



FINANCE ADVISORY COMMITTEE MEETING

Monday, October 29, 2018 at 5:30 p.m.
Los Osos Community Services District Office
2122 9th Street, Suite 106, Los Osos, CA

COMMITTEE MEMBERS

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

STAFF

Renee Osborne, General Manager
Adrienne Geidel, District Bookkeeper
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 September 4, 2018**
(Recommend approval)
Presented By: General Manager Osborne
3. **Review of Board Item Regarding Approval of Warrant Register for the Period September 1, 2018 through October 19, 2018**
(Committee Recommendations to the Board)
Presented By: District Bookkeeper Geidel
4. **Review of Board Item Regarding Financial Reports for the Periods Ending August 31, 2018 and September 30, 2018**
(Committee Recommendations to the Board)
Presented By: District Bookkeeper Geidel
5. **Review of Board Item Regarding Purchase of Self-Contained Breathing Apparatus, Thermal Imaging Cameras, and Supporting Gear**
(Committee Recommendations to the Board)
Presented By: Chief Alex
6. **Review of Board Item Regarding Bayridge Estates Septic Tanks Decommission Process**
(Discussion and Recommendation to the Board)
Presented By: General Manager Osborne
7. **Update Regarding the Los Osos Low Income Assistance Fund**
(Update, no action associated)
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, December 3, 2018 at 5:30 p.m. unless otherwise noted**
10. **Closing Comments by FAC Committee Members**
11. **Adjournment**

ITEM 2

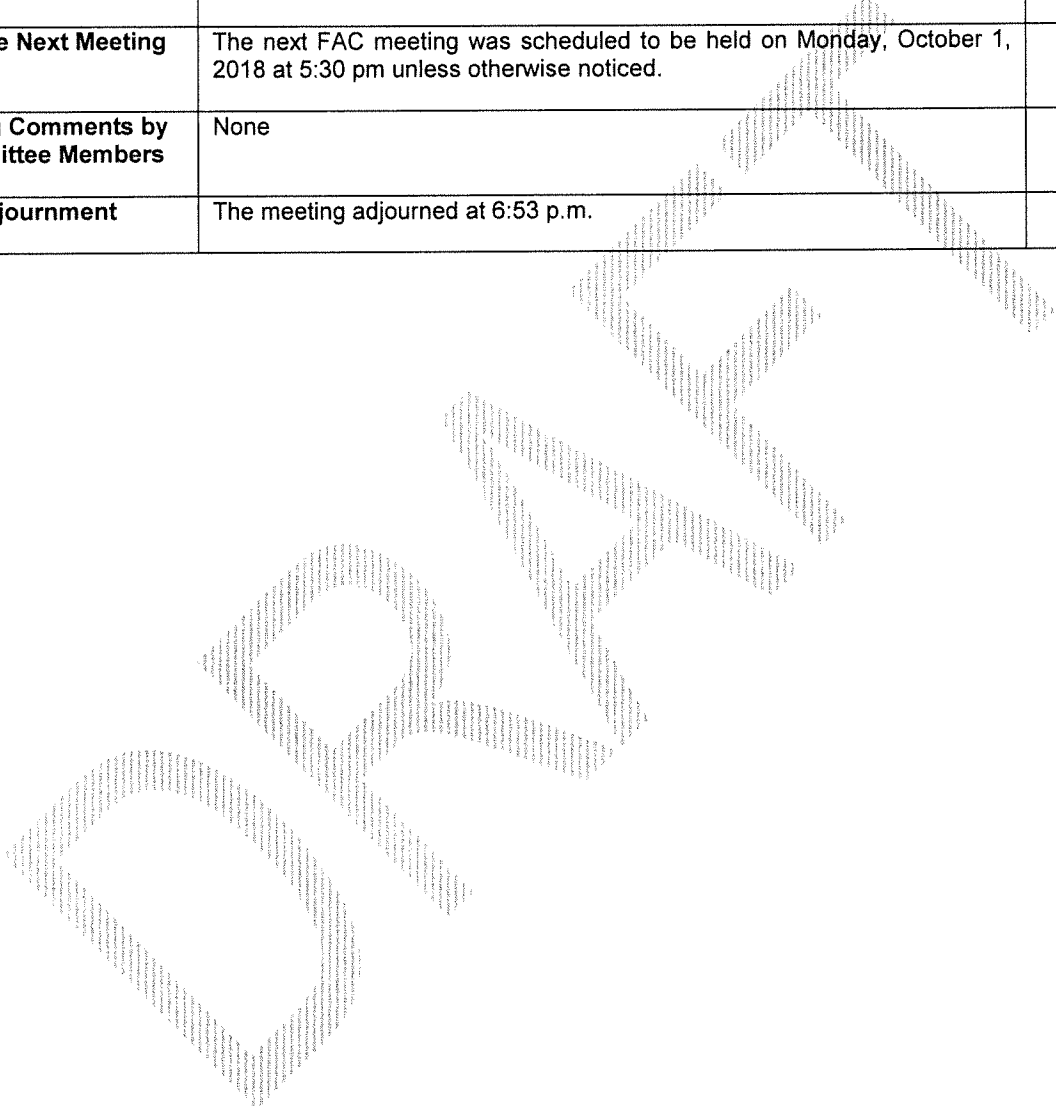
**APPROVE FAC MEETING MINUTES OF
SEPTEMBER 4, 2018**

Los Osos Community Services District
DRAFT Minutes of the Special Finance Advisory Committee Meeting
September 4, 2018 at 5:30 p.m. at the District Office

| AGENDA ITEM | DISCUSSION | FOLLOW-UP |
|---|--|---|
| 1. Call to Order, Flag Salute and Roll Call | <p>Chairperson Ochylski called the meeting to order at 5:32 p.m. and requested District Bookkeeper Geidel led the flag salute.</p> <p><u>Roll Call:</u> Lisa Gonzalez, Committee Member – Present. Cheri Grimm, Committee Member – Present Bea Jansen, Committee Member - Present Alyce Thorp, Committee Member - Present Joyce Witt, Committee Member - Present Marshall Ochylski, Chairperson – Present</p> <p><u>Staff:</u> Renee Osborne, General Manager Adrienne Geidel, District Bookkeeper Ann Kudart, Administrative Services Manager</p> | |
| 6. Update Regarding Wastewater Fund 600 Negative Balance | <p>At the request of staff, Chairperson Ochylski moved this item to be heard at this point in the meeting.</p> <p>General Manager Osborne reported that our net position is negative as we owe more money than we have in assets; per the Audit the District used \$714,268 bond reserve funds on September 1, 2006 to cover amounts the District had spent from the bond redemption funds; that part of the bankruptcy settlement requires the District to pay back the reserve fund with its bond administration fee plus \$25,000 annually; and, as there is a plan in place the Auditor feels there is nothing more the District needs to do at this time. She reported that the net position will be positive before all the loans are repaid as there is \$158,590 in capital assets.</p> <p>Public Comment – Richard Margetson commented the bond redemption annually pays \$25,000 plus all the administrative fees and asked why there would be a need to draw additional fund the account.</p> | Action: Staff update, no action needed. |
| 4. Review of Board Item Regarding Financial Reports for the Period Ending July 31, 2018 | <p>At the request of staff, Chairperson Ochylski moved this item to be heard at this point in the meeting.</p> <p>Public Comment – None.</p> <p>Committee Member Gonzalez moved that the Committee recommend that the Board receive and file the Financial Reports as a preliminary report for the period ending July 21, 2018. The motion was seconded by Committee Member Jansen and carried by unanimous consent.</p> <p>District Bookkeeper Geidel left the dais.</p> | Action: The Committee recommended that the Board receive and file the Financial Reports for the Period Ending July 31, 2018. |
| 2. Approve FAC Meeting Minutes of July 30, 2018 | <p>Public Comment – None.</p> <p>Committee Member Grimm made a motion to approve the meeting minutes of July 30, 2018. The motion was seconded by Committee Member Thorp and carried by unanimous consent.</p> | Action: File approved minutes. |
| 3. Review of Board Item Regarding Approval of the Warrant Register for August 2018 | <p>Public Comment – Julie Tacker commented that the Auditor should be independent and should not tell the District when to close the fiscal year.</p> <p>Committee Member Gonzalez moved that the Committee recommend that the Board approve the June 2018 Warrant Register. The motion was seconded by Committee Member Witt and carried by unanimous consent.</p> | Action: The Committee recommended that the Board approve the Warrants for August 2018. |

| AGENDA ITEM | DISCUSSION | FOLLOW-UP |
|--|---|--|
| <p>5. Review of Board Item Regarding the Removal of Recycled Tire Material from the Los Osos Community Park Playground Area and the Installation of Fibar Chips</p> | <p>General Manager Osborne provided a brief summary of the report as submitted with the agenda packet reporting that the County indicated that they would not make any promise to reimburse the District for the project.</p> <p>Public Comment – Lynette Tornatzky inquired as to the lifecycle of the fibar chips and General Manager Osborne responded that they have a life cycle of 10 years.</p> <p>Steve Best asked who was managing the project; commented that costs and fees be calculated and billed to the County with interest; asked if the drainage under the structure was working properly; and, asked if resale of the tire material had been considered.</p> <p>Julie Tacker supported the rubber material being removed but not the process that was taken to get to this point.</p> <p>Richard Margetson commented that the County can set up a reimbursement over the next five years of \$2,000/year and if we had an MOU with the County; and, did like the process that's been taken with the project.</p> <p>The Committee discussed the County's responsibility to the Los Osos park; proposed an MOU stating that this is a one-time project and that the District is not taking responsibility of the park maintenance; that the District request County reimbursement; and, discussed the project volunteers organize a public support campaign to attend Board of Supervisor meetings.</p> <p>Committee Member Grimm moved that the Committee recommend that the Board approve the use of Parks and Recreation Reserve Funds for the purchase of the County recommended material, services to install the material, payment of equipment operator from Madonna Construction for the removal of the chips, payment for roll-offs hauling and disposal of the rubber chips, less Supervisory Gibson's \$1000 contribution, and the additional of an MOU as discussed, that the Board will write a letter to the County Board of Supervisors requesting reimbursement, and that the Parks and Recreation Committee will be encouraged to conduct a public support campaign. The motion was seconded by Committee Member Jansen and carried by unanimous consent.</p> | <p>Action: The Committee recommended that the Board approve the use of Parks and Recreation Reserve Funds for the purchase of the County recommended material, services to install the material, payment of equipment operator from Madonna Construction for the removal of the chips, payment for roll-offs hauling and disposal of the rubber chips, less Supervisory Gibson's \$1000 contribution, and the additional of an MOU as discussed, that the Board will write a letter to the County Board of Supervisors requesting reimbursement, and that the Parks and Recreation Committee will be encouraged to conduct a public support campaign.</p> |
| <p>7. Review of Board Item Regarding Phase 3 of the Los Osos Low Income Assistance Fund</p> | <p>General Manager Osborne provided a brief summary of the report as submitted with the agenda packet. She reported reaching out to other entities regarding low income standard.</p> <p>Committee Member Gonzalez report that she had Homeless Commission standards which are the HUD standards. Chairperson Ochylski reported on the Community Foundation suggestions including reimbursing low income residents that installed sewer laterals with loans.</p> <p>Public Comment – Julie Tacker commented that the highlighted area on the disadvantaged communities map included with the report are outside the sewer zone and she feels that further discussion is needed and too soon to bring to the Board.</p> <p>Committee Gonzalez left the dais.</p> <p>Lynette Tornatzky commented on when the County would be notifying those property owners in violation. Chairperson Ochylski responded that the letter would be sent in November.</p> <p>Committee Member Jansen moved that the Committee recommend that the Board continue Phase II until November 1, 2018. The motion was seconded by Committee Member Grimm and carried by unanimous consent.</p> | |

| AGENDA ITEM | DISCUSSION | FOLLOW-UP |
|--|---|-----------|
| 7. Public Comments on Items NOT on Agenda | <p>Julie Tacker commented that Cayucos had rubber tire material with steel belt and the County had to replace; and, that Supervisor Gibson is not spending all his money on the library and that he could do more for us.</p> <p>Richard Margetson commented on the warming stations at the Community Center and Schoolhouse and that through donations a 2-stall shower unit will be installed at the Community Center and that a list of all donors will be displayed at the Center as a show of support from the Los Osos Community.</p> | |
| 9. Schedule Next Meeting | The next FAC meeting was scheduled to be held on Monday, October 1, 2018 at 5:30 pm unless otherwise noticed. | |
| 10. Closing Comments by FAC Committee Members | None | |
| 11. Adjournment | The meeting adjourned at 6:53 p.m. | |



ITEM 3

**REVIEW OF BOARD ITEM REGARDING
APPROVAL OF WARRANT REGISTER FOR
THE PERIOD SEPTEMBER 1, 2018
THROUGH OCTOBER 19, 2018**



October 19, 2018

TO: LOCSD Board of Directors
FROM: Adrienne Geidel, District Bookkeeper
SUBJECT: **Agenda Item 11C – 11/1/2018 Board Meeting**
Approve Warrant Register for the Period
September 1, 2018 to October 19, 2018

President
Vicki L. Milledge

Vice President
Marshall E. Ochylski

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

General Manager
Renee Osborne

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
Greg Alex

DESCRIPTION

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

SUMMARY STAFF RECOMMENDATION

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

Motion: I move that the Board approve the warrants for the Period of September 1, 2018 to October 19, 2018.

Attachments

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

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

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

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LOS OSOS COMMUNITY SERVICES
Warrant Register by Check Number
From 9/1/2018 through 10/19/2018

| Check Number | Check Date | Vendor Name | Check Amount | Transaction Description | Fund Code |
|--------------|------------|-------------------------------|--------------|---|-----------|
| 27881 | 9/6/2018 | ABILA | 4,142.00 | 09/25/18-09/24/19 Acct#21154 MIP Maint/Supt Agreement | 100 |
| 27882 | 9/6/2018 | ALLIED ADMIN - DELTA DENTAL | 47.16 | 10/01-31/18 ID#07917-7535 Dental Plan | 100 |
| | 9/6/2018 | ALLIED ADMIN - DELTA DENTAL | 725.20 | 10/01-31/18 ID#07917-7535 Dental Plan | 500 |
| 27883 | 9/6/2018 | AT&T | 125.84 | 08/22/18-09/21/18 Acct#134994840 Tele/Internet SB Well | 500 |
| 27884 | 9/6/2018 | CHARTER COMMUNICATIONS | 104.99 | 09/01-30/18 Acct#8245101120119395 Internet Services Wateryard | 500 |
| 27885 | 9/6/2018 | DIGITAL DEPLOYMENT, INC | 200.00 | 09/01-30/18 Website Hosting Service & Fee | 100 |
| 27886 | 9/6/2018 | MISSION LINEN SUPPLY | 22.92 | 08/30/18 Cust#213729 Janitorial Supplies - towel rolls/rags | 500 |
| 27887 | 9/6/2018 | PITNEY BOWES PURCHASE POWER | 500.00 | 07/27/18 Acct#8000900007064342 Postage Meter Refill | 100 |
| 27888 | 9/6/2018 | PRP COMPANIES | 960.30 | 08/29/18 Utility Billing Servies (Rts 206-213) | 500 |
| 27889 | 9/6/2018 | CLINT REQUA | 50.00 | 08/31/18 Clint Requa, education reimbursement | 500 |
| 27890 | 9/6/2018 | SPEED'S OIL TOOL SERVICE, INC | 384.00 | 08/21/18 Brine Disposal Trucking Service - SB Well | 500 |
| 27891 | 9/6/2018 | TECHXPRESS INC | 1,401.00 | 09/01-30/18 IT Support & Service | 100 |
| 27892 | 9/6/2018 | LOS OSOS CHEVRON | 759.84 | 08/01-31/18 Gas & Diesel - Fleet Vehicles 80% Water, 20% Dra | 500 |
| | 9/6/2018 | LOS OSOS CHEVRON | 189.97 | 08/01-31/18 Gas & Diesel - Fleet Vehicles 80% Water, 20% Dra | 800 |
| 27893 | 9/12/2018 | AGP VIDEO, INC | 1,800.00 | 08/01-31/18 CH20 OPS & Management | 100 |
| 27894 | 9/12/2018 | ALL WAYS CLEAN | 245.00 | 09/01-30/18 Janitorial Services (Suites 102 & 106) | 100 |
| 27895 | 9/12/2018 | AM CONSERVATION GROUP, INC. | 207.63 | 08/27/18 Cust#26365 Water Conservation Fixtures | 500 |
| 27896 | 9/12/2018 | AT&T | 253.75 | 07/17/18-08/16/18 9391056500 Telephone & Telemetry Service | 100 |
| | 9/12/2018 | AT&T | 20.97 | 07/17/18-08/16/18 9391056138 Telephone & Telemetry Service | 500 |
| | 9/12/2018 | AT&T | 20.97 | 07/17/18-08/16/18 9391056151 Telephone & Telemetry Service | 500 |
| | 9/12/2018 | AT&T | 20.97 | 07/17/18-08/16/18 9391056160 Telephone & Telemetry Service | 500 |
| | 9/12/2018 | AT&T | 206.39 | 07/17/18-08/16/18 9391056166 Telephone & Telemetry Service | 500 |
| | 9/12/2018 | AT&T | 41.38 | 07/17/18-08/16/18 9391056172 Telephone & Telemetry Service | 500 |
| | 9/12/2018 | AT&T | 20.97 | 07/17/18-08/16/18 9391056188 Telephone & Telemetry Service | 500 |
| | 9/12/2018 | AT&T | 20.97 | 07/17/18-08/16/18 9391056191 Telephone & Telemetry Service | 500 |
| | 9/12/2018 | AT&T | 20.97 | 07/17/18-08/16/18 9391056275 Telephone & Telemetry Service | 500 |
| | 9/12/2018 | AT&T | 273.88 | 07/20/18-08/19/18 9391059905 Telephone & Telemetry Service | 500 |
| | 9/12/2018 | AT&T | 99.08 | 07/20/18-08/19/18 9391059906 Telephone & Telemetry Service | 500 |
| | 9/12/2018 | AT&T | 20.97 | 07/17/18-08/16/18 9391056182 Telephone & Telemetry Service | 800 |
| 27897 | 9/12/2018 | BRENNTAG PACIFIC INC. | 776.27 | 08/29/18 Acct#122727 Water Treatment Chemicals | 500 |
| 27898 | 9/12/2018 | GOLDEN STATE WATER COMPANY | 469.44 | 06/13/18-08/13/18 Acct#84033200001 Water Service | 301 |
| 27899 | 9/12/2018 | CENCOM COMMUNICATION, INC. | 332.50 | 08/28/18 Acct#6629 Phone System Consultation | 301 |
| 27900 | 9/12/2018 | CHARTER COMMUNICATIONS | 198.77 | 08/28/18-09/27/18 ACCT#8245101120143981 Internet & Cable TV | 301 |
| 27901 | 9/12/2018 | COAST PEST CONTROL | 75.00 | 08/25/18 Fire Station Bi-Monthly Pest Control Service | 301 |
| 27902 | 9/12/2018 | COASTAL ROLL OFF | 30.60 | 08/28/18 Acct#4150-3184-004 Trash Services | 500 |
| 27903 | 9/12/2018 | COASTAL COPY, LP | 160.26 | 07/24/18-08/23/18 Acct#LO22 Main Copier/Printer/Fax Overages | 100 |
| 27904 | 9/12/2018 | THE DOCUTEAM, LLC | 114.00 | 08/15/18 Acct#0979 Onsite Service (Document Destruction) | 100 |
| 27905 | 9/12/2018 | WELLS FARGO VENDOR FIN SERV | 93.31 | 10/03/18-11/02/18 ID#90136374384 Copier Lease Contract | 301 |

| Check Number | Check Date | Vendor Name | Check Amount | Transaction Description | Fund Code |
|--------------|------------|------------------------------------|--------------|--|-----------|
| 27906 | 9/12/2018 | OFFICE DEPOT INC | 169.04 | 08/01-31/18 Acct#28702448 General Office Supplies | 100 |
| | 9/12/2018 | OFFICE DEPOT INC | 182.29 | 08/01-31/18 Acct#28702448 General Office Supplies | 500 |
| 27907 | 9/12/2018 | THE GAS COMPANY | 42.43 | 07/20/18-08/21/18 Acct#14941522279 Gas Service | 301 |
| 27908 | 9/12/2018 | UNITED STAFFING ASSOCIATES, LLC | 513.16 | 09/04-07/18 Cust#15752 Temp Service | 100 |
| 27909 | 9/12/2018 | USA BLUE BOOK | 345.59 | 08/23/18 Cust#922782 Disinfection Feed Pumps | 500 |
| 27910 | 9/12/2018 | ZOLL MEDICAL CORPORATION | 237.29 | 08/31/18 CUST#113922 (Medical Supplies) | 301 |
| 27911 | 9/19/2018 | CLEATH-HARRIS GEOLOGISTS, INC. | 560.00 | 08/31/2018 Technical Memorandum Program C Expansion Wells | 500 |
| 27912 | 9/19/2018 | CRYSTAL SPRINGS WATER | 37.82 | 08/01-31/18 Acct#057427 Water Delivery | 100 |
| 27913 | 9/19/2018 | DSD BUSINESS SYSTEMS | 135.00 | 08/01-31/18 TimeForce Software Contract | 100 |
| 27914 | 9/19/2018 | DSD BUSINESS SYSTEMS | 195.00 | 08/31/18 Cust#C10171 Payroll Updates | 100 |
| 27915 | 9/19/2018 | DE LANGE LANDEN FINANCIAL SERVICES | 80.44 | 07/01/18 Acct#630919 Kyocera Insurance | 100 |
| | 9/19/2018 | DE LANGE LANDEN FINANCIAL SERVICES | 264.18 | 09/01-30/18 Acct#630919 Kyocera Service Contract/Insurance | 100 |
| 27916 | 9/19/2018 | LOBP CHAMBER OF COMMERCE | 80.00 | 09/13/18 2018 Oktoberfest Vendor Space | 100 |
| 27917 | 9/19/2018 | MSN ENGINEERS INC | 2,073.00 | 05/01-31/18 Engineering Services & El Moro Well Equipping | 500 |
| | 9/19/2018 | MSN ENGINEERS INC | 4,232.25 | 06/01-30/18 Engineering Services & El Moro Well Equipping | 500 |
| | 9/19/2018 | MSN ENGINEERS INC | 10,869.81 | 07/01-31/18 Engineering Services & El Moro Well Equipping | 500 |
| 27918 | 9/19/2018 | PITNEY BOWES GLOBAL FINANCIAL | 297.37 | 07/11/18-10/10/19 Acct#0017387073 Postage Meter Lease | 100 |
| 27919 | 9/19/2018 | SLO COUNTY EMPLOYEES ASSOC | 22.57 | 08/27/18-09/09/18 SLOCEA Dues | 100 |
| | 9/19/2018 | SLO COUNTY EMPLOYEES ASSOC | 110.12 | 08/27/18-09/09/18 SLOCEA Dues | 500 |
| 27920 | 9/19/2018 | SPEED'S OIL TOOL SERVICE, INC | 360.00 | 08/28/18 Brine Disposal Trucking Service - SB Well | 500 |
| 27921 | 9/19/2018 | STANLEY CONVERGENT SECURITY | 60.67 | 10/01-31/18 Acct#2234623879 Security Services (Suite 106) | 100 |
| 27922 | 9/26/2018 | AFSS SOUTHERN DIVISION | 62.10 | 07/01/18-06/30/19 AFSS Southern Division Annual Member Dues | 301 |
| 27923 | 9/26/2018 | CHARTER COMMUNICATIONS | 200.00 | 09/28/18-10/27/18 Acct#8245101120119577 Internet (Admin/Svr) | 100 |
| | 9/26/2018 | CHARTER COMMUNICATIONS | 25.00 | 09/28/18-10/27/18 Acct#8245101120119577 Internet (Admin/Svr) | 500 |
| 27924 | 9/26/2018 | CLEATH-HARRIS GEOLOGISTS, INC. | 4,950.00 | 08/31/18 Proj#2212-1701 Tech Memo-Program C Expansion Wells | 500 |
| 27925 | 9/26/2018 | COASTAL COPY, LP | 151.23 | 09/19/18-12/18/18 Contract Base Change Acct#CF00 | 301 |
| 27926 | 9/26/2018 | HUMANA INSURANCE COMPANY | 230.00 | 10/01-31/18 ID#732930-001 Insurance (26 RFF) | 301 |
| 27927 | 9/26/2018 | KITZMAN WATER, INC. | 83.00 | 09/01/18-09/30/18 Acct#72975 Soft-Water Service | 301 |
| 27928 | 9/26/2018 | L N CURTIS | 455.81 | 08/23/18 Pro Fabric Leather Boots for Weimer Cust#832 | 301 |
| 27929 | 9/26/2018 | MINER'S ACE HARDWARE | 233.25 | 08/01-31/18 CUST#121480 Maint.-Buildings, Supplies, Tools | 301 |
| 27930 | 9/26/2018 | MISSION COUNTRY DISPOSAL | 101.41 | 09/01-30/18 Acct#4130-51010236 Trash Service | 301 |
| 27931 | 9/26/2018 | THE SHIRT PEDDLER | 494.64 | 08/30/18 Final Payment on South Bay T-Shirt Order | 301 |
| 27932 | 9/26/2018 | SAN LUIS POWERHOUSE | 459.75 | 09/19/18 Generator Repair | 301 |
| 27933 | 9/26/2018 | STANLEY CONVERGENT SECURITY | 122.61 | 10/01/18-12/31/18 Acct#1371001193 Monitoring Charges (Alarm) | 301 |
| 27934 | 9/26/2018 | UNITED STAFFING ASSOCIATES, LLC | 537.03 | 09/11-14/18 Cust#15752 Temp Service | 100 |
| 27935 | 10/1/2018 | AT&T | 125.79 | 09/22/18-10/21/18 Acct#134994840 Telephone/Internet SB Well | 500 |
| 27936 | 10/1/2018 | CHARTER COMMUNICATIONS | 104.99 | 10/01-31/18 aCCT#8245101120119395 Internet Water Yard | 500 |
| 27937 | 10/1/2018 | CRIZER CONSTRUCTION | 86.83 | Blnc due from \$1000 deposit upgrade to 1" meter 1488 5th St | 500 |
| 27938 | 10/1/2018 | DIGITAL DEPLOYMENT, INC | 200.00 | 10/01-31/18 Website Hosting Service & Fee | 100 |
| 27939 | 10/1/2018 | EMAJNT ENTERPRISES, LLC | 1,440.00 | 10/31/18-10/31/19 Software Subscription Maint Management | 500 |
| 27940 | 10/1/2018 | FARM SUPPLY CO | 102.62 | 09/21/18 Cust#26174 Misc Small Parts & Supplies | 800 |
| 27941 | 10/1/2018 | FERGUSON ENTERPRISES, INC #1350 | 414.63 | 09/17/18 Cust#725053 Water Dist. System | 500 |

