



## FINANCE ADVISORY COMMITTEE MEETING

Monday, February 4, 2019 at 5:30 p.m.  
Los Osos Community Services District Office  
2122 9<sup>th</sup> Street, Suite 106, Los Osos, CA

### COMMITTEE MEMBERS

Marshall Ochylski, Chairperson  
Lisa Gonzalez, Member  
Cheri Grimm, Member  
Bea Jansen, Member  
Alyce Thorp, Member  
Joyce Witt, Member

### STAFF

Renee Osborne, General Manager  
Adrienne Geidel, District Bookkeeper  
Marti Brand, Administrative Clerk

## AGENDA

1. **Opening at 5:30 p.m. – Call To Order; Flag Salute; and Roll Call**
2. **Approve FAC Meeting Minutes of January 8, 2019**  
*(Recommend approval)*  
Presented By: Administrative Clerk Brand
3. **Review of Board Item Regarding Approval of Warrant Register for January 2019**  
*(Committee Recommendations to the Board)*  
Presented By: General Manager Osborne
4. **Review of Board Item Regarding Financial Reports for the Period Ending December 31, 2018**  
*(Committee Recommendations to the Board)*  
Presented By: General Manager Osborne
5. **Review of Board Item Regarding Approval of Fiscal Year 2018/2019 Mid-Year Budget Adjustments**  
*(Committee Recommendations to the Board)*  
Presented By: General Manager Osborne
6. **Review of Board Item Regarding Reconciliation of Water and Drainage Reserves for Fiscal Year 2017/2018**  
*(Committee Recommendations to the Board)*  
Presented By: General Manager Osborne
7. **Discussion Regarding the Los Osos Low Income Assistance Fund Program**  
*(Committee Recommendations to the Board)*  
Presented By: General Manager Osborne
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, March 4, 2019 at 5:30 p.m. unless otherwise noted**
10. **Closing Comments by FAC Committee Members**
11. **Adjournment**

**ITEM 2**

**APPROVE UAC MINUTES OF  
JANUARY 8, 2019**

**Los Osos Community Services District**  
**DRAFT Minutes of the Finance Advisory Committee Meeting**  
**January 8, 2019, at 5:30 p.m. at the District Office**

AGENDA ITEM	DISCUSSION	FOLLOW-UP
<p><b>1. Call to Order, Flag Salute and Roll Call</b></p>	<p>Chairperson Ochylski called the meeting to order at 5:32 p.m. and led the flag salute.</p> <p><u>Roll Call:</u></p> <p>Lisa Gonzalez, Committee Member – Present            Cheri Grimm, Committee Member – Absent            Bea Jansen, Committee Member – Present            Alyce Thorp, Committee Member – Present            Joyce Witt, Committee Member – Arrived at 5:35 p.m.            Marshall Ochylski, Chairperson – Present</p> <p><u>Staff:</u>            Renee Osborne, General Manager            Harmony Brown, Administrative Assistant            Marti Brand, Administrative Clerk</p>	
<p><b>2. Review of Board Item Regarding Reconciling Fire Reserves for Fiscal Year 2017/2018</b></p>	<p>General Manager Osborne provided a brief summary of the report submitted with the agenda packet, reporting that Fire Reserves received an additional \$102,534.45 due to changes in Schedule A for potential salary increases; that Fire requested this amount to be moved to Vehicle Reserve and recorded within Fiscal Year 2018/2019. She reported that the Fire Reserve account was reconciled post audit; that Fire balance at June 30, 2018 for Fire Reserves should be \$1,639,647 and the bank balance for that account is \$1,563,221; a difference of \$76,426 should be transferred from General Checking to the Fire Reserve.</p> <p>Committee Member Gonzalez asked if the reconciling each year is standard practice and if and setting up Fire's own Reserve account has helped.</p> <p>General Manager Osborn responded that it is standard practice but it is not a transparent process in MIP.</p> <p>Administrative Assistant Brown responded that it has helped to see the Fire account activities and mistakes quickly.</p> <p>General Manager Osborne reported that going forward annual reconciliation of the funds will enable staff to correct any undetected errors.</p> <p>Public Comments – None</p> <p><b>Committee Member Gonzalez moved that the Committee recommend that the Board approve the transfer of \$76,426 from the General Checking Account to the Fire Reserve Account in order to reconcile Fund 301 and Fire Reserves. The motion was seconded by Committee Member Jansen and carried unanimously.</b></p>	<p><b>Action:</b> The Committee recommend that the Board approve the transfer of \$76,426 from the General Checking Account to the Fire Reserve Account in order to reconcile the Fund 301 and Fire Reserves.</p>
<p><b>3. Review of Board Item Regarding Bond Refinancing</b></p>	<p>Chairperson Ochylski provided a brief summary of the report submitted with the agenda packet reporting that there are several recommendations to the Board to comply with SEC, State law etc., that require three resolutions. He reported that the District engaged the same legal firm as they had in 2012, interviewed three municipal advisors and selected the advisor in order to make the March 2, 2019 refinancing date.</p> <p>Director Womack reported that we have a reserve to pay the current bond that will have a shortfall without refinancing of approximately \$400,000 that was pulled out but not replaced. She reported that our saving because of refinancing will be about \$1,400,000 but could have been \$1,800,000 or \$1,900,000; that refinancing will be less interest going forward and fix the deficit in the Reserves. She reported that if we decide to do this in three</p>	<p><b>Action:</b> The Committee recommend that the Board adopt Resolution 2019-03 of Intention to Levy Reassessments and to Issue Refunding of Bonds; Resolution 2019-05 approving the issuance of the Bonds, the documents related to the Bonds, and officially designating</p>

AGENDA ITEM	DISCUSSION	FOLLOW-UP
	<p>months our savings could be \$500,000 less so it serves us to make this placement in March, yet, we don't know what interest rates will do.</p> <p>Public Comment – Julie Tacker asked about the amount of reduction to tax bills; opposed President Milledge signing the NBS contract, the \$24,000 out of pocket costs, and the style of the contract; that Appendix F is missing; and that the process seemed backward with signing before a presentation to the Board.</p> <p>General Manager Osborne responded that President Milledge signed in preparation of the report; that the \$24,000 is not coming out of pocket but will come out of the refinancing proceeds not directly from the District; and that it will not be paid if the refinancing does not occur.</p> <p>The Committee discussed Resolution 2019-04 Reassessment Engineering Report via telephone conference with Bud Levine and confirmed that savings amount of \$1,300,000 with no out of pocket cost to the District; the Reassessment Report was not included in the packet for Committee review and will not include it in the motion.</p> <p>Committee Member Jensen moved that the Commend recommend that the Board adopt Resolution 2019-03 of Intention to Levy Reassessments and to Issue Refunding of Bonds; Resolution 2019-05 approving the issuance of the Bonds, the documents related to the Bonds, and officially designating the finance team with the understanding that Reassessment Report is going to be seen by public and the Board which is 2019-04. The motion was seconded by Committee Member Witt and carried by unanimous consent.</p>	<p>the finance team with the understanding that Reassessment Report is going to be seen by public and the Board which is 2019-04.</p>
<p><b>4. Approve FAC Meeting Minutes of December 3, 2018</b></p>	<p>Administrative Clerk Brand presented the minutes for Committee approval.</p> <p>Public Comments – None</p> <p>Committee Member Jansen commented on a name spelling.</p> <p>Committee Member Jensen made a motion to approve the minutes of December 3, 2018 as amended. The motion was seconded by Committee Member Thorp and passed 2-0 with Committee Member Gonzalez abstaining.</p>	<p><b>Action:</b> File approve minutes as amended.</p>
<p><b>5. Review of Board Item Regarding Approval of Warrant Register for December 2018</b></p>	<p>General Manager Osborne presented the warrant review for the Committee with no special comments.</p> <p>Public Comments – Julie Tacker commented on 28244.</p> <p>General Manger Osborne responded that she will research the expense.</p> <p>Committee Member Gonzalez recommend that the Board approve the warrant register for December 1, 2018 through December 31, 2018. The motion was seconded by Committee Member Thorp and carried by unanimous consent.</p>	<p><b>Action:</b> The Committee recommend that the Board approve the warrant register for December 1, 2018 through December 31, 2018.</p>
<p><b>6. Review of Board Item Regarding Financial Reports for the Period Ending November 30, 2018</b></p>	<p>General Manager Osborne provided a brief summary of the report submitted with the agenda packet.</p> <p>Committee Member Witt questioned the status of the current 602 Wastewater Fiduciary Fund; the reason it is not budgeted; inquired why last month year-to-date and the current period do not get this month's year-to-date.</p>	<p><b>Action:</b> The Committee recommend that the Board receive and file the Financial Reports for the period ending November 30, 2018.</p>

AGENDA ITEM	DISCUSSION	FOLLOW-UP
<b>6. Review of Board Item Regarding Financial Reports for the Period Ending November 30, 2018 (continued)</b>	<p>General Manager Osborne responded that Bookkeeper Geidel will need to review this with the Committee at the next meeting and that the 602 has no budget as it is only for bookkeeping purpose of the Fiduciary Fund.</p> <p>Public Comments – Julie Tacker commented on the Director's Compensation Fund for November of \$300.00.</p> <p>General Manager Osborne responded that they are currently reviewing Director's compensation and does not have anything to report.</p> <p><b>Committee Member Witt moved recommend that the Board receive and file the Financial Reports for the period ending November 30, 2018. The motion was seconded by Committee Member Gonzalez and passed unanimously.</b></p>	
<b>7. Public Comments on Items NOT on Agenda</b>	None	
<b>8. Schedule Next Meeting</b>	The next meeting of the Finance Advisory Committee is scheduled to be held on Monday, February 4, 2019, at 5:30 p.m. unless otherwise noted.	
<b>9. Closing Comments by FAC Committee Members</b>	Committee Member Gonzalez commented that she looks forward to seeing everyone at the annual Chamber of Commerce meeting where Linda Queensberry, of Los Osos Cares, will be named "Citizen of Year."	
<b>10. Adjournment</b>	The meeting adjourned at 6:41 p.m.	

**ITEM 3**

**REVIEW OF BOARD ITEM REGARDING  
APPROVAL OF WARRANT REGISTER  
FOR JANUARY 2019**



January 31, 2019

**TO:** LOCSD Board of Directors

**FROM:** Adrienne Geidel, District Bookkeeper  
Ann Kudart, Administrative Services Manager

**SUBJECT:** **Agenda Item 11C – 2/7/2019 Board Meeting**  
Approve Warrant Register for January 2019

**President**  
Marshall E. Ochylski

**Vice President**  
Charles L. Cesena

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

**General Manager**  
Renee Osborne

**District Accountant**  
Robert Stilts, CPA

**Unit Chief**  
Scott M. Jalbert

**Battalion Chief**  
Greg Alex

**DESCRIPTION**

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

**SUMMARY STAFF RECOMMENDATION**

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

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

Attachments

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

**Offices:**  
2122 9<sup>th</sup> Street, Suite 110  
Los Osos, CA 93402

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

[www.lososocsd.org](http://www.lososocsd.org)

LOS OSOS COMMUNITY SERVICES DISTRICT

Warrant Register for the Period

January 1, 2019 - January 31, 2019

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
1497691968	1/30/2019	CA EMPLOYMENT DEVELOPMENT DEPT	142.38	01/30/19 4th Qtr 2018 Late Fee	100
28259	1/4/2019	WALTER F DAUGHERTY	11,700.00	12/31/18 Mediation Hearing	500
28260	1/8/2019	U.S. BANK	51,160.18	01/01/19 CIEDB-B04-060; A/C#207877000 Interest Payment	500
28261	1/14/2019	CARDMEMBER SERVICE	85.50	11/13/18 CC/Alex - Amazon (accidental charge/reimbursed)	301
	1/14/2019	CARDMEMBER SERVICE	127.63	11/28/18 CC/Alex - Amazon (accidental charge/reimbursed)	301
	1/14/2019	CARDMEMBER SERVICE	1,185.65	12/04/18 CC/Alex - FitnessEdgeOnline (fitness equipment)	301
28262	1/24/2019	ADRIENNE GEIDEL	103.04	01/11/19 Reimbursement (Aatrix print/mail W2s & SSA reports)	100
	1/24/2019	ADRIENNE GEIDEL	43.78	01/18/19 Reimbursement (Aatrix print/mail 1099s)	100
28263	1/24/2019	HUMANA INSURANCE COMPANY	230.00	01/01-28/19 ID#732930-001 Insurance	301
28265	1/24/2019	CARDMEMBER SERVICE	49.00	12/06/18 CC/Kudart - CSDA (Brand/training webinar)	100
	1/24/2019	CARDMEMBER SERVICE	67.26	12/06/18 CC/Kudart - DominosPizza (BOD Working Meal)	100
	1/24/2019	CARDMEMBER SERVICE	31.06	12/06/18 CC/Kudart - Ralphs (supplies)	100
	1/24/2019	CARDMEMBER SERVICE	79.26	12/08/18 CC/Kudart - Staples (office supplies, calculator)	100
	1/24/2019	CARDMEMBER SERVICE	13.93	12/17/18 CC/Kudart - Amazon (Business Membership)	100
	1/24/2019	CARDMEMBER SERVICE	65.70	01/02/19 CC/Brown - ChicagoGrade Landfill (waste disposal)	301
	1/24/2019	CARDMEMBER SERVICE	(74.67)	12/05/18 CC/Brown - Amazon (laminator return)	301
	1/24/2019	CARDMEMBER SERVICE	99.00	12/06/18 CC/Brown - Amazon (laminating machine)	301
	1/24/2019	CARDMEMBER SERVICE	26.97	12/06/18 CC/Brown - Smart & Final (supplies/Christmas Parade)	301
	1/24/2019	CARDMEMBER SERVICE	196.16	01/08/19 CC/Asuncion - Expedia.com (Florentino/Requa lodging)	500
	1/24/2019	CARDMEMBER SERVICE	200.00	01/09/19 CC/Asuncion - ClaVal (Florentino training)	500
	1/24/2019	CARDMEMBER SERVICE	200.00	01/09/19 CC/Asuncion - ClaVal (Requa Training)	500
	1/24/2019	CARDMEMBER SERVICE	325.00	12/11/18 CC/Asuncion - ClaVal (Asuncion 05/19 training)	500
	1/24/2019	CARDMEMBER SERVICE	21.93	12/17/18 CC/Asuncion - EWP (pressure gauge)	500
	1/24/2019	CARDMEMBER SERVICE	99.67	12/18/18 CC/Asuncion - ASAP Reprographics (blueprint scannin)	500
28266	1/28/2019	JASON ZATT	82,000.00	01/28/19 Settlement Agreement	500
28267	1/24/2019	GEORGE CONTENTO	1,324.07	06/22/18-12/24/18 Electric and Gas Services Suite 102	100
28383	1/3/2019	AFLAC	61.34	12/01-31/18 Acct#HJ582 EE Elected Insurance	100
	1/3/2019	AFLAC	501.86	12/01-31/18 Acct#HJ582 EE Elected Insurance	500
28384	1/3/2019	AGP VIDEO, INC	1,125.00	12/01-31/18 Ch20 OPS & Management	100
28385	1/3/2019	AT&T	126.55	12/22/18-01/21/19 Acct#134994840 Telephone/Internet SB Well	500
28386	1/3/2019	CHARTER COMMUNICATIONS	104.99	01/01-31/19 Acct#8245101120119395 Internet Service Water Yar	500
28387	1/3/2019	CORE & MAIN LP	6,239.06	12/21/18 Cust#241813 Infrastructure CIP Well Meters	500
28388	1/3/2019	DIGITAL DEPLOYMENT, INC	200.00	01/01-31/19 Website Hosting Service & Fee	100
28389	1/3/2019	NBS GOVERNMENT FINANCIAL GROUP	2,607.08	01/01/19-03/31/19 Qtrly Admin Fee (WW Asmt District #1 Bond)	600
28390	1/3/2019	PRP COMPANIES	958.26	12/28/18 Utility Billing Services (Rts 206-213)	500
28391	1/3/2019	SAN LUIS OBISPO COUNTY	144.75	12/20/18 Acct#01268 953 El Moro Refund overpymt on Final Bil	500
28392	1/3/2019	TECHXPRESS INC	1,405.00	01/01-31/19 IT Support & Service	100
28393	1/7/2019	AT&T	388.49	11/17-12/16/18 Cust#9391056297 Long Distace Service	301
28394	1/7/2019	GOLDEN STATE WATER COMPANY	468.35	10/15-12/13/18 Acct#84033200001 Water Service	301
28395	1/7/2019	CHARTER COMMUNICATIONS	208.90	12/28/18-1/27/19 Acct#8245101120143981 Internet/Cable TV Ser	301
28396	1/7/2019	COAST PEST CONTROL	75.00	12/24/18 Bi-monthly Pest Control Service	301
28397	1/7/2019	COASTLINE EQUIPMENT	30.02	12/27/18 Cust#22707 Backhoe Repair	500



LOS OSOS COMMUNITY SERVICES DISTRICT

Warrant Register for the Period

January 1, 2019 - January 31, 2019

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
28398	1/7/2019	WELLS FARGO VENDOR FIN SERV	93.31	2/3-3/2/19 ID#90136374384 Copier Lease Service Contract	301
28399	1/7/2019	LIFE ASSIST INC	533.50	12/20/18 CUST#93402CDF Paramedic Supplies	301
28400	1/7/2019	MINER'S ACE HARDWARE	220.57	12/01-31/18 Acct#143640 Supplies/Maint/Equip/Tools/Parts	500
	1/7/2019	MINER'S ACE HARDWARE	77.65	12/01-31/18 Acct#143640 Supplies/Maint/Equip/Tools/Parts	800
28401	1/7/2019	SLO COUNTY EMPLOYEES ASSOC	29.01	12/17/18-12/30/18 SLOCEA Dues	100
	1/7/2019	SLO COUNTY EMPLOYEES ASSOC	116.55	12/17/18-12/30/18 SLOCEA Dues	500
28402	1/7/2019	SOUTH SAN LUIS OBISPO COUNTY SANITATION DISTRICT	1,320.00	12/04-28/19 Brine Disposal Services - SB Well	500
28403	1/7/2019	THE GAS COMPANY	39.77	11/26/18-12/26/18 Acct#05011720470Gas Services (Water Yard)	500
28404	1/7/2019	THE GAS COMPANY	135.77	11/21-12/21/18 Acct#14941522279 Gas Service	301
28405	1/7/2019	THE GAS COMPANY	68.65	11/23/18-12/22/18 Acct#17141580187 Gas Service	100
28406	1/7/2019	USA BLUE BOOK	193.79	01/02/18 Cust#922782 Disinfection Feed Pumps	500
	1/7/2019	USA BLUE BOOK	312.28	12/21/18 Cust#922782 Disinfection Feed Pumps	500
28407	1/7/2019	LOS OSOS CHEVRON	674.27	12/01-31/18 Gas & Diesel - Fleet Vehicles	500
	1/7/2019	LOS OSOS CHEVRON	168.56	12/01-31/18 Gas & Diesel - Fleet Vehicles	800
28408	1/23/2019	CHARTER COMMUNICATIONS	200.00	01/28/19-02/27/19 Acct#8245101120119577 Internet (Admin/Svr)	100
	1/23/2019	CHARTER COMMUNICATIONS	25.00	01/28/19-02/27/19 Acct#8245101120119577 Internet (Admin/Svr)	500
28409	1/23/2019	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	109.58	02/01-28/19 Acct#LOSOSOS-BL-283600 Ins (Life/AD+D/WI/LDT)	100
	1/23/2019	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	582.12	02/01-28/19 Acct#LOSOSOS-BL-283600 Ins (Life/AD+D/WI/LDT)	500
28410	1/23/2019	CLINT REQUA	125.00	01/09-10/19 Reimbursement - Meals	500
28411	1/23/2019	SPEED'S OIL TOOL SERVICE, INC	840.00	12/20-28/18 Brine Disposal Trucking Serbice SB Well	500
28412	1/29/2019	AT&T	246.58	12/17/18-01/16/19 9391056500 Telephone & Telemetry Services	100
	1/29/2019	AT&T	387.27	12/17/18-1/16/19 Cust#9391056297 Long Distance Service	301
	1/29/2019	AT&T	20.72	12/17/18-01/16/19 9391056138 Telephone & Telemetry Services	500
	1/29/2019	AT&T	20.72	12/17/18-01/16/19 9391056151 Telephone & Telemetry Services	500
	1/29/2019	AT&T	20.72	12/17/18-01/16/19 9391056160 Telephone & Telemetry Services	500
	1/29/2019	AT&T	214.97	12/17/18-01/16/19 9391056166 Telephone & Telemetry Services	500
	1/29/2019	AT&T	40.90	12/17/18-01/16/19 9391056172 Telephone & Telemetry Services	500
	1/29/2019	AT&T	20.72	12/17/18-01/16/19 9391056188 Telephone & Telemetry Services	500
	1/29/2019	AT&T	20.72	12/17/18-01/16/19 9391056191 Telephone & Telemetry Services	500
	1/29/2019	AT&T	20.72	12/17/18-01/16/19 939105627 Telephone & Telemetry Services	500
	1/29/2019	AT&T	273.13	12/20/18-01/19/19 9391059905 Telephone & Telemetry Services	500
	1/29/2019	AT&T	98.81	12/20/18-01/19/19 9391059906 Telephone & Telemetry Services	500
	1/29/2019	AT&T	20.80	12/17/18-01/16/19 9391056182 Telephone & Telemetry Services	800
28413	1/29/2019	CHARTER COMMUNICATIONS	104.99	02/01-28/19 Acct#8245101120119395 Internet Svc Water Yard	500
28414	1/29/2019	CHARTER COMMUNICATIONS	208.90	01/28-02/27/19 Acct#8245101120143981 Internet/Cable TV Servi	301
28415	1/29/2019	COASTAL COPY, LP	175.00	01/23/19 Acct#LO22 Move Copier to new Suite	100
28416	1/29/2019	GEORGE CONTENTO	2,900.00	02/01-28/19 Office Rent (Suites 102 & 106)	100
28417	1/29/2019	ELECTRICRAFT INC.	475.36	01/15/19 LOCS D Street Lighting Repair LOVR & S Bay Blvd	200
28418	1/29/2019	FERGUSON ENTERPRISES, INC #1350	519.49	01/17/19 Cust#725053 R&M Water Dist. System	500
	1/29/2019	FERGUSON ENTERPRISES, INC #1350	455.94	01/22/19 Cust#725053 R&M Wells	500

