



November 18, 2020

TO: Utilities Advisory Committee

FROM: Ron Munds, General Manager

SUBJECT: Agenda Item 6 – 11/18/2020 UAC Meeting
Quarterly Update on Funds 500 & 800 Budgets Period Ending September 30, 2020

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STAFF RECOMMENDATION

Information only

DISCUSSION

In order to keep the UAC apprised of the Funds 500 and 800 revenues and expenditures, staff will be providing quarterly updates to the UAC. Attached are the Statement of Revenues and Expenditures for the first quarter ending September 30, 2020. When reviewing, note that we are 25% through the fiscal year so the far right column generally should be at 75% of budget remaining. This will not be true for revenues like property tax which comes in at the beginning of the calendar year and expenditures which are paid once a fiscal year like Workers Compensation Insurance. Staff will try to answer any questions you may have at the meeting but given the number of General Ledger codes, may have to research the question and get back to the Committee. The following are some of the notable revenue and expenditure items staff wanted to highlight.

- For Fund 500 water revenue from water sales are performing better than estimated during the first quarter.
- For Fund 500, GL 4932 for Penalties and GL 4933 for Door Hangers/Lockout Notices are low as the District had waived late fees during this time for all residents. Late fees have been reinstated during the month of October.
- For Fund 500, GL 6641 for wells, there will be two significant invoices for the cost of rehabilitating the 10th Street well which will over draft this line item. Staff will reconcile the difference when mid-year budget adjustments are made.
- For Fund 500, GL 9006 for Infrastructure CIP, two project were recently completed (10th Street Tank Recoating/South Bay Well Transmission Main) which will impact this line item by a little over \$400,000.
- Fund 800, GL 9006 for Infrastructure CIP, Phase 1 of the SCADA project is moving forward so the funds 25% share of the project costs will start showing in this line item during the second quarter.

Attachment

September 30, 2020 Funds 500 & 800 Financial Statements

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 9/1/2020 Through 9/30/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4035	Property Taxes	32.42	2,307.72	91,951.30	(89,643.58) (97.49)%
	Total Property Taxes	32.42	2,307.72	91,951.30	(89,643.58) (97.49)%
Service Charges & Fees					
4030	Residential Single Family	173,773.38	587,505.44	2,193,000.00	(1,605,494.56) (73.21)%
4102	Residential- Multi -Family-Water Sales	26,024.00	65,468.99	225,900.00	(160,431.01) (71.02)%
4103	Commercial, Home Care, Retail-Water Sales	21,826.09	88,440.84	303,000.00	(214,559.16) (70.81)%
4104	Irrigation- Water Sales	12,223.75	21,828.00	33,000.00	(11,172.00) (33.85)%
4114	Water Other Service Revenues	80.00	80.00	1,000.00	(920.00) (92.00)%
4931	Water Activation Fees	950.00	2,800.00	5,000.00	(2,200.00) (44.00)%
4932	Penalties	0.00	0.00	20,000.00	(20,000.00) (100.00)%
4933	Door Hangers/Lockout Notices	185.00	185.00	12,000.00	(11,815.00) (98.46)%
4937	NSF Fees	30.00	55.00	400.00	(345.00) (86.25)%
	Total Service Charges & Fees	235,092.22	766,363.27	2,793,300.00	(2,026,936.73) (72.56)%
Other Revenues					
4930	Other Revenue	290.22	2,544.14	1,000.00	1,544.14 154.41%
	Total Other Revenues	290.22	2,544.14	1,000.00	1,544.14 154.41%
Use of Money & Property					
4510	Investment Income on funds	660.69	4,140.57	20,000.00	(15,859.43) (79.30)%
	Total Use of Money & Property	660.69	4,140.57	20,000.00	(15,859.43) (79.30)%
	Total Revenues	236,075.55	775,355.70	2,906,251.30	(2,130,895.60) (73.32)%
Expenditures					
Personnel					
Salaries/Wages					
8018	Holiday Pay	1,363.44	3,651.89	22,750.00	19,098.11 83.95%
8045	Overtime Pay	31.68	59.74	2,000.00	1,940.26 97.01%
8050	Administrative Leave Pay	0.00	0.00	2,900.00	2,900.00 100.00%
8051	Floating Holiday Pay	80.48	1,088.54	5,000.00	3,911.46 78.23%
8054	Salaries & Wages - Regular	27,949.78	69,407.27	429,102.65	359,695.38 83.83%
8056	Retroactive Pay	0.00	0.00	1,000.00	1,000.00 100.00%
8060	Sick Leave Pay	119.73	2,321.93	15,000.00	12,678.07 84.52%
8063	Standby Pay	1,582.75	4,588.03	20,618.00	16,029.97 77.75%
8066	Comp Time Used	1,410.33	4,942.01	14,000.00	9,057.99 64.70%
8081	Vacation Pay	469.52	13,012.71	25,000.00	11,987.29 47.95%
	Total Salaries/Wages	33,007.71	99,072.12	537,370.65	438,298.53 81.56%
Payroll Taxes & Benefits					
5030	Life Insurance - ER	133.76	343.89	1,950.00	1,606.11 82.36%
5031	Disability Insurance	7.11	51.90	725.00	673.10 92.84%
5035	AD & D Insurance	30.26	66.27	440.00	373.73 84.94%
5040	LTD Insurance	254.04	552.55	4,050.00	3,497.45 86.36%
5050	Medicare - ER	519.53	1,524.19	9,000.00	7,475.81 83.06%
5060	Cafeteria Plan - ER	4,830.02	10,621.27	70,020.00	59,398.73 84.83%
5070	Retirement ER - Regular	6,858.80	19,569.55	104,912.26	85,342.71 81.35%
5075	Retirees Medical - ER	140.85	563.36	1,668.00	1,104.64 66.23%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 9/1/2020 Through 9/30/2020

