



SPECIAL FINANCE ADVISORY COMMITTEE MEETING

Tuesday, September 4, 2018 at 5:30 p.m.
Los Osos Community Services District Office
2122 9th Street, Suite 106, Los Osos, CA

COMMITTEE MEMBERS

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

STAFF

Renee Osborne, General Manager
Adrienne Geidel, District Bookkeeper
Ann Kudart, Administrative Services Manager

AGENDA

1. **Opening at 5:30 p.m. – Call To Order; Flag Salute; and Roll Call**
2. **Approve FAC Meeting Minutes of July 30, 2018**
(Recommend approval)
Presented By: Administrative Services Manager Kudart
3. **Review of Board Item Regarding Approval of Warrant Register for August 2018**
(Committee Recommendations to the Board)
Presented By: District Bookkeeper Geidel
4. **Review of Board Item Regarding Financial Reports for the Period Ending July 31, 2018**
(Committee Recommendations to the Board)
Presented By: District Bookkeeper Geidel
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**
(Committee Recommendations to the Board)
Presented By: General Manager Osborne
6. **Update Regarding Wastewater Fund 600 Negative Balance**
(Committee Discussion)
Presented By: General Manager Osborne
7. **Review of Board Item Regarding Phase 3 of the Los Osos Low Income Assistance Fund**
(Committee Recommendations to the Board)
Presented By: General Manager Osborne
8. **Public Comments on Items NOT on this Agenda:** At this time, the public may comment on items not on this agenda. Each commenter is limited to 3 minutes and shall address the Chairperson.
9. **Schedule Next FAC Meeting – Monday, October 1, 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
JULY 30, 2018**

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

AGENDA ITEM	DISCUSSION	FOLLOW-UP
<p>1. Call to Order, Flag Salute and Roll Call</p>	<p>Alternate Chairperson Womack called the meeting to order at 5:30 p.m. and led the flag salute.</p> <p><u>Roll Call:</u> Lisa Gonzalez, Committee Member – Arrived at 5:35 p.m. Cheri Grimm, Committee Member – Present Bea Jansen, Committee Member - Present Alyce Thorp, Committee Member - Present Joyce Witt, Committee Member - Present Chris Womack, Alternate Chairperson – Present</p> <p><u>Staff:</u> Renee Osborne, General Manager Adrienne Geidel, District Bookkeeper Ann Kudart, Administrative Services Manager</p>	
<p>2. Approve FAC Meeting Minutes of April 30, 2018; May 22, 2018; June 4, 2018; and July 2, 2018</p>	<p>Administrative Services Manager Kudart presented the minutes for Committee approval.</p> <p>Committee Grimm reported that in the April 30, 2018 minutes, Item 5, Line 2 should read "on a semi-annual basis," not biannual.</p> <p>Public Comment – Richard Margetson commented that in the April 30, 2018 minutes, Line 2 of his comments in Item #8 should have the word "office" inserted after nonprofit.</p> <p>Julie Tacker commented on Item 5 of the July 2, 2018 minutes and that something changed between the Committee's recommendation on July 2nd and what went to the Board on July 6th.</p> <p>Committee Member Grimm made a motion to approve the meeting minutes of April 30, 2018 as amended; May 22, 2018; June 4, 2018; and July 2, 2018. The motion was seconded by Committee Member Witt and carried by unanimous consent.</p>	<p>Action: File approved minutes.</p>
<p>3. Review of Board Item Regarding Approval of Warrant Register for July 2018</p>	<p>District Bookkeeper Geidel presented the Warrant Report.</p> <p>Public Comment – None</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>	<p>Action: The Committee recommended that the Board approve the July 2018 warrants.</p>
<p>4. Review of Board Item Regarding Financial Reports for the Period Ending June 30, 2018</p>	<p>District Bookkeeper Geidel provided a brief summary of the report as submitted with the agenda packet.</p> <p>Committee Member Gonzalez commented on the District's conservative budgeting process and thanked staff for a job well done.</p> <p>Public Comment – Julie Tacker commented on staff time accrued in Fiscal Year 2017/2018 for the Low Income Assistance program not being accounted for in the same way as the rest of the District's funds.</p> <p>Richard Margetson inquired as to why we are relying on the Independent Auditor to make the transfer to Reserves when it is the District Accountant's function; and, commented that the Rate Study guaranteed a positive balance in Water.</p>	<p>Action: The Committee recommended that the Board receive and file the Financial Reports as a preliminary report for the period ending June 30, 2018.</p>

AGENDA ITEM	DISCUSSION	FOLLOW-UP
	<p>Committee Member Gonzalez clarified that the books are not fully closed until the Audit is completed and that those adjustments that need to be made will fall into the correct year once we see the Audit and we do the final close.</p> <p>Bookkeeper Geidel responded to Mr. Margetson that the District will record the expenses to the Reserves and that the Auditor will assist the District in calculating the leftover income.</p> <p>Committee Member Grimm moved that the Committee recommend that the Board receive and file the Financial Reports as a preliminary report for the period ending June 30, 2018. The motion was seconded by Committee Member Witt and carried by unanimous consent.</p>	
<p>5. Review of Board Item Regarding Interest Income Allocation Disbursements</p>	<p>General Manager Osborne provided a brief summary of the report submitted in the agenda packet and that it reflects the Committees July 2nd recommended additions and that Fire has been removed from the allocations.</p> <p>Public Comment – None</p> <p>Committee Member Gonzalez moved that the Committee recommend the Board accept staff recommendations regarding the interest distribution for the accounts so noted in the report. The motion was seconded by Committee Member Thorp and carried by unanimous consent.</p>	<p>Action: The Committee recommended that the Board accept staff recommendation regarding the interest distribution for the accounts so noted in the staff report.</p>
<p>6. Review of Board Item Regarding Recommendation for Phase 2 of the Los Osos Low Income Assistance Fund</p>	<p>General Manager Osborne reported that the District received a total of 12 applications for assistance; that two did not qualify and one was asking for reimbursement for installation costs and was disqualified; and, that staff is requesting that the Committee recommended for the Board to accept the ten qualifying applicants.</p> <p>Public Comment – Steve Best commented that the contractors should be reviewed to insure a low bid does not come in after the fact and then they ask for more money to complete the project.</p> <p>Julie Tacker commented that these ten applicants are eligible for the County program and that our money should be used for those applicants who meet the low income criteria but not qualify for the County's program, that our program should be a different program and not a duplicate of the County's.</p> <p>Linde Owen commented that the remaining funds should be used to offset the cost for those property owners who faced a financial burden installing their sewer laterals and that it seemed unfair.</p> <p>Committee Member Grimm recommended that the Board accept the ten applicants for financial assistance through the Los Osos Low Income Assistance Fund and to proceed with acceptance letters and construction of the sewer laterals. The motion was seconded by Committee Member Thorp and carried by unanimous consent.</p>	<p>Action: The Committee recommended that the Board accept the ten applicants for financial assistance through the Los Osos Low Income Assistance Fund and to proceed with the acceptance letters and construction of the sewer laterals.</p>
<p>7. Public Comments on Items NOT on Agenda</p>	<p>Julie Tacker commented that there was assurance that FAC would review the ESAC budget but that FAC has not reviewed the purchase of the Command Vehicle that will be on the Board's upcoming agenda; and, that she opposed the Morro Bay National Estuary Program authority over the Low Income Assistance Fund as \$100,000 of the \$169,000 that was in the Community Foundation Fund came from the Estuary Program intended for low income hookups only and the other \$60,000 plus came from private donations and that the Board never gave direction for criteria for the program.</p>	

AGENDA ITEM	DISCUSSION	FOLLOW-UP
7. Public Comments on Items NOT on Agenda (continued)	<p>Linde Owen commented that the County, at their cost, should remove the rubber tire material from the Los Osos Park playground.</p> <p>Steve Best supported a District Parks and Recreation Department, not the County, taking full responsibility for parks in Los Osos.</p>	
8. Schedule Next Meeting	Due to the Labor Day Holiday, the next FAC meeting was scheduled to be held on Tuesday, September 4, 2018 at 5:30 pm unless otherwise noticed.	
9. Closing Comments by FAC Committee Members	<p>Committee Gonzalez commented on a conversation she had with one of the Auditors recently regarding the improvement and presentation of the District's books.</p> <p>Committee Grimm commented on the financial problems of other government agencies throughout the County.</p>	
10. Adjournment	The meeting adjourned at 6:26 p.m.	

ITEM 3

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



August 31, 2018

TO: LOCSD Board of Directors
FROM: Adrienne Geidel, District Bookkeeper
SUBJECT: **Agenda Item 11C – 9/6/2018 Board Meeting**
Approve Warrant Register for August 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 August 2018 warrants for disbursement.

Attachments

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

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

Phone: 805/528-9370
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LOS OSOS COMMUNITY SERVICES DISTRICT
Warrant Register for Board Packet
From 8/1/2018 Through 8/31/2018

Check No	Check Date	Vendor Name	Check Amount	Fund Code	Transaction Description
15401492	8/18/2018	CA PUBLIC EMPL RET SYSTEM	200.00	100	08/22/18 CalPERS Payroll Fee
15403305	8/18/2018	CA PUBLIC EMPL RET SYSTEM	117.00	100	08/22/18 CalPERS GASB-68 Reports & Schedules
	8/18/2018	CA PUBLIC EMPL RET SYSTEM	700.00	301	08/22/18 CalPERS GASB-68 Reports & Schedules
	8/18/2018	CA PUBLIC EMPL RET SYSTEM	583.00	500	08/22/18 CalPERS GASB-68 Reports & Schedules
27825	8/13/2018	AFLAC	61.34	100	07/01-31/18 Acct#HJ582 EE Elected Insurance
	8/13/2018	AFLAC	395.54	500	07/01-31/18 Acct#HJ582 EE Elected Insurance
27826	8/13/2018	AGP VIDEO, INC	1,125.00	100	07/01-31/18 Ch20 OPS & Mgmt 07/05/18 Video Production/Media
27827	8/13/2018	ALLIED ADMIN - DELTA DENTAL	47.16	100	09/01-30/18 ID#07917-7535 Dental Plan
	8/13/2018	ALLIED ADMIN - DELTA DENTAL	725.20	500	09/01-30/18 ID#07917-7535 Dental Plan
27828	8/13/2018	ALL WAYS CLEAN	245.00	100	08/01-31/18 Janitorial Services (Suites 102 & 106)
27829	8/13/2018	AT&T	244.87	100	06/17/18-07/16/18 9391056500 Telephone & Telemetry Services
	8/13/2018	AT&T	20.30	500	06/17/18-07/16/18 9391056138 Telephone & Telemetry Service
	8/13/2018	AT&T	20.30	500	06/17/18-07/16/18 9391056151 Telephone & Telemetry Service
	8/13/2018	AT&T	20.30	500	06/17/18-07/16/18 9391056160 Telephone & Telemetry Service
	8/13/2018	AT&T	206.31	500	06/17/18-07/16/18 9391056166 Telephone & Telemetry Service
	8/13/2018	AT&T	40.04	500	06/17/18-07/16/18 9391056172 Telephone & Telemetry Service
	8/13/2018	AT&T	20.30	500	06/17/18-07/16/18 9391056188 Telephone & Telemetry Service
	8/13/2018	AT&T	20.30	500	06/17/18-07/16/18 9391056191 Telephone & Telemetry Service
	8/13/2018	AT&T	20.30	500	06/17/18-07/16/18 9391056275 Telephone & Telemetry Service
	8/13/2018	AT&T	273.88	500	06/20/18-07/19/18 9391059905 Telephone & Telemetry Service
	8/13/2018	AT&T	99.08	500	06/20/18-07/19/18 9391059906 Telephone & Telemetry Service
	8/13/2018	AT&T	20.30	800	06/17/18-07/16/18 9391056182 Telephone & Telemetry Service
27830	8/13/2018	COASTAL COPY, LP	218.48	100	06/24/18-07/23/18 Acct#LO22 Main Copier/Printer/Fax Overages
27831	8/13/2018	GEORGE CONTENTO	1,339.10	100	12/22/17-06/22/18 Electrical & Gas Service (District Office)
27832	8/13/2018	CRYSTAL SPRINGS WATER	42.02	100	07/01-31/18 Acct#057427 Water Delivery
27833	8/13/2018	DIGITAL DEPLOYMENT, INC	200.00	100	08/01-31/18 Website Hosting Service & Fee
27834	8/13/2018	THE DOCUTEAM, LLC	76.00	100	07/01-31/18 Acct#0979 Onsite Service (Document Destruction)
27835	8/13/2018	ERNEST PACKAGING SOLUTIONS	269.16	301	05/17/18 CUST# CAL059 Station Supplies
	8/13/2018	ERNEST PACKAGING SOLUTIONS	643.09	301	07/31/18 CUST# CAL059 Station Supplies
	8/13/2018	ERNEST PACKAGING SOLUTIONS	111.05	301	08/02/18 CUST# CAL059 Station Supplies
27836	8/13/2018	WELLS FARGO VENDOR FIN SERV	93.31	301	09/03/18-10/02/18 ID#90136374384 Copier Lease Service Contra
27837	8/13/2018	KITZMAN WATER, INC.	83.00	301	07/31/18 ACCT#72975 Soft-Water Service
27838	8/13/2018	LIFE ASSIST INC	1,228.36	301	08/01/18 CUST#93402CDF Paramedic Supplies
27839	8/13/2018	L N CURTIS	92.24	301	07/03/18 CUST#C33451 Small Tools & Supplies
	8/13/2018	L N CURTIS	2,075.37	301	07/27/18 CUST#C33451 Small Tools & Supplies
	8/13/2018	L N CURTIS	455.81	301	07/31/18 CUST#C33451 Small Tools & Supplies
27840	8/13/2018	MINER'S ACE HARDWARE	5.02	301	07/01-31/18 CUST#121480 Minor Tools & Equipment