## LOS OSOS COMMUNITY SERVICES DISTRICT

Warrant Register for the Period

January 1, 2019 - January 31, 2019

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
28419	1/29/2019	MIKE GOODWIN	258.51	Blnc due from \$1000 deposit for meter upgrade 1154 13th St	500
28420	1/29/2019	MEDSTOP URGENT CARE CENTER	1,141.00	12/17-21/18 Medical Exams	301
28421	1/29/2019	MISSION COUNTRY DISPOSAL	116.65	01/01-31/19 Acct#4130-5101854 Trash Svc/Wateryard 953 El Mor	500
28422	1/29/2019	MISSION LINEN SUPPLY	24.81	01/17/19 Cust#213729 Janitorial Supplies - towel rolls/rags	500
28423	1/29/2019	PG&E	79.83	12/19/18-01/17/19 Electric Services	100
	1/29/2019	PG&E	518.95	12/19/18-01/17/19 Electric Services	200
	1/29/2019	PG&E	11.16	12/19/18-01/17/19 Electric Services	301
	1/29/2019	PG&E	205.54	12/19/18-01/17/19 Electric Services	400
	1/29/2019	PG&E	5,690.23	12/19/18-01/17/19 Electric Services	500
	1/29/2019	PG&E	221.50	12/19/18-01/17/19 Electric Services	800
28424	1/29/2019	PRP COMPANIES	722.81	01/28/19 Utility Billing Services (Rts 201-205)	500
28425	1/29/2019	RANGE MASTER	267.58	01/11/19 Act:Soybayfire Uniform Evers	301
28426	1/29/2019	SLO COUNTY EMPLOYEES ASSOC	29.01	01/14/19-01/27/19 SLOCEA Dues	100
	1/29/2019	SLO COUNTY EMPLOYEES ASSOC	116.55	01/14/19-01/27/19 SLOCEA Dues	500
28427	1/29/2019	SPEED'S OIL TOOL SERVICE, INC	1,128.00	01/04-14/19 Brine Disposal Trucking Service SB Well	500
28428	1/29/2019	TECHXPRESS INC	1,405.00	02/01-28/19 IT Support & Service	100
28429	1/29/2019	TOWN & COUNTRY FENCING	1,130.00	01/24/19 3rd St Well Fence (Parts & Labor)	500
28430	1/29/2019	THE TRIBUNE	167.31	01/05/19-01/04/20 Subscription SLO-77771782 Renewal	301
28502	1/17/2019	ALLIED ADMIN - DELTA DENTAL	94.33	02/01-28/19 ID#07917-7535 Dental Plan	100
	1/17/2019	ALLIED ADMIN - DELTA DENTAL	772.36	02/01-28/19 ID#07917-7535 Dental Plan	500
28503	1/17/2019	ALL WAYS CLEAN	263.00	01/01-31/18 Janitorial Servies (Suites 102 & 106)	100
28504	1/17/2019	BROWNSTEIN, HYATT, FARBER, SCHRECK	12,399.89	12/01/17-11/16/18 BMC Shared Costs (AGP/SBCC/Wallace/CleathH	500
28505	1/17/2019	CHARTER COMMUNICATIONS	146.39	01/19/19-02/18/19 Acct#8245101120015742 Channel 20	100
28506	1/17/2019	CLEATH-HARRIS GEOLOGISTS, INC.	1,995.00	12/31/18 Proj#2212-1801 Stake well site & prep well space	500
28507	1/17/2019	COLANTUONO, HIGHSMITH & WHATLEY	3,750.00	12/01-31/18 Legal Services	100
28508	1/17/2019	CRYSTAL SPRINGS WATER	42.02	12/01-31/18 Acct#057427 Water Delivery	100
28509	1/17/2019	THE DOCUTEAM, LLC	38.00	12/05/18 Acct#0979 Onsite Service (Document Destruction)	100
28510	1/17/2019	DSD BUSINESS SYSTEMS	135.00	12/01-31/18 Cust#C10171 TimeForce Software Contract	100
28511	1/17/2019	DSD BUSINESS SYSTEMS	195.00	12/19/18 Cust#C10171 Time Card & Payroll Program Updates	100
28512	1/17/2019	DSD BUSINESS SYSTEMS	135.00	01/01-31/18 Cust#C10171 TimeForce Software Contract	100
28513	1/17/2019	FASTENAL INDUSTRIAL & CONSTRUCTION SUPPLIES	14.04	01/03/19 Cust#CALUI1083 R&M Wells 10th St Cla Valve Repair	500
28514	1/17/2019	RUMEL FLORENTINO	125.00	01/09-10/19 Reimbursement - Meals	500
28515	1/17/2019	GEARGRID CORP	10,752.00	12/21/18 Mount lockers and brackets	301
28516	1/17/2019	HACH	280.87	01/03/19 Acct#270053 Water Treatment Chemicals	500
28517	1/17/2019	HANLEY & FLEISHMAN, LLP	4,952.50	12/01-31/18 Legal Services (General/Personnel)	100
	1/17/2019	HANLEY & FLEISHMAN, LLP	175.00	12/01-31/18 Legal Services (General/Personnel)	500
28518	1/17/2019	KITZMAN WATER, INC.	83.00	12/1-31/18 ACCT#72975 Soft-Water Service	301
28519	1/17/2019	DE LANGE LANDEN FINANCIAL SERVICES	264.18	01/01-31/19 Acct#630919 Kyocera Service Contract/Insurance	100
28520	1/17/2019	LIFE ASSIST INC	549.23	1/14/19 CUST#93402CDF Paramedic Supplies	301
28521	1/17/2019	J. LOVATO PROPERTY MAINTENANCE	257.89	1/16/19 Renovations/Suite 110	100
28522	1/17/2019	MINER'S ACE HARDWARE	79.38	10/23/18 CUST#121480 Accessories	301

LOS OSOS COMMUNITY SERVICES DISTRICT

Warrant Register for the Period

January 1, 2019 - January 31, 2019

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
28523	1/17/2019	MISSION COUNTRY DISPOSAL	101.41	1/1-31/19 ACCT#4130-5101023 Trash Services	301
28524	1/17/2019	MISSION LINEN SUPPLY	24.81	01/03/19 Cust#213729 Janitorial Supplies - towel rolls/rags	500
28525	1/17/2019	MSN ENGINEERS INC	2,494.88	10/01-31/18 Engineering Services 8th Street Well Equippping	500
28526	1/17/2019	NATIONAL METER & AUTOMATION, INC.	7,639.65	01/07/19 Cust#2738 Meter Purchases & Replacements (90 ea)	500
28527	1/17/2019	NBS GOVERNMENT FINANCIAL GROUP	2,882.29	12/27/18 Apportionment Services Project #LOSOSOS.APPOR	600
28528	1/17/2019	OFFICE DEPOT INC	376.53	12/01-31/18 Acct#28702448 General Office Supplies	100
28529	1/17/2019	PETE'S MORRO BAY TIRE AND AUTO	96.07	01/11/19 Vehicle Repairs Oil change, 2015 Toyota	500
28530	1/17/2019	PRP COMPANIES	338.41	01/15/19 Billing Envelopes 1000 #9 Return and 1500 #10 Windo	500
28531	1/17/2019	CARDMEMBER SERVICE	1,398.78	12/18/18 CC Alex Fitness Equipment	301
28532	1/17/2019	MIGUEL REYES	166.00	1/16/19 Reimbursement of work boots	301
28533	1/17/2019	SLO COUNTY EMPLOYEES ASSOC	29.01	12/31/18-01/13/19 SLOCEA Dues	100
	1/17/2019	SLO COUNTY EMPLOYEES ASSOC	116.55	12/31/18-01/13/19 SLOCEA Dues	500
28534	1/17/2019	SLO COUNTY FIRE DEPT/CDF	250.00	02/09-03/10/2019 FF Academy Training(RFF: Sean Hanlon)	301
28535	1/17/2019	SLO COUNTY TAX COLLECTOR	137.56	01/31/19 FY18/19 Property Taxes & Assessments Installment 2	200
	1/17/2019	SLO COUNTY TAX COLLECTOR	2,017.33	01/31/19 FY18/19 Property Taxes & Assessments Installment 2	301
	1/17/2019	SLO COUNTY TAX COLLECTOR	9.00	01/31/19 FY18/19 Property Taxes & Assessments Installment 2	400
	1/17/2019	SLO COUNTY TAX COLLECTOR	1,601.89	01/31/19 FY18/19 Property Taxes & Asséssments Installment 2	500
	1/17/2019	SLO COUNTY TAX COLLECTOR	134.77	01/31/19 FY18/19 Property Taxes & Assessments Installment 2	600
	1/17/2019	SLO COUNTY TAX COLLECTOR	54.28	01/31/19 FY18/19 Property Taxes & Assessments Installment 2	800
28536	1/17/2019	SLO COUNTY DEPARTMENT OF PUBLIC WORKS	3,494.34	12/01-31/18 405R979032 Water Quality Testing	500
28537	1/17/2019	SPEED'S OIL TOOL SERVICE, INC	408.00	12/04/18 Brine Disposal Trucking Service - SB Well	500
28538	1/17/2019	STANLEY CONVERGENT SECURITY SOLUTIONS	60.67	02/01-28/19 Acct#2234623879 Security Services (Suite 106)	100
28539	1/17/2019	STATE WATER RESOURCES CONTROL BOARD	12,216.00	07/01/18-06/30/19 #4010016 Water System Fees	500
28540	1/17/2019	ULINE	309.53	01/09/19 Cust#3640698 Wire shelving	100
28541	1/17/2019	UNITED RENTALS, INC.	1,184.05	01/02/19 Cust#644067 Mini Excavator Hood	500
28542	1/17/2019	VERIZON WIRELESS	167.42	12/08/18-01/07/19 Acct#472454582-00001 Cell Service	301
	1/17/2019	VERIZON WIRELESS	208.70	12/08/18-01/07/19 Acct#472454582-00001 Cell Service	500
	1/17/2019	VERIZON WIRELESS	139.14	12/08/18-01/07/19 Acct#472454582-00001 Cell Service	800
28543	1/17/2019	WALLACE GROUP	352.00	11/01-30/18 Engineering Services	100
	1/17/2019	WALLACE GROUP	44.00	11/01-30/18 Engineering Services	200
	1/17/2019	WALLACE GROUP	1,766.50	11/01-30/18 Engineering Services	500
28544	1/17/2019	WALLACE GROUP	2,646.13	11/30/18 Basin Management Committee	500
28545	1/17/2019	WALLACE GROUP	660.00	12/01-31/18 Engineering Services	500
	1/17/2019	WALLACE GROUP	185.00	12/01-31/18 Engineering Services	800
6188-6194-6209-6224	1/29/2019	CA PUBLIC EMPL RET SYSTEM	897.28	01/01-31/19 CalPERS Unfunded Accrued Liability	100
	1/29/2019	CA PUBLIC EMPL RET SYSTEM	1,394.52	01/01-31/19 CalPERS Unfunded Accrued Liability	301
	1/29/2019	CA PUBLIC EMPL RET SYSTEM	2,717.88	01/01-31/19 CalPERS Unfunded Accrued Liability	500
CalPERSMED2143_Jan 19	1/1/2019	CA PUBLIC EMPLOYEES' RETIREMENT SYSTEM	1,722.59	12/17/18-12/30/18 CalPERS Medical	100

LOS OSOS COMMUNITY SERVICES DISTRICT  
Warrant Register for the Period  
January 1, 2019 - January 31, 2019

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
	1/1/2019	CA PUBLIC EMPLOYEES' RETIREMENT SYSTEM	5,543.21	12/17/18-12/30/18 CalPERS Medical	500
PD010419_457	1/4/2019	CALPERS 457	250.00	12/17/18-12/30/18 SIP457 Contributions	100
	1/4/2019	CALPERS 457	1,400.00	12/17/18-12/30/18 SIP457 Contributions	500
PD010419_PERSRetire	1/4/2019	CA PUBLIC EMPL RET SYSTEM	633.64	12/17/18-12/30/18 Retirement Earned	100
	1/4/2019	CA PUBLIC EMPL RET SYSTEM	292.88	12/17/18-12/30/18 Retirement Earned	301
	1/4/2019	CA PUBLIC EMPL RET SYSTEM	3,201.92	12/17/18-12/30/18 Retirement Earned	500
PD011819_457	1/18/2019	CALPERS 457	250.00	12/31/18-01/13/19 SIP457	100
	1/18/2019	CALPERS 457	1,450.00	12/31/18-01/13/19 SIP457	500
PD011819_EDD	1/18/2019	CA EMPLOYMENT DEVELOPMENT DEPT	533.99	12/31/18-01/13/19 State Payroll Taxes	100
	1/18/2019	CA EMPLOYMENT DEVELOPMENT DEPT	392.09	12/31/18-01/13/19 State Payroll Taxes	301
	1/18/2019	CA EMPLOYMENT DEVELOPMENT DEPT	1,781.84	12/31/18-01/13/19 State Payroll Taxes	500
PD011819_IRS	1/18/2019	DEPARTMENT OF THE TREASURY	725.88	12/31/18-01/13/19 Federal Payroll Taxes	100
	1/18/2019	DEPARTMENT OF THE TREASURY	709.72	12/31/18-01/13/19 Federal Payroll Taxes	301
	1/18/2019	DEPARTMENT OF THE TREASURY	1,982.04	12/31/18-01/13/19 Federal Payroll Taxes	500
PD011819_PERSRetire	1/18/2019	CA PUBLIC EMPL RET SYSTEM	665.60	12/31/18-01/13/19 Retirement Earned	100
	1/18/2019	CA PUBLIC EMPL RET SYSTEM	422.37	12/31/18-01/13/19 Retirement Earned	301
	1/18/2019	CA PUBLIC EMPL RET SYSTEM	<u>3,266.47</u>	12/31/18-01/13/19 Retirement Earned	500
Report Total			<u>300,937.13</u>		

## **ITEM 4**

# **REVIEW OF BOARD ITEM REGARDING FINANCIAL REPORTS FOR THE PERIOD ENDING DECEMBER 31, 2018**



January 28, 2019

**TO:** LOCSD Board of Directors  
**FROM:** Adrienne Geidel at Robert Stilts, District Bookkeeper  
**SUBJECT:** **Agenda Item 11D – 2/7/2019 Board Meeting**  
Receive Financial Report for the Period Ending December 31, 2018

**President**  
Marshall E. Ochylski

**Vice President**  
Charles L. Cesena

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

**General Manager**  
Renee Osborne

**District Accountant**  
Robert Stilts, CPA

**Unit Chief**  
Scott M. Jalbert

**Battalion Chief**  
Greg Alex

**DESCRIPTION**

The attached are the Statement of Revenues and Expenditures and Balance Sheet as of December 31, 2018.

**STAFF RECOMMENDATION**

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

***Motion: I move that the Board receive and file the financials for the period ending December 31, 2018.***

Attachments

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

**Offices:**  
2122 9<sup>th</sup> Street, Suite 110  
Los Osos, CA 93402

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

[www.losososcscsd.org](http://www.losososcscsd.org)

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
100 - 100 - Administration  
From 12/1/2018 Through 12/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
Service Charges & Fees					
4005	Copying Costs	7.70	7.90	20.00	(12.10) (60.50)%
	Total Service Charges & Fees	7.70	7.90	20.00	(12.10) (60.50)%
	Total Revenues	7.70	7.90	20.00	(12.10) (60.50)%
<b>Expenditures</b>					
Personnel					
Salaries/Wages					
7322	Director's Compensation	1,300.00	6,100.00	12,000.00	5,900.00 49.17%
8018	Holiday Pay	804.72	1,919.68	4,000.00	2,080.32 52.01%
8045	Overtime Pay	366.48	2,496.69	5,000.00	2,503.31 50.07%
8051	Floating Holiday Pay	0.00	620.48	1,000.00	379.52 37.95%
8054	Salaries & Wages - Regular	7,208.96	43,719.53	109,000.00	65,280.47 59.89%
8060	Sick Leave Pay	33.52	231.99	2,000.00	1,768.01 88.40%
8066	Comp Time Used	0.00	1,297.20	0.00	(1,297.20) 0.00%
8081	Vacation Pay	0.00	101.80	3,000.00	2,898.20 96.61%
	Total Salaries/Wages	9,713.68	56,487.37	136,000.00	79,512.63 58.47%
Payroll Taxes & Benefits					
5020	FICA - ER	74.40	372.00	1,700.00	1,328.00 78.12%
5030	Life Insurance - ER	12.36	84.12	300.00	215.88 71.96%
5031	Disability Insurance	6.52	38.64	60.00	21.36 35.60%
5035	AD & D Insurance	3.26	22.17	0.00	(22.17) 0.00%
5040	LTD Insurance	45.88	272.01	1,000.00	727.99 72.80%
5050	Medicare - ER	134.65	771.01	2,478.00	1,706.99 68.89%
5060	Cafeteria Plan - ER	1,184.72	5,853.59	8,625.00	2,771.41 32.13%
5070	Retirement ER - Regular	1,558.70	9,407.95	13,700.00	4,292.05 31.33%
5071	Retirement ER - Addl Pick-up	0.00	0.00	1,019.00	1,019.00 100.00%
5075	Retirees Medical - ER	270.14	1,629.67	3,000.00	1,370.33 45.68%
5120	Workers Comp Insurance - ER	0.00	431.11	4,675.00	4,243.89 90.78%
5124	Retirement - ER - Tier 2	111.32	534.76	0.00	(534.76) 0.00%
	Total Payroll Taxes & Benefits	3,401.95	19,417.03	36,557.00	17,139.97 46.89%
Employment Services					
5100	Unemployment Insurance - ER	153.60	577.51	3,400.00	2,822.49 83.01%
6200	Hiring, Advertising & Other Costs	0.00	139.30	300.00	160.70 53.57%
6230	Medical Exam	0.00	150.00	125.00	(25.00) (20.00)%
	Total Employment Services	153.60	866.81	3,825.00	2,958.19 77.34%
	Total Personnel	13,269.23	76,771.21	176,382.00	99,610.79 56.47%
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	0.00	43.50	0.00	(43.50) 0.00%
	Total Clothing & Uniform	0.00	43.50	0.00	(43.50) 0.00%
Contract Services					
6100	Labor & Support-IT Services	330.00	6,170.75	4,500.00	(1,670.75) (37.13)%
6110	IT Purchased Services	688.46	12,554.56	21,500.00	8,945.44 41.61%
7100	Copier Contract-Maint & Usage	264.18	1,644.80	5,000.00	3,355.20 67.10%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
**Statement of Revenues and Expenditures - Monthly Actuals**  
100 - 100 - Administration  
From 12/1/2018 Through 12/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7255 Security Services	60.67	360.50	1,000.00	639.50	63.95%
7321 Janitorial Cleaning & Supplies	245.00	1,470.00	4,000.00	2,530.00	63.25%
7342 Public Meeting Recordings	<u>1,125.00</u>	<u>6,300.00</u>	<u>13,500.00</u>	<u>7,200.00</u>	<u>53.33%</u>
Total Contract Services	2,713.31	28,500.61	49,500.00	20,999.39	42.42%
Financial Services					
7309 Late Fees	12.18	4,125.37	100.00	(4,025.37)	...25.37)%
7310 Bank Service Charges	<u>260.56</u>	<u>1,517.11</u>	<u>3,000.00</u>	<u>1,482.89</u>	<u>49.43%</u>
Total Financial Services	272.74	5,642.48	3,100.00	(2,542.48)	(82.02)%
Insurance, Licenses & Regulatory Fees					
6340 Misc Fees	0.00	0.00	100.00	100.00	100.00%
6341 LAFCO Fees	0.00	16,567.07	20,000.00	3,432.93	17.16%
6343 Lien & Notary Fees	0.00	30.00	0.00	(30.00)	0.00%
7325 Insurance	<u>0.00</u>	<u>14,266.50</u>	<u>9,254.00</u>	<u>(5,012.50)</u>	<u>(54.17)%</u>
Total Insurance, Licenses & Regulatory Fees	0.00	30,863.57	29,354.00	(1,509.57)	(5.14)%
Legal & Professional					
7303 Professional Services - GM	8,010.50	48,063.00	96,126.00	48,063.00	50.00%
7304 Professional Services - ACCTG	5,000.00	25,000.00	60,000.00	35,000.00	58.33%
7305 Auditing Services	8,640.00	20,640.00	20,000.00	(640.00)	(3.20)%
7320 Professional & Consulting Services	38.00	3,318.49	10,000.00	6,681.51	66.82%
7326 Legal Services	8,702.50	22,267.50	30,000.00	7,732.50	25.77%
7340 Legal Notifications & Mandated Advertising	0.00	0.00	1,000.00	1,000.00	100.00%
Total Legal & Professional	<u>30,391.00</u>	<u>119,288.99</u>	<u>217,126.00</u>	<u>97,837.01</u>	<u>45.06%</u>
Office/Operations					
6121 IT-Supplies & Miscellaneous	0.00	0.00	500.00	500.00	100.00%
6130 Computer Hardware	0.00	0.00	1,500.00	1,500.00	100.00%
7140 General Supplies & Minor Equipment	702.75	3,144.06	5,000.00	1,855.94	37.12%
7160 Postage, Shipping & Mail Supplies	0.00	1,197.71	3,200.00	2,002.29	62.57%
7226 Membership & Dues	<u>0.00</u>	<u>180.00</u>	<u>6,500.00</u>	<u>6,320.00</u>	<u>97.23%</u>
Total Office/Operations	702.75	4,521.77	16,700.00	12,178.23	72.92%
Other Expense					
7330 Misc Operating Expenses	0.00	39.99	100.00	60.01	60.01%
8735 Misc Department Admin	<u>0.00</u>	<u>1,832.34</u>	<u>5,300.00</u>	<u>3,467.66</u>	<u>65.43%</u>
Total Other Expense	0.00	1,872.33	5,400.00	3,527.67	65.33%
Rent & Utilities					
6025 Telephone	249.80	1,850.97	3,000.00	1,149.03	38.30%
7350 Rent - Meetings	0.00	0.00	400.00	400.00	100.00%
7352 Rent - Offices & Other Structures	5,800.00	20,300.00	35,000.00	14,700.00	42.00%
8610 Electric	1,360.59	1,721.58	3,800.00	2,078.42	54.70%
8620 Gas Service	109.95	134.56	450.00	315.44	70.10%