| Check Number | Check Date | Vendor Name | Check Amount | Transaction Description | Fund Code |
|--------------|------------|-----------------------------------|--------------|---|-----------|
| 27942 | 10/1/2018 | GRACE ENVIRONMENTAL SERVICES | 8,010.50 | 09/01-30/18 General Manager Services | 100 |
| 27943 | 10/1/2018 | HANLEY & FLEISHMAN, LLP | 1,277.50 | 08/01-31/18 Legal Services (Personnel/Program C/Parks & Rec) | 100 |
| | 10/1/2018 | HANLEY & FLEISHMAN, LLP | 1,487.50 | 08/01-31/18 Legal Services (Personnel/Program C/Parks & Rec) | 500 |
| | 10/1/2018 | HANLEY & FLEISHMAN, LLP | 315.00 | 08/01-31/18 Legal Services (Personnel/Program C/Parks & Rec) | 900 |
| 27944 | 10/1/2018 | MISSION LINEN SUPPLY | 22.92 | 09/27/18 Cust#213729 Janitorial Supplies - towel rolls/rags | 500 |
| 27945 | 10/1/2018 | NATIONAL METER & AUTOMATION, INC. | 6,205.97 | 09/21/18 Cust#2738 Meter Purchases & Replacements (75ea) | 500 |
| | 10/1/2018 | NATIONAL METER & AUTOMATION, INC. | 706.06 | 09/27/18 Cust#2738 Meter Purchases (4 1" Meters & Registers) | 500 |
| 27946 | 10/1/2018 | PETE'S MORRO BAY TIRE AND AUTO | 228.90 | 09/24/18 Vehicle Repairs Unit A 2000 Ford (One Tire) | 500 |
| 27947 | 10/1/2018 | ANN KUDART, PETTY CASH CUSTODIAN | 67.66 | 08/24/18-09/27/18 Petty Cash Reimb (Mileage/Postage/Supplies) | 100 |
| | 10/1/2018 | ANN KUDART, PETTY CASH CUSTODIAN | 16.71 | 08/24/18-09/27/18 Petty Cash Reimb (Mileage/Postage/Supplies) | 500 |
| 27948 | 10/1/2018 | PRP COMPANIES | 272.39 | 09/24/18 Billing Envelopes 1000ea #9 Return and #10 Window | 500 |
| 27949 | 10/1/2018 | SLO COUNTY EMPLOYEES ASSOC | 22.57 | 09/10/18-09/23/18 SLOCEA Dues | 100 |
| | 10/1/2018 | SLO COUNTY EMPLOYEES ASSOC | 110.12 | 09/10/18-09/23/18 SLOCEA Dues | 500 |
| 27950 | 10/1/2018 | SPEED'S OIL TOOL SERVICE, INC | 392.00 | 09/12/18 Brine Disposal Trucking Service - SB Well | 500 |
| 27951 | 10/1/2018 | ROBERT STILTS, CPA | 5,000.00 | 08/15/18-09/15/18 Bookkeeping Services | 100 |
| 27952 | 10/1/2018 | TECHXPRESS INC | 1,403.00 | 10/01-31/18 IT Support & Service | 100 |
| 27953 | 10/1/2018 | THE GAS COMPANY | 2.08 | 08/22/18-069/20/18 Acct#17141580187 Gas Service | 100 |
| 27954 | 10/1/2018 | UNITED STAFFING ASSOCIATES, LLC | 644.44 | 09/17-21/18 Cust#15752 Temp Service | 100 |
| 27955 | 10/1/2018 | USA BLUE BOOK | 382.26 | 9/17/18 Cust#922782 Disinfection Feed Pumps | 500 |
| 27956 | 10/1/2018 | E.H. WACHS | 33,783.75 | 09/27/18 Valve Excercise Machine | 500 |
| 27957 | 10/1/2018 | WALLACE GROUP | 132.00 | 08/01-31/18 Engineering Services | 100 |
| | 10/1/2018 | WALLACE GROUP | 1,551.50 | 08/01-31/18 Engineering Services | 500 |
| 27958 | 10/9/2018 | AT&T | 608.45 | 08/17/18-09/16/18 9391056500 Telephone & Telemetry Services | 100 |
| | 10/9/2018 | AT&T | 20.59 | 08/17/18-09/16/18 9391056138 Telephone & Telemetry Services | 500 |
| | 10/9/2018 | AT&T | 20.59 | 08/17/18-09/16/18 9391056151 Telephone & Telemetry Services | 500 |
| | 10/9/2018 | AT&T | 20.59 | 08/17/18-09/16/18 9391056160 Telephone & Telemetry Services | 500 |
| | 10/9/2018 | AT&T | 204.89 | 08/17/18-09/16/18 9391056166 Telephone & Telemetry Services | 500 |
| | 10/9/2018 | AT&T | 40.64 | 08/17/18-09/16/18 9391056172 Telephone & Telemetry Services | 500 |
| | 10/9/2018 | AT&T | 20.59 | 08/17/18-09/16/18 9391056188 Telephone & Telemetry Services | 500 |
| | 10/9/2018 | AT&T | 20.59 | 08/17/18-09/16/18 9391056191 Telephone & Telemetry Services | 500 |
| | 10/9/2018 | AT&T | 20.59 | 08/17/18-09/16/18 9391056275 Telephone & Telemetry Services | 500 |
| | 10/9/2018 | AT&T | 273.13 | 08/20/18-09/19/18 9391059905 Telephone & Telemetry Services | 500 |
| | 10/9/2018 | AT&T | 98.81 | 08/20/18-09/19/18 9391059906 Telephone & Telemetry Services | 500 |
| | 10/9/2018 | AT&T | 20.59 | 08/17/18-09/16/18 9391056182 Telephone & Telemetry Services | 800 |
| 27959 | 10/9/2018 | COASTAL ROLL OFF | 842.93 | 09/05/18 Acct#4150-3184-004 Trash Services | 500 |
| 27960 | 10/9/2018 | COASTAL COPY, LP | 313.79 | 08/24/18-09/23/18 Acct#LO22 Main Copier/Printer/Fax Overages | 100 |
| 27961 | 10/9/2018 | CRYSTAL SPRINGS WATER | 33.62 | 09/01-30/18 Acct#057427 Water Delivery | 100 |
| 27962 | 10/9/2018 | THE DOCUTEAM, LLC | 38.00 | 09/12/18 Acct#0979 Onsite Service (Document Destruction) | 100 |
| 27963 | 10/9/2018 | MINER'S ACE HARDWARE | 4.32 | 09/01-30/18 Acct#143640 Supplies/Maint/Equip/Tools/Parts | 100 |
| | 10/9/2018 | MINER'S ACE HARDWARE | 984.69 | 09/01-30/18 Acct#143640 Supplies/Maint/Equip/Tools/Parts | 500 |
| 27964 | 10/9/2018 | MISSION COUNTRY DISPOSAL | 37.52 | 10/01-31/18 Acct#4130-5101854 Trash Service/Wateryard | 500 |
| 27965 | 10/9/2018 | OASIS EQUIPMENT RENTAL | 25.73 | 09/05/18 R&M Buildings & Structures | 500 |

| Check Number | Check Date | Vendor Name | Check Amount | Transaction Description | Fund Code |
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| 27966 | 10/9/2018 | PRP COMPANIES | 697.78 | 09/27/18 Utilitiy Billing Services (Rts 201-205) | 500 |
| 27967 | 10/9/2018 | SLO COUNTY EMPLOYEES ASSOC | 29.01 | 09/24/18-10/07/18 SLOCEA Dues | 100 |
| | 10/9/2018 | SLO COUNTY EMPLOYEES ASSOC | 116.55 | 09/24/18-10/07/18 SLOCEA Dues | 500 |
| 27968 | 10/9/2018 | SPEED'S OIL TOOL SERVICE, INC | 384.00 | 09/24/18 Brine Disposal Trucking Service - SB Well | 500 |
| 27969 | 10/9/2018 | SOUTH SLO COUNTY SANITATION DIST | 1,177.00 | 09/06-24/18 Brine Disposal Service - SB Well | 500 |
| 27970 | 10/9/2018 | UNITED STAFFING ASSOCIATES, LLC | 656.37 | 09/24-28/18 CUST#15752 Temp Service | 100 |
| 27971 | 10/9/2018 | USA BLUE BOOK | 618.76 | 09/27/18 Cust#922782 Proess Control & Treatment Supplies | 500 |
| 27972 | 10/9/2018 | LOS OSOS CHEVRON | 377.37 | 09/01-30/18 Gas & Diesel - Fleet Vehciles | 500 |
| | 10/9/2018 | LOS OSOS CHEVRON | 94.34 | 09/01-30/18 Gas & Diesel - Fleet Vehciles | 800 |
| 27973 | 10/17/2018 | AGP VIDEO, INC | 1,125.00 | 09/01-30/18 Ch20 OPS & Management | 100 |
| 27974 | 10/17/2018 | HUMANA INSURANCE COMPANY | 230.00 | 11/01-30/18 ID#732930-001 Insurance (22 RFF) | 301 |
| 27975 | 10/17/2018 | DE LANGE LANDEN FINANCIAL SERVICES | 264.18 | 10/01-31/18 Acct#630919 Kycocera Service Contract/Insurance | 100 |
| 27976 | 10/17/2018 | MEDSTOP URGENT CARE CENTER | 150.00 | 10/03/18 Employment Physical | 100 |
| 27977 | 10/17/2018 | MISSION LINEN SUPPLY | 22.92 | 10/11/18 Cust#213729 Janitorial Supplies - towel rolls/rags | 500 |
| 27978 | 10/17/2018 | NATIONAL METER & AUTOMATION, INC. | 12,158.93 | 10/12/18 Cust#2738 Meter Purchases & Replacements (150ea) | 500 |
| 27979 | 10/17/2018 | STANLEY CONVERGENT SECURITY | 60.67 | 11/01-30/18 Acct#2234623879 Security Services (Suite 106) | 100 |
| 27980 | 10/17/2018 | UNITED STAFFING ASSOCIATES, LLC | 638.47 | 10/01-05/18 Cust#15752 Temp Service | 100 |
| 28140 | 9/1/2018 | EFFECT CONTRACTORS | 10,068.00 | 09/01/18 Progress Payment #1 (Plans and Specs/8th St Bldg) | 500 |
| 28141 | 9/1/2018 | THE SHIRT PEDDLER | 871.68 | 09/01/18 Deposit - SBF PPE | 301 |
| 28142 | 9/1/2018 | UNITED STAFFING ASSOCIATES, LLC | 190.94 | 08/24-25/18 Cust#15752 Temp Employment Services | 100 |
| 28143 | 9/6/2018 | JOHN FLEMING | 7.08 | 09/04/18 Acct#02690 Credit/Final Billing | 500 |
| 28144 | 9/6/2018 | MINER'S ACE HARDWARE | 6.42 | 08/01-31/18 Acct#143640 Supplies/Maint/Equip/Tools/Parts | 100 |
| | 9/6/2018 | MINER'S ACE HARDWARE | 719.01 | 08/01-31/18 Acct#143640 Supplies/Maint/Equip/Tools/Parts | 500 |
| | 9/6/2018 | MINER'S ACE HARDWARE | 503.74 | 08/01-31/18 Acct#143640 Supplies/Maint/Equip/Tools/Parts | 800 |
| 28145 | 9/6/2018 | CARDMEMBER SERVICE | 56.69 | CC/Acosta - R&T Embroidery (uniform shirts) | 100 |
| 28146 | 9/6/2018 | SOUTH SLO COUNTY SANITATION DIST | 1,584.00 | 08/07-28/18 Brine Disposal Services - SB Well | 500 |
| 28147 | 9/6/2018 | UNITED STAFFING ASSOCIATES, LLC | 525.10 | 08/28-31/18 Cust#15752 Temp Service | 100 |
| 28148 | 9/21/2018 | CARDMEMBER SERVICE | 50.00 | 08-09/18 CC/Kudart - USPS (postage stamps) | 100 |
| | 9/21/2018 | CARDMEMBER SERVICE | 139.30 | 08/09/18 CC/Kudart - slojobs.com (job posting) | 100 |
| | 9/21/2018 | CARDMEMBER SERVICE | 13.93 | 08/14/18 CC/Kudart - Amazon (Business Membership) | 100 |
| | 9/21/2018 | CARDMEMBER SERVICE | 288.32 | 08/16/18 CC/Kudart - Charter (Channel 20) | 100 |
| | 9/21/2018 | CARDMEMBER SERVICE | 7.93 | 09/21/18 CC/Kudart - Ralphs (supplies) | 100 |
| | 9/21/2018 | CARDMEMBER SERVICE | 1.49 | 08/17/18 CC/Kudart - SLOclerkRecorder (service fee) | 600 |
| | 9/21/2018 | CARDMEMBER SERVICE | 30.00 | 08/17/18 CC/Kudart - SLOclerkRecorder (WW Lien Release Fees) | 600 |
| 28160 | 9/26/2018 | CARDMEMBER SERVICE | (54.56) | 08/16/18 Credit of Previous Fees & Charges | 500 |
| | 9/26/2018 | CARDMEMBER SERVICE | 195.50 | 08/25/18 CC/Acosta - AWWA.org (water audit supplies) | 500 |
| | 9/26/2018 | CARDMEMBER SERVICE | 90.14 | 08/29/18 CC/Acosta - JiffyShirts.com (uniform shirts) | 500 |
| 28161 | 9/26/2018 | COMET REALTY | 290.00 | 09/25/18 Cust#01901 Reimburse ACH Payment Error | 500 |
| 28162 | 9/26/2018 | NBS GOVERNMENT FINANCIAL GROUP | 2,553.39 | 10/01/18-12/31/18 Qtrly Admin Fee (WW Assessment Bond) | 600 |
| 28163 | 9/26/2018 | VISION SERVICE PLAN | 12.78 | 08/01-31/18 Acct#121302260001 Vision Plan | 100 |
| | 9/26/2018 | VISION SERVICE PLAN | 164.26 | 08/01-31/18 Acct#121302260001 Vision Plan | 500 |
| 28164 | 9/26/2018 | VISION SERVICE PLAN | 12.78 | 10/01-31/18 Acct#121302260001 Vision Plan | 100 |

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| | 9/26/2018 | VISION SERVICE PLAN | 164.26 | 10/01-31/18 Acct#121302260001 Vision Plan | 500 |
| 28165 | 9/26/2018 | VISION SERVICE PLAN | 12.78 | 09/01-30/18 Acct#121302260001 Vision Plan | 100 |
| | 9/26/2018 | VISION SERVICE PLAN | 164.26 | 09/01-30/18 Acct#121302260001 Vision Plan | 500 |
| 28166 | 9/27/2018 | RAIN FOR RENT | 31,057.48 | 09/27/18 Cust#132641 Premier 4in Trash Pump/16th St Drainage | 800 |
| 28167 | 10/1/2018 | JETMULCH INC | 12,123.19 | 10/01/18 Delivery/Installation Engineered Wood Fibar | 900 |
| 28168 | 10/3/2018 | AFLAC | 61.34 | 09/01-30/18 Acct#HJ582 EE Elected Insurance | 100 |
| | 10/3/2018 | AFLAC | 395.54 | 09/01-30/18 Acct#HJ582 EE Elected Insurance | 500 |
| 28169 | 10/3/2018 | ALLIED ADMIN - DELTA DENTAL | 47.16 | 11/01-30/18 ID#07917-7535 Dental Plan | 100 |
| | 10/3/2018 | ALLIED ADMIN - DELTA DENTAL | 725.20 | 11/01-30/18 ID#07917-7535 Dental Plan | 500 |
| 28170 | 10/3/2018 | LINCOLN NATIONAL LIFE INSURANCE CO | 11.37 | 10/01-31/18 Acct#LOSOSOS-BL-283600 Adjustments | 100 |
| | 10/3/2018 | LINCOLN NATIONAL LIFE INSURANCE CO | 46.09 | 10/01-31/18 Acct#LOSOSOS-BL-283600 Adjustments | 500 |
| 28171 | 10/3/2018 | PERRY FORD | 32,602.28 | 10/02/18 Vehicle Purchase (2019 Ford F250 w/tow package) | 500 |
| 28172 | 10/4/2018 | CARDMEMBER SERVICE | 2,894.57 | 08/06/18 CC/Alex - Costco (5 mattresses) | 301 |
| | 10/4/2018 | CARDMEMBER SERVICE | 209.78 | 08/13/18 CC/Alex - WizardInd (building parts/supplies) | 301 |
| | 10/4/2018 | CARDMEMBER SERVICE | 2,315.66 | 08/19/18 CC/Brown - Costco (4 mattresses) | 301 |
| | 10/4/2018 | CARDMEMBER SERVICE | 20.00 | 08/25/18 CC/Alex - Craigslist (hiring advertisement) | 301 |
| | 10/4/2018 | CARDMEMBER SERVICE | 22.62 | 08/31/18 CC/Brown - Target (Safety Fair supplies) | 301 |
| | 10/4/2018 | CARDMEMBER SERVICE | 578.92 | 09/04/18 CC/Brown - Costco (1 mattress) | 301 |
| | 10/4/2018 | CARDMEMBER SERVICE | 162.25 | 09/06/18 CC/Brown - Ryan Grebe Photography (wall art/photos) | 301 |
| 28174 | 10/17/2018 | ALL WAYS CLEAN | 245.00 | 10/01-31/18 Janitorial Services (Suite 102 & 106) | 100 |
| 28175 | 10/17/2018 | AT&T | 388.00 | 08/17/18-09/16/17 Cust#9391056297 Telephone Service | 301 |
| 28176 | 10/17/2018 | CHARTER COMMUNICATIONS | 198.77 | 09/28/18-10/27/18 Acct#8245101120143981 Internet/Cable Servi | 301 |
| 28177 | 10/17/2018 | CHARTER COMMUNICATIONS | 144.09 | 10/19/18-11/18/18 Acct#8245101120015742 Channel 20 | 100 |
| 28178 | 10/17/2018 | CRIZER CONSTRUCTION | 462.06 | 10/12/18 Balance Due - Meter Upgrade 1503 17th St | 500 |
| 28179 | 10/17/2018 | DSD BUSINESS SYSTEMS | 135.00 | 09/01-30/18 TimeForce Software Contract | 100 |
| 28180 | 10/17/2018 | ERNEST PACKAGING SOLUTIONS | 319.75 | 10/09/18 Cust#CAL059 Station Supplies | 301 |
| 28181 | 10/17/2018 | KITZMAN WATER, INC. | 84.19 | 09/01-30/18 Acct#72975 Soft Water Service | 301 |
| 28182 | 10/17/2018 | JOHN MADONNA CONSTRUCTION CO | 1,800.00 | 10/10/18 Operator - LO Park Playground Project | 900 |
| 28183 | 10/17/2018 | MISSION COUNTRY DISPOSAL | 106.41 | 10/01-31/18 Acct#41305101023 Trash Service | 301 |
| 28184 | 10/17/2018 | MOSS, LEVY & HARTZHEIM LLP | 5,000.00 | 10/01/18 #LOSOSOSCSO Audit Services | 100 |
| 28185 | 10/17/2018 | OFFICE DEPOT INC | 250.71 | 09/01-30/18 Acct#28702448 General Office Supplies | 100 |
| 28186 | 10/17/2018 | CARDMEMBER SERVICE | 13.93 | 01/29/18 CC/Asuncion-Home Depot (8th Street drainage pump cage) | 100 |
| | 10/17/2018 | CARDMEMBER SERVICE | 67.26 | 09/06/18 CC/Kudart - Dominos Pizza (BOD Working Meal) | 100 |
| | 10/17/2018 | CARDMEMBER SERVICE | 20.85 | 09/06/18 CC/Kudart - Ralphps (supplies) | 100 |
| | 10/17/2018 | CARDMEMBER SERVICE | 101.69 | 09/28/18 CC/Osborne - Ralphps (Food-Playground Project) | 900 |
| | 10/17/2018 | CARDMEMBER SERVICE | 27.65 | 09/29/18 CC/Osborne - Dominos (Food-Playground Project) | 900 |
| | 10/17/2018 | CARDMEMBER SERVICE | 59.98 | 09/29/18 CC/Osborne - Ralphps (Food-Playground Project) | 900 |
| | 10/17/2018 | CARDMEMBER SERVICE | 35.56 | 09/30/18 CC/Osborne - Albertsons (Food-Playground Project) | 900 |
| | 10/17/2018 | CARDMEMBER SERVICE | 13.74 | 09/30/18 CC/Osborne - DollyDonuts (Food-Playground Project) | 900 |
| | 10/17/2018 | CARDMEMBER SERVICE | 11.38 | 09/30/18 CC/Osborne - Ralphps (Food-Playground Project) | 900 |
| | 10/17/2018 | CARDMEMBER SERVICE | 40.25 | 10/01/18 CC/Osborne - Ralphps (Food-Playground Project) | 900 |
| 28187 | 10/17/2018 | SLO COUNTY TAX COLLECTOR | 137.56 | 11/01/18 FY18/19 Property Taxes/Assessments Installation 1 | 200 |

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| | 10/17/2018 | SLO COUNTY TAX COLLECTOR | 2,017.33 | 11/01/18 FY18/19 Property Taxes/Assessments Installation 1 | 301 |
| | 10/17/2018 | SLO COUNTY TAX COLLECTOR | 9.00 | 11/01/18 FY18/19 Property Taxes/Assessments Installation 1 | 400 |
| | 10/17/2018 | SLO COUNTY TAX COLLECTOR | 1,601.89 | 11/01/18 FY18/19 Property Taxes/Assessments Installation 1 | 500 |
| | 10/17/2018 | SLO COUNTY TAX COLLECTOR | 134.77 | 11/01/18 FY18/19 Property Taxes/Assessments Installation 1 | 600 |
| | 10/17/2018 | SLO COUNTY TAX COLLECTOR | 54.28 | 11/01/18 FY18/19 Property Taxes/Assessments Installation 1 | 800 |
| 28188 | 10/17/2018 | THE GAS COMPANY | 38.41 | 08/21/18-09/19/18 Acct#14941522279 Gas Service | 301 |
| 28189 | 10/17/2018 | BROWNSTEIN, HYATT, FARBER, SCHRECK | 3,376.30 | 07/01/18-09/30/18 BMC Shared Costs | 500 |
| 28190 | 10/17/2018 | COASTAL ROLL OFF | 217.00 | 10/01-04/18 Acct#3184-007 LO Playground Project | 900 |
| 28191 | 10/17/2018 | CARDMEMBER SERVICE | 30.65 | 09/29/18 CC/OSBORNE - Ralphs (Food-Playground Project) | 900 |
| 28192 | 10/17/2018 | WALLACE GROUP | 889.50 | 09/01-30/18 Engerring Services (ProgC/8th St/Recycled Water) | 500 |
| 28193 | 10/18/2018 | HACH | 320.85 | 08/22/18 Acct#270053 Water Treatment Chemicals | 500 |
| 28194 | 10/18/2018 | CARDMEMBER SERVICE | 214.49 | 09/13/18 CC/Asuncion - Amazon.com (Knipextool set) | 500 |
| 29149 | 9/21/2018 | CHARTER COMMUNICATIONS | 146.30 | 09/19/18-10/18/18 Acct#8245101120015742 Channel 20 | 100 |
| 29150 | 9/21/2018 | GEORGE CONTENTO | 2,900.00 | 10/01-31/18 Office Rent (Suites 102 & 106) | 100 |
| 29151 | 9/21/2018 | FARM SUPPLY CO | 24.85 | 09/14/15 Cust#26174 Disinfection Feed Pumps | 500 |
| | 9/21/2018 | FARM SUPPLY CO | 55.74 | 09/17/18 Cust#26174 R&M Minor Tools & Equipment | 500 |
| 29152 | 9/21/2018 | FIRETEC USED APPARATUS SALES | 2,500.00 | 09/07/18 Advertising - Sale of 2003 Ford F550 (MR-15) | 301 |
| 29153 | 9/21/2018 | LINCOLN NATIONAL LIFE INSURANCE CO | 72.51 | 10/01-31/18 Acct#LOSOSOS-BL-283600 Insurance (Life/AD+D/WI/L | 100 |
| | 9/21/2018 | LINCOLN NATIONAL LIFE INSURANCE CO | 511.66 | 10/01-31/18 Acct#LOSOSOS-BL-283600 Insurance (Life/AD+D/WI/L | 500 |
| 29154 | 9/21/2018 | MISSION LINEN SUPPLY | 22.92 | 09/13/18 Cust#213729 Janitorial Supplies - towel rolls/rags | 500 |
| 29155 | 9/21/2018 | CARDMEMBER SERVICE | 171.60 | 08/10/18 CC/Asuncion - Danner Lacrosse (work boots) | 500 |
| | 9/21/2018 | CARDMEMBER SERVICE | 43.93 | 08/28/18 CC/Asuncion - Hydraulic Hoses (nitrate analyzer fit | 500 |
| | 9/21/2018 | CARDMEMBER SERVICE | 239.82 | 08/29/18 CC/Asuncion - Coastline Equipment (backhoe parts) | 500 |
| 29156 | 9/21/2018 | RANGE MASTER | 166.29 | 09/06/18 AcctSOBAYFIRE - Uniform Pant & Belt (RFF Rouffaer) | 301 |
| 29157 | 9/21/2018 | SLO COUNTY DEPART PUBLIC WORKS | 1,946.00 | 08/01-31/18 405R979032 Water Quality Testing | 500 |
| 29158 | 9/21/2018 | SPEED'S OIL TOOL SERVICE, INC | 408.00 | 09/06/18 Brine Disposal Trucking Service - SB Well | 500 |
| 29159 | 9/21/2018 | VERIZON WIRELESS | 166.68 | 08/08/18-09/07/18 Acct#472454582-00001 Cellular Service | 301 |
| | 9/21/2018 | VERIZON WIRELESS | 207.55 | 08/08/18-09/07/18 Acct#472454582-00001 Cellular Service | 500 |
| | 9/21/2018 | VERIZON WIRELESS | 138.37 | 08/08/18-09/07/18 Acct#472454582-00001 Cellular Service | 800 |
| CalPERS_UAL | 9/1/2018 | CA PUBLIC EMPL RET SYSTEM | 897.28 | 09/01-30/18 CalPERS Unfunded Accrued Liability | 100 |
| | 9/1/2018 | CA PUBLIC EMPL RET SYSTEM | 1,394.52 | 09/01-30/18 CalPERS Unfunded Accrued Liability | 301 |
| | 9/1/2018 | CA PUBLIC EMPL RET SYSTEM | 2,717.88 | 09/01-30/18 CalPERS Unfunded Accrued Liability | 500 |
| PERSMed_Oct18 | 10/8/2018 | CA PUBLIC EMPLOYEES' RETIREMENT | 971.99 | 10/01-31/18 ID#4662975925 CalPERS Health Plan | 100 |
| | 10/8/2018 | CA PUBLIC EMPLOYEES' RETIREMENT | 4,461.72 | 10/01-31/18 ID#4662975925 CalPERS Health Plan | 500 |
| PERSMed_Sep18 | 9/5/2018 | CA PUBLIC EMPLOYEES' RETIREMENT | 971.99 | 09/01-30/18 ID#4662975925 CalPERS Health Plan | 100 |
| | 9/5/2018 | CA PUBLIC EMPLOYEES' RETIREMENT | 4,461.72 | 09/01-30/18 ID#4662975925 CalPERS Health Plan | 500 |
| PD091418_457 | 9/14/2018 | CALPERS 457 | 250.00 | 08/27/18-09/09/18 SIP457 Contributions | 100 |
| | 9/14/2018 | CALPERS 457 | 1,350.00 | 08/27/18-09/09/18 SIP457 Contributions | 500 |
| PD091418_EDD | 9/14/2018 | CA EMPLOYMENT DEVELOPMENT DEPT | 288.38 | 08/27/18-09/09/18 State Payroll Taxes | 100 |
| | 9/14/2018 | CA EMPLOYMENT DEVELOPMENT DEPT | 336.44 | 08/27/18-09/09/18 State Payroll Taxes | 301 |
| | 9/14/2018 | CA EMPLOYMENT DEVELOPMENT DEPT | 613.51 | 08/27/18-09/09/18 State Payroll Taxes | 500 |
| PD091418_IRS | 9/14/2018 | DEPARTMENT OF THE TREASURY | 741.53 | 08/27/18-09/09/18 Federal Payroll Taxes | 100 |

