



FINANCE ADVISORY COMMITTEE MEETING

Tuesday, March 2, 2020 at 5:30 p.m.
Los Osos Community Services District Office
2122 9th Street, Suite 106, Los Osos, CA

COMMITTEE MEMBERS

Marshall Ochylski, Chairperson
Christine Womack, Vice Chairperson
Sandra Cirilo, Member
Lisa Gonzalez, Member
Cheri Grimm, Member
Bea Jansen, Member
Alyce Thorp, Member

STAFF

Ron Munds, General Manager
Laura Durban, 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 January 6, 2020 and February 4, 2020
(Recommend approval)**
Presented By: Administrative Services Manager Durban
3. **Review of Board Item Regarding Approval of Warrant Register for February 2020
(Committee Review and Recommendations to the Board)**
Presented By: Administrative Services Manager Durban
4. **Review of Board Item Regarding Financial Reports for the Period Ending January 31, 2020
(Committee Review and Recommendations to the Board)**
Presented By: General Manager Munds
5. **Review a Board Item Regarding a Financial Audit Proposal from Moss, Levy & Hartzheim LLP for Audit Services
(Committee Review and Recommendations to the Board)**
Presented By: General Manager Munds
6. **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.
7. **Schedule Next FAC Meeting – Monday, March 30, 2020 at 5:30 p.m. unless otherwise noted**
8. **Closing Comments by FAC Committee Members**
9. **Adjournment**

**Los Osos Community Services District
DRAFT Minutes of the Finance Advisory Committee Meeting
January 06, 2020 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>Chairperson Ochylski called the meeting to order at 5:31 p.m. and Committee Member Thorp lead the flag salute.</p> <p><u>Roll Call:</u></p> <p>Sandra Cirilo, Committee Member – Absent Lisa Gonzalez, Committee Member – Present Cheri Grimm, Committee Member – Absent Bea Jansen, Committee Member – Present Alyce Thorp, Committee Member – Present Christine Womack, Vice Chairperson – Present Marshall Ochylski, Chairperson – Present</p> <p><u>Staff:</u> Ron Munds, General Manager Laura Durban, Administrative Services Manager</p>	
<p>2. Approve FAC Meeting Minutes of December 9, 2019</p>	<p>Administrative Services Manager Durban presented the minutes for approval.</p> <p>Committee Member Gonzalez commented that her last name was spelled incorrectly in two sections of the minutes and recommended running a spell check on names in the future.</p> <p>Committee Member Jansen commented that Committee Member Cirilo's last name only has one L and it was misspelled in item 2.</p> <p>Committee Member Gonzalez made a motion that the Committee approve the minutes of December 9, 2019. The motion was seconded by Committee Member Jansen and the motion carried by unanimous consent.</p>	<p>Action: File Approved Minutes.</p>
<p>3. Review of Board Item Regarding Approval of Warrant Register for December 2019</p>	<p>Administrative Services Manager Durban presented the Warrants for approval.</p> <p>Committee Member Jansen inquired what the gym equipment was for.</p> <p>ASM Durban responded that it is for the Fire Department.</p> <p>General Manager Munds commented that page 3, check number 29424 to Filipponi and Thompson was an emergency repair that was made to 8th Street Well; that page 4, check 29445 to Superior Tank Solutions was for refurbishment of 10th Street Reservoir.</p> <p>Committee Member Gonzalez inquired about other budgeted improvements for this year.</p> <p>GM Munds responded the District is working on the SCADA project, the Water Line project, and the Program C test well.</p> <p>Public Comment – Julie Tacker inquired about the Tree Removal on Loma.</p> <p>GM Munds responded that the District had to have a eucalyptus tree removed because it was causing issues to the property.</p> <p>Committee Member Jansen made a motion that the Committee recommend that the Board approve the warrants of December 2019. The motion was seconded by Committee Member Gonzalez and passed by unanimous consent.</p>	<p>Action: The Committee recommended that the Board approve the Warrant Register for December 2019.</p>

AGENDA ITEM	DISCUSSION	FOLLOW-UP
4. Review of Board Item Regarding Financial Reports for the Period Ending November 30, 2019	<p>General Manager Munds presented the Financial Reports for approval, commenting that all the Funds except Fund 100, are on track; planning to have adjustments at the next FAC meeting; Fund 100 is suffering from a few things which include increase in GM salary, Admin Clerk position was not budgeted accurately, also some missed assumptions on Admin Leave and Holiday pay; Legal Services is also a little over extended.</p> <p>Public Comment – Julie Tacker inquired when the District would see the Mid-Year budget, and recommended looking at the Parks and Recreation allocation from the Property Tax and see if that can be adjusted to Fire and Water so that it can filter back to Fund 100 to cover the expenses.</p> <p>Committee Member Gonzalez made a motion that the Committee recommend that the Board receive and file the Financials of November 30, 2019. The motion was seconded by Committee Member Grimm and passed by unanimous consent.</p>	<p>Action: The Committee recommended that the Board receive and file the financials for the period ending November 30, 2019</p>
5. Review of Board Item to Receive and File the District's Fiscal Year 2018-2019 Financial Audit	<p>General Manager Munds presented the Board Item to Receive and File the District's Fiscal Year 2018-2019 Financial Audit commenting on the Finding that is included in the packet, and that it was a good Audit.</p> <p>Public Comment – Julie Tacker inquired about the credit card/debit card policy; inquired if the Auditor looked at Director's Compensation and if there was any discussion with the Auditor or if they discovered any errors.</p> <p>Committee Member Gonzalez inquired if we are reconciling to the CC statements; if there is a missing receipt, what is the policy.</p> <p>Committee Member Thorp inquired if there is a policy in place for how much the limits are for the employees with credit cards.</p> <p>Administrative Services Manager Durban responded that each card has a limit, and will look to see if the District has a written policy and will get it back to the Committee.</p> <p>Committee Member Gonzalez inquired about the returned item on the Warrants that was to be refunded, discussed using a personal Amazon account when purchasing for the business; inquired if the District has an Amazon account to avoid accidental purchases from happening again.</p> <p>GM Munds responded that the Auditor did not ask any question about Director's Compensation, and he will inquire with the Auditor if that was looked into.</p> <p>Committee Member Thorp made a motion that the Committee recommends that the Board Receive and File the District's Fiscal Year 2018-2019 Financial Audit. The motion was seconded by Committee Member Gonzalez and passed by unanimous consent.</p>	<p>Action: The Committee recommended that the Board Receive and File the District's Fiscal Year 2018-2019 Financial Audit</p>
6. Public Comments on Items NOT on this Agenda	<p>Public Comment – None</p>	
7. Schedule Next FAC Meeting	<p>The next meeting of the Financial Advisory Committee is scheduled for Monday, February 3, 2020 unless otherwise noted.</p>	
8. Closing Comments by FAC Committee	<p>Committee Member Gonzalez inquired if Moss, Levy and Hartzheim LLP are scheduled for the next Audit.</p> <p>GM Munds responded we do not have them scheduled yet; commented that the District can keep the same firm as long as the principle auditor is not the same.</p>	
9. Adjournment	<p>The meeting adjourned at 5:58 p.m.</p>	

**Los Osos Community Services District
DRAFT Minutes of the Finance Advisory Committee Meeting
February 04, 2020 at 5:30 p.m. at the District Office**