**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
100 - 100 - Administration  
From 12/1/2018 Through 12/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Total Rent & Utilities	7,520.34	24,007.11	42,650.00	18,642.89	43.71%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	73.36	110.00	36.64	33.31%
Total Repairs & Maintenance	0.00	73.36	110.00	36.64	33.31%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	0.00	100.00	100.00	100.00%
7324 Education & Training Fees	49.00	49.00	1,300.00	1,251.00	96.23%
8539 Meals	0.00	255.09	2,000.00	1,744.91	87.25%
8541 Meals- Local Area - DIR	0.00	0.00	100.00	100.00	100.00%
8550 Mileage Reimbursement & Parking	0.00	75.77	500.00	424.23	84.85%
Total Travel & Training	49.00	379.86	4,000.00	3,620.14	90.50%
Total Services & Supplies	41,649.14	215,193.58	367,940.00	152,746.42	41.51%
Transfers					
9512 Transfer In	0.00	0.00	544,322.00	544,322.00	100.00%
Total Transfers	0.00	0.00	544,322.00	544,322.00	100.00%
Total Expenditures	54,918.37	291,964.79	1,088,644.00	796,679.21	73.18%
Net Revenues over Expenditures	(54,910.67)	(291,956.89)	(1,088,624.00)	796,667.11	(73.18)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
**Statement of Revenues and Expenditures - Monthly Actuals**  
**200 - 200 - Bayridge**  
**From 12/1/2018 Through 12/31/2018**

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
<b>Property Taxes</b>					
4035	1,833.87	3,042.71	9,052.00	(6,009.29)	(66.39)%
	Total Property Taxes	3,042.71	9,052.00	(6,009.29)	(66.39)%
<b>Special Taxes &amp; Assessments</b>					
4550	13,353.00	20,665.50	54,831.00	(34,165.50)	(62.31)%
	Total Special Taxes & Assessments	20,665.50	54,831.00	(34,165.50)	(62.31)%
<b>Use of Money &amp; Property</b>					
4505	8.62	8.62	57.00	(48.38)	(84.88)%
4510	0.03	(0.23)	0.00	(0.23)	0.00%
	Total Use of Money & Property	8.39	57.00	(48.61)	(85.28)%
	Total Revenues	23,716.60	63,940.00	(40,223.40)	(62.91)%
<b>Expenditures</b>					
<b>Services &amp; Supplies</b>					
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6345	0.00	137.56	500.00	362.44	72.49%
7325	0.00	0.00	800.00	800.00	100.00%
	Total Insurance, Licenses & Regulatory Fees	137.56	1,300.00	1,162.44	89.42%
<b>Legal &amp; Professional</b>					
7320	0.00	189.00	700.00	511.00	73.00%
7326	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	189.00	1,200.00	1,011.00	84.25%
<b>Rent &amp; Utilities</b>					
8670	519.37	3,114.60	6,224.16	3,109.56	49.96%
	Total Rent & Utilities	3,114.60	6,224.16	3,109.56	49.96%
	Total Services & Supplies	3,441.16	8,724.16	5,283.00	60.56%
<b>Debt Service</b>					
9804	0.00	0.00	27,964.56	27,964.56	100.00%
	Total Debt Service	0.00	27,964.56	27,964.56	100.00%
<b>Transfers</b>					
9511	0.00	0.00	2,721.61	2,721.61	100.00%
	Total Transfers	0.00	2,721.61	2,721.61	100.00%
	Total Expenditures	3,441.16	39,410.33	35,969.17	91.27%
	Net Revenues over Expenditures	20,275.44	24,529.67	(4,254.23)	(17.34)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
301 - 301 - Fire  
From 12/1/2018 Through 12/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
<b>Property Taxes</b>					
4034	Property Tax Revenue from Water	0.00	0.00	59,915.50	(59,915.50) (100.00)%
4035	Property Taxes	0.00	0.00	2,062,770.00	(2,062,770.00) (100.00)%
	<b>Total Property Taxes</b>	<b>0.00</b>	<b>0.00</b>	<b>2,122,685.50</b>	<b>(2,122,685.50) (100.00)%</b>
<b>Grant Revenue</b>					
4955	Govt-Other St Aids & Reimbursements	0.00	0.00	4,000.00	(4,000.00) (100.00)%
	<b>Total Grant Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>4,000.00</b>	<b>(4,000.00) (100.00)%</b>
<b>Special Taxes &amp; Assessments</b>					
4015	CSA 9-I Assessments (Contract)	0.00	0.00	25,214.00	(25,214.00) (100.00)%
4050	Special Fire Tax	41,853.50	168,007.52	561,557.00	(393,549.48) (70.08)%
	<b>Total Special Taxes &amp; Assessments</b>	<b>41,853.50</b>	<b>168,007.52</b>	<b>586,771.00</b>	<b>(418,763.48) (71.37)%</b>
<b>Other Revenues</b>					
4000	Ambulance Agreement	18,460.25	18,760.25	67,134.00	(48,373.75) (72.06)%
	<b>Total Other Revenues</b>	<b>18,460.25</b>	<b>18,760.25</b>	<b>67,134.00</b>	<b>(48,373.75) (72.06)%</b>
<b>Use of Money &amp; Property</b>					
4505	HO Prop Tax Relief	196.70	196.70	13,075.00	(12,878.30) (98.50)%
4510	Investment Income on funds	0.68	13,610.21	25,590.00	(11,979.79) (46.81)%
4924	Gain/Loss on Disp of F/A	0.00	22,500.00	0.00	22,500.00 0.00%
	<b>Total Use of Money &amp; Property</b>	<b>197.38</b>	<b>36,306.91</b>	<b>38,665.00</b>	<b>(2,358.09) (6.10)%</b>
	<b>Total Revenues</b>	<b>60,511.13</b>	<b>223,074.68</b>	<b>2,819,255.50</b>	<b>(2,596,180.82) (92.09)%</b>
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8295	Resv FF-Overtime/Shift Coverage	726.00	9,257.94	27,000.00	17,742.06 65.71%
8340	Resv FF-Shift Coverage	9,066.36	52,637.22	98,000.00	45,362.78 46.29%
8345	Resv FF-Special Projects	0.00	409.18	7,100.00	6,690.82 94.24%
	<b>Total Salaries/Wages</b>	<b>9,792.36</b>	<b>62,304.34</b>	<b>132,100.00</b>	<b>69,795.66 52.84%</b>
<b>Payroll Taxes &amp; Benefits</b>					
5021	FICA - Fire - ER	492.43	2,937.42	7,000.00	4,062.58 58.04%
5030	Life Insurance - ER	189.00	1,193.00	2,500.00	1,307.00 52.28%
5035	AD & D Insurance	52.50	337.50	800.00	462.50 57.81%
5051	Medicare - Reserves - ER	142.00	911.54	2,100.00	1,188.46 56.59%
5070	Retirement ER - Regular	1,394.52	8,567.12	11,000.00	2,432.88 22.12%
5120	Workers Comp Insurance - ER	0.00	3,978.72	5,000.00	1,021.28 20.43%
5124	Retirement - ER - Tier 2	239.83	3,912.92	3,000.00	(912.92) (30.43)%
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>2,510.28</b>	<b>21,838.22</b>	<b>31,400.00</b>	<b>9,561.78 30.45%</b>
<b>Employment Services</b>					
5000	Medical Exams & Procedures	0.00	0.00	1,275.00	1,275.00 100.00%
5101	Unemp. Costs - Reserves	361.71	2,548.86	8,000.00	5,451.14 68.14%
6200	Hiring, Advertising & Other Costs	0.00	20.00	0.00	(20.00) 0.00%
6230	Medical Exam	0.00	2,885.00	3,800.00	915.00 24.08%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
301 - 301 - Fire  
From 12/1/2018 Through 12/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Total Employment Services	<u>361.71</u>	<u>5,453.86</u>	<u>13,075.00</u>	<u>7,621.14</u>	<u>58.29%</u>
Total Personnel	12,664.35	89,596.42	176,575.00	86,978.58	49.26%
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	0.00	1,273.94	1,100.00	(173.94)	(15.81)%
7248 Uniform Safety Boots	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>2,000.00</u>	<u>100.00%</u>
Total Clothing & Uniform	0.00	1,273.94	3,100.00	1,826.06	58.91%
Contract Services					
6110 IT Purchased Services	103.20	382.29	1,080.00	697.71	64.60%
7100 Copier Contract-Maint & Usage	207.29	731.76	1,600.00	868.24	54.27%
7202 Building Alarms & Security	0.00	245.22	475.00	229.78	48.37%
7204 Cleaning Supplies, Laundry & Towel Service	0.00	1,481.95	3,700.00	2,218.05	59.95%
7222 Hazardous Materials CW JPA Cost	0.00	2,000.00	2,000.00	0.00	0.00%
7500 Schedule A Charges	<u>0.00</u>	<u>0.00</u>	<u>2,192,419.00</u>	<u>2,192,419.00</u>	<u>100.00%</u>
Total Contract Services	310.49	4,841.22	2,201,274.00	2,196,432.78	99.78%
Equipment & Tools					
6440 Fire Personal Protection Equipment	0.00	14,861.03	14,000.00	(861.03)	(6.15)%
6460 Self-Contained Breathing Apparatus	0.00	0.00	32,500.00	32,500.00	100.00%
7234 Oxygen Supplies & Cylinder Rent	0.00	212.78	350.00	137.22	39.21%
7238 Paramedic & EMT Small Tools & Supplies	1,032.21	10,673.42	16,000.00	5,326.58	33.29%
7242 Minor Tools, Accessories & Field Machines	13.47	33.84	250.00	216.16	86.46%
7252 Misc Hardware	<u>0.00</u>	<u>34.99</u>	<u>350.00</u>	<u>315.01</u>	<u>90.00%</u>
Total Equipment & Tools	1,045.68	25,816.06	63,450.00	37,633.94	59.31%
Financial Services					
7309 Late Fees	0.00	0.00	10.00	10.00	100.00%
7310 Bank Service Charges	0.00	0.00	20.00	20.00	100.00%
9154 Losses and Damages	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00%</u>
Total Financial Services	0.00	0.00	130.00	130.00	100.00%
Insurance, Licenses & Regulatory Fees					
6345 Property Taxes & Assessments Costs	0.00	3,403.33	4,000.00	596.67	14.92%
7325 Insurance	<u>0.00</u>	<u>21,231.53</u>	<u>20,400.00</u>	<u>(831.53)</u>	<u>(4.08)%</u>
Total Insurance, Licenses & Regulatory Fees	0.00	24,634.86	24,400.00	(234.86)	(0.96)%
Legal & Professional					
7320 Professional & Consulting Services	0.00	407.00	1,400.00	993.00	70.93%
7326 Legal Services	0.00	0.00	350.00	350.00	100.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
301 - 301 - Fire  
From 12/1/2018 Through 12/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
7340	Legal Notifications & Mandated Advertising	0.00	0.00	75.00	75.00	100.00%
	Total Legal & Professional	0.00	407.00	1,825.00	1,418.00	77.70%
	Office/Operations					
6130	Computer Hardware	0.00	0.00	1,700.00	1,700.00	100.00%
7140	General Supplies & Minor Equipment	24.33	922.33	1,800.00	877.67	48.76%
7160	Postage, Shipping & Mail Supplies	0.00	101.84	300.00	198.16	66.05%
7216	Fire Prevention Education Materials	121.69	602.99	1,200.00	597.01	49.75%
7226	Membership & Dues	0.00	62.10	75.00	12.90	17.20%
7230	Misc Small Parts & Supplies	0.00	44.58	300.00	255.42	85.14%
7240	Propane	0.00	21.82	100.00	78.18	78.18%
	Total Office/Operations	146.02	1,755.66	5,475.00	3,719.34	67.93%
	Other Expense					
7201	White Goods & Accessories - bedding, towels	0.00	0.00	300.00	300.00	100.00%
7209	District Operating Center Expense	0.00	0.00	450.00	450.00	100.00%
7218	Cooking Products - Food, Drinks & Staples	0.00	330.00	300.00	(30.00)	(10.00)%
7224	Kitchen Cookware & Utensils	0.00	0.00	800.00	800.00	100.00%
	Total Other Expense	0.00	330.00	1,850.00	1,520.00	82.16%
	Rent & Utilities					
6000	Cell Phones	167.27	1,002.31	1,550.00	547.69	35.33%
6025	Telephone	775.76	2,694.42	3,700.00	1,005.58	27.18%
8610	Electric	0.00	2,619.14	1,000.00	(1,619.14)	(161.91)%
8620	Gas Service	135.77	356.90	910.00	553.10	60.78%
8630	Trash Services	101.41	613.46	1,850.00	1,236.54	66.84%
8640	Water and Water Services	551.35	1,913.51	4,704.00	2,790.49	59.32%
8659	Utility Cable Charges	105.70	722.40	1,400.00	677.60	48.40%
8670	Street Lighting	11.18	67.01	132.00	64.99	49.23%
	Total Rent & Utilities	1,848.44	9,989.15	15,246.00	5,256.85	34.48%
	Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	0.00	300.00	300.00	100.00%
6405	R & M - Extinguishers	0.00	497.17	700.00	202.83	28.98%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	600.05	1,600.00	999.95	62.50%
6750	R & M - Minor Tools & Equipment	0.00	56.80	1,000.00	943.20	94.32%
6775	R & M - Operation/Field Equipment	0.00	0.00	1,215.00	1,215.00	100.00%
6800	R & M - Grounds & Collection Systems	95.69	150.29	500.00	349.71	69.94%
6900	R & M - Buildings & Structures	110.92	1,139.76	4,300.00	3,160.24	73.49%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
**Statement of Revenues and Expenditures - Monthly Actuals**  
**301 - 301 - Fire**  
**From 12/1/2018 Through 12/31/2018**

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Total Repairs & Maintenance	206.61	2,444.07	9,615.00	7,170.93	74.58%
Travel & Training					
6300 DMV Driv Lic Class B	0.00	0.00	100.00	100.00	100.00%
7141 CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323 Books, Publications & Subscriptions	0.00	192.40	470.00	277.60	59.06%
8405 Reserve FF Training Costs	0.00	0.00	3,000.00	3,000.00	100.00%
Total Travel & Training	0.00	192.40	3,670.00	3,477.60	94.76%
Total Services & Supplies	3,557.24	71,684.36	2,330,035.00	2,258,350.64	96.92%
Capital Outlay					
9006 Infrastructure CIP	12,150.78	24,364.72	44,545.30	20,180.58	45.30%
9085 Vehicle Purchase	0.00	41,225.14	80,000.00	38,774.86	48.47%
Total Capital Outlay	12,150.78	65,589.86	124,545.30	58,955.44	47.34%
Reserves					
9504 *Vehicle Replacement Reserve	0.00	0.00	99,144.00	99,144.00	100.00%
9572 *General Contingency (Operations) Reserve	0.00	0.00	34,524.00	34,524.00	100.00%
Total Reserves	0.00	0.00	133,668.00	133,668.00	100.00%
Transfers					
9511 Interfund Transfer Out	0.00	0.00	54,432.20	54,432.20	100.00%
Total Transfers	0.00	0.00	54,432.20	54,432.20	100.00%
Total Expenditures	28,372.37	226,870.64	2,819,255.50	2,592,384.86	91.95%
Net Revenues over Expenditures	32,138.76	(3,795.96)	0.00	(3,795.96)	0.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
400 - 400 - Vista de Oro  
From 12/1/2018 Through 12/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
Special Taxes & Assessments					
4550	4,069.00	5,813.00	15,768.00	(9,955.00)	(63.13)%
	4,069.00	5,813.00	15,768.00	(9,955.00)	(63.13)%
	4,069.00	5,813.00	15,768.00	(9,955.00)	(63.13)%
<b>Expenditures</b>					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	0.00	9.00	500.00	491.00	98.20%
7325	0.00	0.00	500.00	500.00	100.00%
	0.00	9.00	1,000.00	991.00	99.10%
Legal & Professional					
7320	0.00	145.00	700.00	555.00	79.29%
7326	0.00	0.00	300.00	300.00	100.00%
	0.00	145.00	1,000.00	855.00	85.50%
Rent & Utilities					
8670	205.71	1,233.62	2,460.00	1,226.38	49.85%
	205.71	1,233.62	2,460.00	1,226.38	49.85%
	205.71	1,387.62	4,460.00	3,072.38	68.89%
Debt Service					
9804	0.00	0.00	6,711.49	6,711.49	100.00%
	0.00	0.00	6,711.49	6,711.49	100.00%
Transfers					
9511	0.00	0.00	2,721.61	2,721.61	100.00%
	0.00	0.00	2,721.61	2,721.61	100.00%
	205.71	1,387.62	13,893.10	12,505.48	90.01%
Net Revenues over Expenditures	3,863.29	4,425.38	1,874.90	2,550.48	136.03%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
**Statement of Revenues and Expenditures - Monthly Actuals**  
**500 - 500 - Water**  
**From 12/1/2018 Through 12/31/2018**

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
<b>Property Taxes</b>					
4035	18,530.91	50,489.54	149,788.75	(99,299.21)	(66.29)%
	18,530.91	50,489.54	149,788.75	(99,299.21)	(66.29)%
<b>Service Charges &amp; Fees</b>					
4030	217,535.87	1,124,231.69	2,135,000.00	(1,010,768.31)	(47.34)%
4102	13,952.33	113,747.94	199,900.00	(86,152.06)	(43.10)%
4103	27,936.75	170,975.95	321,000.00	(150,024.05)	(46.74)%
4104	371.00	19,381.00	53,000.00	(33,619.00)	(63.43)%
4114	(150.00)	(1,069.75)	1,000.00	(2,069.75)	(206.97)%
4931	500.00	3,550.00	6,000.00	(2,450.00)	(40.83)%
4932	1,824.31	13,971.05	20,000.00	(6,028.95)	(30.14)%
4933	1,275.00	9,380.00	10,000.00	(620.00)	(6.20)%
4937	75.00	210.00	500.00	(290.00)	(58.00)%
	263,320.26	1,454,377.88	2,746,400.00	(1,292,022.12)	(47.04)%
<b>Other Revenues</b>					
4105	0.00	0.00	57,000.00	(57,000.00)	(100.00)%
4930	0.00	2,853.59	1,000.00	1,853.59	185.36%
4936	(1.00)	(1.00)	0.00	(1.00)	0.00%
	(1.00)	2,852.59	58,000.00	(55,147.41)	(95.08)%
<b>Use of Money &amp; Property</b>					
4504	0.00	0.00	2,964.00	(2,964.00)	(100.00)%
4505	227.86	227.86	1,509.00	(1,281.14)	(84.90)%
4510	353.25	2,151.41	4,000.00	(1,848.59)	(46.21)%
	581.11	2,379.27	8,473.00	(6,093.73)	(71.92)%
<b>Total Revenues</b>	<b>282,431.28</b>	<b>1,510,099.28</b>	<b>2,962,661.75</b>	<b>(1,452,562.47)</b>	<b>(49.03)%</b>
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8018	3,888.88	9,616.80	25,000.00	15,383.20	61.53%
8045	0.00	133.45	4,000.00	3,866.55	96.66%
8050	0.00	1,791.25	3,680.00	1,888.75	51.32%
8051	0.00	1,265.82	5,000.00	3,734.18	74.68%
8054	28,641.25	181,287.53	356,316.15	175,028.62	49.12%
8056	0.00	460.80	1,000.00	539.20	53.92%
8060	1,254.95	6,859.23	24,150.00	17,290.77	71.60%
8063	1,584.38	9,464.88	14,700.00	5,235.12	35.61%
8066	751.58	6,908.28	11,550.00	4,641.72	40.19%
8081	4,751.08	20,667.54	39,900.00	19,232.46	48.20%
	40,872.12	238,455.58	485,296.15	246,840.57	50.86%
<b>Payroll Taxes &amp; Benefits</b>					
5030	114.00	684.00	1,700.00	1,016.00	59.76%
5031	30.10	180.27	500.00	319.73	63.95%
5035	30.00	180.00	0.00	(180.00)	0.00%