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| | 9/14/2018 | DEPARTMENT OF THE TREASURY | 1,287.63 | 08/27/18-09/09/18 Federal Payroll Taxes | 301 |
| | 9/14/2018 | DEPARTMENT OF THE TREASURY | 1,988.16 | 08/27/18-09/09/18 Federal Payroll Taxes | 500 |
| PD091418_PERSR | 9/14/2018 | CA PUBLIC EMPL RET SYSTEM | 559.68 | 08/27/18-09/09/18 Retirement Earned | 100 |
| | 9/14/2018 | CA PUBLIC EMPL RET SYSTEM | 150.96 | 08/27/18-09/09/18 Retirement Earned | 301 |
| | 9/14/2018 | CA PUBLIC EMPL RET SYSTEM | 3,175.57 | 08/27/18-09/09/18 Retirement Earned | 500 |
| PD092818_EDD | 9/28/2018 | CA EMPLOYMENT DEVELOPMENT DEPT | 251.34 | 09/10/18-09/23/18 State Payroll Taxes | 100 |
| | 9/28/2018 | CA EMPLOYMENT DEVELOPMENT DEPT | 327.35 | 09/10/18-09/23/18 State Payroll Taxes | 301 |
| | 9/28/2018 | CA EMPLOYMENT DEVELOPMENT DEPT | 589.57 | 09/10/18-09/23/18 State Payroll Taxes | 500 |
| PD092818_IRS | 9/28/2018 | DEPARTMENT OF THE TREASURY | 659.09 | 09/10/18-09/23/18 Federal Payroll Taxes | 100 |
| | 9/28/2018 | DEPARTMENT OF THE TREASURY | 706.32 | 09/10/18-09/23/18 Federal Payroll Taxes | 301 |
| | 9/28/2018 | DEPARTMENT OF THE TREASURY | 1,946.31 | 09/10/18-09/23/18 Federal Payroll Taxes | 500 |
| PD092818_PERSS | 10/5/2018 | CA PUBLIC EMPL RET SYSTEM | 6.95 | 09/10/18-09/23/18 CalPERS Retirement (RFF Smith) | 301 |
| PD092818_PERSR | 9/28/2018 | CA PUBLIC EMPL RET SYSTEM | 559.68 | 09/10/18-09/23/18 Retirement Earned | 100 |
| | 9/28/2018 | CA PUBLIC EMPL RET SYSTEM | 315.66 | 09/10/18-09/23/18 Retirement Earned | 301 |
| | 9/28/2018 | CA PUBLIC EMPL RET SYSTEM | 3,127.99 | 09/10/18-09/23/18 Retirement Earned | 500 |
| PD09282018-457 | 9/28/2018 | CALPERS 457 | 250.00 | 09/10/18-09/23/18 SIP457 Contributions | 100 |
| | 9/28/2018 | CALPERS 457 | 1,350.00 | 09/10/18-09/23/18 SIP457 Contributions | 500 |
| PD101218_EDD | 10/12/2018 | CA EMPLOYMENT DEVELOPMENT DEPT | 312.49 | 09/24/18-10/07/18 State Payroll Taxes | 100 |
| | 10/12/2018 | CA EMPLOYMENT DEVELOPMENT DEPT | 364.39 | 09/24/18-10/07/18 State Payroll Taxes | 301 |
| | 10/12/2018 | CA EMPLOYMENT DEVELOPMENT DEPT | 604.54 | 09/24/18-10/07/18 State Payroll Taxes | 500 |
| | 10/12/2018 | CA EMPLOYMENT DEVELOPMENT DEPT | 23.13 | 09/24/18-10/07/18 State Payroll Taxes | 800 |
| PD101218_IRS | 10/12/2018 | DEPARTMENT OF THE TREASURY | 733.17 | 09/24/18-10/07/18 Federal Payroll Taxes | 100 |
| | 10/12/2018 | DEPARTMENT OF THE TREASURY | 1,139.30 | 09/24/18-10/07/18 Federal Payroll Taxes | 301 |
| | 10/12/2018 | DEPARTMENT OF THE TREASURY | 1,958.48 | 09/24/18-10/07/18 Federal Payroll Taxes | 500 |
| | 10/12/2018 | DEPARTMENT OF THE TREASURY | 71.98 | 09/24/18-10/07/18 Federal Payroll Taxes | 800 |
| PD101218_PERSR | 10/12/2018 | CA PUBLIC EMPL RET SYSTEM | 612.88 | 09/24/18-10/07/18 Retirement Earned | 100 |
| | 10/12/2018 | CA PUBLIC EMPL RET SYSTEM | 434.57 | 09/24/18-10/07/18 Retirement Earned | 301 |
| | 10/12/2018 | CA PUBLIC EMPL RET SYSTEM | 3,128.72 | 09/24/18-10/07/18 Retirement Earned | 500 |
| | 10/12/2018 | CA PUBLIC EMPL RET SYSTEM | 87.83 | 09/24/18-10/07/18 Retirement Earned | 800 |
| PD10122018_457 | 10/12/2018 | CALPERS 457 | 250.00 | 09/24/18-10/07/18 SIP457 Contributions | 100 |
| | 10/12/2018 | CALPERS 457 | 1,350.00 | 09/24/18-10/07/18 SIP457 Contributions | 500 |
| PPE090918 | 9/14/2018 | | 2,822.97 | CSD - Abra Suite Payroll | 100 |
| | 9/14/2018 | | 866.71 | CSD - Abra Suite Payroll | 301 |
| | 9/14/2018 | | 14,512.27 | CSD - Abra Suite Payroll | 500 |
| PPECSD092318 | 9/28/2018 | | 2,710.82 | CSD - Abra Suite Payroll | 100 |
| | 9/28/2018 | | 1,651.99 | CSD - Abra Suite Payroll | 301 |
| | 9/28/2018 | | 14,571.47 | CSD - Abra Suite Payroll | 500 |
| PPESBF090918 | 9/14/2018 | | 3,965.71 | SBF - Abra Suite Payroll | 301 |
| PPESBF092318 | 9/28/2018 | | 2,616.23 | SBF - Abra Suite Payroll | 301 |
| Report Total | | | <u>352,804.88</u> | | |

ITEM 4

**REVIEW OF BOARD ITEM REGARDING
FINANCIAL REPORTS FOR THE PERIODS
ENDING AUGUST 31, 2018
AND
SEPTEMBER 30, 2018**



October 19, 2018

TO: LOCSD Board of Directors
FROM: Adrienne Geidel at Robert Stilts, District Bookkeeper
SUBJECT: Agenda Item 11D – 11/1/2018 Board Meeting
Receive Financial Report for the Period Ending August 31, 2018

President
Vicki L. Milledge

Vice President
Marshall E. Ochylski

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

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 August 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 August 31, 2018 and direct staff to make the necessary mid-year adjustments from 5031 to 5035.

DISCUSSION

Funds 100, 301, and 500 have small expense balances in account 5035 for Accidental Death and Dismemberment. These were not budgeted because our old payroll system included them in 5031 Disability Insurance. I prefer the split and recommend a small mid-year adjustment from the 5031 budget to 5035.

Attachments

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

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

Phone: 805/528-9370
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LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 8/1/2018 Through 8/31/2018

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original | |
|-------------------------------------|--------------------------------------|-----------|----------------------------|--|--|-----------|
| Revenues | | | | | | |
| Service Charges & Fees | | | | | | |
| 4005 | Copying Costs | 0.00 | 0.00 | 20.00 | (20.00) | (100.00)% |
| | Total Service Charges & Fees | 0.00 | 0.00 | 20.00 | (20.00) | (100.00)% |
| Use of Money & Property | | | | | | |
| 4510 | Investment Income on funds | 0.00 | 74.16 | 0.00 | 74.16 | 0.00% |
| | Total Use of Money & Property | 0.00 | 74.16 | 0.00 | 74.16 | 0.00% |
| | Total Revenues | 0.00 | 74.16 | 20.00 | 54.16 | 270.80% |
| Expenditures | | | | | | |
| Personnel | | | | | | |
| Salaries/Wages | | | | | | |
| 7322 | Director's Compensation | 1,100.00 | 2,100.00 | 12,000.00 | 9,900.00 | 82.50% |
| 8018 | Holiday Pay | 0.00 | 386.84 | 4,000.00 | 3,613.16 | 90.33% |
| 8045 | Overtime Pay | 352.66 | 784.09 | 5,000.00 | 4,215.91 | 84.32% |
| 8051 | Floating Holiday Pay | 620.48 | 620.48 | 1,000.00 | 379.52 | 37.95% |
| 8054 | Salaries & Wages - Regular | 10,014.30 | 13,419.26 | 109,000.00 | 95,580.74 | 87.69% |
| 8060 | Sick Leave Pay | 121.87 | 198.47 | 2,000.00 | 1,801.53 | 90.08% |
| 8066 | Comp Time Used | 930.72 | 930.72 | 0.00 | (930.72) | 0.00% |
| 8081 | Vacation Pay | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 100.00% |
| | Total Salaries/Wages | 13,140.03 | 18,439.86 | 136,000.00 | 117,560.14 | 86.44% |
| Payroll Taxes & Benefits | | | | | | |
| 5020 | FICA - ER | 68.20 | 130.20 | 1,700.00 | 1,569.80 | 92.34% |
| 5030 | Life Insurance - ER | 25.18 | 34.68 | 300.00 | 265.32 | 88.44% |
| 5031 | Disability Insurance | 9.46 | 12.56 | 60.00 | 47.44 | 79.07% |
| 5035 | AD & D Insurance | 6.63 | 9.13 | 0.00 | (9.13) | 0.00% |
| 5040 | LTD Insurance | 66.64 | 88.49 | 1,000.00 | 911.51 | 91.15% |
| 5050 | Medicare - ER | 189.19 | 268.01 | 2,478.00 | 2,209.99 | 89.18% |
| 5060 | Cafeteria Plan - ER | 1,062.50 | 1,593.75 | 8,625.00 | 7,031.25 | 81.52% |
| 5070 | Retirement ER - Regular | 1,943.78 | 3,173.15 | 13,700.00 | 10,526.85 | 76.84% |
| 5071 | Retirement ER - Addl Pick-up | 0.00 | 0.00 | 1,019.00 | 1,019.00 | 100.00% |
| 5075 | Retirees Medical - ER | 273.03 | 549.11 | 3,000.00 | 2,450.89 | 81.70% |
| 5120 | Workers Comp Insurance - ER | 0.00 | 480.08 | 4,675.00 | 4,194.92 | 89.73% |
| 5124 | Retirement - ER - Tier 2 | 170.30 | 228.63 | 0.00 | (228.63) | 0.00% |
| | Total Payroll Taxes & Benefits | 3,814.91 | 6,567.79 | 36,557.00 | 29,989.21 | 82.03% |
| Employment Services | | | | | | |
| 5100 | Unemployment Insurance - ER | 68.20 | 130.20 | 3,400.00 | 3,269.80 | 96.17% |
| 6200 | Hiring, Advertising & Other Costs | 139.30 | 139.30 | 300.00 | 160.70 | 53.57% |
| 6230 | Medical Exam | 0.00 | 0.00 | 125.00 | 125.00 | 100.00% |
| | Total Employment Services | 207.50 | 269.50 | 3,825.00 | 3,555.50 | 92.95% |
| | Total Personnel | 17,162.44 | 25,277.15 | 176,382.00 | 151,104.85 | 85.67% |
| 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 | 1,087.50 | 4,500.00 | 3,412.50 | 75.83% |

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 8/1/2018 Through 8/31/2018

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original | |
|------|--|------------------|----------------------------|--|--|----------------|
| 6110 | IT Purchased Services | 2,481.32 | 4,324.66 | 21,500.00 | 17,175.34 | 79.89% |
| 7100 | Copier Contract-Maint & Usage | 264.18 | 588.08 | 5,000.00 | 4,411.92 | 88.24% |
| 7255 | Security Services | 58.91 | 117.82 | 1,000.00 | 882.18 | 88.22% |
| 7321 | Janitorial Cleaning & Supplies | 245.00 | 490.00 | 4,000.00 | 3,510.00 | 87.75% |
| 7342 | Public Meeting Recordings | 1,800.00 | 2,925.00 | 13,500.00 | 10,575.00 | 78.33% |
| | Total Contract Services | 5,179.41 | 9,533.06 | 49,500.00 | 39,966.94 | 80.74% |
| | Financial Services | | | | | |
| 7309 | Late Fees | 0.00 | 13.19 | 100.00 | 86.81 | 86.81% |
| 7310 | Bank Service Charges | 294.52 | 569.82 | 3,000.00 | 2,430.18 | 81.01% |
| | Total Financial Services | 294.52 | 583.01 | 3,100.00 | 2,516.99 | 81.19% |
| | 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 | 30.00 | 30.00 | 0.00 | (30.00) | 0.00% |
| 7325 | Insurance | 0.00 | 14,266.50 | 9,254.00 | (5,012.50) | (54.17)% |
| | Total Insurance, Licenses & Regulatory Fees | 30.00 | 30,863.57 | 29,354.00 | (1,509.57) | (5.14)% |
| | Legal & Professional | | | | | |
| 7303 | Professional Services - GM | 8,010.50 | 16,021.00 | 96,126.00 | 80,105.00 | 83.33% |
| 7304 | Professional Services - ACCTG | 10,000.00 | 10,000.00 | 60,000.00 | 50,000.00 | 83.33% |
| 7305 | Auditing Services | 0.00 | 0.00 | 20,000.00 | 20,000.00 | 100.00% |
| 7320 | Professional & Consulting Services | 430.80 | 1,277.19 | 10,000.00 | 8,722.81 | 87.23% |
| 7326 | Legal Services | 1,277.50 | 6,040.00 | 30,000.00 | 23,960.00 | 79.87% |
| 7340 | Legal Notifications & Mandated Advertising | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 100.00% |
| | Total Legal & Professional | 19,718.80 | 33,338.19 | 217,126.00 | 183,787.81 | 84.65% |
| | 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 | 449.47 | 841.43 | 5,000.00 | 4,158.57 | 83.17% |
| 7160 | Postage, Shipping & Mail Supplies | 328.06 | 886.94 | 3,200.00 | 2,313.06 | 72.28% |
| 7226 | Membership & Dues | 0.00 | 100.00 | 6,500.00 | 6,400.00 | 98.46% |
| | Total Office/Operations | 777.53 | 1,828.37 | 16,700.00 | 14,871.63 | 89.05% |
| | Other Expense | | | | | |
| 7330 | Misc Operating Expenses | 0.00 | 0.00 | 100.00 | 100.00 | 100.00% |
| 8735 | Misc Department Admin | 0.00 | 900.00 | 5,300.00 | 4,400.00 | 83.02% |
| | Total Other Expense | 0.00 | 900.00 | 5,400.00 | 4,500.00 | 83.33% |
| | Rent & Utilities | | | | | |
| 6025 | Telephone | 253.75 | 498.62 | 3,000.00 | 2,501.38 | 83.38% |
| 7350 | Rent - Meetings | 0.00 | 0.00 | 400.00 | 400.00 | 100.00% |

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 8/1/2018 Through 8/31/2018

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|--|--------------------------|--------------|----------------------------|--|--|
| 7352 Rent - Offices & Other Structures | 2,900.00 | 5,800.00 | 35,000.00 | 29,200.00 | 83.43% |
| 8610 Electric | 0.00 | 152.55 | 3,800.00 | 3,647.45 | 95.99% |
| 8620 Gas Service | 0.00 | 3.82 | 450.00 | 446.18 | 99.15% |
| Total Rent & Utilities | 3,153.75 | 6,454.99 | 42,650.00 | 36,195.01 | 84.87% |
| Repairs & Maintenance | | | | | |
| 6405 R & M - Extinguishers | 73.36 | 73.36 | 110.00 | 36.64 | 33.31% |
| Total Repairs & Maintenance | 73.36 | 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 | 0.00 | 0.00 | 1,300.00 | 1,300.00 | 100.00% |
| 8539 Meals | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 100.00% |
| 8541 Meals- Local Area - DIR | 0.00 | 0.00 | 100.00 | 100.00 | 100.00% |
| 8550 Mileage Reimbursement & Parking | 30.86 | 30.86 | 500.00 | 469.14 | 93.83% |
| Total Travel & Training | 30.86 | 30.86 | 4,000.00 | 3,969.14 | 99.23% |
| Total Services & Supplies | 29,258.23 | 83,648.91 | 367,940.00 | 284,291.09 | 77.27% |
| 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 | 46,420.67 | 108,926.06 | 1,088,644.00 | 979,717.94 | 89.99% |
| Net Revenues over Expenditures | (46,420.67) | (108,851.90) | (1,088,624.00) | 979,772.10 | (90.00)% |

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
200 - 200 - Bayridge
From 8/1/2018 Through 8/31/2018

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|---------------------------------------|--------------------------|------------|----------------------------|--|--|
| Revenues | | | | | |
| Property Taxes | | | | | |
| 4035 | 0.00 | 0.00 | 9,052.00 | (9,052.00) | (100.00)% |
| | 0.00 | 0.00 | 9,052.00 | (9,052.00) | (100.00)% |
| Special Taxes & Assessments | | | | | |
| 4550 | 0.00 | 0.00 | 54,831.00 | (54,831.00) | (100.00)% |
| | 0.00 | 0.00 | 54,831.00 | (54,831.00) | (100.00)% |
| Use of Money & Property | | | | | |
| 4505 | 0.00 | 0.00 | 57.00 | (57.00) | (100.00)% |
| | 0.00 | 0.00 | 57.00 | (57.00) | (100.00)% |
| | 0.00 | 0.00 | 63,940.00 | (63,940.00) | (100.00)% |
| Expenditures | | | | | |
| Services & Supplies | | | | | |
| Insurance, Licenses & Regulatory Fees | | | | | |
| 6345 | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| 7325 | 0.00 | 0.00 | 800.00 | 800.00 | 100.00% |
| | 0.00 | 0.00 | 1,300.00 | 1,300.00 | 100.00% |
| Legal & Professional | | | | | |
| 7320 | 0.00 | 145.00 | 700.00 | 555.00 | 79.29% |
| 7326 | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| | 0.00 | 145.00 | 1,200.00 | 1,055.00 | 87.92% |
| Rent & Utilities | | | | | |
| 8670 | 0.00 | 1,037.37 | 6,224.16 | 5,186.79 | 83.33% |
| | 0.00 | 1,037.37 | 6,224.16 | 5,186.79 | 83.33% |
| | 0.00 | 1,182.37 | 8,724.16 | 7,541.79 | 86.45% |
| Debt Service | | | | | |
| 9804 | 0.00 | 0.00 | 27,964.56 | 27,964.56 | 100.00% |
| | 0.00 | 0.00 | 27,964.56 | 27,964.56 | 100.00% |
| Transfers | | | | | |
| 9511 | 0.00 | 0.00 | 2,721.61 | 2,721.61 | 100.00% |
| | 0.00 | 0.00 | 2,721.61 | 2,721.61 | 100.00% |
| | 0.00 | 1,182.37 | 39,410.33 | 38,227.96 | 97.00% |
| Net Revenues over Expenditures | 0.00 | (1,182.37) | 24,529.67 | (25,712.04) | (104.82)% |

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 8/1/2018 Through 8/31/2018

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|--|--------------------------|-----------|----------------------------|--|--|
| Revenues | | | | | |
| Property Taxes | | | | | |
| 4034 | 0.00 | 0.00 | 59,915.50 | (59,915.50) | (100.00)% |
| 4035 | 0.00 | 0.00 | 2,062,770.00 | (2,062,770.00) | (100.00)% |
| | 0.00 | 0.00 | 2,122,685.50 | (2,122,685.50) | (100.00)% |
| Grant Revenue | | | | | |
| 4955 | 5,734.00 | 5,734.00 | 4,000.00 | 1,734.00 | 43.35% |
| | 5,734.00 | 5,734.00 | 4,000.00 | 1,734.00 | 43.35% |
| Special Taxes & Assessments | | | | | |
| 4015 | 0.00 | 0.00 | 25,214.00 | (25,214.00) | (100.00)% |
| 4050 | 0.00 | 0.00 | 561,557.00 | (561,557.00) | (100.00)% |
| | 0.00 | 0.00 | 586,771.00 | (586,771.00) | (100.00)% |
| Other Revenues | | | | | |
| 4000 | 300.00 | 300.00 | 67,134.00 | (66,834.00) | (99.55)% |
| | 300.00 | 300.00 | 67,134.00 | (66,834.00) | (99.55)% |
| Use of Money & Property | | | | | |
| 4505 | 0.00 | 0.00 | 13,075.00 | (13,075.00) | (100.00)% |
| 4510 | 2,699.30 | 5,238.85 | 25,590.00 | (20,351.15) | (79.53)% |
| | 2,699.30 | 5,238.85 | 38,665.00 | (33,426.15) | (86.45)% |
| | 8,733.30 | 11,272.85 | 2,819,255.50 | (2,807,982.65) | (99.60)% |
| Expenditures | | | | | |
| Personnel | | | | | |
| Salaries/Wages | | | | | |
| 8295 | 2,629.36 | 3,518.32 | 27,000.00 | 23,481.68 | 86.97% |
| 8340 | 12,820.61 | 16,737.35 | 98,000.00 | 81,262.65 | 82.92% |
| 8345 | 409.18 | 409.18 | 7,100.00 | 6,690.82 | 94.24% |
| | 15,859.15 | 20,664.85 | 132,100.00 | 111,435.15 | 84.36% |
| Payroll Taxes & Benefits | | | | | |
| 5021 | 735.19 | 902.34 | 7,000.00 | 6,097.66 | 87.11% |
| 5030 | 180.00 | 348.00 | 2,500.00 | 2,152.00 | 86.08% |
| 5035 | 50.00 | 102.50 | 800.00 | 697.50 | 87.19% |
| 5051 | 229.96 | 299.64 | 2,100.00 | 1,800.36 | 85.73% |
| 5070 | 1,594.52 | 2,989.04 | 11,000.00 | 8,010.96 | 72.83% |
| 5120 | 0.00 | 4,349.03 | 5,000.00 | 650.97 | 13.02% |
| 5124 | 1,110.87 | 2,805.61 | 3,000.00 | 194.39 | 6.48% |
| | 3,900.54 | 11,796.16 | 31,400.00 | 19,603.84 | 62.43% |
| Employment Services | | | | | |
| 5000 | 0.00 | 0.00 | 1,275.00 | 1,275.00 | 100.00% |
| 5100 | 66.93 | 66.93 | 0.00 | (66.93) | 0.00% |
| 5101 | 535.73 | 794.58 | 8,000.00 | 7,205.42 | 90.07% |
| 6200 | 20.00 | 20.00 | 0.00 | (20.00) | 0.00% |
| 6230 | 2,885.00 | 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 8/1/2018 Through 8/31/2018

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|---|--------------------------|------------------|----------------------------|--|--|
| Total Employment Services | <u>3,507.66</u> | <u>3,766.51</u> | <u>13,075.00</u> | <u>9,308.49</u> | <u>71.19%</u> |
| Total Personnel | 23,267.35 | 36,227.52 | 176,575.00 | 140,347.48 | 79.48% |
| Services & Supplies | | | | | |
| Clothing & Uniform | | | | | |
| 7246 Uniform & Gear | 135.06 | 591.89 | 1,100.00 | 508.11 | 46.19% |
| 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 | 135.06 | 591.89 | 3,100.00 | 2,508.11 | 80.91% |
| Contract Services | | | | | |
| 6110 IT Purchased Services | 97.41 | (22.63) | 1,080.00 | 1,102.63 | 102.10% |
| 7100 Copier Contract-Maint & Usage | 0.00 | 186.62 | 1,600.00 | 1,413.38 | 88.34% |
| 7202 Building Alarms & Security | 0.00 | 0.00 | 475.00 | 475.00 | 100.00% |
| 7204 Cleaning Supplies, Laundry & Towel Service | 111.05 | 754.14 | 3,700.00 | 2,945.86 | 79.62% |
| 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 | 208.46 | 2,918.13 | 2,201,274.00 | 2,198,355.87 | 99.87% |
| Equipment & Tools | | | | | |
| 6440 Fire Personal Protection Equipment | 1,350.09 | 1,996.59 | 14,000.00 | 12,003.41 | 85.74% |
| 6460 Self-Contained Breathing Apparatus | 0.00 | 0.00 | 32,500.00 | 32,500.00 | 100.00% |
| 7234 Oxygen Supplies & Cylinder Rent | 0.00 | 0.00 | 350.00 | 350.00 | 100.00% |
| 7238 Paramedic & EMT Small Tools & Supplies | 2,266.55 | 6,300.04 | 16,000.00 | 9,699.96 | 60.62% |
| 7242 Minor Tools, Accessories & Field Machines | 20.37 | 20.37 | 250.00 | 229.63 | 91.85% |
| 7252 Misc Hardware | <u>0.00</u> | <u>0.00</u> | <u>350.00</u> | <u>350.00</u> | <u>100.00%</u> |
| Total Equipment & Tools | 3,637.01 | 8,317.00 | 63,450.00 | 55,133.00 | 86.89% |
| 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 | 0.00 | 4,000.00 | 4,000.00 | 100.00% |
| 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 | 21,231.53 | 24,400.00 | 3,168.47 | 12.99% |
| Legal & Professional | | | | | |
| 7320 Professional & Consulting Services | 130.00 | 823.00 | 1,400.00 | 577.00 | 41.21% |
| 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 8/1/2018 Through 8/31/2018

| | 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 | 130.00 | 823.00 | 1,825.00 | 1,002.00 | 54.90% |
| | Office/Operations | | | | | |
| 6130 | Computer Hardware | 0.00 | 0.00 | 1,700.00 | 1,700.00 | 100.00% |
| 7140 | General Supplies & Minor Equipment | 0.00 | 426.54 | 1,800.00 | 1,373.46 | 76.30% |
| 7160 | Postage, Shipping & Mail Supplies | 0.00 | 101.84 | 300.00 | 198.16 | 66.05% |
| 7216 | Fire Prevention Education Materials | 22.62 | 22.62 | 1,200.00 | 1,177.38 | 98.11% |
| 7226 | Membership & Dues | 0.00 | 0.00 | 75.00 | 75.00 | 100.00% |
| 7230 | Misc Small Parts & Supplies | 24.21 | 24.21 | 300.00 | 275.79 | 91.93% |
| 7240 | Propane | 0.00 | 0.00 | 100.00 | 100.00 | 100.00% |
| | Total Office/Operations | 46.83 | 575.21 | 5,475.00 | 4,899.79 | 89.49% |
| | 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 | 90.00 | 300.00 | 210.00 | 70.00% |
| 7224 | Kitchen Cookware & Utensils | 0.00 | 0.00 | 800.00 | 800.00 | 100.00% |
| | Total Other Expense | 0.00 | 90.00 | 1,850.00 | 1,760.00 | 95.14% |
| | Rent & Utilities | | | | | |
| 6000 | Cell Phones | 166.92 | 333.82 | 1,550.00 | 1,216.18 | 78.46% |
| 6025 | Telephone | 392.82 | 754.69 | 3,700.00 | 2,945.31 | 79.60% |
| 8610 | Electric | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 100.00% |
| 8620 | Gas Service | 0.00 | 78.08 | 910.00 | 831.92 | 91.42% |
| 8630 | Trash Services | 101.41 | 202.82 | 1,850.00 | 1,647.18 | 89.04% |
| 8640 | Water and Water Services | 552.44 | 635.44 | 4,704.00 | 4,068.56 | 86.49% |
| 8659 | Utility Cable Charges | 101.36 | 318.94 | 1,400.00 | 1,081.06 | 77.22% |
| 8670 | Street Lighting | 0.00 | 22.30 | 132.00 | 109.70 | 83.11% |
| | Total Rent & Utilities | 1,314.95 | 2,346.09 | 15,246.00 | 12,899.91 | 84.61% |
| | Repairs & Maintenance | | | | | |
| 6400 | R & M - Air Compressors | 0.00 | 0.00 | 300.00 | 300.00 | 100.00% |
| 6405 | R & M - Extinguishers | 497.17 | 497.17 | 700.00 | 202.83 | 28.98% |
| 6640 | R & M - Equip & Other Non-Structural Fixed Assets | 0.00 | 0.00 | 1,600.00 | 1,600.00 | 100.00% |
| 6750 | R & M - Minor Tools & Equipment | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 100.00% |
| 6775 | R & M -Operation/Field Equipment | 0.00 | 0.00 | 1,215.00 | 1,215.00 | 100.00% |
| 6800 | R & M - Grounds & Collection Systems | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| 6900 | R & M - Buildings & Structures | 263.67 | 263.67 | 4,300.00 | 4,036.33 | 93.87% |