AGENDA ITEM	DISCUSSION	FOLLOW-UP
1. Call to Order, Flag Salute and Roll Call	<p>Chairperson Ochylski called the meeting to order at 5:30 p.m. and Vice Chairperson Womack lead the flag salute.</p> <p><u>Roll Call:</u></p> <p>Sandra Cirilo, Committee Member – Present Lisa Gonzalez, Committee Member – Absent Cheri Grimm, Committee Member – Absent Bea Jansen, Committee Member – Absent Alyce Thorp, Committee Member – Present Christine Womack, Vice Chairperson – Present Marshall Ochylski, Chairperson – Present</p> <p><u>Staff:</u> Ron Munds, General Manager Laura Durban, Administrative Services Manager</p>	
2. Approve FAC Meeting Minutes of January 6, 2020	<p>Administrative Services Manager Durban presented the minutes for approval.</p> <p>Committee Member Thorp made a motion that the Committee approve the minutes of January 6, 2020. Committee Member Cirilo recusing herself from the vote.</p>	Action: Bring Minutes to next FAC meeting for approval.
3. Review of Board Item Regarding Approval of Warrant Register for January 2020	<p>Administrative Services Manager Durban presented the Warrants for approval.</p> <p>General Manager Munds commented on warrants for Criterion, Badger Meters, Moss Levy & Hartzheim LLP, and U.S. Bank.</p> <p>Committee Member Cirilo inquired about check 28464 for Office Depot.</p> <p>Vice Chairperson Womack inquired about Tribune and Mission Linen charges.</p> <p>Public Comment – Julie Tacker inquired about rebate for water heater; inquired about Director's Compensation.</p> <p>Committee Member Thorp made a motion that the Committee recommend that the Board approve the warrants of January 2020. The motion was seconded by Committee Member Cirilo and passed by unanimous consent.</p>	Action: The Committee recommended that the Board approve the Warrant Register for January 2019.
4. Review of Board Item Regarding Financial Reports for the Period Ending December 31, 2019	<p>General Manager Munds presented the Financial Reports for approval as presented in the packet.</p> <p>Committee Member Thorp inquired about Vacation Accruals.</p> <p>Administrative Services Manager Durban responded on the hours an employee receives and the amount an employee is allowed to accrue.</p> <p>Public Comment – Julie Tacker inquired about the Low-Income Assistance account and wants to know what the District will do with the remaining money.</p> <p>General Manager Munds responded that it is something that will have to be brought back to the Board.</p> <p>Committee Member Thorp made a motion that the Committee recommend that the Board receive and file the Financials of December 31, 2019. The motion was seconded by Committee Member Cirilo and passed by unanimous consent.</p>	Action: The Committee recommended that the Board receive and file the financials for the period ending December 31, 2019

AGENDA ITEM	DISCUSSION	FOLLOW-UP
5. Review of Board Item 2019/2020 Mid-Year Budget Adjustments	<p>General Manager Munds presented the Board Item 2019/2020 Mid-Year Budget Adjustments that is included in the packet giving an opportunity for committee and public to comment after going over each Fund.</p> <p>Public Comment – Richard Margetson inquired if Budget is approved will the accounting system automatically adjust the monthly draws from the different fund accounts to Administration.</p> <p>Committee Member Cirilo inquired about an upcoming purchase of a Fire Engine.</p> <p>Julie Tacker inquired about the Diablo Grant and if other Funds at the District will be receiving funds from the Diablo Grant.</p> <p>Richard Margetson inquired about the amount in Drainage Reserves being close to the number that was reduced when expenses were taken from Drainage in a previous year; about the Reserve being trued-up for the future.</p> <p>Chairperson Ochylski inquired if Dog Park expenditures are on hold.</p> <p>Julie Tacker commented on Parks and Recreation Fund surplus coming from a portion of the taxes; on if that percentage will be a trend or change to another fund until the District has a strategic plan.</p> <p>Richard Margetson agreed with Julie Tacker and commented that Parks and Recreation funding should be a topic in budget hearings.</p> <p>Julie Tacker commented on Director's Compensation.</p> <p>Committee Member Thorp made a motion that the Committee recommends that the Board Approve and File the District's 2019/2020 Mid-Year Budget Adjustments. The motion was seconded by Committee Member Cirilo and passed by unanimous consent.</p>	<p>Action: The Committee recommended that the Board Approve and File the District's 2019/2020 Mid-Year Budget Adjustments</p>
6. Public Comments on Items NOT on this Agenda	<p>President Ochylski commented on the importance of writing 2020 and not just 20 on a check.</p> <p>Julie Tacker commented about the Sewer Rate increase, the meeting had late notice, low turnout, and not recorded for the public; inquired about the CSD offering an opportunity to have an open forum in the future for those looking for more details.</p>	
7. Schedule Next FAC Meeting	<p>The next meeting of the Financial Advisory Committee is scheduled for Monday, March 2, 2020 unless otherwise noted.</p>	
8. Closing Comments by FAC Committee	<p>Committee Member Thorp commented on the Mid-Year Budget being a much easier format to read and understand.</p>	
9. Adjournment	<p>The meeting adjourned at 6:13 p.m.</p>	



February 27, 2020

TO: LOCSD Board of Directors
FROM: Laura Durban, Administrative Services Manager
SUBJECT: **Agenda Item 3 – 03/02/2020 FAC Meeting**
Approve Warrant Register for February 2020

President
Charles L. Cesena

Vice President
Christine M. Womack

Directors
Matthew D. Fourcroy
Vicki L. Milledge
Marshall E. Ochylski

General Manager
Ron Munds

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
George Huang

DESCRIPTION

The attached Warrant Register is presented for your Board’s review and approval.

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 recommend to the Board that the Board approve the warrant register for the period February 2020.

DISCUSSION

The District’s Accounts Payable invoicing is charged to the following fund codes:

Fund 100	Administrative
Fund 200	Bayridge Estate
Fund 301	Fire
Fund 400	Vista de Oro
Fund 500	Water
Fund 600	Wastewater
Fund 800	Drainage
Fund 900	Parks and Recreation

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

Attachments

Offices:
2122 9th Street, Suite 110
Los Osos, CA 93402

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

www.losososcsl.org

LOS OSOS COMMUNITY SERVICES DISTRICT
 Check/Voucher Register - Warrant Register for Board Packet
 From 2/1/2020 Through 2/29/2020