**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
500 - 500 - Water  
From 12/1/2018 Through 12/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
5040	LTD Insurance	211.90	1,268.97	3,300.00	2,031.03	61.55%
5050	Medicare - ER	580.87	3,440.05	10,356.00	6,915.95	66.78%
5060	Cafeteria Plan - ER	5,901.32	31,045.15	65,000.00	33,954.85	52.24%
5070	Retirement ER - Regular	6,566.36	39,800.01	67,000.00	27,199.99	40.60%
5075	Retirees Medical - ER	135.07	832.39	1,620.00	787.61	48.62%
5120	Workers Comp Insurance - ER	0.00	15,767.18	24,440.00	8,672.82	35.49%
5124	Retirement - ER - Tier 2	464.38	2,739.22	3,720.00	980.78	26.37%
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>14,034.00</b>	<b>95,937.24</b>	<b>177,636.00</b>	<b>81,698.76</b>	<b>45.99%</b>
	<b>Employment Services</b>					
5100	Unemployment Insurance - ER	73.00	199.30	5,500.00	5,300.70	96.38%
6230	Medical Exam	0.00	0.00	150.00	150.00	100.00%
	<b>Total Employment Services</b>	<b>73.00</b>	<b>199.30</b>	<b>5,650.00</b>	<b>5,450.70</b>	<b>96.47%</b>
	<b>Total Personnel</b>	<b>54,979.12</b>	<b>334,592.12</b>	<b>668,582.15</b>	<b>333,990.03</b>	<b>49.95%</b>
	<b>Services &amp; Supplies</b>					
	<b>Clothing &amp; Uniform</b>					
7246	Uniform & Gear	0.00	335.19	2,600.00	2,264.81	87.11%
7248	Uniform Safety Boots	175.00	346.60	1,000.00	653.40	65.34%
	<b>Total Clothing &amp; Uniform</b>	<b>175.00</b>	<b>681.79</b>	<b>3,600.00</b>	<b>2,918.21</b>	<b>81.06%</b>
	<b>Contract Services</b>					
6100	Labor & Support-IT Services	0.00	0.00	300.00	300.00	100.00%
6110	IT Purchased Services	256.54	1,561.52	5,400.00	3,838.48	71.08%
7250	Water Quality Testing	3,494.34	16,074.00	28,000.00	11,926.00	42.59%
7255	Security Services	0.00	646.10	8,000.00	7,353.90	91.92%
7301	Contract Maint Services	0.00	0.00	1,000.00	1,000.00	100.00%
7321	Janitorial Cleaning & Supplies	45.84	297.96	850.00	552.04	64.95%
	<b>Total Contract Services</b>	<b>3,796.72</b>	<b>18,579.58</b>	<b>43,550.00</b>	<b>24,970.42</b>	<b>57.34%</b>
	<b>Equipment &amp; Tools</b>					
6438	Disinfection Feed Pumps	506.07	1,385.17	800.00	(585.17)	(73.15)%
7242	Minor Tools, Accessories & Field Machines	63.17	1,083.89	3,500.00	2,416.11	69.03%
7253	Rent - Equipment	0.00	22.00	1,000.00	978.00	97.80%
7256	Meter Purchases & Replacements	0.00	44,058.03	75,000.00	30,941.97	41.26%
	<b>Total Equipment &amp; Tools</b>	<b>569.24</b>	<b>46,549.09</b>	<b>80,300.00</b>	<b>33,750.91</b>	<b>42.03%</b>
	<b>Financial Services</b>					
7309	Late Fees	0.00	(0.58)	50.00	50.58	101.16%
7310	Bank Service Charges	0.00	13.56	0.00	(13.56)	0.00%
	<b>Total Financial Services</b>	<b>0.00</b>	<b>12.98</b>	<b>50.00</b>	<b>37.02</b>	<b>74.04%</b>
	<b>Insurance, Licenses &amp; Regulatory Fees</b>					
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	3,561.00	18,000.00	14,439.00	80.22%
6345	Property Taxes & Assessments Costs	0.00	1,601.89	6,300.00	4,698.11	74.57%
7325	Insurance	0.00	34,272.96	33,000.00	(1,272.96)	(3.86)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
500 - 500 - Water  
From 12/1/2018 Through 12/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Total Insurance, Licenses & Regulatory Fees	0.00	39,435.85	60,500.00	21,064.15	34.82%
<b>Legal &amp; Professional</b>					
7318 Professional & Consulting BMC	0.00	18,422.32	50,654.00	32,231.68	63.63%
7320 Professional & Consulting Services	1,833.00	4,337.50	30,000.00	25,662.50	85.54%
7326 Legal Services	11,875.00	22,497.50	11,000.00	(11,497.50)	(104.52)%
7336 Legal Services- ISJ	0.00	0.00	1,000.00	1,000.00	100.00%
7340 Legal Notifications & Mandated Advertising	0.00	(353.32)	0.00	353.32	0.00%
Total Legal & Professional	13,708.00	44,904.00	92,654.00	47,750.00	51.54%
<b>Office/Operations</b>					
6130 Computer Hardware	0.00	0.00	3,000.00	3,000.00	100.00%
6140 Computer Software	824.27	7,272.54	2,000.00	(5,272.54)	(263.63)%
7140 General Supplies & Minor Equipment	13.92	689.81	1,000.00	310.19	31.02%
7160 Postage, Shipping & Mail Supplies	958.26	6,718.39	17,000.00	10,281.61	60.48%
7180 Billing Supplies, Forms & Printing	0.00	110.55	2,200.00	2,089.45	94.97%
7226 Membership & Dues	0.00	1,444.66	3,000.00	1,555.34	51.84%
7230 Misc Small Parts & Supplies	1.92	1,467.47	1,000.00	(467.47)	(46.75)%
7237 Process Control & Treatment Supplies	179.01	1,565.64	4,000.00	2,434.36	60.86%
7239 Water Treatment Chemicals	0.00	3,468.18	8,000.00	4,531.82	56.65%
7249 Safety Supplies	296.75	520.25	3,000.00	2,479.75	82.66%
Total Office/Operations	2,274.13	23,257.49	44,200.00	20,942.51	47.38%
<b>Other Expense</b>					
7330 Misc Operating Expenses	0.00	19.50	250.00	230.50	92.20%
7348 Water Conservation Program	0.00	1,781.91	2,000.00	218.09	10.90%
Total Other Expense	0.00	1,801.41	2,250.00	448.59	19.94%
<b>Rent &amp; Utilities</b>					
6000 Cell Phones	248.42	1,506.09	3,000.00	1,493.91	49.80%
6025 Telephone	752.22	4,484.80	8,200.00	3,715.20	45.31%
7352 Rent - Offices & Other Structures	0.00	0.00	2,900.00	2,900.00	100.00%
8610 Electric	6,031.69	49,597.63	95,000.00	45,402.37	47.79%
8620 Gas Service	39.77	40.72	250.00	209.28	83.71%
8630 Trash Services	545.73	1,573.43	4,000.00	2,426.57	60.66%
8644 Disposal Services	3,336.00	17,521.25	28,500.00	10,978.75	38.52%
8670 Street Lighting	32.03	191.31	400.00	208.69	52.17%
Total Rent & Utilities	10,985.86	74,915.23	142,250.00	67,334.77	47.34%
<b>Repairs &amp; Maintenance</b>					
6405 R & M - Extinguishers	0.00	311.89	350.00	38.11	10.89%
6422 R & M - Hydrants	0.00	575.85	350.00	(225.85)	(64.53)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
500 - 500 - Water  
From 12/1/2018 Through 12/31/2018

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6640	R & M - Equip & Other Non-Structural Fixed Assets	183.39	624.29	500.00	(124.29)	(24.86)%
6641	R & M - Wells	28.53	100.33	1,000.00	899.67	89.97%
6750	R & M - Minor Tools & Equipment	8.98	494.31	2,000.00	1,505.69	75.28%
6800	R & M - Grounds & Collection Systems	0.00	0.00	1,000.00	1,000.00	100.00%
6830	Paving & Concrete	0.00	0.00	8,000.00	8,000.00	100.00%
6900	R & M - Buildings & Structures	0.00	1,138.05	2,000.00	861.95	43.10%
7241	R & M - Water Distribution System	181.14	6,102.97	20,000.00	13,897.03	69.49%
	<b>Total Repairs &amp; Maintenance</b>	<b>402.04</b>	<b>9,347.69</b>	<b>35,200.00</b>	<b>25,852.31</b>	<b>73.44%</b>
	<b>Travel &amp; Training</b>					
7323	Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324	Education & Training Fees	525.00	1,019.50	5,900.00	4,880.50	82.72%
8410	Certifications	0.00	0.00	500.00	500.00	100.00%
8510	Lodging & Meals - Local	0.00	0.00	2,000.00	2,000.00	100.00%
8539	Meals	0.00	0.00	700.00	700.00	100.00%
8550	Mileage Reimbursement & Parking	0.00	74.56	700.00	625.44	89.35%
	<b>Total Travel &amp; Training</b>	<b>525.00</b>	<b>1,094.06</b>	<b>10,050.00</b>	<b>8,955.94</b>	<b>89.11%</b>
	<b>Vehicle Maintenance &amp; Repairs</b>					
7006	Tuneup/Oil/Maintenance	0.00	519.46	1,600.00	1,080.54	67.53%
7211	Misc Fuel & Diesel	228.86	1,077.48	2,300.00	1,222.52	53.15%
7220	Gasoline	445.41	2,677.87	5,000.00	2,322.13	46.44%
7228	Markings & Other Misc Services	99.67	99.67	500.00	400.33	80.07%
7232	Vehicle Repairs - Parts, Tires & Lubricants	0.00	841.16	5,000.00	4,158.84	83.18%
	<b>Total Vehicle Maintenance &amp; Repairs</b>	<b>773.94</b>	<b>5,215.64</b>	<b>14,400.00</b>	<b>9,184.36</b>	<b>63.78%</b>
	<b>Total Services &amp; Supplies</b>	<b>33,209.93</b>	<b>265,794.81</b>	<b>529,004.00</b>	<b>263,209.19</b>	<b>49.76%</b>
	<b>Capital Outlay</b>					
9006	Infrastructure CIP	8,396.08	90,136.36	502,524.00	412,387.64	82.06%
9059	Vehicles, Equipment, & Fixtures	0.00	32,602.28	0.00	(32,602.28)	0.00%
	<b>Total Capital Outlay</b>	<b>8,396.08</b>	<b>122,738.64</b>	<b>502,524.00</b>	<b>379,785.36</b>	<b>75.58%</b>
	<b>Debt Service</b>					
9022	Debt Service - Principal	0.00	160,870.79	160,871.00	0.21	0.00%
9023	Debt Service - Interest & Annual Fee	0.00	53,613.47	104,773.00	51,159.53	48.83%
9024	Loan Administration Fee	0.00	10,546.91	10,547.00	0.09	0.00%
	<b>Total Debt Service</b>	<b>0.00</b>	<b>225,031.17</b>	<b>276,191.00</b>	<b>51,159.83</b>	<b>18.52%</b>
	<b>Reserves</b>					
9571	*Capital Outlay Reserve	0.00	0.00	498,641.34	498,641.34	100.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
500 - 500 - Water  
From 12/1/2018 Through 12/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
9572      *General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
Total Reserves	0.00	0.00	555,641.34	555,641.34	100.00%
Transfers					
9511      Interfund Transfer Out	0.00	0.00	465,395.31	465,395.31	100.00%
Total Transfers	0.00	0.00	465,395.31	465,395.31	100.00%
Total Expenditures	96,585.13	948,156.74	2,997,337.80	2,049,181.06	68.37%
Net Revenues over Expenditures	185,846.15	561,942.54	(34,676.05)	596,618.59	...20.55)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
600 - 600 - Wastewater  
From 12/1/2018 Through 12/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
<b>Service Charges &amp; Fees</b>					
4062	0.00	25,000.00	44,246.40	(19,246.40)	(43.50)%
	0.00	25,000.00	44,246.40	(19,246.40)	(43.50)%
	0.00	25,000.00	44,246.40	(19,246.40)	(43.50)%
<b>Expenditures</b>					
<b>Services &amp; Supplies</b>					
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6343	0.00	31.49	0.00	(31.49)	0.00%
6345	0.00	134.77	270.00	135.23	50.09%
	0.00	166.26	270.00	103.74	38.42%
<b>Legal &amp; Professional</b>					
7320	990.00	6,051.49	12,365.94	6,314.45	51.06%
7326	0.00	447.80	500.00	52.20	10.44%
	990.00	6,499.29	12,865.94	6,366.65	49.48%
<b>Office/Operations</b>					
7160	0.00	6.70	0.00	(6.70)	0.00%
	0.00	6.70	0.00	(6.70)	0.00%
	990.00	6,672.25	13,135.94	6,463.69	49.21%
<b>Debt Service</b>					
9805	0.00	0.00	25,000.00	25,000.00	100.00%
	0.00	0.00	25,000.00	25,000.00	100.00%
<b>Transfers</b>					
9511	0.00	0.00	2,721.61	2,721.61	100.00%
	0.00	0.00	2,721.61	2,721.61	100.00%
	990.00	6,672.25	40,857.55	34,185.30	83.67%
<b>Net Revenues over Expenditures</b>	<b>(990.00)</b>	<b>18,327.75</b>	<b>3,388.85</b>	<b>14,938.90</b>	<b>440.83%</b>

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
**Statement of Revenues and Expenditures - Monthly Actuals**  
**602 - Wastewater Fiduciary Fund**  
**From 12/1/2018 Through 12/31/2018**

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
<b>Special Taxes &amp; Assessments</b>					
4061	237,992.42	(486,833.11)	0.00	(486,833.11)	0.00%
	Assessments-2002 WW Bond				
	Total Special Taxes & Assessments	(486,833.11)	0.00	(486,833.11)	0.00%
<b>Use of Money &amp; Property</b>					
4510	1,491.31	9,566.81	0.00	9,566.81	0.00%
	Investment Income on funds				
	Total Use of Money & Property	9,566.81	0.00	9,566.81	0.00%
	Total Revenues	(477,266.30)	0.00	(477,266.30)	0.00%
	Net Revenues over Expenditures	(477,266.30)	0.00	(477,266.30)	0.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
800 - 800 - Drainage  
From 12/1/2018 Through 12/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
<b>Revenues</b>						
<b>Property Taxes</b>						
4034	Property Tax Revenue from Water	29,957.75	29,957.75	29,957.75	0.00	0.00%
4035	Property Taxes	4,820.89	7,999.18	24,015.00	(16,015.82)	(66.69)%
	<b>Total Property Taxes</b>	<b>34,778.64</b>	<b>37,956.93</b>	<b>53,972.75</b>	<b>(16,015.82)</b>	<b>(29.67)%</b>
<b>Special Taxes &amp; Assessments</b>						
4400	Drainage Assessments	18,756.00	33,183.00	95,440.00	(62,257.00)	(65.23)%
	<b>Total Special Taxes &amp; Assessments</b>	<b>18,756.00</b>	<b>33,183.00</b>	<b>95,440.00</b>	<b>(62,257.00)</b>	<b>(65.23)%</b>
<b>Other Revenues</b>						
4935	Sale-Specs/Plans & Non_Capital Items	3.35	223.74	0.00	223.74	0.00%
	<b>Total Other Revenues</b>	<b>3.35</b>	<b>223.74</b>	<b>0.00</b>	<b>223.74</b>	<b>0.00%</b>
<b>Use of Money &amp; Property</b>						
4505	HO Prop Tax Relief	22.66	22.66	152.00	(129.34)	(85.09)%
4510	Investment Income on funds	0.08	(0.62)	300.00	(300.62)	(100.21)%
	<b>Total Use of Money &amp; Property</b>	<b>22.74</b>	<b>22.04</b>	<b>452.00</b>	<b>(429.96)</b>	<b>(95.12)%</b>
	<b>Total Revenues</b>	<b>53,560.73</b>	<b>71,385.71</b>	<b>149,864.75</b>	<b>(78,479.04)</b>	<b>(52.37)%</b>
<b>Expenditures</b>						
<b>Personnel</b>						
<b>Salaries/Wages</b>						
8045	Overtime Pay	0.00	0.00	200.00	200.00	100.00%
8054	Salaries & Wages - Regular	0.00	1,017.52	16,000.00	14,982.48	93.64%
	<b>Total Salaries/Wages</b>	<b>0.00</b>	<b>1,017.52</b>	<b>16,200.00</b>	<b>15,182.48</b>	<b>93.72%</b>
	<b>Total Personnel</b>	<b>0.00</b>	<b>1,017.52</b>	<b>16,200.00</b>	<b>15,182.48</b>	<b>93.72%</b>
<b>Services &amp; Supplies</b>						
<b>Equipment &amp; Tools</b>						
6390	Equipment	0.00	0.00	300.00	300.00	100.00%
7242	Minor Tools, Accessories & Field Machines	179.46	227.22	200.00	(27.22)	(13.61)%
	<b>Total Equipment &amp; Tools</b>	<b>179.46</b>	<b>227.22</b>	<b>500.00</b>	<b>272.78</b>	<b>54.56%</b>
<b>Insurance, Licenses &amp; Regulatory Fees</b>						
6342	Fees - Regulatory	0.00	5,692.00	7,000.00	1,308.00	18.69%
6345	Property Taxes & Assessments Costs	0.00	54.28	200.00	145.72	72.86%
7325	Insurance	0.00	0.00	3,500.00	3,500.00	100.00%
	<b>Total Insurance, Licenses &amp; Regulatory Fees</b>	<b>0.00</b>	<b>5,746.28</b>	<b>10,700.00</b>	<b>4,953.72</b>	<b>46.30%</b>
<b>Legal &amp; Professional</b>						
7320	Professional & Consulting Services	185.00	366.25	2,000.00	1,633.75	81.69%
7326	Legal Services	0.00	35.00	1,000.00	965.00	96.50%
	<b>Total Legal &amp; Professional</b>	<b>185.00</b>	<b>401.25</b>	<b>3,000.00</b>	<b>2,598.75</b>	<b>86.63%</b>
<b>Office/Operations</b>						
7140	General Supplies & Minor Equipment	0.00	9.62	50.00	40.38	80.76%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
800 - 800 - Drainage  
From 12/1/2018 Through 12/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
7226	Membership & Dues	0.00	0.00	200.00	200.00	100.00%
7230	Misc Small Parts & Supplies	0.00	235.86	500.00	264.14	52.83%
7249	Safety Supplies	0.00	0.00	100.00	100.00	100.00%
	Total Office/Operations	0.00	245.48	850.00	604.52	71.12%
	Other Expense					
7346	Promotional Expenses - Event	0.00	250.00	300.00	50.00	16.67%
	Total Other Expense	0.00	250.00	300.00	50.00	16.67%
	Rent & Utilities					
6000	Cell Phones	138.94	832.35	1,700.00	867.65	51.04%
6025	Telephone	20.78	124.11	250.00	125.89	50.36%
8610	Electric	154.69	845.91	2,200.00	1,354.09	61.55%
8670	Street Lighting	74.34	444.76	1,000.00	555.24	55.52%
	Total Rent & Utilities	388.75	2,247.13	5,150.00	2,902.87	56.37%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	36.68	0.00	(36.68)	0.00%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	212.83	1,000.00	787.17	78.72%
6750	R & M - Minor Tools & Equipment	77.65	425.12	500.00	74.88	14.98%
6800	R & M - Grounds & Collection Systems	0.00	32.16	2,000.00	1,967.84	98.39%
6900	R & M - Buildings & Structures	0.00	432.27	200.00	(232.27)	(116.14)%
	Total Repairs & Maintenance	77.65	1,139.06	3,700.00	2,560.94	69.21%
	Travel & Training					
7324	Education & Training Fees	0.00	0.00	2,200.00	2,200.00	100.00%
8410	Certifications	0.00	0.00	100.00	100.00	100.00%
8475	Training Materials	0.00	0.00	500.00	500.00	100.00%
8510	Lodging & Meals - Local	0.00	0.00	500.00	500.00	100.00%
8539	Meals	0.00	0.00	100.00	100.00	100.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	300.00	300.00	100.00%
	Total Travel & Training	0.00	0.00	3,700.00	3,700.00	100.00%
	Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	57.21	269.37	550.00	280.63	51.02%
7220	Gasoline	111.35	669.46	800.00	130.54	16.32%
	Total Vehicle Maintenance & Repairs	168.56	938.83	1,350.00	411.17	30.46%
	Total Services & Supplies	999.42	11,195.25	29,250.00	18,054.75	61.73%
	Capital Outlay					
9006	Infrastructure CIP	20,610.57	53,827.68	110,000.00	56,172.32	51.07%
	Total Capital Outlay	20,610.57	53,827.68	110,000.00	56,172.32	51.07%
	Transfers					
9511	Interfund Transfer Out	0.00	0.00	10,886.44	10,886.44	100.00%
	Total Transfers	0.00	0.00	10,886.44	10,886.44	100.00%
	Total Expenditures	21,609.99	66,040.45	166,336.44	100,295.99	60.30%
	Net Revenues over Expenditures	31,950.74	5,345.26	(16,471.69)	21,816.95	(132.45)%



