



FINANCE ADVISORY COMMITTEE MEETING

Monday May 4, 2020 at 5:30 p.m.

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

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

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

- Through email at ldurban@losososcsd.org by 12:00pm on 05/04/2020
- Through the district website www.losososcsd.org/contact-us by 12:00pm on 05/04/2020
- Through teleconference by phone at (929) 205-6099 or (301) 715-8592 and enter **843 0045 3957**
- Through mail by 5:00 PM on the day prior to the Committee meeting sent to LOCSD
- Through teleconference meeting at <https://us02web.zoom.us/j/84300453957>

AGENDA

1. **Opening at 5:30 p.m. – Call To Order and Roll Call**
2. **Approve FAC Meeting Minutes of March 2, 2020**
(Recommend approval)
Presented By: Administrative Services Manager Durban
3. **Brown Act Training**
Presented By: Chairperson Ochylski
4. **Review of Board Item Regarding Approval of Warrant Register for April 2020**
(Committee Review and Recommendations to the Board)
Presented By: Administrative Services Manager Durban
5. **Review of Board Item Regarding Financial Reports for the Period Ending March 31, 2020**
(Committee Review and Recommendations to the Board)
Presented By: General Manager Munds
6. **Review of the Board Approved FAC Work Plan for Fiscal Year 2020-2021**
(Committee Review and Recommendations to the Board)
Presented By: Chairperson Ochylski/General Manager Munds
7. **Review of the Preliminary Budget for Fiscal Year 2020-2021**
(Committee Review and Recommendations to the Board)
Presented By: General Manager Munds
8. **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.
9. **Schedule Next FAC Meeting – Monday, June 1, 2020 at 5:30 p.m. unless otherwise noted**
10. **Closing Comments by FAC Committee Members**
11. **Adjournment**

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

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

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



May 4, 2020

TO: LOCSD Board of Directors
FROM: Laura Durban, Administrative Services Manager
SUBJECT: **Agenda Item 4 – 05/04/2020 FAC Meeting**
Approve Warrant Register for April 2020

President
Charles L. Cesena

Vice President
Christine M. Womack

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

General Manager
Ron Munds

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
Paul Provence

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DESCRIPTION

The attached Warrant Register is presented for review and for the FAC to make a recommendation to the Board for their review and approval. To highlight a couple of larger payments made during the month of March, one to Zoll Medical Corporation for a Heart Monitor/Defibrillator which was approved at the December 12, 2020 Board Meeting, one payment to Water System Consulting for the South Bay Well Site Transmission Main work done in March, and two payments to Flume to cover rebate for customers that ordered Flume Smart Water devices, and to order three devices for the District to use when needed.

SUMMARY STAFF RECOMMENDATION

This item will be approved along with the Consent Calendar at the May 7, 2020 Board meeting unless it is pulled by a Director for separate consideration. If so, staff recommends that the FAC adopt the following motion:

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

DISCUSSION

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

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

Attachments

LOS OSOS COMMUNITY SERVICES DISTRICT
Check/Voucher Register - Warrant Register for Board Packet
From 4/1/2020 Through 4/30/2020

Check No	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
29640	4/1/2020	AT&T	510.73	02/17/20-03/16/20 Cust #9391056297 Telephone Service	301
29641	4/1/2020	ADAMSKI MOROSKI MADDEN CUMBERLAND & GREEN LLP	1,434.50	02/01-29/20 General Legal Services	100
	4/1/2020	ADAMSKI MOROSKI MADDEN CUMBERLAND & GREEN LLP	725.00	02/01-29/20 General Legal Services	500
29642	4/1/2020	AFLAC	33.12	03/01-31/20 Acct#HJ582 EE Elected insurance	100
	4/1/2020	AFLAC	268.26	03/01-31/20 Acct#HJ582 EE Elected insurance	500
29643	4/1/2020	ALLIED ADMIN - DELTA DENTAL	235.82	05/01-31/20 ID#07917-07535 Dental Plan	100
	4/1/2020	ALLIED ADMIN - DELTA DENTAL	772.37	05/01-31/20 ID#07917-07535 Dental Plan	500
29644	4/1/2020	AT&T	207.83	02/17/20-03/16/20 100 Telemetry & Telephone Services	100
	4/1/2020	AT&T	766.22	02/20/20-03/19/20 500 Telephone & Telemetry Services	500
	4/1/2020	AT&T	21.04	02/17/20-03/16/20 800 Telephone and Telemetry Services	800
29645	4/1/2020	COASTAL COPY, LP	109.92	02/23/20-03/24/20 Acct#LO22 Main Copier/Printer/Fax Overages	100
29646	4/1/2020	DIGITAL DEPLOYMENT, INC	200.00	04/01-30/20 Website Hosting Service & Fee	100
29647	4/1/2020	FLUME INC.	651.80	03/24/20 Flume Smart Water System - 3 Units	500
	4/1/2020	FLUME INC.	3,000.00	Flume Smart Water System Rebate Payment Amount	500
29648	4/1/2020	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	238.27	05/01-31/20 Acct#LOSOSOS-BL-283600 Insurance Life/ADD/WI/LDT	100
	4/1/2020	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	558.93	05/01-31/20 Acct#LOSOSOS-BL-283600 Insurance Life/ADD/WI/LDT	500
29649	4/1/2020	THE GAS COMPANY	56.25	02/24/20-03/24/20 Acct#17141580187 Gas Service - Suite 106	100
29650	4/1/2020	THE GAS COMPANY	18.67	02/25/20-03/24/20 Acct#17351580109 Gas Service - Suite 110	100
29651	4/1/2020	USA BLUE BOOK	338.72	03/10/20 Cust #922782 R&M Process Control & Treatment Supply	500
29652	4/6/2020	BADGER METER INC	550.09	03/03/20 Cust #2738 Water Meter and Parts	500
	4/6/2020	BADGER METER INC	427.85	3/3/20 Cust #2738 Water Meter & Parts	500
29653	4/6/2020	Central Coast Archaeological Research Consultants	2,250.00	50% Retainer - LOCSD Water Pipeline Survey	500
29654	4/6/2020	Santa Maria FAMCON Pipe & Supply	1,470.67	03/26/20-Acct#505 - R&M Water Distribution System	500
29655	4/6/2020	KITZMAN WATER, INC.	88.00	03/31/20 Acct#72975 Softwater Service - Fire	301
29656	4/6/2020	MEDSTOP URGENT CARE CENTER	1,158.00	03/19/20 Medical Exams - Fire	301
29657	4/6/2020	MINER'S ACE HARDWARE	82.26	03/01-31/20 Acct#121480 Supplies/Equip/Tools/Parts/Maint	301
29658	4/6/2020	PG&E	320.16	02/20/19-03/19/20 7954162233-2 Electrical Services	100
	4/6/2020	PG&E	399.00	02/20/19-03/19/20 7954162233-2 Electrical Services	200
	4/6/2020	PG&E	8.88	02/20/19-03/19/20 7954162233-2 Electrical Services	301
	4/6/2020	PG&E	157.91	02/20/19-03/19/20 7954162233-2 Electrical Services	400

LOS OSOS COMMUNITY SERVICES DISTRICT
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 From 4/1/2020 Through 4/30/2020

	4/6/2020 PG&E	6,904.10	02/20/19-03/19/20	7954162233-2 Electrical Services	500
	4/6/2020 PG&E	243.69	02/20/19-03/19/20	7954162233-2 Electrical Services	800
29659	4/6/2020 PRP COMPANIES	831.71	03/23/20	Utility Billing Service (RTS 201-205)	500
29660	4/6/2020 RANGE MASTER	260.64		Acct #Sobayfire Uniform Gallant & Whelan	301
29661	4/6/2020 SLO COUNTY EMPLOYEES ASSOC	13.08	03/23/20-04/05/20	SLOCEA Dues	100
	4/6/2020 SLO COUNTY EMPLOYEES ASSOC	108.47	03/23/20-04/05/20	SLOCEA Dues	500
29662	4/6/2020 THE GAS COMPANY	43.14	02/25/20-03/25/20	Acct#05011720470 Gas Service Water Yard	500
29663	4/6/2020 THE GAS COMPANY	123.89	02/22/20-03/23/20	Acct#14941522279 Gas Service - Fire	301
29664	4/6/2020 FERGUSON ENTERPRISES, INC #1350	234.20	03/30/20	Cust#831935 R&M Water Distribution System	500
29665	4/6/2020 HACH	334.43	03/30/20	Acct#270053 Process Control & Treatment Supplies	500
29666	4/6/2020 MINER'S ACE HARDWARE	27.86	03/01-31/20	Acct#143640 Supplies/Maint/Tools/Parts/Equip	100
	4/6/2020 MINER'S ACE HARDWARE	400.12	03/01-31/20	Acct#143640 Supplies/Maint/Tools/Parts/Equip	500
	4/6/2020 MINER'S ACE HARDWARE	216.45	03/01-31/20	Acct#143640 Supplies/Maint/Tools/Parts/Equip	800
29667	4/6/2020 MISSION COUNTRY DISPOSAL	148.82	04/01-30/20	Acct#4130-5101854 Trash Service/Wateryard 953 El	500
29668	4/6/2020 MISSION LINEN SUPPLY	26.90	03/12/20	Cust #213729 Janitorial Supplies Towels and Rags	500
	4/6/2020 MISSION LINEN SUPPLY	26.90	03/26/20	Cust #213729 Janitorial Supplies - Towel Rolls/Rags	500
29669	4/6/2020 SPEED'S OIL TOOL SERVICE, INC	415.00	03/16/20	Brine Disposal Trucking Service - SB Well	500
	4/6/2020 SPEED'S OIL TOOL SERVICE, INC	415.00	03/23/20	Brine Disposal Trucking Service - SB Well	500
	4/6/2020 SPEED'S OIL TOOL SERVICE, INC	415.00	03/5/20	Brine Disposal Trucking Service - SB Well	500
29670	4/6/2020 LOS OSOS CHEVRON	637.67	03/01-31/20	Acct#70 Gas & Diesel - Fleet Vehicles	500
	4/6/2020 LOS OSOS CHEVRON	159.42	03/01-31/20	Acct#70 Gas & Diesel - Fleet Vehicles	800
29671	4/7/2020 BROWNSTEIN, HYATT, FARBER, SCHRECK	12,545.53	3/31/20	BMC Shared Cost	500
29672	4/7/2020 Coverall North America, Inc.	236.00	04/01-30/20	Janitorial Services (Suite 110 & 106)	100
29673	4/7/2020 DSD BUSINESS SYSTEMS	97.50	03/17/20	- Appt with Steve - GL Report issue with Criterion	100
29674	4/7/2020 STANLEY CONVERGENT SECURITY SOLUTIONS	89.49	05/01/20-05/31/20	Acct#2234623879 Security Services (Office)	100
29675	4/7/2020 WALLACE GROUP	2,223.68	02/01-29/20	Engineering Services	500
29676	4/7/2020 THE DOCUTEAM, LLC	76.00	01/01-31/20	Acct#0979 Onsite Service (Document Destruction)	100
	4/7/2020 THE DOCUTEAM, LLC	40.00	03/01-31/20	Acct#0979 Onsite Service (Document Destruct	100
	4/7/2020 THE DOCUTEAM, LLC	38.00	12/01-31/19	Acct#0979 Onsite Service (Document Destruction)	100

LOS OSOS COMMUNITY SERVICES DISTRICT
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Check No	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
29678	4/7/2020	Cardmember Services	15.00	03/04/20 CC/Munds - The UPS Store - Notary Services	100
	4/7/2020	Cardmember Services	165.12	03/05/20 CC/Durban - Spectrum - Channel 20	100
	4/7/2020	Cardmember Services	55.00	03/05/20 CC/Munds - CSDA - CRVA Webinar	100
	4/7/2020	Cardmember Services	200.00	03/11/20 CC/Durban - Spectrum - Internet Service Admin/Serve	100
	4/7/2020	Cardmember Services	4.29	03/20/20 CC/Durban - Amazon.com - Open/Close Sign	100
	4/7/2020	Cardmember Services	32.12	03/20/20 CC/Durban - Amazon.com - Seat Cushion Front Desk	100
	4/7/2020	Cardmember Services	77.74	03/27/20 CC/Durban - Zoom - Board & Committee Meetings	100
	4/7/2020	Cardmember Services	9.99	03/31/20 CC/Durban - Jurassic Parliment - Effective Webinar	100
	4/7/2020	Cardmember Services	155.20	04/01/20 CC/Durban - Deluxe Checks - Deposit Books	100
	4/7/2020	Cardmember Services	89.54	03/06/20 CC/Durban - Tribune - Title 4 Ordinance Posting	301
	4/7/2020	Cardmember Services	75.06	03/11/20 CC/Young - Amazon.com - Boot Dryer	301
	4/7/2020	Cardmember Services	66.74	03/20/20 CC/Durban - Verizon - Cellular Service 02/08-03/07	301
	4/7/2020	Cardmember Services	5.15	03/24/20 CC/Young - USPS - Postage	301
	4/7/2020	Cardmember Services	31.40	03/28/20 CC/Durban - Verizon - 01/08/20-02/07/20 Cellular	301
	4/7/2020	Cardmember Services	65.00	03/04/20 CC/Durban - CSDA - SB998 Webinar for Alicia	500
	4/7/2020	Cardmember Services	341.22	03/06/20 CC/Durban - Tribune - Title 2 Ordinance Posting	500
	4/7/2020	Cardmember Services	85.65	03/11/20 CC/Asuncion - Full Source - Uniforms	500
	4/7/2020	Cardmember Services	25.00	03/11/20 CC/Durban - Spectrum - Internet Service Admin/Serve	500
	4/7/2020	Cardmember Services	109.99	03/11/20 CC/Durban - Spectrum - Internet Wateryard	500
	4/7/2020	Cardmember Services	324.09	03/12/20 CC/Durban - AT&T - 01/22/20-03/21/20 SB Well	500
	4/7/2020	Cardmember Services	209.39	03/20/20 CC/Durban - Verizon - Cellular Service 02/08-03/07	500
	4/7/2020	Cardmember Services	282.54	03/28/20 CC/Durban - Verizon - 01/08/20-02/07/20 Cellular	500
	4/7/2020	Cardmember Services	746.00	03/30/20 CC/Durban - Newegg - Adobe Acrobat - Alicia & Frank	500
	4/7/2020	Cardmember Services	176.76	03/31/2020 CC/Durban - AT&T - 03/22/20-04/21/20 SB Well	500
	4/7/2020	Cardmember Services	139.60	03/20/20 CC/Durban - Verizon - Cellular Service 02/08-03/07	800
	4/7/2020	Cardmember Services	188.36	03/28/20 CC/Durban - Verizon - 01/08/20-02/07/20 Cellular	800
29679	4/14/2020	JOSE ACOSTA	105.00	04/14/20 Reimbursement (Acosta T4 Cert)	500
29680	4/14/2020	CLEATH-HARRIS GEOLOGISTS, INC.	1,650.00	03/01-31/20 Proj#2212-1801 Site A Test Well LOMS	500
29681	4/14/2020	GEORGE CONTENTO	3,000.00	05/01-31/20 Office Rent (Suites 110 & 106)	100
29682	4/14/2020	HUMANA INSURANCE COMPANY	204.00	05/01-31/20 ID#732930-001 Insurance (18RFF)	301
29683	4/14/2020	LIFE ASSIST INC	575.75	04/06/20 Acct#93402CDF Paramedic Supplies	301
29684	4/14/2020	MISSION COUNTRY DISPOSAL	129.37	04/01-30/20 Acct#4130-5101023 Trash Service - Fire	301
29685	4/14/2020	OFFICE DEPOT INC	666.23	03/01-31/20 Acct#28702448 General Office Supplies	301
29686	4/14/2020	OFFICE DEPOT INC	71.69	03/01-31/20 Acct#28702448 General Office Supplies	100

LOS OSOS COMMUNITY SERVICES DISTRICT
 Check/Voucher Register - Warrant Register for Board Packet
 From 4/1/2020 Through 4/30/2020

29687	4/14/2020	PRP COMPANIES	294.73	04/07-20 #10 Window Envelope and Return Envelopes - 1500	100
29688	4/14/2020	READY REFRESH	89.43	03/01-31/20 Acct#0900008772 Water Delivery	100
29689	4/14/2020	SOUTH SAN LUIS OBISPO COUNTY SANITATION DISTRICT	1,177.00	03/05-23/20 Brine Disposal Services SB Well	500
29690	4/14/2020	ZOLL MEDICAL CORPORATION	35,876.05	03/17/20 CUST#113922 X Series Manual Monitor/Defibrillator	301
29691	4/15/2020	AGP VIDEO, INC	1,325.00	03/1-31/20 BOD Video, Audio Setup, Streaming, Channel 20	100
29692	4/15/2020	ETENMANN-ROVIN CO	682.76	04/10/20 Acct#0010575 Firefighter Badges	301
29693	4/15/2020	LIFE ASSIST INC	202.21	04/14/20 Acct#93402CDF Paramedic Supplies	301
29694	4/20/2020	COASTAL COPY, LP	155.94	01/18/20-04/17/20 Act#CF00 Contract#3924-05 Base Charges	301
29695	4/20/2020	WELLS FARGO VENDOR FIN SERV	99.74	04/24/20-05/25/20 Acct#90136374384 Copier Lease Service	301
29696	4/20/2020	EHAN GOOD	50.00	01/26/20 - Education (Water Treatment Plant Operation Vol.1)	500
29697	4/20/2020	DE LANGE LANDEN FINANCIAL SERVICES	288.05	04/01-30/20 Acct#630919 Kyocera Service Contract/Insurance	100
29698	4/20/2020	SLO COUNTY EMPLOYEES ASSOC	13.08	04/06/20-04/19/20 SLOCEA Dues	100
	4/20/2020	SLO COUNTY EMPLOYEES ASSOC	108.47	04/06/20-04/19/20 SLOCEA Dues	500
29699	4/20/2020	VISION SERVICE PLAN	64.11	05/01-31/20 Acct#121302260001 Vision Plan	100
	4/20/2020	VISION SERVICE PLAN	171.33	05/01-31/20 Acct#121302260001 Vision Plan	500
29700	4/21/2020	SLO COUNTY CLERK-RECORDER	15.00	04/21/2020 wastewater Lien Release	100
29701	4/21/2020	TECHXPRESS INC	1,411.00	05/01-31/20 IT support & Service	100
29702	4/27/2020	AT&T	510.55	03/17/20-04/16/20 Cust#9391056297 Telephone Service	301
29703	4/27/2020	Central Coast Archaeological Research Consultants	2,250.00	LOCSD Water Pipeline Survey 2nd Installment	500
29704	4/27/2020	COAST PEST CONTROL	75.00	04/25/20 Bi-Monthly Pest Control Service	301
29705	4/27/2020	FLUME INC.	2,000.00	Flume Smart Water System Rebate Payment Amount	500
29706	4/27/2020	LIFE ASSIST INC	868.87	04/23/20 Acct#93402CDF Paramedic Supplies	301
29707	4/27/2020	ROBERT STILTS, CPA	5,000.00	03/16/20-04/15/20 Bookkeeping Services	100
29708	4/27/2020	Water Systems Consulting Inc	21,082.50	Services 3/1-31/20 South Bay Well Site Transmission Main	500
5298-5297-5303-5314	4/1/2020	CA PUBLIC EMPL RET SYSTEM	641.51	04/01-30/20 CalPERS Unfunded Accrued Liability	100
	4/1/2020	CA PUBLIC EMPL RET SYSTEM	1,921.21	04/01-30/20 CalPERS Unfunded Accrued Liability	301
	4/1/2020	CA PUBLIC EMPL RET SYSTEM	3,728.52	04/01-30/20 CalPERS Unfunded Accrued Liability	500
PD041020_457	4/10/2020	CALPERS 457	72.00	03/23/20-04/05/20 SIP457 Contributions	100
	4/10/2020	CALPERS 457	2,086.00	03/23/20-04/05/20 SIP457 Contributions	500