Check No	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
28486	2/4/2020	ADAMSKI MOROSKI MADDEN CUMBERLAND & GREEN LLP	1,944.00	12/01-31/19 General Legal Services	100
	2/4/2020	ADAMSKI MOROSKI MADDEN CUMBERLAND & GREEN LLP	649.98	12/01-31/19 General Legal Services	500
28487	2/4/2020	AFLAC	49.68	01/01-31/20 Acct#HJ582 EE Elected Insurance	100
	2/4/2020	AFLAC	402.39	01/01-31/20 Acct#HJ582 EE Elected Insurance	500
28488	2/4/2020	ALLIED ADMIN - DELTA DENTAL	235.82	03/01-31/20 ID#07917-07535 Dental Plan	100
	2/4/2020	ALLIED ADMIN - DELTA DENTAL	772.37	03/01-31/20 ID#07917-07535 Dental Plan	500
28489	2/4/2020	AT&T	206.57	12/17/19-01/16/20 100 Telephone & Telemetry Services	100
	2/4/2020	AT&T	765.95	12/20/19-01/19/20 500 Telephone & Telemetry Services	500
	2/4/2020	AT&T	21.08	12/17/19-01/16/20 800 Telephone & Telemetry Services	800
28490	2/4/2020	Coverall North America, Inc.	236.00	02/01-29/20 Janitorial Services Suites 106 & 110	100
28491	2/4/2020	DIGITAL DEPLOYMENT, INC	200.00	02/01-29/20 Website Hosting Service & Fee	100
28492	2/4/2020	Ferguson Enterprises LLC \$#3325	264.18	01/14/20 Cust#831935 R&M Water Dist. System (Earplugs, Wire)	500
28493	2/4/2020	Richard Gentil	200.00	01/17/20 Rebate for Clothes Washer	500
28494	2/4/2020	LEONARD A. MOOTHART	47.90	01/03/20 Rebate for Rain Catchment	500
28495	2/4/2020	U.S. Postal Service	118.00	03/01-20/28/21 PO Box Fee #6064	500
28496	2/4/2020	ROBERT STILTS, CPA	5,000.00	12/16/19-01/15/20 Bookkeeping Services	100
28497	2/4/2020	TECHXPRESS INC	1,411.00	02/01-29/19 IT Support & Service	100
28498	2/4/2020	THE GAS COMPANY	78.73	12/23/19-01/22/20 Acct#17141580187 Gas Service - Suite 106	100
28499	2/4/2020	THE GAS COMPANY	62.51	12/23/19-01/22/20 Acct#17351580109 Gas Service - Suite 110	100
28501	2/5/2020	Cardmember Services	585.00	01/02/2020 CC/Durban - DSD Buisness System - 941X Q1 2018	100
	2/5/2020	Cardmember Services	200.00	01/08/2020 - CC/Durban Spectrum (Internet Service Admin/Ser)	100
	2/5/2020	Cardmember Services	24.23	01/09/2020 CC/Durban - Michaels Store (Board Picture Frame)	100
	2/5/2020	Cardmember Services	21.54	01/15/2020 CC/Durban - Michaels Store (Board Picture Frame)	100
	2/5/2020	Cardmember Services	(24.23)	01/15/2020 CC/Durban - Michaels Store - Return of Frame	100
	2/5/2020	Cardmember Services	112.80	01/17/20 - CC/Durban - Aatrix - W2 Preparation and Mailing	100
	2/5/2020	Cardmember Services	6.42	01/17/2020 CC/Durban - Amazon.com - Board Picture	100
	2/5/2020	Cardmember Services	595.43	01/18/2020 CC/Durban - Deluxe - 2500 Business Checks for AP	100
	2/5/2020	Cardmember Services	32.64	01/21/20 CC/Durban - Aatrix - 1099 Preparation and Mailing	100
	2/5/2020	Cardmember Services	125.00	01/23/20 CC/Durban - CSDA - Annual CSDA Meeting 5 Registered	100
	2/5/2020	Cardmember Services	6.95	01/30/20 CC/Durban - USPS - Certified Mail for 941-X Q4 2019	100
	2/5/2020	Cardmember Services	8.81	01/31/20 - CC/Durban - Amazon.com - (Office Supplies)	100
	2/5/2020	Cardmember Services	134.87	01/10/20 CC/Huang - Recognition Works - 2 Plaques	301
	2/5/2020	Cardmember Services	221.60	01/15/20 CC/Huang - Spectrum - Internet/Cable	301

LOS OSOS COMMUNITY SERVICES DISTRICT
 Check/Voucher Register - Warrant Register for Board Packet
 From 2/1/2020 Through 2/29/2020

	2/5/2020	Cardmember Services	345.60	01/21/20	CC/Huang - Promotional Warehouse - Reserves Patches	301
	2/5/2020	Cardmember Services	25.00	01/08/2020	- CC/Durban Spectrum (Internet Service Admin/Ser)	500
	2/5/2020	Cardmember Services	700.00	01/24/20	CC/Asuncion - No Limit Tire - Backhoe Front Tire)	500
	2/5/2020	Cardmember Services	17.09	01/27/20	CC/Asuncion - Amazon.com - Tablet PC Cover Case	500
29502	2/6/2020	AT&T	457.35	12/17/19-01/16/20	Cust#9391056297 Telephone Service	301
29503	2/6/2020	B&B GARAGE DOORS	155.00	01/24/2020	Service Call - Fire Department	301
29504	2/6/2020	COASTAL COPY, LP	193.48	10/18/19-01/17/20	Acct#CF00 Contract#3924-05 Base Charges	301
29505	2/6/2020	Santa Maria FAMCON Pipe & Supply	496.13	12/13/19	Acct#505 - R&M Water Distribution System	500
	2/6/2020	Santa Maria FAMCON Pipe & Supply	1,633.42	12/4/19	Acct#505 - R&M Water Distribution System	500
29506	2/6/2020	FILIPPONI & THOMPSON DRILLING, INC.	32,290.51	01/17/20-21/2020	Pismo Ave - LOMS Test Well	500
29507	2/6/2020	WELLS FARGO VENDOR FIN SERV	99.74	01/24/20-02/23/20	Acct#90136374384 Copier Lease Service	301
29508	2/6/2020	KITZMAN WATER, INC.	88.00	01/31/20	Acct#72975 Softwater Service - Fire	301
29509	2/6/2020	MINER'S ACE HARDWARE	74.78	01/01-31/20	Acct#121480 Supplies/Equip/Tools/Parts/Maint	301
29510	2/6/2020	MINER'S ACE HARDWARE	29.99	01/01-31/20	Acct#143640 Supplies/Maint/Tools/Parts	100
	2/6/2020	MINER'S ACE HARDWARE	156.72	01/01-31/20	Acct#143640 Supplies/Maint/Tools/Parts	500
	2/6/2020	MINER'S ACE HARDWARE	213.05	01/01-31/20	Acct#143640 Supplies/Maint/Tools/Parts	800
29511	2/6/2020	MISSION COUNTRY DISPOSAL	129.37	02/01-29/20	Acct#4130-5101023 Trash Service - Fire	301
29512	2/6/2020	MISSION COUNTRY DISPOSAL	148.82	02/01-29/20	Acct#4130-5101854 Trash Service/Wateryard	500
29513	2/6/2020	MISSION LINEN SUPPLY	26.90	01/30/20	Cust#213729 Janitorial Supplies - Towel Rolls/Rags	500
29514	2/6/2020	NBS GOVERNMENT FINANCIAL GROUP	1,950.18		Annual Continuing Disclosure Reporting Services WW Dist. 1	600
	2/6/2020	NBS GOVERNMENT FINANCIAL GROUP	500.00		Annual Debt Transparency Reporting to CDIAC - SB 1029	600
29515	2/6/2020	PG&E	345.19	12/19/19-01/20/20	Acct# 7954162233-2 Electric Services	100
	2/6/2020	PG&E	398.41	12/19/19-01/20/20	Acct# 7954162233-2 Electric Services	200
	2/6/2020	PG&E	8.86	12/19/19-01/20/20	Acct# 7954162233-2 Electric Services	301
	2/6/2020	PG&E	157.67	12/19/19-01/20/20	Acct# 7954162233-2 Electric Services	400
	2/6/2020	PG&E	7,005.01	12/19/19-01/20/20	Acct# 7954162233-2 Electric Services	500
	2/6/2020	PG&E	250.34	12/19/19-01/20/20	Acct# 7954162233-2 Electric Services	800
29516	2/6/2020	PRP COMPANIES	744.27	01/21/20	Utility Billing Services (RTS 201-205)	500
29517	2/6/2020	Software Solutions Team	1,434.00	01/17/20	Education and Training Fees - 6 Class Passes	500
29518	2/6/2020	SPEED'S OIL TOOL SERVICE, INC	415.00	01/03/20	Brine Disposal Trucking Service - SB Well	500
	2/6/2020	SPEED'S OIL TOOL SERVICE, INC	415.00	01/13/20	Brine Disposal Trucking Service - SB Well	500
	2/6/2020	SPEED'S OIL TOOL SERVICE, INC	415.00	01/24/20	Brine Disposal Trucking Service - SB Well	500
	2/6/2020	SPEED'S OIL TOOL SERVICE, INC	415.00	11/06/19	Brine Disposal Trucking Service - SB Well	500

LOS OSOS COMMUNITY SERVICES DISTRICT
Check/Voucher Register - Warrant Register for Board Packet
From 2/1/2020 Through 2/29/2020