**LOS OSOS COMMUNITY SERVICES DISTRICT**  
**Statement of Revenues and Expenditures - Monthly Actuals**  
 900 - 900 - Parks & Recreation  
 From 12/1/2018 Through 12/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
Other Revenues					
4655	0.00	2,437.17	0.00	2,437.17	0.00%
	0.00	2,437.17	0.00	2,437.17	0.00%
Use of Money & Property					
4510	0.00	0.00	1,607.78	(1,607.78)	(100.00)%
	0.00	0.00	1,607.78	(1,607.78)	(100.00)%
	0.00	2,437.17	1,607.78	829.39	51.59%
<b>Expenditures</b>					
Services & Supplies					
Legal & Professional					
7320	0.00	14,140.19	1,000.00	(13,140.19)	...14.02)%
7326	0.00	1,155.00	1,000.00	(155.00)	(15.50)%
	0.00	15,295.19	2,000.00	(13,295.19)	(664.76)%
Office/Operations					
7140	0.00	0.00	100.00	100.00	100.00%
	0.00	0.00	100.00	100.00	100.00%
Other Expense					
7330	0.00	442.77	0.00	(442.77)	0.00%
	0.00	442.77	0.00	(442.77)	0.00%
	0.00	15,737.96	2,100.00	(13,637.96)	(649.43)%
Transfers					
9511	0.00	0.00	5,443.22	5,443.22	100.00%
	0.00	0.00	5,443.22	5,443.22	100.00%
	0.00	15,737.96	7,543.22	(8,194.74)	(108.64)%
	0.00	(13,300.79)	(5,935.44)	(7,365.35)	124.09%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Balance Sheet  
As of 12/31/2018

		Current Period Balance
		<u>                    </u>
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash in Bank		
Change Fund	0999	400.00
Petty Cash	1000	500.00
LAIF Investments	1011	647,089.92
General Checking Account	1012	1,603,508.39
Payroll Account (contra to 2998)	1013	4,683.51
Rabobank-Bankruptcy Disbursement Reserve	1017	102,793.69
Fire Reserves Account	1031	1,576,896.91
US Bank- WW Bond Redemption Fund	1077	436,936.52
US Bank - WW Bond Reserve Fund	1078	<u>949,779.43</u>
Total Cash in Bank		5,322,588.37
Investments		
Inv: Pacific Premier	0333	52,501.00
Rabo Bank -Investments	0334	<u>2,075,370.04</u>
Total Investments		2,127,871.04
Due From Others		
Loan Receivable From District	1160	222,333.96
Due From Bayridge	1420	100,876.84
Due From Vista De Oro	1440	<u>25,727.44</u>
Total Due From Others		348,938.24
Held Deposits		
Held Deposits	1030	<u>10,000.00</u>
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	269,399.40
Unbilled A/R	1085	<u>256,826.53</u>
Total Accounts Receivable		526,225.93
Accrued Inventory On Hand		
Inventory	1100	<u>56,390.89</u>
Total Accrued Inventory On Hand		56,390.89
Total CURRENT ASSETS		<u>8,392,014.47</u>
<b>FIXED ASSETS</b>		
Land		
Land and Land Rights	1720	<u>555,803.09</u>
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	592,410.70
Accum Depreciation-Building, Structures & Improvements	1851	<u>(5,000.00)</u>
Total Building		587,410.70
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	1,969,584.73
Acc Depreciation-Equipment, Vehicles & Systems	1853	<u>(451,489.15)</u>
Total Plant & Equipment		1,518,095.58
Construction in Progress		
Construction In Progress	1850	<u>185,121.06</u>
Total Construction in Progress		185,121.06

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Balance Sheet  
As of 12/31/2018

		Current Period Balance
		<u>                    </u>
Infrastructure		
Infrastructures	1730	9,694,881.25
Accum Depeciation-Infrastructures	1852	<u>(4,626,962.23)</u>
Total Infrastructure		<u>5,067,919.02</u>
Total FIXED ASSETS		7,914,349.45
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	<u>900.00</u>
Total Cash Suspense		<u>900.00</u>
Total OTHER ASSETS		900.00
Other Assets		
Def Outflow	1991	243,346.00
Deferred Outflow - OPEB	1992	1,553.00
Amount to be Provided for Internal Loans	1997	1,517.00
Amount to be Provided - Other LT	1998	26,653.43
Oblig-Comp Leave		
Total Other Assets		<u>273,069.43</u>
Total ASSETS		<u>16,580,333.35</u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	58,458.69
AP Other- Adjment to 2000, AP Control Acct	2010	<u>(413.88)</u>
Total Accounts Payable		58,044.81
Current Payroll Liabilities		
Fed Income Tax Withholding	2001	1,010.70
FICA Employee Payable	2002	(55.78)
FICA Employer Payable	2003	254.77
Wage Garnishment	2005	4.28
CA Income Tax Withholding	2011	2,458.36
SDI Payable Employee (EE Only)	2012	(4.34)
Retirement-ER-Regular Contrib	2014	(0.03)
SLOCEA Dues Payable	2016	(25.17)
Employee Contributions to 457 PLAN	2021	1,600.00
AFLAC Voluntary Insurance-Employee	2022	(335.64)
Workers Comp Ins Liab-Employer	2023	138.17
Accrued Life/Disability Medical Exp	2026	(228.58)
Retirement Addl Pick-up Liab-Employer	2027	(1.03)
Unemployment Ins Liab-Employer (ER only)	2028	(513.79)
Medicare Liab- Employer	2029	225.14
Other Deposits	2038	(152.64)
Accrued Compensated Absences	2040	19,489.38
Long-term Compensated Absences	2041	58,468.12
CALPERS Retirement Tier 2- EE- Liab	2042	86.46
Other Pension Oblig Liab (OPEB) ARC	2045	272,406.00
Retirement Conbtribution Safety-Fire-EE	2046	(3.53)
Life Insurance Liab-Employer	2201	(1,656.65)
Medicare Tax Liab-Employee	2202	(1,173.66)
Medical Plan Liab- Employee	2203	290.32
Vision Plan Liab- Employee	2204	(185.00)
Dental Plan Ins Payable- Employee	2205	919.36

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Balance Sheet  
As of 12/31/2018

		Current Period Balance
Retirement Contrib Liab-Employee	2206	29.00
Insurance- AD & D	2211	(294.08)
Insurance-Work Injury (WI)	2212	(300.74)
Insurance- LT Disability	2213	(441.37)
Survivor Premiums-PERS	2214	8.46
Payroll Clearing Account	2999	<u>2,378.46</u>
Total Current Payroll Liabilities		354,394.95
Deposits Held for Water Customers		
Will Serve Deposits	2036	750.00
Other		<u>2,400.00</u>
Total Deposits Held for Water Customers		3,150.00
Due to Others		
Due To Administration	2410	<u>1,517.00</u>
Total Due to Others		1,517.00
Current Portion Long Term Debt		
Current portion-Long Term Debt	2102	<u>160,871.00</u>
Total Current Portion Long Term Debt		160,871.00
Trust Liability		
Trust Funds- Low Income Savings	2513	1,169.32
Water Quality Trust Reserve	3050	<u>91,517.27</u>
Total Trust Liability		<u>92,686.59</u>
Total CURRENT LIABILITIES		670,664.35
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	578,846.00
Def Inflow	2216	24,890.00
Loan Payable to Agency Fund	2495	222,333.96
Restricted Park and Rec	3090	305,813.55
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	922,225.07
General Contingency Reserve	3111	561,015.70
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	1,999,459.05
Water Stabilization Reserve	3163	190,456.00
Info Tech Reserve	3164	28,741.40
Basin Management Reserve	3165	50,031.00
Water Conservation Reserve	3167	59,288.00
Reserve - Internal Loans	3193	<u>1,517.00</u>
Total Other Liabilities		<u>4,984,950.73</u>
Total Other Liabilities		4,984,950.73
Long Term Debt		
Note Payable - Long Term		
Note Payable - State CIEDB-LTD	2101	3,354,765.87
Internal Loan Due Water-500	2491	<u>125,087.28</u>
Total Note Payable - Long Term		3,479,853.15
Accrued Interest Payable		
Accrued Interest Payable	2110	<u>44,677.88</u>
Total Accrued Interest Payable		<u>44,677.88</u>
Total Long Term Debt		3,524,531.03
Equity		
Revenues		1,384,268.04

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Balance Sheet  
As of 12/31/2018

		Current Period Balance
Expenditures		(1,557,556.16)
Equity		
Septic System Decommision Reserve	3109	8,000.00
Prepaid Assessment Reserve	3159	147,965.75
Fire Mitigation Fund	3161	263,397.60
Fund Balance	3200	6,077,316.02
Bankruptcy Fund Balance	3203	58,710.96
GFAG- Net Investment in Assets	3300	671,156.09
GFAG- Accumulated Depreciation	3301	1,756,878.01
GFAG- Governmental Depreciation Expense	3302	(83,603.02)
Investment in N/A-Costs	3310	(1,326,346.05)
Total Equity		<u>7,573,475.36</u>
Total Equity		<u>7,400,187.24</u>
Total LIABILITIES & EQUITY		<u>16,580,333.35</u>

# WATER RESERVES

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 12/31/2018

		Current Period Balance
<b>LIABILITIES &amp; EQUITY</b>		
<b>CURRENT LIABILITIES</b>		
Trust Liability		
Water Quality Trust Reserve	3050	
500 - Water	500	<u>91,517.27</u>
Total Trust Liability		<u>91,517.27</u>
<b>Total CURRENT LIABILITIES</b>		<u>91,517.27</u>
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	
500 - Water	500	144,644.25
General Contingency Reserve	3111	
500 - Water	500	414,183.00
Capital Outlay Reserve	3160	
500 - Water	500	1,214,296.29
Water Stabilization Reserve	3163	
500 - Water	500	190,456.00
Basin Management Reserve	3165	
500 - Water	500	50,031.00
Water Conservation Reserve	3167	
500 - Water	500	<u>59,288.00</u>
Total Other Liabilities		<u>2,072,898.54</u>
<b>Total Other Liabilities</b>		<u>2,072,898.54</u>
<b>Total LIABILITIES &amp; EQUITY</b>		<u><u>2,164,415.81</u></u>

# FIRE RESERVES

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 12/31/2018

		Current Period Balance
<b>LIABILITIES &amp; EQUITY</b>		
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	
301 - Fire	301	777,580.82
General Contingency Reserve	3111	
301 - Fire	301	93,676.00
Public Facilities Fees Reserve	3115	
301 - Fire	301	40,334.00
Capital Outlay Reserve	3160	
301 - Fire	301	<u>590,107.36</u>
Total Other Liabilities		<u>1,501,698.18</u>
Total Other Liabilities		1,501,698.18
Equity		
Equity		
Fire Mitigation Fund	3161	
301 - Fire	301	<u>160,448.89</u>
Total Equity		<u>160,448.89</u>
Total Equity		<u>160,448.89</u>
<b>Total LIABILITIES &amp; EQUITY</b>		<u><u>1,662,147.07</u></u>

# DRAINAGE RESERVES

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Balance Sheet  
As of 12/31/2018

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



# PARKS & REC RESERVES

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 12/31/2018

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

## **ITEM 5**

**REVIEW OF BOARD ITEM REGARDING  
APPROVAL OF FISCAL YEAR 2018-2019  
MID-YEAR BUDGET ADJUSTMENTS**



January 28, 2019

**TO:** LOCSD Board of Directors

**FROM:** Renee Osborne, General Manager  
Jose Acosta, Utility Systems Manager

**SUBJECT: Agenda Item 11E – 2/7/2019 Board Meeting**  
Approve Fiscal Year 2018/2019 Mid-Year Budget Adjustments

**President**  
Marshall E. Ochylski

**Vice President**  
Charles L. Cesena

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

**General Manager**  
Renee Osborne

**District Accountant**  
Robert Stilts, CPA

**Unit Chief**  
Scott M. Jalbert

**Battalion Chief**  
Greg Alex

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

**Offices:**  
2122 9<sup>th</sup> Street, Suite 110  
Los Osos, CA 93402

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

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### DISCUSSION

Attached is the 2018-2019 Draft Mid-Year Budget with a short summary of adjustments to each fund.

#### Fund 100 Administration

After further review of the Board of Directors Compensation, there has been adjustments made to the compensation line item. Although the Bylaws Ad Hoc Committee is currently reviewing this item, the following meetings are currently meetings that LOCSD Directors are allowed to be compensated \$100 for each meeting. Not all meetings are attended and they can be cancelled. Staff changed this line item back to \$12,000.

Administrative staff has moved to Suite 110 and will not be needing to build a kitchen. Originally we had budgeted \$6450 to install a kitchen in Suite 102. Alternatively, these funds are being used for moving expenses.

As we anticipated a new hire in September, we were uncertain about the salary range. We have decreased the salary line item (GL code 8054) from \$109,000 to \$98,000.

The Administration budget total expenditures has decreased from \$544,322 to \$543,261.57.

#### Fund 200 Bayridge Estates

Expenses in Bayridge have decreased since the County took over the collection system. The District is still responsible for taking care of drainage in that area which is charged to Fund 800 Drainage. As previously reported, Bayridge Estates has eleven septic tanks needing to be decommissioned. Staff has received three quotes to start this process. The lowest price quoted is for approximately \$25,000.

This amount can be paid by current assessments. Other costs associated with this fund are street lighting and the loan from the Water Fund which are also covered by the assessments

Fund 200 will not need a loan.

#### Fund 301 Fire

Fund 301 required only minor adjustments during the 2018-2019 mid-year. The adjustments made were to accommodate YTD expenses. Some of these changes include a reduction in personnel salaries/wages and employment services and an increase in payroll taxes/benefits. Additional funds were made available for rescue/extrication equipment maintenance, rope/climbing equipment, and grounds & collection systems. Proceeds from the sale of MR-15 in the amount of \$22,500 was added to the Vehicle Replacement Fund.

Total expenses increased from \$2,819,255.50 to \$2,841,755.50 which will offset by the deposit to the Vehicle Reserve Fund from the sale of the fire truck.

#### **Fund 400 Vista De Oro**

Since the County took over the collection system at Vista De Oro, there are two expenses associated with this fund: the street lighting and the loan from the Water Fund. These expenses are covered by the current assessments.

The Vista De Oro fund has no changes.

#### **Fund 500 Water**

The Water Fund continues to experience revenues that are adequate to cover most operation, maintenance, and Capital Improvement Project costs within the Water Department operating budget. A few line items will need some minor adjustments to cover costs that have been presented by projects or operating costs of the Water Department.

A request for a \$2,000 decrease in computer hardware is being requested as all computers are operating satisfactorily and purchase can be delayed until next budget. The \$2,000 being saved in computer hardware will be transferred into computer software, to cover costs associated with meter reading software. An increase of \$1,000 is being requested in the water conservation program in order to continue purchasing conservation items for the remainder of this fiscal year. An increase of \$4,000 in R&M building and structures is being requested to replace a gate and some fencing at the 3<sup>rd</sup> Street well compound and building repairs at the Palisades Well site.

The Water budget total expenditures have increased from \$2,997,337.80 to \$3,007,787.80. An increase of \$10,450.

#### **Fund 600 Wastewater**

There has been a minor adjustment made to the Wastewater fund. We have had some research/legal fees associated with refinancing of the Bonds. The change in the legal line item is an increase from \$500 to \$1000.

Total expenditures have changed from \$40,857.55 to \$41,407.55.

#### **Fund 800 Drainage**

The Drainage fund has two requests for modifications. An increase of \$50 in R&M extinguishers is requested to cover the costs of testing of fire extinguishers at the drainage sites. The second request is an increase of \$1,300 within R&M buildings & structures, this will cover the estimated costs for staff to construct awnings covering the newly installed panels at the drainage facilities.

Total expenditures have changed from \$166,336.44 to \$167,686.44. Drainage reserves will be used to balance Fund 800 2018-2019 fiscal budget.

#### **Fund 900 Parks and Recreation**

The Parks and Recreation fund expenses are covered by the Parks and Recreation reserves with a small amount of interest income. Since actual costs of the rubber chip removal project were not known, the project was not budgeted in the 2018-2019 fiscal budget. Total costs of the project were \$12,134.41 after donations of \$2,437.17.

The Dog Park is another item that has not been budgeted in the 2018-2019 fiscal budget. Total costs are still unknown until we do a California Environmental Quality Act impact report (CEQA). This will help us establish permitting costs. Staff has been waiting for the completion of the Habitat Conservation Plan (HCP) which is needed in order to complete the CEQA. This report has been estimated at \$6,000. Legal expenses will also be incurred and are estimated at an additional \$1,300. Staff would like these cost as "placeholders" in order to proceed with the Dog Park Project if the HCP is completed at the beginning of the year.

Total change in budget from \$5,935.44 to \$24,798.27. Parks and Recreation Reserves will be used to fund the Parks and Recreation 2018-2019 fiscal budget.

**SUMMARY**

The Utilities Advisory Committee and the Parks and Recreation Advisory Committee have reviewed adjustments to their mid-year budgets and have recommended Board approval.

The Finance Advisory Committee reviewed adjustments to the 2018-2019 Mid-Year Budget at their December 3, 2018 meeting and will again review at their upcoming February 4, 2019 meeting. Chairperson Ochylski will provide a verbal report to the Board regarding the Committee's recommendations.

