



Date: March 29, 2014

TO: LOCSD Board of Directors

FROM: Kathy A. Kivley, General Manager

SUBJECT: Agenda Item C – Board Meeting Date: April 3, 2014

President
Leonard A. Moothart

Vice President
Craig V. Baltimore

Directors
Marshall E. Ochylski
David S. Vogel
R. Michael Wright

General Manager
Kathy Kivley

District Accountant
Amparo Haber

Fire Chief
Robert Lewin

Battalion Chief
Phill Veneris

DESCRIPTION

General Manager Information

RECOMMENDATION

None.

DISCUSSION

This report is presented for your information.

FINANCIAL IMPACT

There is no financial impact to the District.

Attachment: Report

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

Saturday, March 8 - Friday, March 14, 2014

Personnel/Human Resources/Risk Management

- Modified, added and corrected SDRMA 27-page Renewal Questionnaire for FY14/15
- Prepared analysis for Estimated Payroll Questionnaire for FY14/15; developed payroll query to complete report
- Analyzed employee leave per payroll, made adjustments if necessary, responded to employee questions, insure correct benefit accruals in Abra Sage Suite consistent with MOU & Personnel Policies
- Performed all Personnel functions including adding, modifying and terminating employees, inserted incomplete information, making rate changes, updating certifications to HR & Personnel System -Abra Suite for Fire and CSD for approximately 50 people
- Analyzed per payroll medical insurance premiums to insure accurate deductions from employees
- Wrote advertisement for recruitment for contract position
- Participated in CSDA Webinar on PEPR Law 2013 and proper implementation for CA PERS contract for District
- Completed employment verification letter including additional information requested by lender for employee
- Updated individual employee files in Abra Suite with extensive information to secure Accident Dismemberment & Disability Insurance for 25 Reserve Firefighters according to contractual obligation under the California State Firefighters Employee Welfare Benefits corporation plan because of prior staffs failure to enroll in 2011; designing report based on insurance form information for submission to CSD carrier to secure \$50,000 coverage per Reserve

Financial Management

- Prepared multiple Journals for entering proposed mid-year budgets for GL; began analyzing expenditure categories for 8 funds/60 difference categories, 881 accounts; worked with CPA to design appropriate reporting system documents to analyze expenditure totals
- Prepared correct budget adjustments for all accounts referenced above for entering information into the GL
- Responded to numerous emails, correspondence and telephone calls

Other

- Attended BOS for Drought update and declaration
- Met with Board Member and Consultant over Drought Contingency Implementation Plan & Drought Fair
- Met with staff on various issues

- Held lengthy conversation with Julie Vanderwier at US Fish and Wildlife Service regarding Section 7 permit; no resolution; conversations to continue; more work needed by the service.
- Approved Payroll timesheets and vendor payments; signed and reviewed vendor payments
- Reviewed draft UAC agenda; attended UAC meeting; reviewed information for presentation
- Reviewed and analyzed rate billing questions occurring during the implementation of CUSI software program

Saturday, March 15 thru Friday, March 21, 2014

Out of the office - March 19, 20, 21 & 24

Personnel/Human Resources/Risk Management

- Made necessary adjustments to Sage Abra Suite for HR prior to payroll, respond to employee questions
- Continued to update Abra Suite with additional information to secure Accident Dismemberment & Disability Insurance for 25 Reserve Firefighters according to contractual obligation because of prior staff's failure to enroll in 2011; continue modifying report based on insurance form information for submission to CSD carrier; report submitted to insurance carrier
- Input all employee updates and changes in HR of Sage Abra Suite payroll system to insure proper processing of paychecks
- Instructed employees in the adjustments necessary to medical insurance to cover increases in health insurance effective January 1, 2014. Reviewed all employee medical deductions to insure accuracy on payroll checks. Establish appointment with staff with Sage Abra Suite consultant to insure standby pay calculates properly during payroll process.

Financial Management

- Design budget work journals for all eight funds; set up all budget summary categories and worksheet for FY 2014/2015
- Detailed instructions and answered questions with both Fire and Water Personnel in using the MIP Budget Program for input of dollars per expense category in the construction of FY 2014-2015 budgets
- Continued to review and modify reporting categories for mid-year budgets for all eight companies in simplified formats

Other

- Attended Board meeting, responded to telephone messages and emails
- Extensive meetings with proponents for transfer of water from Golden State to CSD and advise of Board's decision regarding Intent to Serve request

Saturday, March 22 - Friday, March 28
Out of the office March 19 thru March 24

Personnel/Human Resources/Risk Management

- Reviewed and signed HR documentation; input Personnel changes to Sage Abra Suite for upcoming payroll; made additional corrections to Sage Abra Suite Payroll and Insperty Timesheet programs to insure accuracy; worked with Sage staff on concerns over payroll deductions and employer paid benefits;
- Reviewed Employee MOU, PERs requirements; preparation of additional materials

Financial Management

- Reviewed Fire Tax Analysis and preparation of additional materials
- Created new summary reports, detailed reports and compared account designations for proper category delineations
- Extensive hours preparing documents and reports for Mid-Year; completed lengthy budget journals; prepare numerous other journals for balancing purposes
- Prepared monthly documentation of costs for expenditure comparisons for un-posted journal entries for over 400 items to insure accurate reporting of costs
- Collated and compared Statement of Revenues & Expenditure Budget Comparison Summary with Budget Comparison for allocation of 881 revenue and expenditure codes for mid-year review
- Extensive work on water rate issue
- Reviewed Bankruptcy summary report for the Board packet
- Wrote Board report for mid-year financial budget update and review
- Review proposed changes with MIP CPA Consultant for mid-year Statement of Revenues and Expenditures summary groupings

Other

- Returned numerous telephone messages; met extensively with staff regarding FAC meeting; instructed staff to prepare detailed notes regarding concerns
- Drafted letter regarding Intent-to-Serve direction from the Board
- Reviewed draft agenda with staff for Board Meeting and Financial Advisory Committee Meeting
- Responded to numerous emails and scheduled appointments
- Attended ISJ Meeting at Wallace Group
- Reviewed LAFCO Administrative Draft Sphere of Influence document. Coordinated with District Engineer. Prepared and forwarded comment letter to meet March 31, 2014 deadline.
- Prepare resolution and accompanying documentation for Board Report