Check No	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
29519	2/6/2020	SOUTH SAN LUIS OBISPO COUNTY SANITATION DISTRICT	1,562.00	01/03/20-01/28/20 Brine Disposal Services SB Well	500
29520	2/6/2020	STANLEY CONVERGENT SECURITY SOLUTIONS	89.49	03/01/20-03/31/20 Acct#2234623879 Security (STE 106 & 110)	100
29521	2/6/2020	THE GAS COMPANY	49.98	12/23/19-01/24/20 Acct#05011720470 Gas Services (Wateryard)	500
29522	2/6/2020	THE GAS COMPANY	281.49	12/19/19-01/22/20 Acct#14941522279 Gas Service - Fire	301
29523	2/6/2020	LOS OSOS CHEVRON	512.11	01/01-31/20 Acct#70 Gas & Diesel - Fleet Vehicles	500
	2/6/2020	LOS OSOS CHEVRON	128.02	01/01-31/20 Acct#70 Gas & Diesel - Fleet Vehicles	800
29524	2/6/2020	WALLACE GROUP	3,460.68	09/01-30/19 Engineering Services	500
29525	2/6/2020	WALLACE GROUP	1,062.50	12/01-31/19 Engineering Services	500
29526	2/6/2020	WALLACE GROUP	4,065.34	12/01-31/19 Engineering Services	500
29527	2/6/2020	Water Systems Consulting Inc	1,780.00	Services 12/1-31/19 South Bay Well Site Transmission Main	500
29528	2/13/2020	AGP VIDEO, INC	1,325.00	01/01-31/20 Ch20 OPS & Management	100
29529	2/13/2020	CHARTER COMMUNICATIONS	236.72	01/28/20-02/27/20 Acct#8245101120143981 Internet/Cable Fire	301
29530	2/13/2020	LIFE ASSIST INC	83.00	01/25/20 Acct#93402CDF Paramedic Supplies	301
	2/13/2020	LIFE ASSIST INC	458.87	01/26/20 Acct#93402CDF Paramedic Supplies	301
29531	2/13/2020	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	238.27	02/01-29/20 Acct#LOSOSOS-BL-283600 Ins (Life/AD+D/WI/LTD)	100
	2/13/2020	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	558.93	02/01-29/20 Acct#LOSOSOS-BL-283600 Ins (Life/AD+D/WI/LTD)	500
29532	2/13/2020	MARC D. JAMES	1,600.00	02/03/20 Concrete Slab	301
29533	2/13/2020	NBS GOVERNMENT FINANCIAL GROUP	1,767.00	Delinquency Mgmt Service - 114 Letters Wastewater AD No. 1	600
29534	2/13/2020	OFFICE DEPOT INC	400.12	01/01-31/20 Acct#28702448 General Office Supplies - Fire	301
29535	2/13/2020	READY REFRESH	83.44	01/10-31/20 Acct#0900008772 Water Delivery	100
29536	2/13/2020	SLO COUNTY EMPLOYEES ASSOC	13.08	01/26/20-02/09/20 SLOCEA Dues	100
	2/13/2020	SLO COUNTY EMPLOYEES ASSOC	108.47	01/26/20-02/09/20 SLOCEA Dues	500
29537	2/24/2020	CA DEPARTMENT OF TAX AND FEE ADMINISTRATION	5.97	01/01/19-12/31/19 Acct#102059339 Sales Use Tax	100
	2/24/2020	CA DEPARTMENT OF TAX AND FEE ADMINISTRATION	1,076.20	01/01/19-12/31/19 Acct#102059339 Sales Use Tax	301
	2/24/2020	CA DEPARTMENT OF TAX AND FEE ADMINISTRATION	169.83	01/01/19-12/31/19 Acct#102059339 Sales Use Tax	500
29538	2/24/2020	GEORGE CONTENTO	3,000.00	03/01-31/20 Office Rent (Suites 106 & 110)	100
29539	2/24/2020	CRSA Architecture	4,448.75	12/1/19-01/31/19 - Project#01923-8th St. Building	500
29540	2/24/2020	DSD BUSINESS SYSTEMS	390.00	01/17/20 - Year End Payroll Reporting	100

LOS OSOS COMMUNITY SERVICES DISTRICT
Check/Voucher Register - Warrant Register for Board Packet
From 2/1/2020 Through 2/29/2020

29541	2/24/2020	SEAN HANLON	200.00	12/04/19	Boot Reimbursement Sean Hanlon	301
29542	2/24/2020	HUMANA INSURANCE COMPANY	228.00	03/01-31/20	ID#732930-001 Insurance (21 RFF)	301
29543	2/24/2020	DE LANGE LANDEN FINANCIAL SERVICES	288.05	02/01-29/20	Acct#630919 Kyocera Service Contract/Insurance	100
29544	2/24/2020	LIFE ASSIST INC	451.54	02/16/20	Acct#93402CDF Paramedic Supplies	301
29545	2/24/2020	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	238.27	03/01-31/20	Acct#LOSOSOS-BL0283600 Ins (Life/AD+D/WI/LTD)	100
	2/24/2020	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	558.93	03/01-31/20	Acct#LOSOSOS-BL0283600 Ins (Life/AD+D/WI/LTD)	500
29546	2/24/2020	PRP COMPANIES	899.42	12/20/19	Utility Billing Services (Rts 206-213)	500
29547	2/24/2020	RANGE MASTER	324.06	02/10/20	Acct#Sobayfire Uniform Bradley	301
	2/24/2020	RANGE MASTER	199.46	02/10/20	Acct#Sobayfire Uniform Patenaude	301
29548	2/24/2020	STANLEY CONVERGENT SECURITY SOLUTIONS	6,771.60	03/01/20-02/28/21	Acct#1371000442 Monitoring Services -Wells	500
29549	2/24/2020	ROBERT STILTS, CPA	5,000.00	01/16/20-20/15/20	Bookkeeping Services	100
29550	2/24/2020	TECHXPRESS INC	1,411.00	03/01-31/20	IT Support & Service	100
29551	2/24/2020	VISION SERVICE PLAN	64.11	03/01-31/20	Acct#121302260001 Vision Plan	100
	2/24/2020	VISION SERVICE PLAN	171.33	03/01-31/20	Acct#121302260001 Vision Plan	500
29552	2/24/2020	ZOLL MEDICAL CORPORATION	230.24	02/16/20	CUST#113922 Medical Supplies	301
29553	2/27/2020	AFLAC	33.12	02/01-29/20	Acct#HJ582 EE Elected Insurance	100
	2/27/2020	AFLAC	268.26	02/01-29/20	Acct#HJ582 EE Elected Insurance	500
29554	2/27/2020	AM CONSERVATION GROUP, INC.	0.00	09/11/19	Cust#26365 Water Conservation Fixtures	500
29555	2/27/2020	AT&T	205.33	01/17/20-02/16/20	9391056500 Admin Telephone Services	100
	2/27/2020	AT&T	766.24	01/20/20-02/19/20	Water Telephone & Telemetry Services	500
	2/27/2020	AT&T	21.16	01/17/20-02/16/20	9391056182 Drainage Telephone & Telemetry	800
29556	2/27/2020	AUTOZONE	182.11	02/21/20	- Cust#638878 Tune Up/Oil/Maintenance	500
29557	2/27/2020	BAY OSOS PROPERTY	222.05	02/14/20	Overpayment for Meter Install	500
29558	2/27/2020	CLEATH-HARRIS GEOLOGISTS, INC.	3,952.50	01/01-31/20	Proj#2212-1801 Site A Test Well LOMS	500
29559	2/27/2020	ITRON, INC.	857.22	03/01/20-05/31/20	Contract#SC00001696 Qtrly Maint Hardware/S	500
29560	2/27/2020	PETE'S MORRO BAY TIRE AND AUTO	961.23	02/21/20	Vehicle Repairs Brakes and Tires	500
29561	2/27/2020	PITNEY BOWES PURCHASE POWER	503.50	02/11/20	ACct#8000900007064342 Postage Meter Refill	100
29562	2/27/2020	SLO COUNTY EMPLOYEES ASSOC	13.08	02/10/20-02/23/20	SLOCEA Dues	100
	2/27/2020	SLO COUNTY EMPLOYEES ASSOC	108.47	02/10/20-02/23/20	SLOCEA Dues	500

LOS OSOS COMMUNITY SERVICES DISTRICT
Check/Voucher Register - Warrant Register for Board Packet
From 2/1/2020 Through 2/29/2020