LOS OSOS COMMUNITY SERVICES DISTRICT
 Check/Voucher Register - Warrant Register for Board Packet
 From 4/1/2020 Through 4/30/2020

Check No	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
PD041020_EDD	4/10/2020	CA EMPLOYMENT DEVELOPMENT DEPT	573.44	State Payroll Taxes Paydate: 03/23/20-04/05/20	100
	4/10/2020	CA EMPLOYMENT DEVELOPMENT DEPT	388.49	State Payroll Taxes Paydate: 03/23/20-04/05/20	301
	4/10/2020	CA EMPLOYMENT DEVELOPMENT DEPT	560.53	State Payroll Taxes Paydate: 03/23/20-04/05/20	500
PD041020_IRS	4/7/2020	DEPARTMENT OF THE TREASURY	1,622.60	Federal Payroll Taxes 03/23/20-04/10/20	100
	4/7/2020	DEPARTMENT OF THE TREASURY	647.33	Federal Payroll Taxes 03/23/20-04/10/20	301
	4/7/2020	DEPARTMENT OF THE TREASURY	1,848.46	Federal Payroll Taxes 03/23/20-04/10/20	500
PD042420_457	4/24/2020	CALPERS 457	72.00	04/06/20-04/24/20 SIP457 Contributions	100
	4/24/2020	CALPERS 457	2,086.00	04/06/20-04/24/20 SIP457 Contributions	500
PD042420_EDD	4/24/2020	CA EMPLOYMENT DEVELOPMENT DEPT	566.24	State Payroll Taxes PD 04/06/20-04/19/20	100
	4/24/2020	CA EMPLOYMENT DEVELOPMENT DEPT	309.37	State Payroll Taxes PD 04/06/20-04/19/20	301
	4/24/2020	CA EMPLOYMENT DEVELOPMENT DEPT	584.16	State Payroll Taxes PD 04/06/20-04/19/20	500
PD042420_IRS	4/24/2020	DEPARTMENT OF THE TREASURY	1,607.30	Federal Payroll Taxes 04/06/20-04/19/20	100
	4/24/2020	DEPARTMENT OF THE TREASURY	719.17	Federal Payroll Taxes 04/06/20-04/19/20	301
	4/24/2020	DEPARTMENT OF THE TREASURY	1,936.61	Federal Payroll Taxes 04/06/20-04/19/20	500
PD042420_PERSRet	4/24/2020	CA PUBLIC EMPL RET SYSTEM	1,487.70	Retirement Earned 04/06/20-04/24/20	100
	4/24/2020	CA PUBLIC EMPL RET SYSTEM	3,198.17	Retirement Earned 04/06/20-04/24/20	500
PD41020_PERSRet	4/10/2020	CA PUBLIC EMPL RET SYSTEM	1,487.70	Retirement Earned 03/23/20-04/05/20	100
	4/10/2020	CA PUBLIC EMPL RET SYSTEM	619.72	Retirement Earned 03/23/20-04/05/20	301
	4/10/2020	CA PUBLIC EMPL RET SYSTEM	<u>3,180.72</u>	Retirement Earned 03/23/20-04/05/20	500
Report Total			<u>160,226.72</u>		

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

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

DIRECTOR'S MONTHLY REQUEST FOR COMPENSATION FOR MEETING ATTENDANCE

NAME Matthew Fourcroy DATE 3-31-20

FOR THE MONTH OF March 2020

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

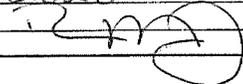
- 9.1 Each Director is authorized to receive one hundred dollars (\$100.00) as compensation for each regular, adjourned or special meeting of the Board of Directors, each required training session, each Standing Committee meeting of which said Director is either the Chairperson or Vice Chairperson, each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

MEETING DATE: 3-23-20 MEETING: Special BOD Mtg

MEETING DATE: _____ MEETING: _____

TOTAL # OF MEETINGS: 1 TOTAL COMPENSATION: \$ 100⁰⁰

SIGNATURE:  DATE: 3-31-20

Office Use Only:
Date Received: 4/3/2020
Reviewed and Validated By: 



May 4, 2020

TO: LOCSO Board of Directors
FROM: Adrienne Geidel at Robert Stilts, District Bookkeeper
Ron Munds, General Manager
SUBJECT: Agenda Item 5 – 05/04/2019 FAC Meeting
Receive Financial Report for the Period Ending March 31, 2020

President
Charles L. Cesena

Vice President
Christine M. Womack

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

General Manager
Ron Munds

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
Paul Provence

DESCRIPTION

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

STAFF RECOMMENDATION

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

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

DISCUSSION

GENERAL

Attachment

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

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

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

www.losososcscsd.org

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 3/1/2020 Through 3/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Service Charges & Fees						
4005	Copying Costs	0.00	2.00	20.00	(18.00)	(90.00)%
	Total Service Charges & Fees	0.00	2.00	20.00	(18.00)	(90.00)%
Other Revenues						
4002	Transfer In	75,721.70	490,648.98	717,814.08	(227,165.10)	(31.65)%
	Total Other Revenues	75,721.70	490,648.98	717,814.08	(227,165.10)	(31.65)%
	Total Revenues	75,721.70	490,650.98	717,834.08	(227,183.10)	(31.65)%
Expenditures						
Personnel						
Salaries/Wages						
7322	Director's Compensation	0.00	3,917.30	15,000.00	11,082.70	73.88%
8018	Holiday Pay	0.00	9,225.44	11,000.00	1,774.56	16.13%
8045	Overtime Pay	0.00	1,064.49	1,200.00	135.51	11.29%
8050	Administrative Leave Pay	0.00	4,298.28	8,500.00	4,201.72	49.43%
8051	Floating Holiday Pay	302.80	1,050.40	3,050.00	1,999.60	65.56%
8054	Salaries & Wages - Regular	21,817.29	171,761.72	290,000.00	118,238.28	40.77%
8060	Sick Leave Pay	75.70	1,863.36	2,000.00	136.64	6.83%
8081	Vacation Pay	0.00	21,384.16	24,500.00	3,115.84	12.72%
	Total Salaries/Wages	22,195.79	214,565.15	355,250.00	140,684.85	39.60%
Payroll Taxes & Benefits						
5020	FICA - ER	37.20	303.80	750.00	446.20	59.49%
5030	Life Insurance - ER	46.92	189.96	610.00	420.04	68.86%
5031	Disability Insurance	0.00	13.70	300.00	286.30	95.43%
5035	AD & D Insurance	11.47	40.98	140.00	99.02	70.73%
5040	LTD Insurance	138.54	512.04	1,800.00	1,287.96	71.55%
5050	Medicare - ER	328.38	3,200.41	4,212.00	1,011.59	24.02%
5060	Cafeteria Plan - ER	3,048.37	27,701.46	35,800.00	8,098.54	22.62%
5070	Retirement ER - Regular	641.51	7,492.34	3,700.00	(3,792.34)	(102.50)%
5071	Retirement ER - Addl Pick-up	0.00	0.00	500.00	500.00	100.00%
5075	Retirees Medical - ER	281.65	2,924.30	3,264.00	339.70	10.41%
5120	Workers Comp Insurance - ER	0.00	513.80	513.80	0.00	0.00%
5124	Retirement - ER - Tier 2	1,466.34	12,910.97	18,500.00	5,589.03	30.21%
	Total Payroll Taxes & Benefits	6,000.38	55,803.76	70,089.80	14,286.04	20.38%
Employment Services						
5100	Unemployment Insurance - ER	37.20	2,994.59	5,000.00	2,005.41	40.11%
6200	Hiring, Advertising & Other Costs	0.00	397.31	400.00	2.69	0.67%
6230	Medical Exam	0.00	270.00	300.00	30.00	10.00%
	Total Employment Services	37.20	3,661.90	5,700.00	2,038.10	35.76%
	Total Personnel	28,233.37	274,030.81	431,039.80	157,008.99	36.43%
Services & Supplies						
Clothing & Uniform						
7246	Uniform & Gear	0.00	0.00	200.00	200.00	100.00%
	Total Clothing & Uniform	0.00	0.00	200.00	200.00	100.00%
Contract Services						
6100	Labor & Support-IT Services	97.50	15,792.44	15,200.00	(592.44)	(3.90)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 3/1/2020 Through 3/31/2020

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6110	IT Purchased Services	1,976.12	17,769.85	20,000.00	2,230.15	11.15%
7100	Copier Contract-Maint & Usage	288.05	2,592.48	3,100.00	507.52	16.37%
7255	Security Services	89.49	788.65	1,056.00	267.35	25.32%
7321	Janitorial Cleaning & Supplies	236.00	2,353.22	2,900.00	546.78	18.85%
7342	Public Meeting Recordings	1,325.00	10,800.00	15,900.00	5,100.00	32.08%
	Total Contract Services	4,012.16	50,096.64	58,156.00	8,059.36	13.86%
	Financial Services					
7309	Late Fees	0.00	138.06	200.00	61.94	30.97%
7310	Bank Service Charges	342.16	3,865.40	4,500.00	634.60	14.10%
	Total Financial Services	342.16	4,003.46	4,700.00	696.54	14.82%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	29.98	200.00	170.02	85.01%
6341	LAFCO Fees	0.00	18,936.43	18,936.43	0.00	0.00%
6343	Lien & Notary Fees	0.00	0.00	30.00	30.00	100.00%
7325	Insurance	0.00	17,962.91	17,962.91	0.00	0.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	36,929.32	37,129.34	200.02	0.54%
	Legal & Professional					
7302	Professional Services- Info Technology	77.74	77.74	0.00	(77.74)	0.00%
7303	Professional Services - GM	0.00	10,636.90	10,636.90	0.00	0.00%
7304	Professional Services - ACCTG	5,000.00	42,500.00	60,000.00	17,500.00	29.17%
7305	Auditing Services	0.00	19,290.00	22,000.00	2,710.00	12.32%
7320	Professional & Consulting Services	40.00	3,063.52	4,000.00	936.48	23.41%
7326	Legal Services	0.00	18,553.65	18,000.00	(553.65)	(3.08)%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	200.00	200.00	100.00%
	Total Legal & Professional	5,117.74	94,121.81	114,836.90	20,715.09	18.04%
	Office/Operations					
6121	IT-Supplies & Miscellaneous	0.00	298.00	1,000.00	702.00	70.20%
6130	Computer Hardware	0.00	0.00	1,000.00	1,000.00	100.00%
7140	General Supplies & Minor Equipment	335.31	5,293.25	8,000.00	2,706.75	33.83%
7160	Postage, Shipping & Mail Supplies	0.00	2,612.47	3,000.00	387.53	12.92%
7226	Membership & Dues	0.00	7,177.00	7,077.00	(100.00)	(1.41)%
7230	Misc Small Parts & Supplies	0.00	28.65	28.65	0.00	0.00%
	Total Office/Operations	335.31	15,409.37	20,105.65	4,696.28	23.36%
	Other Expense					
8735	Misc Department Admin	0.00	1,042.02	1,500.00	457.98	30.53%
	Total Other Expense	0.00	1,042.02	1,500.00	457.98	30.53%
	Rent & Utilities					
6000	Cell Phones	90.00	675.00	945.00	270.00	28.57%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 3/1/2020 Through 3/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6025 Telephone	207.83	1,858.56	3,000.00	1,141.44	38.05%
7350 Rent - Meetings	0.00	0.00	400.00	400.00	100.00%
7352 Rent - Offices & Other Structures	3,025.00	23,725.00	35,000.00	11,275.00	32.21%
8610 Electric	320.16	2,790.18	3,800.00	1,009.82	26.57%
8620 Gas Service	74.92	476.09	450.00	(26.09)	(5.80)%
Total Rent & Utilities	3,717.91	29,524.83	43,595.00	14,070.17	32.27%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	66.36	100.00	33.64	33.64%
6900 R & M - Buildings & Structures	0.00	37.68	37.68	0.00	0.00%
Total Repairs & Maintenance	0.00	104.04	137.68	33.64	24.43%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	225.00	225.00	0.00	0.00%
7324 Education & Training Fees	55.00	982.08	1,500.00	517.92	34.53%
8510 Lodging & Meals - Local	0.00	593.96	1,000.00	406.04	40.60%
8539 Meals	0.00	556.74	600.00	43.26	7.21%
8550 Mileage Reimbursement & Parking	0.00	933.19	1,000.00	66.81	6.68%
Total Travel & Training	55.00	3,290.97	4,325.00	1,034.03	23.91%
Total Services & Supplies	13,580.28	234,522.46	284,685.57	50,163.11	17.62%
Debt Service					
9023 Debt Service - Interest & Annual Fee	0.00	2,088.71	2,088.71	0.00	0.00%
Total Debt Service	0.00	2,088.71	2,088.71	0.00	0.00%
Total Expenditures	41,813.65	510,641.98	717,814.08	207,172.10	28.86%
Net Revenues over Expenditures	33,908.05	(19,991.00)	20.00	(20,011.00)	...55.00)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 3/1/2020 Through 3/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Property Taxes					
4035	Property Taxes	<u>320.22</u>	<u>6,775.90</u>	<u>9,517.00</u>	<u>(2,741.10)</u> (28.80)%
	Total Property Taxes	320.22	6,775.90	9,517.00	(2,741.10) (28.80)%
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	<u>3,000.00</u>	<u>38,103.00</u>	<u>54,831.00</u>	<u>(16,728.00)</u> (30.51)%
	Total Special Taxes & Assessments	3,000.00	38,103.00	54,831.00	(16,728.00) (30.51)%
Use of Money & Property					
4505	HO Prop Tax Relief	0.00	29.43	56.00	(26.57) (47.45)%
4510	Investment Income on funds	<u>0.00</u>	<u>0.18</u>	<u>0.00</u>	<u>0.18</u> 0.00%
	Total Use of Money & Property	<u>0.00</u>	<u>29.61</u>	<u>56.00</u>	<u>(26.39)</u> (47.13)%
	Total Revenues	<u>3,320.22</u>	<u>44,908.51</u>	<u>64,404.00</u>	<u>(19,495.49)</u> (30.27)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	0.00	169.00	128.56	(40.44) (31.46)%
	Total Insurance, Licenses & Regulatory Fees	0.00	169.00	128.56	(40.44) (31.46)%
Legal & Professional					
7320	Professional & Consulting Services	0.00	265.83	700.00	434.17 62.02%
7326	Legal Services	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>100.00</u> 100.00%
	Total Legal & Professional	0.00	265.83	800.00	534.17 66.77%
Rent & Utilities					
8670	Street Lighting	<u>399.00</u>	<u>3,576.95</u>	<u>6,724.16</u>	<u>3,147.21</u> 46.80%
	Total Rent & Utilities	<u>399.00</u>	<u>3,576.95</u>	<u>6,724.16</u>	<u>3,147.21</u> 46.80%
	Total Services & Supplies	399.00	4,011.78	7,652.72	3,640.94 47.58%
Capital Outlay					
9006	Infrastructure CIP	0.00	30,509.03	30,510.00	0.97 0.00%
	Total Capital Outlay	0.00	30,509.03	30,510.00	0.97 0.00%
Debt Service					
9804	Payment on Internal Loans	0.00	0.00	27,964.53	27,964.53 100.00%
	Total Debt Service	0.00	0.00	27,964.53	27,964.53 100.00%
Transfers					
9511	Interfund Transfer Out	<u>378.61</u>	<u>2,453.25</u>	<u>3,589.07</u>	<u>1,135.82</u> 31.65%
	Total Transfers	<u>378.61</u>	<u>2,453.25</u>	<u>3,589.07</u>	<u>1,135.82</u> 31.65%
	Total Expenditures	<u>777.61</u>	<u>36,974.06</u>	<u>69,716.32</u>	<u>32,742.26</u> 46.96%
	Net Revenues over Expenditures	<u>2,542.61</u>	<u>7,934.45</u>	<u>(5,312.32)</u>	<u>13,246.77</u> (249.36)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 3/1/2020 Through 3/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Property Taxes					
4034	Property Tax Revenue from Water	0.00	0.00	63,430.50	(63,430.50) (100.00)%
4037	Property Tax Zone B Received	15,012.60	348,488.32	0.00	348,488.32 0.00%
4038	Property Tax Zone B Pass thru	0.00	1,133,851.50	2,164,204.00	(1,030,352.50) (47.61)%
	Total Property Taxes	15,012.60	1,482,339.82	2,227,634.50	(745,294.68) (33.46)%
Grant Revenue					
4955	Govt-Other St Aids & Reimbursements	0.00	7,628.55	7,628.55	0.00 0.00%
	Total Grant Revenue	0.00	7,628.55	7,628.55	0.00 0.00%
Special Taxes & Assessments					
4015	CSA 9-I Assessments (Contract)	0.00	0.00	26,336.00	(26,336.00) (100.00)%
4050	Special Fire Tax	0.00	0.00	583,128.00	(583,128.00) (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	609,464.00	(609,464.00) (100.00)%
Other Revenues					
4000	Ambulance Agreement	19,069.50	56,599.25	67,134.00	(10,534.75) (15.69)%
	Total Other Revenues	19,069.50	56,599.25	67,134.00	(10,534.75) (15.69)%
Use of Money & Property					
4505	HO Prop Tax Relief	0.00	4,912.59	12,752.00	(7,839.41) (61.48)%
4510	Investment Income on funds	3,102.35	30,507.19	40,000.00	(9,492.81) (23.73)%
	Total Use of Money & Property	3,102.35	35,419.78	52,752.00	(17,332.22) (32.86)%
	Total Revenues	37,184.45	1,581,987.40	2,964,613.05	(1,382,625.65) (46.64)%
Expenditures					
Personnel					
Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	787.80	12,620.94	22,000.00	9,379.06 42.63%
8340	Resv FF-Shift Coverage	11,210.88	96,005.02	122,000.00	25,994.98 21.31%
8345	Resv FF-Special Projects	0.00	0.00	4,000.00	4,000.00 100.00%
	Total Salaries/Wages	11,998.68	108,625.96	148,000.00	39,374.04 26.60%
Payroll Taxes & Benefits					
5021	FICA - Fire - ER	455.72	3,590.11	7,000.00	3,409.89 48.71%
5030	Life Insurance - ER	109.25	1,514.52	2,500.00	985.48 39.42%
5035	AD & D Insurance	28.73	398.52	850.00	451.48 53.12%
5051	Medicare - Reserves - ER	174.03	1,577.76	2,150.00	572.24 26.62%
5070	Retirement ER - Regular	1,921.21	17,290.89	20,000.00	2,709.11 13.55%
5120	Workers Comp Insurance - ER	0.00	6,330.20	6,330.20	0.00 0.00%
5124	Retirement - ER - Tier 2	815.34	5,780.09	7,000.00	1,219.91 17.43%
	Total Payroll Taxes & Benefits	3,504.28	36,482.09	45,830.20	9,348.11 20.40%
Employment Services					
5000	Medical Exams & Procedures	1,158.00	2,669.00	1,400.00	(1,269.00) (90.64)%
5101	Unemp. Costs - Reserves	743.93	5,267.42	5,000.00	(267.42) (5.35)%
6200	Hiring, Advertising & Other Costs	0.00	57.81	60.00	2.19 3.65%
6230	Medical Exam	0.00	3,001.33	3,001.33	0.00 0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 3/1/2020 Through 3/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Total Employment Services	<u>1,901.93</u>	<u>10,995.56</u>	<u>9,461.33</u>	<u>(1,534.23)</u>	<u>(16.22)%</u>
Total Personnel	17,404.89	156,103.61	203,291.53	47,187.92	23.21%
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	53.52	2,063.27	2,000.00	(63.27)	(3.16)%
7248 Uniform Safety Boots	<u>0.00</u>	<u>399.60</u>	<u>2,000.00</u>	<u>1,600.40</u>	<u>80.02%</u>
Total Clothing & Uniform	53.52	2,462.87	4,000.00	1,537.13	38.43%
Contract Services					
6100 Labor & Support-IT Services	0.00	1,600.00	1,600.00	0.00	0.00%
6110 IT Purchased Services	0.00	962.32	1,350.00	387.68	28.72%
7100 Copier Contract-Maint & Usage	99.74	1,780.08	2,000.00	219.92	11.00%
7202 Building Alarms & Security	129.96	512.49	500.00	(12.49)	(2.50)%
7204 Cleaning Supplies, Laundry & Towel Service	626.64	1,956.39	4,000.00	2,043.61	51.09%
7222 Hazardous Materials CW JPA Cost	0.00	2,325.00	2,325.00	0.00	0.00%
7500 Schedule A Charges	<u>0.00</u>	<u>1,133,851.50</u>	<u>2,267,703.00</u>	<u>1,133,851.50</u>	<u>50.00%</u>
Total Contract Services	856.34	1,142,987.78	2,279,478.00	1,136,490.22	49.86%
Equipment & Tools					
6055 Radios -Non Capital	0.00	0.00	25,000.00	25,000.00	100.00%
6440 Fire Personal Protection Equipment	0.00	0.00	15,000.00	15,000.00	100.00%
6460 Self-Contained Breathing Apparatus	0.00	2,027.28	2,500.00	472.72	18.91%
6610 Rescue - Extrication Equipment	0.00	0.00	1,500.00	1,500.00	100.00%
6611 Water Rescue Equipment	0.00	0.00	1,000.00	1,000.00	100.00%
6630 Rope & Climbing Equipment	0.00	0.00	1,000.00	1,000.00	100.00%
7234 Oxygen Supplies & Cylinder Rent	331.87	331.87	350.00	18.13	5.18%
7238 Paramedic & EMT Small Tools & Supplies	36,855.92	44,175.17	54,585.00	10,409.83	19.07%
7242 Minor Tools, Accessories & Field Machines	0.00	89.12	500.00	410.88	82.18%
7252 Misc Hardware	<u>0.85</u>	<u>85.21</u>	<u>350.00</u>	<u>264.79</u>	<u>75.65%</u>
Total Equipment & Tools	37,188.64	46,708.65	101,785.00	55,076.35	54.11%
Financial Services					
7309 Late Fees	0.00	0.00	10.00	10.00	100.00%
7310 Bank Service Charges	0.00	15.00	20.00	5.00	25.00%
9154 Losses and Damages	<u>0.00</u>	<u>0.00</u>	<u>50.00</u>	<u>50.00</u>	<u>100.00%</u>
Total Financial Services	0.00	15.00	80.00	65.00	81.25%
Insurance, Licenses & Regulatory Fees					
6120 Computer Licenses	0.00	1,019.95	1,700.00	680.05	40.00%
6345 Property Taxes & Assessments Costs	0.00	3,681.50	5,420.66	1,739.16	32.08%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 3/1/2020 Through 3/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
7325 Insurance	0.00	24,929.89	24,929.89	0.00	0.00%
Total Insurance, Licenses & Regulatory Fees	0.00	29,631.34	32,050.55	2,419.21	7.55%
Legal & Professional					
7320 Professional & Consulting Services	0.00	463.26	1,400.00	936.74	66.91%
7326 Legal Services	0.00	0.00	350.00	350.00	100.00%
7340 Legal Notifications & Mandated Advertising	215.38	341.22	20.00	(321.22)	...06.10)%
Total Legal & Professional	215.38	804.48	1,770.00	965.52	54.55%
Office/Operations					
7140 General Supplies & Minor Equipment	0.00	484.20	10,000.00	9,515.80	95.16%
7160 Postage, Shipping & Mail Supplies	5.15	185.50	300.00	114.50	38.17%
7216 Fire Prevention Education Materials	0.00	898.68	1,200.00	301.32	25.11%
7226 Membership & Dues	0.00	62.42	100.00	37.58	37.58%
7230 Misc Small Parts & Supplies	0.00	248.55	2,000.00	1,751.45	87.57%
7240 Propane	0.00	95.00	120.00	25.00	20.83%
Total Office/Operations	5.15	1,974.35	13,720.00	11,745.65	85.61%
Other Expense					
7201 White Goods & Accessories - bedding, towels	0.00	50.35	1,000.00	949.65	94.97%
7209 District Operating Center Expense	0.00	0.00	1,000.00	1,000.00	100.00%
7218 Cooking Products - Food, Drinks & Staples	0.00	213.40	500.00	286.60	57.32%
7224 Kitchen Cookware & Utensils	0.00	117.09	800.00	682.91	85.36%
7330 Misc Operating Expenses	0.00	1,076.20	0.00	(1,076.20)	0.00%
Total Other Expense	0.00	1,457.04	3,300.00	1,842.96	55.85%
Rent & Utilities					
6000 Cell Phones	66.74	877.57	1,300.00	422.43	32.49%
6025 Telephone	510.73	4,221.46	5,700.00	1,478.54	25.94%
8610 Electric	0.00	1,129.35	1,129.35	0.00	0.00%
8620 Gas Service	123.89	954.56	1,200.00	245.44	20.45%
8630 Trash Services	129.37	1,028.54	1,300.00	271.46	20.88%
8640 Water and Water Services	88.00	2,828.43	4,000.00	1,171.57	29.29%
8659 Utility Cable Charges	0.00	746.66	800.00	53.34	6.67%
8670 Street Lighting	8.88	79.45	135.00	55.55	41.15%
Total Rent & Utilities	927.61	11,866.02	15,564.35	3,698.33	23.76%
Repairs & Maintenance					
6400 R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405 R & M - Extinguishers	0.00	421.42	500.00	78.58	15.72%
6640 R & M - Equip & Other Non-Structural Fixed Assets	0.00	1,590.99	1,600.00	9.01	0.56%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 3/1/2020 Through 3/31/2020