LOS OSOS COMMUNITY SERVICES DISTRICT
Warrant Register for Board Packet
From 8/1/2018 Through 8/31/2018

Check No	Check Date	Vendor Name	Check Amount	Fund Code	Transaction Description
27841	8/13/2018	MISSION COUNTRY DISPOSAL	101.41	301	08/01-31/18 ACCT#4130-5101023 Trash Service
27842	8/13/2018	MISSION LINEN SUPPLY	22.92	500	07/19/18 Cust#213729 Janitorial Supplies - towel rolls/rags
	8/13/2018	MISSION LINEN SUPPLY	22.92	500	08/02/18 Cust#213729 Janitorial Supplies - towel rolls/rags
27843	8/13/2018	OFFICE DEPOT INC	330.89	301	07/31/18 ACCT#28702448 Office Supplies
27844	8/13/2018	PETE'S MORRO BAY TIRE AND AUTO	137.68	500	07/27/18 Vehicle Maint-2015 Toyota (Oil, air filter, fluid)
27845	8/13/2018	POSTMASTER	140.00	500	09/01/18-08/31/19 PO Box Fee (#6669)
27846	8/13/2018	PRP COMPANIES	271.36	100	08/08/18 #10 Window Envelopes for Office use
27847	8/13/2018	RANGE MASTER	296.43	301	07/25/18 ACCT SOBAYFIRE Uniform: Kraemer
27848	8/13/2018	SLO COUNTY EMPLOYEES ASSOC	21.70	100	07/16/18-07/29/18 SLOCEA Dues
	8/13/2018	SLO COUNTY EMPLOYEES ASSOC	109.47	500	07/16/18-07/29/18 SLOCEA Dues
27849	8/13/2018	SOUTH SAN LUIS OBISPO COUNTY SANITATION DISTRICT	1,540.00	500	07/03-30/18 Brine Disposal Services - SB Well
27850	8/13/2018	STANLEY CONVERGENT SECURITY SOLUTIONS	60.67	100	09/01-30/18 Acct#2234623879 Security Services (106)
	8/13/2018	STANLEY CONVERGENT SECURITY SOLUTIONS	458.88	500	09/01/18-11/30/18 Acct#1371001227 Monitoring Services (102)
27851	8/13/2018	TECHXPRESS INC	1,403.00	100	08/01-31/18 IT Support & Service
27852	8/13/2018	THE GAS COMPANY	35.65	301	06/20/18-07/20/18 Acct#14941522279 Gas Service
27853	8/13/2018	THE GAS COMPANY	3.82	100	06/21/18-07/23/18 Acct#17141580187 Gas Service
27854	8/13/2018	USA BLUE BOOK	532.98	500	07/20/18 Cust#922782 R&M Hydrant Extension Kit
	8/13/2018	USA BLUE BOOK	1,409.92	800	08/01/2018 Cust#922782 Infrastructure CIP Little Giant Efful
27855	8/29/2018	AM CONSERVATION GROUP, INC.	362.39	500	08/10/18 CUST#26365 Water Conservation Fixtures
27856	8/29/2018	AT&T	392.82	301	07/17/18-08/16/18 CUST#9391056297 (Long Distance Srvc)
27857	8/29/2018	BROWNSTEIN, HYATT, FARBER, SCHRECK	10,144.45	500	04/30/18-06/30/18 BMC Shared Costs
27858	8/29/2018	CHARTER COMMUNICATIONS	200.00	100	08/28/18-09/27/18 Acct#8245101120119577 Internet (Adm/Svr)
	8/29/2018	CHARTER COMMUNICATIONS	25.00	500	08/28/18-09/27/18 Acct#8245101120119577 Internet (equip)
27859	8/29/2018	COLANTUONO, HIGHSMITH & WHATLEY, PC	300.00	100	07/31/18 Legal Services - Recycled Water
27860	8/29/2018	GEORGE CONTENTO	2,900.00	100	09/01-30/18 Office Rent (Suites 102 & 106)
27861	8/29/2018	FERGUSON ENTERPRISES, INC #1350	428.58	500	08/16/18 Cust#725053 Water Dist. System
27862	8/29/2018	GRACE ENVIRONMENTAL SERVICES	8,010.50	100	08/01-31/18 General Manager Services
27863	8/29/2018	HANLEY & FLEISHMAN, LLP	2,222.50	100	07/01-31/18 Legal Services (Personnel/PRR/Water)
	8/29/2018	HANLEY & FLEISHMAN, LLP	4,497.50	500	07/01-31/18 Legal Services (Personnel/PRR/Water)
27864	8/29/2018	ITRON, INC.	824.27	500	09/01/18-11/30/18 Contract#SC00001696 Qtrly Maint Hardware/S

LOS OSOS COMMUNITY SERVICES DISTRICT
Warrant Register for Board Packet
From 8/1/2018 Through 8/31/2018

Check No	Check Date	Vendor Name	Check Amount	Fund Code	Transaction Description
27865	8/29/2018	LIFE ASSIST INC	499.31	301	08/08/18 CUST#93402CDF Paramedic Supplies
	8/29/2018	LIFE ASSIST INC	78.40	301	08/22/18 CUST#93402CDF (Paramedic Supplies)
27866	8/29/2018	MID COAST FIRE PROTECTION INC	73.36	100	8/7/18 23 Fire Extinguisher Svcs 4-Ad, 1-Byrdg, 1-VDO, 17-Ut
	8/29/2018	MID COAST FIRE PROTECTION INC	311.89	500	8/7/18 23 Fire Extinguisher Svcs 4-Ad, 1-Byrdg, 1-VDO, 17-Ut
	8/29/2018	MID COAST FIRE PROTECTION INC	36.68	800	8/7/18 23 Fire Extinguisher Svcs 4-Ad, 1-Byrdg, 1-VDO, 17-Ut
27867	8/29/2018	MISSION LINEN SUPPLY	22.92	500	08/16/18 Cust#213729 Janitorial Supplies- towel rolls/frags
27868	8/29/2018	ANN KUDART, LOCSO ADMIN PETTY CASH CUSTODIAN	67.56	100	07/01/18-08/22/18 Petty Cash Reimb (Mileage/Postage/Supplies)
	8/29/2018	ANN KUDART, LOCSO ADMIN PETTY CASH CUSTODIAN	54.27	500	07/01/18-08/22/18 Petty Cash Reimb (Mileage/Postage/Supplies)
27869	8/29/2018	PG&E	75.38	100	07/19/18-08/19/18 Electric Services
	8/29/2018	PG&E	518.69	200	07/19/18-08/19/18 Electric Services
	8/29/2018	PG&E	11.15	301	07/19/18-08/19/18 Electric Services
	8/29/2018	PG&E	205.45	400	07/19/18-08/19/18 Electric Services
	8/29/2018	PG&E	10,043.49	500	07/19/18-08/19/18 Electric Services
	8/29/2018	PG&E	221.93	800	07/19/18-08/19/18 Electric Services
27870	8/29/2018	PUBLIC SAFETY CENTER, INC.	855.45	301	08/11/18 Fire goggles
27871	8/29/2018	RANGE MASTER	135.06	301	08/15/18 Acct: SOBAYFIRE (Uniform Pants: Bender)
27872	8/29/2018	SCOTT O'BRIEN FIRE & SAFETY CO.	497.17	301	08/06/18 Annual Service on Fire Extinguishers
27873	8/29/2018	JOE SIMMONS	159.87	500	08/22/18 Acct#00145 Refund on Final Bill
27874	8/29/2018	SLO COUNTY DEPARTMENT OF PUBLIC WORKS	1,987.00	500	08/01/18-08/31/18 405R979032 Water Quality Testing
27875	8/29/2018	SPEED'S OIL TOOL SERVICE, INC	1,176.00	500	07/30/18-08/14/18 Brine Disposal Trucking Service - SB Well
27876	8/29/2018	ROBERT STILTS, CPA	5,000.00	100	07/15/18-08/15/18 Bookkeeping Services
27877	8/29/2018	USA BLUE BOOK	315.71	500	08/14/18 Cust#922782 R&M Water Distribution System
27878	8/29/2018	WALLACE GROUP	770.39	100	07/01-31/18 Engineering Services
	8/29/2018	WALLACE GROUP	743.00	500	07/01-31/18 Engineering Services
27879	8/29/2018	ZEE MEDICAL SERVICE CO #34	54.07	100	08/09/18 Acct#028078 First Aid Supply Refills
27880	8/29/2018	ZOLL MEDICAL CORPORATION	223.19	301	08/17/18 CUST#113922 (Medical Supplies)
28115	8/2/2018	AT&T	135.09	500	07/22/18-08/21/18 Acct#134994840 Telephone/Internet SB Well
28116	8/2/2018	HANLEY & FLEISHMAN, LLP	2,240.00	100	06/01-30/18 Legal Services (General/Admin/Water/Drainage/Par
	8/2/2018	HANLEY & FLEISHMAN, LLP	735.00	500	06/01-30/18 Legal Services (General/Admin/Water/Drainage/Par
	8/2/2018	HANLEY & FLEISHMAN, LLP	35.00	800	06/01-30/18 Legal Services (General/Admin/Water/Drainage/Par
	8/2/2018	HANLEY & FLEISHMAN, LLP	315.00	900	06/01-30/18 Legal Services (General/Admin/Water/Drainage/Par
28117	8/2/2018	MINER'S ACE HARDWARE	631.98	500	07/01-31/18 Acct#143640 Supplies/Maint/Equip/Tools/Parts
28118	8/2/2018	LOS OSOS CHEVRON	578.25	500	07/01-31/18 Gas & Diesel - Fleet Vehicles
	8/2/2018	LOS OSOS CHEVRON	144.56	800	07/01-31/18 Gas & Diesel - Fleet Vehicles

LOS OSOS COMMUNITY SERVICES DISTRICT
Warrant Register for Board Packet
From 8/1/2018 Through 8/31/2018

Check No	Check Date	Vendor Name	Check Amount	Fund Code	Transaction Description
28119	8/7/2018	ECOSLO	250.00	800	08/07/18 Coastal Cleanup 2018/SeaStar Sponsorship
28120	8/7/2018	DSD BUSINESS SYSTEMS	487.50	100	07/01-31/18 Cust#C10171 Payroll Updates & Training Sessions
28121	8/14/2018	HOME DEPOT U.S.A., INC.	792.18	301	08/11/18 Ref#W02 Building Supplies/Wood Posts
28122	8/14/2018	LOWE'S HOME CENTERS, LLC	2,446.13	301	08/09/18 Cust#219960003 Building Supplies/Lumber
28123	8/14/2018	MEDSTOP URGENT CARE CENTER	2,885.00	301	07/02-26/18 Medical Examinations (6 New RFF)
28124	8/15/2018	DSD BUSINESS SYSTEMS	135.00	100	07/01-31/18 TimeForce Software Contract
28125	8/21/2018	CARDMEMBER SERVICE	8.88	100	07/06/18 CC/Kudart - USPS (certified postage)
	8/21/2018	CARDMEMBER SERVICE	31.08	100	07/12/18 CC/Kudart - Amazon (copy paper)
	8/21/2018	CARDMEMBER SERVICE	86.45	100	07/13/18 CC/Kudart - Amazon (office supplies)
	8/21/2018	CARDMEMBER SERVICE	13.93	100	07/14/18 CC/Kudart - Amazon (Business Membership)
	8/21/2018	CARDMEMBER SERVICE	40.34	100	07/14/18 CC/Kudart - GoDaddy (domain name)
	8/21/2018	CARDMEMBER SERVICE	900.00	100	07/20/18 CC/Osborne - The Blind Lady (deposit Ste 102 & 106)
	8/21/2018	CARDMEMBER SERVICE	50.00	100	07/24/18 CC/Kudart - USPS (postage stamps)
	8/21/2018	CARDMEMBER SERVICE	32.75	500	07/06/18 CC/Asuncion - Harbor Freight (minor tools)
	8/21/2018	CARDMEMBER SERVICE	40.00	500	07/25/18 CC/Asuncion - SLO IWMA (Disposal Hazardous Material)
28126	8/22/2018	DSD BUSINESS SYSTEMS	390.00	100	08/08/18 Cust#C10171 Payroll Updates & Training
28127	8/22/2018	HUMANA INSURANCE COMPANY	378.50	301	09/01-30/18 ID#732930-001 Insurance (26 RFF)
28128	8/22/2018	DE LANGE LANDEN FINANCIAL SERVICES	264.18	100	08/01-31/18 Acct#630919 Kyocera Service Contract/Insurance
28129	8/22/2018	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	100.96	100	08/01-31/18 Acct#LOSOSOS-BL-283600 Insurance (Life/AD+D/WI/L
	8/22/2018	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	550.03	500	08/01-31/18 Acct#LOSOSOS-BL-283600 Insurance (Life/AD+D/WI/L
28130	8/22/2018	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	72.51	100	09/01-30/18 Acct#LOSOSOS-BL-283600 Insurance (Life/AD+D/WI/L
	8/22/2018	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	511.66	500	09/01-30/18 Acct#LOSOSOS-BL-283600 Insurance (Life/AD+D/WI/L
28131	8/22/2018	PRP COMPANIES	272.39	500	08/19/18 Billing Supplies (#9 & #10 envelopes 1000ea)
28132	8/22/2018	MARGARETE SCHMIDT	165.73	500	08/20/18 Acct#04545 Refund (overpayment-sprinkler upgrade)
28133	8/22/2018	SLO COUNTY EMPLOYEES ASSOC	21.70	100	07/16/18-07/29/18 SLOCEA Dues
	8/22/2018	SLO COUNTY EMPLOYEES ASSOC	109.47	500	07/16/18-07/29/18 SLOCEA Dues
28134	8/22/2018	VERIZON WIRELESS	166.92	301	07/08/18-08/07/18 Acct#472454582-00001 Cellular Service
	8/22/2018	VERIZON WIRELESS	207.88	500	07/08/18-08/07/18 Acct#472454582-00001 Cellular Service
	8/22/2018	VERIZON WIRELESS	138.58	800	07/08/18-08/07/18 Acct#472454582-00001 Cellular Service
28135	8/22/2018	DRAIN BUSTER'S PLUMBING	130.00	301	08/20/18 Plumbing Services (05/04/18 service call)
28136	8/22/2018	CARDMEMBER SERVICE	95.65	301	07/23/18 CC/Brown - Office Max (2 whiteboards & envelopes)
	8/22/2018	CARDMEMBER SERVICE	101.84	301	07/27/18 CC/Brown - USPS (postage stamps)
	8/22/2018	CARDMEMBER SERVICE	90.00	301	07/30/18 CC/Brown - San Miguel Market (Sponsored Lunch Acade