Attachments

**100 - ADMINISTRATION**

		<b>Fiscal YTD</b>	<b>Total Budget -</b>	<b>Mid Year</b>	<b>Notes</b>
		<b>12/31/2018</b>	<b>Original</b>	<b>Adjustment</b>	
<b><u>REVENUES</u></b>					
<b>Service Charges &amp; Fees</b>					
4005	Copying Costs	7.90	20.00	20.00	
<b>Total Service Charges &amp; Fees</b>		<b>7.90</b>	<b>20.00</b>	<b>20.00</b>	
<b><u>EXPENDITURES</u></b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
7322	Director's Compensation	6,100.00	12,000.00	12,000.00	
8018	Holiday Pay	1,919.68	4,000.00	3,000.00	Decrease by \$1000
8045	Overtime Pay	2,496.69	5,000.00	3,500.00	Decrease by \$1500
8051	Floating Holiday Pay	620.48	1,000.00	1,000.00	
8054	Salaries & Wages - Regular	43,719.53	109,000.00	98,000.00	Decrease by \$9,000
8060	Sick Leave Pay	231.99	2,000.00	2,000.00	
8066	Comp Time Used	1,297.20	0.00	2,500.00	Added \$2500
8081	Vacation Pay	101.80	3,000.00	3,000.00	
<b>Total Salaries/Wages</b>		<b>56,487.37</b>	<b>136,000.00</b>	<b>125,000.00</b>	
<b>Payroll Taxes &amp; Benefits</b>					
5020	FICA - ER	372.00	1,700.00	1,700.00	
5030	Life Insurance - ER	84.12	300.00	300.00	
5031	Disability Insurance	38.64	60.00	60.00	
5035	AD & D Insurance	22.17	0.00	0.00	
5040	LTD Insurance	272.01	1,000.00	1,000.00	
5050	Medicare - ER	771.01	2,478.00	2,478.00	
5060	Cafeteria Plan - ER	5,853.59	8,625.00	10,000.00	Increase by \$2000
5070	Retirement ER - Regular	9,407.95	13,700.00	18,000.00	Increase by \$4300
5071	Retirement ER - Addl Pick-up	0.00	1,019.00	1,019.00	

**100 - ADMINISTRATION**

		<b>Fiscal YTD 12/31/2018</b>	<b>Total Budget - Original</b>	<b>Mid Year Adjustment</b>	<b>Notes</b>
5075	Retirees Medical - ER	1,629.67	3,000.00	3,000.00	
5120	Workers Comp Insurance - ER	431.11	4,675.00	4,675.00	
5124	Retirement - ER - Tier 2	534.76	0.00	0.00	
<b>Total Payroll Taxes &amp; Benefits</b>		<b>19,417.03</b>	<b>36,557.00</b>	<b>42,232.00</b>	
<b>Employment Services</b>					
5100	Unemployment Insurance - ER	577.51	3,400.00	3,400.00	
6200	Hiring, Advertising & Other Costs	139.30	300.00	300.00	
6230	Medical Exam	150.00	125.00	150.00	
<b>Total Employment Services</b>		<b>866.81</b>	<b>3,825.00</b>	<b>3,850.00</b>	
<b>Total Personnel</b>		<b>76,771.21</b>	<b>176,382.00</b>	<b>171,082.00</b>	
<b>Services &amp; Supplies</b>					
<b>Clothing &amp; Uniform</b>					
7246	Uniform & Gear	43.50	0.00	150.00	Added \$150
<b>Total Clothing &amp; Uniform</b>		<b>43.50</b>	<b>0.00</b>	<b>150.00</b>	
<b>Contract Services</b>					
6100	Labor & Support- IT Services	6,170.75	4,500.00	8,000.00	Increase by \$2500
6110	IT Purchased Services	12,554.56	21,500.00	20,000.00	Decrease by \$1500
7100	Copier Contract- Maint & Usage	1,644.80	5,000.00	3,500.00	Decrease by \$1500
7255	Security Services	360.50	1,000.00	1,000.00	
7321	Janitorial Cleaning & Supplies	1,470.00	4,000.00	3,000.00	Decrease by \$1000
7342	Public Meeting Recordings	6,300.00	13,500.00	13,500.00	
<b>Total Contract Services</b>		<b>28,500.61</b>	<b>49,500.00</b>	<b>49,000.00</b>	
<b>Financial Services</b>					
7309	Late Fees	4,125.37	100.00	4,200.00	Increase \$4100 (SS Penalty)
7310	Bank Service Charges	1,517.11	3,000.00	3,000.00	
<b>Total Financial Services</b>		<b>5,642.48</b>	<b>3,100.00</b>	<b>7,200.00</b>	
<b>Ins., Lic. &amp; Regulatory Fees</b>					
6340	Misc Fees	0.00	100.00	100.00	
6341	LAFCO Fees	16,567.07	20,000.00	16,567.07	Decrease by \$3432
6343	Lien & Notary Fees	30.00	0.00	60.00	
7325	Insurance	14,266.50	9,254.00	14,266.50	Increase by \$5012
<b>Total Ins., Lic. &amp; Regulatory Fees</b>		<b>30,863.57</b>	<b>29,354.00</b>	<b>30,993.57</b>	

**100 - ADMINISTRATION**

		<b>Fiscal YTD</b>	<b>Total Budget -</b>	<b>Mid Year</b>	<b>Notes</b>
		<b>12/31/2018</b>	<b>Original</b>	<b>Adjustment</b>	
<b>Legal &amp; Professional</b>					
7303	Professional Services - GM	48,063.00	96,126.00	96,126.00	
7304	Professional Services - ACCTG	25,000.00	60,000.00	60,000.00	
7305	Auditing Services	20,640.00	20,000.00	22,000.00	Increase by \$2000
7320	Professional & Consulting Services	3,318.49	10,000.00	10,000.00	
7326	Legal Services	22,267.50	30,000.00	25,000.00	Decrease by \$5000
7340	Legal Notifications & Mandated Advertising	0.00	1,000.00	1,000.00	
<b>Total Legal &amp; Professional</b>		<b>119,288.99</b>	<b>217,126.00</b>	<b>214,126.00</b>	
<b>Office/Operations</b>					
6121	IT-Supplies & Miscellaneous	0.00	500.00	3,000.00	Increase \$2500
6130	Computer Hardware	0.00	1,500.00	500.00	Decrease \$1000
7140	General Supplies & Minor Equipment	3,144.06	5,000.00	5,000.00	
7160	Postage, Shipping & Mail Supplies	1,197.71	3,200.00	3,200.00	
7226	Membership & Dues	180.00	6,500.00	6,500.00	
<b>Total Office/Operations</b>		<b>4,521.77</b>	<b>16,700.00</b>	<b>18,200.00</b>	
<b>Other Expense</b>					
7330	Misc Operating Expenses	39.99	100.00	100.00	
8735	Misc Department Admin	1,832.34	5,300.00	6,450.00	Increase by \$1150 (moving expenses)
<b>Total Other Expense</b>		<b>1,872.33</b>	<b>5,400.00</b>	<b>6,550.00</b>	
<b>Rent &amp; Utilities</b>					
6025	Telephone	1,850.97	3,000.00	3,000.00	
7350	Rent - Meetings	0.00	400.00	400.00	



**100 - ADMINISTRATION**

		<b>Fiscal YTD</b>	<b>Total Budget -</b>	<b>Mid Year</b>	<b>Notes</b>
		<b>12/31/2018</b>	<b>Original</b>	<b>Adjustment</b>	
7352	Rent - Offices & Other Structures	20,300.00	35,000.00	35,000.00	
8610	Electric	1,721.58	3,800.00	3,800.00	
8620	Gas Service	134.56	450.00	450.00	
<b>Total Rent &amp; Utilities</b>		<b>24,007.11</b>	<b>42,650.00</b>	<b>42,650.00</b>	
<b>Repairs &amp; Maintenance</b>					
6405	R & M - Extinguishers	73.36	110.00	110.00	
<b>Total Repairs &amp; Maintenance</b>		<b>73.36</b>	<b>110.00</b>	<b>110.00</b>	
<b>Travel &amp; Training</b>					
7323	Books, Publications & Subscriptions	0.00	100.00	100.00	
7324	Education & Training Fees	49.00	1,300.00	1,000.00	Decrease by \$300
8539	Meals	255.09	2,000.00	1,500.00	Decrease by \$500
8541	Meals- Local Area - DIR	0.00	100.00	100.00	
8550	Mileage Reimbursement & Parking	75.77	500.00	500.00	
<b>Total Travel &amp; Training</b>		<b>379.86</b>	<b>4,000.00</b>	<b>3,200.00</b>	
<b>Total Services &amp; Supplies</b>		<b>215,193.58</b>	<b>367,940.00</b>	<b>372,179.57</b>	
<b><u>TRANSFERS</u></b>					
9512	Transfer In	0.00	544,322.00	544,322.00	
<b>Total Transfers</b>		<b>0.00</b>	<b>544,322.00</b>	<b>544,322.00</b>	
<b>Total Expenditures</b>		<b>291,964.79</b>	<b>544,322.00</b>	<b>543,261.57</b>	

**200 - BAYRIDGE ESTATES**

		<b>Fiscal YTD 12/31/2018</b>	<b>Total Budget - Original</b>	<b>Mid Year Adjustment</b>	<b>Notes</b>
<b><u>REVENUE</u></b>					
<b>Property Taxes</b>					
4035	Property Taxes	3,042.71	9,052.00	9,052.00	
	<b>Total Property Taxes</b>	<b>3,042.71</b>	<b>9,052.00</b>	<b>9,052.00</b>	
<b>Special Taxes &amp; Assessments</b>					
4550	Lighting & Septic Assessments	20,665.50	54,831.00	54,831.00	
	<b>Total Special Taxes &amp; Assessments</b>	<b>20,665.50</b>	<b>54,831.00</b>	<b>54,831.00</b>	
<b>Use of Money &amp; Property</b>					
4505	HO Prop Tax Relief	8.62	57.00	57.00	
4510	Investment Income on funds	(0.23)	0.00	0.00	
	<b>Total Use of Money &amp; Property</b>	<b>8.39</b>	<b>57.00</b>	<b>57.00</b>	
	<b>Total Revenues</b>	<b>23,716.60</b>	<b>63,940.00</b>	<b>63,940.00</b>	
<b><u>EXPENDITURES</u></b>					
<b>Services &amp; Supplies</b>					
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6345	Property Taxes & Assessments Costs	137.56	500.00	500.00	
7325	Insurance	0.00	800.00	800.00	
	<b>Total Ins., Lic. &amp; Regulatory Fees</b>	<b>137.56</b>	<b>1,300.00</b>	<b>1,300.00</b>	
<b>Legal &amp; Professional</b>					
7320	Professional & Consulting Services	189.00	700.00	700.00	
7326	Legal Services	0.00	500.00	500.00	
	<b>Total Legal &amp; Professional</b>	<b>189.00</b>	<b>1,200.00</b>	<b>1,200.00</b>	
<b>Rent &amp; Utilities</b>					
8670	Street Lighting	3,114.60	6,224.16	6,224.16	
	Tank Decomission			25,000.00	
	<b>Total Rent &amp; Utilities</b>	<b>3,114.60</b>	<b>6,224.16</b>	<b>31,224.16</b>	
	<b>Total Services &amp; Supplies</b>	<b>3,441.16</b>	<b>8,724.16</b>	<b>33,724.16</b>	
<b>Debt Service</b>					
9804	Payment on Internal Loans	0.00	27,964.56	27,964.56	
	<b>Total Debt Service</b>	<b>0.00</b>	<b>27,964.56</b>	<b>27,964.56</b>	
<b><u>TRANSFERS</u></b>					
9511	Interfund Transfer Out	0.00	2,721.61	2,721.61	
	<b>Total Transfers</b>	<b>0.00</b>	<b>2,721.61</b>	<b>2,721.61</b>	
	<b>Total Expenditures</b>	<b>3,441.16</b>	<b>39,410.33</b>	<b>64,410.33</b>	
	<b>Net Revenues over Expenditures</b>	<b>20,275.44</b>	<b>24,529.67</b>	<b>(470.33)</b>	

**301 - FIRE**

		Fiscal YTD 12/31/2018	Total Budget - Original	Mid Year Adjustment	Notes
<b>REVENUES</b>					
<b>Property Taxes</b>					
4034	Property Tax Revenue from Water	0.00	59,915.50	59,915.50	
4035	Property Taxes	0.00	2,062,770.00	2,062,770.00	
	<b>Total Property Taxes</b>	<b>0.00</b>	<b>2,122,685.50</b>	<b>2,122,685.50</b>	
<b>Grant Revenue</b>					
4955	Govt-Other St Aids & Reimbursements	0.00	4,000.00	4,000.00	
	<b>Total Grant Revenue</b>	<b>0.00</b>	<b>4,000.00</b>	<b>4,000.00</b>	
<b>Special Taxes &amp; Assessments</b>					
4015	CSA 9-I Assessments (Contract)	0.00	25,214.00	25,214.00	
4050	Special Fire Tax	168,007.52	561,557.00	561,557.00	
	<b>Total Special Taxes &amp; Assessments</b>	<b>168,007.52</b>	<b>586,771.00</b>	<b>586,771.00</b>	
<b>Other Revenues</b>					
4000	Ambulance Agreement	18,760.25	67,134.00	67,134.00	
	<b>Total Other Revenues</b>	<b>18,760.25</b>	<b>67,134.00</b>	<b>67,134.00</b>	
<b>Use of Money &amp; Property</b>					
4505	HO Prop Tax Relief	196.70	13,075.00	13,075.00	
4510	Investment Income on funds	13,610.21	25,590.00	25,590.00	
4924	Gain/Loss on Disp of F/A	22,500.00	0.00	22,500.00	Sale of Vehicle
	<b>Total Use of Money &amp; Property</b>	<b>36,306.91</b>	<b>38,665.00</b>	<b>61,165.00</b>	
	<b>Total Revenues</b>	<b>223,074.68</b>	<b>2,819,255.50</b>	<b>2,841,755.50</b>	
<b>EXPENDITURES</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8295	Resv FF-Overtime/Shift Coverage	9,257.94	27,000.00	22,000.00	Decrease 5000
8340	Resv FF-Shift Coverage	52,637.22	98,000.00	99,000.00	Increase 1000
8345	Resv FF-Special Projects	409.18	7,100.00	1,600.00	Decrease 5500
	<b>Total Salaries/Wages</b>	<b>62,304.34</b>	<b>132,100.00</b>	<b>122,600.00</b>	
<b>Payroll Taxes &amp; Benefits</b>					
5021	FICA - Fire - ER	2,937.42	7,000.00	7,000.00	
5030	Life Insurance - ER	1,193.00	2,500.00	2,500.00	
5035	AD & D Insurance	337.50	800.00	800.00	

**301 - Fire**

		<b>Fiscal YTD 12/31/2018</b>	<b>Total Budget - Original</b>	<b>Mid Year Adjustment</b>	<b>Notes</b>
<b>5051</b>	Medicare - Reserves - ER	911.54	2,100.00	2,100.00	
<b>5070</b>	Retirement ER - Regular	8,567.12	11,000.00	11,000.00	
<b>5120</b>	Workers Comp Insurance - ER	3,978.72	5,000.00	8,000.00	Increase 3000
<b>5124</b>	Retirement - ER - Tier 2	3,912.92	3,000.00	5,000.00	Increase 2000
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>21,838.22</b>	<b>31,400.00</b>	<b>36,400.00</b>	
<b>Employment Services</b>					
<b>5000</b>	Medical Exams & Procedures	0.00	1,275.00	1,275.00	
<b>5101</b>	Unemp. Costs - Reserves	2,548.86	8,000.00	5,000.00	Decrease 3000
<b>6200</b>	Hiring, Advertising & Other Costs	20.00	0.00	20.00	Increase 20
<b>6230</b>	Medical Exam	2,885.00	3,800.00	4,885.00	Increase 1085
	<b>Total Employment Services</b>	<b>5,453.86</b>	<b>13,075.00</b>	<b>11,180.00</b>	
	<b>Total Personnel</b>	<b>89,596.42</b>	<b>176,575.00</b>	<b>170,180.00</b>	
<b>Services &amp; Supplies</b>					
<b>Clothing &amp; Uniform</b>					
<b>7246</b>	Uniform & Gear	1,273.94	1,100.00	1,760.00	Increase 660
<b>7248</b>	Uniform Safety Boots	0.00	2,000.00	1,000.00	Decrease 1000
	<b>Total Clothing &amp; Uniform</b>	<b>1,273.94</b>	<b>3,100.00</b>	<b>2,760.00</b>	
<b>Contract Services</b>					
<b>6110</b>	IT Purchased Services	382.29	1,080.00	1,080.00	
<b>7100</b>	Copier Contract-Maint & Usage	731.76	1,600.00	1,600.00	
<b>7202</b>	Building Alarms & Security	245.22	475.00	475.00	
<b>7204</b>	Cleaning Supplies, Laundry & Towel	1,481.95	3,700.00	3,700.00	
<b>7222</b>	Hazardous Materials CW JPA Cost	2,000.00	2,000.00	2,000.00	
<b>7500</b>	Schedule A Charges	0.00	2,192,419.00	2,192,419.00	
	<b>Total Contract Services</b>	<b>4,841.22</b>	<b>2,201,274.00</b>	<b>2,201,274.00</b>	
<b>Equipment &amp; Tools</b>					
<b>6440</b>	Fire Personal Protection Equipment	14,861.03	14,000.00	14,092.00	Increase 92
<b>6460</b>	Self-Contained Breathing Apparatus	0.00	32,500.00	32,500.00	

**301 - Fire**

		<b>Fiscal YTD 12/31/2018</b>	<b>Total Budget - Original</b>	<b>Mid Year Adjustment</b>	<b>Notes</b>
<b>7234</b>	Oxygen Supplies & Cylinder Rent	212.78	350.00	350.00	
<b>7238</b>	Paramedic & EMT Small Tools & Supplies	10,673.42	16,000.00	18,623.00	Increase 2623
<b>7242</b>	Minor Tools, Accessories & Field	33.84	250.00	250.00	
<b>6610</b>	Rescue-Extrication Equipment	0.00	0.00	1,500.00	Added GL
<b>6630</b>	Rope & Climbing Equipment	0.00	0.00	500.00	Added GL
<b>7252</b>	Misc Hardware	34.99	350.00	350.00	
<b>Total Equipment &amp; Tools</b>		<b>25,816.06</b>	<b>63,450.00</b>	<b>68,165.00</b>	
<b>Financial Services</b>					
<b>7309</b>	Late Fees	0.00	10.00	10.00	
<b>7310</b>	Bank Service Charges	0.00	20.00	20.00	
<b>9154</b>	Losses and Damages	0.00	100.00	100.00	
<b>Total Financial Services</b>		<b>0.00</b>	<b>130.00</b>	<b>130.00</b>	
<b>Ins., Licenses &amp; Regulatory Fees</b>					
<b>6345</b>	Property Taxes & Assessments Costs	3,403.33	4,000.00	4,000.00	
<b>7325</b>	Insurance	21,231.53	20,400.00	21,232.00	Increase 831.53
<b>Total Ins., Licenses &amp; Regulatory Fees</b>		<b>24,634.86</b>	<b>24,400.00</b>	<b>25,232.00</b>	
<b>Legal &amp; Professional</b>					
<b>7320</b>	Professional & Consulting Services	407.00	1,400.00	1,400.00	
<b>7326</b>	Legal Services	0.00	350.00	350.00	
<b>7340</b>	Legal Notifications & Mandated Advertising	0.00	75.00	75.00	
<b>Total Legal &amp; Professional</b>		<b>407.00</b>	<b>1,825.00</b>	<b>1,825.00</b>	
<b>Office/Operations</b>					
<b>6130</b>	Computer Hardware	0.00	1,700.00	1,700.00	
<b>7140</b>	General Supplies & Minor Equipment	898.00	1,800.00	1,800.00	
<b>7160</b>	Postage, Shipping & Mail Supplies	101.84	300.00	300.00	
<b>7216</b>	Fire Prevention Education Materials	576.02	1,200.00	1,200.00	
<b>7226</b>	Membership & Dues	62.10	75.00	105.00	Increase 30
<b>7230</b>	Misc Small Parts & Supplies	44.58	300.00	300.00	
<b>7240</b>	Propane	21.82	100.00	100.00	
<b>Total</b>		<b>1,704.36</b>	<b>5,475.00</b>	<b>5,505.00</b>	

**301 - Fire**

		<b>Fiscal YTD 12/31/2018</b>	<b>Total Budget - Original</b>	<b>Mid Year Adjustment</b>	<b>Notes</b>
<b>Other Expense</b>					
<b>7201</b>	White Goods & Accessories - bedding, towels	0.00	300.00	300.00	
<b>7209</b>	District Operating Center Expense	0.00	450.00	450.00	
<b>7218</b>	Cooking Products - Food, Drinks & Staples	330.00	300.00	500.00	Increase 200
<b>7224</b>	Kitchen Cookware & Utensils	0.00	800.00	800.00	
	<b>Total Other Expense</b>	<b>330.00</b>	<b>1,850.00</b>	<b>2,050.00</b>	
<b>Rent &amp; Utilities</b>					
<b>6000</b>	Cell Phones	1,002.31	1,550.00	1,550.00	
<b>6025</b>	Telephone	2,307.15	3,700.00	3,700.00	
<b>8610</b>	Electric	2,619.14	1,000.00	2,620.00	Increase 1620
<b>8620</b>	Gas Service	356.90	910.00	910.00	
<b>8630</b>	Trash Services	613.46	1,850.00	1,850.00	
<b>8640</b>	Water and Water Services	1,913.51	4,704.00	4,704.00	
<b>8659</b>	Utility Cable Charges	722.40	1,400.00	1,400.00	
<b>8670</b>	Street Lighting	67.01	132.00	132.00	
	<b>Total Rent &amp; Utilities</b>	<b>9,601.88</b>	<b>15,246.00</b>	<b>16,866.00</b>	
<b>Repairs &amp; Maintenance</b>					
<b>6400</b>	R & M - Air Compressors	0.00	300.00	300.00	
<b>6405</b>	R & M - Extinguishers	497.17	700.00	1,000.00	Increase 300
<b>6640</b>	R & M - Equip & Other Non-Structural Fixed Assets	600.05	1,600.00	1,600.00	
<b>6750</b>	R & M - Minor Tools & Equipment	56.80	1,000.00	1,000.00	
<b>6775</b>	R & M -Operation/Field Equipment	0.00	1,215.00	1,215.00	
<b>6800</b>	R & M - Grounds & Collection Systems	84.59	500.00	1,500.00	Increase 1000
<b>6900</b>	R & M - Buildings & Structures	1,139.76	4,300.00	4,300.00	
	<b>Total Repairs &amp; Maintenance</b>	<b>2,378.37</b>	<b>9,615.00</b>	<b>10,915.00</b>	
<b>Travel &amp; Training</b>					
<b>6300</b>	DMV Driv Lic Class B	0.00	100.00	100.00	