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6750	R & M - Minor Tools & Equipment	91.14	508.87	1,000.00	491.13	49.11%
6775	R & M -Operation/Field Equipment	546.98	564.13	800.00	235.87	29.48%
6800	R & M - Grounds & Collection Systems	0.00	0.00	1,500.00	1,500.00	100.00%
6900	R & M - Buildings & Structures	0.00	18,108.12	20,000.00	1,891.88	9.46%
	Total Repairs & Maintenance	<u>638.12</u>	<u>21,193.53</u>	<u>25,900.00</u>	<u>4,706.47</u>	<u>18.17%</u>
	Travel & Training					
7141	CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323	Books, Publications & Subscriptions	0.00	188.04	200.00	11.96	5.98%
7324	Education & Training Fees	0.00	62.10	1,000.00	937.90	93.79%
8405	Reserve FF Training Costs	0.00	688.00	1,500.00	812.00	54.13%
	Total Travel & Training	<u>0.00</u>	<u>938.14</u>	<u>2,800.00</u>	<u>1,861.86</u>	<u>66.50%</u>
	Total Services & Supplies	39,884.76	1,260,039.20	2,480,447.90	1,220,408.70	49.20%
	Capital Outlay					
9006	Infrastructure CIP	0.00	2,968.59	53,000.00	50,031.41	94.40%
9085	Vehicle Purchase	0.00	26,418.74	693,000.00	666,581.26	96.19%
	Total Capital Outlay	0.00	29,387.33	746,000.00	716,612.67	96.06%
	Reserves					
9504	*Vehicle Replacement Reserve	0.00	0.00	85,000.00	85,000.00	100.00%
9572	*General Contingency (Operations) Reserve	0.00	0.00	84,308.84	84,308.84	100.00%
	Total Reserves	0.00	0.00	169,308.84	169,308.84	100.00%
	Transfers					
9511	Interfund Transfer Out	7,572.17	49,064.91	71,781.78	22,716.87	31.65%
	Total Transfers	7,572.17	49,064.91	71,781.78	22,716.87	31.65%
	Total Expenditures	<u>64,861.82</u>	<u>1,494,595.05</u>	<u>3,670,830.05</u>	<u>2,176,235.00</u>	<u>59.28%</u>
	Net Revenues over Expenditures	<u>(27,677.37)</u>	<u>87,392.35</u>	<u>(706,217.00)</u>	<u>793,609.35</u>	<u>(112.37)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 3/1/2020 Through 3/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	218.00	10,173.00	15,768.00	(5,595.00)	(35.48)%
	Total Special Taxes & Assessments	218.00	10,173.00	15,768.00	(5,595.00)	(35.48)%
	Total Revenues	218.00	10,173.00	15,768.00	(5,595.00)	(35.48)%
Expenditures						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	0.00	265.83	700.00	434.17	62.02%
	Total Legal & Professional	0.00	265.83	700.00	434.17	62.02%
Rent & Utilities						
8670	Street Lighting	157.91	1,415.63	2,460.00	1,044.37	42.45%
	Total Rent & Utilities	157.91	1,415.63	2,460.00	1,044.37	42.45%
	Total Services & Supplies	157.91	1,681.46	3,160.00	1,478.54	46.79%
Debt Service						
9804	Payment on Internal Loans	0.00	0.00	6,711.49	6,711.49	100.00%
	Total Debt Service	0.00	0.00	6,711.49	6,711.49	100.00%
Transfers						
9511	Interfund Transfer Out	378.61	2,453.25	3,589.07	1,135.82	31.65%
	Total Transfers	378.61	2,453.25	3,589.07	1,135.82	31.65%
	Total Expenditures	536.52	4,134.71	13,460.56	9,325.85	69.28%
	Net Revenues over Expenditures	(318.52)	6,038.29	2,307.44	3,730.85	161.69%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 3/1/2020 Through 3/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Property Taxes					
4035	Property Taxes	8,022.50	107,302.61	125,384.00	(18,081.39) (14.42)%
	Total Property Taxes	8,022.50	107,302.61	125,384.00	(18,081.39) (14.42)%
Service Charges & Fees					
4030	Residential Single Family	142,474.34	1,638,419.10	2,193,000.00	(554,580.90) (25.29)%
4102	Residential- Multi -Family-Water Sales	22,735.17	175,437.24	225,900.00	(50,462.76) (22.34)%
4103	Commercial, Home Care, Retail-Water Sales	18,008.83	233,153.63	303,000.00	(69,846.37) (23.05)%
4104	Irrigation- Water Sales	3,836.75	27,500.50	33,000.00	(5,499.50) (16.67)%
4114	Water Other Service Revenues	204.05	(2,063.95)	1,000.00	(3,063.95) (306.39)%
4931	Water Activation Fees	750.00	6,000.00	5,000.00	1,000.00 20.00%
4932	Penalties	(32.70)	16,919.57	20,000.00	(3,080.43) (15.40)%
4933	Door Hangers/Lockout Notices	735.00	11,210.00	12,000.00	(790.00) (6.58)%
4937	NSF Fees	100.00	400.00	400.00	0.00 0.00%
	Total Service Charges & Fees	188,811.44	2,106,976.09	2,793,300.00	(686,323.91) (24.57)%
Other Revenues					
4930	Other Revenue	1,641.02	8,405.56	1,000.00	7,405.56 740.56%
4936	Water Delinquencies via Tax roll	0.00	(1.00)	0.00	(1.00) 0.00%
	Total Other Revenues	1,641.02	8,404.56	1,000.00	7,404.56 740.46%
Use of Money & Property					
4505	HO Prop Tax Relief	0.00	736.63	1,477.00	(740.37) (50.13)%
4510	Investment Income on funds	4,479.68	45,935.88	20,000.00	25,935.88 129.68%
	Total Use of Money & Property	4,479.68	46,672.51	21,477.00	25,195.51 117.31%
	Total Revenues	202,954.64	2,269,355.77	2,941,161.00	(671,805.23) (22.84)%
Expenditures					
Personnel					
Salaries/Wages					
8018	Holiday Pay	0.00	18,410.24	25,000.00	6,589.76 26.36%
8045	Overtime Pay	0.00	491.16	4,000.00	3,508.84 87.72%
8050	Administrative Leave Pay	0.00	2,650.88	3,680.00	1,029.12 27.97%
8051	Floating Holiday Pay	319.66	3,218.37	5,000.00	1,781.63 35.63%
8054	Salaries & Wages - Regular	34,546.04	283,001.49	374,131.96	91,130.47 24.36%
8056	Retroactive Pay	0.00	330.72	1,000.00	669.28 66.93%
8060	Sick Leave Pay	668.32	13,844.82	24,150.00	10,305.18 42.67%
8063	Standby Pay	1,579.50	14,509.63	15,000.00	490.37 3.27%
8066	Comp Time Used	1,012.99	12,088.15	12,000.00	(88.15) (0.73)%
8081	Vacation Pay	0.00	17,857.07	39,900.00	22,042.93 55.25%
	Total Salaries/Wages	38,126.51	366,402.53	503,861.96	137,459.43 27.28%
Payroll Taxes & Benefits					
5030	Life Insurance - ER	142.81	1,179.19	1,700.00	520.81 30.64%
5031	Disability Insurance	0.00	164.93	500.00	335.07 67.01%
5035	AD & D Insurance	34.95	264.88	0.00	(264.88) 0.00%
5040	LTD Insurance	315.11	2,105.40	3,300.00	1,194.60 36.20%
5050	Medicare - ER	562.67	5,437.45	9,000.00	3,562.55 39.58%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 3/1/2020 Through 3/31/2020