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
5120	Workers Comp Insurance - ER	0.00	21,708.13	27,510.87	5,802.74	21.09%
5124	Retirement - ER - Tier 2	<u>1,297.85</u>	<u>2,900.53</u>	<u>13,106.00</u>	<u>10,205.47</u>	<u>77.87%</u>
	Total Payroll Taxes & Benefits	14,072.22	57,901.64	233,382.13	175,480.49	75.19%
	Employment Services					
5100	Unemployment Insurance - ER	0.00	0.00	3,000.00	3,000.00	100.00%
6200	Hiring, Advertising & Other Costs	0.00	587.00	0.00	(587.00)	0.00%
6230	Medical Exam	<u>160.00</u>	<u>160.00</u>	<u>150.00</u>	<u>(10.00)</u>	<u>(6.67)%</u>
	Total Employment Services	<u>160.00</u>	<u>747.00</u>	<u>3,150.00</u>	<u>2,403.00</u>	<u>76.29%</u>
	Total Personnel	47,239.93	157,720.76	773,902.78	616,182.02	79.62%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	0.00	2,600.00	2,600.00	100.00%
7248	Uniform Safety Boots	<u>321.86</u>	<u>496.86</u>	<u>1,000.00</u>	<u>503.14</u>	<u>50.31%</u>
	Total Clothing & Uniform	321.86	496.86	3,600.00	3,103.14	86.20%
	Contract Services					
6100	Labor & Support-IT Services	0.00	720.00	5,300.00	4,580.00	86.42%
6110	IT Purchased Services	274.90	822.32	5,400.00	4,577.68	84.77%
7250	Water Quality Testing	0.00	5,936.00	30,000.00	24,064.00	80.21%
7255	Security Services	0.00	0.00	8,000.00	8,000.00	100.00%
7321	Janitorial Cleaning & Supplies	<u>99.77</u>	<u>234.27</u>	<u>850.00</u>	<u>615.73</u>	<u>72.44%</u>
	Total Contract Services	374.67	7,712.59	49,550.00	41,837.41	84.43%
	Equipment & Tools					
6438	Disinfection Feed Pumps	631.70	641.34	1,800.00	1,158.66	64.37%
7242	Minor Tools, Accessories & Field Machines	359.70	1,339.65	18,000.00	16,660.35	92.56%
7253	Rent - Equipment	0.00	0.00	500.00	500.00	100.00%
7256	Meter Purchases & Replacements	0.00	808.68	20,000.00	19,191.32	95.96%
	Total Equipment & Tools	<u>991.40</u>	<u>2,789.67</u>	<u>40,300.00</u>	<u>37,510.33</u>	<u>93.08%</u>
	Financial Services					
7309	Late Fees	<u>0.00</u>	<u>0.00</u>	<u>50.00</u>	<u>50.00</u>	<u>100.00%</u>
	Total Financial Services	0.00	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	0.00	0.00	20,000.00	20,000.00	100.00%
6345	Property Taxes & Assessments Costs	0.00	36.05	7,000.00	6,963.95	99.48%
7325	Insurance	<u>0.00</u>	<u>54,240.90</u>	<u>54,240.90</u>	<u>0.00</u>	<u>0.00%</u>
	Total Insurance, Licenses & Regulatory Fees	0.00	54,276.95	84,440.90	30,163.95	35.72%
	Legal & Professional					
7318	Professional & Consulting BMC	0.00	26,171.71	125,000.00	98,828.29	79.06%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 9/1/2020 Through 9/30/2020