Check No	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
29563	2/27/2020	SLO COUNTY DEPARTMENT OF PUBLIC WORKS	1,396.00	01/01-31/20 405R979032 Water Quality Testing	500
29564	2/27/2020	USA BLUE BOOK	102.35	02/03/20 Cust#922782 Process Control & Treatment Supplies	500
	2/27/2020	USA BLUE BOOK	308.55	02/12/20 Cust#922782 Meter Purchases & Replacements	500
29565	2/27/2020	VERIZON WIRELESS	31.40	01/08/20-02/07/20 Acct#472454582-00001 Cell Service	301
	2/27/2020	VERIZON WIRELESS	282.54	01/08/20-02/07/20 Acct#472454582-00001 Cell Service	500
	2/27/2020	VERIZON WIRELESS	188.36	01/08/20-02/07/20 Acct#472454582-00001 Cell Service	800
8457/8465/8472/8478	2/5/2020	CA PUBLIC EMPL RET SYSTEM	641.51	02/01-29/20 CalPERS Unfunded Accrued Liability	100
	2/5/2020	CA PUBLIC EMPL RET SYSTEM	1,921.21	02/01-29/20 CalPERS Unfunded Accrued Liability	301
	2/5/2020	CA PUBLIC EMPL RET SYSTEM	3,728.52	02/01-29/20 CalPERS Unfunded Accrued Liability	500
CalPERSMed2143_Mar20	2/19/2020	CA PUBLIC EMPLOYEES' RETIREMENT SYSTEM	2,663.69	03/01-31/20 ID#4662975925 CalPERS Health Plan	100
	2/19/2020	CA PUBLIC EMPLOYEES' RETIREMENT SYSTEM	4,609.42	03/01-31/20 ID#4662975925 CalPERS Health Plan	500
OD_Fee_020720	2/7/2020	Mechanics Bank	35.00	Overdraft Fee in Payroll Account	100
PD021420_457	2/10/2020	CALPERS 457	72.00	01/27/20-02/09/20 SIP457 Contributions	100
	2/10/2020	CALPERS 457	1,861.00	01/27/20-02/09/20 SIP457 Contributions	500
PD021420_IRS	2/14/2020	DEPARTMENT OF THE TREASURY	1,823.81	Federal Payroll Taxes - 01/27/20-02/09/20	100
	2/14/2020	DEPARTMENT OF THE TREASURY	884.80	Federal Payroll Taxes - 01/27/20-02/09/20	301
	2/14/2020	DEPARTMENT OF THE TREASURY	1,869.24	Federal Payroll Taxes - 01/27/20-02/09/20	500
PD021420_PERSRet	2/14/2020	CA PUBLIC EMPL RET SYSTEM	1,487.70	Retirement Earned 01/27/20-02/09/20	100
	2/14/2020	CA PUBLIC EMPL RET SYSTEM	735.79	Retirement Earned 01/27/20-02/09/20	301
	2/14/2020	CA PUBLIC EMPL RET SYSTEM	3,198.17	Retirement Earned 01/27/20-02/09/20	500
PD022820_457	2/28/2020	CALPERS 457	72.00	02/10/20-02/24/20 SIP457 Contributions	100
	2/28/2020	CALPERS 457	1,936.00	02/10/20-02/24/20 SIP457 Contributions	500
PD022820_EDD	2/28/2020	CA EMPLOYMENT DEVELOPMENT DEPT	566.24	State Payroll Taxes: PD 02/10/20-02/23/20	100
	2/28/2020	CA EMPLOYMENT DEVELOPMENT DEPT	641.09	State Payroll Taxes: PD 02/10/20-02/23/20	301
	2/28/2020	CA EMPLOYMENT DEVELOPMENT DEPT	677.77	State Payroll Taxes: PD 02/10/20-02/23/20	500
PD022820_IRS	2/28/2020	DEPARTMENT OF THE TREASURY	1,607.30	Federal Payroll Taxes 02/10/20-02/23/20	100
	2/28/2020	DEPARTMENT OF THE TREASURY	1,081.87	Federal Payroll Taxes 02/10/20-02/23/20	301
	2/28/2020	DEPARTMENT OF THE TREASURY	1,963.95	Federal Payroll Taxes 02/10/20-02/23/20	500
PD022820_PERSRet	2/28/2020	CA PUBLIC EMPL RET SYSTEM	1,487.70	Retirement Earned Paydate: 02/10/20-02/23/20	100

LOS OSOS COMMUNITY SERVICES DISTRICT
 Check/Voucher Register - Warrant Register for Board Packet
 From 2/1/2020 Through 2/29/2020

	2/28/2020	CA PUBLIC EMPL RET SYSTEM	990.64	Retirement Earned Paydate: 02/10/20-02/23/20	301
	2/28/2020	CA PUBLIC EMPL RET SYSTEM	3,243.62	Retirement Earned Paydate: 02/10/20-02/23/20	500
PD041420_EDD	2/14/2020	CA EMPLOYMENT DEVELOPMENT DEPT	771.17	State Payroll Taxes - PD: 01/27/20-02/09/20	100
	2/14/2020	CA EMPLOYMENT DEVELOPMENT DEPT	483.88	State Payroll Taxes - PD: 01/27/20-02/09/20	301
	2/14/2020	CA EMPLOYMENT DEVELOPMENT DEPT	<u>686.24</u>	State Payroll Taxes - PD: 01/27/20-02/09/20	500
Report Total			<u>164,588.17</u>		

01/06 – FAC Meeting
01/09 – BOD Meeting
01/15 – UAC Meeting
01/21 – PARKS Meeting
01/23 – LOCAC (Womack)

**please include any qualifying Ad Hoc or outside Meetings reported on*

DIRECTOR'S MONTHLY REQUEST FOR COMPENSATION FOR MEETING ATTENDANCE

NAME Matthew Fourcroy DATE 2-5-20

FOR THE MONTH OF January 2020

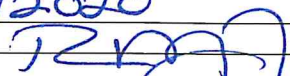
9. DIRECTOR COMPENSATION *(amended and adopted 02/07/19)*

- 9.1 Each Director is authorized to receive one hundred dollars (\$100.00) as compensation for each regular, adjourned or special meeting of the Board of Directors, each required training session, each Standing Committee meeting of which said Director is either the Chairperson or Vice Chairperson, each Ad Hoc Committee meeting, or other function/meeting attended by him/her as a Director at the direction of the Board of Directors.
- 9.2 The Board President or in his/her absence the Vice President is authorized to receive one hundred dollars (\$100.00) as compensation for each County or State agency meeting attended by him/her, when he/she determines that District representation is necessary to protect and/or advance the interest of the District or its residents/customers.
- 9.3 In no event shall Director Compensation exceed \$100.00 per day.
- 9.4 Pursuant to Sections 61047 *et seq.* of the Government Code, Director Compensation shall not exceed \$600.00 in any one calendar month.
- 9.5 Any Director who declines to receive the above compensation or any portion thereof shall have the compensation he/she is owed placed in a Director training fund that shall be used for the purpose of training Board Members in topics relevant to their service.

MEETING DATE: 1-9-20 MEETING: BOD
MEETING DATE: 1-15-20 MEETING: UAC
MEETING DATE: 1-21-20 MEETING: Parks + Rec
MEETING DATE: _____ MEETING: _____
MEETING DATE: _____ MEETING: _____
MEETING DATE: _____ MEETING: _____

TOTAL # OF MEETINGS: 3 TOTAL COMPENSATION: \$ 300⁰⁰

SIGNATURE:  DATE: 2-5-20

Office Use Only:
Date Received: 2/6/2020
Reviewed and Validated By: 

12/09 – FAC Meeting
12/12 – BOD Meeting

**please include any qualifying Ad Hoc or outside Meetings reported on*

DIRECTOR'S MONTHLY REQUEST FOR COMPENSATION FOR MEETING ATTENDANCE

NAME Matthew Fourcroy DATE 2-5-20

FOR THE MONTH OF December 2019

9. DIRECTOR COMPENSATION *(amended and adopted 02/07/19)*

9.1 Each Director is authorized to receive one hundred dollars (\$100.00) as compensation for each regular, adjourned or special meeting of the Board of Directors, each required training session, each Standing Committee meeting of which said Director is either the Chairperson or Vice Chairperson, each Ad Hoc Committee meeting, or other function/meeting attended by him/her as a Director at the direction of the Board of Directors.