LOS OSOS COMMUNITY SERVICES DISTRICT
Warrant Register for Board Packet
From 8/1/2018 Through 8/31/2018

Check No	Check Date	Vendor Name	Check Amount	Fund Code	Transaction Description
	8/22/2018	CARDMEMBER SERVICE	193.66	301	08/04/18 CC/Alex - Amazon (LED TV & Wall Mount 1ea)
	8/22/2018	CARDMEMBER SERVICE	333.70	301	08/04/18 CC/Alex - Amazon (LED TV & Wall Mount 2 ea)
28137	8/31/2018	AFLAC	92.01	100	08/01-31/18 Acct#HJ582 EE Elected Insurance
	8/31/2018	AFLAC	593.31	500	08/01-31/18 Acct#HJ582 EE Elected Insurance
28138	8/31/2018	EFFECT CONTRACTORS	6,056.17	500	08/24/18 SLO County Permit Fees (8th St Bldg)
28139	8/31/2018	SLO COUNTY EMPLOYEES ASSOC	22.57	100	08/13/18-08/26/18 SLOCEA Dues
	8/31/2018	SLO COUNTY EMPLOYEES ASSOC	110.12	500	08/13/18-08/26/18 SLOCEA Dues
396-405-422-412	8/1/2018	CA PUBLIC EMPL RET SYSTEM	897.28	100	08/01-31/18 CalPERS Unfunded Accrued Liability
	8/1/2018	CA PUBLIC EMPL RET SYSTEM	1,394.52	301	08/01-31/18 CalPERS Unfunded Accrued Liability
	8/1/2018	CA PUBLIC EMPL RET SYSTEM	2,717.88	500	08/01-31/18 CalPERS Unfunded Accrued Liability
CalPERSMed2143 _Aug18	7/16/2018	CA PUBLIC EMPLOYEES' RETIREMENT SYSTEM	0.00	100	08/01-31/18 ID#4662975925 CalPERS Health
	7/16/2018	CA PUBLIC EMPLOYEES' RETIREMENT SYSTEM	0.00	500	08/01-31/18 ID#4662975925 CalPERS Health
PD080318_457	8/3/2018	CALPERS 457	275.00	100	07/16/18-07/29/18 SIP457 Contributions
	8/3/2018	CALPERS 457	1,375.00	500	07/16/18-07/29/18 SIP457 Contributions
PD080318_EDD	8/3/2018	CA EMPLOYMENT DEVELOPMENT DEPT	184.15	100	State Payroll Taxes 07/16/18-07/29/18
	8/3/2018	CA EMPLOYMENT DEVELOPMENT DEPT	311.84	301	State Payroll Taxes 07/16/18-07/29/18
	8/3/2018	CA EMPLOYMENT DEVELOPMENT DEPT	589.85	500	State Payroll Taxes 07/16/18-07/29/18
PD080318_IRS	8/3/2018	DEPARTMENT OF THE TREASURY	556.76	100	Federal Payroll Taxes 07/16/18-07/29/18
	8/3/2018	DEPARTMENT OF THE TREASURY	709.65	301	Federal Payroll Taxes 07/16/18-07/29/18
	8/3/2018	DEPARTMENT OF THE TREASURY	2,001.33	500	Federal Payroll Taxes 07/16/18-07/29/18
PD080318_PERS Ret	8/3/2018	CA PUBLIC EMPL RET SYSTEM	638.98	100	Retirement Earned 07/16/18-07/31/18
	8/3/2018	CA PUBLIC EMPL RET SYSTEM	460.27	301	Retirement Earned 07/16/18-07/31/18
	8/3/2018	CA PUBLIC EMPL RET SYSTEM	3,188.41	500	Retirement Earned 07/16/18-07/31/18
PD081718_457	8/17/2018	CALPERS 457	275.00	100	07/30/18-08/12/18 CalPERS 457
	8/17/2018	CALPERS 457	1,375.00	500	07/30/18-08/12/18 CalPERS 457
PD081718_EDD	8/17/2018	CA EMPLOYMENT DEVELOPMENT DEPT	315.93	100	07/30/18-08/12/18 State Payroll Taxes
	8/17/2018	CA EMPLOYMENT DEVELOPMENT DEPT	277.71	301	07/30/18-08/12/18 State Payroll Taxes
	8/17/2018	CA EMPLOYMENT DEVELOPMENT DEPT	581.83	500	07/30/18-08/12/18 State Payroll Taxes
PD081718_IRS	8/17/2018	DEPARTMENT OF THE TREASURY	846.59	100	07/30/18-08/12/18 Federal Payroll Taxes
	8/17/2018	DEPARTMENT OF THE TREASURY	796.73	301	07/30/18-08/12/18 Federal Payroll Taxes
	8/17/2018	DEPARTMENT OF THE TREASURY	1,891.84	500	07/30/18-08/12/18 Federal Payroll Taxes
PD081718_PERS Retire	8/17/2018	CA PUBLIC EMPL RET SYSTEM	652.30	100	07/30/18-08/12/18 Retirement Earned
	8/17/2018	CA PUBLIC EMPL RET SYSTEM	234.93	301	07/30/18-08/12/18 Retirement Earned
	8/17/2018	CA PUBLIC EMPL RET SYSTEM	3,023.09	500	07/30/18-08/12/18 Retirement Earned

LOS OSOS COMMUNITY SERVICES DISTRICT
Warrant Register for Board Packet
From 8/1/2018 Through 8/31/2018

Check No	Check Date	Vendor Name	Check Amount	Fund Code	Transaction Description
PD083117_IRS	8/31/2018	DEPARTMENT OF THE TREASURY	526.48	100	08/13/18-08/26/18 Federal Payroll Taxes
	8/31/2018	DEPARTMENT OF THE TREASURY	1,036.14	301	08/13/18-08/26/18 Federal Payroll Taxes
	8/31/2018	DEPARTMENT OF THE TREASURY	2,021.41	500	08/13/18-08/26/18 Federal Payroll Taxes
PD083118_457	8/29/2018	CALPERS 457	275.00	100	08/13/18-08/26/18 SIP457 Contributions
	8/29/2018	CALPERS 457	1,375.00	500	08/13/18-08/26/18 SIP457 Contributions
PD083118_EDD	8/31/2018	CA EMPLOYMENT DEVELOPMENT DEPT	187.73	100	08/13/18-08/26/18 State Payroll Taxes
	8/31/2018	CA EMPLOYMENT DEVELOPMENT DEPT	286.37	301	08/13/18-08/26/18 State Payroll Taxes
	8/31/2018	CA EMPLOYMENT DEVELOPMENT DEPT	602.08	500	08/13/18-08/26/18 State Payroll Taxes
PD083118_PERS Retire	8/31/2018	CA PUBLIC EMPL RET SYSTEM	598.00	100	08/13/18-08/26/18 Retirement Earned
	8/31/2018	CA PUBLIC EMPL RET SYSTEM	158.77	301	08/13/18-08/26/18 Retirement Earned
	8/31/2018	CA PUBLIC EMPL RET SYSTEM	3,136.70	500	08/13/18-08/26/18 Retirement Earned
PPECSD072918	8/3/2018		2,741.67	100	CSD - Abra Suite Payroll
	8/3/2018		940.89	301	CSD - Abra Suite Payroll
	8/3/2018		15,099.08	500	CSD - Abra Suite Payroll
PPESBF072918	8/3/2018		<u>4,286.53</u>	301	SBF - Abra Suite Payroll
Report Total			<u>156,510.01</u>		

ITEM 4

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



August 31, 2018

TO: LOCSD Board of Directors
FROM: Adrienne Geidel at Robert Stilts, District Bookkeeper
SUBJECT: **Agenda Item 11D – 9/4/2018 Board Meeting**
Receive Financial Report for the Period Ending July 31, 2018