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
5060	Cafeteria Plan - ER	5,528.08	44,678.74	65,000.00	20,321.26	31.26%
5070	Retirement ER - Regular	7,474.38	70,253.21	67,000.00	(3,253.21)	(4.86)%
5075	Retirees Medical - ER	140.81	1,247.04	1,620.00	372.96	23.02%
5120	Workers Comp Insurance - ER	0.00	21,107.23	21,107.23	0.00	0.00%
5124	Retirement - ER - Tier 2	554.77	4,709.00	5,970.00	1,261.00	21.12%
	Total Payroll Taxes & Benefits	14,753.58	151,147.07	175,197.23	24,050.16	13.73%
	Employment Services					
5100	Unemployment Insurance - ER	13.92	3,905.97	5,500.00	1,594.03	28.98%
6200	Hiring, Advertising & Other Costs	0.00	659.64	0.00	(659.64)	0.00%
6230	Medical Exam	0.00	280.00	150.00	(130.00)	(86.67)%
	Total Employment Services	13.92	4,845.61	5,650.00	804.39	14.24%
	Total Personnel	52,894.01	522,395.21	684,709.19	162,313.98	23.71%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	85.65	522.43	2,600.00	2,077.57	79.91%
7248	Uniform Safety Boots	0.00	542.01	1,000.00	457.99	45.80%
	Total Clothing & Uniform	85.65	1,064.44	3,600.00	2,535.56	70.43%
	Contract Services					
6100	Labor & Support-IT Services	0.00	1,600.00	300.00	(1,300.00)	(433.33)%
6110	IT Purchased Services	1,157.15	3,032.63	5,400.00	2,367.37	43.84%
7250	Water Quality Testing	0.00	16,936.89	28,000.00	11,063.11	39.51%
7255	Security Services	0.00	6,388.80	8,000.00	1,611.20	20.14%
7321	Janitorial Cleaning & Supplies	53.80	486.02	850.00	363.98	42.82%
	Total Contract Services	1,210.95	28,444.34	42,550.00	14,105.66	33.15%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	931.13	1,800.00	868.87	48.27%
7242	Minor Tools, Accessories & Field Machines	82.69	1,529.36	18,000.00	16,470.64	91.50%
7253	Rent - Equipment	0.00	0.00	500.00	500.00	100.00%
7256	Meter Purchases & Replacements	977.94	33,172.28	75,000.00	41,827.72	55.77%
	Total Equipment & Tools	1,060.63	35,632.77	95,300.00	59,667.23	62.61%
	Financial Services					
7309	Late Fees	47.93	66.43	50.00	(16.43)	(32.86)%
7310	Bank Service Charges	0.00	80.00	0.00	(80.00)	0.00%
	Total Financial Services	47.93	146.43	50.00	(96.43)	(192.86)%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	0.00	200.00	200.00	100.00%
6340	Misc Fees	0.00	0.00	3,000.00	3,000.00	100.00%
6342	Fees - Regulatory	0.00	18,309.27	18,000.00	(309.27)	(1.72)%
6345	Property Taxes & Assessments Costs	0.00	3,158.84	6,300.00	3,141.16	49.86%
7325	Insurance	0.00	43,146.66	43,104.33	(42.33)	(0.10)%
	Total Insurance, Licenses & Regulatory Fees	0.00	64,614.77	70,604.33	5,989.56	8.48%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 3/1/2020 Through 3/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Legal & Professional						
7318	Professional & Consulting BMC	12,545.53	121,439.08	131,556.00	10,116.92	7.69%
7320	Professional & Consulting Services	2,023.27	3,115.18	10,000.00	6,884.82	68.85%
7326	Legal Services	0.00	5,105.55	20,000.00	14,894.45	74.47%
7336	Legal Services- ISJ	0.00	0.00	1,000.00	1,000.00	100.00%
7340	Legal Notifications & Mandated Advertising	341.22	600.16	1,000.00	399.84	39.98%
	Total Legal & Professional	<u>14,910.02</u>	<u>130,259.97</u>	<u>163,556.00</u>	<u>33,296.03</u>	<u>20.36%</u>
Office/Operations						
6130	Computer Hardware	0.00	76.34	3,000.00	2,923.66	97.46%
6140	Computer Software	0.00	7,338.46	7,500.00	161.54	2.15%
7140	General Supplies & Minor Equipment	38.58	358.38	1,000.00	641.62	64.16%
7160	Postage, Shipping & Mail Supplies	831.71	7,724.48	15,000.00	7,275.52	48.50%
7180	Billing Supplies, Forms & Printing	0.00	290.92	2,200.00	1,909.08	86.78%
7226	Membership & Dues	0.00	928.95	3,000.00	2,071.05	69.03%
7230	Misc Small Parts & Supplies	40.22	1,546.84	2,000.00	453.16	22.66%
7237	Process Control & Treatment Supplies	585.72	2,710.93	4,000.00	1,289.07	32.23%
7239	Water Treatment Chemicals	4.78	5,673.48	8,000.00	2,326.52	29.08%
7249	Safety Supplies	<u>0.00</u>	<u>229.37</u>	<u>1,000.00</u>	<u>770.63</u>	<u>77.06%</u>
	Total Office/Operations	<u>1,501.01</u>	<u>26,878.15</u>	<u>46,700.00</u>	<u>19,821.85</u>	<u>42.45%</u>
Other Expense						
7330	Misc Operating Expenses	0.00	169.83	250.00	80.17	32.07%
7348	Water Conservation Program	<u>8,651.80</u>	<u>15,686.29</u>	<u>10,000.00</u>	<u>(5,686.29)</u>	<u>(56.86)%</u>
	Total Other Expense	<u>8,651.80</u>	<u>15,856.12</u>	<u>10,250.00</u>	<u>(5,606.12)</u>	<u>(54.69)%</u>
Rent & Utilities						
6000	Cell Phones	249.39	2,628.82	3,500.00	871.18	24.89%
6025	Telephone	766.22	6,908.55	10,000.00	3,091.45	30.91%
8610	Electric	6,868.97	72,882.83	100,000.00	27,117.17	27.12%
8620	Gas Service	43.14	179.59	250.00	70.41	28.16%
8630	Trash Services	148.82	1,146.36	3,000.00	1,853.64	61.79%
8644	Disposal Services	2,422.00	18,419.00	30,000.00	11,581.00	38.60%
8670	Street Lighting	<u>35.13</u>	<u>308.50</u>	<u>400.00</u>	<u>91.50</u>	<u>22.88%</u>
	Total Rent & Utilities	<u>10,533.67</u>	<u>102,473.65</u>	<u>147,150.00</u>	<u>44,676.35</u>	<u>30.36%</u>
Repairs & Maintenance						
6405	R & M - Extinguishers	0.00	414.69	350.00	(64.69)	(18.48)%
6422	R & M - Hydrants	0.00	185.46	1,100.00	914.54	83.14%
6640	R & M - Equip & Other Non-Structural Fixed Assets	51.40	2,939.93	1,000.00	(1,939.93)	(193.99)%
6641	R & M - Wells	450.00	19,175.33	18,000.00	(1,175.33)	(6.53)%
6750	R & M - Minor Tools & Equipment	0.00	1,005.51	2,400.00	1,394.49	58.10%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 3/1/2020 Through 3/31/2020

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6800	R & M - Grounds & Collection Systems	0.00	700.00	600.00	(100.00)	(16.67)%
6830	Paving & Concrete	0.00	490.00	4,000.00	3,510.00	87.75%
6900	R & M - Buildings & Structures	48.23	10,129.17	16,000.00	5,870.83	36.69%
7241	R & M - Water Distribution System	1,889.46	50,583.48	82,400.00	31,816.52	38.61%
	Total Repairs & Maintenance	2,439.09	85,623.57	125,850.00	40,226.43	31.96%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324	Education & Training Fees	115.00	2,728.73	5,900.00	3,171.27	53.75%
8410	Certifications	0.00	125.00	500.00	375.00	75.00%
8510	Lodging & Meals - Local	0.00	557.40	2,000.00	1,442.60	72.13%
8539	Meals	0.00	144.21	0.00	(144.21)	0.00%
8550	Mileage Reimbursement & Parking	0.00	242.15	500.00	257.85	51.57%
	Total Travel & Training	115.00	3,797.49	9,150.00	5,352.51	58.50%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	26.35	639.85	1,600.00	960.15	60.01%
7211	Misc Fuel & Diesel	204.52	2,900.21	2,300.00	(600.21)	(26.10)%
7220	Gasoline	433.15	3,376.01	5,000.00	1,623.99	32.48%
7228	Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232	Vehicle Repairs - Parts, Tires & Lubricants	10.71	2,135.60	5,000.00	2,864.40	57.29%
	Total Vehicle Maintenance & Repairs	674.73	9,051.67	14,100.00	5,048.33	35.80%
	Total Services & Supplies	41,230.48	503,843.37	728,860.33	225,016.96	30.87%
	Capital Outlay					
9006	Infrastructure CIP	12,608.93	140,567.48	1,247,650.41	1,107,082.93	88.73%
9059	Vehicles, Equipment, & Fixtures	0.00	8,033.03	0.00	(8,033.03)	0.00%
	Total Capital Outlay	12,608.93	148,600.51	1,247,650.41	1,099,049.90	88.09%
	Debt Service					
9022	Debt Service - Principal	0.00	165,777.35	165,777.00	(0.35)	(0.00)%
9023	Debt Service - Interest & Annual Fee	0.00	99,792.25	99,792.00	(0.25)	(0.00)%
9024	Loan Administration Fee	0.00	10,064.30	10,064.00	(0.30)	(0.00)%
	Total Debt Service	0.00	275,633.90	275,633.00	(0.90)	(0.00)%
	Reserves					
9572	*General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
	Total Reserves	0.00	0.00	57,000.00	57,000.00	100.00%
	Transfers					
9511	Interfund Transfer Out	64,742.05	419,504.85	613,731.04	194,226.19	31.65%
	Total Transfers	64,742.05	419,504.85	613,731.04	194,226.19	31.65%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 3/1/2020 Through 3/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Total Expenditures	<u>171,475.47</u>	<u>1,869,977.84</u>	<u>3,607,583.97</u>	<u>1,737,606.13</u>	<u>48.17%</u>
Net Revenues over Expenditures	<u>31,479.17</u>	<u>399,377.93</u>	<u>(666,422.97)</u>	<u>1,065,800.90</u>	<u>(159.93)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 3/1/2020 Through 3/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Property Taxes						
4034	Property Tax Revenue from Water	0.00	31,715.25	31,715.25	0.00	0.00%
	Total Property Taxes	0.00	31,715.25	31,715.25	0.00	0.00%
Service Charges & Fees						
4062	Wastewater Admin Charge	0.00	16,896.26	16,892.75	3.51	0.02%
	Total Service Charges & Fees	0.00	16,896.26	16,892.75	3.51	0.02%
	Total Revenues	0.00	48,611.51	48,608.00	3.51	0.01%
Expenditures						
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6343	Lien & Notary Fees	0.00	0.00	34.00	34.00	100.00%
6345	Property Taxes & Assessments Costs	0.00	239.78	270.00	30.22	11.19%
	Total Insurance, Licenses & Regulatory Fees	0.00	239.78	304.00	64.22	21.13%
Legal & Professional						
7320	Professional & Consulting Services	0.00	12,139.36	13,853.69	1,714.33	12.37%
7326	Legal Services	0.00	0.00	100.00	100.00	100.00%
	Total Legal & Professional	0.00	12,139.36	13,953.69	1,814.33	13.00%
	Total Services & Supplies	0.00	12,379.14	14,257.69	1,878.55	13.18%
Transfers						
9511	Interfund Transfer Out	378.61	2,453.25	3,589.07	1,135.82	31.65%
	Total Transfers	378.61	2,453.25	3,589.07	1,135.82	31.65%
	Total Expenditures	378.61	14,832.39	17,846.76	3,014.37	16.89%
	Net Revenues over Expenditures	(378.61)	33,779.12	30,761.24	3,017.88	9.81%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 3/1/2020 Through 3/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Special Taxes & Assessments					
4061	Debt Service (188,103.41)	204,388.49	0.00	204,388.49	0.00%
	Assessments-2002 WW Bond				
	Total Special Taxes & Assessments (188,103.41)	204,388.49	0.00	204,388.49	0.00%
Use of Money & Property					
4510	Investment Income on funds 1,854.20	13,911.12	0.00	13,911.12	0.00%
	Total Use of Money & Property 1,854.20	13,911.12	0.00	13,911.12	0.00%
	Total Revenues (186,249.21)	218,299.61	0.00	218,299.61	0.00%
Expenditures					
Services & Supplies					
Financial Services					
7310	Bank Service Charges 0.00	1,650.00	0.00	(1,650.00)	0.00%
	Total Financial Services 0.00	1,650.00	0.00	(1,650.00)	0.00%
	Total Services & Supplies 0.00	1,650.00	0.00	(1,650.00)	0.00%
	Total Expenditures 0.00	1,650.00	0.00	(1,650.00)	0.00%
	Net Revenues over Expenditures (186,249.21)	216,649.61	0.00	216,649.61	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 3/1/2020 Through 3/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Property Taxes					
4035	Property Taxes	800.73	16,762.83	24,886.00	(8,123.17) (32.64)%
	Total Property Taxes	800.73	16,762.83	24,886.00	(8,123.17) (32.64)%
Special Taxes & Assessments					
4400	Drainage Assessments	3,762.00	65,460.00	95,312.00	(29,852.00) (31.32)%
	Total Special Taxes & Assessments	3,762.00	65,460.00	95,312.00	(29,852.00) (31.32)%
Other Revenues					
4935	Sale-Specs/Plans & Non_Capital Items	5.00	288.50	0.00	288.50 0.00%
	Total Other Revenues	5.00	288.50	0.00	288.50 0.00%
Use of Money & Property					
4505	HO Prop Tax Relief	0.00	73.54	147.00	(73.46) (49.97)%
4510	Investment Income on funds	0.00	4,263.69	300.00	3,963.69 1,321.23%
	Total Use of Money & Property	0.00	4,337.23	447.00	3,890.23 870.30%
	Total Revenues	4,567.73	86,848.56	120,645.00	(33,796.44) (28.01)%
Expenditures					
Personnel					
Salaries/Wages					
8045	Overtime Pay	0.00	0.00	200.00	200.00 100.00%
8054	Salaries & Wages - Regular	757.86	6,401.30	16,000.00	9,598.70 59.99%
	Total Salaries/Wages	757.86	6,401.30	16,200.00	9,798.70 60.49%
	Total Personnel	757.86	6,401.30	16,200.00	9,798.70 60.49%
Services & Supplies					
Equipment & Tools					
6390	Equipment	0.00	0.00	300.00	300.00 100.00%
7242	Minor Tools, Accessories & Field Machines	0.00	108.31	300.00	191.69 63.90%
	Total Equipment & Tools	0.00	108.31	600.00	491.69 81.95%
Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	0.00	5,692.00	6,000.00	308.00 5.13%
6345	Property Taxes & Assessments Costs	0.00	202.80	200.00	(2.80) (1.40)%
7325	Insurance	0.00	443.46	500.00	56.54 11.31%
	Total Insurance, Licenses & Regulatory Fees	0.00	6,338.26	6,700.00	361.74 5.40%
Legal & Professional					
7320	Professional & Consulting Services	0.00	265.84	2,000.00	1,734.16 86.71%
7326	Legal Services	0.00	0.00	500.00	500.00 100.00%
	Total Legal & Professional	0.00	265.84	2,500.00	2,234.16 89.37%
Office/Operations					
7230	Misc Small Parts & Supplies	0.00	20.55	550.00	529.45 96.26%
7249	Safety Supplies	0.00	231.74	100.00	(131.74) (131.74)%
	Total Office/Operations	0.00	252.29	650.00	397.71 61.19%
Other Expense					

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 3/1/2020 Through 3/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
7346 Promotional Expenses - Event	0.00	250.00	300.00	50.00	16.67%
Total Other Expense	0.00	250.00	300.00	50.00	16.67%
Rent & Utilities					
6000 Cell Phones	139.60	1,493.75	1,700.00	206.25	12.13%
6025 Telephone	21.04	191.24	250.00	58.76	23.50%
8610 Electric	172.28	1,247.58	2,200.00	952.42	43.29%
8670 Street Lighting	71.41	631.38	1,000.00	368.62	36.86%
Total Rent & Utilities	404.33	3,563.95	5,150.00	1,586.05	30.80%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	33.18	50.00	16.82	33.64%
6640 R & M - Equip & Other Non-Structural Fixed Assets	0.00	119.93	1,000.00	880.07	88.01%
6750 R & M - Minor Tools & Equipment	0.00	0.00	500.00	500.00	100.00%
6800 R & M - Grounds & Collection Systems	126.39	349.08	1,000.00	650.92	65.09%
6900 R & M - Buildings & Structures	90.06	90.06	1,500.00	1,409.94	94.00%
Total Repairs & Maintenance	216.45	592.25	4,050.00	3,457.75	85.38%
Travel & Training					
7324 Education & Training Fees	0.00	0.00	2,000.00	2,000.00	100.00%
8410 Certifications	0.00	0.00	100.00	100.00	100.00%
8475 Training Materials	0.00	0.00	250.00	250.00	100.00%
8510 Lodging & Meals - Local	0.00	0.00	500.00	500.00	100.00%
8550 Mileage Reimbursement & Parking	0.00	0.00	300.00	300.00	100.00%
Total Travel & Training	0.00	0.00	3,150.00	3,150.00	100.00%
Vehicle Maintenance & Repairs					
7006 Tuneup/Oil/Maintenance	0.00	18.40	0.00	(18.40)	0.00%
7211 Misc Fuel & Diesel	51.13	738.40	550.00	(188.40)	(34.25)%
7220 Gasoline	108.29	844.00	1,000.00	156.00	15.60%
Total Vehicle Maintenance & Repairs	159.42	1,600.80	1,550.00	(50.80)	(3.28)%
Total Services & Supplies	780.20	12,971.70	24,650.00	11,678.30	47.38%
Capital Outlay					
9006 Infrastructure CIP	0.00	134.87	62,500.00	62,365.13	99.78%
Total Capital Outlay	0.00	134.87	62,500.00	62,365.13	99.78%
Transfers					
9511 Interfund Transfer Out	1,514.43	9,812.97	14,356.29	4,543.32	31.65%
Total Transfers	1,514.43	9,812.97	14,356.29	4,543.32	31.65%
Total Expenditures	3,052.49	29,320.84	117,706.29	88,385.45	75.09%
Net Revenues over Expenditures	1,515.24	57,527.72	2,938.71	54,589.01	1,857.58%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 3/1/2020 Through 3/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Property Taxes						
4034	Property Tax Revenue from Water	0.00	31,715.25	31,715.25	0.00	0.00%
	Total Property Taxes	0.00	31,715.25	31,715.25	0.00	0.00%
Use of Money & Property						
4510	Investment Income on funds	0.00	5,352.52	1,607.78	3,744.74	232.91%
	Total Use of Money & Property	0.00	5,352.52	1,607.78	3,744.74	232.91%
	Total Revenues	0.00	37,067.77	33,323.03	3,744.74	11.24%
Expenditures						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	0.00	640.00	9,000.00	8,360.00	92.89%
7326	Legal Services	0.00	2,600.00	2,000.00	(600.00)	(30.00)%
	Total Legal & Professional	0.00	3,240.00	11,000.00	7,760.00	70.55%
Office/Operations						
7140	General Supplies & Minor Equipment	202.70	202.70	100.00	(102.70)	(102.70)%
	Total Office/Operations	202.70	202.70	100.00	(102.70)	(102.70)%
Other Expense						
7330	Misc Operating Expenses	0.00	0.00	100.00	100.00	100.00%
	Total Other Expense	0.00	0.00	100.00	100.00	100.00%
	Total Services & Supplies	202.70	3,442.70	11,200.00	7,757.30	69.26%
Transfers						
9511	Interfund Transfer Out	757.22	4,906.50	7,178.14	2,271.64	31.65%
	Total Transfers	757.22	4,906.50	7,178.14	2,271.64	31.65%
	Total Expenditures	959.92	8,349.20	18,378.14	10,028.94	54.57%
	Net Revenues over Expenditures	(959.92)	28,718.57	14,944.89	13,773.68	92.16%

Balance Sheet 3.31.2020

Current Period
Balance

ASSETS

CURRENT ASSETS

Cash in Bank

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

LAIF Investments	1011	
500 - Water	500	157,334.16
800 - Drainage	800	235,882.16
900 - Parks & Recreation	900	280,732.70

General Checking Account	1012	
100 - Administration	100	3,832.69
200 - Bayridge	200	80,916.05
301 - Fire	301	564,759.77
400 - Vista de Oro	400	(2,845.70)
500 - Water	500	1,173,868.61
600 - Wastewater	600	(70,737.82)
800 - Drainage	800	187,854.89
900 - Parks & Recreation	900	27,114.39

Payroll Account (contra to 2998)	1013	
100 - Administration	100	8,230.90
301 - Fire	301	339.80
500 - Water	500	1,322.31