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 8/1/2018 Through 8/31/2018

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|---|--------------------------|-------------|----------------------------|--|--|
| Total Repairs & Maintenance | 760.84 | 760.84 | 9,615.00 | 8,854.16 | 92.09% |
| 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 | 0.00 | 470.00 | 470.00 | 100.00% |
| 8405 Reserve FF Training Costs | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 100.00% |
| Total Travel & Training | 0.00 | 0.00 | 3,670.00 | 3,670.00 | 100.00% |
| Total Services & Supplies | 6,233.15 | 37,653.69 | 2,330,035.00 | 2,292,381.31 | 98.38% |
| Capital Outlay | | | | | |
| 9006 Infrastructure CIP | 9,518.18 | 9,518.18 | 44,545.30 | 35,027.12 | 78.63% |
| 9085 Vehicle Purchase | 0.00 | 0.00 | 80,000.00 | 80,000.00 | 100.00% |
| Total Capital Outlay | 9,518.18 | 9,518.18 | 124,545.30 | 115,027.12 | 92.36% |
| 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 | 39,018.68 | 83,399.39 | 2,819,255.50 | 2,735,856.11 | 97.04% |
| Net Revenues over Expenditures | (30,285.38) | (72,126.54) | 0.00 | (72,126.54) | 0.00% |

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
400 - 400 - Vista de Oro
From 8/1/2018 Through 8/31/2018

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|--|--|------|----------------------------|--|--|
| Revenues | | | | | |
| Special Taxes & Assessments | | | | | |
| 4550 | Lighting & Septic Assessments | 0.00 | 0.00 | 15,768.00 | (15,768.00) (100.00)% |
| | Total Special Taxes & Assessments | 0.00 | 0.00 | 15,768.00 | (15,768.00) (100.00)% |
| | Total Revenues | 0.00 | 0.00 | 15,768.00 | (15,768.00) (100.00)% |
| Expenditures | | | | | |
| Services & Supplies | | | | | |
| Insurance, Licenses & Regulatory Fees | | | | | |
| 6345 | Property Taxes & Assessments Costs | 0.00 | 0.00 | 500.00 | 500.00 100.00% |
| 7325 | Insurance | 0.00 | 0.00 | 500.00 | 500.00 100.00% |
| | Total Insurance, Licenses & Regulatory Fees | 0.00 | 0.00 | 1,000.00 | 1,000.00 100.00% |
| Legal & Professional | | | | | |
| 7320 | Professional & Consulting Services | 0.00 | 145.00 | 700.00 | 555.00 79.29% |
| 7326 | Legal Services | 0.00 | 0.00 | 300.00 | 300.00 100.00% |
| | Total Legal & Professional | 0.00 | 145.00 | 1,000.00 | 855.00 85.50% |
| Rent & Utilities | | | | | |
| 8670 | Street Lighting | 0.00 | 410.90 | 2,460.00 | 2,049.10 83.30% |
| | Total Rent & Utilities | 0.00 | 410.90 | 2,460.00 | 2,049.10 83.30% |
| | Total Services & Supplies | 0.00 | 555.90 | 4,460.00 | 3,904.10 87.54% |
| Debt Service | | | | | |
| 9804 | Payment on Internal Loans | 0.00 | 0.00 | 6,711.49 | 6,711.49 100.00% |
| | Total Debt Service | 0.00 | 0.00 | 6,711.49 | 6,711.49 100.00% |
| Transfers | | | | | |
| 9511 | Interfund Transfer Out | 0.00 | 0.00 | 2,721.61 | 2,721.61 100.00% |
| | Total Transfers | 0.00 | 0.00 | 2,721.61 | 2,721.61 100.00% |
| | Total Expenditures | 0.00 | 555.90 | 13,893.10 | 13,337.20 96.00% |
| | Net Revenues over Expenditures | 0.00 | (555.90) | 1,874.90 | (2,430.80) (129.65)% |

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 8/1/2018 Through 8/31/2018

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|-------------------------------------|--------------------------|-------------------|----------------------------|--|--|
| Revenues | | | | | |
| Property Taxes | | | | | |
| 4035 | 0.00 | 0.00 | 149,788.75 | (149,788.75) | (100.00)% |
| | 0.00 | 0.00 | 149,788.75 | (149,788.75) | (100.00)% |
| Service Charges & Fees | | | | | |
| 4030 | 209,531.20 | 360,737.29 | 2,135,000.00 | (1,774,262.71) | (83.10)% |
| 4102 | 12,532.15 | 36,443.52 | 199,900.00 | (163,456.48) | (81.77)% |
| 4103 | 40,026.43 | 61,197.70 | 321,000.00 | (259,802.30) | (80.94)% |
| 4104 | 381.55 | 5,871.50 | 53,000.00 | (47,128.50) | (88.92)% |
| 4114 | 115.25 | (189.75) | 1,000.00 | (1,189.75) | (118.97)% |
| 4931 | 750.00 | 1,550.00 | 6,000.00 | (4,450.00) | (74.17)% |
| 4932 | 1,760.67 | 4,084.68 | 20,000.00 | (15,915.32) | (79.58)% |
| 4933 | 2,460.00 | 3,840.00 | 10,000.00 | (6,160.00) | (61.60)% |
| 4937 | 25.00 | 75.00 | 500.00 | (425.00) | (85.00)% |
| | 267,582.25 | 473,609.94 | 2,746,400.00 | (2,272,790.06) | (82.76)% |
| Other Revenues | | | | | |
| 4105 | 0.00 | 0.00 | 57,000.00 | (57,000.00) | (100.00)% |
| 4930 | 1,091.45 | 1,091.45 | 1,000.00 | 91.45 | 9.14% |
| | 1,091.45 | 1,091.45 | 58,000.00 | (56,908.55) | (98.12)% |
| Use of Money & Property | | | | | |
| 4504 | 0.00 | 0.00 | 2,964.00 | (2,964.00) | (100.00)% |
| 4505 | 0.00 | 0.00 | 1,509.00 | (1,509.00) | (100.00)% |
| 4510 | 0.00 | 279.92 | 4,000.00 | (3,720.08) | (93.00)% |
| | 0.00 | 279.92 | 8,473.00 | (8,193.08) | (96.70)% |
| Total Revenues | 268,673.70 | 474,981.31 | 2,962,661.75 | (2,487,680.44) | (83.97)% |
| Expenditures | | | | | |
| Personnel | | | | | |
| Salaries/Wages | | | | | |
| 8018 | 0.00 | 1,915.64 | 25,000.00 | 23,084.36 | 92.34% |
| 8045 | 0.00 | 0.00 | 4,000.00 | 4,000.00 | 100.00% |
| 8050 | 64.91 | 64.91 | 3,680.00 | 3,615.09 | 98.24% |
| 8051 | 346.38 | 346.38 | 5,000.00 | 4,653.62 | 93.07% |
| 8054 | 47,992.28 | 62,962.86 | 356,316.15 | 293,353.29 | 82.33% |
| 8056 | 460.80 | 460.80 | 1,000.00 | 539.20 | 53.92% |
| 8060 | 1,551.46 | 1,685.92 | 24,150.00 | 22,464.08 | 93.02% |
| 8063 | 2,362.75 | 3,197.25 | 14,700.00 | 11,502.75 | 78.25% |
| 8066 | 1,409.12 | 2,119.80 | 11,550.00 | 9,430.20 | 81.65% |
| 8081 | 4,525.48 | 5,684.66 | 39,900.00 | 34,215.34 | 85.75% |
| | 58,713.18 | 78,438.22 | 485,296.15 | 406,857.93 | 83.84% |
| Payroll Taxes & Benefits | | | | | |
| 5030 | 171.00 | 228.00 | 1,700.00 | 1,472.00 | 86.59% |
| 5031 | 44.93 | 59.87 | 500.00 | 440.13 | 88.03% |
| 5035 | 45.00 | 60.00 | 0.00 | (60.00) | 0.00% |
| 5040 | 316.23 | 421.37 | 3,300.00 | 2,878.63 | 87.23% |
| 5050 | 853.46 | 1,144.10 | 10,356.00 | 9,211.90 | 88.95% |

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 8/1/2018 Through 8/31/2018

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original | |
|------|--|----------------|----------------------------|--|--|----------------|
| 5060 | Cafeteria Plan - ER | 5,612.50 | 8,418.75 | 65,000.00 | 56,581.25 | 87.05% |
| 5070 | Retirement ER - Regular | 8,709.09 | 13,624.41 | 67,000.00 | 53,375.59 | 79.67% |
| 5075 | Retirees Medical - ER | 143.72 | 292.11 | 1,620.00 | 1,327.89 | 81.97% |
| 5120 | Workers Comp Insurance - ER | 0.00 | 16,878.12 | 24,440.00 | 7,561.88 | 30.94% |
| 5124 | Retirement - ER - Tier 2 | <u>794.65</u> | <u>1,029.23</u> | <u>3,720.00</u> | <u>2,690.77</u> | <u>72.33%</u> |
| | Total Payroll Taxes & Benefits | 16,690.58 | 42,155.96 | 177,636.00 | 135,480.04 | 76.27% |
| | Employment Services | | | | | |
| 5100 | Unemployment Insurance - ER | 0.00 | 0.00 | 5,500.00 | 5,500.00 | 100.00% |
| 6230 | Medical Exam | <u>0.00</u> | <u>0.00</u> | <u>150.00</u> | <u>150.00</u> | <u>100.00%</u> |
| | Total Employment Services | 0.00 | 0.00 | 5,650.00 | 5,650.00 | 100.00% |
| | Total Personnel | 75,403.76 | 120,594.18 | 668,582.15 | 547,987.97 | 81.96% |
| | Services & Supplies | | | | | |
| | Clothing & Uniform | | | | | |
| 7246 | Uniform & Gear | 90.14 | 90.14 | 2,600.00 | 2,509.86 | 96.53% |
| 7248 | Uniform Safety Boots | <u>171.60</u> | <u>171.60</u> | <u>1,000.00</u> | <u>828.40</u> | <u>82.84%</u> |
| | Total Clothing & Uniform | 261.74 | 261.74 | 3,600.00 | 3,338.26 | 92.73% |
| | Contract Services | | | | | |
| 6100 | Labor & Support-IT Services | 0.00 | 0.00 | 300.00 | 300.00 | 100.00% |
| 6110 | IT Purchased Services | 255.83 | 4,695.83 | 5,400.00 | 704.17 | 13.04% |
| 7250 | Water Quality Testing | 3,933.00 | 3,933.00 | 28,000.00 | 24,067.00 | 85.95% |
| 7255 | Security Services | 0.00 | 187.22 | 8,000.00 | 7,812.78 | 97.66% |
| 7301 | Contract Maint Services | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 100.00% |
| 7321 | Janitorial Cleaning & Supplies | <u>68.76</u> | <u>114.60</u> | <u>850.00</u> | <u>735.40</u> | <u>86.52%</u> |
| | Total Contract Services | 4,257.59 | 8,930.65 | 43,550.00 | 34,619.35 | 79.49% |
| | Equipment & Tools | | | | | |
| 6438 | Disinfection Feed Pumps | 90.85 | 94.06 | 800.00 | 705.94 | 88.24% |
| 7242 | Minor Tools, Accessories & Field Machines | 43.84 | 76.59 | 3,500.00 | 3,423.41 | 97.81% |
| 7253 | Rent - Equipment | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 100.00% |
| 7256 | Meter Purchases & Replacements | 0.00 | 12,157.95 | 75,000.00 | 62,842.05 | 83.79% |
| | Total Equipment & Tools | 134.69 | 12,328.60 | 80,300.00 | 67,971.40 | 84.65% |
| | Financial Services | | | | | |
| 7309 | Late Fees | <u>(45.31)</u> | <u>(45.31)</u> | 50.00 | 95.31 | 190.62% |
| | Total Financial Services | (45.31) | (45.31) | 50.00 | 95.31 | 190.62% |
| | Insurance, Licenses & Regulatory Fees | | | | | |
| 6120 | Computer Licenses | 0.00 | 0.00 | 200.00 | 200.00 | 100.00% |
| 6340 | Misc Fees | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 100.00% |
| 6342 | Fees - Regulatory | 0.00 | 2,869.66 | 18,000.00 | 15,130.34 | 84.06% |
| 6345 | Property Taxes & Assessments Costs | 0.00 | 0.00 | 6,300.00 | 6,300.00 | 100.00% |
| 7325 | Insurance | <u>0.00</u> | <u>34,272.96</u> | <u>33,000.00</u> | <u>(1,272.96)</u> | <u>(3.86)%</u> |
| | Total Insurance, Licenses & Regulatory Fees | 0.00 | 37,142.62 | 60,500.00 | 23,357.38 | 38.61% |
| | Legal & Professional | | | | | |

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 8/1/2018 Through 8/31/2018

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|---|--------------------------|-----------|----------------------------|--|--|
| 7318 Professional & Consulting BMC | 0.00 | 0.00 | 50,654.00 | 50,654.00 | 100.00% |
| 7320 Professional & Consulting Services | 0.00 | 264.00 | 30,000.00 | 29,736.00 | 99.12% |
| 7326 Legal Services | 1,487.50 | 6,720.00 | 11,000.00 | 4,280.00 | 38.91% |
| 7336 Legal Services- ISJ | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 100.00% |
| Total Legal & Professional | 1,487.50 | 6,984.00 | 92,654.00 | 85,670.00 | 92.46% |
| Office/Operations | | | | | |
| 6130 Computer Hardware | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 100.00% |
| 6140 Computer Software | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 100.00% |
| 7140 General Supplies & Minor Equipment | 222.99 | 251.05 | 1,000.00 | 748.95 | 74.89% |
| 7160 Postage, Shipping & Mail Supplies | 1,241.54 | 2,575.80 | 17,000.00 | 14,424.20 | 84.85% |
| 7180 Billing Supplies, Forms & Printing | 0.00 | 0.00 | 2,200.00 | 2,200.00 | 100.00% |
| 7226 Membership & Dues | 0.00 | 420.00 | 3,000.00 | 2,580.00 | 86.00% |
| 7230 Misc Small Parts & Supplies | 10.71 | 39.31 | 1,000.00 | 960.69 | 96.07% |
| 7237 Process Control & Treatment Supplies | 254.83 | 254.83 | 4,000.00 | 3,745.17 | 93.63% |
| 7239 Water Treatment Chemicals | 1,181.00 | 1,181.00 | 8,000.00 | 6,819.00 | 85.24% |
| 7249 Safety Supplies | 73.98 | 182.79 | 3,000.00 | 2,817.21 | 93.91% |
| Total Office/Operations | 2,985.05 | 4,904.78 | 44,200.00 | 39,295.22 | 88.90% |
| Other Expense | | | | | |
| 7330 Misc Operating Expenses | 0.00 | 0.00 | 250.00 | 250.00 | 100.00% |
| 7348 Water Conservation Program | 570.02 | 570.02 | 2,000.00 | 1,429.98 | 71.50% |
| Total Other Expense | 570.02 | 570.02 | 2,250.00 | 1,679.98 | 74.67% |
| Rent & Utilities | | | | | |
| 6000 Cell Phones | 247.88 | 513.28 | 3,000.00 | 2,486.72 | 82.89% |
| 6025 Telephone | 746.55 | 1,487.66 | 8,200.00 | 6,712.34 | 81.86% |
| 7352 Rent - Offices & Other Structures | 0.00 | 0.00 | 2,900.00 | 2,900.00 | 100.00% |
| 8610 Electric | 0.00 | 19,190.96 | 95,000.00 | 75,809.04 | 79.80% |
| 8620 Gas Service | 0.00 | 0.00 | 250.00 | 250.00 | 100.00% |
| 8630 Trash Services | 30.60 | 147.25 | 4,000.00 | 3,852.75 | 96.32% |
| 8644 Disposal Services | 3,504.00 | 6,332.00 | 28,500.00 | 22,168.00 | 77.78% |
| 8670 Street Lighting | 0.00 | 63.33 | 400.00 | 336.67 | 84.17% |
| Total Rent & Utilities | 4,529.03 | 27,734.48 | 142,250.00 | 114,515.52 | 80.50% |
| Repairs & Maintenance | | | | | |
| 6405 R & M - Extinguishers | 311.89 | 311.89 | 350.00 | 38.11 | 10.89% |
| 6422 R & M - Hydrants | 0.00 | 575.85 | 350.00 | (225.85) | (64.53)% |
| 6640 R & M - Equip & Other Non-Structural Fixed Assets | 0.00 | 160.72 | 500.00 | 339.28 | 67.86% |
| 6641 R & M - Wells | 45.08 | 71.80 | 1,000.00 | 928.20 | 92.82% |
| 6750 R & M - Minor Tools & Equipment | 0.00 | 53.10 | 2,000.00 | 1,946.90 | 97.34% |

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 8/1/2018 Through 8/31/2018

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original | |
|------|--|-------------------|----------------------------|--|--|----------------|
| 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 | 7.50 | 38.59 | 2,000.00 | 1,961.41 | 98.07% |
| 7241 | R & M - Water Distribution System | 902.04 | 1,162.82 | 20,000.00 | 18,837.18 | 94.19% |
| | Total Repairs & Maintenance | 1,266.51 | 2,374.77 | 35,200.00 | 32,825.23 | 93.25% |
| | Travel & Training | | | | | |
| 7323 | Books, Publications & Subscriptions | 0.00 | 0.00 | 250.00 | 250.00 | 100.00% |
| 7324 | Education & Training Fees | 245.50 | 245.50 | 5,900.00 | 5,654.50 | 95.84% |
| 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 | 23.98 | 23.98 | 700.00 | 676.02 | 96.57% |
| | Total Travel & Training | 269.48 | 269.48 | 10,050.00 | 9,780.52 | 97.32% |
| | Vehicle Maintenance & Repairs | | | | | |
| 7006 | Tuneup/Oil/Maintenance | 0.00 | 137.68 | 1,600.00 | 1,462.32 | 91.39% |
| 7211 | Misc Fuel & Diesel | 359.86 | 446.88 | 2,300.00 | 1,853.12 | 80.57% |
| 7220 | Gasoline | 399.98 | 891.21 | 5,000.00 | 4,108.79 | 82.18% |
| 7228 | Markings & Other Misc Services | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| 7232 | Vehicle Repairs - Parts, Tires & Lubricants | 0.00 | 26.78 | 5,000.00 | 4,973.22 | 99.46% |
| | Total Vehicle Maintenance & Repairs | 759.84 | 1,502.55 | 14,400.00 | 12,897.45 | 89.57% |
| | Total Services & Supplies | 16,476.14 | 102,958.38 | 529,004.00 | 426,045.62 | 80.54% |
| | Capital Outlay | | | | | |
| 9006 | Infrastructure CIP | 12,783.23 | 24,132.04 | 502,524.00 | 478,391.96 | 95.20% |
| | Total Capital Outlay | 12,783.23 | 24,132.04 | 502,524.00 | 478,391.96 | 95.20% |
| | Debt Service | | | | | |
| 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% |
| | Total Debt Service | 0.00 | 225,031.17 | 276,191.00 | 51,159.83 | 18.52% |
| | Reserves | | | | | |
| 9571 | *Capital Outlay Reserve | 0.00 | 0.00 | 498,641.34 | 498,641.34 | 100.00% |
| 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 | 104,663.13 | 472,715.77 | 2,997,337.80 | 2,524,622.03 | 84.23% |

LOS OSOS COMMUNITY SERVICES DISTRICT
 Statement of Revenues and Expenditures - Monthly Actuals
 500 - 500 - Water
 From 8/1/2018 Through 8/31/2018

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|--------------------------------|--------------------------|----------|----------------------------|--|--|
| Net Revenues over Expenditures | 164,010.57 | 2,265.54 | (34,676.05) | 36,941.59 | (106.53)% |

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
600 - 600 - Wastewater
From 8/1/2018 Through 8/31/2018

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|---------------------------------------|--------------------------|------------|----------------------------|--|--|
| Revenues | | | | | |
| Service Charges & Fees | | | | | |
| 4062 | 0.00 | 0.00 | 44,246.40 | (44,246.40) | (100.00)% |
| | 0.00 | 0.00 | 44,246.40 | (44,246.40) | (100.00)% |
| | 0.00 | 0.00 | 44,246.40 | (44,246.40) | (100.00)% |
| Expenditures | | | | | |
| Services & Supplies | | | | | |
| Insurance, Licenses & Regulatory Fees | | | | | |
| 6343 | 31.49 | 31.49 | 0.00 | (31.49) | 0.00% |
| 6345 | 0.00 | 0.00 | 270.00 | 270.00 | 100.00% |
| | 31.49 | 31.49 | 270.00 | 238.51 | 88.34% |
| Legal & Professional | | | | | |
| 7320 | 0.00 | 2,508.10 | 12,365.94 | 9,857.84 | 79.72% |
| 7326 | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| | 0.00 | 2,508.10 | 12,865.94 | 10,357.84 | 80.51% |
| | 31.49 | 2,539.59 | 13,135.94 | 10,596.35 | 80.67% |
| Debt Service | | | | | |
| 9805 | 0.00 | 0.00 | 25,000.00 | 25,000.00 | 100.00% |
| | 0.00 | 0.00 | 25,000.00 | 25,000.00 | 100.00% |
| Transfers | | | | | |
| 9511 | 0.00 | 0.00 | 2,721.61 | 2,721.61 | 100.00% |
| | 0.00 | 0.00 | 2,721.61 | 2,721.61 | 100.00% |
| | 31.49 | 2,539.59 | 40,857.55 | 38,317.96 | 93.78% |
| Net Revenues over Expenditures | (31.49) | (2,539.59) | 3,388.85 | (5,928.44) | (174.94)% |

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
602 - Wastewater Fiduciary Fund
From 8/1/2018 Through 8/31/2018

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|--------------------------------|--------------------------|-----------|----------------------------|--|--|
| Revenues | | | | | |
| Special Taxes & Assessments | | | | | |
| 4061 | 0.00 | 6,647.26 | 0.00 | 6,647.26 | 0.00% |
| | | | | | |
| | 0.00 | 6,647.26 | 0.00 | 6,647.26 | 0.00% |
| Use of Money & Property | | | | | |
| 4510 | 1,923.73 | 3,687.34 | 0.00 | 3,687.34 | 0.00% |
| | 1,923.73 | 3,687.34 | 0.00 | 3,687.34 | 0.00% |
| | 1,923.73 | 10,334.60 | 0.00 | 10,334.60 | 0.00% |
| Net Revenues over Expenditures | 1,923.73 | 10,334.60 | 0.00 | 10,334.60 | 0.00% |

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
800 - 800 - Drainage
From 8/1/2018 Through 8/31/2018

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|--|--|---------------|----------------------------|--|--|
| Revenues | | | | | |
| Property Taxes | | | | | |
| 4034 | Property Tax Revenue from Water | 0.00 | 0.00 | 29,957.75 | (29,957.75) (100.00)% |
| 4035 | Property Taxes | 0.00 | 0.00 | 24,015.00 | (24,015.00) (100.00)% |
| | Total Property Taxes | 0.00 | 0.00 | 53,972.75 | (53,972.75) (100.00)% |
| Special Taxes & Assessments | | | | | |
| 4400 | Drainage Assessments | 0.00 | 0.00 | 95,440.00 | (95,440.00) (100.00)% |
| | Total Special Taxes & Assessments | 0.00 | 0.00 | 95,440.00 | (95,440.00) (100.00)% |
| Other Revenues | | | | | |
| 4935 | Sale-Specs/Plans & Non_Capital Items | 4.50 | 4.50 | 0.00 | 4.50 0.00% |
| | Total Other Revenues | 4.50 | 4.50 | 0.00 | 4.50 0.00% |
| Use of Money & Property | | | | | |
| 4505 | HO Prop Tax Relief | 0.00 | 0.00 | 152.00 | (152.00) (100.00)% |
| 4510 | Investment Income on funds | 0.00 | 0.00 | 300.00 | (300.00) (100.00)% |
| | Total Use of Money & Property | 0.00 | 0.00 | 452.00 | (452.00) (100.00)% |
| | Total Revenues | 4.50 | 4.50 | 149,864.75 | (149,860.25) (100.00)% |
| Expenditures | | | | | |
| Personnel | | | | | |
| Salaries/Wages | | | | | |
| 8045 | Overtime Pay | 0.00 | 0.00 | 200.00 | 200.00 100.00% |
| 8054 | Salaries & Wages - Regular | 240.96 | 507.28 | 16,000.00 | 15,492.72 96.83% |
| | Total Salaries/Wages | 240.96 | 507.28 | 16,200.00 | 15,692.72 96.87% |
| | Total Personnel | 240.96 | 507.28 | 16,200.00 | 15,692.72 96.87% |
| Services & Supplies | | | | | |
| Equipment & Tools | | | | | |
| 6390 | Equipment | 0.00 | 0.00 | 300.00 | 300.00 100.00% |
| 7242 | Minor Tools, Accessories & Field Machines | 0.00 | 0.00 | 200.00 | 200.00 100.00% |
| | Total Equipment & Tools | 0.00 | 0.00 | 500.00 | 500.00 100.00% |
| Insurance, Licenses & Regulatory Fees | | | | | |
| 6342 | Fees - Regulatory | 0.00 | 0.00 | 7,000.00 | 7,000.00 100.00% |
| 6345 | Property Taxes & Assessments Costs | 0.00 | 0.00 | 200.00 | 200.00 100.00% |
| 7325 | Insurance | 0.00 | 0.00 | 3,500.00 | 3,500.00 100.00% |
| | Total Insurance, Licenses & Regulatory Fees | 0.00 | 0.00 | 10,700.00 | 10,700.00 100.00% |
| Legal & Professional | | | | | |
| 7320 | Professional & Consulting Services | 0.00 | 181.25 | 2,000.00 | 1,818.75 90.94% |
| 7326 | Legal Services | 0.00 | 35.00 | 1,000.00 | 965.00 96.50% |
| | Total Legal & Professional | 0.00 | 216.25 | 3,000.00 | 2,783.75 92.79% |
| Office/Operations | | | | | |
| 7140 | General Supplies & Minor Equipment | 9.62 | 9.62 | 50.00 | 40.38 80.76% |

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
800 - 800 - Drainage
From 8/1/2018 Through 8/31/2018

| | 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 | 29.69 | 29.69 | 500.00 | 470.31 | 94.06% |
| 7249 | Safety Supplies | <u>0.00</u> | <u>0.00</u> | <u>100.00</u> | <u>100.00</u> | <u>100.00%</u> |
| | Total Office/Operations | 39.31 | 39.31 | 850.00 | 810.69 | 95.38% |
| | Other Expense | | | | | |
| 7346 | Promotional Expenses - Event | <u>250.00</u> | <u>250.00</u> | <u>300.00</u> | <u>50.00</u> | <u>16.67%</u> |
| | Total Other Expense | 250.00 | 250.00 | 300.00 | 50.00 | 16.67% |
| | Rent & Utilities | | | | | |
| 6000 | Cell Phones | 138.58 | 277.16 | 1,700.00 | 1,422.84 | 83.70% |
| 6025 | Telephone | 20.97 | 41.27 | 250.00 | 208.73 | 83.49% |
| 8610 | Electric | 0.00 | 286.03 | 2,200.00 | 1,913.97 | 87.00% |
| 8670 | Street Lighting | <u>0.00</u> | <u>147.61</u> | <u>1,000.00</u> | <u>852.39</u> | <u>85.24%</u> |
| | Total Rent & Utilities | 159.55 | 752.07 | 5,150.00 | 4,397.93 | 85.40% |
| | Repairs & Maintenance | | | | | |
| 6405 | R & M - Extinguishers | 36.68 | 36.68 | 0.00 | (36.68) | 0.00% |
| 6640 | R & M - Equip & Other Non-Structural Fixed Assets | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 100.00% |
| 6750 | R & M - Minor Tools & Equipment | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| 6800 | R & M - Grounds & Collection Systems | 32.16 | 32.16 | 2,000.00 | 1,967.84 | 98.39% |
| 6900 | R & M - Buildings & Structures | <u>432.27</u> | <u>432.27</u> | <u>200.00</u> | <u>(232.27)</u> | <u>(116.14)%</u> |
| | Total Repairs & Maintenance | 501.11 | 501.11 | 3,700.00 | 3,198.89 | 86.46% |
| | 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 | <u>0.00</u> | <u>0.00</u> | <u>300.00</u> | <u>300.00</u> | <u>100.00%</u> |
| | Total Travel & Training | 0.00 | 0.00 | 3,700.00 | 3,700.00 | 100.00% |
| | Vehicle Maintenance & Repairs | | | | | |
| 7211 | Misc Fuel & Diesel | 89.97 | 111.72 | 550.00 | 438.28 | 79.69% |
| 7220 | Gasoline | <u>100.00</u> | <u>222.81</u> | <u>800.00</u> | <u>577.19</u> | <u>72.15%</u> |
| | Total Vehicle Maintenance & Repairs | 189.97 | 334.53 | 1,350.00 | 1,015.47 | 75.22% |
| | Total Services & Supplies | 1,139.94 | 2,093.27 | 29,250.00 | 27,156.73 | 92.84% |
| | Capital Outlay | | | | | |
| 9006 | Infrastructure CIP | <u>1,409.92</u> | <u>1,409.92</u> | <u>110,000.00</u> | <u>108,590.08</u> | <u>98.72%</u> |
| | Total Capital Outlay | 1,409.92 | 1,409.92 | 110,000.00 | 108,590.08 | 98.72% |
| | Transfers | | | | | |
| 9511 | Interfund Transfer Out | <u>0.00</u> | <u>0.00</u> | <u>10,886.44</u> | <u>10,886.44</u> | <u>100.00%</u> |
| | Total Transfers | 0.00 | 0.00 | 10,886.44 | 10,886.44 | 100.00% |
| | Total Expenditures | <u>2,790.82</u> | <u>4,010.47</u> | <u>166,336.44</u> | <u>162,325.97</u> | <u>97.59%</u> |
| | Net Revenues over Expenditures | <u>(2,786.32)</u> | <u>(4,005.97)</u> | <u>(16,471.69)</u> | <u>12,465.72</u> | <u>(75.68)%</u> |