President
Vicki L. Milledge

Vice President
Marshall E. Ochylski

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

General Manager
Renee Osborne

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
Greg Alex

DESCRIPTION

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

Attachments

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

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

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

www.losososcsd.org

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 7/1/2018 Through 7/31/2018

	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	74.16	74.16	0.00	74.16 0.00%
	Total Use of Money & Property	74.16	74.16	0.00	74.16 0.00%
	Total Revenues	74.16	74.16	20.00	54.16 270.80%
Expenditures					
Personnel					
Salaries/Wages					
7322	Director's Compensation	1,000.00	1,000.00	12,000.00	11,000.00 91.67%
8018	Holiday Pay	386.84	386.84	4,000.00	3,613.16 90.33%
8045	Overtime Pay	431.43	431.43	5,000.00	4,568.57 91.37%
8051	Floating Holiday Pay	0.00	0.00	1,000.00	1,000.00 100.00%
8054	Salaries & Wages - Regular	3,404.96	3,404.96	109,000.00	105,595.04 96.88%
8060	Sick Leave Pay	76.60	76.60	2,000.00	1,923.40 96.17%
8081	Vacation Pay	0.00	0.00	3,000.00	3,000.00 100.00%
	Total Salaries/Wages	5,299.83	5,299.83	136,000.00	130,700.17 96.10%
Payroll Taxes & Benefits					
5020	FICA - ER	62.00	62.00	1,700.00	1,638.00 96.35%
5030	Life Insurance - ER	9.50	9.50	300.00	290.50 96.83%
5031	Disability Insurance	3.10	3.10	60.00	56.90 94.83%
5035	AD & D Insurance	2.50	2.50	0.00	(2.50) 0.00%
5040	LTD Insurance	21.85	21.85	1,000.00	978.15 97.81%
5050	Medicare - ER	78.82	78.82	2,478.00	2,399.18 96.82%
5060	Cafeteria Plan - ER	531.25	531.25	8,625.00	8,093.75 93.84%
5070	Retirement ER - Regular	1,229.37	1,229.37	13,700.00	12,470.63 91.03%
5071	Retirement ER - Addl Pick-up	0.00	0.00	1,019.00	1,019.00 100.00%
5075	Retirees Medical - ER	276.08	276.08	3,000.00	2,723.92 90.80%
5120	Workers Comp Insurance - ER	480.08	480.08	4,675.00	4,194.92 89.73%
5124	Retirement - ER - Tier 2	58.33	58.33	0.00	(58.33) 0.00%
	Total Payroll Taxes & Benefits	2,752.88	2,752.88	36,557.00	33,804.12 92.47%
Employment Services					
5100	Unemployment Insurance - ER	62.00	62.00	3,400.00	3,338.00 98.18%
6200	Hiring, Advertising & Other Costs	0.00	0.00	300.00	300.00 100.00%
6230	Medical Exam	0.00	0.00	125.00	125.00 100.00%
	Total Employment Services	62.00	62.00	3,825.00	3,763.00 98.38%
	Total Personnel	8,114.71	8,114.71	176,382.00	168,267.29 95.40%
Services & Supplies					
Contract Services					
6100	Labor & Support-IT Services	757.50	757.50	4,500.00	3,742.50 83.17%
6110	IT Purchased Services	1,843.34	1,843.34	21,500.00	19,656.66 91.43%
7100	Copier Contract-Maint & Usage	243.46	243.46	5,000.00	4,756.54 95.13%
7255	Security Services	58.91	58.91	1,000.00	941.09 94.11%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 7/1/2018 Through 7/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
7321	Janitorial Cleaning & Supplies	245.00	245.00	4,000.00	3,755.00	93.88%
7342	Public Meeting Recordings	<u>1,125.00</u>	<u>1,125.00</u>	<u>13,500.00</u>	<u>12,375.00</u>	<u>91.67%</u>
	Total Contract Services	4,273.21	4,273.21	49,500.00	45,226.79	91.37%
	Financial Services					
7309	Late Fees	0.00	0.00	100.00	100.00	100.00%
7310	Bank Service Charges	<u>275.30</u>	<u>275.30</u>	<u>3,000.00</u>	<u>2,724.70</u>	<u>90.82%</u>
	Total Financial Services	275.30	275.30	3,100.00	2,824.70	91.12%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	0.00	100.00	100.00	100.00%
6341	LAFCO Fees	16,567.07	16,567.07	20,000.00	3,432.93	17.16%
7325	Insurance	<u>14,266.50</u>	<u>14,266.50</u>	<u>9,254.00</u>	<u>(5,012.50)</u>	<u>(54.17)%</u>
	Total Insurance, Licenses & Regulatory Fees	30,833.57	30,833.57	29,354.00	(1,479.57)	(5.04)%
	Legal & Professional					
7303	Professional Services - GM	8,010.50	8,010.50	96,126.00	88,115.50	91.67%
7304	Professional Services - ACCTG	0.00	0.00	60,000.00	60,000.00	100.00%
7305	Auditing Services	0.00	0.00	20,000.00	20,000.00	100.00%
7320	Professional & Consulting Services	846.39	846.39	10,000.00	9,153.61	91.54%
7326	Legal Services	4,762.50	4,762.50	30,000.00	25,237.50	84.13%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Legal & Professional	13,619.39	13,619.39	217,126.00	203,506.61	93.73%
	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	391.96	391.96	5,000.00	4,608.04	92.16%
7160	Postage, Shipping & Mail Supplies	58.88	58.88	3,200.00	3,141.12	98.16%
7226	Membership & Dues	<u>100.00</u>	<u>100.00</u>	<u>6,500.00</u>	<u>6,400.00</u>	<u>98.46%</u>
	Total Office/Operations	550.84	550.84	16,700.00	16,149.16	96.70%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	100.00	100.00	100.00%
8735	Misc Department Admin	<u>900.00</u>	<u>900.00</u>	<u>5,300.00</u>	<u>4,400.00</u>	<u>83.02%</u>
	Total Other Expense	900.00	900.00	5,400.00	4,500.00	83.33%
	Rent & Utilities					
6025	Telephone	244.87	244.87	3,000.00	2,755.13	91.84%
7350	Rent - Meetings	0.00	0.00	400.00	400.00	100.00%
7352	Rent - Offices & Other Structures	2,900.00	2,900.00	35,000.00	32,100.00	91.71%
8610	Electric	152.55	152.55	3,800.00	3,647.45	95.99%
8620	Gas Service	<u>3.82</u>	<u>3.82</u>	<u>450.00</u>	<u>446.18</u>	<u>99.15%</u>
	Total Rent & Utilities	3,301.24	3,301.24	42,650.00	39,348.76	92.26%
	Repairs & Maintenance					

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 7/1/2018 Through 7/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6405 R & M - Extinguishers	0.00	0.00	110.00	110.00	100.00%
Total Repairs & Maintenance	0.00	0.00	110.00	110.00	100.00%
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	0.00	0.00	500.00	500.00	100.00%
Total Travel & Training	0.00	0.00	4,000.00	4,000.00	100.00%
Total Services & Supplies	53,753.55	53,753.55	367,940.00	314,186.45	85.39%
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	61,868.26	61,868.26	1,088,644.00	1,026,775.74	94.32%
Net Revenues over Expenditures	(61,794.10)	(61,794.10)	(1,088,624.00)	1,026,829.90	(94.32)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
200 - 200 - Bayridge
From 7/1/2018 Through 7/31/2018

	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	145.00	145.00	700.00	555.00	79.29%
7326	0.00	0.00	500.00	500.00	100.00%
	145.00	145.00	1,200.00	1,055.00	87.92%
Rent & Utilities					
8670	1,037.37	1,037.37	6,224.16	5,186.79	83.33%
	1,037.37	1,037.37	6,224.16	5,186.79	83.33%
	1,182.37	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%
	1,182.37	1,182.37	39,410.33	38,227.96	97.00%
Net Revenues over Expenditures	(1,182.37)	(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 7/1/2018 Through 7/31/2018

	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	0.00	0.00	4,000.00	(4,000.00)	(100.00)%
	0.00	0.00	4,000.00	(4,000.00)	(100.00)%
Special Taxes & Assessments					
4015	0.00	0.00	25,214.00	(25,214.00)	(100.00)%
	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	0.00	0.00	67,134.00	(67,134.00)	(100.00)%
	0.00	0.00	67,134.00	(67,134.00)	(100.00)%
Use of Money & Property					
4505	0.00	0.00	13,075.00	(13,075.00)	(100.00)%
4510	0.00	0.00	25,590.00	(25,590.00)	(100.00)%
	0.00	0.00	38,665.00	(38,665.00)	(100.00)%
	0.00	0.00	2,819,255.50	(2,819,255.50)	(100.00)%
Expenditures					
Personnel					
Salaries/Wages					
8295	888.96	888.96	27,000.00	26,111.04	96.71%
8340	3,916.74	3,916.74	98,000.00	94,083.26	96.00%
8345	0.00	0.00	7,100.00	7,100.00	100.00%
	4,805.70	4,805.70	132,100.00	127,294.30	96.36%
Payroll Taxes & Benefits					
5021	167.15	167.15	7,000.00	6,832.85	97.61%
5030	168.00	168.00	2,500.00	2,332.00	93.28%
5035	52.50	52.50	800.00	747.50	93.44%
5051	69.68	69.68	2,100.00	2,030.32	96.68%
5070	1,394.52	1,394.52	11,000.00	9,605.48	87.32%
5120	4,349.03	4,349.03	5,000.00	650.97	13.02%
5124	1,694.74	1,694.74	3,000.00	1,305.26	43.51%
	7,895.62	7,895.62	31,400.00	23,504.38	74.85%
Employment Services					
5000	0.00	0.00	1,275.00	1,275.00	100.00%
5101	258.85	258.85	8,000.00	7,741.15	96.76%
6230	0.00	0.00	3,800.00	3,800.00	100.00%
	258.85	258.85	13,075.00	12,816.15	98.02%
	12,960.17	12,960.17	176,575.00	163,614.83	92.66%
Services & Supplies					

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 7/1/2018 Through 7/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Clothing & Uniform					
7246	Uniform & Gear	456.83	456.83	1,100.00	643.17 58.47%
7248	Uniform Safety Boots	0.00	0.00	2,000.00	2,000.00 100.00%
	Total Clothing & Uniform	456.83	456.83	3,100.00	2,643.17 85.26%
Contract Services					
6110	IT Purchased Services	(120.04)	(120.04)	1,080.00	1,200.04 111.11%
7100	Copier Contract-Maint & Usage	186.62	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	643.09	643.09	3,700.00	3,056.91 82.62%
7222	Hazardous Materials CW JPA Cost	2,000.00	2,000.00	2,000.00	0.00 0.00%
7500	Schedule A Charges	0.00	0.00	2,192,419.00	2,192,419.00 100.00%
	Total Contract Services	2,709.67	2,709.67	2,201,274.00	2,198,564.33 99.88%
Equipment & Tools					
6440	Fire Personal Protection Equipment	646.50	646.50	14,000.00	13,353.50 95.38%
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	4,033.49	4,033.49	16,000.00	11,966.51 74.79%
7242	Minor Tools, Accessories & Field Machines	0.00	0.00	250.00	250.00 100.00%
7252	Misc Hardware	0.00	0.00	350.00	350.00 100.00%
	Total Equipment & Tools	4,679.99	4,679.99	63,450.00	58,770.01 92.62%
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	0.00	0.00	100.00	100.00 100.00%
	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	21,231.53	21,231.53	20,400.00	(831.53) (4.08)%
	Total Insurance, Licenses & Regulatory Fees	21,231.53	21,231.53	24,400.00	3,168.47 12.99%
Legal & Professional					
7320	Professional & Consulting Services	693.00	693.00	1,400.00	707.00 50.50%
7326	Legal Services	0.00	0.00	350.00	350.00 100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	75.00	75.00 100.00%
	Total Legal & Professional	693.00	693.00	1,825.00	1,132.00 62.03%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 7/1/2018 Through 7/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Office/Operations						
6130	Computer Hardware	0.00	0.00	1,700.00	1,700.00	100.00%
7140	General Supplies & Minor Equipment	426.54	426.54	1,800.00	1,373.46	76.30%
7160	Postage, Shipping & Mail Supplies	101.84	101.84	300.00	198.16	66.05%
7216	Fire Prevention Education Materials	0.00	0.00	1,200.00	1,200.00	100.00%
7226	Membership & Dues	0.00	0.00	75.00	75.00	100.00%
7230	Misc Small Parts & Supplies	0.00	0.00	300.00	300.00	100.00%
7240	Propane	0.00	0.00	100.00	100.00	100.00%
	Total Office/Operations	528.38	528.38	5,475.00	4,946.62	90.35%
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	90.00	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	90.00	90.00	1,850.00	1,760.00	95.14%
Rent & Utilities						
6000	Cell Phones	166.90	166.90	1,550.00	1,383.10	89.23%
6025	Telephone	361.87	361.87	3,700.00	3,338.13	90.22%
8610	Electric	0.00	0.00	1,000.00	1,000.00	100.00%
8620	Gas Service	35.65	35.65	910.00	874.35	96.08%
8630	Trash Services	101.41	101.41	1,850.00	1,748.59	94.52%
8640	Water and Water Services	83.00	83.00	4,704.00	4,621.00	98.24%
8659	Utility Cable Charges	217.58	217.58	1,400.00	1,182.42	84.46%
8670	Street Lighting	22.30	22.30	132.00	109.70	83.11%
	Total Rent & Utilities	988.71	988.71	15,246.00	14,257.29	93.51%
Repairs & Maintenance						
6400	R & M - Air Compressors	0.00	0.00	300.00	300.00	100.00%
6405	R & M - Extinguishers	0.00	0.00	700.00	700.00	100.00%
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	0.00	0.00	4,300.00	4,300.00	100.00%
	Total Repairs & Maintenance	0.00	0.00	9,615.00	9,615.00	100.00%
Travel & Training						
6300	DMV Driv Lic Class B	0.00	0.00	100.00	100.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 7/1/2018 Through 7/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7141	0.00	0.00	100.00	100.00	100.00%
7323	0.00	0.00	470.00	470.00	100.00%
8405	0.00	0.00	3,000.00	3,000.00	100.00%
	0.00	0.00	3,670.00	3,670.00	100.00%
	31,378.11	31,378.11	2,330,035.00	2,298,656.89	98.65%
Capital Outlay					
9006	0.00	0.00	44,545.30	44,545.30	100.00%
9085	0.00	0.00	80,000.00	80,000.00	100.00%
	0.00	0.00	124,545.30	124,545.30	100.00%
Reserves					
9504	0.00	0.00	99,144.00	99,144.00	100.00%
9572	0.00	0.00	34,524.00	34,524.00	100.00%
	0.00	0.00	133,668.00	133,668.00	100.00%
Transfers					
9511	0.00	0.00	54,432.20	54,432.20	100.00%
	0.00	0.00	54,432.20	54,432.20	100.00%
	44,338.28	44,338.28	2,819,255.50	2,774,917.22	98.43%
Net Revenues over Expenditures	(44,338.28)	(44,338.28)	0.00	(44,338.28)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
400 - 400 - Vista de Oro
From 7/1/2018 Through 7/31/2018

	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	145.00	145.00	700.00	555.00 79.29%
7326	Legal Services	0.00	0.00	300.00	300.00 100.00%
	Total Legal & Professional	145.00	145.00	1,000.00	855.00 85.50%
Rent & Utilities					
8670	Street Lighting	410.90	410.90	2,460.00	2,049.10 83.30%
	Total Rent & Utilities	410.90	410.90	2,460.00	2,049.10 83.30%
	Total Services & Supplies	555.90	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	555.90	555.90	13,893.10	13,337.20 96.00%
	Net Revenues over Expenditures	(555.90)	(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 7/1/2018 Through 7/31/2018