Reserve

600 - Wastewater	600	102,793.69
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Fire Reserves Account	1031	
301 - Fire	301	1,846,290.03

US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	2,249.25

US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	530,989.45

US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	<u>1,022,625.00</u>

Total Cash in Bank		<u>6,154,452.33</u>
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Investments

Water Reserves Account	0335	
500 - Water	500	<u>2,665,668.66</u>

Total Investments		<u>2,665,668.66</u>
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Due From Others

Due From Bayridge	1420	
500 - Water	500	78,340.11

Due From Vista De Oro	1440	
100 - Administration	100	1,517.00

500 - Water	500	<u>18,801.63</u>
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Fund	Cash Summary
100	\$ 12,563.59
200	\$ 80,916.05
301	\$ 2,411,589.60
400	\$ (2,845.70)
500	\$ 3,998,393.74
600	\$ 32,055.87
602	\$ 1,555,863.70
800	\$ 423,737.05
900	\$ 307,847.09
Total	\$ 8,820,120.99

Total Due From Others		98,658.74
Held Deposits		
Held Deposits	1030	
500 - Water	500	<u>10,000.00</u>
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	
301 - Fire	301	26,088.80
500 - Water	500	181,827.99
Unbilled A/R	1085	
500 - Water	500	<u>275,700.19</u>
Total Accounts Receivable		483,616.98
Accrued Inventory On Hand		
Inventory	1100	
500 - Water	500	<u>47,213.45</u>
Total Accrued Inventory On Hand		<u>47,213.45</u>
Total CURRENT ASSETS		9,459,610.16
FIXED ASSETS		
Land		
Land and Land Rights	1720	
200 - Bayridge	200	30,000.00
301 - Fire	301	10,000.00
500 - Water	500	339,838.19
600 - Wastewater	600	158,590.00
800 - Drainage	800	<u>17,374.90</u>
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	
301 - Fire	301	587,410.70
500 - Water	500	5,000.00
Accum Depreciation-Building, Structures & Improvements	1851	
500 - Water	500	<u>(5,000.00)</u>
Total Building		587,410.70
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	
100 - Administration	100	100,737.49
200 - Bayridge	200	0.12
301 - Fire	301	1,338,476.86
500 - Water	500	547,462.32
800 - Drainage	800	27,000.00
Acc Depreciation-Equipment, Vehicles & Systems	1853	
500 - Water	500	<u>(451,346.15)</u>
Total Plant & Equipment		1,562,330.64
Construction in Progress		
Construction In Progress	1850	
500 - Water	500	<u>239,587.28</u>
Total Construction in Progress		239,587.28
Infrastructure		
Infrastructures	1730	
200 - Bayridge	200	93,040.00

400 - Vista de Oro	400	7,000.00
500 - Water	500	9,461,450.24
800 - Drainage	800	133,391.01
Accum Depeciation-Infrastructures	1852	
500 - Water	500	(4,854,841.23)
Total Infrastructure		<u>4,840,040.02</u>
Total FIXED ASSETS		7,785,171.73
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	
500 - Water	500	<u>900.00</u>
Total Cash Suspense		<u>900.00</u>
Total OTHER ASSETS		900.00
Other Assets		
Def Outflow	1991	
500 - Water	500	178,554.00
Deferred Outflow - OPEB	1992	
500 - Water	500	1,659.00
Amount to be Provided for Internal Loans	1997	
400 - Vista de Oro	400	1,517.00
Amount to be Provided - Other LT Oblig-	1998	
Comp Leave		
100 - Administration	100	<u>34,798.05</u>
Total Other Assets		<u>216,528.05</u>
Total ASSETS		<u>17,462,209.94</u>

LIABILITIES & EQUITY

CURRENT LIABILITIES

Accounts Payable

Vendor Payable (Control Account)	2000	
100 - Administration	100	(557.61)
200 - Bayridge	200	399.00
301 - Fire	301	38,742.57
400 - Vista de Oro	400	157.91
500 - Water	500	29,438.62
600 - Wastewater	600	(2,579.79)
800 - Drainage	800	968.56
Accts Payable -Whitaker	2006	
500 - Water	500	(766.81)
AP Other- Adjment to 2000, AP Control	2010	
301 - Fire	301	(413.88)
Total Accounts Payable		65,388.57

Current Payroll Liabilities

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

Wage Garnishment	2005	
301 - Fire	301	25.21
CA Income Tax Withholding	2011	
100 - Administration	100	2,494.76
301 - Fire	301	(0.01)
500 - Water	500	(22.09)
SDI Payable Employee (EE Only)	2012	
100 - Administration	100	8.34
301 - Fire	301	(3.33)
500 - Water	500	(9.20)
Retirement-ER-Regular Contrib	2014	
100 - Administration	100	(26.74)
301 - Fire	301	(4.65)
500 - Water	500	(122.34)
SLOCEA Dues Payable	2016	
100 - Administration	100	(20.03)
500 - Water	500	(136.29)
Employee Contributions to 457 PLAN	2021	
100 - Administration	100	25.02
301 - Fire	301	(6.51)
500 - Water	500	(25.03)
AFLAC Voluntary Insurance-Employee	2022	
100 - Administration	100	(417.42)
500 - Water	500	97.16
Workers Comp Ins Liab-Employer	2023	
301 - Fire	301	138.17
Accrued Life/Disability Medical Exp	2026	
500 - Water	500	(228.58)
Retirement Addl Pick-up Liab-Employer	2027	
100 - Administration	100	(1.03)
Unemployment Ins Liab-Employer (ER	2028	
100 - Administration	100	1.99
301 - Fire	301	(451.45)
500 - Water	500	(64.33)
Medicare Liab- Employer	2029	
100 - Administration	100	3.90
301 - Fire	301	(0.12)
500 - Water	500	194.70
Other Deposits	2038	
100 - Administration	100	(152.64)
Accrued Compensated Absences	2040	
100 - Administration	100	8,699.52
500 - Water	500	15,674.82
Long-term Compensated Absences	2041	
100 - Administration	100	26,098.53
500 - Water	500	47,024.47
CALPERS Retirement Tier 2- EE- Liab	2042	
100 - Administration	100	(8.99)
301 - Fire	301	(92.26)
500 - Water	500	91.95
CALPERS Retirement Tier 2- ER- Liab	2044	
100 - Administration	100	1.85
301 - Fire	301	28.17

500 - Water	500	(6.82)
Other Pension Oblig Liab (OPEB) ARC	2045	
500 - Water	500	265,257.00
Retirement Contribution Safety-Fire-EE	2046	
301 - Fire	301	(3.53)
Life Insurance Liab-Employer	2201	
100 - Administration	100	(226.23)
301 - Fire	301	23.02
500 - Water	500	(1,679.50)
Medicare Tax Liab-Employee	2202	
100 - Administration	100	67.15
301 - Fire	301	99.22
500 - Water	500	259.65
Medical Plan Liab- Employee	2203	
100 - Administration	100	(2,408.51)
301 - Fire	301	(254.74)
500 - Water	500	(4,905.82)
Vision Plan Liab- Employee	2204	
100 - Administration	100	33.27
500 - Water	500	29.73
Dental Plan Ins Payable- Employee	2205	
100 - Administration	100	(94.14)
500 - Water	500	1,018.69
Retirement Contrib Liab-Employee	2206	
100 - Administration	100	83.38
500 - Water	500	712.17
Insurance- AD & D	2211	
100 - Administration	100	(46.14)
301 - Fire	301	6.02
500 - Water	500	(25.12)
Insurance-Work Injury (WI)	2212	
100 - Administration	100	(171.80)
500 - Water	500	(275.07)
Insurance- LT Disability	2213	
100 - Administration	100	(570.24)
500 - Water	500	(594.33)
Survivor Premiums-PERS	2214	
100 - Administration	100	1.35
301 - Fire	301	33.12
500 - Water	500	(9.39)
Payroll Clearing Account	2999	
100 - Administration	100	<u>3,076.27</u>
Total Current Payroll Liabilities		359,557.99
Due to Others		
Due To Administration	2410	
400 - Vista de Oro	400	<u>1,517.00</u>
Total Due to Others		1,517.00
Current Portion Long Term Debt		
Current portion-Long Term Debt	2102	
500 - Water	500	165,777.33
Total Current Portion Long Term Debt		165,777.33
Trust Liability		

Trust Funds- Low Income Savings	2513	
100 - Administration	100	1,169.32
Water Quality Trust Reserve	3050	
500 - Water	500	<u>91,517.27</u>
Total Trust Liability		<u>92,686.59</u>
Total CURRENT LIABILITIES		684,927.48
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	
500 - Water	500	489,666.00
Def Inflow	2216	
500 - Water	500	46,319.00
Suspense Account	2997	
100 - Administration	100	9.00
500 - Water	500	18.68
Restricted Park and Rec	3090	
900 - Parks & Recreation	900	279,129.18
Replacement Reserve - Vehicle, Equip &	3110	
Fire Engines		
301 - Fire	301	926,661.02
500 - Water	500	144,644.25
General Contingency Reserve	3111	
100 - Administration	100	20,918.48
301 - Fire	301	125,617.43
500 - Water	500	471,183.00
800 - Drainage	800	32,238.22
Public Facilities Fees Reserve	3115	
301 - Fire	301	40,334.00
Capital Outlay Reserve	3160	
301 - Fire	301	590,107.36
500 - Water	500	1,999,562.85
800 - Drainage	800	202,296.60
Water Stabilization Reserve	3163	
500 - Water	500	158,456.00
Info Tech Reserve	3164	
100 - Administration	100	20,741.40
Basin Management Reserve	3165	
500 - Water	500	50,031.00
Water Conservation Reserve	3167	
500 - Water	500	59,288.00
Reserve - Internal Loans	3193	
100 - Administration	100	<u>1,517.00</u>
Total Other Liabilities		<u>5,658,738.47</u>
Total Other Liabilities		5,658,738.47
Long Term Debt		
Note Payable - Long Term		
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	3,188,988.75
Internal Loan Due Water-500	2491	
200 - Bayridge	200	78,340.11
400 - Vista de Oro	400	<u>18,801.63</u>
Total Note Payable - Long Term		<u>3,286,130.49</u>

Accrued Interest Payable		
Accrued Interest Payable	2110	
500 - Water	500	<u>42,633.48</u>
Total Accrued Interest Payable		<u>42,633.48</u>
Total Long Term Debt		3,328,763.97
Equity		
Revenues		
Property Tax Revenue from Water	4034	
600 - Wastewater	600	31,715.25
900 - Parks & Recreation	900	31,715.25
Other		
100 - Administration	100	490,650.98
200 - Bayridge	200	44,908.51
301 - Fire	301	1,581,987.40
400 - Vista de Oro	400	10,173.00
500 - Water	500	2,269,355.77
600 - Wastewater	600	16,896.26
Wastewater Fiduciary Fund	602	218,299.61
800 - Drainage	800	86,848.56
900 - Parks & Recreation	900	<u>5,352.52</u>
Total Revenues		4,787,903.11
Expenditures		
100 - Administration	100	(510,641.98)
200 - Bayridge	200	(36,974.06)
301 - Fire	301	(1,494,595.05)
400 - Vista de Oro	400	(4,134.71)
500 - Water	500	(1,869,977.84)
600 - Wastewater	600	(14,832.39)
Wastewater Fiduciary Fund	602	(1,650.00)
800 - Drainage	800	(29,320.84)
900 - Parks & Recreation	900	(8,349.20)
Total Expenditures		(3,970,476.07)
Equity		
Septic System Decommission Reserve	3109	
200 - Bayridge	200	8,000.00
Fire Mitigation Fund	3161	
301 - Fire	301	135,448.89
600 - Wastewater	600	102,948.71
Fund Balance	3200	
100 - Administration	100	(11,310.69)
200 - Bayridge	200	(13,757.51)
301 - Fire	301	494,096.71
400 - Vista de Oro	400	(27,843.53)
500 - Water	500	2,413,922.11
600 - Wastewater	600	1,324,132.92
Wastewater Fiduciary Fund	602	1,339,214.09
800 - Drainage	800	130,705.95
900 - Parks & Recreation	900	(0.66)
Bankruptcy Fund Balance	3203	
600 - Wastewater	600	58,710.96
GFAG- Net Investment in Assets	3300	
100 - Administration	100	24,226.08

200 - Bayridge	200	30,000.12
301 - Fire	301	596,541.18
800 - Drainage	800	20,388.71
GFAG- Accumulated Depreciation	3301	
100 - Administration	100	84,879.33
200 - Bayridge	200	93,040.00
301 - Fire	301	1,411,311.46
400 - Vista de Oro	400	7,000.00
800 - Drainage	800	160,647.22
GFAG- Governmental Depreciation	3302	
100 - Administration	100	(8,367.92)
301 - Fire	301	(71,965.08)
800 - Drainage	800	(3,270.02)
Investment in N/A-Costs	3310	
600 - Wastewater	600	(1,326,346.05)
Total Equity		<u>6,972,352.98</u>
Total Equity		<u>7,789,780.02</u>
Total LIABILITIES & EQUITY		<u>17,462,209.94</u>

Fire Reserve

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 3/31/2020

Current Period
Balance

LIABILITIES & EQUITY

Other Liabilities

Other Liabilities

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

Total Other Liabilities 1,682,719.81

Total Other Liabilities 1,682,719.81

Equity

Equity

Fire Mitigation Fund 3161 135,448.89

Total Equity 135,448.89

Total Equity 135,448.89

Total LIABILITIES & EQUITY 1,818,168.70

Water Reserve

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 3/31/2020

Current Period
Balance

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

Drainage Reserve

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 3/31/2020

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

Parks and Recreation Reserve

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 3/31/2020

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



PACIFIC PREMIER BANK

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

STATEMENT OF ACCOUNT ACTIVITY

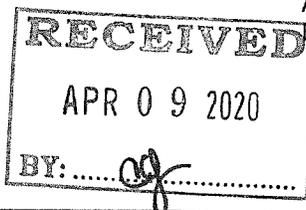
866-353-1476
www.ppbi.com
866-353-1476
www.ppbi.com

STATEMENT OF ACCOUNT ACTIVITY

00008769-0017537-0001-0001-TIMR8006410331205603

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

Page 1 of 1
Branch 033
Account Number: 3317181190
Date 03/31/2020
EM



EXECUTIVE 50 CHECKING **Acct 3317181190**

Summary of Activity Since Your Last Statement

Beginning Balance	3/01/20	9,409.02
Deposits / Misc Credits	0	.00
Withdrawals / Misc Debits	0	.00
** Ending Balance	3/31/20	9,409.02 **
Service Charge		.00
Average Collected Balance		9,409

00008769-0017537-0001-0001-TIMR8006410331205603(00008769)-000017539





FINANCE ADVISORY COMMITTEE 2020 WORK PLAN

Recommendations for Finance Advisory Committee in 2020:

President

Charles L. Cesena

Vice President

Christine M. Womack

Directors

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

General Manager

Ron Munds

District Accountant

Robert Stilts, CPA

Unit Chief

Scott M. Jalbert

Battalion Chief

Paul Provence

1. Review Warrant Register and monthly income and expenditure statements prior to Board Meetings
2. Review Budget for the 2020/21 Fiscal Year for all District funds
3. Review Audit for the 2019/2020 and 2020/2021 Fiscal Years
4. Review possible disposal of District assets/property determined to be surplus to District needs
5. Conduct FAC/UAC joint meetings regarding specific projects of interest and concern to both committees
6. Discuss the next steps regarding the Los Osos Low Income Community Fund
7. Review potential agenda items that have financial impact to the District
8. Review District's Fiscal Policy including Investments, Purchasing and Capitalization and recommend any changes to the Board

Mailing Address:

P.O. Box 6064
Los Osos, CA 93412

Offices:

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

Phone: 805/528-9370

FAX: 805/528-9377

www.losososcsd.org



May 4, 2020

TO: Finance Advisory Committee

FROM: Ron Munds, General Manager

SUBJECT: **Agenda Item 7 – 05/04/2020 FAC Meeting**
Preliminary Budget Review for Fiscal Year 2020-2021.

DESCRIPTION

President
Charles L. Cesena

This report summarizes the preliminary budget for Fiscal Year 2020-2021. The final budget will be brought back to the FAC at the June 1st meeting and will presented to the Board at the June 4th Board meeting.

Vice President
Christine M. Womack

STAFF RECOMMENDATION

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

Review and comment (as needed) on the budget for each Fund.

General Manager
Ron Munds

DISCUSSION

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Staff has developed the Fiscal Year (FY) 2020-21 preliminary budget based on the best information available as of April 30, 2020. Overall, proposed expenditures remain somewhat level to the FY 2019-20 budget though there will be increases in staffing costs consistent with the SLOCEA Memorandum of Understanding approved last year and other Personnel costs as identified within each Fund. In addition, Funds 500 and 800 will see increases associated with their respective capital project programs. Property tax and other revenues for the various funds will be refined before final adoption of the budget by the Board, tentatively scheduled for the June 4th Board meeting.

Battalion Chief
Paul Provence

Fiscal Year 2020-2021 Preliminary Budget Summary

The following section of the report provides a summary of the preliminary 2020-2021 Fiscal Year budget by Fund. The more detailed line item descriptions are provided as an attachment to the report. Revenue numbers could change slightly based on refinements to the property tax projections and allocation of Zone A.

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

Fund 100 – Administration

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

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

Impact to Budget: SDRMA insurance increase of approximately \$12,000; increase in unfunded accrued liabilities for retirements increase of approximately \$7,100 and legal services increase of \$12,000.

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

Fund 100 – Summary

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The Administration budget will see an overall decrease in expenditures for FY 2020-21. As explained during the mid-year budget adjustment process, there were several one-time costs that will not carry over to this fiscal year plus the Administrative Clerk salary has been divided equally between Administration and Fund 500 as originally approved by the Board. The District's insurance

carrier, SDRMA, raised their rates about 35% across the board with the increase reflected in the budget. Staff researched and corrected the amount of the unfunded pension liability for legacy and Tier 2 employees resulting in an increase of approximately \$7,100. The legal services budget was increased to reflect expenditures from the current fiscal year which are anticipated to be about the same for FY 2020-21. The overall decrease in Fund 100 is approximately \$72,800. The decrease will be reflected in the cost allocation to the other funds as indicated in the table below.