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
900 - 900 - Parks & Recreation
From 8/1/2018 Through 8/31/2018

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|--------------------------------|--------------------------|----------|----------------------------|--|--|
| Revenues | | | | | |
| 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 | 0.00 | 1,607.78 | (1,607.78) | (100.00)% |
| Expenditures | | | | | |
| Services & Supplies | | | | | |
| Legal & Professional | | | | | |
| 7320 | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 100.00% |
| 7326 | 315.00 | 630.00 | 1,000.00 | 370.00 | 37.00% |
| | 315.00 | 630.00 | 2,000.00 | 1,370.00 | 68.50% |
| Office/Operations | | | | | |
| 7140 | 0.00 | 0.00 | 100.00 | 100.00 | 100.00% |
| | 0.00 | 0.00 | 100.00 | 100.00 | 100.00% |
| | 315.00 | 630.00 | 2,100.00 | 1,470.00 | 70.00% |
| 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% |
| | 315.00 | 630.00 | 7,543.22 | 6,913.22 | 91.65% |
| Net Revenues over Expenditures | (315.00) | (630.00) | (5,935.44) | 5,305.44 | (89.39)% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 8/31/2018

| | | Current Period Balance |
|--|------|-----------------------------|
| | | <u> </u> |
| ASSETS | | |
| CURRENT ASSETS | | |
| Cash in Bank | | |
| Change Fund | 0999 | 400.00 |
| Petty Cash | 1000 | 500.00 |
| LAIF Investments | 1011 | 647,089.92 |
| General Checking Account | 1012 | 1,139,035.51 |
| Payroll Account (contra to 2998) | 1013 | 1,228.17 |
| Rabobank-Bankruptcy Disbursement Reserve | 1017 | 102,793.69 |
| Fire Reserves Account | 1031 | 1,568,459.82 |
| US Bank- WW Bond Redemption Fund | 1077 | 799,477.10 |
| US Bank - WW Bond Reserve Fund | 1078 | <u>920,121.23</u> |
| Total Cash in Bank | | 5,179,105.44 |
| Investments | | |
| Inv: Pacific Premier | 0333 | 52,501.00 |
| Rabo Bank -Investments | 0334 | <u>2,073,631.00</u> |
| Total Investments | | 2,126,132.00 |
| 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 | 254,593.38 |
| Unbilled A/R | 1085 | <u>207,505.95</u> |
| Total Accounts Receivable | | 462,099.33 |
| Accrued Inventory On Hand | | |
| Inventory | 1100 | <u>54,194.36</u> |
| Total Accrued Inventory On Hand | | 54,194.36 |
| Total CURRENT ASSETS | | <u>8,180,469.37</u> |
| FIXED ASSETS | | |
| Land | | |
| Land and Land Rights | 1720 | <u>555,803.09</u> |
| Total Land | | 555,803.09 |
| Building | | |
| Building, Structures & Improvements | 1750 | 592,410.70 |
| Accum Depreciation-Building, Structures & Improvements | 1851 | <u>(5,000.00)</u> |
| Total Building | | 587,410.70 |
| Plant & Equipment | | |
| Equipment, Vehicles, Fixtures & Systems | 1800 | 1,960,549.73 |
| Acc Depreciation-Equipment,Vehicles & Systems | 1853 | <u>(424,190.84)</u> |
| Total Plant & Equipment | | 1,536,358.89 |
| Construction in Progress | | |
| Construction In Progress | 1850 | <u>138,872.75</u> |
| Total Construction in Progress | | 138,872.75 |

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 8/31/2018

| | | Current Period Balance |
|--|------|-----------------------------|
| Infrastructure | | |
| Infrastructures | 1730 | 9,689,057.94 |
| Accum Depreciation-Infrastructures | 1852 | <u>(4,398,393.04)</u> |
| Total Infrastructure | | <u>5,290,664.90</u> |
| Total FIXED ASSETS | | 8,109,110.33 |
| OTHER ASSETS | | |
| Cash Suspense | | |
| Other Assets | 1990 | <u>900.00</u> |
| Total Cash Suspense | | <u>900.00</u> |
| Total OTHER ASSETS | | 900.00 |
| Other Assets | | |
| Def Outflow | 1991 | 192,162.00 |
| Amount to be Provided for Internal Loans | 1997 | 1,517.00 |
| Amount to be Provided - Other LT | 1998 | 26,110.92 |
| Oblig-Comp Leave | | |
| Total Other Assets | | <u>219,789.92</u> |
| Total ASSETS | | <u><u>16,510,269.62</u></u> |
| LIABILITIES & EQUITY | | |
| CURRENT LIABILITIES | | |
| Accounts Payable | | |
| Vendor Payable (Control Account) | 2000 | 25,183.19 |
| AP Other- Adjment to 2000, AP Control Acct | 2010 | <u>(413.88)</u> |
| Total Accounts Payable | | 24,769.31 |
| Current Payroll Liabilities | | |
| Fed Income Tax Withholding | 2001 | (403.02) |
| FICA Employee Payable | 2002 | (55.78) |
| FICA Employer Payable | 2003 | 254.77 |
| CA Income Tax Withholding | 2011 | 2,458.36 |
| SDI Payable Employee (EE Only) | 2012 | (2.04) |
| Retirement-ER-Regular Contrib | 2014 | (0.06) |
| SLOCEA Dues Payable | 2016 | (25.17) |
| AFLAC Voluntary Insurance-Employee | 2022 | (282.48) |
| Workers Comp Ins Liab-Employer | 2023 | 997.14 |
| 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 | 228.47 |
| Other Deposits | 2038 | (152.64) |
| Accrued Compensated Absences | 2040 | 19,353.75 |
| Long-term Compensated Absences | 2041 | 58,061.24 |
| CALPERS Retirement Tier 2- EE- Liab | 2042 | 128.32 |
| CALPERS Retirement Tier 2- ER- Liab | 2044 | 19.94 |
| Other Pension Oblig Liab (OPEB) ARC | 2045 | 49,290.00 |
| Retirement Contribution Safety-Fire-EE | 2046 | (3.53) |
| Life Insurance Liab-Employer | 2201 | 35.53 |
| Medicare Tax Liab-Employee | 2202 | 429.67 |
| Medical Plan Liab- Employee | 2203 | (1,476.80) |
| Vision Plan Liab- Employee | 2204 | (7.93) |
| Dental Plan Ins Payable- Employee | 2205 | 824.84 |
| Retirement Contrib Liab-Employee | 2206 | 29.22 |
| Insurance- AD & D | 2211 | (259.12) |

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 8/31/2018

| | | Current Period Balance |
|---|------|---------------------------|
| Insurance-Work Injury (WI) | 2212 | (222.67) |
| Insurance- LT Disability | 2213 | 66.95 |
| Survivor Premiums-PERS | 2214 | 4.74 |
| Payroll Clearing Account | 2999 | <u>(235.45)</u> |
| Total Current Payroll Liabilities | | 128,312.85 |
| Deposits Held for Water Customers | | |
| Will Serve Deposits | 2036 | 750.00 |
| Other | | <u>2,400.00</u> |
| Total Deposits Held for Water Customers | | 3,150.00 |
| Due to Others | | |
| Due To Administration | 2410 | <u>1,517.00</u> |
| Total Due to Others | | 1,517.00 |
| Current Portion Long Term Debt | | |
| Current portion-Long Term Debt | 2102 | <u>156,109.44</u> |
| Total Current Portion Long Term Debt | | 156,109.44 |
| Trust Liability | | |
| Trust Funds- Low Income Savings | 2513 | 1,169.32 |
| Trust-Delinquencies from Tax Liens | 2514 | 1,184.36 |
| Water Quality Trust Reserve | 3050 | <u>91,517.27</u> |
| Total Trust Liability | | <u>93,870.95</u> |
| Total CURRENT LIABILITIES | | 407,729.55 |
| Other Liabilities | | |
| Other Liabilities | | |
| Net Pension Liability | 2215 | 550,658.00 |
| Def Inflow | 2216 | 19,325.00 |
| Loan Payable to Agency Fund | 2495 | 222,333.96 |
| Restricted Park and Rec | 3090 | 305,813.55 |
| Replacement Reserve - Vehicle, Equip & Fire Engines | 3110 | 867,122.82 |
| General Contingency Reserve | 3111 | 561,015.70 |
| Public Facilities Fees Reserve | 3115 | 40,334.00 |
| Capital Outlay Reserve | 3160 | 1,966,959.05 |
| 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>4,863,595.48</u> |
| Total Other Liabilities | | 4,863,595.48 |
| Long Term Debt | | |
| Note Payable - Long Term | | |
| Note Payable - State CIEDB-LTD | 2101 | 3,515,636.88 |
| Internal Loan Due Water-500 | 2491 | <u>125,087.28</u> |
| Total Note Payable - Long Term | | 3,640,724.16 |
| Accrued Interest Payable | | |
| Accrued Interest Payable | 2110 | <u>46,661.78</u> |
| Total Accrued Interest Payable | | <u>46,661.78</u> |
| Total Long Term Debt | | 3,687,385.94 |
| Equity | | |
| Revenues | | 496,667.42 |
| Expenditures | | (659,592.39) |

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 8/31/2018

| | | <u>Current Period Balance</u> |
|---|------|-----------------------------------|
| Equity | | |
| Septic System Decommission Reserve | 3109 | 8,000.00 |
| Prepaid Assessment Reserve | 3159 | 147,868.10 |
| Fire Mitigation Fund | 3161 | 263,397.60 |
| Fund Balance | 3200 | 6,218,421.93 |
| Bankruptcy Fund Balance | 3203 | 58,710.96 |
| GFAG- Net Investment in Assets | 3300 | 671,156.09 |
| GFAG- Accumulated Depreciation | 3301 | 1,756,878.01 |
| GFAG- Governmental Depreciation Expense | 3302 | (83,603.02) |
| Investment in N/A-Costs | 3310 | <u>(1,326,346.05)</u> |
| Total Equity | | <u>7,714,483.62</u> |
| Total Equity | | <u>7,551,558.65</u> |
| Total LIABILITIES & EQUITY | | <u><u>16,510,269.62</u></u> |

FIRE BALANCES

08/31/18

LOS OSOS COMMUNITY SERVICES DISTRICT
 Balance Sheet
 As of 8/31/2018

| | | <u>Current Period Balance</u> |
|---|------|-----------------------------------|
| LIABILITIES & EQUITY | | |
| Other Liabilities | | |
| Other Liabilities | | |
| Replacement Reserve - Vehicle, Equip & Fire Engines | 3110 | |
| 301 - Fire | 301 | 755,080.82 |
| 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>557,607.36</u> |
| Total Other Liabilities | | <u>1,446,698.18</u> |
| Total Other Liabilities | | 1,446,698.18 |
| 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> |
| Total LIABILITIES & EQUITY | | <u><u>1,607,147.07</u></u> |

WATER BALANCES

08/31/18

LOS OSOS COMMUNITY SERVICES DISTRICT
 Balance Sheet
 As of 8/31/2018

| | | <u>Current Period Balance</u> |
|---|------|-----------------------------------|
| LIABILITIES & EQUITY | | |
| CURRENT LIABILITIES | | |
| Trust Liability | | |
| Water Quality Trust Reserve | 3050 | |
| 500 - Water | 500 | <u>91,517.27</u> |
| Total Trust Liability | | <u>91,517.27</u> |
| Total CURRENT LIABILITIES | | 91,517.27 |
| Other Liabilities | | |
| Other Liabilities | | |
| Replacement Reserve - Vehicle, Equip & Fire Engines | 3110 | |
| 500 - Water | 500 | 112,042.00 |
| General Contingency Reserve | 3111 | |
| 500 - Water | 500 | 414,183.00 |
| Capital Outlay Reserve | 3160 | |
| 500 - Water | 500 | 1,214,296.29 |
| I-Bank Loan Reserve | 3162 | |
| 500 - Water | 500 | 0.00 |
| 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>2,040,296.29</u> |
| Total Other Liabilities | | 2,040,296.29 |
| Equity | | |
| Equity | | |
| Septic System Decommission Reserve | 3109 | |
| 500 - Water | 500 | <u>0.00</u> |
| Total Equity | | <u>0.00</u> |
| Total Equity | | <u>0.00</u> |
| Total LIABILITIES & EQUITY | | <u><u>2,131,813.56</u></u> |



October 19, 2018

TO: LOCSO Board of Directors
FROM: Adrienne Geidel at Robert Stilts, District Bookkeeper
SUBJECT: Agenda Item 11D – 11/1/208 Board Meeting
Receive Financial Report for the Period Ending September 30, 2018

President
Vicki L. Milledge

Vice President
Marshall E. Ochylski

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

General Manager
Renee Osborne

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
Greg Alex

DESCRIPTION

The attached are the Statement of Revenues and Expenditures and Balance Sheets as of September 30, 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 September 30, 2018.

Attachments

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

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

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

www.losososcscsd.org

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 9/1/2018 Through 9/30/2018

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|--------------------------|--------------------------|-----------|----------------------------|--|--|
| Revenues | | | | | |
| Service Charges & Fees | | | | | |
| 4005 | 0.00 | 0.00 | 20.00 | (20.00) | (100.00)% |
| | 0.00 | 0.00 | 20.00 | (20.00) | (100.00)% |
| Use of Money & Property | | | | | |
| 4510 | 0.00 | 74.16 | 0.00 | 74.16 | 0.00% |
| | 0.00 | 74.16 | 0.00 | 74.16 | 0.00% |
| | 0.00 | 74.16 | 20.00 | 54.16 | 270.80% |
| Expenditures | | | | | |
| Personnel | | | | | |
| Salaries/Wages | | | | | |
| 7322 | 900.00 | 3,000.00 | 12,000.00 | 9,000.00 | 75.00% |
| 8018 | 325.76 | 712.60 | 4,000.00 | 3,287.40 | 82.19% |
| 8045 | 900.93 | 1,685.02 | 5,000.00 | 3,314.98 | 66.30% |
| 8051 | 0.00 | 620.48 | 1,000.00 | 379.52 | 37.95% |
| 8054 | 7,541.56 | 20,960.82 | 109,000.00 | 88,039.18 | 80.77% |
| 8060 | 0.00 | 198.47 | 2,000.00 | 1,801.53 | 90.08% |
| 8066 | 295.22 | 1,225.94 | 0.00 | (1,225.94) | 0.00% |
| 8081 | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 100.00% |
| | 9,963.47 | 28,403.33 | 136,000.00 | 107,596.67 | 79.12% |
| Payroll Taxes & Benefits | | | | | |
| 5020 | 55.80 | 186.00 | 1,700.00 | 1,514.00 | 89.06% |
| 5030 | 12.36 | 47.04 | 300.00 | 252.96 | 84.32% |
| 5031 | 6.52 | 19.08 | 60.00 | 40.92 | 68.20% |
| 5035 | 3.26 | 12.39 | 0.00 | (12.39) | 0.00% |
| 5040 | 45.88 | 134.37 | 1,000.00 | 865.63 | 86.56% |
| 5050 | 119.70 | 387.71 | 2,478.00 | 2,090.29 | 84.35% |
| 5060 | 750.00 | 2,343.75 | 8,625.00 | 6,281.25 | 72.83% |
| 5070 | 1,558.70 | 4,731.85 | 13,700.00 | 8,968.15 | 65.46% |
| 5071 | 0.00 | 0.00 | 1,019.00 | 1,019.00 | 100.00% |
| 5075 | 270.14 | 819.25 | 3,000.00 | 2,180.75 | 72.69% |
| 5120 | (48.97) | 431.11 | 4,675.00 | 4,243.89 | 90.78% |
| 5124 | 0.00 | 228.63 | 0.00 | (228.63) | 0.00% |
| | 2,773.39 | 9,341.18 | 36,557.00 | 27,215.82 | 74.45% |
| Employment Services | | | | | |
| 5100 | 55.80 | 186.00 | 3,400.00 | 3,214.00 | 94.53% |
| 6200 | 0.00 | 139.30 | 300.00 | 160.70 | 53.57% |
| 6230 | 0.00 | 0.00 | 125.00 | 125.00 | 100.00% |
| | 55.80 | 325.30 | 3,825.00 | 3,499.70 | 91.50% |
| | 12,792.66 | 38,069.81 | 176,382.00 | 138,312.19 | 78.42% |
| Services & Supplies | | | | | |
| Clothing & Uniform | | | | | |
| 7246 | 0.00 | 43.50 | 0.00 | (43.50) | 0.00% |
| | 0.00 | 43.50 | 0.00 | (43.50) | 0.00% |
| Contract Services | | | | | |
| 6100 | 4,142.00 | 5,229.50 | 4,500.00 | (729.50) | (16.21)% |

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 9/1/2018 Through 9/30/2018

| | | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|------|--|--------------------------|------------------|----------------------------|--|--|
| 6110 | IT Purchased Services | 1,947.30 | 6,271.96 | 21,500.00 | 15,228.04 | 70.83% |
| 7100 | Copier Contract-Maint & Usage | 264.18 | 852.26 | 5,000.00 | 4,147.74 | 82.95% |
| 7255 | Security Services | 60.67 | 178.49 | 1,000.00 | 821.51 | 82.15% |
| 7321 | Janitorial Cleaning & Supplies | 245.00 | 735.00 | 4,000.00 | 3,265.00 | 81.63% |
| 7342 | Public Meeting Recordings | 0.00 | 2,925.00 | 13,500.00 | 10,575.00 | 78.33% |
| | Total Contract Services | 6,659.15 | 16,192.21 | 49,500.00 | 33,307.79 | 67.29% |
| | Financial Services | | | | | |
| 7309 | Late Fees | 0.00 | 13.19 | 100.00 | 86.81 | 86.81% |
| 7310 | Bank Service Charges | 225.39 | 795.21 | 3,000.00 | 2,204.79 | 73.49% |
| | Total Financial Services | 225.39 | 808.40 | 3,100.00 | 2,291.60 | 73.92% |
| | 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 | 0.00 | 14,266.50 | 9,254.00 | (5,012.50) | (54.17)% |
| | 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 | 24,031.50 | 96,126.00 | 72,094.50 | 75.00% |
| 7304 | Professional Services - ACCTG | 0.00 | 10,000.00 | 60,000.00 | 50,000.00 | 83.33% |
| 7305 | Auditing Services | 0.00 | 0.00 | 20,000.00 | 20,000.00 | 100.00% |
| 7320 | Professional & Consulting Services | 932.60 | 2,209.79 | 10,000.00 | 7,790.21 | 77.90% |
| 7326 | Legal Services | 0.00 | 6,040.00 | 30,000.00 | 23,960.00 | 79.87% |
| 7340 | Legal Notifications & Mandated Advertising | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 100.00% |
| | Total Legal & Professional | 8,943.10 | 42,281.29 | 217,126.00 | 174,844.71 | 80.53% |
| | 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 | 351.73 | 1,193.16 | 5,000.00 | 3,806.84 | 76.14% |
| 7160 | Postage, Shipping & Mail Supplies | 297.37 | 1,184.31 | 3,200.00 | 2,015.69 | 62.99% |
| 7226 | Membership & Dues | 80.00 | 180.00 | 6,500.00 | 6,320.00 | 97.23% |
| | Total Office/Operations | 729.10 | 2,557.47 | 16,700.00 | 14,142.53 | 84.69% |
| | Other Expense | | | | | |
| 7330 | Misc Operating Expenses | 39.99 | 39.99 | 100.00 | 60.01 | 60.01% |
| 8735 | Misc Department Admin | 0.00 | 900.00 | 5,300.00 | 4,400.00 | 83.02% |
| | Total Other Expense | 39.99 | 939.99 | 5,400.00 | 4,460.01 | 82.59% |
| | Rent & Utilities | | | | | |
| 6025 | Telephone | 608.45 | 1,107.07 | 3,000.00 | 1,892.93 | 63.10% |
| 7350 | Rent - Meetings | 0.00 | 0.00 | 400.00 | 400.00 | 100.00% |

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 9/1/2018 Through 9/30/2018

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original | |
|------|--|-------------|----------------------------|--|--|----------|
| 7352 | Rent - Offices & Other Structures | 2,900.00 | 8,700.00 | 35,000.00 | 26,300.00 | 75.14% |
| 8610 | Electric | 0.00 | 152.55 | 3,800.00 | 3,647.45 | 95.99% |
| 8620 | Gas Service | 2.08 | 5.90 | 450.00 | 444.10 | 98.69% |
| | Total Rent & Utilities | 3,510.53 | 9,965.52 | 42,650.00 | 32,684.48 | 76.63% |
| | 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 | 0.00 | 0.00 | 1,300.00 | 1,300.00 | 100.00% |
| 8539 | Meals | 5.00 | 5.00 | 2,000.00 | 1,995.00 | 99.75% |
| 8541 | Meals- Local Area - DIR | 0.00 | 0.00 | 100.00 | 100.00 | 100.00% |
| 8550 | Mileage Reimbursement & Parking | 22.67 | 53.53 | 500.00 | 446.47 | 89.29% |
| | Total Travel & Training | 27.67 | 58.53 | 4,000.00 | 3,941.47 | 98.54% |
| | Total Services & Supplies | 20,134.93 | 103,783.84 | 367,940.00 | 264,156.16 | 71.79% |
| | 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 | 32,927.59 | 141,853.65 | 1,088,644.00 | 946,790.35 | 86.97% |
| | Net Revenues over Expenditures | (32,927.59) | (141,779.49) | (1,088,624.00) | 946,844.51 | (86.98)% |

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
200 - 200 - Bayridge
From 9/1/2018 Through 9/30/2018

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|---------------------------------------|--------------------------|------------|----------------------------|--|--|
| Revenues | | | | | |
| Property Taxes | | | | | |
| 4035 | 17.97 | 17.97 | 9,052.00 | (9,034.03) | (99.80)% |
| | 17.97 | 17.97 | 9,052.00 | (9,034.03) | (99.80)% |
| Special Taxes & Assessments | | | | | |
| 4550 | 0.00 | 0.00 | 54,831.00 | (54,831.00) | (100.00)% |
| | 0.00 | 0.00 | 54,831.00 | (54,831.00) | (100.00)% |
| Use of Money & Property | | | | | |
| 4505 | 0.00 | 0.00 | 57.00 | (57.00) | (100.00)% |
| | 0.00 | 0.00 | 57.00 | (57.00) | (100.00)% |
| | 17.97 | 17.97 | 63,940.00 | (63,922.03) | (99.97)% |
| Expenditures | | | | | |
| Services & Supplies | | | | | |
| Insurance, Licenses & Regulatory Fees | | | | | |
| 6345 | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| 7325 | 0.00 | 0.00 | 800.00 | 800.00 | 100.00% |
| | 0.00 | 0.00 | 1,300.00 | 1,300.00 | 100.00% |
| Legal & Professional | | | | | |
| 7320 | 0.00 | 145.00 | 700.00 | 555.00 | 79.29% |
| 7326 | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| | 0.00 | 145.00 | 1,200.00 | 1,055.00 | 87.92% |
| Rent & Utilities | | | | | |
| 8670 | 0.00 | 1,037.37 | 6,224.16 | 5,186.79 | 83.33% |
| | 0.00 | 1,037.37 | 6,224.16 | 5,186.79 | 83.33% |
| | 0.00 | 1,182.37 | 8,724.16 | 7,541.79 | 86.45% |
| Debt Service | | | | | |
| 9804 | 0.00 | 0.00 | 27,964.56 | 27,964.56 | 100.00% |
| | 0.00 | 0.00 | 27,964.56 | 27,964.56 | 100.00% |
| Transfers | | | | | |
| 9511 | 0.00 | 0.00 | 2,721.61 | 2,721.61 | 100.00% |
| | 0.00 | 0.00 | 2,721.61 | 2,721.61 | 100.00% |
| | 0.00 | 1,182.37 | 39,410.33 | 38,227.96 | 97.00% |
| Net Revenues over Expenditures | 17.97 | (1,164.40) | 24,529.67 | (25,694.07) | (104.75)% |

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 9/1/2018 Through 9/30/2018

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|--|--------------------------|-----------|----------------------------|--|--|
| Revenues | | | | | |
| Property Taxes | | | | | |
| 4034 | 0.00 | 0.00 | 59,915.50 | (59,915.50) | (100.00)% |
| 4035 | 0.00 | 0.00 | 2,062,770.00 | (2,062,770.00) | (100.00)% |
| | 0.00 | 0.00 | 2,122,685.50 | (2,122,685.50) | (100.00)% |
| Grant Revenue | | | | | |
| 4955 | 0.00 | 5,734.00 | 4,000.00 | 1,734.00 | 43.35% |
| | 0.00 | 5,734.00 | 4,000.00 | 1,734.00 | 43.35% |
| Special Taxes & Assessments | | | | | |
| 4015 | 0.00 | 0.00 | 25,214.00 | (25,214.00) | (100.00)% |
| 4050 | 909.34 | 909.34 | 561,557.00 | (560,647.66) | (99.84)% |
| | 909.34 | 909.34 | 586,771.00 | (585,861.66) | (99.85)% |
| Other Revenues | | | | | |
| 4000 | 17,767.43 | 18,067.43 | 67,134.00 | (49,066.57) | (73.09)% |
| | 17,767.43 | 18,067.43 | 67,134.00 | (49,066.57) | (73.09)% |
| Use of Money & Property | | | | | |
| 4505 | 0.00 | 0.00 | 13,075.00 | (13,075.00) | (100.00)% |
| 4510 | 0.00 | 5,238.85 | 25,590.00 | (20,351.15) | (79.53)% |
| 4924 | 22,500.00 | 22,500.00 | 0.00 | 22,500.00 | 0.00% |
| | 22,500.00 | 27,738.85 | 38,665.00 | (10,926.15) | (28.26)% |
| | 41,176.77 | 52,449.62 | 2,819,255.50 | (2,766,805.88) | (98.14)% |
| Expenditures | | | | | |
| Personnel | | | | | |
| Salaries/Wages | | | | | |
| 8295 | 2,448.61 | 5,966.93 | 27,000.00 | 21,033.07 | 77.90% |
| 8340 | 8,433.76 | 25,171.11 | 98,000.00 | 72,828.89 | 74.32% |
| 8345 | 0.00 | 409.18 | 7,100.00 | 6,690.82 | 94.24% |
| | 10,882.37 | 31,547.22 | 132,100.00 | 100,552.78 | 76.12% |
| Payroll Taxes & Benefits | | | | | |
| 5021 | 526.37 | 1,428.71 | 7,000.00 | 5,571.29 | 79.59% |
| 5030 | 296.00 | 644.00 | 2,500.00 | 1,856.00 | 74.24% |
| 5035 | 82.50 | 185.00 | 800.00 | 615.00 | 76.88% |
| 5051 | 158.28 | 457.92 | 2,100.00 | 1,642.08 | 78.19% |
| 5070 | 1,394.52 | 4,383.56 | 11,000.00 | 6,616.44 | 60.15% |
| 5120 | (370.31) | 3,978.72 | 5,000.00 | 1,021.28 | 20.43% |
| 5124 | 79.42 | 2,885.03 | 3,000.00 | 114.97 | 3.83% |
| | 2,166.78 | 13,962.94 | 31,400.00 | 17,437.06 | 55.53% |
| Employment Services | | | | | |
| 5000 | 0.00 | 0.00 | 1,275.00 | 1,275.00 | 100.00% |
| 5101 | 403.43 | 1,264.94 | 8,000.00 | 6,735.06 | 84.19% |
| 6200 | 0.00 | 20.00 | 0.00 | (20.00) | 0.00% |
| 6230 | 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 9/1/2018 Through 9/30/2018