	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	151,206.09	151,206.09	2,135,000.00	(1,983,793.91)	(92.92)%
4102	23,911.37	23,911.37	199,900.00	(175,988.63)	(88.04)%
4103	21,171.27	21,171.27	321,000.00	(299,828.73)	(93.40)%
4104	5,489.95	5,489.95	53,000.00	(47,510.05)	(89.64)%
4114	(305.00)	(305.00)	1,000.00	(1,305.00)	(130.50)%
4931	800.00	800.00	6,000.00	(5,200.00)	(86.67)%
4932	2,324.01	2,324.01	20,000.00	(17,675.99)	(88.38)%
4933	1,380.00	1,380.00	10,000.00	(8,620.00)	(86.20)%
4937	50.00	50.00	500.00	(450.00)	(90.00)%
	206,027.69	206,027.69	2,746,400.00	(2,540,372.31)	(92.50)%
Other Revenues					
4105	0.00	0.00	57,000.00	(57,000.00)	(100.00)%
4930	0.00	0.00	1,000.00	(1,000.00)	(100.00)%
	0.00	0.00	58,000.00	(58,000.00)	(100.00)%
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	279.92	279.92	4,000.00	(3,720.08)	(93.00)%
	279.92	279.92	8,473.00	(8,193.08)	(96.70)%
	206,307.61	206,307.61	2,962,661.75	(2,756,354.14)	(93.04)%
Expenditures					
Personnel					
Salaries/Wages					
8018	1,915.64	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	0.00	0.00	3,680.00	3,680.00	100.00%
8051	0.00	0.00	5,000.00	5,000.00	100.00%
8054	15,236.90	15,236.90	356,316.15	341,079.25	95.72%
8056	0.00	0.00	1,000.00	1,000.00	100.00%
8060	134.46	134.46	24,150.00	24,015.54	99.44%
8063	834.50	834.50	14,700.00	13,865.50	94.32%
8066	710.68	710.68	11,550.00	10,839.32	93.85%
8081	1,159.18	1,159.18	39,900.00	38,740.82	97.09%
	19,991.36	19,991.36	485,296.15	465,304.79	95.88%
Payroll Taxes & Benefits					
5030	57.00	57.00	1,700.00	1,643.00	96.65%
5031	14.94	14.94	500.00	485.06	97.01%
5035	15.00	15.00	0.00	(15.00)	0.00%
5040	105.14	105.14	3,300.00	3,194.86	96.81%
5050	290.64	290.64	10,356.00	10,065.36	97.19%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 7/1/2018 Through 7/31/2018

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
5060	Cafeteria Plan - ER	2,806.25	2,806.25	65,000.00	62,193.75	95.68%
5070	Retirement ER - Regular	4,915.32	4,915.32	67,000.00	62,084.68	92.66%
5075	Retirees Medical - ER	148.39	148.39	1,620.00	1,471.61	90.84%
5120	Workers Comp Insurance - ER	16,878.12	16,878.12	24,440.00	7,561.88	30.94%
5124	Retirement - ER - Tier 2	234.58	234.58	3,720.00	3,485.42	93.69%
	Total Payroll Taxes & Benefits	25,465.38	25,465.38	177,636.00	152,170.62	85.66%
	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	45,456.74	45,456.74	668,582.15	623,125.41	93.20%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	0.00	2,600.00	2,600.00	100.00%
7248	Uniform Safety Boots	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Clothing & Uniform	0.00	0.00	3,600.00	3,600.00	100.00%
	Contract Services					
6100	Labor & Support-IT Services	0.00	0.00	300.00	300.00	100.00%
6110	IT Purchased Services	4,440.00	4,440.00	5,400.00	960.00	17.78%
7250	Water Quality Testing	0.00	0.00	28,000.00	28,000.00	100.00%
7255	Security Services	187.22	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	45.84	850.00	804.16	94.61%
	Total Contract Services	4,673.06	4,673.06	43,550.00	38,876.94	89.27%
	Equipment & Tools					
6438	Disinfection Feed Pumps	3.21	3.21	800.00	796.79	99.60%
7242	Minor Tools, Accessories & Field Machines	32.75	32.75	3,500.00	3,467.25	99.06%
7253	Rent - Equipment	0.00	0.00	1,000.00	1,000.00	100.00%
7256	Meter Purchases & Replacements	12,157.95	12,157.95	75,000.00	62,842.05	83.79%
	Total Equipment & Tools	12,193.91	12,193.91	80,300.00	68,106.09	84.81%
	Financial Services					
7309	Late Fees	0.00	0.00	50.00	50.00	100.00%
	Total Financial Services	0.00	0.00	50.00	50.00	100.00%
	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	2,869.66	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	34,272.96	34,272.96	33,000.00	(1,272.96)	(3.86)%
	Total Insurance, Licenses & Regulatory Fees	37,142.62	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 7/1/2018 Through 7/31/2018

		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	264.00	264.00	30,000.00	29,736.00	99.12%
7326	Legal Services	5,232.50	5,232.50	11,000.00	5,767.50	52.43%
7336	Legal Services- ISJ	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>1,000.00</u>	<u>100.00%</u>
	Total Legal & Professional	5,496.50	5,496.50	92,654.00	87,157.50	94.07%
	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	28.06	28.06	1,000.00	971.94	97.19%
7160	Postage, Shipping & Mail Supplies	1,334.26	1,334.26	17,000.00	15,665.74	92.15%
7180	Billing Supplies, Forms & Printing	0.00	0.00	2,200.00	2,200.00	100.00%
7226	Membership & Dues	420.00	420.00	3,000.00	2,580.00	86.00%
7230	Misc Small Parts & Supplies	28.60	28.60	1,000.00	971.40	97.14%
7237	Process Control & Treatment Supplies	0.00	0.00	4,000.00	4,000.00	100.00%
7239	Water Treatment Chemicals	0.00	0.00	8,000.00	8,000.00	100.00%
7249	Safety Supplies	<u>108.81</u>	<u>108.81</u>	<u>3,000.00</u>	<u>2,891.19</u>	<u>96.37%</u>
	Total Office/Operations	1,919.73	1,919.73	44,200.00	42,280.27	95.66%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	250.00	250.00	100.00%
7348	Water Conservation Program	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>2,000.00</u>	<u>100.00%</u>
	Total Other Expense	0.00	0.00	2,250.00	2,250.00	100.00%
	Rent & Utilities					
6000	Cell Phones	265.40	265.40	3,000.00	2,734.60	91.15%
6025	Telephone	741.11	741.11	8,200.00	7,458.89	90.96%
7352	Rent - Offices & Other Structures	0.00	0.00	2,900.00	2,900.00	100.00%
8610	Electric	19,190.96	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	116.65	116.65	4,000.00	3,883.35	97.08%
8644	Disposal Services	2,828.00	2,828.00	28,500.00	25,672.00	90.08%
8670	Street Lighting	<u>63.33</u>	<u>63.33</u>	<u>400.00</u>	<u>336.67</u>	<u>84.17%</u>
	Total Rent & Utilities	23,205.45	23,205.45	142,250.00	119,044.55	83.69%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	0.00	350.00	350.00	100.00%
6422	R & M - Hydrants	575.85	575.85	350.00	(225.85)	(64.53)%
6640	R & M - Equip & Other Non-Structural Fixed Assets	160.72	160.72	500.00	339.28	67.86%
6641	R & M - Wells	26.72	26.72	1,000.00	973.28	97.33%
6750	R & M - Minor Tools & Equipment	53.10	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 7/1/2018 Through 7/31/2018

	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	31.09	31.09	2,000.00	1,968.91	98.45%
7241	R & M - Water Distribution System	260.78	260.78	20,000.00	19,739.22	98.70%
	Total Repairs & Maintenance	1,108.26	1,108.26	35,200.00	34,091.74	96.85%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324	Education & Training Fees	0.00	0.00	5,900.00	5,900.00	100.00%
8410	Certifications	0.00	0.00	500.00	500.00	100.00%
8510	Lodging & Meals - Local	0.00	0.00	2,000.00	2,000.00	100.00%
8539	Meals	0.00	0.00	700.00	700.00	100.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	700.00	700.00	100.00%
	Total Travel & Training	0.00	0.00	10,050.00	10,050.00	100.00%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	137.68	137.68	1,600.00	1,462.32	91.39%
7211	Misc Fuel & Diesel	87.02	87.02	2,300.00	2,212.98	96.22%
7220	Gasoline	491.23	491.23	5,000.00	4,508.77	90.18%
7228	Markings & Other Misc Services	0.00	0.00	500.00	500.00	100.00%
7232	Vehicle Repairs - Parts, Tires & Lubricants	26.78	26.78	5,000.00	4,973.22	99.46%
	Total Vehicle Maintenance & Repairs	742.71	742.71	14,400.00	13,657.29	94.84%
	Total Services & Supplies	86,482.24	86,482.24	529,004.00	442,521.76	83.65%
	Capital Outlay					
9006	Infrastructure CIP	479.00	479.00	502,524.00	502,045.00	99.90%
	Total Capital Outlay	479.00	479.00	502,524.00	502,045.00	99.90%
	Debt Service					
9022	Debt Service - Principal	160,870.79	160,870.79	160,871.00	0.21	0.00%
9023	Debt Service - Interest & Annual Fee	53,613.47	53,613.47	104,773.00	51,159.53	48.83%
9024	Loan Administration Fee	10,546.91	10,546.91	10,547.00	0.09	0.00%
	Total Debt Service	225,031.17	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	357,449.15	357,449.15	2,997,337.80	2,639,888.65	88.07%

LOS OSOS COMMUNITY SERVICES DISTRICT
 Statement of Revenues and Expenditures - Monthly Actuals
 500 - 500 - Water
 From 7/1/2018 Through 7/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Net Revenues over Expenditures	(151,141.54)	(151,141.54)	(34,676.05)	(116,465.49)	335.87%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
600 - 600 - Wastewater
From 7/1/2018 Through 7/31/2018

	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					
6345	0.00	0.00	270.00	270.00	100.00%
	0.00	0.00	270.00	270.00	100.00%
Legal & Professional					
7320	2,508.10	2,508.10	12,365.94	9,857.84	79.72%
7326	0.00	0.00	500.00	500.00	100.00%
	2,508.10	2,508.10	12,865.94	10,357.84	80.51%
	2,508.10	2,508.10	13,135.94	10,627.84	80.91%
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%
	2,508.10	2,508.10	40,857.55	38,349.45	93.86%
Net Revenues over Expenditures	(2,508.10)	(2,508.10)	3,388.85	(5,896.95)	(174.01)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
602 - Wastewater Fiduciary Fund
From 7/1/2018 Through 7/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Special Taxes & Assessments					
4061	6,647.26	6,647.26	0.00	6,647.26	0.00%
	6,647.26	6,647.26	0.00	6,647.26	0.00%
Use of Money & Property					
4510	1,763.61	1,763.61	0.00	1,763.61	0.00%
	1,763.61	1,763.61	0.00	1,763.61	0.00%
	8,410.87	8,410.87	0.00	8,410.87	0.00%
Net Revenues over Expenditures	8,410.87	8,410.87	0.00	8,410.87	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
800 - 800 - Drainage
From 7/1/2018 Through 7/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4034	0.00	0.00	29,957.75	(29,957.75)	(100.00)%
4035	0.00	0.00	24,015.00	(24,015.00)	(100.00)%
	0.00	0.00	53,972.75	(53,972.75)	(100.00)%
Special Taxes & Assessments					
4400	0.00	0.00	95,440.00	(95,440.00)	(100.00)%
	0.00	0.00	95,440.00	(95,440.00)	(100.00)%
Use of Money & Property					
4505	0.00	0.00	152.00	(152.00)	(100.00)%
4510	0.00	0.00	300.00	(300.00)	(100.00)%
	0.00	0.00	452.00	(452.00)	(100.00)%
	0.00	0.00	149,864.75	(149,864.75)	(100.00)%
Expenditures					
Personnel					
Salaries/Wages					
8045	0.00	0.00	200.00	200.00	100.00%
8054	0.00	0.00	16,000.00	16,000.00	100.00%
	0.00	0.00	16,200.00	16,200.00	100.00%
	0.00	0.00	16,200.00	16,200.00	100.00%
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	0.00	0.00	3,500.00	3,500.00	100.00%
	0.00	0.00	10,700.00	10,700.00	100.00%
Legal & Professional					
7320	181.25	181.25	2,000.00	1,818.75	90.94%
7326	35.00	35.00	1,000.00	965.00	96.50%
	216.25	216.25	3,000.00	2,783.75	92.79%
Office/Operations					
7140	0.00	0.00	50.00	50.00	100.00%
7226	0.00	0.00	200.00	200.00	100.00%
7230	0.00	0.00	500.00	500.00	100.00%
7249	0.00	0.00	100.00	100.00	100.00%
	0.00	0.00	850.00	850.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
800 - 800 - Drainage
From 7/1/2018 Through 7/31/2018