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

Fund 100 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
Revenue	\$717,834.08	\$644,968.42	-\$72,865.66
Expenditures			
Personnel	\$431,039.80	\$347,432.35	-\$83,607.45
Services & Supplies	\$286,774.28	\$297,536.07	\$10,761.79
TOTAL Expenditures	\$717,814.08	\$644,968.42	-\$72,845.66
TOTAL Revenue	\$717,834.08	\$644,968.42	-\$72,865.66

Fiscal Impact to Other Funds

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

COST ALLOCATION PLAN FISCAL-YEAR 2020-2021								
TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS						\$644,968.42		
	FIRE	WATER	PARK & REC	DRAINAGE	BAYRIDGE	VISTA DE ORO	WASTE WATER	TOTALS
Allocation Per Cent	10.00%	85.50%	1.00%	2.00%	0.50%	0.50%	0.50%	100.00%
AMOUNT ALLOCATED	\$64,496.84	\$551,448.00	\$6,449.68	\$12,899.37	\$3,224.84	\$3,224.84	\$3,224.84	\$644,968.42

Fund 200 – Bayridge Estates

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

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

Fund 200 – Summary

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

of \$25,533.00 for FY 2020-21 include paying off the loan, paying for estimated lighting district costs and administrative overhead.

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

Fund 200	2019-2020	2020-2021	Increase/
Budget Category	Budget	Budget	(Decrease)
Revenue	\$64,404.00	\$25,533.00	-\$38,871.00
Expenditures			
Services & Supplies	\$7,693.16	\$6,974.16	-\$719.00
Capital Outlay	\$30,510.00	\$0.00	-\$30,510.00
Debt Service	\$27,964.53	\$10,000.00	-\$17,964.53
Transfers	\$3,589.07	\$3,224.84	-\$364.23
TOTAL Expenditures	\$69,756.76	\$20,199.00	-\$49,557.76
TOTAL Revenue	\$64,404.00	\$25,533.00	-\$38,871.00

Fund 301 – Fire

Major Requests: Increase in Schedule A costs driven mainly by labor negotiated increases in personnel costs, increase in unfunded accrued liabilities for retirements, increase in minimum wage for reserve firefighters.

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

Fund 301 – Summary

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

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

The following table summarizes the revenue and expenditures for the Fund 301 budget. More detailed information is available in the attached Preliminary Budget worksheets.

Fund 301	2019-2020	2020-2021	Increase/
Budget Category	Budget	Budget	(Decrease)
Revenue	\$2,964,613.05	\$3,101,940.00	\$137,326.95
Expenditures			
Total Personnel	\$203,291.53	\$265,317.00	\$62,025.47
Services & Supplies	\$2,480,447.90	\$2,574,571.97	\$94,124.07
Capital Outlay	\$746,000.00	\$713,000.00	-\$33,000.00
Reserves	\$169,308.84	\$124,915.00	-\$44,393.84
Transfers	\$71,781.78	\$64,496.84	-\$7,284.94
Total Expenditure	\$3,670,830.05	\$3,742,300.81	\$71,470.76
Total Revenue	\$2,964,613.05	\$3,101,940.00	\$137,326.95

Fund 400 – Vista de Oro

Major Requests: Decrease in consulting services budget.

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

Fund 400 – Mid-Year Budget Adjustment Summary

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

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

Fund 400	2019-2020	2020-2021	Increase/
Budget Category	Budget	Budget	(Decrease)
Revenue	\$15,768.00	\$15,768.00	\$0.00
Expenditures			
Services & Supplies	\$3,160.00	\$2,960.00	-\$200.00
Debt Service	\$6,711.49	\$6,711.49	\$0.00
Transfers	\$3,589.07	\$3,224.84	-\$364.23
TOTAL Expenditures	\$13,460.56	\$12,896.33	-\$564.23
TOTAL Revenue	\$15,768.00	\$15,768.00	\$0.00

Fund 500 – Water

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

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

Fund 500 – Summary
Revenue Projections

Staff has conservatively assumed the same water sales and other revenues as were used in the 2019-20 budget even though projected revenues for the fiscal year will perform slightly higher than anticipated. With the emergency “shelter in home” order which started in March, staff believes revenues were up for the last two months because our residential customers were home using more water than usual. The projection also assumes a 50% contribution from the Zone A property tax revenue provided by the County. Inclusion of the tax revenue is reflected by a minor increase in the overall estimated revenue.

Expenditures

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

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

At this point, it is recommended to add \$50,000 to the General Contingency Reserve. Staff will analyze the Fund balance and bring any future recommendation for contributions to reserves to the Board in Quarter 3 of the FY 2020-21.

The following table summarizes the revenue and expenditures projections for the Fund 500 budget. More detailed information is available in the attached Preliminary Budget worksheets.

Fund 500 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
Revenue	\$2,941,161.00	\$2,947,165.00	\$6,004.00
Expenditures			
Total Personnel	\$684,709.19	\$773,902.78	\$89,193.59
Services & Supplies	\$728,860.33	\$690,796.90	-\$38,063.43
Capital Outlay	\$1,247,650.41	\$1,404,033.00	\$156,382.59
Debt Service	\$275,633.00	\$275,633.00	\$0.00
Reserves	\$57,000.00	\$50,000.00	-\$7,000.00
Transfers	\$613,731.04	\$551,448.00	-\$62,283.04
TOTAL Expenditures	\$3,607,583.97	\$3,745,813.68	\$138,229.71
TOTAL Revenue	\$2,941,161.00	\$2,947,165.00	\$6,004.00

The CIP projects and summaries are as follows:

FY 20/21 Capital Improvement Projects					
Budget Code	FY 19-20 Project	Budgeted (Estimated)	FY 19/20 Expenditures	Carryover Balance	Comments
500/9006	Program "C" Well	\$200,000.00	\$73,024.00	\$126,976.00	Continued from FY 17/18
500/9006	8th Street Yard Building	\$200,000.00	\$32,993.00	\$167,007.00	Continued from FY 18/19
500/9006	SCADA	\$400,000.00	\$1,499.00	\$398,501.00	Continued from FY 19/20/revised
500/9006	South Bay Well Transmission Main Project	\$480,000.00	\$47,651.00	\$432,349.00	Continued from FY 19/20 revised
500/9006	8th Street Well Construction	\$315,824.00	\$1,628.00	\$64,200.00	Assumes \$250K grant funding
			Sub-total	\$1,189,033.00	
	FY 20/21 Projects			Estimated Cost	
500/9006	10th Street Tank Exterior Coating			\$50,000.00	New
500/9006	South Bay Well Rehab and Liner Project	\$65,000.00		\$65,000.00	New
500/9059	Replacement Utility Truck Unit B			\$50,000.00	New
500/9059	Replacement Vacuum Trailer			\$50,000.00	New
			Sub-total	\$215,000.00	
			TOTALS	\$1,404,033.00	

Fund 600 – Wastewater

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

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

Fund 600 – Summary

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

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

Fund 600 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
Revenue	\$48,608.00	\$18,765.87	-\$29,842.13
Expenditures			
Services & Supplies	\$14,257.91	\$15,541.03	\$1,283.12
Debt Service	\$0.00	\$0.00	\$0.00
Transfers	\$3,589.07	\$3,224.84	-\$364.23
TOTAL Expenditures	\$17,846.98	\$18,765.87	\$918.89
TOTAL Revenue	\$48,608.00	\$18,765.87	-\$29,842.13

Fund 800 – Drainage

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

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

Fund 800 – Summary

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

fund the added costs. Staff will analyze the Fund balance and bring any future recommendation for contributions to reserves to the Board in Quarter 3 of the fiscal year.

The following table summarizes the budget for Fund 800. More detailed information is available in the attached Preliminary Budget worksheets.

Fund 800	2019-2020	2020-2021	Increase/ (Decrease)
Budget Category	Budget	Budget	
Revenue	\$120,645.00	\$126,936.00	\$6,291.00
Expenditures			
Total Personnel	\$16,200.00	\$16,200.00	\$0.00
Services & Supplies	\$24,650.00	\$24,650.00	\$0.00
Capital Outlay	\$62,500.00	\$100,000.00	\$37,500.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$14,356.29	\$12,899.37	-\$1,456.92
TOTAL Expenditures	\$117,706.29	\$153,749.37	\$36,043.08
TOTAL Revenue	\$120,645.00	\$126,936.00	\$6,291.00

Fund 900 – Parks and Recreation

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

Impact to Budget: Unknown

Fund 900 – Summary

The Fund 900 budget remains the relatively same as the FY 2019-20 budget except for an increase in the estimated revenue from interest income. It is anticipated that the Ferrell Avenue Pathway Project will move forward during FY 2020-21 so it is recommended that there is a contribution from the Zone A property tax to this Fund.

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

Fund 900	2019-2020	2020-2021	Increase/ (Decrease)
Budget Category	Budget	Budget	
Revenue	\$33,323.03	\$39,239.75	\$5,916.72
Expenditures			
Services & Supplies	\$11,200.00	\$11,200.00	\$0.00
Transfers	\$7,178.14	\$6,449.68	-\$728.46
TOTAL Expenditures	\$18,378.14	\$17,649.68	-\$728.46
TOTAL Revenue	\$33,323.03	\$39,239.75	\$5,916.72

Attachments

100 - ADMINISTRATION		Fiscal YTD 3/31/2020	FY 2019-20 Budget Final	FY 2020-21 Budget	Notes
<u>REVENUES</u>					
Service Charges & Fees					
4005	Copying Costs	2.00	20.00	20.00	
4002	Transfers In	490,648.98	717,814.08	644,968.42	
Total Service Charges & Fees		490,650.98	717,834.08	644,988.42	
<u>EXPENDITURES</u>					
Personnel					
Salaries/Wages					
7322	Director's Compensation	3,917.30	15,000.00	15,000.00	
8018	Holiday Pay	9,225.44	11,000.00	10,774.00	
8045	Overtime Pay	1,064.49	1,200.00	400.00	
8050	Administrative Leave Pay	4,298.28	8,500.00	4,475.00	
8051	Floating Holiday Pay	1,050.40	3,050.00	1,323.00	
8054	Salaries & Wages - Regular	171,761.72	290,000.00	222,755.28	
8060	Sick Leave Pay	1,863.36	2,000.00	4,900.00	
8066	Comp Time Used	0.00	0.00	0.00	
8081	Vacation Pay	21,384.16	24,500.00	9,795.00	
Total Salaries/Wages		214,565.15	355,250.00	269,422.28	
Payroll Taxes & Benefits					
5020	FICA - ER	303.80	750.00	750.00	
5030	Life Insurance - ER	189.96	610.00	525.00	
5031	Disability Insurance	13.70	300.00	320.00	
5035	AD & D Insurance	40.98	140.00	119.00	
5040	LTD Insurance	512.04	1,800.00	1,800.00	
5050	Medicare - ER	3,200.41	4,212.00	4,000.00	

5060	Cafeteria Plan - ER	27,701.46	35,800.00	33,600.00	
5070	Retirement ER - Regular	7,492.34	3,700.00	8,462.00	Unfunded Accrued Liability
5071	Retirement ER - Addl Pick-up	0.00	500.00	0.00	
5075	Retirees Medical - ER	2,924.30	3,264.00	3,336.00	
5120	Workers Comp Insurance - ER	513.80	513.80	1,879.07	
5124	Retirement - ER - Tier 2	12,910.97	18,500.00	20,854.00	Employer Rate going up to 7.874, and Unfunded Liability going up
Total Payroll Taxes & Benefits		55,803.76	70,089.80	75,645.07	
Employment Services					
5100	Unemployment Insurance - ER	2,994.59	5,000.00	2,015.00	
5103	Federal Un empl.	0.00	0.00	0.00	
6200	Hiring, Advertising & Other Costs	397.31	400.00	200.00	
6230	Medical Exam	270.00	300.00	150.00	
Total Employment Services		3,661.90	5,700.00	2,365.00	
Total Personnel		274,030.81	431,039.80	347,432.35	
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	0.00	200.00	200.00	
Total Clothing & Uniform		0.00	200.00	200.00	
Contract Services					
6100	Labor & Support-IT Services	15,792.44	15,200.00	12,800.00	
6110	IT Purchased Services	17,847.29	20,000.00	21,000.00	Website contract, Tech Express Contract
7100	Copier Contract-Maint & Usage	2,592.48	3,100.00	3,100.00	
7255	Security Services	788.65	1,056.00	1,070.00	
7321	Janitorial Cleaning & Supplies	2,353.22	2,900.00	2,900.00	
7342	Public Meeting Recordings	10,800.00	15,900.00	15,900.00	
Total Contract Services		50,174.08	58,156.00	56,770.00	

Financial Services					
7309	Late Fees	138.06	200.00	200.00	
7310	Bank Service Charges	3,865.40	4,500.00	8,400.00	Increase due to less interest received at Mechanics Bank (better interest rates at Pacific Premier)
Total Financial Services		4,003.46	4,700.00	8,600.00	
Ins., Lic. & Regulatory Fees					
6340	Misc Fees	29.98	200.00	200.00	
6341	LAFCO Fees	18,936.43	18,936.43	19,447.71	Adjusted by 2.7%
6343	Lien & Notary Fees	0.00	30.00	30.00	
7325	Insurance	17,962.91	17,962.91	29,840.03	Approximate 35% increase from SDRMA across the Board
Total Ins., Lic. & Regulatory Fees		36,929.32	37,129.34	49,517.74	
Legal & Professional					
7303	Professional Services - GM	10,636.90	10,636.90	0.00	
7304	Professional Services - ACCTG	42,500.00	60,000.00	60,000.00	
7305	Auditing Services	19,290.00	22,000.00	22,000.00	
7320	Professional & Consulting Services	3,063.52	4,000.00	1,000.00	
7326	Legal Services	18,553.65	18,000.00	30,000.00	
7340	Legal Notifications & Mandated Advertising	0.00	200.00	200.00	
Total Legal & Professional		94,044.07	114,836.90	113,200.00	
Office/Operations					
6121	IT-Supplies & Miscellaneous	298.00	1,000.00	1,500.00	
6130	Computer Hardware	0.00	1,000.00	1,000.00	
7140	General Supplies & Minor Equipment	5,293.25	8,000.00	8,000.00	
7160	Postage, Shipping & Mail Supplies	2,612.47	3,000.00	3,000.00	
7226	Membership & Dues	7,177.00	7,077.00	7,077.00	

7230	Misc Small Parts & Supplies	28.65	28.65	28.65	
Total Office/Operations		15,409.37	20,105.65	20,605.65	
Other Expense					
8735	Misc Department Admin	1,042.02	1,500.00	500.00	
Total Other Expense		1,042.02	1,500.00	500.00	
Rent & Utilities					
6000	Cell Phones	675.00	945.00	1,080.00	
6025	Telephone	1,858.56	3,000.00	3,000.00	
7350	Rent - Meetings	0.00	400.00	200.00	
7352	Rent - Offices & Other Structures	23,725.00	35,000.00	36,000.00	
8610	Electric	2,790.18	3,800.00	3,800.00	
8620	Gas Service	476.09	450.00	600.00	
Total Rent & Utilities		29,524.83	43,595.00	44,680.00	
Repairs & Maintenance					
6405	R & M - Extinguishers	66.36	100.00	100.00	
6900	R & M - Buildings & Structures	37.68	37.68	37.68	
Total Repairs & Maintenance		104.04	137.68	137.68	
Travel & Training					
7323	Books, Publications & Subscriptions	225.00	225.00	225.00	
7324	Education & Training Fees	982.08	1,500.00	1,000.00	
8510	Lodging and Meals	593.96	1,000.00	1,000.00	
8539	Meals	556.74	600.00	600.00	
8541	Meals- Local Area - DIR	0.00	0.00	0.00	
8550	Mileage Reimbursement & Parking	933.19	1,000.00	500.00	
Total Travel & Training		3,290.97	4,325.00	3,325.00	
Debt Service					
9023	Debt Service - Interest & Service Fee	2,088.71	2,088.71	0.00	

Total Debt Service	2,088.71	2,088.71	0.00	
Total Services & Supplies	236,610.87	286,774.28	297,536.07	
Total Expenditures	510,641.68	717,814.08	644,968.42	

Fund 100 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
Revenue	\$717,834.08	\$644,968.42	-\$72,865.66
Expenditures			
Personnel	\$431,039.80	\$347,432.35	-\$83,607.45
Services & Supplies	\$286,774.28	\$297,536.07	\$10,761.79
TOTAL Expenditures	\$717,814.08	\$644,968.42	-\$72,845.66
TOTAL Revenue	\$717,834.08	\$644,968.42	-\$72,865.66

200 - BAYRIDGE ESTATES		Fiscal YTD 3/31/2020	FY 2019-20 Budget Final	FY 2020-21 Budget	Notes
REVENUE					
Property Taxes					
4035	Zone F Property Taxes	6,775.90	9,517.00	10,477.00	
	Total Property Taxes	6,775.90	9,517.00	10,477.00	
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	38,103.00	54,831.00	15,000.00	
	Total Special Taxes & Assessments	38,103.00	54,831.00	15,000.00	
Use of Money & Property					
4505	HO Prop Tax Relief	29.43	56.00	56.00	
4510	Investment Income on funds	0.18	0.00	0.00	
	Total Use of Money & Property	29.61	56.00	56.00	
	Total Revenues	44,908.51	64,404.00	25,533.00	
EXPENDITURES					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	169.00	169.00	250.00	
7325	Insurance	0.00	0.00	0.00	
	Total Ins., Lic. & Regulatory Fees	169.00	169.00	250.00	
Legal & Professional					
7320	Professional & Consulting Services	265.83	700.00	0.00	
7326	Legal Services	0.00	100.00	0.00	
	Total Legal & Professional	265.83	800.00	0.00	
Rent & Utilities					
8670	Street Lighting	3,576.95	6,724.16	6,724.16	
	Total Rent & Utilities	3,576.95	6,724.16	6,724.16	
	Total Services & Supplies	4,011.78	7,693.16	6,974.16	
Capital Outlay					
9006	Tank Decomission	30,509.03	30,510.00	0.00	
	Total Capital Outlay	30,509.03	30,510.00	0.00	
Debt Service					
9804	Payment on Internal Loans	0.00	27,964.53	10,000.00	
	Total Debt Service	0.00	27,964.53	10,000.00	
TRANSFERS					

9511	Interfund Transfer Out	2,453.25	3,589.07	3,589.07	
	Total Transfers	2,453.25	3,589.07	3,224.84	
Total Expenditures		36,974.06	69,756.76	20,199.00	
Net Revenues over Expenditures			(5,352.76)	5,334.00	

Fund 200 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
Revenue	\$64,404.00	\$25,533.00	-\$38,871.00
Expenditures			
Services & Supplies	\$7,693.16	\$6,974.16	-\$719.00
Capital Outlay	\$30,510.00	\$0.00	-\$30,510.00
Debt Service	\$27,964.53	\$10,000.00	-\$17,964.53
Transfers	\$3,589.07	\$3,224.84	-\$364.23
TOTAL Expenditures	\$69,756.76	\$20,199.00	-\$49,557.76
TOTAL Revenue	\$64,404.00	\$25,533.00	-\$38,871.00