9.2 The Board President or in his/her absence the Vice President is authorized to receive one hundred dollars (\$100.00) as compensation for each County or State agency meeting attended by him/her, when he/she determines that District representation is necessary to protect and/or advance the interest of the District or its residents/customers.

9.3 In no event shall Director Compensation exceed \$100.00 per day.

9.4 Pursuant to Sections 61047 *et seq.* of the Government Code, Director Compensation shall not exceed \$600.00 in any one calendar month.

9.5 Any Director who declines to receive the above compensation or any portion thereof shall have the compensation he/she is owed placed in a Director training fund that shall be used for the purpose of training Board Members in topics relevant to their service.

MEETING DATE: 12-12-19 MEETING: BOD

MEETING DATE: _____ MEETING: _____


MEETING DATE: _____ MEETING: _____

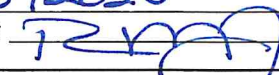
MEETING DATE: _____ MEETING: _____

MEETING DATE: _____ MEETING: _____

MEETING DATE: _____ MEETING: _____

TOTAL # OF MEETINGS: 1 TOTAL COMPENSATION: \$ 100⁰⁰

SIGNATURE:  DATE: 2-5-20

Office Use Only:
Date Received: 2/6/2020
Reviewed and Validated By: 

12/09 – FAC Meeting
12/12 – BOD Meeting

**please include any qualifying Ad Hoc or
outside Meetings reported on*

DIRECTOR'S MONTHLY REQUEST FOR COMPENSATION FOR MEETING ATTENDANCE

NAME Chuck Casena DATE 2/6/20

FOR THE MONTH OF December 2019

9. DIRECTOR COMPENSATION *(amended and adopted 02/07/19)*

9.1 Each Director is authorized to receive one hundred dollars (\$100.00) as compensation for each regular, adjourned or special meeting of the Board of Directors, each required training session, each Standing Committee meeting of which said Director is either the Chairperson or Vice Chairperson, each Ad Hoc Committee meeting, or other function/meeting attended by him/her as a Director at the direction of the Board of Directors.

9.2 The Board President or in his/her absence the Vice President is authorized to receive one hundred dollars (\$100.00) as compensation for each County or State agency meeting attended by him/her, when he/she determines that District representation is necessary to protect and/or advance the interest of the District or its residents/customers.

9.3 In no event shall Director Compensation exceed \$100.00 per day.

9.4 Pursuant to Sections 61047 *et seq.* of the Government Code, Director Compensation shall not exceed \$600.00 in any one calendar month.

9.5 Any Director who declines to receive the above compensation or any portion thereof shall have the compensation he/she is owed placed in a Director training fund that shall be used for the purpose of training Board Members in topics relevant to their service.

MEETING DATE: 12/12 MEETING: BOD

MEETING DATE: _____ MEETING: _____

MEETING DATE: _____ MEETING: _____

MEETING DATE: _____ MEETING: _____

MEETING DATE: _____ MEETING: _____

MEETING DATE: _____ MEETING: _____

TOTAL # OF MEETINGS: 1 TOTAL COMPENSATION: \$ 100

SIGNATURE: C Casena DATE: 2/2/20

Office Use Only:
Date Received: 2/6/2020
Reviewed and Validated By: [Signature]

11/04 – FAC Meeting
11/07 – BOD Meeting
11/19 – PRAC Meeting
11/20 – UAC Meeting
11/21 – LOCAC (Milledge)

**please include any qualifying Ad Hoc Meetings*

DIRECTOR'S MONTHLY REQUEST FOR COMPENSATION FOR MEETING ATTENDANCE

NAME Chuck Cosover DATE 2/6/20

FOR THE MONTH OF November 2019

9. DIRECTOR COMPENSATION (amended and adopted 02/07/19)

9.1 Each Director is authorized to receive one hundred dollars (\$100.00) as compensation for each regular, adjourned or special meeting of the Board of Directors, each required training session, each Standing Committee meeting of which said Director is either the Chairperson or Vice Chairperson, each Ad Hoc Committee meeting, or other function/meeting attended by him/her as a Director at the direction of the Board of Directors.

9.2 The Board President or in his/her absence the Vice President is authorized to receive one hundred dollars (\$100.00) as compensation for each County or State agency meeting attended by him/her, when he/she determines that District representation is necessary to protect and/or advance the interest of the District or its residents/customers.

9.3 In no event shall Director Compensation exceed \$100.00 per day.

9.4 Pursuant to Sections 61047 *et seq.* of the Government Code, Director Compensation shall not exceed \$600.00 in any one calendar month.

9.5 Any Director who declines to receive the above compensation or any portion thereof shall have the compensation he/she is owed placed in a Director training fund that shall be used for the purpose of training Board Members in topics relevant to their service.

MEETING DATE: 11/7 MEETING: BOD

MEETING DATE: 11/20 MEETING: UAC

MEETING DATE: _____ MEETING: _____

MEETING DATE: _____ MEETING: _____

MEETING DATE: _____ MEETING: _____

MEETING DATE: _____ MEETING: _____

TOTAL # OF MEETINGS: 2 TOTAL COMPENSATION: \$ 200

SIGNATURE: Chuck Cosover DATE: 2/6/20

Office Use Only:
Date Received: 2/6/2020
Reviewed and Validated By: [Signature]

10/03 – BOD Meeting
10/16 – UAC Meeting
10/24 – LOCAC (Fourcroy)

*please include any qualifying Ad Hoc Meetings

DIRECTOR'S MONTHLY REQUEST FOR COMPENSATION FOR MEETING ATTENDANCE

NAME Chuck Casena DATE 2/10/20

FOR THE MONTH OF October 2019

9. DIRECTOR COMPENSATION (amended and adopted 02/07/19)

9.1 Each Director is authorized to receive one hundred dollars (\$100.00) as compensation for each regular, adjourned or special meeting of the Board of Directors, each required training session, each Standing Committee meeting of which said Director is either the Chairperson or Vice Chairperson, each Ad Hoc Committee meeting, or other function/meeting attended by him/her as a Director at the direction of the Board of Directors.

9.2 The Board President or in his/her absence the Vice President is authorized to receive one hundred dollars (\$100.00) as compensation for each County or State agency meeting attended by him/her, when he/she determines that District representation is necessary to protect and/or advance the interest of the District or its residents/customers.

9.3 In no event shall Director Compensation exceed \$100.00 per day.

9.4 Pursuant to Sections 61047 et seq. of the Government Code, Director Compensation shall not exceed \$600.00 in any one calendar month.

9.5 Any Director who declines to receive the above compensation or any portion thereof shall have the compensation he/she is owed placed in a Director training fund that shall be used for the purpose of training Board Members in topics relevant to their service.

MEETING DATE: 10/3 MEETING: BOD

MEETING DATE: 10/16 MEETING: UAC

MEETING DATE: _____ MEETING: _____

MEETING DATE: _____ MEETING: _____

MEETING DATE: _____ MEETING: _____

MEETING DATE: _____ MEETING: _____

TOTAL # OF MEETINGS: 2 TOTAL COMPENSATION: \$ 200

SIGNATURE: CCasena DATE: 2/6/20

Office Use Only:
Date Received: 02/06/2020
Reviewed and Validated By: [Signature]

12/09 – FAC Meeting
12/12 – BOD Meeting

**please include any qualifying Ad Hoc or
outside Meetings reported on*

DIRECTOR'S MONTHLY REQUEST FOR COMPENSATION FOR MEETING ATTENDANCE

NAME Christine Womack DATE 2/3/20

FOR THE MONTH OF December 2019

9. DIRECTOR COMPENSATION *(amended and adopted 02/07/19)*

9.1 Each Director is authorized to receive one hundred dollars (\$100.00) as compensation for each regular, adjourned or special meeting of the Board of Directors, each required training session, each Standing Committee meeting of which said Director is either the Chairperson or Vice Chairperson, each Ad Hoc Committee meeting, or other function/meeting attended by him/her as a Director at the direction of the Board of Directors.