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Other Expense						
7346	Promotional Expenses - Event	0.00	0.00	300.00	300.00	100.00%
	Total Other Expense	0.00	0.00	300.00	300.00	100.00%
Rent & Utilities						
6000	Cell Phones	138.58	138.58	1,700.00	1,561.42	91.85%
6025	Telephone	20.30	20.30	250.00	229.70	91.88%
8610	Electric	286.03	286.03	2,200.00	1,913.97	87.00%
8670	Street Lighting	147.61	147.61	1,000.00	852.39	85.24%
	Total Rent & Utilities	592.52	592.52	5,150.00	4,557.48	88.49%
Repairs & Maintenance						
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	0.00	2,000.00	2,000.00	100.00%
6900	R & M - Buildings & Structures	0.00	0.00	200.00	200.00	100.00%
	Total Repairs & Maintenance	0.00	0.00	3,700.00	3,700.00	100.00%
Travel & Training						
7324	Education & Training Fees	0.00	0.00	2,200.00	2,200.00	100.00%
8410	Certifications	0.00	0.00	100.00	100.00	100.00%
8475	Training Materials	0.00	0.00	500.00	500.00	100.00%
8510	Lodging & Meals - Local	0.00	0.00	500.00	500.00	100.00%
8539	Meals	0.00	0.00	100.00	100.00	100.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	300.00	300.00	100.00%
	Total Travel & Training	0.00	0.00	3,700.00	3,700.00	100.00%
Vehicle Maintenance & Repairs						
7211	Misc Fuel & Diesel	21.75	21.75	550.00	528.25	96.05%
7220	Gasoline	122.81	122.81	800.00	677.19	84.65%
	Total Vehicle Maintenance & Repairs	144.56	144.56	1,350.00	1,205.44	89.29%
	Total Services & Supplies	953.33	953.33	29,250.00	28,296.67	96.74%
Capital Outlay						
9006	Infrastructure CIP	0.00	0.00	110,000.00	110,000.00	100.00%
	Total Capital Outlay	0.00	0.00	110,000.00	110,000.00	100.00%
Transfers						
9511	Interfund Transfer Out	0.00	0.00	10,886.44	10,886.44	100.00%
	Total Transfers	0.00	0.00	10,886.44	10,886.44	100.00%
	Total Expenditures	953.33	953.33	166,336.44	165,383.11	99.43%
	Net Revenues over Expenditures	(953.33)	(953.33)	(16,471.69)	15,518.36	(94.21)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
900 - 900 - Parks & Recreation
From 7/1/2018 Through 7/31/2018

	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	315.00	1,000.00	685.00	68.50%
	315.00	315.00	2,000.00	1,685.00	84.25%
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	315.00	2,100.00	1,785.00	85.00%
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	315.00	7,543.22	7,228.22	95.82%
Net Revenues over Expenditures	(315.00)	(315.00)	(5,935.44)	5,620.44	(94.69)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 7/31/2018

		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	1,083,283.90
Payroll Account (contra to 2998)	1013	36,394.43
Rabobank-Bankruptcy Disbursement Reserve	1017	102,793.69
Fire Reserves Account	1031	1,563,220.97
US Bank- WW Bond Redemption Fund	1077	798,592.70
US Bank - WW Bond Reserve Fund	1078	<u>919,081.90</u>
Total Cash in Bank		5,151,357.51
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	206,561.38
Unbilled A/R	1085	<u>207,505.95</u>
Total Accounts Receivable		414,067.33
Accrued Inventory On Hand		
Inventory	1100	<u>54,194.36</u>
Total Accrued Inventory On Hand		<u>54,194.36</u>
Total CURRENT ASSETS		8,104,689.44
FIXED ASSETS		
Land		
Land and Land Rights	1720	<u>555,803.09</u>
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	592,410.70
Accum Depreciation-Building, Structures & Improvements	1851	<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 7/31/2018

		Current Period Balance
		<u> </u>
Infrastructure		
Infrastructures	1730	9,689,057.94
Accum Depeciation-Infrastructures	1852	<u>(4,398,393.04)</u>
Total Infrastructure		<u>5,290,664.90</u>
Total FIXED ASSETS		8,109,110.33
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	<u>900.00</u>
Total Cash Suspense		<u>900.00</u>
Total OTHER ASSETS		900.00
Other Assets		
Def Outflow	1991	192,162.00
Amount to be Provided for Internal Loans	1997	1,517.00
Amount to be Provided - Other LT	1998	15,597.10
Oblig-Comp Leave		
Total Other Assets		<u>209,276.10</u>
Total ASSETS		<u><u>16,423,975.87</u></u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	34,609.29
AP Other- Adjment to 2000, AP Control Acct	2010	<u>(413.88)</u>
Total Accounts Payable		34,195.41
Current Payroll Liabilities		
Fed Income Tax Withholding	2001	(403.02)
FICA Employee Payable	2002	(55.78)
FICA Employer Payable	2003	254.77
CA Income Tax Withholding	2011	2,463.86
SDI Payable Employee (EE Only)	2012	(7.54)
Retirement-ER-Regular Contrib	2014	(0.03)
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	11,524.75
Long-term Compensated Absences	2041	34,574.29
CALPERS Retirement Tier 2- EE- Liab	2042	98.43
Other Pension Oblig Liab (OPEB) ARC	2045	49,290.00
Retirement Conbtribution Safety-Fire-EE	2046	(3.53)
Life Insurance Liab-Employer	2201	21.00
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	824.80
Retirement Contrib Liab-Employee	2206	29.30
Insurance- AD & D	2211	(267.50)
Insurance-Work Injury (WI)	2212	(219.21)

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 7/31/2018

		Current Period Balance
Insurance- LT Disability	2213	52.32
Survivor Premiums-PERS	2214	6.61
Payroll Clearing Account	2999	<u>1,571.40</u>
Total Current Payroll Liabilities		97,862.81
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		386,705.61
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	775,749.82
General Contingency Reserve	3111	494,015.70
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	1,476,562.69
Water Stabilization Reserve	3163	158,456.00
Info Tech Reserve	3164	28,741.40
Basin Management Reserve	3165	50,031.00
Water Conservation Reserve	3167	59,288.00
Reserve - Internal Loans	3193	<u>1,517.00</u>
Total Other Liabilities		<u>4,182,826.12</u>
Total Other Liabilities		4,182,826.12
Long Term Debt		
Note Payable - Long Term		
Note Payable - State CIEDB-LTD	2101	3,515,636.88
Internal Loan Due Water-500	2491	<u>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		214,792.64
Expenditures		(469,170.39)
Equity		

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 7/31/2018

		Current Period Balance
Septic System Decommission Reserve	3109	8,000.00
Prepaid Assessment Reserve	3159	147,868.10
Fire Mitigation Fund	3161	256,525.80
Fund Balance	3200	6,932,246.06
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>8,421,435.95</u>
Total Equity		<u>8,167,058.20</u>
Total LIABILITIES & EQUITY		<u>16,423,975.87</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 7/31/2018

		Current Period Balance
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	755,080.82
General Contingency Reserve	3111	93,676.00
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	<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	<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>

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 7/31/2018

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Trust Liability		
Water Quality Trust Reserve	3050	<u>91,517.27</u>
Total Trust Liability		<u>91,517.27</u>
Total CURRENT LIABILITIES		91,517.27
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	112,042.00
General Contingency Reserve	3111	414,183.00
Capital Outlay Reserve	3160	1,214,296.29
Water Stabilization Reserve	3163	190,456.00
Basin Management Reserve	3165	50,031.00
Water Conservation Reserve	3167	<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>



June 30, 2018

Los Osos Community Services District Community Fund

Semi-Annual Statement of Fund Activity

Beginning Fund Balance **\$169,015.64**

Plus:

Gifts 0.00

Dividends and Interest 0.00

Realized Gains/Losses 0.00

Unrealized Gains/Losses 0.00

Other Income 0.00

Total Revenue **\$0.00**

Less:

Grants 40,000.00

Administrative Fees 0.00

Investment Management Fees 0.00

Other Expenses 0.00

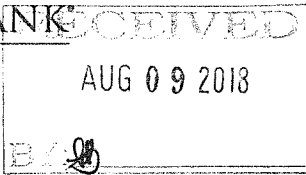
Total Expenses **\$40,000.00**

Ending Fund Balance **\$129,015.64**



PACIFIC PREMIER BANK

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



STATEMENT OF ACCOUNT ACTIVITY

866-353-1476
www.ppbi.com

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

Page 1 of 1
Branch 033
Date 07/31/18
EM

EXECUTIVE 250 CHECKING **Acct 3317181190**

Summary of Activity Since Your Last Statement

Beginning Balance	7/01/18	21,840.00
Deposits / Misc Credits	0	.00
Withdrawals / Misc Debits	0	.00
** Ending Balance	7/31/18	21,840.00**
Service Charge		.00
Average Collected Balance		21,840

CD Amount	Issued	Matures	Next Int	Rate	YTD Int	Term
52,579.97	4/18/13	4/18/19	8/18/18	1.8300	299.85	12 MO

00007232-0014463-0001-0001-TIMR8006410731198315000072321000014465



ITEM 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**



August 27, 2018

TO: LOCSO Board of Directors
FROM: Renee Osborne, General Manager

SUBJECT: **Agenda Item 12A – 9/6/2018 Board Meeting**
Removal of Rubber Chips at the Los Osos Community Park

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

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

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

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

www.losososcscd.org

DESCRIPTION

Board consideration to use Parks and Recreation Reserve Funds to pay for the removal and replacement of the recycled tire/rubber chips at the Los Osos Community Park.

STAFF RECOMMENDATION

Motion: I move that the Board approve the use of Parks and Recreation Reserve Funds for the following items to upgrade the Los Osos County Park playground:

- ***The purchase of the County recommended Engineered ASTM Certified Virgin Cedar Playground Fall Material (inclusive of sales tax) for \$9,051.00;***
- ***Services to install the material for \$3,600.00;***
- ***Payment of equipment operator from Madonna Construction for the removal of the current "rubber chips" for \$2,000.00;***
- ***Payment to Mission Disposal for roll-offs, hauling and disposal of the "rubber chips" for \$217.00;***
- ***Less \$1,000 contribution from Supervisor Bruce Gibson's Office; for a total of \$13,868.00.***

DISCUSSION

Members of the Community have requested the District intercede on their behalf regarding the recycled tire, "rubber chips", material that is currently at the Los Osos Community Park Playground, which is maintained by the County. Although the rubber chips are considered safe by EPA standards, they give off unfavorable fumes and get hot during high temperatures. The community has started a petition to have the rubber chips removed (www.change.org/p/san-luis-obispo-county-parks-remove-shredded-waste-tires-from-the-los-osos-community-park). The petition currently has 475 supporters as of August 22, 2018.

In April of 2018, President Milledge, Parks and Recreation Chairman Tornatzky and I met with County Parks Director, Nick Franco. We asked that, at their expense, they remove the rubber chips. They declined the request because there is no funding for the removal and replacement at this time. The rubber chips are scheduled to “possibly” be replaced on or about 2023. Alternatively, I also asked if they would consider reimbursing us during the budget year they originally planned to replace the rubber chips. The County said they could not make promises with funds that they do not have. They did however give us permission to remove and replace the rubber chips ourselves if we provided the financial and labor support. Also, Supervisor Bruce Gibson advised us that he could contribute \$1,000 of his funds towards our costs.

The County estimated the removal and replacement of the rubber chips at approximately \$20,000. Using volunteers and equipment donations will allow us to save over \$5,000 in expenses. Local volunteers are willing to help remove the rubber chips, Madonna Construction will donate their equipment to help us move the rubber chips from the playground to the roll-offs, and Mission Disposal will donate the majority of the hauling and disposal costs of the rubber chips.

SUMMARY

Below are the quotes for the items that will need to be purchased, tasks to be performed and the timeline of the project.

Tasks/Purchases

Contractors:

Coastal Park and Recreation

- Quote for fibar-chips, delivery and installation \$12,651.
- 2 weeks notification needed.

Mission Disposal

- Mission Disposal will charge us a total of \$217 for the roll-offs, hauling and disposal of the rubber chips (approximately 240 yards of material).

Madonna Construction

- Madonna Construction will donate the equipment “Skid Steer” that will assist us in loading the rubber chips into the roll-offs.
- We will have to pay for the operator’s time (2 eight-hour days work at \$1,000 a day= \$2,000.00). The operator’s time must be done during the week.

County:

- Paperwork/permitting for the removal of the chips will be minimal.
- Would like a timeline of the project.
- Needs a few weeks advance notice to shut down the playground area.
- Requests that this project should be done in September.
- A County Safety Inspector will be provided at no cost for the project.

Volunteers:

- 2 days to move the chips from around the playground equipment. This can be done on a weekend.
- 2 days possibly needed to assist the equipment driver with the removal and loading of the chips.

Schedule/Time Line:

September 6th – Request Board approval.

September 7th – Turn in permit and request to County.

Request closure of playground from September 22nd – 30th.

Request closure of front portion of parking lot from September 24th – 27th.

Order Roll-Off bins.

Order Fibar Chips.

September 22nd & 23rd – Volunteers remove rubber chips from around playground equipment.
(Shovels, rakes and wheel barrels needed)

September 24th & 25th – Roll-offs dropped off at site.

Madonna Construction and volunteers load roll-offs.

September 26th & 27th – Installation of Fibar Chips.

FINANCIAL IMPACT

Per the 2016-2017 Audit, the Parks and Recreation Reserve Fund had a total of \$295,252. The 2017-2018 Fiscal Budget expenses have been estimated at \$5,939.42. The removal of the rubber chips and replacement with Fibar-Chips would impact the Parks Reserve Fund by \$13,868, which includes Supervisor Gibson's \$1,000 donation. This item was not included in the 2018-2019 Fiscal Budget since staff did not have quotes during the 2018-2019 budget process.