301 - FIRE		Fiscal YTD 3/31/2020	FY 2019-20 Budget Final	FY 2020-21 Budget	Notes
<u>REVENUES</u>					
Property Taxes					
4034	Zone A Property Tax Revenue	0.00	63,430.50	66,039.00	Based County projection & 25% allocation
4037	Property Tax Zone B Received	348,488.32		470,534.00	Based County projection & formula for pass thru
4038	Property Tax Zone B Pass thru	1,133,851.50	2,164,204.00	1,811,345.00	Based County projection & formula for pass thru
	Total Property Taxes	1,482,339.82	2,227,634.50	2,347,918.00	
Grant Revenue					
4955	Govt-Other St Aids & Reimbursements	7,628.55	7,628.55	7,500.00	NPP Aid
	Total Grant Revenue	7,628.55	7,628.55	7,500.00	
Special Taxes & Assessments					
4015	CSA 9-I Assessments (Contract)	0.00	26,336.00	27,508.00	
4050	Special Fire Tax	0.00	583,128.00	598,873.00	estimated based on CPI 2.7%
	Total Special Taxes & Assessments	0.00	609,464.00	626,381.00	
Other Revenues					
4000	Ambulance Agreement	56,599.25	67,134.00	67,134.00	
	Total Other Revenues	56,599.25	67,134.00	67,134.00	
Use of Money & Property					
4505	HO Prop Tax Relief	4,912.59	12,752.00	13,007.00	
4510	Investment Income on funds	30,507.19	40,000.00	40,000.00	
4924	Gain/Loss on Disp of F/A	0.00	0.00	0.00	
	Total Use of Money & Property	35,419.78	52,752.00	53,007.00	
	Total Revenues	1,581,987.40	2,964,613.05	3,101,940.00	
<u>EXPENDITURES</u>					
Personnel					
Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	12,620.94	22,000.00	30,000.00	increased wages
8340	Resv FF-Shift Coverage	96,005.02	122,000.00	144,000.00	Increased minimum wage
8345	Resv FF-Special Projects	0.00	4,000.00	4,000.00	
	Total Salaries/Wages	108,625.96	148,000.00	178,000.00	
Payroll Taxes & Benefits					
5021	FICA - Fire - ER	3,590.11	7,000.00	9,100.00	

5030	Life Insurance - ER	1,514.52	2,500.00	2,500.00	
5035	AD & D Insurance	398.52	850.00	850.00	
5051	Medicare - Reserves - ER	1,577.76	2,150.00	2,150.00	
5070	Retirement ER - Regular	17,290.89	20,000.00	44,142.00	unfunded accrued liability
5120	Workers Comp Insurance - ER	6,330.20	6,330.20	8,350.00	
5124	Retirement - ER - Tier 2	5,780.09	7,000.00	9,125.00	unfunded accrued Liability
	Total Payroll Taxes & Benefits	36,482.09	45,830.20	76,217.00	
Employment Services					
5000	Medical Exams & Procedures	2,669.00	1,400.00	3,000.00	Annual medical exams
5101	Unemp. Costs - Reserves	5,267.42	5,000.00	5,000.00	
5103	Federal Unemployment	0.00	0.00	0.00	
6200	Hiring, Advertising & Other Costs	57.81	60.00	100.00	
6230	Medical Exam	3,001.33	3,001.33	3,000.00	
	Total Employment Services	10,995.56	9,461.33	11,100.00	
	Total Personnel	156,103.61	203,291.53	265,317.00	
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	2,063.27	2,000.00	2,000.00	
7248	Uniform Safety Boots	399.60	2,000.00	3,000.00	
	Total Clothing & Uniform	2,462.87	4,000.00	5,000.00	
Contract Services					
6100	Labor & Support-IT Services	1,600.00	1,600.00	0.00	
6110	IT Purchased Services	962.32	1,350.00	1,500.00	
7100	Copier Contract-Maint & Usage	1,780.08	2,000.00	3,000.00	additional printer
7202	Building Alarms & Security	512.49	500.00	800.00	
7204	Cleaning Supplies, Laundry & T	1,956.39	4,000.00	4,000.00	
7222	Hazardous Materials CW JPA Cost	2,325.00	2,325.00	2,325.00	
7500	Schedule A Charges	1,133,851.50	2,267,703.00	2,437,726.00	
	Total Contract Services	1,142,987.78	2,279,478.00	2,449,351.00	
Equipment & Tools					
6055	Radios	0.00	25,000.00	2,000.00	
6440	Fire Personal Protection Equipment	0.00	15,000.00	15,000.00	
6460	Self-Contained Breathing Apparatus	2,027.28	2,500.00	2,500.00	
6610	Rescue-Extrication Equipment	0.00	1,500.00	1,500.00	
6611	Water Rescue Equipment	0.00	1,000.00	1,000.00	
6630	Rope & Climbing Equipment	0.00	1,000.00	1,000.00	
7234	Oxygen Supplies & Cylinder	331.87	350.00	350.00	

7238	Paramedic & EMT Small Tools & Supplies	44,175.17	54,585.00	20,000.00	Decrease - No monitor
7242	Minor Tools, Accessories & Field Machines	89.12	500.00	500.00	
7252	Misc Hardware	85.21	350.00	350.00	
Total Equipment & Tools		46,708.65	101,785.00	44,200.00	
Financial Services					
7309	Late Fees	0.00	10.00	10.00	
7310	Bank Service Charges	15.00	20.00	20.00	
9154	Losses and Damages	0.00	50.00	50.00	
Total Financial Services		15.00	80.00	80.00	
Ins., Licenses & Regulatory Fees					
6120	Computer Hardware/Software/Licenses	1,019.95	1,700.00	1,700.00	
6345	Property Taxes & Assessments Costs	3,681.50	5,420.66	5,420.66	
7325	Insurance	24,929.89	24,929.89	30,515.31	
Total Ins., Licenses & Regulatory Fees		29,631.34	32,050.55	37,635.97	
Legal & Professional					
7320	Professional & Consulting Services	463.26	1,400.00	1,400.00	
7326	Legal Services	0.00	350.00	350.00	
7340	Legal Notifications & Mandated Advertising	341.22	20.00	1,500.00	Weed Abatement post cards for next year
Total Legal & Professional		804.48	1,770.00	3,250.00	
Office/Operations					
7140	General Supplies & Minor Equipment	484.20	10,000.00	700.00	Fire hose last year.
7160	Postage, Shipping & Mail Supplies	185.50	300.00	1,000.00	Weed Abatement post cards for next year
7216	Fire Prevention Education Materials	898.68	1,200.00	1,200.00	From Fire mitigation fund
7226	Membership & Dues	62.42	100.00	300.00	
7230	Misc Small Parts & Supplies	248.55	2,000.00	600.00	higher last year due to firefighting foam
7240	Propane	95.00	120.00	120.00	
Total Office/Operations		1,974.35	13,720.00	3,920.00	
Other Expense					
7201	White Goods & Accessories - bedding, towels	50.35	1,000.00	1,000.00	
7209	District Operating Center Expense	0.00	1,000.00	500.00	

7218	Cooking Products - Food, Drinks & Staples	213.40	500.00	500.00	
7224	Kitchen Cookware & Utensils	117.09	800.00	800.00	
7330	Misc Operating Expenses	1,076.20	0.00	800.00	Sales Use Tax not collected through the year.
	Total Other Expense	1,457.04	3,300.00	3,600.00	
Rent & Utilities					
6000	Cell Phones	877.57	1,300.00	1,300.00	
6025	Telephone	4,221.46	5,700.00	5,700.00	
8610	Electric	1,129.35	1,129.35	1,500.00	
8620	Gas Service	954.56	1,200.00	1,400.00	
8630	Trash Services	1,028.54	1,300.00	1,500.00	
8640	Water and Water Services	2,828.43	4,000.00	4,000.00	
8659	Utility Cable Charges	746.66	800.00	1,000.00	
8670	Street Lighting	79.45	135.00	135.00	
	Total Rent & Utilities	11,866.02	15,564.35	16,535.00	
Repairs &					
6400	R & M - Air Compressors	0.00	500.00	500.00	
6405	R & M - Extinguishers	421.42	500.00	600.00	
6640	R & M - Equip & Other Non-	1,590.99	1,600.00	1,800.00	
6750	R & M - Minor Tools & Equipment	508.87	1,000.00	1,000.00	
6775	R & M -Operation/Field Equipment	564.13	800.00	800.00	
6800	R & M - Grounds & Collection Systems	0.00	1,500.00	1,000.00	
6900	R & M - Buildings & Structures	18,108.12	20,000.00	2,000.00	decrease due to painting in 19/20
	Total Repairs &	21,193.53	25,900.00	7,700.00	
Travel & Training					
6300	DMV Driv Lic Class B	0.00	0.00	0.00	
7141	CERT Training Supplies	0.00	100.00	100.00	
7323	Books, Publications & Subscriptions	188.04	200.00	200.00	
7324	Education, Training, Seminar	62.10	1,000.00	1,500.00	
8405	Reserve FF Training Costs	688.00	1,500.00	1,500.00	
	Total Travel & Training	938.14	2,800.00	3,300.00	
	Total Services & Supplies	1,260,039.20	2,480,447.90	2,574,571.97	
Capital Outlay					
9006	Infrastructure CIP	2,968.59	53,000.00	20,000.00	
9085	Vehicle Purchase	26,418.74	693,000.00	693,000.00	From Vehicle Reserve-finish engine
	Total Capital Outlay	29,387.33	746,000.00	713,000.00	
Reserves					
9504	*Vehicle Replacement Reserve	0.00	85,000.00	89,000.00	

9572	*General Contingency (Operations) Reserve	0.00	84,308.84	35,915.00	
	Total Reserves	0.00	169,308.84	124,915.00	
TRANSFERS					
9511	Interfund Transfer Out	49,064.91	71,781.78	64,496.84	
	Total Transfers	49,064.91	71,781.78	64,496.84	
	Total Expenditures	1,494,595.05	3,670,830.05	3,742,300.81	

Fund 301 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
Revenue	\$2,964,613.05	\$3,101,940.00	\$137,326.95
Expenditures			
Total Personnel	\$203,291.53	\$265,317.00	\$62,025.47
Services & Supplies	\$2,480,447.90	\$2,574,571.97	\$94,124.07
Capital Outlay	\$746,000.00	\$713,000.00	-\$33,000.00
Reserves	\$169,308.84	\$124,915.00	-\$44,393.84
Transfers	\$71,781.78	\$64,496.84	-\$7,284.94
Total Expenditure	\$3,670,830.05	\$3,742,300.81	\$71,470.76
Total Revenue	\$2,964,613.05	\$3,101,940.00	\$137,326.95

400 - VISTA DE ORO		Fiscal YTD 3/31/2020	FY 2019-20 Budget Final	FY 2020-21 Budget	Notes
<u>REVENUES</u>					
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	10,173.00	15,768.00	15,768.00	
	Total Special Taxes & Assessments	10,173.00	15,768.00	15,768.00	
	Total Revenues	10,173.00	15,768.00	15,768.00	
<u>EXPENDITURES</u>					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	0.00	0.00	0.00	
7325	Insurance	0.00	0.00	0.00	
	Total Ins., Lic. & Regulatory Fees	0.00	0.00	0.00	
Legal & Professional					
7320	Professional & Consulting	265.83	700.00	500.00	
7326	Legal Services	0.00	0.00	0.00	
	Total Legal & Professional	265.83	700.00	500.00	
Rent & Utilities					
8670	Street Lighting	1,415.63	2,460.00	2,460.00	
	Total Rent &	1,415.63	2,460.00	2,460.00	
	Total Services & Supplies	1,681.46	3,160.00	2,960.00	
Debt Service					
9804	Payment on Internal Loans	0.00	6,711.49	6,711.49	
	Total Debt	0.00	6,711.49	6,711.49	
<u>TRANSFERS</u>					
9511	Interfund Transfer Out	2,453.25	3,589.07	3,589.07	
	Total Transfers	2,453.25	3,589.07	3,224.84	
Total Expenditures		4,134.71	13,460.56	12,896.33	
Net Revenues over Expenditures		6,038.29	2,307.44	2,871.67	

Fund 400 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
Revenue	\$15,768.00	\$15,768.00	\$0.00
Expenditures			
Services & Supplies	\$3,160.00	\$2,960.00	-\$200.00
Debt Service	\$6,711.49	\$6,711.49	\$0.00
Transfers	\$3,589.07	\$3,224.84	-\$364.23
TOTAL Expenditures	\$13,460.56	\$12,896.33	-\$564.23
TOTAL Revenue	\$15,768.00	\$15,768.00	\$0.00

500 - WATER		Fiscal YTD 3/31/2020	FY 2019-20 Budget Final	FY 2020-21 Budget	Notes
REVENUES					
Property Taxes					
4035	Zone A Property Tax Revenue	107,302.61	125,384.00	131,359.00	Assumes 50% Zone A Property Tax
	Total Property Taxes	107,302.61	125,384.00	131,359.00	
Service Charges & Fees					
4030	Residential Single Family	1,638,419.10	2,193,000.00	2,193,000.00	Water Sales based on 2019-20 projections
4102	Residential-Multi -Family-Water Sales	175,437.24	225,900.00	225,900.00	
4103	Commercial, Home Care, Retail-Water Sales	233,153.63	303,000.00	303,000.00	
4104	Irrigation- Water Sales	27,500.50	33,000.00	33,000.00	
4114	Water Other Service Revenues	(2,063.95)	1,000.00	1,000.00	
4931	Water Activation Fees	6,000.00	5,000.00	5,000.00	
4932	Penalties	16,919.57	20,000.00	20,000.00	
4933	Door Hangers/Lockout Notices	11,210.00	12,000.00	12,000.00	
4937	NSF Fees	400.00	400.00	400.00	
Total Service Charges & Fees		2,106,976.09	2,793,300.00	2,793,300.00	
Other Revenues					
4105	Recycled Water Revenue	0.00	0.00	0.00	
4930	Other Revenue	8,405.56	1,000.00	1,000.00	
4936	Water Delinquencies via Tax Roll	(1.00)	0.00	0.00	
Total Other Revenues		8,404.56	1,000.00	1,000.00	
Use of Money & Property					
4504	Interest Income	0.00	0.00	0.00	
4505	HO Prop Tax Relief	736.63	1,477.00	1,506.00	

4510	Investment Income on	45,935.88	20,000.00	20,000.00	
Total Use of Money & Property		46,672.51	21,477.00	21,506.00	
	Total Revenues	2,269,355.77	2,941,161.00	2,947,165.00	
EXPENDITURES					
Personnel					
Salaries/Wages					
8018	Holiday Pay	18,410.24	25,000.00	22,750.00	
8045	Overtime Pay	491.16	4,000.00	2,000.00	
8050	Administrative Leave Pay	2,650.88	3,680.00	2,900.00	
8051	Floating Holiday Pay	3,218.37	5,000.00	5,000.00	
8054	Salaries & Wages - Regular	283,001.49	374,131.96	429,102.65	
8056	Retroactive Pay	330.72	1,000.00	1,000.00	
8060	Sick Leave Pay	13,844.82	24,150.00	15,000.00	
8063	Standby Pay	14,509.63	15,000.00	20,618.00	
8066	Comp Time Used	12,088.15	12,000.00	14,000.00	
8081	Vacation Pay	17,857.07	39,900.00	25,000.00	
Total Salaries/Wages		366,402.53	503,861.96	537,370.65	
Payroll Taxes & Benefits					
5030	Life Insurance - ER	1,179.19	1,700.00	1,950.00	
5031	Disability Insurance	164.93	500.00	725.00	
5035	AD & D Insurance	264.88	0.00	440.00	
5040	LTD Insurance	2,105.40	3,300.00	4,050.00	
5050	Medicare - ER	5,437.45	9,000.00	9,000.00	
5060	Cafeteria Plan - ER	44,678.74	65,000.00	70,020.00	
5070	Retirement ER - Regular	70,253.21	67,000.00	104,912.26	Employer rate going up to 11.746, plus Jose's Employee contribution, plus unfunded accrued liability
5075	Retirees Medical - ER	1,247.04	1,620.00	1,668.00	
5120	Workers Comp Insurance - ER	21,107.23	21,107.23	27,510.87	
5124	Retirement - ER - Tier 2	4,709.00	5,970.00	13,106.00	Employer Rate going up to 7.874, one new employee in Tier 2, and unfunded accrued liability
Total Payroll Taxes & Benefits		151,147.07	175,197.23	233,382.13	

Employment Services					
5100	Unemployment Insurance - ER	3,905.97	5,500.00	3,000.00	
5103	Federal Unempl	0.00	0.00	0.00	
6200	Hiring, Advertising & Other Costs	659.64	0.00	0.00	
6230	Medical Exam	280.00	150.00	150.00	
Total Employment Services		4,845.61	5,650.00	3,150.00	
Total Personnel		522,395.21	684,709.19	773,902.78	
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	522.43	2,600.00	2,600.00	
7248	Uniform Safety Boots	542.01	1,000.00	1,000.00	
Total Clothing & Uniform		1,064.44	3,600.00	3,600.00	
Services					
6100	Labor & Support-IT Services	1,600.00	300.00	5,300.00	Increase to to \$5300 to cover e-maint and ltron
6110	IT Purchased Services	3,032.63	5,400.00	5,400.00	
7250	Water Quality Testing	16,936.89	28,000.00	30,000.00	
7255	Security Services	6,388.80	8,000.00	8,000.00	
7301	Contract Maint Services	0.00	0.00	0.00	
7321	Janitorial Cleaning & Supplies	486.02	850.00	850.00	
Total Contract Services		28,444.34	42,550.00	49,550.00	
Equipment & Tools					
6438	Disinfection Feed Pumps	931.13	1,800.00	1,800.00	
7242	Minor Tools, Accessories & Field Machines	1,529.36	18,000.00	18,000.00	
7253	Rent - Equipment	0.00	500.00	500.00	
7256	Meter Purchases & Replacements	33,172.28	75,000.00	20,000.00	
Total Equipment & Tools		35,632.77	95,300.00	40,300.00	
Financial Services					
7309	Late Fees	66.43	50.00	50.00	
7310	Bank Service Charges	80.00	0.00	0.00	