**301 - Fire**

		<b>Fiscal YTD 12/31/2018</b>	<b>Total Budget - Original</b>	<b>Mid Year Adjustment</b>	<b>Notes</b>
<b>7141</b>	CERT Training Supplies	0.00	100.00	100.00	
<b>7323</b>	Books, Publications & Subscriptions	192.40	470.00	470.00	
<b>8405</b>	Reserve FF Training Costs	0.00	3,000.00	3,000.00	
	<b>Total Travel &amp; Training</b>	<b>192.40</b>	<b>3,670.00</b>	<b>3,670.00</b>	
	<b>Total Services &amp; Supplies</b>	<b>71,180.09</b>	<b>2,330,035.00</b>	<b>2,338,392.00</b>	
<b>Capital Outlay</b>					
<b>9006</b>	Infrastructure CIP	24,364.72	44,545.30	42,583.30	Decrease 1962
<b>9085</b>	Vehicle Purchase	41,225.14	80,000.00	80,000.00	
	<b>Total Capital Outlay</b>	<b>65,589.86</b>	<b>124,545.30</b>	<b>122,583.30</b>	
<b>Reserves</b>					
<b>9504</b>	*Vehicle Replacement Reserve	0.00	99,144.00	121,644.20	Increase 22,500.20 from vehicle sale
<b>9572</b>	*General Contingency (Operations) Reserve	0.00	34,524.00	34,524.00	
	<b>Total Reserves</b>	<b>0.00</b>	<b>133,668.00</b>	<b>156,168.20</b>	
<b>TRANSFERS</b>					
<b>9511</b>	Interfund Transfer Out	0.00	54,432.20	54,432.20	
	<b>Total Transfers</b>	<b>0.00</b>	<b>54,432.20</b>	<b>54,432.00</b>	
	<b>Total Expenditures</b>	<b>226,366.37</b>	<b>2,819,255.50</b>	<b>2,841,755.50</b>	
	<b>Net Revenues over Expenditures</b>	<b>(3,291.69)</b>	<b>0.00</b>	<b>0.00</b>	

**400 - VISTA DE ORO**

		Fiscal YTD 12/31/20 18	Total Budget - Original	Mid Year Adjustment	Notes
<b><u>REVENUES</u></b>					
<b>Special Taxes &amp; Assessments</b>					
4550	Lighting & Septic Assessments	5,813.00	15,768.00	15,768.00	
	<b>Total Special Taxes &amp; Assessments</b>	<b>5,813.00</b>	<b>15,768.00</b>	<b>15,768.00</b>	
	<b>Total Revenues</b>	<b>5,813.00</b>	<b>15,768.00</b>	<b>15,768.00</b>	
<b><u>EXPENDITURES</u></b>					
<b>Services &amp; Supplies</b>					
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6345	Property Taxes & Assessments Costs	9.00	500.00	500.00	
7325	Insurance	0.00	500.00	500.00	
	<b>Total Ins., Lic. &amp; Regulatory Fees</b>	<b>9.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	
<b>Legal &amp; Professional</b>					
7320	Professional & Consulting	145.00	700.00	700.00	
7326	Legal Services	0.00	300.00	300.00	
	<b>Total Legal &amp; Professional</b>	<b>145.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	
<b>Rent &amp; Utilities</b>					
8670	Street Lighting	1,233.62	2,460.00	2,460.00	
	<b>Total Rent &amp; Utilities</b>	<b>1,233.62</b>	<b>2,460.00</b>	<b>2,460.00</b>	
	<b>Total Services &amp; Supplies</b>	<b>1,387.62</b>	<b>4,460.00</b>	<b>4,460.00</b>	
<b>Debt Service</b>					
9804	Payment on Internal Loans	0.00	6,711.49	6,711.49	
	<b>Total Debt Service</b>	<b>0.00</b>	<b>6,711.49</b>	<b>6,711.49</b>	
<b><u>TRANSFERS</u></b>					
9511	Interfund Transfer Out	0.00	2,721.61	2,721.61	
	<b>Total Transfers</b>	<b>0.00</b>	<b>2,721.61</b>	<b>2,721.61</b>	
	<b>Total Expenditures</b>	<b>1,387.62</b>	<b>13,893.10</b>	<b>13,893.10</b>	
	<b>Net Revenues over Expenditures</b>	<b>4,425.38</b>	<b>1,874.90</b>	<b>1,874.90</b>	



**500 - WATER**

		<b>Fiscal YTD 12/31/2018</b>	<b>Total Budget - Original</b>	<b>Mid Year Adjustment</b>	<b>Notes</b>
<b>REVENUES</b>					
<b>Property Taxes</b>					
4035	Property Taxes	80,447.29	149,788.75	149,788.75	
	<b>Total Property Taxes</b>	<b>80,447.29</b>	<b>149,788.75</b>	<b>149,788.75</b>	
<b>Service Charges &amp; Fees</b>					
4030	Residential Single Family	1,124,231.69	2,135,000.00	2,135,000.00	
4102	Residential-Multi -Family-Water Sales	113,747.94	199,900.00	199,900.00	
4103	Commercial, Home Care, Retail-Water Sales	170,975.95	321,000.00	321,000.00	
4104	Irrigation- Water Sales	19,381.00	53,000.00	53,000.00	
4114	Water Other Service Revenues	(1,069.75)	1,000.00	1,000.00	
4931	Water Activation Fees	3,550.00	6,000.00	6,000.00	
4932	Penalties	13,971.05	20,000.00	20,000.00	
4933	Door Hangers/Lockout Notices	9,380.00	10,000.00	10,000.00	
4937	NSF Fees	210.00	500.00	500.00	
	<b>Total Service Charges &amp; Fees</b>	<b>1,454,377.88</b>	<b>2,746,400.00</b>	<b>2,746,400.00</b>	
<b>Other Revenues</b>					
4105	Recycled Water Revenue	0.00	57,000.00	57,000.00	
4930	Other Revenue	2,853.59	1,000.00	1,000.00	
	<b>Total Other Revenues</b>	<b>2,853.59</b>	<b>58,000.00</b>	<b>58,000.00</b>	
<b>Use of Money &amp; Property</b>					
4504	Interest Income	0.00	2,964.00	2,964.00	
4505	HO Prop Tax Relief	227.86	1,509.00	1,509.00	
4510	Investment Income on funds	2,151.41	4,000.00	4,000.00	
	Interfund Loan Payments to Water	0.00	34,676.05	34,676.05	Not listed in actual Rev/Exp report
	<b>Total Use of Money &amp; Property</b>	<b>2,379.27</b>	<b>43,149.05</b>	<b>43,149.05</b>	
	<b>Total Revenues</b>	<b>1,540,058.03</b>	<b>2,997,337.80</b>	<b>2,997,337.80</b>	

**500 - WATER**

		<b>Fiscal YTD 12/31/2018</b>	<b>Total Budget - Original</b>	<b>Mid Year Adjustment</b>	<b>Notes</b>
<b>EXPENDITURES</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8018	Holiday Pay	9,616.80	25,000.00	25,000.00	
8045	Overtime Pay	133.45	4,000.00	4,000.00	
8050	Administrative Leave Pay	1,791.25	3,680.00	3,680.00	
8051	Floating Holiday Pay	1,265.82	5,000.00	5,000.00	
8054	Salaries & Wages - Regular	181,287.53	356,316.15	356,316.15	
8056	Retroactive Pay	460.80	1,000.00	1,000.00	
8060	Sick Leave Pay	6,859.23	24,150.00	24,150.00	
8063	Standby Pay	9,464.88	14,700.00	14,700.00	
8066	Comp Time	6,908.28	11,550.00	11,550.00	
8081	Vacation Pay	20,667.54	39,900.00	39,900.00	
<b>Total Salaries/Wages</b>		<b>238,455.58</b>	<b>485,296.15</b>	<b>485,296.15</b>	
<b>Payroll Taxes &amp; Benefits</b>					
5030	Life Insurance - ER	684.00	1,700.00	1,700.00	
5031	Disability Insurance	180.27	500.00	500.00	
5035	AD & D Insurance	180.00	0.00	0.00	
5040	LTD Insurance	1,268.97	3,300.00	3,300.00	
5050	Medicare - ER	3,440.05	10,356.00	10,356.00	
5060	Cafeteria Plan - ER	31,045.15	65,000.00	65,000.00	
5070	Retirement ER - Regular	39,800.01	67,000.00	67,000.00	
5075	Retirees Medical - ER	832.39	1,620.00	1,620.00	
5120	Workers Comp Insurance - ER	15,767.18	24,440.00	24,440.00	
5124	Retirement - ER - Tier 2	2,739.22	3,720.00	3,720.00	
<b>Total Payroll Taxes &amp; Benefits</b>		<b>95,937.24</b>	<b>177,636.00</b>	<b>177,636.00</b>	
<b>Employment Services</b>					
5100	Unemployment Insurance - ER	199.30	5,500.00	5,500.00	
6230	Medical Exam	0.00	150.00	150.00	
<b>Total Employment Services</b>		<b>199.30</b>	<b>5,650.00</b>	<b>5,650.00</b>	
<b>Total Personnel</b>		<b>334,592.12</b>	<b>668,582.15</b>	<b>668,582.15</b>	

**500 - WATER**

		<b>Fiscal YTD 12/31/2018</b>	<b>Total Budget - Original</b>	<b>Mid Year Adjustment</b>	<b>Notes</b>
<b>Services &amp; Supplies</b>					
<b>Clothing &amp; Uniform</b>					
7246	Uniform & Gear	335.19	2,600.00	2,600.00	
7248	Uniform Safety Boots	346.60	1,000.00	1,000.00	
<b>Total Clothing &amp; Uniform</b>		<b>681.79</b>	<b>3,600.00</b>	<b>3,600.00</b>	
<b>Contract</b>					
6100	Labor & Support-IT Services	0.00	300.00	300.00	
6110	IT Purchased Services	1,561.52	5,400.00	5,400.00	
7250	Water Quality Testing	16,074.00	28,000.00	28,000.00	
7255	Security Services	646.10	8,000.00	8,000.00	
7301	Contract Maint Services	0.00	1,000.00	1,000.00	
7321	Janitorial Cleaning & Supplies	297.96	850.00	850.00	
<b>Total Contract Services</b>		<b>18,579.58</b>	<b>43,550.00</b>	<b>43,550.00</b>	
<b>Equipment &amp; Tools</b>					
6438	Disinfection Feed Pumps	1,385.17	800.00	1,500.00	Increase \$700
7242	Minor Tools, Accessories & Field Machines	1,083.89	3,500.00	3,500.00	
7253	Rent - Equipment	22.00	1,000.00	1,000.00	
7256	Meter Purchases & Replacements	44,058.03	75,000.00	75,000.00	
<b>Total Equipment &amp; Tools</b>		<b>46,549.09</b>	<b>80,300.00</b>	<b>81,000.00</b>	
<b>Financial Services</b>					
7309	Late Fees	(0.58)	50.00	50.00	
7310	Bank Service Charges	13.56	0.00	0.00	
<b>Total Financial Services</b>		<b>12.98</b>	<b>50.00</b>	<b>50.00</b>	
<b>Ins., Lic. &amp; Regulatory Fees</b>					
6120	Computer Licenses	0.00	200.00	200.00	
6340	Misc Fees	0.00	3,000.00	3,000.00	
6342	Fees - Regulatory	3,561.00	18,000.00	18,000.00	

**500 - WATER**

		<b>Fiscal YTD 12/31/2018</b>	<b>Total Budget - Original</b>	<b>Mid Year Adjustment</b>	<b>Notes</b>
6345	Property Taxes & Assess. Costs	1,601.89	6,300.00	6,300.00	
7325	Insurance	34,272.96	33,000.00	33,000.00	
<b>Total Ins., Lic. &amp; Regulatory Fees</b>		<b>39,435.85</b>	<b>60,500.00</b>	<b>60,500.00</b>	
<b>Legal &amp; Professional</b>					
7318	Professional & Consulting BMC	18,422.32	50,654.00	50,654.00	
7320	Professional & Consulting Services	4,337.50	30,000.00	30,000.00	
7326	Legal Services	22,497.50	11,000.00	11,000.00	
7336	Legal Services- ISJ	0.00	1,000.00	1,000.00	
<b>Total Legal &amp; Professional</b>		<b>45,257.32</b>	<b>92,654.00</b>	<b>92,654.00</b>	
<b>Office/Operations</b>					
6130	Computer Hardware	0.00	3,000.00	1,000.00	Decrease \$2,000
6140	Computer Software	7,272.54	2,000.00	7,500.00	Increase \$5,500
7140	General Supplies & Minor Equipment	689.81	1,000.00	1,000.00	
7160	Postage, Shipping & Mail Supplies	6,718.39	17,000.00	17,000.00	
7180	Billing Supplies, Forms & Printing	110.55	2,200.00	2,200.00	
7226	Membership & Dues	1,444.66	3,000.00	3,000.00	
7230	Misc Small Parts & Supplies	1,467.47	1,000.00	1,500.00	Increase \$500
7237	Process Control & Treatment Supplies	1,543.71	4,000.00	4,000.00	
7239	Water Treatment Chemicals	3,468.18	8,000.00	8,000.00	
7249	Safety Supplies	520.25	3,000.00	3,000.00	
<b>Total Office/Operations</b>		<b>23,235.56</b>	<b>44,200.00</b>	<b>48,200.00</b>	
<b>Other Expense</b>					
7330	Misc Operating Expenses	19.50	250.00	250.00	
7348	Water Conservation Program	1,781.91	2,000.00	3,000.00	
<b>Total Other Expense</b>		<b>1,801.41</b>	<b>2,250.00</b>	<b>3,250.00</b>	Increase \$1000

**500 - WATER**

		<b>Fiscal YTD 12/31/2018</b>	<b>Total Budget - Original</b>	<b>Mid Year Adjustment</b>	<b>Notes</b>
<b>Rent &amp; Utilities</b>					
6000	Cell Phones	1,506.09	3,000.00	3,000.00	
6025	Telephone	4,484.80	8,200.00	8,200.00	
7352	Rent - Offices & Other Structures	0.00	2,900.00	2,900.00	
8610	Electric	49,597.63	95,000.00	95,000.00	
8620	Gas Service	40.72	250.00	250.00	
8630	Trash Services	1,573.43	4,000.00	4,000.00	
8644	Disposal Services	17,521.25	28,500.00	28,500.00	
8670	Street Lighting	191.31	400.00	400.00	
<b>Total Rent &amp; Utilities</b>		<b>74,915.23</b>	<b>142,250.00</b>	<b>142,250.00</b>	
<b>Repairs &amp; Maintenance</b>					
6405	R & M - Extinguishers	311.89	350.00	350.00	
6422	R & M - Hydrants	575.85	350.00	1,100.00	Increase \$750
6640	R & M - Equip & Other Non- Structural Fixed Assets	624.29	500.00	500.00	
6641	R & M - Wells	100.33	1,000.00	1,000.00	
6750	R & M - Minor Tools & Equipment	494.31	2,000.00	2,400.00	Increase \$400
6800	R & M - Grounds & Collection Systems	0.00	1,000.00	600.00	Decrease \$400
6830	Paving & Concrete	0.00	8,000.00	8,000.00	
6900	R & M - Buildings & Structures	1,138.05	2,000.00	6,000.00	Increase \$4,000
7241	R & M - Water Distribution System	6,102.97	20,000.00	20,000.00	
<b>Total Repairs &amp; Maintenance</b>		<b>9,347.69</b>	<b>35,200.00</b>	<b>39,950.00</b>	
<b>Travel &amp; Training</b>					
7323	Books, Publications & Subscriptions	0.00	250.00	250.00	
7324	Education & Training Fees	494.50	5,900.00	5,900.00	
8410	Certifications	0.00	500.00	500.00	
8510	Lodging & Meals - Local	0.00	2,000.00	2,000.00	

**500 - WATER**

		<b>Fiscal YTD 12/31/2018</b>	<b>Total Budget - Original</b>	<b>Mid Year Adjustment</b>	<b>Notes</b>
8539	Meals	0.00	700.00	700.00	
8550	Mileage Reimbursement & Parking	74.56	700.00	700.00	
<b>Total Travel &amp; Training</b>		<b>569.06</b>	<b>10,050.00</b>	<b>10,050.00</b>	
<b>Vehicle Maintenance &amp; Repairs</b>					
7006	Tuneup/Oil/Main tenance	519.46	1,600.00	1,600.00	
7211	Misc Fuel & Diesel	1,077.48	2,300.00	2,300.00	
7220	Gasoline	2,677.87	5,000.00	5,000.00	
7228	Markings & Other Misc Services	0.00	500.00	500.00	
7232	Vehicle Repairs - Parts, Tires & Lubricants	841.16	5,000.00	5,000.00	
<b>Total Vehicle Maintenance &amp; Repairs</b>		<b>5,115.97</b>	<b>14,400.00</b>	<b>14,400.00</b>	
<b>Total Services &amp; Supplies</b>		<b>265,501.53</b>	<b>529,004.00</b>	<b>539,454.00</b>	
<b>Capital Outlay</b>					
9006	Infrastructure CIP	90,136.36	502,524.00	502,524.00	
9059	Vehicles, Equipment, & Fixtures	32,602.28	0.00		
<b>Total Capital Outlay</b>		<b>122,738.64</b>	<b>502,524.00</b>	<b>502,524.00</b>	
<b>Debt Service</b>					
9022	Debt Service - Principal	160,870.79	160,871.00	160,871.00	
9023	Debt Service - Interest & Annual Fee	53,613.47	104,773.00	104,773.00	
9024	Loan Administration Fee	10,546.91	10,547.00	10,547.00	
<b>Total Debt Service</b>		<b>225,031.17</b>	<b>276,191.00</b>	<b>276,191.00</b>	
<b>Reserves</b>					
9571	*Capital Outlay Reserve	0.00	498,641.34	498,641.34	
9572	*General Contingency (Operations) Reserve	0.00	57,000.00	57,000.00	
<b>Total Reserves</b>		<b>0.00</b>	<b>555,641.34</b>	<b>555,641.34</b>	

**500 - WATER**

		<b>Fiscal YTD 12/31/2018</b>	<b>Total Budget - Original</b>	<b>Mid Year Adjustment</b>	<b>Notes</b>
<b><u>TRANSFERS</u></b>					
9511	Interfund Transfer Out	0.00	465,395.31	465,395.31	
	<b>Total Transfers</b>	<b>0.00</b>	<b>465,395.31</b>	<b>465,395.31</b>	
	<b>Total Expenditures</b>	<b>947,863.46</b>	<b>2,997,337.80</b>	<b>3,007,787.80</b>	
<b>Net Revenues over Expenditures</b>		<b>592,194.57</b>	<b>(0.00)</b>	<b>(10,450.00)</b>	

**600 - WASTEWATER**

		YTD 12/31/201 8	Total Budget - Original	Year Adjustr	Notes
<b><u>REVENUES</u></b>					
<b>Service Charges &amp; Fees</b>					
4062	Wastewater Admin Charge	25,000.00	44,246.40	44,246.40	
<b>Total Service Charges &amp; Fees</b>		<b>25,000.00</b>	<b>44,246.40</b>	<b>44,246.40</b>	
<b>Total Revenues</b>		<b>25,000.00</b>	<b>44,246.40</b>	<b>44,246.40</b>	
<b><u>EXPENDITURES</u></b>					
<b>Services &amp; Supplies</b>					
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6343	Lien & Notary Fees	31.49	0.00	50.00	
6345	Property Taxes & Assessments Costs	134.77	270.00	270.00	
<b>Total Ins., Licenses &amp;</b>		<b>166.26</b>	<b>270.00</b>	<b>320.00</b>	
<b>Legal &amp; Professional</b>					
7320	Professional & Consulting Services	6,051.49	12,365.94	12,365.94	
7326	Legal Services	447.80	500.00	1,000.00	Legal services due to bond information
<b>Total Legal &amp; Professional</b>		<b>6,499.29</b>	<b>12,865.94</b>	<b>13,365.94</b>	
<b>Total Services &amp; Supplies</b>		<b>6,665.55</b>	<b>13,135.94</b>	<b>13,685.94</b>	
<b>Debt Service</b>					
7160	Postage, Shipping	6.70	0.00	6.70	
9805	Repayment Bond Reserve	0.00	25,000.00	25,000.00	
<b>Total Debt Service</b>		<b>0.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	
<b>TRANSFERS</b>					
9511	Interfund Transfer Out	0.00	2,721.61	2,721.61	
<b>Total Transfers</b>		<b>0.00</b>	<b>2,721.61</b>	<b>2,721.61</b>	
<b>Total Expenditures</b>		<b>6,672.25</b>	<b>40,857.55</b>	<b>41,407.55</b>	
<b>Net Revenues over Expenditures</b>		<b>18,327.75</b>	<b>3,388.85</b>	<b>2,838.85</b>	