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|---|--------------------------|------------------|----------------------------|--|--|
| Total Employment Services | <u>403.43</u> | <u>4,169.94</u> | <u>13,075.00</u> | <u>8,905.06</u> | <u>68.11%</u> |
| Total Personnel | 13,452.58 | 49,680.10 | 176,575.00 | 126,894.90 | 71.86% |
| Services & Supplies | | | | | |
| Clothing & Uniform | | | | | |
| 7246 Uniform & Gear | 166.29 | 758.18 | 1,100.00 | 341.82 | 31.07% |
| 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 | 166.29 | 758.18 | 3,100.00 | 2,341.82 | 75.54% |
| Contract Services | | | | | |
| 6110 IT Purchased Services | 0.00 | (22.63) | 1,080.00 | 1,102.63 | 102.10% |
| 7100 Copier Contract-Maint & Usage | 151.23 | 337.85 | 1,600.00 | 1,262.15 | 78.88% |
| 7202 Building Alarms & Security | 122.61 | 122.61 | 475.00 | 352.39 | 74.19% |
| 7204 Cleaning Supplies, Laundry & Towel Service | 0.00 | 754.14 | 3,700.00 | 2,945.86 | 79.62% |
| 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 | 273.84 | 3,191.97 | 2,201,274.00 | 2,198,082.03 | 99.85% |
| Equipment & Tools | | | | | |
| 6440 Fire Personal Protection Equipment | 1,327.49 | 3,324.08 | 14,000.00 | 10,675.92 | 76.26% |
| 6460 Self-Contained Breathing Apparatus | 0.00 | 0.00 | 32,500.00 | 32,500.00 | 100.00% |
| 7234 Oxygen Supplies & Cylinder Rent | 0.00 | 0.00 | 350.00 | 350.00 | 100.00% |
| 7238 Paramedic & EMT Small Tools & Supplies | 0.00 | 6,300.04 | 16,000.00 | 9,699.96 | 60.62% |
| 7242 Minor Tools, Accessories & Field Machines | 0.00 | 20.37 | 250.00 | 229.63 | 91.85% |
| 7252 Misc Hardware | <u>0.00</u> | <u>0.00</u> | <u>350.00</u> | <u>350.00</u> | <u>100.00%</u> |
| Total Equipment & Tools | 1,327.49 | 9,644.49 | 63,450.00 | 53,805.51 | 84.80% |
| 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 | 0.00 | 4,000.00 | 4,000.00 | 100.00% |
| 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 | 21,231.53 | 24,400.00 | 3,168.47 | 12.99% |
| Legal & Professional | | | | | |
| 7320 Professional & Consulting Services | 0.00 | 823.00 | 1,400.00 | 577.00 | 41.21% |
| 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 9/1/2018 Through 9/30/2018

| | 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 | 823.00 | 1,825.00 | 1,002.00 | 54.90% |
| | Office/Operations | | | | | |
| 6130 | Computer Hardware | 0.00 | 0.00 | 1,700.00 | 1,700.00 | 100.00% |
| 7140 | General Supplies & Minor Equipment | 0.00 | 426.54 | 1,800.00 | 1,373.46 | 76.30% |
| 7160 | Postage, Shipping & Mail Supplies | 0.00 | 101.84 | 300.00 | 198.16 | 66.05% |
| 7216 | Fire Prevention Education Materials | 0.00 | 22.62 | 1,200.00 | 1,177.38 | 98.11% |
| 7226 | Membership & Dues | 62.10 | 62.10 | 75.00 | 12.90 | 17.20% |
| 7230 | Misc Small Parts & Supplies | 0.00 | 24.21 | 300.00 | 275.79 | 91.93% |
| 7240 | Propane | 0.00 | 0.00 | 100.00 | 100.00 | 100.00% |
| | Total Office/Operations | 62.10 | 637.31 | 5,475.00 | 4,837.69 | 88.36% |
| | 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 | 90.00 | 300.00 | 210.00 | 70.00% |
| 7224 | Kitchen Cookware & Utensils | 0.00 | 0.00 | 800.00 | 800.00 | 100.00% |
| | Total Other Expense | 0.00 | 90.00 | 1,850.00 | 1,760.00 | 95.14% |
| | Rent & Utilities | | | | | |
| 6000 | Cell Phones | 166.68 | 500.50 | 1,550.00 | 1,049.50 | 67.71% |
| 6025 | Telephone | 0.00 | 754.69 | 3,700.00 | 2,945.31 | 79.60% |
| 8610 | Electric | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 100.00% |
| 8620 | Gas Service | 0.00 | 78.08 | 910.00 | 831.92 | 91.42% |
| 8630 | Trash Services | 101.41 | 304.23 | 1,850.00 | 1,545.77 | 83.56% |
| 8640 | Water and Water Services | 0.00 | 635.44 | 4,704.00 | 4,068.56 | 86.49% |
| 8659 | Utility Cable Charges | 0.00 | 318.94 | 1,400.00 | 1,081.06 | 77.22% |
| 8670 | Street Lighting | 0.00 | 22.30 | 132.00 | 109.70 | 83.11% |
| | Total Rent & Utilities | 268.09 | 2,614.18 | 15,246.00 | 12,631.82 | 82.85% |
| | 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 | 459.75 | 459.75 | 1,600.00 | 1,140.25 | 71.27% |
| 6750 | R & M - Minor Tools & Equipment | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 100.00% |
| 6775 | R & M -Operation/Field Equipment | 0.00 | 0.00 | 1,215.00 | 1,215.00 | 100.00% |
| 6800 | R & M - Grounds & Collection Systems | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| 6900 | R & M - Buildings & Structures | 0.00 | 263.67 | 4,300.00 | 4,036.33 | 93.87% |

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 9/1/2018 Through 9/30/2018

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|---|--------------------------|-------------|----------------------------|--|--|
| Total Repairs & Maintenance | 459.75 | 1,220.59 | 9,615.00 | 8,394.41 | 87.31% |
| 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 | 0.00 | 470.00 | 470.00 | 100.00% |
| 8405 Reserve FF Training Costs | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 100.00% |
| Total Travel & Training | 0.00 | 0.00 | 3,670.00 | 3,670.00 | 100.00% |
| Total Services & Supplies | 2,557.56 | 40,211.25 | 2,330,035.00 | 2,289,823.75 | 98.27% |
| Capital Outlay | | | | | |
| 9006 Infrastructure CIP | 741.17 | 10,259.35 | 44,545.30 | 34,285.95 | 76.97% |
| 9085 Vehicle Purchase | 0.00 | 0.00 | 80,000.00 | 80,000.00 | 100.00% |
| Total Capital Outlay | 741.17 | 10,259.35 | 124,545.30 | 114,285.95 | 91.76% |
| 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 | 16,751.31 | 100,150.70 | 2,819,255.50 | 2,719,104.80 | 96.45% |
| Net Revenues over Expenditures | 24,425.46 | (47,701.08) | 0.00 | (47,701.08) | 0.00% |

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
400 - 400 - Vista de Oro
From 9/1/2018 Through 9/30/2018

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|--|--|------|----------------------------|--|--|
| Revenues | | | | | |
| Special Taxes & Assessments | | | | | |
| 4550 | Lighting & Septic Assessments | 0.00 | 0.00 | 15,768.00 | (15,768.00) (100.00)% |
| | Total Special Taxes & Assessments | 0.00 | 0.00 | 15,768.00 | (15,768.00) (100.00)% |
| | Total Revenues | 0.00 | 0.00 | 15,768.00 | (15,768.00) (100.00)% |
| Expenditures | | | | | |
| Services & Supplies | | | | | |
| Insurance, Licenses & Regulatory Fees | | | | | |
| 6345 | Property Taxes & Assessments Costs | 0.00 | 0.00 | 500.00 | 500.00 100.00% |
| 7325 | Insurance | 0.00 | 0.00 | 500.00 | 500.00 100.00% |
| | Total Insurance, Licenses & Regulatory Fees | 0.00 | 0.00 | 1,000.00 | 1,000.00 100.00% |
| Legal & Professional | | | | | |
| 7320 | Professional & Consulting Services | 0.00 | 145.00 | 700.00 | 555.00 79.29% |
| 7326 | Legal Services | 0.00 | 0.00 | 300.00 | 300.00 100.00% |
| | Total Legal & Professional | 0.00 | 145.00 | 1,000.00 | 855.00 85.50% |
| Rent & Utilities | | | | | |
| 8670 | Street Lighting | 0.00 | 410.90 | 2,460.00 | 2,049.10 83.30% |
| | Total Rent & Utilities | 0.00 | 410.90 | 2,460.00 | 2,049.10 83.30% |
| | Total Services & Supplies | 0.00 | 555.90 | 4,460.00 | 3,904.10 87.54% |
| Debt Service | | | | | |
| 9804 | Payment on Internal Loans | 0.00 | 0.00 | 6,711.49 | 6,711.49 100.00% |
| | Total Debt Service | 0.00 | 0.00 | 6,711.49 | 6,711.49 100.00% |
| Transfers | | | | | |
| 9511 | Interfund Transfer Out | 0.00 | 0.00 | 2,721.61 | 2,721.61 100.00% |
| | Total Transfers | 0.00 | 0.00 | 2,721.61 | 2,721.61 100.00% |
| | Total Expenditures | 0.00 | 555.90 | 13,893.10 | 13,337.20 96.00% |
| | Net Revenues over Expenditures | 0.00 | (555.90) | 1,874.90 | (2,430.80) (129.65)% |

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 9/1/2018 Through 9/30/2018

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|-------------------------------------|--------------------------|-------------------|----------------------------|--|--|
| Revenues | | | | | |
| Property Taxes | | | | | |
| 4035 | 471.61 | 471.61 | 149,788.75 | (149,317.14) | (99.69)% |
| | 471.61 | 471.61 | 149,788.75 | (149,317.14) | (99.69)% |
| Service Charges & Fees | | | | | |
| 4030 | 167,741.30 | 528,478.59 | 2,135,000.00 | (1,606,521.41) | (75.25)% |
| 4102 | 25,438.34 | 61,881.86 | 199,900.00 | (138,018.14) | (69.04)% |
| 4103 | 23,686.75 | 84,884.45 | 321,000.00 | (236,115.55) | (73.56)% |
| 4104 | 5,490.25 | 11,361.75 | 53,000.00 | (41,638.25) | (78.56)% |
| 4114 | (75.00) | (264.75) | 1,000.00 | (1,264.75) | (126.47)% |
| 4931 | 700.00 | 2,250.00 | 6,000.00 | (3,750.00) | (62.50)% |
| 4932 | 2,434.19 | 6,518.87 | 20,000.00 | (13,481.13) | (67.41)% |
| 4933 | 300.00 | 4,140.00 | 10,000.00 | (5,860.00) | (58.60)% |
| 4937 | 0.00 | 75.00 | 500.00 | (425.00) | (85.00)% |
| | 225,715.83 | 699,325.77 | 2,746,400.00 | (2,047,074.23) | (74.54)% |
| Other Revenues | | | | | |
| 4105 | 0.00 | 0.00 | 57,000.00 | (57,000.00) | (100.00)% |
| 4930 | 1,913.17 | 3,004.62 | 1,000.00 | 2,004.62 | 200.46% |
| | 1,913.17 | 3,004.62 | 58,000.00 | (54,995.38) | (94.82)% |
| Use of Money & Property | | | | | |
| 4504 | 0.00 | 0.00 | 2,964.00 | (2,964.00) | (100.00)% |
| 4505 | 0.00 | 0.00 | 1,509.00 | (1,509.00) | (100.00)% |
| 4510 | 0.00 | 279.92 | 4,000.00 | (3,720.08) | (93.00)% |
| | 0.00 | 279.92 | 8,473.00 | (8,193.08) | (96.70)% |
| Total Revenues | 228,100.61 | 703,081.92 | 2,962,661.75 | (2,259,579.83) | (76.27)% |
| Expenditures | | | | | |
| Personnel | | | | | |
| Salaries/Wages | | | | | |
| 8018 | 1,867.84 | 3,783.48 | 25,000.00 | 21,216.52 | 84.87% |
| 8045 | 0.00 | 0.00 | 4,000.00 | 4,000.00 | 100.00% |
| 8050 | 1,317.47 | 1,382.38 | 3,680.00 | 2,297.62 | 62.44% |
| 8051 | 506.40 | 852.78 | 5,000.00 | 4,147.22 | 82.94% |
| 8054 | 26,762.15 | 89,725.01 | 356,316.15 | 266,591.14 | 74.82% |
| 8056 | 0.00 | 460.80 | 1,000.00 | 539.20 | 53.92% |
| 8060 | 1,832.46 | 3,518.38 | 24,150.00 | 20,631.62 | 85.43% |
| 8063 | 1,579.50 | 4,776.75 | 14,700.00 | 9,923.25 | 67.51% |
| 8066 | 1,123.97 | 3,243.77 | 11,550.00 | 8,306.23 | 71.92% |
| 8081 | 3,946.51 | 9,631.17 | 39,900.00 | 30,268.83 | 75.86% |
| | 38,936.30 | 117,374.52 | 485,296.15 | 367,921.63 | 75.81% |
| Payroll Taxes & Benefits | | | | | |
| 5030 | 114.00 | 342.00 | 1,700.00 | 1,358.00 | 79.88% |
| 5031 | 30.10 | 89.97 | 500.00 | 410.03 | 82.01% |
| 5035 | 30.00 | 90.00 | 0.00 | (90.00) | 0.00% |
| 5040 | 211.90 | 633.27 | 3,300.00 | 2,666.73 | 80.81% |
| 5050 | 561.29 | 1,705.39 | 10,356.00 | 8,650.61 | 83.53% |

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 9/1/2018 Through 9/30/2018

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original | |
|------|--|------------------|----------------------------|--|--|----------------|
| 5060 | Cafeteria Plan - ER | 5,300.00 | 13,718.75 | 65,000.00 | 51,281.25 | 78.89% |
| 5070 | Retirement ER - Regular | 6,525.86 | 20,150.27 | 67,000.00 | 46,849.73 | 69.92% |
| 5075 | Retirees Medical - ER | 135.07 | 427.18 | 1,620.00 | 1,192.82 | 73.63% |
| 5120 | Workers Comp Insurance - ER | (1,110.94) | 15,767.18 | 24,440.00 | 8,672.82 | 35.49% |
| 5124 | Retirement - ER - Tier 2 | 353.06 | 1,382.29 | 3,720.00 | 2,337.71 | 62.84% |
| | Total Payroll Taxes & Benefits | 12,150.34 | 54,306.30 | 177,636.00 | 123,329.70 | 69.43% |
| | Employment Services | | | | | |
| 5100 | Unemployment Insurance - ER | 0.00 | 0.00 | 5,500.00 | 5,500.00 | 100.00% |
| 6230 | Medical Exam | 0.00 | 0.00 | 150.00 | 150.00 | 100.00% |
| | Total Employment Services | 0.00 | 0.00 | 5,650.00 | 5,650.00 | 100.00% |
| | Total Personnel | 51,086.64 | 171,680.82 | 668,582.15 | 496,901.33 | 74.32% |
| | Services & Supplies | | | | | |
| | Clothing & Uniform | | | | | |
| 7246 | Uniform & Gear | 0.00 | 90.14 | 2,600.00 | 2,509.86 | 96.53% |
| 7248 | Uniform Safety Boots | 0.00 | 171.60 | 1,000.00 | 828.40 | 82.84% |
| | Total Clothing & Uniform | 0.00 | 261.74 | 3,600.00 | 3,338.26 | 92.73% |
| | Contract Services | | | | | |
| 6100 | Labor & Support-IT Services | 0.00 | 0.00 | 300.00 | 300.00 | 100.00% |
| 6110 | IT Purchased Services | 1,080.10 | 5,775.93 | 5,400.00 | (375.93) | (6.96)% |
| 7250 | Water Quality Testing | 0.00 | 3,933.00 | 28,000.00 | 24,067.00 | 85.95% |
| 7255 | Security Services | 0.00 | 187.22 | 8,000.00 | 7,812.78 | 97.66% |
| 7301 | Contract Maint Services | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 100.00% |
| 7321 | Janitorial Cleaning & Supplies | 45.84 | 160.44 | 850.00 | 689.56 | 81.12% |
| | Total Contract Services | 1,125.94 | 10,056.59 | 43,550.00 | 33,493.41 | 76.91% |
| | Equipment & Tools | | | | | |
| 6438 | Disinfection Feed Pumps | 453.08 | 547.14 | 800.00 | 252.86 | 31.61% |
| 7242 | Minor Tools, Accessories & Field Machines | 17.15 | 93.74 | 3,500.00 | 3,406.26 | 97.32% |
| 7253 | Rent - Equipment | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 100.00% |
| 7256 | Meter Purchases & Replacements | 6,912.03 | 19,069.98 | 75,000.00 | 55,930.02 | 74.57% |
| | Total Equipment & Tools | 7,382.26 | 19,710.86 | 80,300.00 | 60,589.14 | 75.45% |
| | Financial Services | | | | | |
| 7309 | Late Fees | 0.00 | (45.31) | 50.00 | 95.31 | 190.62% |
| | Total Financial Services | 0.00 | (45.31) | 50.00 | 95.31 | 190.62% |
| | Insurance, Licenses & Regulatory Fees | | | | | |
| 6120 | Computer Licenses | 0.00 | 0.00 | 200.00 | 200.00 | 100.00% |
| 6340 | Misc Fees | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 100.00% |
| 6342 | Fees - Regulatory | 0.00 | 2,869.66 | 18,000.00 | 15,130.34 | 84.06% |
| 6345 | Property Taxes & Assessments Costs | 0.00 | 0.00 | 6,300.00 | 6,300.00 | 100.00% |
| 7325 | Insurance | 0.00 | 34,272.96 | 33,000.00 | (1,272.96) | (3.86)% |
| | Total Insurance, Licenses & Regulatory Fees | 0.00 | 37,142.62 | 60,500.00 | 23,357.38 | 38.61% |
| | Legal & Professional | | | | | |

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 9/1/2018 Through 9/30/2018

| | | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|------|--|--------------------------|-----------|----------------------------|--|--|
| 7318 | Professional & Consulting BMC | 0.00 | 0.00 | 50,654.00 | 50,654.00 | 100.00% |
| 7320 | Professional & Consulting Services | 0.00 | 264.00 | 30,000.00 | 29,736.00 | 99.12% |
| 7326 | Legal Services | 0.00 | 6,720.00 | 11,000.00 | 4,280.00 | 38.91% |
| 7336 | Legal Services- ISJ | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 100.00% |
| | Total Legal & Professional | 0.00 | 6,984.00 | 92,654.00 | 85,670.00 | 92.46% |
| | Office/Operations | | | | | |
| 6130 | Computer Hardware | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 100.00% |
| 6140 | Computer Software | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 100.00% |
| 7140 | General Supplies & Minor Equipment | 21.42 | 272.47 | 1,000.00 | 727.53 | 72.75% |
| 7160 | Postage, Shipping & Mail Supplies | 1,114.89 | 3,690.69 | 17,000.00 | 13,309.31 | 78.29% |
| 7180 | Billing Supplies, Forms & Printing | 0.00 | 0.00 | 2,200.00 | 2,200.00 | 100.00% |
| 7226 | Membership & Dues | 0.00 | 420.00 | 3,000.00 | 2,580.00 | 86.00% |
| 7230 | Misc Small Parts & Supplies | 159.75 | 199.06 | 1,000.00 | 800.94 | 80.09% |
| 7237 | Process Control & Treatment Supplies | 618.76 | 873.59 | 4,000.00 | 3,126.41 | 78.16% |
| 7239 | Water Treatment Chemicals | 0.00 | 1,181.00 | 8,000.00 | 6,819.00 | 85.24% |
| 7249 | Safety Supplies | 0.00 | 182.79 | 3,000.00 | 2,817.21 | 93.91% |
| | Total Office/Operations | 1,914.82 | 6,819.60 | 44,200.00 | 37,380.40 | 84.57% |
| | Other Expense | | | | | |
| 7330 | Misc Operating Expenses | 0.00 | 0.00 | 250.00 | 250.00 | 100.00% |
| 7348 | Water Conservation Program | 0.00 | 570.02 | 2,000.00 | 1,429.98 | 71.50% |
| | Total Other Expense | 0.00 | 570.02 | 2,250.00 | 1,679.98 | 74.67% |
| | Rent & Utilities | | | | | |
| 6000 | Cell Phones | 247.55 | 760.83 | 3,000.00 | 2,239.17 | 74.64% |
| 6025 | Telephone | 741.01 | 2,228.67 | 8,200.00 | 5,971.33 | 72.82% |
| 7352 | Rent - Offices & Other Structures | 0.00 | 0.00 | 2,900.00 | 2,900.00 | 100.00% |
| 8610 | Electric | 0.00 | 19,190.96 | 95,000.00 | 75,809.04 | 79.80% |
| 8620 | Gas Service | 0.00 | 0.00 | 250.00 | 250.00 | 100.00% |
| 8630 | Trash Services | 842.93 | 990.18 | 4,000.00 | 3,009.82 | 75.25% |
| 8644 | Disposal Services | 2,361.00 | 8,693.00 | 28,500.00 | 19,807.00 | 69.50% |
| 8670 | Street Lighting | 0.00 | 63.33 | 400.00 | 336.67 | 84.17% |
| | Total Rent & Utilities | 4,192.49 | 31,926.97 | 142,250.00 | 110,323.03 | 77.56% |
| | Repairs & Maintenance | | | | | |
| 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)% |
| 6640 | R & M - Equip & Other Non-Structural Fixed Assets | 0.00 | 160.72 | 500.00 | 339.28 | 67.86% |
| 6641 | R & M - Wells | 0.00 | 71.80 | 1,000.00 | 928.20 | 92.82% |
| 6750 | R & M - Minor Tools & Equipment | 65.38 | 118.48 | 2,000.00 | 1,881.52 | 94.08% |

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 9/1/2018 Through 9/30/2018

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|-------------------------------------|--------------------------|-------------------|----------------------------|--|--|
| 6800 | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 100.00% |
| 6830 | 0.00 | 0.00 | 8,000.00 | 8,000.00 | 100.00% |
| 6900 | 752.65 | 791.24 | 2,000.00 | 1,208.76 | 60.44% |
| 7241 | 418.47 | 1,581.29 | 20,000.00 | 18,418.71 | 92.09% |
| Total Repairs & Maintenance | <u>1,236.50</u> | <u>3,611.27</u> | <u>35,200.00</u> | <u>31,588.73</u> | <u>89.74%</u> |
| Travel & Training | | | | | |
| 7323 | 0.00 | 0.00 | 250.00 | 250.00 | 100.00% |
| 7324 | 0.00 | 245.50 | 5,900.00 | 5,654.50 | 95.84% |
| 8410 | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| 8510 | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 100.00% |
| 8539 | 0.00 | 0.00 | 700.00 | 700.00 | 100.00% |
| 8550 | 11.99 | 35.97 | 700.00 | 664.03 | 94.86% |
| Total Travel & Training | <u>11.99</u> | <u>281.47</u> | <u>10,050.00</u> | <u>9,768.53</u> | <u>97.20%</u> |
| Vehicle Maintenance & Repairs | | | | | |
| 7006 | 0.00 | 137.68 | 1,600.00 | 1,462.32 | 91.39% |
| 7211 | 0.00 | 446.88 | 2,300.00 | 1,853.12 | 80.57% |
| 7220 | 377.37 | 1,268.58 | 5,000.00 | 3,731.42 | 74.63% |
| 7228 | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| 7232 | 228.90 | 255.68 | 5,000.00 | 4,744.32 | 94.89% |
| Total Vehicle Maintenance & Repairs | <u>606.27</u> | <u>2,108.82</u> | <u>14,400.00</u> | <u>12,291.18</u> | <u>85.36%</u> |
| Total Services & Supplies | <u>16,470.27</u> | <u>119,428.65</u> | <u>529,004.00</u> | <u>409,575.35</u> | <u>77.42%</u> |
| Capital Outlay | | | | | |
| 9006 | 43,866.01 | 67,998.05 | 502,524.00 | 434,525.95 | 86.47% |
| Total Capital Outlay | <u>43,866.01</u> | <u>67,998.05</u> | <u>502,524.00</u> | <u>434,525.95</u> | <u>86.47%</u> |
| Debt Service | | | | | |
| 9022 | 0.00 | 160,870.79 | 160,871.00 | 0.21 | 0.00% |
| 9023 | 0.00 | 53,613.47 | 104,773.00 | 51,159.53 | 48.83% |
| 9024 | 0.00 | 10,546.91 | 10,547.00 | 0.09 | 0.00% |
| Total Debt Service | <u>0.00</u> | <u>225,031.17</u> | <u>276,191.00</u> | <u>51,159.83</u> | <u>18.52%</u> |
| Reserves | | | | | |
| 9571 | 0.00 | 0.00 | 498,641.34 | 498,641.34 | 100.00% |
| 9572 | 0.00 | 0.00 | 57,000.00 | 57,000.00 | 100.00% |
| Total Reserves | <u>0.00</u> | <u>0.00</u> | <u>555,641.34</u> | <u>555,641.34</u> | <u>100.00%</u> |
| Transfers | | | | | |
| 9511 | 0.00 | 0.00 | 465,395.31 | 465,395.31 | 100.00% |
| Total Transfers | <u>0.00</u> | <u>0.00</u> | <u>465,395.31</u> | <u>465,395.31</u> | <u>100.00%</u> |
| Total Expenditures | <u>111,422.92</u> | <u>584,138.69</u> | <u>2,997,337.80</u> | <u>2,413,199.11</u> | <u>80.51%</u> |

LOS OSOS COMMUNITY SERVICES DISTRICT
 Statement of Revenues and Expenditures - Monthly Actuals
 500 - 500 - Water
 From 9/1/2018 Through 9/30/2018

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|--------------------------------|--------------------------|------------|----------------------------|--|--|
| Net Revenues over Expenditures | 116,677.69 | 118,943.23 | (34,676.05) | 153,619.28 | (443.01)% |

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
600 - 600 - Wastewater
From 9/1/2018 Through 9/30/2018