Attachments

From: Nick Franco [mailto:nfranco@co.slo.ca.us]
Sent: Thursday, October 5, 2017 4:05 PM
To: Renee Osborne <rosborne@losososcscsd.org>
Subject: RE: Play yard

Hi Renee,

Yes, we've had the complaint as well. The rubber tire material does meet the current safety and fall standards, so we can't justify spending funding to replace a functional material (it is unpleasant, but not dangerous). It probably has 5 to 10 more years of useful life, so replacement wouldn't be imminent. However, if you wanted to fund the replacement with CSD Parks funding, we could certainly do that. We have been using Fibar wood products for playground surfaces and that seems to be working well. We can't use grass because it doesn't meet the fall safety standards (very different than when we were all kids!). The total cost to remove the current rubber material and replace it with Fibar playground mulch is around \$20,000. If that's in the ballpark of feasible for you, then we can dial in an estimate more precisely.

Thanks,
Nick

From: Jeff Smith [mailto:Jeffrey.Smith2@WasteConnections.com]
Sent: Tuesday, June 19, 2018 2:11 PM
To: Renee Osborne <rosborne@losososcsd.org>
Cc: Rigo Diaz <Rigoberto.Diaz@WasteConnections.com>
Subject: RE: Rubber Chips Disposal Question

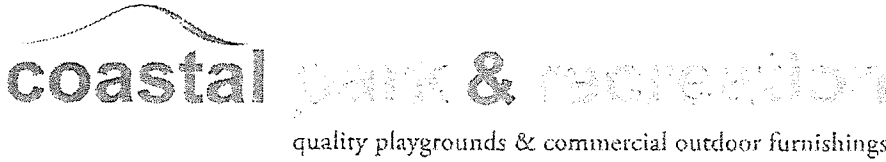
Sorry for the long delay in responding.

I think your best option is going to be if we bring roll offs and we haul it for you. If we do that, I can dispose of the material for free and only charge a haul charge of \$217 with no delivery fees. That assumes you can get the material into our containers. We would likely use 20 yard containers due to weight. If you haul it yourself, it would be charged as a trash charge which is approx. \$76.50 per ton. It sounds like you have at least 30 tons of material, but that is only a guess.

Feel free to call if you have any questions.

Thanks.

Jeff Smith
District Manager
Office – (805) 783-4493
Cell – (951) 818-4237



Quote

Date	Quote #
7/24/2018	1452

3075 Falda Rd.
Atascadero, CA. 93422

Customer	E-mail	Phone #	
Los Osos CSD Attn: Renee Osborne 2180 Palisades Ave. Los Osos, CA 93402	doug@coastalparkandrec.com	8054412952	
	Project		Terms
	Los Osos Community Park Playground		Due on receipt

Item	Description	Total
Los Osos CP 240 E...	<p>240 cubic yards of Engineered, ASTM "Certified" Virgin Cedar Playground Fall Material (EWF). Shipped and Off-Loaded at: 2180 Palisades Ave. Los Osos, CA 93402</p> <p>PLEASE NOTE: 240 Cubic Yards is the maximum quantities two (2) trucks can carry but even then, not always achievable due to moisture content of wood fiber when loaded at the "mill". Maximum loads are dictated by weight not quantities. Individual trucks that do not arrive with the maximum, then those quantities will be "pro-rated" down in price on the final Invoice to customer @ a cubic yard price of \$35.00 per C/Y.</p> <p>INCLUDES: Off-loading supervision and scheduling by CP&R.</p>	8,400.00T
LOCC EWF Install	<p>Installation Quote: This site presents a difficult, therefore costly installation challenge. Where our standard installation charge is roughly \$10 per cubic yard. This site will require a two tractor operation. One large tractor in order to taxi the material from the parking lot and then my normal smaller one that works exclusively inside the playground area spreading the material around the play equipment along w/ laborers.</p> <p>Coastal Park & Recreation Corporate Information: CA License # 457252 ; B, d-34, D-28 CPSI # 14300-0521 (Certified Playground Safety Inspector) EIN # 77-0529966 DIR # 1000015787</p>	3,600.00
	CA Sales Tax	651.00

Thanks for the opportunity!

ITEM 6

**UPDATE REGARDING WASTEWATER
FUND 600 NEGATIVE BALANCE**



August 27, 2018



TO: Finance Advisory Committee (FAC)
FROM: Renee Osborne, General Manager
Adrienne, Geidel, District Bookkeeper
Subject: **Agenda Item 6 – 9/4/2018 FAC Meeting**
Discussion/Summary of the Negative Balance with the
Wastewater Fund

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

DISCUSSION

FAC requested an explanation as to why there is such a large negative balance in Fund 600, Wastewater. Per our Bookkeeper and Auditor, our net position is negative because we owe more money than we have in assets. The District had started with the building of the wastewater plant then stopped the process, so there were expenses incurred. There are liabilities of \$272,961 (A), but assets of only \$158,590 (B) for the Wastewater Treatment Project Fund, which left a negative \$114,371 (C).

Per page 34 of the 2016-2017 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. As part of the bankruptcy settlement, the District is to pay back the reserve fund with its bond administration fee plus \$25,000 annually. As of June 30, 2017, the District owed \$247,334" (\$222,334 (D) in noncurrent liabilities and \$25,000 (E) in Loan payables – current liabilities).

Since 2017, funds are being moved from US Bank to the wastewater fund to cover costs (NBS and Admin allocation). Two payments of \$19,267 were moved from the Redemption Fund to the General Checking to make up for the missed transfer error made in 2016-2017 fiscal year.

Per our Auditor: "Essentially the admin charge was going to repayment of the reserve as per the bankruptcy agreement and therefore the District was paying the actual annual admin and engineering costs from a fund with no liquid assets and a debt for the repayment of the reserve which resulted in the negative fund balance."

Staff and the Auditor feel that there is a plan in place and there is nothing more that needs to be done at this time. There will be a negative balance as the reserve account is repaid. The net position will be positive before all loans are repaid because we do have \$158,590 in capital assets.

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
 PROPRIETARY FUNDS
 STATEMENT OF NET POSITION
 June 30, 2017

	Water Fund	Wastewater Treatment Project Fund	Totals
ASSETS			
Current assets:			
Cash and investments	\$ 1,905,964	\$ -	\$ 1,905,964
Accounts receivable, net	390,856		390,856
Accrued revenue receivables	5,153		5,153
Deposits	10,000		10,000
Inventory at cost	54,194		54,194
Due from other funds	22,884		22,884
Other assets	900		900
Total current assets	<u>2,389,951</u>		<u>2,389,951</u>
Noncurrent assets:			
Capital assets, net of accumulated depreciation	5,606,089	(B) 158,590	5,764,679
Total noncurrent assets	<u>5,606,089</u>	<u>158,590</u>	<u>5,764,679</u>
Total assets	<u>7,996,040</u>	<u>158,590</u>	<u>8,154,630</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pensions	192,162		192,162
Total deferred outflows of resources	<u>192,162</u>		<u>192,162</u>
LIABILITIES			
Current liabilities:			
Accounts payable	26,306	2,743	29,049
Accrued liabilities	16,193		16,193
Accrued interest payable	46,662		46,662
Deposits payable	3,150		3,150
Due to other funds		22,884	22,884
Compensated absences - current portion	11,758		11,758
Loan payables - current portion	156,109	(E) 25,000	181,109
Total current liabilities	<u>260,178</u>	<u>50,627</u>	<u>310,805</u>
Noncurrent liabilities:			
Compensated absences	35,276		35,276
OPEB payable	49,290		49,290
Loans payable	3,515,637	(D) 222,334	3,737,971
Net pension liability	550,658		550,658
Total noncurrent liabilities	<u>4,150,861</u>	<u>222,334</u>	<u>4,373,195</u>
Total liabilities	<u>4,411,039</u>	<u>(A) 272,961</u>	<u>4,684,000</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred pensions	19,325		19,325
Total deferred inflows of resources	<u>19,325</u>		<u>19,325</u>
NET POSITION			
Net investment in capital assets	1,934,343	158,590	2,092,933
Unrestricted (deficit)	1,823,495	(272,961)	1,550,534
Total net position	<u>\$ 3,757,838</u>	<u>\$ (114,371)</u>	<u>\$ 3,643,467</u>

The notes to basic financial statements are an integral part of this statement.

LOS OSOS COMMUNITY SERVICES DISTRICT
 PROPRIETARY FUNDS
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 For the Fiscal Year Ended June 30, 2017

	Water Fund	Wastewater Treatment Project Fund	Totals
Operating Revenues:			
Utility	\$ 1,983,590	\$ -	\$ 1,983,590
Total operating revenues	<u>1,983,590</u>		<u>1,983,590</u>
Operating Expenses:			
Personnel	686,461		686,461
Clothing and uniforms	1,958		1,958
Contract services	51,095		51,095
Equipment and tools	37,654		37,654
Financial services	381	135	516
Insurance, licenses and regulatory fees	56,224	269	56,493
Legal and professional	155,741	10,481	166,222
Office expenses	58,369		58,369
Other expenses	2,359		2,359
Rent and utilities	121,318		121,318
Repairs and maintenance	13,009		13,009
Travel and training	4,536		4,536
Vehicle maintenance and repairs	8,673	339	9,012
Depreciation	258,763		258,763
Total operating expenses	<u>1,456,541</u>	<u>11,224</u>	<u>1,467,765</u>
Operating income (loss)	<u>527,049</u>	<u>(11,224)</u>	<u>515,825</u>
Non-Operating Revenues (Expenses):			
Property taxes and assessments	221,449	25,000	246,449
Investment income	4,238	10	4,248
Other non-operating revenue	10,985		10,985
Intergovernmental revenues	1,522		1,522
Interest expense	(123,843)		(123,843)
Total non-operating revenues (expenses)	<u>114,351</u>	<u>25,010</u>	<u>139,361</u>
Income before transfers	641,400	13,786	655,186
Transfers:			
Transfers (out)	(348,527)	(25,296)	(373,823)
Total transfers	<u>(348,527)</u>	<u>(25,296)</u>	<u>(373,823)</u>
Change in net position	292,873	(11,510)	281,363
Net position (deficit) - July 1	<u>3,464,965</u>	<u>(102,861)</u>	<u>3,362,104</u>
Net position (deficit) - June 30	<u>\$ 3,757,838</u>	<u>\$ (114,371)</u>	<u>\$ 3,643,467</u>

(C)

The notes to basic financial statements are an integral part of this statement.

Renee Osborne

From: Adam Guise <aguise@mlhcpas.com>
Sent: Friday, August 24, 2018 12:45 PM
To: Renee Osborne
Subject: Wastewater Property

Renee,

Here is the listing from the capital asset list on the wastewater fund property with the description, date acquired, and original cost. A property and an easement that had to do with the original wastewater treatment plans.

074-229-024- Easement- Morro Shores	9/21/2005	57,521
074-111-028- Loma Property	8/12/2002	101,070

--

Adam Guise, C.P.A.
Partner
Moss, Levy & Hartzheim LLP
Office: (805) 925-2579

LOS OSOS COMMUNITY SERVICES DISTRICT
Expanded General Ledger
From 7/1/2000 Through 6/30/2018

600 - 600 - Wastewater

GL Code	GL Title	Fund Title	Doc Number	Description	Session ID	Effective	Doc Date	Debit	Credit	Tran Src
1720	Land and Land Rights	600 - Wastewater				Opening		0.00		
1720	Land and Land Rights	600 - Wastewater	001	Audit Adjs.	AJE 5	6/30/2005	6/30/2005	7,817,718.00		JV
1720	Land and Land Rights	600 - Wastewater	AJE 604	Auditor Adjustments for 06-07	AUD ADJ 06-07	6/30/2006	6/30/2006	25,200.00		JV
1720	Land and Land Rights	600 - Wastewater	JE1112-118	Record asset trnsfers to SLCO,AB2701 ,Resol#2011-26,11/17/	JV122811-02	11/18/2011	11/18/2011		8,070,976.52	JV
1720	Land and Land Rights	600 - Wastewater	JE1112-115	Rights of Way acquired in 03/04 & 05/06 not booked (see att)	JV113011-03	11/30/2011	11/30/2011	<u>386,648.52</u>		JV
						Transaction		<u>8,229,566.52</u>	<u>8,070,976.52</u>	
Balance 1720 Land and Land Rights								<u>158,590.00</u>		
Report Opening/Current Balance								<u>0.00</u>	<u>0.00</u>	
Report Transaction Totals								<u>8,229,566.52</u>	<u>8,070,976.52</u>	
Report Current Balances								<u>8,229,566.52</u>	<u>8,070,976.52</u>	
Report Difference								<u>158,590.00</u>		

LOS OSOS COMMUNITY SERVICES DISTRICT
Posted General Ledger Transactions

JV113011-03
JV

GL Code	GL Short Title	Fund Code	Document Number	Transaction Description	Effective Date	Document Date	Debit	Credit	Posted By User	Due Date	Document Description	Matching Transaction Source	Attachments	Documents Attached
1720	Land	600	JE1112-115	Rights of Way acquired in 03/04 & 05/06 not booked (see att)	11/30/2011	11/30/2011	386,648.52		ahaber		Rights of Way acquired in 03/04 & 05/06 not booked (see att)		No	0
3400	Prior Yrs Adjmt	600	JE1112-115	Rights of Way acquired in 03/04 & 05/06 not booked (see att)	11/30/2011	11/30/2011		<u>386,648.52</u>	ahaber		Rights of Way acquired in 03/04 & 05/06 not booked (see att)		No	0
			Total JE1112-115			11/30/2011	<u>386,648.52</u>	<u>386,648.52</u>			Rights of Way acquired in 03/04 & 05/06 not booked (see att)			
						Total JV113011-03	<u>386,648.52</u>	<u>386,648.52</u>						
						Report Total	<u>386,648.52</u>	<u>386,648.52</u>						

ITEM 7

**REVIEW OF BOARD ITEM REGARDING
PHASE 3 OF THE LOS OSOS
LOW INCOME ASSISTANCE FUND**



August 27, 2018

TO: LOCSD Board of Directors

FROM: Renee Osborne, General Manager

SUBJECT: **Agenda Item 12B – 9/6/2018 Board Meeting**
Discussion Regarding Phase 3 of the Los Osos Low Income Assistance Fund

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

SUMMARY

At the August 2nd Board of Directors meeting, your Board requested an item be placed on your September agenda for discussion regarding what Phase 3 of the Grant program would entail since there will be funds leftover after the completion of Phase 2.