**800 - DRAINAGE**

		Fiscal YTD 12/31/2018	Total Budget - Original	Mid Year Adjustment	Notes
<b><u>REVENUES</u></b>					
<b>Property Taxes</b>					
4034	Property Tax Revenue from Water	0.00	29,957.75	29,957.75	
4035	Property Taxes	7,999.18	24,015.00	24,015.00	
	<b>Total Property Taxes</b>	<b>7,999.18</b>	<b>53,972.75</b>	<b>53,972.75</b>	
<b>Special Taxes &amp; Assessments</b>					
4400	Drainage Assessments	33,183.00	95,440.00	95,440.00	
	<b>Total Special Taxes &amp; Assessments</b>	<b>33,183.00</b>	<b>95,440.00</b>	<b>95,440.00</b>	
<b>Other Revenues</b>					
4935	Sale-Specs/Plans & Non-Capital Items	223.74	0.00	0.00	
	<b>Total Other Revenues</b>	<b>223.74</b>	<b>0.00</b>	<b>0.00</b>	
<b>Use of Money &amp; Property</b>					
4505	HO Prop Tax Relief	22.66	152.00	152.00	
4510	Investment Income on funds	(0.62)	300.00	300.00	
	<b>Total Use of Money &amp; Property</b>	<b>22.04</b>	<b>452.00</b>	<b>452.00</b>	
	<b>Total Revenues</b>	<b>41,427.96</b>	<b>149,864.75</b>	<b>149,864.75</b>	
<b><u>EXPENDITURES</u></b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8045	Overtime Pay	0.00	200.00	200.00	
8054	Salaries & Wages - Regular	1,017.52	16,000.00	16,000.00	
	<b>Total Salaries/Wages</b>	<b>1,017.52</b>	<b>16,200.00</b>	<b>16,200.00</b>	
	<b>Total Personnel</b>	<b>1,017.52</b>	<b>16,200.00</b>	<b>16,200.00</b>	
<b>Services &amp; Supplies</b>					
<b>Equipment &amp; Tools</b>					
6390	Equipment	0.00	300.00	300.00	
7242	Minor Tools, Accessories & Field Machines	227.22	200.00	200.00	
	<b>Total Equipment &amp; Tools</b>	<b>227.22</b>	<b>500.00</b>	<b>500.00</b>	

**800 - Drainage**

		Fiscal YTD 12/31/2018	Total Budget - Original	Mid Year Adjustment	Notes
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6342	Fees - Regulatory	5,692.00	7,000.00	7,000.00	
6345	Property Taxes & Assessments Costs	54.28	200.00	200.00	
7325	Insurance	0.00	3,500.00	3,500.00	
	<b>Total Insurance, Licenses &amp; Regulatory Fees</b>	<b>5,746.28</b>	<b>10,700.00</b>	<b>10,700.00</b>	
<b>Legal &amp; Professional</b>					
7320	Professional & Consulting Services	366.25	2,000.00	2,000.00	
7326	Legal Services	35.00	1,000.00	1,000.00	
	<b>Total Legal &amp; Professional</b>	<b>401.25</b>	<b>3,000.00</b>	<b>3,000.00</b>	
<b>Office/Operations</b>					
7140	General Supplies & Minor Equipment	9.62	50.00	50.00	
7226	Membership & Dues	0.00	200.00	200.00	
7230	Misc Small Parts & Supplies	235.86	500.00	500.00	
7249	Safety Supplies	0.00	100.00	100.00	
	<b>Total Office/Operations</b>	<b>245.48</b>	<b>850.00</b>	<b>850.00</b>	
<b>Other Expense</b>					
7346	Promotional Expenses - Event	250.00	300.00	300.00	
	<b>Total Other Expense</b>	<b>250.00</b>	<b>300.00</b>	<b>300.00</b>	
<b>Rent &amp; Utilities</b>					
6000	Cell Phones	832.35	1,700.00	1,700.00	
6025	Telephone	124.11	250.00	250.00	
8610	Electric	845.91	2,200.00	2,200.00	
8670	Street Lighting	444.76	1,000.00	1,000.00	
	<b>Total Rent &amp; Utilities</b>	<b>2,247.13</b>	<b>5,150.00</b>	<b>5,150.00</b>	
<b>Repairs &amp; Maintenance</b>					
6405	R & M - Extinguishers	36.68	0.00	50.00	Increase \$50
6640	R & M - Equip & Other Non-Structural Fixed Assets	212.83	1,000.00	1,000.00	
6750	R & M - Minor Tools & Equipment	425.12	500.00	500.00	

**800 - Drainage**

		Fiscal YTD 12/31/2018	Total Budget - Original	Mid Year Adjustment	Notes
6800	R & M - Grounds & Collection Systems	32.16	2,000.00	2,000.00	
6900	R & M - Buildings & Structures	432.27	200.00	1,500.00	Increase \$1300
	<b>Total Repairs &amp; Maintenance</b>	<b>1,139.06</b>	<b>3,700.00</b>	<b>5,050.00</b>	
<b>Travel &amp; Training</b>					
7324	Education & Training Fees	0.00	2,200.00	2,200.00	
8410	Certifications	0.00	100.00	100.00	
8475	Training Materials	0.00	500.00	500.00	
8510	Lodging & Meals - Local	0.00	500.00	500.00	
8539	Meals	0.00	100.00	100.00	
8550	Mileage Reimbursement & Parking	0.00	300.00	300.00	
	<b>Total Travel &amp; Training</b>	<b>0.00</b>	<b>3,700.00</b>	<b>3,700.00</b>	
<b>Vehicle Maintenance &amp; Repairs</b>					
7211	Misc Fuel & Diesel	269.37	550.00	550.00	
7220	Gasoline	669.46	800.00	800.00	
	<b>Total Vehicle Maintenance &amp; Repairs</b>	<b>938.83</b>	<b>1,350.00</b>	<b>1,350.00</b>	
	<b>Total Services &amp; Supplies</b>	<b>11,195.25</b>	<b>29,250.00</b>	<b>30,600.00</b>	
<b>Capital Outlay</b>					
9006	Infrastructure CIP	53,827.68	110,000.00	110,000.00	
	<b>Total Capital Outlay</b>	<b>53,827.68</b>	<b>110,000.00</b>	<b>110,000.00</b>	
<b>TRANSFERS</b>					
9511	Interfund Transfer Out	0.00	10,886.44	10,886.44	
	<b>Total Transfers</b>	<b>0.00</b>	<b>10,886.44</b>	<b>10,886.44</b>	
	<b>Total Expenditures</b>	<b>66,040.45</b>	<b>166,336.44</b>	<b>167,686.44</b>	

**Net Revenues over Expenditures (24,612.49) (16,471.69) (17,821.69)**

**900 - PARKS & RECREATION**

		Fiscal YTD 12/31/2018	Total Budget - Original	Mid Year Adjustment
<b><u>REVENUE</u></b>				
<b>Other Revenues</b>				
4655	Donations	2,437.17	0.00	2,437.17
		<b>2,437.17</b>	<b>0.00</b>	<b>2,437.17</b>
	<b>Total Other Revenues</b>			
<b>Use of Money &amp; Property</b>				
4510	Investment Income on funds	0.00	1,607.78	1,607.78
		<b>0.00</b>	<b>1,607.78</b>	<b>1,607.78</b>
	<b>Total Use of Money &amp; Property</b>			
		<b>2,437.17</b>	<b>1,607.78</b>	<b>4,044.95</b>
	<b>Total Revenues</b>			
<b><u>EXPENDITURES</u></b>				
<b>Services &amp; Supplies</b>				
<b>Legal &amp; Professional</b>				
7320	Professional & Consulting Services	14,140.19	1,000.00	20,000.00
7326	Legal Services	1,155.00	1,000.00	2,500.00
	<b>Total Legal &amp; Professional</b>	<b>15,295.19</b>	<b>2,000.00</b>	<b>22,500.00</b>
<b>Office/Operations</b>				
7140	General Supplies & Minor Equipment	0.00	100.00	100.00
	<b>Total Office/Operations</b>	<b>0.00</b>	<b>100.00</b>	<b>100.00</b>
<b>Other Expense</b>				
7330	Misc Operating Expenses	442.77	0.00	800.00
	<b>Total Other Expense</b>	<b>442.77</b>	<b>0.00</b>	<b>800.00</b>
	<b>Total Services &amp; Supplies</b>	<b>15,737.96</b>	<b>2,100.00</b>	<b>23,400.00</b>
<b><u>TRANSFERS</u></b>				
9511	Interfund Transfer Out	0.00	5,443.22	5,443.22
		<b>0.00</b>	<b>5,443.22</b>	<b>5,443.22</b>
	<b>Total Transfers</b>			
		<b>15,737.96</b>	<b>7,543.22</b>	<b>28,843.22</b>
	<b>Total Expenditures</b>			
	<b>Net Revenues over Expenditures</b>	<b>(13,300.79)</b>	<b>(5,935.44)</b>	<b>(24,798.27)</b>

**ITEM 6**

**REVIEW OF BOARD ITEM REGARDING  
RECONCILIATION OF WATER RESERVES  
AND DRAINAGE RESERVES FOR  
FISCAL YEAR 2017/2018**



January 22, 2019

**TO:** LOCSO Board of Directors

**FROM:** Renee Osborne, General Manager  
Adrienne Geidel, Bookkeeper

**SUBJECT: Agenda Item 11G – 2/7/2019 Board Meeting**  
Approve Reconciliation of Water Reserves and Drainage Reserves

**President**  
Marshall E. Ochylski

**Vice President**  
Charles L. Cesena

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

**General Manager**  
Renee Osborne

**District Accountant**  
Robert Stilts, CPA

**Unit Chief**  
Scott M. Jalbert

**Battalion Chief**  
Greg Alex

**DESCRIPTION**

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

**Motion:** *I move that the Board approve transferring of \$32,000 from the Water Stabilization Reserve to the Water Capital Outlay Reserve.*

**DISCUSSION**

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

**FUND 500 WATER**

6.30.17 Water Reserves Balance	1,249,940.00
Additions/savings	
Board Directed: Replacement Reserve (Water Yard)	100,000.00
Board Directed: Capital Outlay (Utility Building)	100,000.00
Board Directed: Capital Outlay	92,873.00
Budgeted: General Contingency	57,000.00
Budgeted: Capital Outlay	500,000.00
Budgeted: Water Stabilization	32,000.00
Uses	
(none)	-
6.30.18 Water Reserves Balance	2,131,813.00

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

**Offices:**  
2122 9<sup>th</sup> Street, Suite 110  
Los Osos, CA 93402

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

www.losososcscd.org

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

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

## FUND 800 DRAINAGE

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

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

## FUND 900 PARKS AND RECREATION

There were no major expenses during the 2017/2018 fiscal year. Expenses were \$875.00 and an Administrative transfer of \$5,076.37 totaling \$5,951.37. Fund 900 reserve balance for June 30, 2018 is \$291,656.

## FUND 100 ADMINISTRATION

Final Administrative Allocation Costs for Fiscal Year 2017/2018 were \$507,637.19 versus \$544,322.00 that was budgeted. Attached is the final cost allocation distribution.

Attachments

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

**Fire and Water Fund Reserves**

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

Fire Fund:	
General Contingency	\$ 93,676
Vehicle, Equipment, and Fire Engine Replacement	755,081
Capital Outlay	590,107
Public Facilities Fee	40,334
Fire Mitigation	160,449
Total Fire Fund Reserves	<u>\$ 1,639,647</u>
Water Fund:	
General Contingency	\$ 414,183
Capital Outlay	1,214,296
Vehicle and Equipment Replacement	112,042
Water Quality	91,517
Water Stabalization	190,456
Basin Management	50,031
Water Conservation	59,288
Total Water Fund Reserves	<u>\$ 2,131,813</u>
Drainage Fund:	
General Contingency	\$ 32,238
Capital Outlay	195,055
	<u>\$ 227,293</u>
Parks and Recreation Fund:	\$ 291,656

**Significant Events or Disclosures**

Through collaboration between the Finance Advisory and Utility Advisory Committees, and an Ad-Hoc group, the District performed a Water Rate Study which was adopted by the Board in March 2017. The Plan evaluated the various revenue requirements of the District including significant capital improvements and dealing with reduced water consumption. The Rate Plan detailed the need for the District to increase water rates significantly over the next three years to cover the cost of compliance with the Los Osos Groundwater Basin Stipulated Judgment and its resulting Groundwater Basin Management Plan. Resolution 2017-11 amended the District's Reserve Policies relating to the Water Enterprise Fund and also revised administrative and property tax allocations for future Water Fund budgets. The first of three annual water rate increases took effect July 1, 2017. The second of the three annual water rate increases took effect July 1, 2018.

More information about the District, its financial condition, policies, governance and management is available on the District website at [www.lososocscsd.org](http://www.lososocscsd.org).

Sincerely,

Renee Osborne  
General Manager



# DRAINAGE RESERVES

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 12/31/2018

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

PARKS AND RECREATION RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 12/31/2018

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

**MID YEAR ADJUSTED  
COST ALLOCATION PLAN  
FISCAL-YEAR 17-18**

Actual  
\$507,637.19

**TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS**

	<b>FIRE</b>	<b>WATER</b>	<b>PARK &amp; REC</b>	<b>DRAINAGE</b>	<b>BAYRIDGE</b>	<b>VISTA DE ORO</b>	<b>WASTE WATER</b>	<b>TOTALS</b>
<b>Allocation Per Cent</b>	10.00%	85.50%	1.00%	2.00%	0.50%	0.50%	0.50%	100.00%
<b>AMOUNT ALLOCATED</b>	\$50,763.72	\$434,029.80	\$5,076.37	\$10,152.74	\$2,538.19	\$2,538.19	\$2,538.19	\$507,637.19
<b>Bi-Annual Interfund Transfer</b>	\$25,215.40	\$215,591.70	\$2,521.54	\$5,043.08	\$1,260.77	\$1,260.77	\$1,260.77	\$252,154.03

## ITEM 7

# **DISCUSSION REGARDING THE LOS OSOS LOW INCOME ASSISTANCE FUND PROGRAM**



January 31, 2019

**TO:** Finance Advisory Committee

**FROM:** Renee Osborne, General Manager

**SUBJECT:** **Item 7 – 2/4/2019 Finance Advisory Committee Meeting**  
Discussion Regarding the Los Osos Low Income Assistance Fund Program

**President**  
Marshall E. Ochylski

**Vice President**  
Charles L. Cesena

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

**General Manager**  
Renee Osborne

**District Accountant**  
Robert Stilts, CPA

**Unit Chief**  
Scott M. Jalbert

**Battalion Chief**  
Greg Alex

**SUMMARY**

All nine applicants have completed their sewer laterals and have chosen to abandon their septic tanks. At the Board's request, we extended the application process to December 31, 2018. At this time, we have not received any new applications. Staff asked the Community Foundation for an additional \$10,000 to help cover costs.

As of December 5, 2018, the sewer service area has a 97.2% connection status. There are 127 residents that are still not connected. Of the 127; thirty-two (32) residents have obtained a permit to connect to the sewer and an additional nineteen (19) residents have filed for grant assistance. There are twenty-six (26) residents that have recently communicated with the county regarding their non-compliance. There remains an additional fifty (50) residents that have not communicated with the County. These fifty (50) residents will be sent non-compliance letters from County Code Enforcement.

There is a remaining \$119,015.64 in the Community Foundation Fund and \$1,329.25 in the Los Osos Low Income Assistance Fund. In speaking with Lexie Bell, Executive Director of The Morro Bay National Estuary Program, she mentioned that they prefer not to receive the money back. Staff presented this report to the Board of Directors at their January 10, 2019 meeting and the Board asked that this item be brought to the Finance Advisory Committee for your recommendations.

At this time, staff is asking for a recommendation on how to continue with this program.

**Attachments**

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

**Offices:**  
2122 9<sup>th</sup> Street, Suite 110  
Los Osos, CA 93402

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

[www.losososcscsd.org](http://www.losososcscsd.org)



PACIFIC PREMIER BANK

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

STATEMENT OF ACCOUNT ACTIVITY

866-353-1476
www.ppbi.com

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

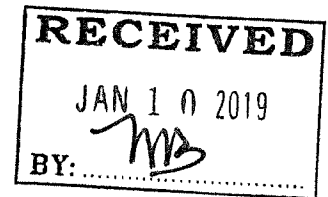
Page 1 of 1
Branch 033
Account Number:
Date 12/31/18
EM

EXECUTIVE 250 CHECKING Acct

Summary of Activity Since Your Last Statement

Table with 3 columns: Description, Date, Amount. Rows include Beginning Balance (12/01/18, 7,006.19), Deposits / Misc Credits (0, .00), Withdrawals / Misc Debits (0, .00), \*\* Ending Balance (12/31/18, 7,006.19\*\*), and Service Charge (.00).

Table with 7 columns: CD Amount, Issued, Matures, Next Int, Rate, YTD Int, Term. Row: 52,984.55, 4/18/13, 4/18/19, 1/18/19, 1.8300, 704.43, 12 MO



00010595-0021189-0001-0001-TIMPR06411231184504/00010595/000001404



## Renee Osborne

---

**From:** Lexie Bell <LBell@mbnep.org>  
**Sent:** Tuesday, October 30, 2018 11:30 AM  
**To:** Christine Womack  
**Cc:** Renee Osborne  
**Subject:** RE: re low income assistance fund.  
**Attachments:** Letter from MBNEP to Community Foundation 09-30-2005.pdf

Hi Chris,

Thanks for getting in touch. The two issues you raised are one Renee and I have discussed at length. We have also discussed with the Community Foundation to understand the legal constraints on the use of the funds. I believe Renee has included some of these notes in her reports. I am very attuned to the difficulties for folks that already hooked up or are close to the low income limit.

We determined that it was most equitable to use a standardized definition for low income so that it is fair across the board and defensible. Redefining the limit for low income will open us up to questions about how we came up with a new value. We did not include reimbursements because it would be very difficult to make that a fair process and to document low income need in a previous year.

I have attached the original letter that accompanied our donation to the Community Foundation. According to law, this letter serves as the restriction on these funds. They must be used in a way that is line with the content of the letter. The Community Foundation is responsible for determining if any potential use is in line with the restriction provided by the letter. This is because the Community Foundation holds the funds legally. We no longer have any legal responsibility for the funds after we donated them. The letter provides that the CSD will determine the process for disbursing the funds. As a courtesy, I have been helping Renee with this process but our organization has no legal role with regard to the funds at this time.

If you would like to talk more about any of these issues, I am happy to do so. My contact information is below.

Have a great day,

**Lexie Bell**

*Executive Director*

Morro Bay National Estuary Program

*Office* 805.772.3834

*Cell* 805.242.3551

*Fax* 805.772.4162

[lbell@mbnep.org](mailto:lbell@mbnep.org)

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Low Income Assistance Fund

Date	Check #	Name	Description	Amount	Balance
<b>1/30/2018</b>			<b>Deposit</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>
2/1/2018	1	Mesa Construction	Applicant #2	\$3,500.00	\$6,500.00
2/1/2018	2	Tutt Tree & Crane Service	Applicant #6	\$2,075.00	\$4,425.00
2/28/2018	3	Tutt Tree & Crane Service	Applicant #1	\$3,000.00	\$1,425.00
<b>3/5/2018</b>			<b>Deposit</b>	<b>\$30,000.00</b>	<b>\$31,425.00</b>
3/13/2018	4	Gellerman Construction	Applicant #5	\$2,350.00	\$29,075.00
3/19/2018	5	Gellerman Construction	Applicant #3	\$7,235.00	\$21,840.00
				<b>Bank Balance</b>	<b>\$21,840.00</b>
8/30/2018	6	Story Construction	Applicant #10	\$2,200.00	\$19,640.00
9/12/2018	7	Gellerman Construction	Applicant #15	\$3,334.24	\$16,305.76
10/4/2018	8	Gellerman Construction	Applicant #12	\$2,495.00	\$13,810.76
10/17/2018	9	Mesa Construcion	Applicant #11	\$3,200.00	\$10,610.76
10/18/2018	10	Water Boys	Applicant #13	\$4,200.00	\$6,410.76
11/1/2018	11	Gellerman Construction	Applicant #18	\$2,650.00	\$3,760.76
11/9/2018	12	Los Osos CSD	Phase 1 Admin Expenses	\$2,836.35	\$924.41
<b>11/19/2018</b>			<b>Deposit</b>	<b>\$10,000.00</b>	<b>\$10,924.41</b>
11/14/2018	13	Tutt Tree and Crane Service	Applicant #19	\$2,775.00	\$8,149.41
11/14/2018	14	Gellerman Construction	Applicant #14	\$3,055.16	\$5,094.25
1/3/2019	15	Gellerman Construction	Application #9	\$3,765.00	\$1,329.25
				<b>Bank Balance</b>	<b>\$1,329.25</b>



MORRO BAY  
NATIONAL  
ESTUARY  
PROGRAM

September 30, 2005

San Luis Obispo Community Foundation  
Care of Dave Edwards, Director

Dear Dave,

The Morro Bay National Estuary Program and the Bay Foundation of Morro Bay have awarded \$100,000 to the Los Osos Low Income Assistance Fund. This award was approved at their respective meetings in August 2005, and was approved by the Regional Water Board, through their designated staff representative, also in August 2005. All three parties jointly control the Morro Bay Restoration Fund, which is the source of this contribution.

This contribution shall be used to provide financial assistance to low and very low income residents of Los Osos with the costs associated with connecting to and operating the future Los Osos Wastewater Treatment Facility. We understand that the final details regarding the process for disbursing these funds are to be determined by the Los Osos Community Services District, but will be consistent with the goal of the fund and of our contribution: assisting low income residents of Los Osos with the costs associated with the future Wastewater Treatment System in Los Osos.

This contribution was transferred to the Community Foundation by wire transfer on 9/26/05. This letter shall serve as confirmation of the intended use of the funds. Please contact me with any questions or if you need any additional information regarding this contribution. We look forward to seeing these funds used to assist residents of Los Osos, and hope that it inspires others to contribute to this worthy cause

Sincerely,



Dan Berman  
Program Director  
Morro Bay National Estuary Program