9.2 The Board President or in his/her absence the Vice President is authorized to receive one hundred dollars (\$100.00) as compensation for each County or State agency meeting attended by him/her, when he/she determines that District representation is necessary to protect and/or advance the interest of the District or its residents/customers.

9.3 In no event shall Director Compensation exceed \$100.00 per day.

9.4 Pursuant to Sections 61047 *et seq.* of the Government Code, Director Compensation shall not exceed \$600.00 in any one calendar month.

9.5 Any Director who declines to receive the above compensation or any portion thereof shall have the compensation he/she is owed placed in a Director training fund that shall be used for the purpose of training Board Members in topics relevant to their service.

MEETING DATE: 12/9 MEETING: FAC

MEETING DATE: 12/12 MEETING: BOD

MEETING DATE: _____ MEETING: _____

MEETING DATE: _____ MEETING: _____

MEETING DATE: _____ MEETING: _____

MEETING DATE: _____ MEETING: _____

TOTAL # OF MEETINGS: 2 TOTAL COMPENSATION: \$ 200

SIGNATURE: Christine Womack DATE: 2/3/20

Office Use Only:

Date Received: 2/4/20

Reviewed and Validated By: [Signature]

01/06 – FAC Meeting
01/09 – BOD Meeting
01/15 – UAC Meeting
01/21 – PARKS Meeting
01/23 – LOCAC (Womack)

**please include any qualifying Ad Hoc or outside Meetings reported on*

DIRECTOR'S MONTHLY REQUEST FOR COMPENSATION FOR MEETING ATTENDANCE

NAME Christine Womack DATE 2/3/20

FOR THE MONTH OF January 2020

9. DIRECTOR COMPENSATION *(amended and adopted 02/07/19)*

9.1 Each Director is authorized to receive one hundred dollars (\$100.00) as compensation for each regular, adjourned or special meeting of the Board of Directors, each required training session, each Standing Committee meeting of which said Director is either the Chairperson or Vice Chairperson, each Ad Hoc Committee meeting, or other function/meeting attended by him/her as a Director at the direction of the Board of Directors.

9.2 The Board President or in his/her absence the Vice President is authorized to receive one hundred dollars (\$100.00) as compensation for each County or State agency meeting attended by him/her, when he/she determines that District representation is necessary to protect and/or advance the interest of the District or its residents/customers.

9.3 In no event shall Director Compensation exceed \$100.00 per day.

9.4 Pursuant to Sections 61047 *et seq.* of the Government Code, Director Compensation shall not exceed \$600.00 in any one calendar month.

9.5 Any Director who declines to receive the above compensation or any portion thereof shall have the compensation he/she is owed placed in a Director training fund that shall be used for the purpose of training Board Members in topics relevant to their service.

MEETING DATE: 1/6 MEETING: FAC

MEETING DATE: 1/9 MEETING: BOD

MEETING DATE: 1/23 MEETING: LOCAC

MEETING DATE: _____ MEETING: _____

MEETING DATE: _____ MEETING: _____

MEETING DATE: _____ MEETING: _____

TOTAL # OF MEETINGS: 3 TOTAL COMPENSATION: \$ 300

SIGNATURE: Christine Womack DATE: 2/3/20

Office Use Only:
Date Received: 2/4/20
Reviewed and Validated By: [Signature]



February 27, 2020

TO: LOCSO Board of Directors
FROM: Adrienne Geidel at Robert Stilts, District Bookkeeper
Ron Munds, General Manager
SUBJECT: **Agenda Item 4 – 03/02/2019 FAC Meeting**
Receive Financial Report for the Period Ending January 31, 2020

President
Charles L. Cesena

Vice President
Christine M. Womack

Directors
Matthew D. Fourcroy
Vicki L. Milledge
Marshall E. Ochylski

General Manager
Ron Munds

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
George Huang

DESCRIPTION

The attached are the Statement of Revenues and Expenditures and Balance Sheets for January 2020.

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 recommend to the Board, that the Board receive and file the financials for the period ending January 31, 2020

