following:

LAIF CURRENT:

100 - Administration	44.43%
500 - Water	22.58%
800 - Drainage	1.83%
900 - Parks & Recreation	31.16%
	100%

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LAIF PROPOSED CHANGE:

100 - Administration	0%
500 – Water	40%
800 – Drainage	25%
900 – Parks & Receptions	<u>35%</u>
	100%

RABOBANK CURRENT:

301 - Fire	42.9%
500 - Water	48.0%
602 - WW Fiduciary	2.6%
800 - Drainage	<u>6.5%</u>
	100%

RABOBANK PROPOSED CHANGE:

301 – Fire	0%
500 – Water	50%
602 – WW Fiduciary	2.6%*
800 – Drainage	<u>47.4%</u>
	100%

*(Wastewater Fiduciary, Fund 602 receives 2.6% interest income because of assessment/lien funds being held).

PACIFIC PREMIER BANK CD CURRENT:

301 – Fire	100%
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PACIFIC PREMIER BANK CD PROPOSED CHANGE:

500 – Water	100%
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As a reference, these are the 2016/2017 cash reserve balances for the Water, Drainage and Parks and Recreation accounts;

500 - Water	\$1,249,940
800 – Drainage	\$ 357,109
900 – Parks and Recreation	\$ 295,252

SUMMARY

At this time, staff would like any recommendations on how the interest rates should be split among the Water, Drainage and Park Funds until staff can accurately “un-mingle” all the cash reserve funds at a later date.