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7320	Professional & Consulting Services	0.00	494.00	10,000.00	9,506.00	95.06%
7326	Legal Services	0.00	1,880.50	20,000.00	18,119.50	90.60%
7336	Legal Services- ISJ	0.00	0.00	1,000.00	1,000.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Legal & Professional Office/Operations	0.00	28,546.21	157,000.00	128,453.79	81.82%
6130	Computer Hardware	326.52	492.47	3,000.00	2,507.53	83.58%
6140	Computer Software	0.00	5,814.09	2,500.00	(3,314.09)	(132.56)%
7140	General Supplies & Minor Equipment	28.93	353.32	1,000.00	646.68	64.67%
7160	Postage, Shipping & Mail Supplies	1,471.01	4,249.37	15,000.00	10,750.63	71.67%
7180	Billing Supplies, Forms & Printing	0.00	0.00	2,200.00	2,200.00	100.00%
7226	Membership & Dues	0.00	445.00	3,000.00	2,555.00	85.17%
7230	Misc Small Parts & Supplies	942.25	1,314.09	2,000.00	685.91	34.30%
7237	Process Control & Treatment Supplies	851.17	3,360.16	25,000.00	21,639.84	86.56%
7239	Water Treatment Chemicals	0.00	354.65	8,000.00	7,645.35	95.57%
7249	Safety Supplies	353.24	371.46	1,000.00	628.54	62.85%
	Total Office/Operations	3,973.12	16,754.61	62,700.00	45,945.39	73.28%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	250.00	250.00	100.00%
7348	Water Conservation Program	241.02	2,780.44	10,000.00	7,219.56	72.20%
	Total Other Expense	241.02	2,780.44	10,250.00	7,469.56	72.87%
	Rent & Utilities					
6000	Cell Phones	61.72	709.48	3,500.00	2,790.52	79.73%
6025	Telephone	675.79	2,026.56	10,000.00	7,973.44	79.73%
8610	Electric	9,489.05	29,483.55	100,000.00	70,516.45	70.52%
8620	Gas Service	0.00	0.00	250.00	250.00	100.00%
8630	Trash Services	148.82	446.46	3,000.00	2,553.54	85.12%
8644	Disposal Services	3,813.00	10,338.00	30,000.00	19,662.00	65.54%
8670	Street Lighting	35.86	107.58	400.00	292.42	73.11%
	Total Rent & Utilities	14,224.24	43,111.63	147,150.00	104,038.37	70.70%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	390.74	450.00	59.26	13.17%
6422	R & M - Hydrants	123.27	177.69	3,300.00	3,122.31	94.62%
6640	R & M - Equip & Other Non-Structural Fixed Assets	50.62	50.62	1,000.00	949.38	94.94%
6641	R & M - Wells	178.94	563.90	18,000.00	17,436.10	96.87%
6750	R & M - Minor Tools & Equipment	12.42	338.42	2,400.00	2,061.58	85.90%
6800	R & M - Grounds & Collection Systems	0.00	0.00	600.00	600.00	100.00%
6830	Paving & Concrete	(2,500.00)	2,490.00	4,000.00	1,510.00	37.75%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 9/1/2020 Through 9/30/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6900 R & M - Buildings & Structures	32.29	72.17	10,000.00	9,927.83	99.28%
7241 R & M - Water Distribution System	548.96	1,020.83	65,000.00	63,979.17	98.43%
Total Repairs & Maintenance	(1,553.50)	5,104.37	104,750.00	99,645.63	95.13%
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	60.00	60.00	500.00	440.00	88.00%
8510 Lodging & Meals - Local	0.00	0.00	2,000.00	2,000.00	100.00%
8550 Mileage Reimbursement & Parking	0.00	0.00	500.00	500.00	100.00%
Total Travel & Training	60.00	60.00	9,150.00	9,090.00	99.34%
Vehicle Maintenance & Repairs					
7006 Tuneup/Oil/Maintenance	0.00	123.66	1,600.00	1,476.34	92.27%
7211 Misc Fuel & Diesel	120.87	403.77	3,500.00	3,096.23	88.46%
7220 Gasoline	458.93	1,290.10	5,000.00	3,709.90	74.20%
7228 Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232 Vehicle Repairs - Parts, Tires & Lubricants	143.92	1,164.20	5,000.00	3,835.80	76.72%