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|---------------------------------------|--------------------------|------------|----------------------------|--|--|
| Revenues | | | | | |
| Service Charges & Fees | | | | | |
| 4062 | 0.00 | 0.00 | 44,246.40 | (44,246.40) | (100.00)% |
| | 0.00 | 0.00 | 44,246.40 | (44,246.40) | (100.00)% |
| | 0.00 | 0.00 | 44,246.40 | (44,246.40) | (100.00)% |
| Expenditures | | | | | |
| Services & Supplies | | | | | |
| Insurance, Licenses & Regulatory Fees | | | | | |
| 6343 | 0.00 | 31.49 | 0.00 | (31.49) | 0.00% |
| 6345 | 0.00 | 0.00 | 270.00 | 270.00 | 100.00% |
| | 0.00 | 31.49 | 270.00 | 238.51 | 88.34% |
| Legal & Professional | | | | | |
| 7320 | 0.00 | 2,508.10 | 12,365.94 | 9,857.84 | 79.72% |
| 7326 | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| | 0.00 | 2,508.10 | 12,865.94 | 10,357.84 | 80.51% |
| | 0.00 | 2,539.59 | 13,135.94 | 10,596.35 | 80.67% |
| Debt Service | | | | | |
| 9805 | 0.00 | 0.00 | 25,000.00 | 25,000.00 | 100.00% |
| | 0.00 | 0.00 | 25,000.00 | 25,000.00 | 100.00% |
| Transfers | | | | | |
| 9511 | 0.00 | 0.00 | 2,721.61 | 2,721.61 | 100.00% |
| | 0.00 | 0.00 | 2,721.61 | 2,721.61 | 100.00% |
| | 0.00 | 2,539.59 | 40,857.55 | 38,317.96 | 93.78% |
| Net Revenues over Expenditures | 0.00 | (2,539.59) | 3,388.85 | (5,928.44) | (174.94)% |

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
602 - Wastewater Fiduciary Fund
From 9/1/2018 Through 9/30/2018

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|--------------------------------|-----------------------------------|--------------|----------------------------|--|--|
| Revenues | | | | | |
| Special Taxes & Assessments | | | | | |
| 4061 | (843,250.00) | (836,602.74) | 0.00 | (836,602.74) | 0.00% |
| | Assessments-2002 WW Bond | | | | |
| | Total Special Taxes & Assessments | (836,602.74) | 0.00 | (836,602.74) | 0.00% |
| Use of Money & Property | | | | | |
| 4510 | 2,001.41 | 5,688.75 | 0.00 | 5,688.75 | 0.00% |
| | Investment Income on funds | | | | |
| | Total Use of Money & Property | 5,688.75 | 0.00 | 5,688.75 | 0.00% |
| | Total Revenues | (830,913.99) | 0.00 | (830,913.99) | 0.00% |
| | (841,248.59) | | | | |
| Net Revenues over Expenditures | | | | | |
| | (841,248.59) | (830,913.99) | 0.00 | (830,913.99) | 0.00% |

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
800 - 800 - Drainage
From 9/1/2018 Through 9/30/2018

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|--|--------------------------|---------------|----------------------------|--|--|
| Revenues | | | | | |
| Property Taxes | | | | | |
| 4034 | 0.00 | 0.00 | 29,957.75 | (29,957.75) | (100.00)% |
| 4035 | <u>47.58</u> | <u>47.58</u> | <u>24,015.00</u> | <u>(23,967.42)</u> | <u>(99.80)%</u> |
| | 47.58 | 47.58 | 53,972.75 | (53,925.17) | (99.91)% |
| Special Taxes & Assessments | | | | | |
| 4400 | <u>0.00</u> | <u>0.00</u> | <u>95,440.00</u> | <u>(95,440.00)</u> | <u>(100.00)%</u> |
| | 0.00 | 0.00 | 95,440.00 | (95,440.00) | (100.00)% |
| Other Revenues | | | | | |
| 4935 | 0.00 | 4.50 | 0.00 | 4.50 | 0.00% |
| | 0.00 | 4.50 | 0.00 | 4.50 | 0.00% |
| Use of Money & Property | | | | | |
| 4505 | 0.00 | 0.00 | 152.00 | (152.00) | (100.00)% |
| 4510 | <u>0.00</u> | <u>0.00</u> | <u>300.00</u> | <u>(300.00)</u> | <u>(100.00)%</u> |
| | 0.00 | 0.00 | 452.00 | (452.00) | (100.00)% |
| | <u>47.58</u> | <u>52.08</u> | <u>149,864.75</u> | <u>(149,812.67)</u> | <u>(99.97)%</u> |
| Expenditures | | | | | |
| Personnel | | | | | |
| Salaries/Wages | | | | | |
| 8045 | 0.00 | 0.00 | 200.00 | 200.00 | 100.00% |
| 8054 | <u>0.00</u> | <u>507.28</u> | <u>16,000.00</u> | <u>15,492.72</u> | <u>96.83%</u> |
| | 0.00 | 507.28 | 16,200.00 | 15,692.72 | 96.87% |
| | 0.00 | 507.28 | 16,200.00 | 15,692.72 | 96.87% |
| Services & Supplies | | | | | |
| Equipment & Tools | | | | | |
| 6390 | 0.00 | 0.00 | 300.00 | 300.00 | 100.00% |
| 7242 | 0.00 | 0.00 | 200.00 | 200.00 | 100.00% |
| | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| Insurance, Licenses & Regulatory Fees | | | | | |
| 6342 | 0.00 | 0.00 | 7,000.00 | 7,000.00 | 100.00% |
| 6345 | 0.00 | 0.00 | 200.00 | 200.00 | 100.00% |
| 7325 | <u>0.00</u> | <u>0.00</u> | <u>3,500.00</u> | <u>3,500.00</u> | <u>100.00%</u> |
| | 0.00 | 0.00 | 10,700.00 | 10,700.00 | 100.00% |
| Legal & Professional | | | | | |
| 7320 | 0.00 | 181.25 | 2,000.00 | 1,818.75 | 90.94% |
| 7326 | <u>0.00</u> | <u>35.00</u> | <u>1,000.00</u> | <u>965.00</u> | <u>96.50%</u> |
| | 0.00 | 216.25 | 3,000.00 | 2,783.75 | 92.79% |
| Office/Operations | | | | | |
| 7140 | 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 9/1/2018 Through 9/30/2018

| | 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 | 102.62 | 132.31 | 500.00 | 367.69 | 73.54% |
| 7249 | Safety Supplies | <u>0.00</u> | <u>0.00</u> | <u>100.00</u> | <u>100.00</u> | <u>100.00%</u> |
| | Total Office/Operations | 102.62 | 141.93 | 850.00 | 708.07 | 83.30% |
| | Other Expense | | | | | |
| 7346 | Promotional Expenses - Event | <u>0.00</u> | <u>250.00</u> | <u>300.00</u> | <u>50.00</u> | <u>16.67%</u> |
| | Total Other Expense | 0.00 | 250.00 | 300.00 | 50.00 | 16.67% |
| | Rent & Utilities | | | | | |
| 6000 | Cell Phones | 138.37 | 415.53 | 1,700.00 | 1,284.47 | 75.56% |
| 6025 | Telephone | 20.59 | 61.86 | 250.00 | 188.14 | 75.26% |
| 8610 | Electric | 0.00 | 286.03 | 2,200.00 | 1,913.97 | 87.00% |
| 8670 | Street Lighting | <u>0.00</u> | <u>147.61</u> | <u>1,000.00</u> | <u>852.39</u> | <u>85.24%</u> |
| | Total Rent & Utilities | 158.96 | 911.03 | 5,150.00 | 4,238.97 | 82.31% |
| | 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 | 0.00 | 1,000.00 | 1,000.00 | 100.00% |
| 6750 | R & M - Minor Tools & Equipment | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| 6800 | R & M - Grounds & Collection Systems | 0.00 | 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 | <u>0.00</u> | <u>501.11</u> | <u>3,700.00</u> | <u>3,198.89</u> | <u>86.46%</u> |
| | 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 | <u>0.00</u> | <u>0.00</u> | <u>3,700.00</u> | <u>3,700.00</u> | <u>100.00%</u> |
| | Vehicle Maintenance & Repairs | | | | | |
| 7211 | Misc Fuel & Diesel | 0.00 | 111.72 | 550.00 | 438.28 | 79.69% |
| 7220 | Gasoline | <u>94.34</u> | <u>317.15</u> | <u>800.00</u> | <u>482.85</u> | <u>60.36%</u> |
| | Total Vehicle Maintenance & Repairs | 94.34 | 428.87 | 1,350.00 | 921.13 | 68.23% |
| | Total Services & Supplies | <u>355.92</u> | <u>2,449.19</u> | <u>29,250.00</u> | <u>26,800.81</u> | <u>91.63%</u> |
| | Capital Outlay | | | | | |
| 9006 | Infrastructure CIP | <u>31,057.48</u> | <u>32,467.40</u> | <u>110,000.00</u> | <u>77,532.60</u> | <u>70.48%</u> |
| | Total Capital Outlay | 31,057.48 | 32,467.40 | 110,000.00 | 77,532.60 | 70.48% |
| | Transfers | | | | | |
| 9511 | Interfund Transfer Out | <u>0.00</u> | <u>0.00</u> | <u>10,886.44</u> | <u>10,886.44</u> | <u>100.00%</u> |
| | Total Transfers | 0.00 | 0.00 | 10,886.44 | 10,886.44 | 100.00% |
| | Total Expenditures | <u>31,413.40</u> | <u>35,423.87</u> | <u>166,336.44</u> | <u>130,912.57</u> | <u>78.70%</u> |
| | Net Revenues over Expenditures | <u>(31,365.82)</u> | <u>(35,371.79)</u> | <u>(16,471.69)</u> | <u>(18,900.10)</u> | <u>114.74%</u> |

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
900 - 900 - Parks & Recreation
From 9/1/2018 Through 9/30/2018

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|--------------------------------|--------------------------|----------|----------------------------|--|--|
| Revenues | | | | | |
| Other Revenues | | | | | |
| 4655 | 250.00 | 250.00 | 0.00 | 250.00 | 0.00% |
| | 250.00 | 250.00 | 0.00 | 250.00 | 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)% |
| | 250.00 | 250.00 | 1,607.78 | (1,357.78) | (84.45)% |
| Expenditures | | | | | |
| Services & Supplies | | | | | |
| Legal & Professional | | | | | |
| 7320 | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 100.00% |
| 7326 | 0.00 | 630.00 | 1,000.00 | 370.00 | 37.00% |
| | 0.00 | 630.00 | 2,000.00 | 1,370.00 | 68.50% |
| Office/Operations | | | | | |
| 7140 | 0.00 | 0.00 | 100.00 | 100.00 | 100.00% |
| | 0.00 | 0.00 | 100.00 | 100.00 | 100.00% |
| | 0.00 | 630.00 | 2,100.00 | 1,470.00 | 70.00% |
| 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 | 630.00 | 7,543.22 | 6,913.22 | 91.65% |
| Net Revenues over Expenditures | 250.00 | (380.00) | (5,935.44) | 5,555.44 | (93.60)% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 9/30/2018

| | | Current Period Balance |
|--|------|-----------------------------|
| | | <u> </u> |
| ASSETS | | |
| CURRENT ASSETS | | |
| Cash in Bank | | |
| Change Fund | 0999 | 400.00 |
| Petty Cash | 1000 | 500.00 |
| LAIF Investments | 1011 | 647,089.92 |
| General Checking Account | 1012 | 1,252,425.84 |
| Payroll Account (contra to 2998) | 1013 | 1,261.41 |
| Rabobank-Bankruptcy Disbursement Reserve | 1017 | 102,793.69 |
| Fire Reserves Account | 1031 | 1,568,459.82 |
| US Bank- WW Bond Redemption Fund | 1077 | 930.50 |
| US Bank - WW Bond Reserve Fund | 1078 | <u>877,419.24</u> |
| Total Cash in Bank | | 4,451,280.42 |
| Investments | | |
| Inv: Pacific Premier | 0333 | 52,501.00 |
| Rabo Bank -Investments | 0334 | <u>2,073,631.00</u> |
| Total Investments | | 2,126,132.00 |
| 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 | 236,437.94 |
| Unbilled A/R | 1085 | <u>207,505.95</u> |
| Total Accounts Receivable | | 443,943.89 |
| Accrued Inventory On Hand | | |
| Inventory | 1100 | <u>54,194.36</u> |
| Total Accrued Inventory On Hand | | 54,194.36 |
| Total CURRENT ASSETS | | <u>7,434,488.91</u> |
| FIXED ASSETS | | |
| Land | | |
| Land and Land Rights | 1720 | <u>555,803.09</u> |
| Total Land | | 555,803.09 |
| Building | | |
| Building, Structures & Improvements | 1750 | 592,410.70 |
| Accum Depreciation-Building, Structures & Improvements | 1851 | (5,000.00) |
| Total Building | | <u>587,410.70</u> |
| Plant & Equipment | | |
| Equipment, Vehicles, Fixtures & Systems | 1800 | 1,960,549.73 |
| Acc Depreciation-Equipment, Vehicles & Systems | 1853 | (424,190.84) |
| Total Plant & Equipment | | <u>1,536,358.89</u> |
| Construction in Progress | | |
| Construction In Progress | 1850 | <u>138,872.75</u> |
| Total Construction in Progress | | 138,872.75 |

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 9/30/2018

| | | <u>Current Period Balance</u> |
|--|------|-----------------------------------|
| Infrastructure | | |
| Infrastructures | 1730 | 9,689,057.94 |
| Accum Depecciation-Infrastructures | 1852 | <u>(4,398,393.04)</u> |
| Total Infrastructure | | <u>5,290,664.90</u> |
| Total FIXED ASSETS | | 8,109,110.33 |
| OTHER ASSETS | | |
| Cash Suspense | | |
| Other Assets | 1990 | <u>900.00</u> |
| Total Cash Suspense | | <u>900.00</u> |
| Total OTHER ASSETS | | 900.00 |
| Other Assets | | |
| Def Outflow | 1991 | 192,162.00 |
| Amount to be Provided for Internal Loans | 1997 | 1,517.00 |
| Amount to be Provided - Other LT | 1998 | 26,110.92 |
| Oblig-Comp Leave | | |
| Total Other Assets | | <u>219,789.92</u> |
| Total ASSETS | | <u>15,764,289.16</u> |
| | | |
| LIABILITIES & EQUITY | | |
| CURRENT LIABILITIES | | |
| Accounts Payable | | |
| Vendor Payable (Control Account) | 2000 | 58,932.80 |
| AP Other- Adjment to 2000, AP Control Acct | 2010 | <u>(413.88)</u> |
| Total Accounts Payable | | 58,518.92 |
| Current Payroll Liabilities | | |
| Fed Income Tax Withholding | 2001 | (403.02) |
| FICA Employee Payable | 2002 | (55.78) |
| FICA Employer Payable | 2003 | 254.77 |
| Wage Garnishment | 2005 | 6.95 |
| CA Income Tax Withholding | 2011 | 2,458.36 |
| SDI Payable Employee (EE Only) | 2012 | (2.04) |
| Retirement-ER-Regular Contrib | 2014 | (0.06) |
| SLOCEA Dues Payable | 2016 | (25.17) |
| AFLAC Voluntary Insurance-Employee | 2022 | (282.48) |
| 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 | 228.47 |
| Other Deposits | 2038 | (152.64) |
| Accrued Compensated Absences | 2040 | 19,353.75 |
| Long-term Compensated Absences | 2041 | 58,061.24 |
| CALPERS Retirement Tier 2- EE- Liab | 2042 | 105.82 |
| CALPERS Retirement Tier 2- ER- Liab | 2044 | (157.72) |
| Other Pension Oblig Liab (OPEB) ARC | 2045 | 49,290.00 |
| Retirement Conbtribution Safety-Fire-EE | 2046 | (3.53) |
| Life Insurance Liab-Employer | 2201 | 1.24 |
| Medicare Tax Liab-Employee | 2202 | 429.67 |
| Medical Plan Liab- Employee | 2203 | (1,488.34) |
| Vision Plan Liab- Employee | 2204 | (7.93) |
| Dental Plan Ins Payable- Employee | 2205 | 824.88 |
| Retirement Contrib Liab-Employee | 2206 | 29.16 |

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 9/30/2018

| | | Current Period Balance |
|---|------|---------------------------|
| Insurance- AD & D | 2211 | (264.11) |
| Insurance-Work Injury (WI) | 2212 | (238.35) |
| Insurance- LT Disability | 2213 | (8.24) |
| Survivor Premiums-PERS | 2214 | 6.60 |
| Payroll Clearing Account | 2999 | <u>(235.45)</u> |
| Total Current Payroll Liabilities | | 127,120.82 |
| Deposits Held for Water Customers | | |
| Will Serve Deposits | 2036 | 750.00 |
| Other | | <u>2,400.00</u> |
| Total Deposits Held for Water Customers | | 3,150.00 |
| Due to Others | | |
| Due To Administration | 2410 | <u>1,517.00</u> |
| Total Due to Others | | 1,517.00 |
| Current Portion Long Term Debt | | |
| Current portion-Long Term Debt | 2102 | <u>156,109.44</u> |
| Total Current Portion Long Term Debt | | 156,109.44 |
| Trust Liability | | |
| Trust Funds- Low Income Savings | 2513 | 1,169.32 |
| Trust-Delinquencies from Tax Liens | 2514 | 1,184.36 |
| Water Quality Trust Reserve | 3050 | <u>91,517.27</u> |
| Total Trust Liability | | <u>93,870.95</u> |
| Total CURRENT LIABILITIES | | 440,287.13 |
| Other Liabilities | | |
| Other Liabilities | | |
| Net Pension Liability | 2215 | 550,658.00 |
| Def Inflow | 2216 | 19,325.00 |
| Loan Payable to Agency Fund | 2495 | 222,333.96 |
| Restricted Park and Rec | 3090 | 305,813.55 |
| Replacement Reserve - Vehicle, Equip & Fire Engines | 3110 | 889,622.82 |
| General Contingency Reserve | 3111 | 561,015.70 |
| Public Facilities Fees Reserve | 3115 | 40,334.00 |
| Capital Outlay Reserve | 3160 | 1,966,959.05 |
| 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>4,886,095.48</u> |
| Total Other Liabilities | | 4,886,095.48 |
| Long Term Debt | | |
| Note Payable - Long Term | | |
| Note Payable - State CIEDB-LTD | 2101 | 3,515,636.88 |
| Internal Loan Due Water-500 | 2491 | <u>125,087.28</u> |
| Total Note Payable - Long Term | | 3,640,724.16 |
| Accrued Interest Payable | | |
| Accrued Interest Payable | 2110 | <u>46,661.78</u> |
| Total Accrued Interest Payable | | <u>46,661.78</u> |
| Total Long Term Debt | | 3,687,385.94 |
| Equity | | |
| Revenues | | (74,988.24) |

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 9/30/2018

| | | <u>Current Period Balance</u> |
|---|------|-----------------------------------|
| Expenditures | | (866,474.77) |
| Equity | | |
| Septic System Decommission Reserve | 3109 | 8,000.00 |
| Prepaid Assessment Reserve | 3159 | 147,868.10 |
| Fire Mitigation Fund | 3161 | 263,397.60 |
| Fund Balance | 3200 | 6,195,921.93 |
| Bankruptcy Fund Balance | 3203 | 58,710.96 |
| GFAG- Net Investment in Assets | 3300 | 671,156.09 |
| GFAG- Accumulated Depreciation | 3301 | 1,756,878.01 |
| GFAG- Governmental Depreciation Expense | 3302 | (83,603.02) |
| Investment in N/A-Costs | 3310 | <u>(1,326,346.05)</u> |
| Total Equity | | <u>7,691,983.62</u> |
| Total Equity | | <u>6,750,520.61</u> |
| Total LIABILITIES & EQUITY | | <u><u>15,764,289.16</u></u> |

FIRE BALANCES

09/30/18

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 9/30/2018

| | | <u>Current Period Balance</u> |
|---|------|-----------------------------------|
| LIABILITIES & EQUITY | | |
| 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>557,607.36</u> |
| Total Other Liabilities | | <u>1,469,198.18</u> |
| Total Other Liabilities | | 1,469,198.18 |
| 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> |
| Total LIABILITIES & EQUITY | | <u><u>1,629,647.07</u></u> |

WATER BALANCES

09/30/18

LOS OSOS COMMUNITY SERVICES DISTRICT
 Balance Sheet
 As of 9/30/2018

| | | <u>Current Period Balance</u> |
|---|------|-----------------------------------|
| LIABILITIES & EQUITY | | |
| CURRENT LIABILITIES | | |
| Trust Liability | | |
| Water Quality Trust Reserve | 3050 | |
| 500 - Water | 500 | <u>91,517.27</u> |
| Total Trust Liability | | <u>91,517.27</u> |
| Total CURRENT LIABILITIES | | 91,517.27 |
| Other Liabilities | | |
| Other Liabilities | | |
| Replacement Reserve - Vehicle, Equip & Fire Engines | 3110 | |
| 500 - Water | 500 | 112,042.00 |
| General Contingency Reserve | 3111 | |
| 500 - Water | 500 | 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>2,040,296.29</u> |
| Total Other Liabilities | | <u>2,040,296.29</u> |
| Total LIABILITIES & EQUITY | | <u><u>2,131,813.56</u></u> |

ITEM 5

**REVIEW OF BOARD ITEM REGARDING
PURCHASE OF SELF-CONTAINED
BREATHING APPARATUS, THERMAL
IMAGING CAMERAS AND SUPPORT GEAR**



CAL FIRE
San Luis Obispo
County Fire Department

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



Scott M. Jalbert, Unit Chief

November 1, 2018

TO: LOCSB Board of Directors

FROM: Greg Alex, Battalion Chief

SUBJECT: **Agenda Item 11E – 11/01/2018 Board Meeting**
Approve Purchase of Self-Contained Breathing Apparatus, Thermal Imaging
Cameras and Supporting Gear

DESCRIPTION

This Staff Note requests permission to purchase new equipment for Station 15 – South Bay Firefighters consisting of twelve (12) Self Contained Breathing Apparatus (SCBA), eight (8) Thermal Imaging Cameras and supporting gear.

STAFF RECOMMENDATION

Staff recommends that the Board adopt the following motion:

I Move to Direct Staff to Purchase 12 Self Contained Breathing Apparatus, 8 Thermal Imaging Cameras and Supporting Gear from the FY 2018/2019 Fund 301 Budget, Line Item 9571 (Capital Outlay).

DISCUSSION

Station 15 – South Bay Fire Department has a supply of 12 Self Contained Breathing Apparatus (SCBA). An SCBA is a device worn by firefighters to provide breathable air in an immediately dangerous to life or health atmosphere (IDLH). An SCBA typically has these main components: a carrying frame, a pressure regulator, and an inhalation connection (mouthpiece or face mask) worn like a backpack. This SCBA is connected to an air tank/bottle that provides breathing air.

The 12 SCBAs currently utilized by Station 15 – South Bay Fire firefighters are in excess of 16 years old and no longer covered under warranty. Throughout the years they've received the minimum required annual compliance testing and minor repairs. By California State Law, each SCBA is equipped with a Personal Alert Safety System (PASS) device, which is an alarm that sounds when a firefighter is motionless while in an IDLH atmosphere. Because of their age (15 years), there are no vendors that currently make the type of PASS device used by Station 15 – South Bay Fire; furthermore, service and repair vendors have been difficult to locate. The current SCBA face pieces are in excess of 11 years old and do not meet the 2013 NFPA temperature threshold compliance of 500 degrees for 5 minutes. Per NFPA standards, it is never recommended to use face pieces after 10 years of life. Finally, the shoulder straps on the carrying frames are showing extensive stitching wear and discoloration.

Staff is requesting eight (8) Integrated Thermal Imaging Cameras (ITIC) which will be a significant safety upgrade. Currently, each engine has one handheld thermal imaging camera, allowing one firefighter to enter a live fire environment, find hidden heat spots and report back to the others. This new technology will allow for the firefighters to wear the ITIC on their SCBA as part of the PASS device and personally identify hidden heat spots. Furthermore, this new technology is considerably less expensive to the District. All SLO County CAL FIRE Stations are required to comply with obtaining this equipment, which will allow for interoperability amongst CAL FIRE staff, and ease the process of maintenance and repairs, when necessary.

FINANCIAL IMPACT

Station 15 - South Bay Staff budgeted \$32,500 towards this expenditure in FY 2017/2018 that went unspent as CAL FIRE Headquarters needed time to determine the best product; pending the completion of the LOCSD audit, these funds will be reserved in Line Item 3160 (Capital Outlay Reserves).

In FY 2018/2019, Staff set aside an additional \$32,500 in Fund 301 Line Item 6460 (Self-Contained Breathing Apparatus) towards this purchase, totaling \$65,000 from both years. The remaining necessary funds are currently available in Fund 301, Line Item 3160 (Capital Outlay Reserves). In total, this expenditure will be \$84,493.21 (California State discount), a difference of \$19,493.21 from the \$65,000 that has been set aside.

Respectfully Submitted,

Scott Jalbert, Unit Chief
CAL FIRE / San Luis Obispo County Fire Department



By Greg Alex, North Coast Battalion Chief
CAL FIRE / San Luis Obispo County Fire Department

Encl: All Star Fire Equipment, Inc. Price Quote (2 pages)



Sales Quote

12328 Lower Azusa Road
 Arcadia, California 91006
 Phone 626-652-0900 Fax 626-652-0920

September 24, 2018

To: Cal-Fire SLO/South Bay
 Attn: Jim Green
 E-Mail: Jim.Green@fire.ca.gov

Per your request, we are pleased to quote on the following.

| Qty | Unit | Description | Price | Extension |
|-----|------|---|------------|-------------|
| 12 | Ea | Scott - p/n X3314N22200302 / Air-Pak X3 - 4500 psi CGA Connection, Standard Harness, QD Regulator, Dual EBSS, PASS with Pak- Tracker, <u>Fixed EZ-Scape Pro Belt</u> - Includes: (1) Mask - AV-3000HT (S) face piece with Amp Bracket (10) Mask - AV-3000HT (M) face piece with Amp Bracket (1) Mask - AV-3000HT (L) face piece with Amp Bracket (12) Cylinder - Carbon 4500 psi, 45-min, CGA (No Cylinder Band) (12) EPIC 3 - Voice Amplifier | \$4,488.26 | \$53,859.12 |
| 12 | Ea | Scott - p/n 804722-01 / Cylinder, 4500 psig, 45 Minute with CGA Valve Assembly (No Cylinder Band) | \$792.60 | \$9,511.20 |
| 1 | Ea | Scott - p/n 201215-27 / V3000 HT, 4 Point Kevlar Headnet & Right Side Amp Bracket - Size: Small | \$246.90 | \$246.90 |
| 1 | Ea | Scott - p/n 201215-28 / V3000 HT, 4 Point Kevlar Headnet & Right Side Amp Bracket - Size: Medium | \$246.90 | \$246.90 |
| 1 | Ea | Scott - p/n 201215-29 / V3000 HT, 4 Point Kevlar Headnet & Right Side Amp Bracket - Size: Large | \$246.90 | \$246.90 |
| 1 | Ea | Scott - p/n 200954-02 / RIT Pack III, 4500 psig CGA Air Source Kit with Carrying Bag, Shoulder Strap, 6' EBSS, 5' RIC Hose, Rit-Pak Facepiece, EZ-Flo Regulator (Less Cylinder) | \$2,615.00 | \$2,615.00 |
| 8 | Ea | Scott - p/n 201582-12 / Sight Full Kit with Left Communication Bracket, 4 Strap - Size: Med | \$1,450.00 | \$11,600.00 |

| | | | | | |
|---|--|-----------|--|---------|---------|
| 1 | | Ea | Scott - p/n 805622-01 / 742 Series Twin 1/4 Turn Adapter | \$38.65 | \$38.65 |
| 1 | | Ea | Scott - p/n 7422-FT1 / Quantitative Fit Test Adapter Kit | \$41.80 | \$41.80 |
| 1 | | Ea | Scott - p/n 7422-FP1 / P100 Filter 1 Pair | \$9.50 | \$9.50 |
| | | Terms: | Net 30 | | |
| | | FOB: | Destination (Free Shipping on Complete Order Only) | | |
| | | Delivery: | 15 Days ARO without Cylinder Band | | |

| | |
|--------------|--------------------|
| Subtotal | \$78,415.97 |
| 7.750% | \$6,077.24 |
| S & H | \$0.00 |
| Total | \$84,493.21 |

Rene Reyes
rener@allstarfire.com

ITEM 6

REVIEW OF BOARD ITEM REGARDING BAYRIDGE ESTATES SEPTIC TANKS DECOMMISSIONING PROCESS



October 18, 2018

TO: LOCSD Finance Advisory Committee
FROM: Renee Osborne, General Manager
Jose Acosta, Utility Systems Manager
SUBJECT: Agenda Item 6 - 10/29/2018 Finance Advisory Committee Meeting
Bayridge Estates Septic Tank Decommission Process

President
Vicki L. Milledge

Vice President
Marshall E. Ochylski

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

General Manager
Renee Osborne

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
Greg Alex

DESCRIPTION

Discussion of Bayridge finances, cleaning, and decommissioning of 10 septic tanks at the wastewater septic location.