STAFF RECOMMENDATION

Motion: I move that Phase 3 of the Los Osos Low Income Assistance Fund Project consists of paying for the annual sewer bill of a qualified applicant(s) using the HUD standards.

OR

Motion: I move that Phase 3 of the Los Osos Low Income Assistance Fund Project use the US Census Bureau median house hold income to help determine an alternate low income threshold and continue assisting residents with hook-up of their sewer laterals.

OR

(An alternate motion)

DISCUSSION

Staff has been in contact with both the Morro Bay National Estuary Program (MBNEP) and the Community Foundation and mentioned both ideas that were brought up by the Board at your August meeting.

- Find an alternative "Low Income Standard" source to follow that would have a higher annual income threshold that would allow leeway for those residents that just missed the Housing and Urban Development (HUD) low income threshold.
- Pay for a qualified (Low Income) applicant's sewer bill or assessment using the HUD standards.

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

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

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

www.losososcsd.org

Attached are the emails from both the Community Foundation and the MBNEP with their responses to the two options. Also attached, are two alternative income standards. One was developed by the US Census Bureau. It only determines the median household income in Los Osos not the low income average, we would need to set the low income standard threshold from the median. The second is the State Department of Water Resource Disadvantaged Community Map. It lists the Bayridge area as the only disadvantaged group in Los Osos. Staff could not find any other alternative "low income standards" available.

The Board had mentioned that they would like to know the next steps that the County is going to take regarding non-compliant property owners. At the end of November, the County will be transferring all the properties that have not hooked up to the sewer or have not requested a permit to County Code Enforcement (CCE). The CCE will start sending out letters to the non-compliant property owners by Mid-December. These letters will go out both regular and certified mail. The CCE's next step will be to send out violation notices against the properties that have not complied. Eventually, the CCE will hand the continued violators over the Regional Water Control Board.

Staff would like direction on how to proceed with Phase 3 of the Los Osos Low Income Assistance Fund Project, while Phase 2 is in progress.

FINANCIAL IMPACT

All direct financial impact to the District is being invoiced to and paid through the Low Income Assistance Fund.

Attachments

Renee Osborne

From: Lexie Bell <LBell@mbnep.org>
Sent: Friday, August 10, 2018 10:01 AM
To: Len Smolburd; Renee Osborne
Subject: RE: Phase 2 Low Income program

Hi Renee,

Thanks for the update. Based on Len's email below, any changes to the low-income qualification must have some reasoning/documentation behind it (for example, if there is another standard for low income that state of California uses).

To me, it seems that providing some relief to qualified low-income residents on their annual sewer bill would qualify as an acceptable use of the funds. I will follow up with my Board of Directors to get their feedback.

Thank you!

Lexie Bell
Executive Director
Morro Bay National Estuary Program

Office 805.772.3834
Cell 805.242.3551
Fax 805.772.4162
lbell@mbnep.org

From: Len Smolburd [mailto:len@cfsloco.org]
Sent: Thursday, August 9, 2018 11:44 AM
To: Renee Osborne <rosborne@losososcsd.org>; Lexie Bell <LBell@mbnep.org>
Subject: RE: Phase 2 Low Income program

Hello Renee,

Please see attached Agency Disbursement Request Form. In regards to the provided ideas, the Fund agreement states that "the primary purpose of the Fund shall be provide assistance to low income families living in Los Osos who need financial assistance to pay for LOCSD services."

Please let me know if you have any questions or if I can provide any additional information.

Best,

-Len

Len Smolburd
Grants Manager
805-543-2323
www.cfsloco.org
Celebrating 20 Years of Impact!



From: Renee Osborne <rosborne@losososcscsd.org>
Sent: Wednesday, August 8, 2018 3:08 PM
To: Lexie Bell <LBell@mbnep.org>; Len Smolburd <len@cfsloco.org>
Subject: Phase 2 Low Income program

Lexi/Len,

Attached is the report for Phase 2 of the Low Income Assistance Fund. It was passed at the August 2nd Board Meeting. We will be discussing what to do in phase 3. We are certain we will have funds left over. Some Board members and some members of the public did throw out some suggestions.

- Reimburse low income residents that installed their sewer laterals with loans etc.
- Broaden the range of the low income threshold to catch residents that are slightly above the low income range.
- Pay for the annual sewer bill for some of the residents for one year.

Please let me know your thoughts on this subject.

Len,

Can you send me a fund requests form? We will be asking for an additional \$10,000. I think that would cover these next ten applicants with the \$20,000 that we already have in the account.

Thank you both for your assistance in this matter.

Renee Osborne
LOS OSOS CSD, General Manager
Grace Environmental Services
805-528-9379 Direct Line

From: Rosalyn Piza [mailto:rpiza@co.slo.ca.us]
Sent: Tuesday, August 14, 2018 10:22 AM
To: Renee Osborne <rosborne@losososcsd.org>
Subject: RE: County's next step

Hi Renee,

It was noted that your Board will be making a decision on what to do with the LOCSD funds that were set aside for low-income households in Los Osos. I hope the following info will help your Board move forward knowing how the County intends to proceed with enforcement. At this time, the Water Board has not established a plan for enforcement. The Water Board does have enforcement authority but wanted the County to work on establishing a plan to enforce our ordinance. The County has established an enforcement program as outlined in the August 7, 2018 Board Agenda.

<http://agenda.slocounty.ca.gov/agenda/sanluisobispo/Proposal.html;jsessionid=613D137C89EA83C823F1CF7F93E0B294?select=8972>

The task of individually checking non-connected parcels in Los Osos will be reviewed in early November. This is consistent with the County Financial Assistance Program consultant's contract for verifying income eligibility. Their contract ends in October. The Notice of Violation letters will be sent out depending on a property's connection status:

- Properties that will not require enforcement include ones eligible for financial assistance, or has obtained a building permit for connecting the sewer lateral. The financial assistance programs available at this time include grants or loans from the County, USDA, or LOCSD.
- Properties which will require enforcement includes expired building permits, no activity on current building permits (ie: no inspection within 6 months of having a building permit issued), properties that have applied for financial assistance but did not qualify, and all other properties that are not connected.

The list of properties that will require enforcement will be transferred to the County Code Enforcement on or before November 28. Properties with expired building permits or no inspection activity have their own timeline for notices which are handled by the County Planning and Building Department. Notice of Violation letters for all other properties will be prepared and mailed out in Mid-December. Once a property has been transferred to Code Enforcement, the allowable correction period and fines will be consistent with County Municipal Code as outlined in Title 1 and 23.

Please let us know what your Board decides to do so we can withhold enforcement on eligible LOCSD financial assistance households.



Rosalyn Piza, P.E.

Project Engineer

Public Works, County of San Luis Obispo

Tel: (805) 788-2759 | *An APWA Accredited Agency*

[Website](#) | [Twitter](#) | [Map](#)





FY 2018 INCOME LIMITS DOCUMENTATION SYSTEM

[HUD.gov](#) [HUD User Home](#) [Data Sets](#) [Fair Market Rents](#) [Section 8 Income Limits](#) [MTSP Income Limits](#) [HUD LIHTC Database](#)

FY 2018 Income Limits Summary

Selecting any of the buttons labeled "Explanation" will display detailed calculation steps for each of the various parameters.

FY 2018 Income Limit Area	Median Family Income	FY 2018 Income Limit Category	Persons in Family							
			1	2	3	4	5	6	7	8
San Luis Obispo- Paso Robles- Arroyo Grande, CA MSA	\$80,600	Very Low (50%) Income Limits (\$)	29,150	33,300	37,450	41,600	44,950	48,300	51,600	54,950
		Extremely Low Income Limits (\$)*	17,500	20,000	22,500	25,100	29,420	33,740	38,060	42,380
		Low (80%) Income Limits (\$)	46,600	53,250	59,900	66,550	71,900	77,200	82,550	87,850

NOTE: San Luis Obispo County is part of the **San Luis Obispo-Paso Robles-Arroyo Grande, CA MSA**, so all information presented here applies to all of the **San Luis Obispo-Paso Robles-Arroyo Grande, CA MSA**.

The **San Luis Obispo-Paso Robles-Arroyo Grande, CA MSA** contains the following areas: San Luis Obispo County, CA;

* The FY 2014 Consolidated Appropriations Act changed the definition of extremely low-income to be the greater of 30/50ths (60 percent) of the Section 8 very low-income limit or the poverty guideline as established by the Department of Health and Human Services (HHS), provided that this amount is not greater than the Section 8 50% very low-income limit. Consequently, the extremely low income limits may equal the very low (50%) income limits.

Income Limit areas are based on FY 2018 Fair Market Rent (FMR) areas.



B19013

MEDIAN HOUSEHOLD INCOME IN THE PAST 12 MONTHS (IN 2016 INFLATION-ADJUSTED DOLLARS)

Universe: Households

2012-2016 American Community Survey 5-Year Estimates

Supporting documentation on code lists, subject definitions, data accuracy, and statistical testing can be found on the American Community Survey website in the Data and Documentation section.

Sample size and data quality measures (including coverage rates, allocation rates, and response rates) can be found on the American Community Survey website in the Methodology section.

Tell us what you think. Provide feedback to help make American Community Survey data more useful for you.

Although the American Community Survey (ACS) produces population, demographic and housing unit estimates, it is the Census Bureau's Population Estimates Program that produces and disseminates the official estimates of the population for the nation, states, counties, cities and towns and estimates of housing units for states and counties.

	Los Osos CDP, California	
	Estimate	Margin of Error
Median household income in the past 12 months (in 2016 inflation-adjusted dollars)	69,056	+/-4,829

Data are based on a sample and are subject to sampling variability. The degree of uncertainty for an estimate arising from sampling variability is represented through the use of a margin of error. The value shown here is the 90 percent margin of error. The margin of error can be interpreted roughly as providing a 90 percent probability that the interval defined by the estimate minus the margin of error and the estimate plus the margin of error (the lower and upper confidence bounds) contains the true value. In addition to sampling variability, the ACS estimates are subject to nonsampling error (for a discussion of nonsampling variability, see Accuracy of the Data). The effect of nonsampling error is not represented in these tables.

While the 2012-2016 American Community Survey (ACS) data generally reflect the February 2013 Office of Management and Budget (OMB) definitions of metropolitan and micropolitan statistical areas; in certain instances the names, codes, and boundaries of the principal cities shown in ACS tables may differ from the OMB definitions due to differences in the effective dates of the geographic entities.

Estimates of urban and rural population, housing units, and characteristics reflect boundaries of urban areas defined based on Census 2010 data. As a result, data for urban and rural areas from the ACS do not necessarily reflect the results of ongoing urbanization.

Source: U.S. Census Bureau, 2012-2016 American Community Survey 5-Year Estimates

Explanation of Symbols:

1. An '***' entry in the margin of error column indicates that either no sample observations or too few sample observations were available to compute a standard error and thus the margin of error. A statistical test is not appropriate.
2. An '-' entry in the estimate column indicates that either no sample observations or too few sample observations were available to compute an estimate, or a ratio of medians cannot be calculated because one or both of the median estimates falls in the lowest interval or upper interval of an open-ended distribution.
3. An '-' following a median estimate means the median falls in the lowest interval of an open-ended distribution.
4. An '+' following a median estimate means the median falls in the upper interval of an open-ended distribution.
5. An '***' entry in the margin of error column indicates that the median falls in the lowest interval or upper interval of an open-ended distribution. A statistical test is not appropriate.
6. An '*****' entry in the margin of error column indicates that the estimate is controlled. A statistical test for sampling variability is not appropriate.
7. An 'N' entry in the estimate and margin of error columns indicates that data for this geographic area cannot be displayed because the number of sample cases is too small.
8. An '(X)' means that the estimate is not applicable or not available.



Disadvantaged Communities Mapping Tool

Clear all [Help!](#)

Disadvantaged Communities Map

- County Boundaries
- Prop 1 Funding Areas
- Prop 84 Funding Areas
- IRWM Regions
- Disadvantaged Community Block Groups

- Severely Disadvantaged Community
- Disadvantaged Community

- Disadvantaged Community Tracts

- Severely Disadvantaged Community
- Disadvantaged Community

- Disadvantaged Community Places

- Data Not Available
- Severely Disadvantaged Community
- Disadvantaged Community