Total Vehicle Maintenance & Repairs	723.72	2,981.73	15,300.00	12,318.27	80.51%
Total Services & Supplies	19,356.53	164,615.06	684,240.90	519,625.84	75.94%
Capital Outlay					
9006 Infrastructure CIP	10,950.00	112,861.08	1,204,032.98	1,091,171.90	90.63%
9059 Vehicles, Equipment, & Fixtures	63,289.22	106,170.90	100,000.00	(6,170.90)	(6.17)%
Total Capital Outlay	74,239.22	219,031.98	1,304,032.98	1,085,001.00	83.20%
Debt Service					
9022 Debt Service - Principal	0.00	170,833.56	165,777.00	(5,056.56)	(3.05)%
9023 Debt Service - Interest & Annual Fee	0.00	48,632.08	99,792.00	51,159.92	51.27%
9024 Loan Administration Fee	0.00	9,566.97	10,064.00	497.03	4.94%
Total Debt Service	0.00	229,032.61	275,633.00	46,600.39	16.91%
Reserves					
9572 *General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
Total Reserves	0.00	0.00	57,000.00	57,000.00	100.00%
Transfers					
9511 Interfund Transfer Out	47,379.00	142,137.00	551,448.00	409,311.00	74.22%
Total Transfers	47,379.00	142,137.00	551,448.00	409,311.00	74.22%
Total Expenditures	188,214.68	912,537.41	3,646,257.66	2,733,720.25	74.97%
Net Revenues over Expenditures	47,860.87	(137,181.71)	(740,006.36)	602,824.65	(81.46)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 9/1/2020 Through 9/30/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4035	Property Taxes	3.23	133.80	26,074.00	(25,940.20) (99.49)%
	Total Property Taxes	3.23	133.80	26,074.00	(25,940.20) (99.49)%
Special Taxes & Assessments					
4400	Drainage Assessments	0.00	0.00	95,264.00	(95,264.00) (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	95,264.00	(95,264.00) (100.00)%
Use of Money & Property					
4510	Investment Income on funds	0.17	865.19	5,400.00	(4,534.81) (83.98)%
	Total Use of Money & Property	0.17	865.19	5,400.00	(4,534.81) (83.98)%
	Total Revenues	3.40	998.99	126,738.00	(125,739.01) (99.21)%
Expenditures					
Personnel					
Salaries/Wages					
8045	Overtime Pay	0.00	0.00	200.00	200.00 100.00%
8054	Salaries & Wages - Regular	380.04	1,410.72	16,000.00	14,589.28 91.18%
	Total Salaries/Wages	380.04	1,410.72	16,200.00	14,789.28 91.29%
	Total Personnel	380.04	1,410.72	16,200.00	14,789.28 91.29%
Services & Supplies					
Equipment & Tools					
6390	Equipment	0.00	0.00	300.00	300.00 100.00%
7242	Minor Tools, Accessories & Field Machines	0.00	0.00	300.00	300.00 100.00%
	Total Equipment & Tools	0.00	0.00	600.00	600.00 100.00%
Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	0.00	0.00	6,000.00	6,000.00 100.00%
6345	Property Taxes & Assessments Costs	0.00	36.04	200.00	163.96 81.98%
7325	Insurance	0.00	391.24	391.24	0.00 0.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	427.28	6,591.24	6,163.96 93.52%
Legal & Professional					
7320	Professional & Consulting Services	0.00	0.00	2,000.00	2,000.00 100.00%
7326	Legal Services	0.00	0.00	500.00	500.00 100.00%
	Total Legal & Professional	0.00	0.00	2,500.00	2,500.00 100.00%
Office/Operations					
7230	Misc Small Parts & Supplies	0.00	0.00	550.00	550.00 100.00%
7249	Safety Supplies	0.00	0.00	100.00	100.00 100.00%
	Total Office/Operations	0.00	0.00	650.00	650.00 100.00%
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	41.15	462.32	1,700.00	1,237.68 72.80%
6025	Telephone	21.86	65.59	250.00	184.41 73.76%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 9/1/2020 Through 9/30/2020