COMMITTEE RECOMMENDATION

Motion: I move that the Committee recommend to the Board that the excess and the reserve Bayridge funds be used towards the decommissioning of the Bayridge Estates septic tanks and that the remaining costs be covered with an internal loan from the Water Reserves until 2018-2019 fiscal year closes and the fund can be reimbursed.

SUMMARY/HISTORY

In November of 2017, Frank Asuncion, Water Resource Crew Leader, reported that we still had approximately 10 septic tanks in need of disposal at the Bayridge Estates wastewater septic tank site. Each tank contains 5,000 gallons of waste product.

Bayridge Estates wastewater septic system was removed from service once all Bayridge Estates residents were connected to the County sewer collection system; this occurred in May of 2016. The tanks were isolated and sitting with the waste since this time.

The District had initially contracted with Al's Septic Service in an attempt to begin the pumping of the tanks in January and August of 2016. At that time, one tank was pumped and cleaned on each of these dates. The initial plan with Al's Septic Service was to pump out one to two tanks per year until all tanks were emptied. This plan seemed to be the most reasonable both in terms of efficiency and economically with the minimal budget in the Bayridge fund (200 fund) and with the County not giving the District a deadline as to when all tanks should be emptied.

After the initial two tanks were pumped and the workload and manpower spent by Al's Septic Service, Al's decided they were no longer interested in pursuing this project.

DISCUSSION

Staff immediately began looking into cost estimates in order to get this project moving in an efficient manner. As this is a project that MUST be completed, staff initiated the process of requesting and receiving quotes and contacting septic sludge hauling service companies. Below is a list of sludge hauling service companies Crew Leader Asuncion contacted and their responses:

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

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

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

www.losososcscsd.org

- North County Septic (not interested)
- Ingram & Greene (not interested)
- Valley Septic (not interested)
- Clay's Septic (not interested)
- Pumping 4 Less (not interested; not enough manpower)
- Advanced Septic (not interested)
- Al's Septic Service (initially contacted 3 times; no response; partially not interested)
- Superheroes Pumping (not interested; not enough manpower)
- Barks Septic (not interested; affiliated with Clay's Septic)

In May 2018, District staff received a few more leads from Grace Environmental Services, with contact information for contractors from outside our county area. Jose Acosta, District Utility Systems Manager, had begun making direct contact with these companies. Below are their responses or status:

- Liberty Composting – They declined, stating they do not accept this septic product.
- Speeds – Met with company representative on site in May. They have submitted a quote. (see below)
- ACT Environmental – Met with company representative on site in May. They have submitted a quote. (see below)
- Al's Septic Service – Submitted a quote, to only dispose of liquids, no solids pumping.
- National Plant Services – Declined, they are no longer in the transport or disposal business.
- Patriot Environmental Services – Met with company representative on site in August. Never received a quote, after requesting several times.
- Senesac – They no longer perform septic tank pumping.

Staff has struggled to find a contractor that will pump the tanks, the biggest issue and concern is finding a disposal site or wastewater plant that will take the expired sludge. No entity in San Luis Obispo County nor Santa Maria Wastewater Plant will take the expired sludge. Based on the feedback and advice of the companies who have responded, they are considering this product hazardous waste.

We have received two quotes from contractors out of the area that will pump, haul and dispose of the hazardous waste.

- ACT Environmental – Attached is the quote for \$108,000. This estimate is based on the field observations and dumping costs at a location they have to dispose of the product.
- Speed's – Attached is the quote. The costs are broken down into an hourly rate for time and materials, disposal costs, and travel times required to complete this project.

As of the 2016-2017 Audit, Bayridge (Fund 200) has \$33,206 in reserves, and will have approximately \$41,693.40 after Admin allocation transfer and loan payment to the Water Fund at the close of the 2017-2018 budget. Staff is suggesting that the reserve funds and the 2017-2018 excess funds be set aside for the tank decommissioning project. Since there is no monthly spending in this fund other than lighting, Fund 200 should have the same approximate amount remaining after the 2018-2019 fiscal year which should pay for the costs of the decommissioning of the tanks. A temporary loan would be needed until the end of the 2018-19 fiscal year.

This report was presented to the Utility Advisory Committee (UAC) at their October 17, 2018 meeting, staff reported the possibility of one more bid being submitted soon and UAC recommended staff continue progress on this project and present to FAC for review and recommendations. Staff will provide the Board with a verbal update of FAC's discussion and recommendation.

FINANCIAL IMPACT

The decommissioning of the Bayridge Estates tanks should be able to be paid by Fund 200's reserves from 2016-2017 budget, 2017-2018 budget and 2018-2019 budget. The fund should only need a temporary loan that could be paid back by the end of the 2018-2019 fiscal year.

Attachments



May 21, 2018

Mr. Jose Acosta
 Utility Systems Manager
 Los Osos CSD
 2122 9th St. Suite 102
 Los Osos, Ca 93402

PROPOSAL # 05212018-MPO

Dear Mr. Acosta:

ACT is pleased to submit this proposal to contract services for your review and approval. ACT will provide requested environmental services including one or more of the following: consulting services, chemical relocations, chemical waste packaging, biological waste packaging, radioactive waste packaging, transportation, and disposal of packaged waste. An estimated cost for services appears below. Modifications to the pricing estimate, or additions to the scope of work which require pricing changes, will be included (as needed) in the form of an addendum titled Revised Pricing Schedule.

| WASTE DESCRIPTION | COST | PRICE |
|------------------------------|-------------|--------------|
| Per Tank , total of 10 tanks | \$10,800.00 | \$108,000.00 |
| TANK CLEANING PROJECT | | |
| | | |
| | | |

| DESCRIPTION | PRICE |
|---|-------------------------------------|
| ENERGY, INSURANCE & RECOVERY FEE* | 8 % Additional Fee on Invoice Costs |
| | |
| | |

* As Reported by US Energy Information Administration for California at <http://www.eia.doe.gov/oog/info/wohdp/diesel.asp>



SCOPE OF WORK

Pumping and cleaning of 10 septic tanks for abandonment. Under the direction of Los Osos Community Services District, vacuum/pump out up to 5,000 gallons with >10% allowable variance from each septic tank to remove sludge and debris accumulation. Haul all sludge to authorized disposal facility. Pressure wash each septic tank to include labor and operated Rental of hydrojetter vacuum/pressure tank truck and water nurse tender. Los Osos CSD to provide water source.

Price includes all labor, personnel, and equipment required to complete above tasks. Price is flat rate based on field observations and testimony from Los Osos CSD personnel regarding general conditions, total volume to be removed and logistical issues. If conditions warrant price could change after consultation of said conditions. Price assumes work (each tank) to be done concurrently and or sequentially without multiple start ups. If the Los Osos CSD requires separate servicing dates for their purposes, a re-mobilization fee of \$5,400.00 will apply subsequent time after the initial start up. If vendor is required to re-mobilize due to its own internal logistics, personnel or other unforeseen circumstances or challenges no re-mobilization fee will be incurred. Equipment used will be a 40bbl vacuum truck, 4000 psi/20gpm flusher trailer and 2- 130 bbl vacuum semi Trailers. 3-4 days will be needed to accomplish above mentioned tasks.

This quote is not based on prevailing wage.

Upon acceptance of this, the parties agree to be bound by the terms of the attached Service Agreement. The parties understand that the terms of this agreement and the terms of the Service Agreement make up the entire contract of the parties.

ACT appreciates your confidence in our abilities. Should you have any questions or if we can be of further service, please do not hesitate to contact us. Sincerely,

Michael Przewoznik
Account Manager

ACCEPTED BY: []
DATE: []
P.O.#: []
BPA T.D.#: []



SERVICE AGREEMENT

1.0 GENERAL PROVISIONS

- 1.1 ACT is a corporation engaged in the business of environmental management, including, but not limited to, the packaging, transportation and disposal of hazardous waste; general and specific environmental, health and safety compliance; chemical relocations; radiological waste management; biological waste management; facility decontaminations; and on-site staffing of environmental professionals.
- 1.2 Upon acceptance of the agreement, the parties agree to be bound by the terms of the Service Agreement. The parties understand that the terms of the agreement and the terms of the Service Agreement make up the entire contract of the parties.
- 1.3 ACT carries all permits and authorizations required to perform work for CUSTOMER.
- 1.4 The term of the agreement shall be for specified project listed in this proposal.
 - 1.4.1 Either party may terminate this agreement with or without cause by giving 90 days written notification to the other party.
 - 1.4.2 CUSTOMER understands and agrees that early termination of the Contract will cause financial hardship to ACT, and CUSTOMER agrees to pay a cancellation fee, which shall be the sum of previous three (3) month's invoice totals associated with any work performed by ACT for CUSTOMER.

2.0 LAWFUL COMPLIANCE IN PERFORMANCE OF WORK

- 2.1 ACT and CUSTOMER agree to comply with all applicable federal, state and local laws and ordinances and lawful orders, rules and regulations of any constituted authority that may pertain to the generation, collection, transportation, handling, storage or disposal of any of CUSTOMER'S waste. ACT and CUSTOMER have obtained all necessary permits, licenses and other forms of documentation required to perform their respective obligations hereunder and, upon request of the other party, each shall furnish copies thereof to such other party. CUSTOMER shall obtain generator EPA identification numbers and promptly notify ACT of such EPA identification numbers and any changes thereto. As it pertains to the transporting of the waste material, ACT, is acting as a common carrier and in no other capacity. ACT will not accept improperly identified and/or unidentified material for packaging, transportation and/or disposal.
- 2.2 CUSTOMER warrants that it is under no temporary or permanent injunction, administrative or court order or writ, which would prohibit or constrain the transportation, treatment, storage and/or disposal of such wastes by ACT in any manner whatsoever.

3.0 OWNERSHIP AND TITLE OF WASTE

- 3.1 CUSTOMER warrants that it holds clear title to all the wastes to be packaged, transported, treated, stored and or disposed of as part of the work. CUSTOMER assumes responsibility, without limitation, as "Generator" (as defined in the applicable statutes and/or regulations) for compliance with the Resource Conservation and Recovery Act, 42 USCA, section 6901, et seq., (hereinafter "RCRA"), the Comprehensive Environmental Response, Compensation and Liability Act, 42 U.S.C. 9601, et seq., (hereinafter "CERCLA") and any federal, state or local statute, ordinance, treaty or regulation that applies to "Generators" or entities responsible for the creation of a hazardous waste or release thereof.





3.2 Nothing contained within this Contract shall be construed or interpreted as requiring ACT to assume the status of "Generator" as that term appears in RCRA, CERCLA, or any federal, state or local statute or ordinance or any treaty governing the generation, treatment, storage, transportation and disposal of waste, such as, without limitation, the Hazardous Waste Control Act and the Carpenter-Presley-Tanner Hazardous Substance Account Act.

4.0 INSURANCE

4.1 ACT maintains insurance at or above the required levels required by governing agencies for work performed for CUSTOMER.

4.2 Certificates of insurance will be provided upon request.

5.0 WASTE DISPOSAL

5.1 CUSTOMER shall approve of the disposal facility to which the waste shall be taken. CUSTOMER acknowledges and agrees that CUSTOMER alone has reviewed and approved of the place of disposal, as indicated by CUSTOMER'S signature on relevant shipping documents.

6.0 NON-CONFORMING WASTE

6.1 CUSTOMER understands that waste pricing is highly dependent on the constituents, and percentage of constituents, of the waste. CUSTOMER warrants that all wastes which may be serviced pursuant to this agreement shall materially conform to the WASTE DESCRIPTIONS in the Proposal, which were provided to ACT by CUSTOMER.

6.2 If CUSTOMER ships waste outside of the parameters set forth in the waste's profile, CUSTOMER understands additional charges may result, and agrees to pay the additional charges related to the packaging, transportation and disposal of the non-conforming waste.

7.0 PRICING AND COMPENSATION

7.1 CUSTOMER agrees to compensate ACT pursuant to the parameters set forth in this agreement. ACT will invoice CUSTOMER as each stage of the project is completed.

All invoices are due net thirty (30) days from date of issuance. ACT reserves the right to charge a 1½% finance charge per month for balances past due thirty (30) days.

7.2 Pricing may be modified to (a) include pricing for new services and/or (b) adjust current pricing for existing services. If the pricing is modified, ACT shall provide CUSTOMER a Revised Pricing Schedule, which shall become effective upon date of receipt, indicated by signature of CUSTOMER.

8.0 INDEMNIFICATION

8.1 ACT agrees, to the fullest extent permitted by law, to indemnify and hold harmless CUSTOMER from and against any liabilities, damages, and/or costs (including reasonable attorney's fees and cost of defense) arising out of the death or bodily injury to any person, or the destruction or damage to any property, to the extent caused, during performance of services under this Contract, by the negligent acts, errors and/or omissions of ACT or its officers, directors, principals, or employees, subject to the limitations set forth in the Section 9.0 (Limitation of Liability) of this Contract.





8.2 CUSTOMER agrees, to the fullest extent permitted by law, to indemnify and hold harmless ACT, its officers, directors, principals and employees, from and against any liabilities, damages, and/or costs (including reasonable attorney's fees and cost of defense) arising out of the death or bodily injury to any person, or the destruction or damage to any property, to the extent caused, during performance of services under this Contract, by the negligent acts, errors or omissions of the CUSTOMER or CUSTOMER'S contractors, consultants or anyone for whom CUSTOMER is legally responsible.

9.0 LIMITATION OF LIABILITY

9.1 To the fullest extent permitted by law, the total liability of ACT and its officers, directors, principals, employees, and any of them, to CUSTOMER, and anyone claiming by or through CUSTOMER, for any and all claims, losses, costs or damages, including attorneys' fees and costs and expert-witness fees and costs of any nature whatsoever, or claims or expenses, resulting from or in any way related to work performed for CUSTOMER, shall not exceed the total compensation received by ACT under this agreement, or the total amount of \$10,000 (Ten Thousand Dollars), whichever is less, except for ACT's willful misconduct. It is intended that this limitation apply to any and all liability or cause of action, including ACT's negligent acts, errors and/or omissions, however alleged or arising, unless otherwise prohibited by law, and unless otherwise provided in this section.

9.2 CUSTOMER acknowledges and understands the inherent difficulty in packaging and moving materials in chemical relocation projects. Examples may include, but are not limited to, chemicals, media, live stock cultures, refrigerated material, research compounds and/or pharmaceutical related material. If any damage occurs to the materials during the packaging, shipment, unpacking and placement of the materials, CUSTOMER agrees to submit claims only for the replacement value of the materials, and in no circumstance shall such claim(s) exceed \$5,000 per project. CUSTOMER understands and agrees that \$5,000 is the maximum allowed claim for the replacement and damage of materials under this Contract, and that all other damage and/or replacement claims are hereby waived by CUSTOMER.

9.3 All materials with a value in excess of \$1,000 shall be identified to the ACT project manager. Any items damaged by ACT during relocation will have a maximum combined liability not to exceed \$1,000 unless identified to the ACT project manager in advance of start of work.

10.0 INDEPENDENT CONTRACTORS

10.1 CUSTOMER understands and acknowledges, and ACT hereby agrees that this agreement shall not render the agents of ACT as employees of CUSTOMER for any purpose. The agent of ACT is and will remain an agent of ACT in his or her relationship to CUSTOMER. Consequently, CUSTOMER shall not be responsible for withholding taxes with respect to the agent's compensation. The agent shall have no claim against CUSTOMER hereunder or otherwise for vacation pay, sick leave, retirement benefits, social security, worker's compensation, health or disability benefits, unemployment insurance benefits, or employee benefits of any kind.

11.0 RESTRICTIVE COVENANT CONVERSION/RITE TO HIRE

11.1 If CUSTOMER wishes to hire or otherwise engage an ACT employee as an employee, consultant, independent contractor, or in any other way utilize a person employed by ACT, or hire, contract or in any other way utilize a person employed by ACT within the previous 3 years of the date of said hiring, contracting or utilization, CUSTOMER agrees to pay ACT a personnel acquisition fee equal to one year (2060 Hours) of the individual's highest customer hourly billing rate.



12.0 SUBCONTRACTORS

12.1 CUSTOMER understands and agrees that ACT may assign and subcontract certain portions of the work performed for CUSTOMER. However, ACT warrants that all work performed for CUSTOMER by ACT subcontractors shall carry all protections, restrictions and limitations as if ACT performed the work.

13.0 ATTORNEY'S FEES

13.1 In any litigation, arbitration, or other proceeding by which one party either seeks to enforce its rights under this agreement (whether in contract, tort, or both) or seeks a declaration of any rights or obligations under this Contract, the prevailing party shall be awarded its reasonable attorney fees, and costs and expenses incurred.

14.0 NOTICE

14.1 Any notices required or permitted to be given under this agreement shall be given in writing and shall be delivered (a) in person, (b) by a commercial overnight courier that guarantees next day delivery and provides a receipt or (c) by or prepaid certified mail, return receipt requested to both: Advanced Chemical Transport 1210 Elko Dr. Sunnyvale, CA 94089, Attn: Walter Singer, President, and Advanced Chemical Transport Inc.

15.0 CONFIDENTIALITY

15.1 All information and material that may be disclosed by one party to the other in the course of performance of this Contract is considered confidential and proprietary and will not be used by the receiving party other than for the purposes under this agreement for which it was disclosed. The receiving party will protect such information from disclosure to third parties and hold it as confidential using the same degree of care as that party uses to protect its own confidential or proprietary material of like importance, but at least reasonable care. This obligation will continue for a period of two (2) years following receipt of the material and will survive any termination of this Contract, but it will not cover any information which is disclosed to a third party by the disclosing party without restrictions on disclosure, any information that has been or is developed independently by the receiving party without violation of obligations of confidentiality, any information that falls into the public domain without fault of the receiving party, any information that is rightly obtained by the receiving party from a third party without restriction, or any information that is rightly in the possession of the receiving party at the time of disclosure by the disclosing party.

16.0 FORCE MAJEURE

16.1 Neither party shall be liable in damages or have the right to terminate this agreement for any delay or default in performing hereunder if such delay or default is caused by conditions beyond its control including Acts of God, government restrictions (including the denial or cancellation of any export or other necessary license), wars, insurrections and/or any other cause beyond the reasonable control of the party whose performance is affected.

17.0 SEVERABILITY

17.1 If any provision or provisions of this agreement shall be held to be invalid, illegal, and unenforceable or in conflict with the law of any jurisdiction, the validity, legality and enforceability of the remaining provisions shall not in any way be affected or impaired thereby.

18.0 ENTIRE CONTRACT





- 18.1 This agreement, including the Scope of Work, Revised Pricing Schedule, Waste Profile Sheet(s) and any other schedule or exhibit referred to in this agreement, constitutes the final, complete, and exclusive statement of the terms of the agreement between the parties pertaining to the subject matter of this agreement and supersede all prior and contemporaneous understandings or agreements, whether oral or written, of the parties. This agreement may not be contradicted by evidence of any prior or contemporaneous statements or agreements.
- 18.2 No party has been induced to enter into this agreement by, nor is any party relying on, any representation, understanding, agreement, commitment or warranty outside those expressly set forth in this agreement.
- 18.3 No modification shall be binding on ACT unless in writing and signed by both parties. In no event shall the conflicting terms or conditions found on any CUSTOMER purchase or work order be considered an amendment or modification to this agreement.

19.0 GOVERNING LAW

- 19.1 The laws of the State of California shall govern the validity and interpretation of this agreement, without regard for conflicts of law principles of this, or any other, jurisdiction.

20.0 MISC FEES

| ADDITIONAL FEES | DESCRIPTION | PRICE |
|-----------------|--|--|
| | Cancellation Fee <24 hours notice or < 1 business day | Minimum Charge of \$ 250.00 or Cost of labor/equipment/materials for 1 st day of work, whichever is greater |
| | Rush Pickups or Projects <24 hours' notice or <1 business day notice | Minimum Fee of \$ 250.00 plus additional charges for service |
| | Over pack Surcharge | \$100.00 plus cost of over pack |
| | Return Drum Fee | \$200.00 per occurrence |
| | Manifest Correction Fee | \$ 75.00 per occurrence |
| | Off Spec Fees | \$TBD Based on material shipped |



1573 E. Betteravia Rd., Santa Maria, Ca 93454
805-925-1369 Fax 805-925-3274

LOS OSOS COMMUNITY SERVICES DISTRICT

TO: FRANK ASUNCION

JOB NAME: WATER/SLUDGE TRANSPORT & DISPOSAL **DATE:** OCTOBER 9, 2018

LOCATION: LOS OSOS – RANCHO CUCAMONGA, CA **BID REF.**

| SERVICE – LOS OSOS | RATE |
|---|---------------|
| SEMI-VACUUM TRUCK (4500-4700 GAL CAPACITY) | \$110.00/HOUR |
| WATER TRUCK (4000 GAL CAPACITY) | \$105.00/HOUR |

| FOB: LOS OSOS | TSDF | DISPOSAL FEES | TRANSPORTATION |
|---------------------|--------|---------------|----------------|
| WASTEWATER & SLUDGE | K-PURE | \$1.05/GALLON | \$110.00/HOUR |

- TRANSPORT AND DISPOSAL PRICES INCLUDE PROFILING AND MANIFESTING THE WASTE TO K-PURE IN RANCHO CUCAMONGA, CA.
- DISPOSAL COSTS ARE NOT GUARANTEED UNTIL WASTE PROFILE IS ACCEPTED UNDER THE TERMS AND CONDITIONS OF THE WASTE FACILITY.
- THE COST OF LABORATORY TESTS ARE NOT INCLUDED.

LET ME KNOW IF YOU HAVE ANY QUESTIONS.

THANK YOU,

GENE BERBAN

ITEM 7

**UPDATE REGARDING THE LOS OSOS
LOW INCOME ASSISTANCE FUND**



October 18, 2018

TO: Finance Advisory Committee
FROM: Renee Osborne, General Manager
SUBJECT: Item 7 – 10/29/18 Finance Advisory Committee Meeting
Los Osos Low Income Assistance Fund Update

President
Vicki L. Milledge

Vice President
Marshall E. Ochylski

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

General Manager
Renee Osborne

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
Greg Alex

DESCRIPTION

Update on Los Osos Low Income Assistance Fund. Suggestion on General Manager's cost per hour.

STAFF RECOMMENDATION

Motion: I recommend that the Committee recommend that the Board direct the District Bookkeeper to use the full amount of the Grace Environmental Contract cost of \$46.21 per hour as the General Manager's cost for time incurred towards the Los Osos Low Income Assistance fund expenses.

or

Motion: I recommend that the Committee recommend that the Board direct the bookkeeper to use the General Manager's hourly pay of \$40.00 per hour as the General Manager's cost for time incurred towards the Los Osos Low Income Assistance fund expenses.

or

Motion: I recommend that the Committee recommended that the Board donate the General Manager's time as a benefit for Los Osos by getting people hooked up to the sewer and not using the donated funds towards General Manager's time.

DISCUSSION

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

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

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

www.losososcscsd.org

Letters to the Phase 2 grant recipients were mailed out. The recipients have been directed to start obtaining bids. One of the ten applicants was removed from our grant award list. The County had denied her application last year. In August, the County had been in contact with the applicant and has now accepted her application. We have five of the nine applicants sewer laterals completed. All five applicants have chosen to abandon their septic tanks. The remaining four applicants have their bids turned in and are in the process of getting their permits.

Regarding 2017-2018 Staff time and expenses; The Auditor felt that the best way to process the reimbursement to the District for time and expenses associated with the Los Osos Low Income Assistance fund was to create a revenue account that would pass through the Administration Fund. The Bookkeeper and I are following this direction.

Attached is the time and expenses associated with distribution of the Los Osos Low Income Assistance Fund. The expenses have been approved by Lexi Bell, Executive Director from Morro Bay National Estuary Program. When it comes to the General Manager's charge, I originally used my actual wage of \$40.00 per hour. The Board had a question of whether or not this amount should be used or the total amount of the contract with Grace Environmental Services, \$46.21. A detailed expense sheet is attached.

In addition, the Board made a discussion at the September Board meeting that Phase 2 of the program would be extended to December 31st, 2018. Packets have been dropped off at People Helping People, Los Osos Cares and available at the District's front office. The date change has been made on the District Website, a Facebook Post was created, reposted on Channel 20, and currently being listed on the Rotary message board. As of this report only one person had contacted me regarding the program.

SUMMARY

The Board would like the opinion of the Finance Advisory Committee regarding the amount to use for the General Manager's hourly expense; \$40 per hour, the GM hourly wage or \$46.21 per hour, the full Grace Environmental contract amount.

FINANCIAL IMPACT

The difference between the two costs for the General Manager's time is \$99.43. A decision needs to be made immediately since the Auditors are currently auditing our financials for this time period.

Attachment

LOS OSOS LOW INCOME ASSISTANCE FUND

PHASE 1

Time and Expenses

| Staff Member | | | | | | |
|-----------------------------|------------|---------|-----------|-----------------|-------------------------------------|-----------------|
| \$40.00 | | | | | | \$46.21 |
| per hour | | | | | | per hour |
| GM | 8/15/2017 | 30 min | 0.5 | \$20.00 | Phone call w/ Bruce Gibson's office | \$23.11 |
| GM | 8/28/2017 | 2 hours | 2 | \$80.00 | Meeting with County | \$92.43 |
| GM | 9/20/2017 | 1 hour | 1 | \$40.00 | Meeting with Community Foundation | \$46.21 |
| GM | 9/25/2017 | 1 hour | 1 | \$40.00 | Meeting with NMBEP - Lexi | \$46.21 |
| GM | 10/9/2017 | 3 hours | 3 | \$120.00 | Application and flyer prep | \$138.64 |
| GM | 10/12/2017 | 30 min | 0.5 | \$20.00 | Meeting with Community Foundation | \$23.11 |
| GM | 11/6/2017 | 1 hour | 1 | \$40.00 | Application and flyer prep | \$46.21 |
| GM | 11/15/2017 | 30 min | 0.5 | \$20.00 | Meeting community Foundation | \$23.11 |
| GM | 11/28/2017 | 2 hours | 2 | \$80.00 | Prep of Board report | \$92.43 |
| GM | 1/30/2018 | 30 min | 0.5 | \$20.00 | process and close out app 2 | \$23.11 |
| GM | 2/1/2018 | 30 min | 0.5 | \$20.00 | process and close out app 6 | \$23.11 |
| GM | 2/28/2018 | 30 min | 0.5 | \$20.00 | process and close out app 1 | \$23.11 |
| GM | various | 2 hour | 2 | \$80.00 | issues with app 3 | \$92.43 |
| GM | 3/14/2018 | 30 min | 0.5 | \$20.00 | process and close out app 5 | \$23.11 |
| GM | 3/19/2018 | 30 min | 0.5 | \$20.00 | process and close out app 3 | \$23.11 |
| Time Phase 1 expense | | | 16 | \$640.00 | | \$739.43 |

| Expenses | Amount | Description |
|-----------------------|-----------------|--|
| Postage phase 1 | \$115.15 | initial mailing 245 letters @ 47 cents each |
| Paper | \$3.68 | initial mailing 245 pieces of paper @ 1.5 cents per |
| Envelopes | \$66.15 | initial mailing 245 envelopes @ 27 cents an envelope |
| Total Expenses | \$184.98 | |

en. with GM cost at \$40.00 per hour **\$824.98**

Total with GM cost at \$46.21 per hour \$924.41