Total Financial Services		146.43	50.00	50.00	
Ins., Lic. & Regulatory Fees					
6120	Computer Licenses	0.00	200.00	200.00	
6340	Misc Fees	0.00	3,000.00	3,000.00	
6342	Fees - Regulatory	18,309.27	18,000.00	20,000.00	
6345	Property Taxes & Assess.	3,158.84	6,300.00	7,000.00	
7325	Insurance	43,146.66	43,104.33	54,240.90	
Total Ins., Lic. & Regulatory Fees		64,614.77	70,604.33	84,440.90	
Legal & Professional					
7318	Professional & Consulting BMC	121,439.08	131,556.00	131,556.00	
7320	Professional & Consulting Services	3,115.18	10,000.00	10,000.00	
7326	Legal Services	5,105.55	20,000.00	20,000.00	
7336	Legal Services-	0.00	1,000.00	1,000.00	
7340	Legal	600.16	1,000.00	1,000.00	
Total Legal & Professional		130,259.97	163,556.00	163,556.00	
Office/Operations					
6130	Computer Hardware	76.34	3,000.00	3,000.00	
6140	Computer Software	7,338.46	7,500.00	2,500.00	Decrease by \$5000, moving e-maint and Itron to 6100
7140	General Supplies &	358.38	1,000.00	1,000.00	
7160	Postage, Shipping & Mail	7,724.48	15,000.00	15,000.00	
7180	Billing Supplies, Forms &	290.92	2,200.00	2,200.00	
7226	Membership & Dues	928.95	3,000.00	3,000.00	
7230	Misc Small Parts &	1,546.84	2,000.00	2,000.00	
7237	Process Control & Treatment	2,710.93	4,000.00	25,000.00	Purchase a field testing kit, replacement online
7239	Water Treatment	5,673.48	8,000.00	8,000.00	
7249	Safety Supplies	229.37	1,000.00	1,000.00	
Total Office/Operations		26,878.15	46,700.00	62,700.00	
Other Expenses					
7330	Misc Operating	169.83	250.00	250.00	
7348	Water Conservation	15,686.29	10,000.00	10,000.00	
Total Other Expense		15,856.12	10,250.00	10,250.00	

Rent & Utilities					
6000	Cell Phones	2,628.82	3,500.00	3,500.00	
6025	Telephone	6,908.55	10,000.00	10,000.00	
7352	Rent - Offices & Other	0.00	0.00	0.00	
8610	Electric	72,882.83	100,000.00	100,000.00	
8620	Gas Service	179.59	250.00	250.00	
8630	Trash Services	1,146.36	3,000.00	3,000.00	
8644	Disposal	18,419.00	30,000.00	30,000.00	
8670	Street Lighting	308.50	400.00	400.00	
Total Rent & Utilities		102,473.65	147,150.00	147,150.00	
Repairs & Maintenance					
6405	R & M - Extinguishers	414.69	350.00	450.00	
6422	R & M - Hydrants	185.46	1,100.00	3,300.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	2,939.93	1,000.00	1,000.00	
6641	R & M - Wells	19,175.33	18,000.00	18,000.00	
6750	R & M - Minor Tools & Equipment	1,005.51	2,400.00	2,400.00	
6800	R & M - Grounds & Collection Systems	700.00	600.00	600.00	
6830	Paving & Concrete	490.00	4,000.00	4,000.00	
6900	R & M - Buildings & Structures	10,129.17	16,000.00	10,000.00	
7241	R & M - Water Distribution System	50,583.48	82,400.00	65,000.00	
Total Repairs & Maintenance		85,623.57	125,850.00	104,750.00	
Travel & Training					
7323	Books, Publications & Subscriptions	0.00	250.00	250.00	
7324	Education & Training Fees	2,728.73	5,900.00	5,900.00	
8410	Certifications	125.00	500.00	500.00	
8510	Lodging & Meals - Local	557.40	2,000.00	2,000.00	
8539	Meals	144.21	0.00	0.00	

8550	Mileage Reimbursement & Parking	242.15	500.00	500.00	
Total Travel & Training		3,797.49	9,150.00	9,150.00	
Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Mai	639.85	1,600.00	1,600.00	
7211	Misc Fuel & Diesel	2,900.21	2,300.00	3,500.00	
7220	Gasoline	3,376.01	5,000.00	5,000.00	
7228	Markings & Other Misc	0.00	200.00	200.00	
7232	Vehicle Repairs - Parts, Tires & Lubricants	2,135.60	5,000.00	5,000.00	
Total Vehicle Maintenance & Repairs		9,051.67	14,100.00	15,300.00	
Total Services & Supplies		503,843.37	728,860.33	690,796.90	
Capital Outlay					
9006	Infrastructure CIP	140,567.48	1,247,650.41	1,304,033.00	
9059	Vehicles, Equipment, & Fixtures	8,033.03	0.00	100,000.00	
Total Capital Outlay		148,600.51	1,247,650.41	1,404,033.00	
Debt Service					
9022	Debt Service - Principal	165,777.35	165,777.00	165,777.00	
9023	Debt Service - Interest & Annual Fee	99,792.25	99,792.00	99,792.00	
9024	Loan Administration Fee	10,064.30	10,064.00	10,064.00	
Total Debt Service		275,633.90	275,633.00	275,633.00	
Reserves					
9571	*Capital Outlay Reserve	0.00	0.00	0.00	
9572	*General Contingency	0.00	57,000.00	50,000.00	
Total Reserves		0.00	57,000.00	50,000.00	
TRANSFERS					
9511	Interfund Transfer Out	419,504.85	613,731.04	613,731.04	
Total Transfers		419,504.85	613,731.04	551,448.00	
Total Expenditures		1,869,977.84	3,607,583.97	3,745,813.68	
Net Revenues over Expenditures		399,377.93	(666,422.97)	(798,648.68)	

Fund 500 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
Revenue	\$2,941,161.00	\$2,947,165.00	\$6,004.00
Expenditures			
Total Personnel	\$684,709.19	\$773,902.78	\$89,193.59
Services & Supplies	\$728,860.33	\$690,796.90	-\$38,063.43
Capital Outlay	\$1,247,650.41	\$1,404,033.00	\$156,382.59
Debt Service	\$275,633.00	\$275,633.00	\$0.00
Reserves	\$57,000.00	\$50,000.00	-\$7,000.00
Transfers	\$613,731.04	\$551,448.00	-\$62,283.04
TOTAL Expenditures	\$3,607,583.97	\$3,745,813.68	\$138,229.71
TOTAL Revenue	\$2,941,161.00	\$2,947,165.00	\$6,004.00

\$798,648.68

600 - WASTEWATER		Fiscal YTD 3/31/2020	FY 2019-20 Budget Final	FY 2020-21 Budget	Notes
REVENUES					
Other Revenue					
4034	Zone A Property Tax Revenue	31,715.25	31,715.25		
Service Charges & Fees					
4062	Wastewater Admin Charge	16,896.26	16,892.75	18,765.87	
Total Revenues		48,611.51	48,608.00	18,765.87	
EXPENDITURES					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6343	Lien & Notary Fees	0.00	34.00	34.00	
6345	Property Taxes & Assessments Costs	239.78	270.00	270.00	
Total Ins., Licenses &		239.78	304.00	304.00	
Legal & Professional					
7320	Professional & Consulting Services	12,139.36	13,853.91	15,237.03	NBS Fee
7326	Legal Services	0.00	100.00	0.00	
Total Legal & Professional		12,139.36	13,953.91	15,237.03	
7160	Postage, Shipping	0.00	0.00	0.00	
Total Services & Supplies		12,379.14	14,257.91	15,541.03	
Debt Service					
9805	Repayment Bond Reserve	0.00	0.00	0.00	
Total Debt Service		0.00	0.00	0.00	
TRANSFERS					
9511	Interfund Transfer Out	2,453.25	3,589.07	3,224.84	
Total Transfers		2,453.25	3,589.07	3,224.84	
Total Expenditures		14,832.39	17,846.98	18,765.87	
Net Revenues over Expenditures		33,779.12	30,761.02	0.00	

Fund 600 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
Revenue	\$48,608.00	\$18,765.87	-\$29,842.13
Expenditures			
Services & Supplies	\$14,257.91	\$15,541.03	\$1,283.12
Debt Service	\$0.00	\$0.00	\$0.00
Transfers	\$3,589.07	\$3,224.84	-\$364.23
TOTAL Expenditures	\$17,846.98	\$18,765.87	\$918.89
TOTAL Revenue	\$48,608.00	\$18,765.87	-\$29,842.13

800 - DRAINAGE		Fiscal YTD 3/31/2020	FY 2019-20 Budget Final	FY 2020-21 Budget	Notes
REVENUES					
Property Taxes					
4034	Zone A Property Tax Revenue	0.00	0.00	0.00	
4035	Property Taxes	16,762.83	24,886.00	26,074.00	
	Total Property Taxes	16,762.83	24,886.00	26,074.00	
Special Taxes & Assessments					
4400	Drainage Assessments	65,460.00	95,312.00	95,312.00	
	Total Special Taxes & Assessments	65,460.00	95,312.00	95,312.00	
Other Revenues					
4935	Sale-Specs/Plans & Non-Capital Items	288.50	0.00	0.00	
	Total Other Revenues	288.50	0.00	0.00	
Use of Money & Property					
4505	HO Prop Tax Relief	73.54	147.00	150.00	
4510	Investment Income on funds	4,263.69	300.00	5,400.00	
	Total Use of Money & Property	4,337.23	447.00	5,550.00	
	Total Revenues	86,848.56	120,645.00	126,936.00	
EXPENDITURES					
Personnel					
Salaries/Wages					
8045	Overtime Pay	0.00	200.00	200.00	
8054	Salaries & Wages - Regular	6,401.30	16,000.00	16,000.00	
	Total Salaries/Wages	6,401.30	16,200.00	16,200.00	
	Total Personnel	6,401.30	16,200.00	16,200.00	
Services & Supplies					
Equipment & Tools					
6390	Equipment	0.00	300.00	300.00	
7242	Minor Tools, Accessories & Field Machines	108.31	300.00	300.00	

	Total Equipment & Tools	108.31	600.00	600.00	
	Insurance, Licenses & Regulatory Fees				
6342	Fees - Regulatory	5,692.00	6,000.00	6,000.00	
6345	Property Taxes & Assessments Costs	202.80	200.00	200.00	
7325	Insurance	443.46	500.00	391.24	
	Total Insurance, Licenses & Regulatory Fees	6,338.26	6,700.00	6,591.24	
	Legal & Professional				
7320	Professional & Consulting Services	265.84	2,000.00	2,000.00	
7326	Legal Services	0.00	500.00	500.00	
	Total Legal & Professional	265.84	2,500.00	2,500.00	
	Office/Operations				
7140	General Supplies & Minor Equipment	0.00	0.00	0.00	
7226	Membership & Dues	0.00	0.00	0.00	
7230	Misc Small Parts & Supplies	20.55	550.00	550.00	
7249	Safety Supplies	231.74	100.00	100.00	
	Total Office/Operations	252.29	650.00	650.00	
	Other Expense				
7346	Promotional Expenses - Event	250.00	300.00	300.00	
	Total Other Expense	250.00	300.00	300.00	
	Rent & Utilities				
6000	Cell Phones	1,493.75	1,700.00	1,700.00	
6025	Telephone	191.24	250.00	250.00	
8610	Electric	1,247.58	2,200.00	2,200.00	
8670	Street Lighting	631.38	1,000.00	1,000.00	
	Total Rent & Utilities	3,563.95	5,150.00	5,150.00	
	Repairs & Maintenance				
6405	R & M - Extinguishers	33.18	50.00	50.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	119.93	1,000.00	1,000.00	
6750	R & M - Minor Tools & Equipment	0.00	500.00	500.00	
6800	R & M - Grounds & Collection Systems	349.08	1,000.00	4,000.00	Removal of brush at East Tierra Basin

6900	R & M - Buildings & Structures	90.06	1,500.00	1,500.00	
	Total Repairs & Maintenance	592.25	4,050.00	7,050.00	
Travel & Training					
7324	Education & Training Fees	0.00	2,000.00	2,000.00	
8410	Certifications	0.00	100.00	100.00	
8475	Training Materials	0.00	250.00	250.00	
8510	Lodging & Meals - Local	0.00	500.00	500.00	
8539	Meals	0.00	0.00	0.00	
8550	Mileage Reimbursement & Parking	0.00	300.00	300.00	
	Total Travel & Training	0.00	3,150.00	3,150.00	
Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	18.40	0.00	0.00	
7211	Misc Fuel & Diesel	738.40	550.00	550.00	
7220	Gasoline	844.00	1,000.00	1,000.00	
	Total Vehicle Maintenance & Repairs	1,600.80	1,550.00	1,550.00	
	Total Services & Supplies	12,971.70	24,650.00	27,541.24	
Capital Outlay					
9006	Infrastructure CIP	134.87	62,500.00	100,000.00	
	Total Capital Outlay	134.87	62,500.00	100,000.00	
Reserves					
9571	*Capital Outlay Reserve	0.00	0.00	0.00	
	Total Reserves		0.00	0.00	
<u>TRANSFERS</u>					
9511	Interfund Transfer Out	9,812.97	14,356.29	14,356.29	
	Total Transfers	9,812.97	14,356.29	12,899.37	
	Total Expenditures	29,320.84	117,706.29	156,640.61	

Fund 800 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
Revenue	\$120,645.00	\$126,936.00	\$6,291.00
Expenditures			
Total Personnel	\$16,200.00	\$16,200.00	\$0.00
Services & Supplies	\$24,650.00	\$24,650.00	\$0.00
Capital Outlay	\$62,500.00	\$100,000.00	\$37,500.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$14,356.29	\$12,899.37	-\$1,456.92
TOTAL Expenditures	\$117,706.29	\$153,749.37	\$36,043.08
TOTAL Revenue	\$120,645.00	\$126,936.00	\$6,291.00

900 - PARKS & RECREATION		Fiscal YTD 3/31/2020	FY 2019-20 Budget Final	FY 2020-21 Budget	Notes
<u>REVENUE</u>					
Other Revenues					
4034	Zone A Property Tax Revenue	31,715.25	31,715.25	32,839.75	
4655	Donations	0.00	0.00	0.00	
	Total Other Revenues	31,715.25	31,715.25	32,839.75	
Use of Money & Property					
4510	Investment Income on funds	5,352.52	1,607.78	6,400.00	
	Total Use of Money & Property	5,352.52	1,607.78	6,400.00	
	Total Revenues	37,067.77	33,323.03	39,239.75	
<u>EXPENDITURES</u>					
Services & Supplies					
Legal & Professional					
7320	Professional & Consulting Services	640.00	9,000.00	9,000.00	
7326	Legal Services	2,600.00	2,000.00	2,000.00	
	Total Legal & Professional	3,240.00	11,000.00	11,000.00	
Office/Operations					
7140	General Supplies & Minor Equipment	202.70	100.00	100.00	
	Total Office/Operations	202.70	100.00	100.00	
Other Expense					
7330	Misc Operating Expenses	0.00	100.00	100.00	
	Total Other Expense	0.00	100.00	100.00	
	Total Services & Supplies	3,442.70	11,200.00	11,200.00	
<u>TRANSFERS</u>					
9511	Interfund Transfer Out	4,906.50	7,178.14	6,449.68	
	Total Transfers	4,906.50	7,178.14	6,449.68	
	Total Expenditures	8,349.20	18,378.14	17,649.68	
	Net Revenues over Expenditures	28,718.57	14,944.89	21,590.07	

Fund 900 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
Reevenue	\$33,323.03	\$39,239.75	\$5,916.72
Expenditures			
Services & Supplies	\$11,200.00	\$11,200.00	\$0.00
Transfers	\$7,178.14	\$6,449.68	-\$728.46
TOTAL Expenditures	\$18,378.14	\$17,649.68	-\$728.46
TOTAL Revenue	\$33,323.03	\$39,239.75	\$5,916.72

COST ALLOCATION PLAN

FISCAL-YEAR 2020-2021

TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS **\$644,968.42**

	FIRE	WATER	PARK & REC	DRAINAGE	BAYRIDGE	VISTA DE ORO	WASTE WATER	TOTALS
Allocation Per Cent	10.00%	85.50%	1.00%	2.00%	0.50%	0.50%	0.50%	100.00%
AMOUNT ALLOCATED	\$64,496.84	\$551,448.00	\$6,449.68	\$12,899.37	\$3,224.84	\$3,224.84	\$3,224.84	\$644,968.42



Memorandum

To: Ron Munds
General Manager
Los Osos Community Services District

Date:

Telephone: (805) 573-3400

Website: www.calfireslo.org

From: Scott M. Jalbert
Fire Chief

A handwritten signature in black ink, appearing to be 'S. Jalbert'.

Subject: FY 20-21 Budget Increases

CAL FIRE, under contract with the County of San Luis Obispo, provides fire protection services as the County Fire Department. This contract is based on the state receiving reimbursement for services of the use of state employees and services. The cost of these services is derived from personnel and operating expenses plus an administrative fee (the administrative fee percentage remains the same as FY 19/20, at 11.69%.)

Personnel costs are based on labor negotiated contract rates in addition the employees benefited rates. These calculations and negotiations are done at a Sacramento level and are updated annually (annual rate letter) to ensure that the state receives proper reimbursement.

Based on these items, here are the reasons for the \$170,023 increase to the FY 20-21 budget:

- Local 2881 (CAL FIRE Firefighters) negotiated a four-year contract beginning FY 17/18, with salary increases between 2% and 2.5% each year, in various firefighting classifications, occurring in various years.
- SEIU-1000 (Service Employees International Union) negotiated a three-year tentative contract (2020-2023) with a salary increase of 2% for FY 20-21.
- 1.7% increase to benefits for firefighting classifications
- 2.62% increase to miscellaneous employees (Office staff).
- Annual 3% cpi increase to the operating expenses.
- Vehicle Maintenance increase of 9% (\$5,362)

FY 20-21 Budget Increases

April 30, 2020

Page 2 of 2

FY 19/20 total for Los Osos \$2,267,703
FY 20/21 total for Los Osos \$2,437,726
Increase is approximately 7% over last year. \$ 170,023

Staff Benefit Rates

FY 20/21

Office	L-2881
81.63%	93.30%

FY 19/20

Office	L-2881
79.01%	91.60%

Increase from FY 19/20

Office	L-2881
2.62%	1.70%

If you have any questions, please feel free to contact me or Assist Chief John Owens.

Cc: John Owens, Assistant Chief – Coastal Division
Paul Provence, Battalion Chief- North Coast
Lisa Howe, Administrative Analysts – SLO County