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
8610	Electric	110.56	330.51	2,200.00	1,869.49	84.98%
8670	Street Lighting	<u>72.45</u>	<u>217.36</u>	<u>1,000.00</u>	<u>782.64</u>	<u>78.26%</u>
	Total Rent & Utilities	246.02	1,075.78	5,150.00	4,074.22	79.11%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	37.21	50.00	12.79	25.58%
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	199.34	4,000.00	3,800.66	95.02%
6900	R & M - Buildings & Structures	0.00	0.00	1,500.00	1,500.00	100.00%
	Total Repairs & Maintenance	<u>0.00</u>	<u>236.55</u>	<u>7,050.00</u>	<u>6,813.45</u>	<u>96.64%</u>
	Travel & Training					
7324	Education & Training Fees	0.00	0.00	2,000.00	2,000.00	100.00%
8410	Certifications	0.00	0.00	100.00	100.00	100.00%
8475	Training Materials	0.00	0.00	250.00	250.00	100.00%
8510	Lodging & Meals - Local	0.00	0.00	500.00	500.00	100.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	300.00	300.00	100.00%
	Total Travel & Training	<u>0.00</u>	<u>0.00</u>	<u>3,150.00</u>	<u>3,150.00</u>	<u>100.00%</u>
	Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	30.22	100.94	550.00	449.06	81.65%
7220	Gasoline	<u>114.73</u>	<u>322.52</u>	<u>1,000.00</u>	<u>677.48</u>	<u>67.75%</u>
	Total Vehicle Maintenance & Repairs	<u>144.95</u>	<u>423.46</u>	<u>1,550.00</u>	<u>1,126.54</u>	<u>72.68%</u>
	Total Services & Supplies	<u>390.97</u>	<u>2,163.07</u>	<u>27,541.24</u>	<u>25,378.17</u>	<u>92.15%</u>
	Capital Outlay					
9006	Infrastructure CIP	<u>0.00</u>	<u>0.00</u>	<u>100,000.00</u>	<u>100,000.00</u>	<u>100.00%</u>
	Total Capital Outlay	<u>0.00</u>	<u>0.00</u>	<u>100,000.00</u>	<u>100,000.00</u>	<u>100.00%</u>
	Transfers					
9511	Interfund Transfer Out	<u>1,108.28</u>	<u>3,324.84</u>	<u>13,299.37</u>	<u>9,974.53</u>	<u>75.00%</u>
	Total Transfers	<u>1,108.28</u>	<u>3,324.84</u>	<u>13,299.37</u>	<u>9,974.53</u>	<u>75.00%</u>
	Total Expenditures	<u>1,879.29</u>	<u>6,898.63</u>	<u>157,040.61</u>	<u>150,141.98</u>	<u>95.61%</u>
	Net Revenues over Expenditures	<u>(1,875.89)</u>	<u>(5,899.64)</u>	<u>(30,302.61)</u>	<u>24,402.97</u>	<u>(80.53)%</u>