DISCUSSION

GENERAL

Attachment

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

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

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

www.losososcscsd.org

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 1/1/2020 Through 1/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remain... - Revised	
Revenues						
Service Charges & Fees						
4005	Copying Costs	0.00	2.00	20.00	(18.00)	(90.00)%
	Total Service Charges & Fees	0.00	2.00	20.00	(18.00)	(90.00)%
	Total Revenues	0.00	2.00	20.00	(18.00)	(90.00)%
Expenditures						
Personnel						
Salaries/Wages						
7322	Director's Compensation	0.00	3,917.30	15,000.00	11,082.70	73.88%
8018	Holiday Pay	3,958.80	8,188.64	11,000.00	2,811.36	25.56%
8045	Overtime Pay	44.16	1,064.49	1,200.00	135.51	11.29%
8050	Administrative Leave Pay	1,534.08	4,298.28	8,500.00	4,201.72	49.43%
8051	Floating Holiday Pay	157.04	747.60	3,050.00	2,302.40	75.49%
8054	Salaries & Wages - Regular	25,787.39	129,695.03	290,000.00	160,304.97	55.28%
8060	Sick Leave Pay	56.78	56.78	2,000.00	1,943.22	97.16%
8081	Vacation Pay	0.00	21,384.16	24,500.00	3,115.84	12.72%
	Total Salaries/Wages	31,538.25	169,352.28	355,250.00	185,897.72	52.33%
Payroll Taxes & Benefits						
5020	FICA - ER	12.40	179.80	750.00	570.20	76.03%
5030	Life Insurance - ER	70.39	96.12	610.00	513.88	84.24%
5031	Disability Insurance	0.00	13.70	300.00	286.30	95.43%
5035	AD & D Insurance	11.51	18.03	140.00	121.97	87.12%
5040	LTD Insurance	138.56	234.96	1,800.00	1,565.04	86.95%
5050	Medicare - ER	463.31	2,532.04	4,212.00	1,679.96	39.89%
5060	Cafeteria Plan - ER	2,922.56	21,699.05	35,800.00	14,100.95	39.39%
5070	Retirement ER - Regular	641.51	6,209.32	3,700.00	(2,509.32)	(67.82)%
5071	Retirement ER - Addl Pick-up	0.00	0.00	500.00	500.00	100.00%
5075	Retirees Medical - ER	281.65	2,361.00	3,264.00	903.00	27.67%
5120	Workers Comp Insurance - ER	0.00	513.80	513.80	0.00	0.00%
5124	Retirement - ER - Tier 2	2,123.87	9,978.21	18,500.00	8,521.79	46.06%
	Total Payroll Taxes & Benefits	6,665.76	43,836.03	70,089.80	26,253.77	37.46%
Employment Services						
5100	Unemployment Insurance - ER	1,210.25	2,766.46	5,000.00	2,233.54	44.67%
6200	Hiring, Advertising & Other Costs	0.00	397.31	400.00	2.69	0.67%
6230	Medical Exam	0.00	270.00	300.00	30.00	10.00%
	Total Employment Services	1,210.25	3,433.77	5,700.00	2,266.23	39.76%
	Total Personnel	39,414.26	216,622.08	431,039.80	214,417.72	49.74%
Services & Supplies						
Clothing & Uniform						
7246	Uniform & Gear	0.00	0.00	200.00	200.00	100.00%
	Total Clothing & Uniform	0.00	0.00	200.00	200.00	100.00%
Contract Services						
6100	Labor & Support-IT Services	5,120.44	15,559.94	15,200.00	(359.94)	(2.37)%
6110	IT Purchased Services	1,976.25	19,115.61	20,000.00	884.39	4.42%
7100	Copier Contract-Maint & Usage	288.05	2,016.38	3,100.00	1,083.62	34.96%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 1/1/2020 Through 1/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
7255	Security Services	88.00	611.16	1,056.00	444.84	42.13%
7321	Janitorial Cleaning & Supplies	236.00	1,881.22	2,900.00	1,018.78	35.13%
7342	Public Meeting Recordings	2,650.00	8,150.00	15,900.00	7,750.00	48.74%
	Total Contract Services	10,358.74	47,334.31	58,156.00	10,821.69	18.61%
	Financial Services					
7309	Late Fees	0.00	138.06	200.00	61.94	30.97%
7310	Bank Service Charges	405.13	3,053.97	4,500.00	1,446.03	32.13%
	Total Financial Services	405.13	3,192.03	4,700.00	1,507.97	32.08%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	29.98	200.00	170.02	85.01%
6341	LAFCO Fees	0.00	18,936.43	18,936.43	0.00	0.00%
6343	Lien & Notary Fees	0.00	0.00	30.00	30.00	100.00%
7325	Insurance	0.00	17,962.91	17,962.91	0.00	0.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	36,929.32	37,129.34	200.02	0.54%
	Legal & Professional					
7303	Professional Services - GM	0.00	10,636.90	10,636.90	0.00	0.00%
7304	Professional Services - ACCTG	5,000.00	27,500.00	60,000.00	32,500.00	54.17%
7305	Auditing Services	0.00	19,290.00	22,000.00	2,710.00	12.32%
7320	Professional & Consulting Services	0.00	2,947.52	4,000.00	1,052.48	26.31%
7326	Legal Services	0.00	14,679.15	18,000.00	3,320.85	18.45%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	200.00	200.00	100.00%
	Total Legal & Professional	5,000.00	75,053.57	114,836.90	39,783.33	34.64%
	Office/Operations					
6121	IT-Supplies & Miscellaneous	0.00	0.00	1,000.00	1,000.00	100.00%
6130	Computer Hardware	0.00	0.00	1,000.00	1,000.00	100.00%
7140	General Supplies & Minor Equipment	884.71	4,066.06	8,000.00	3,933.94	49.17%
7160	Postage, Shipping & Mail Supplies	183.07	1,814.24	3,000.00	1,185.76	39.53%
7226	Membership & Dues	7,077.00	7,177.00	7,077.00	(100.00)	(1.41)%
7230	Misc Small Parts & Supplies	0.00	28.65	28.65	0.00	0.00%
	Total Office/Operations	8,144.78	13,085.95	20,105.65	7,019.70	34.91%
	Other Expense					
8735	Misc Department Admin	0.00	1,036.05	1,500.00	463.95	30.93%
	Total Other Expense	0.00	1,036.05	1,500.00	463.95	30.93%
	Rent & Utilities					
6000	Cell Phones	90.00	495.00	945.00	450.00	47.62%
6025	Telephone	206.57	1,445.40	3,000.00	1,554.60	51.82%
7350	Rent - Meetings	0.00	0.00	400.00	400.00	100.00%
7352	Rent - Offices & Other Structures	3,000.00	17,700.00	35,000.00	17,300.00	49.43%
8610	Electric	345.19	2,129.33	3,800.00	1,670.67	43.97%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

From 1/1/2020 Through 1/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
8620 Gas Service	141.24	311.17	450.00	138.83	30.85%
Total Rent & Utilities	3,783.00	22,080.90	43,595.00	21,514.10	49.35%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	66.36	100.00	33.64	33.64%
6900 R & M - Buildings & Structures	0.00	37.68	37.68	0.00	0.00%
Total Repairs & Maintenance	0.00	104.04	137.68	33.64	24.43%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	225.00	225.00	0.00	0.00%
7324 Education & Training Fees	0.00	927.08	1,500.00	572.92	38.19%
8510 Lodging & Meals - Local	0.00	593.96	1,000.00	406.04	40.60%
8539 Meals	125.00	556.74	600.00	43.26	7.21%
8550 Mileage Reimbursement & Parking	0.00	933.19	1,000.00	66.81	6.68%
Total Travel & Training	125.00	3,235.97	4,325.00	1,089.03	25.18%
Total Services & Supplies	27,816.65	202,052.14	284,685.57	82,633.43	29.03%
Debt Service					
9023 Debt Service - Interest & Annual Fee	0.00	2,088.71	2,088.71	0.00	0.00%
Total Debt Service	0.00	2,088.71	2,088.71	0.00	0.00%
Transfers					
9512 Transfer In	(75,721.70)	(339,205.58)	717,814.08	1,057,019.66	147.26%
Total Transfers	(75,721.70)	(339,205.58)	717,814.08	1,057,019.66	147.26%
Total Expenditures	(8,490.79)	81,557.35	1,435,628.16	1,354,070.81	94.32%
Net Revenues over Expenditures	8,490.79	(81,555.35)	(1,435,608.16)	1,354,052.81	(94.32)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 1/1/2020 Through 1/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remain... - Revised	
Revenues						
Property Taxes						
4035	Property Tax Zone B Pass thru	<u>3,711.42</u>	<u>6,051.01</u>	<u>9,517.00</u>	<u>(3,465.99)</u>	<u>(36.42)%</u>
	Total Property Taxes	3,711.42	6,051.01	9,517.00	(3,465.99)	(36.42)%
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	<u>18,228.00</u>	<u>32,290.50</u>	<u>54,831.00</u>	<u>(22,540.50)</u>	<u>(41.11)%</u>
	Total Special Taxes & Assessments	18,228.00	32,290.50	54,831.00	(22,540.50)	(41.11)%
Use of Money & Property						
4505	HO Prop Tax Relief	20.60	29.43	56.00	(26.57)	(47.45)%
4510	Investment Income on funds	<u>0.00</u>	<u>0.55</u>	<u>0.00</u>	<u>0.55</u>	<u>0.00%</u>
	Total Use of Money & Property	<u>20.60</u>	<u>29.98</u>	<u>56.00</u>	<u>(26.02)</u>	<u>(46.46)%</u>
	Total Revenues	<u>21,960.02</u>	<u>38,371.49</u>	<u>64,404.00</u>	<u>(26,032.51)</u>	<u>(40.42)%</u>
Expenditures						
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6345	Property Taxes & Assessments Costs	0.00	169.00	128.56	(40.44)	(31.46)%
	Total Insurance, Licenses & Regulatory Fees	0.00	169.00	128.56	(40.44)	(31.46)%
Legal & Professional						
7320	Professional & Consulting Services	0.00	265.83	700.00	434.17	62.02%
7326	Legal Services	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00%</u>
	Total Legal & Professional	0.00	265.83	800.00	534.17	66.77%
Rent & Utilities						
8670	Street Lighting	<u>398.41</u>	<u>2,778.94</u>	<u>6,724.16</u>	<u>3,945.22</u>	<u>58.67%</u>
	Total Rent & Utilities	<u>398.41</u>	<u>2,778.94</u>	<u>6,724.16</u>	<u>3,945.22</u>	<u>58.67%</u>
	Total Services & Supplies	398.41	3,213.77	7,652.72	4,438.95	58.00%
Capital Outlay						
9006	Infrastructure CIP	0.00	30,509.03	30,510.00	0.97	0.00%
	Total Capital Outlay	0.00	30,509.03	30,510.00	0.97	0.00%
Debt Service						
9804	Payment on Internal Loans	0.00	0.00	27,964.53	27,964.53	100.00%
	Total Debt Service	0.00	0.00	27,964.53	27,964.53	100.00%
Transfers						
9511	Interfund Transfer Out	<u>378.61</u>	<u>1,696.03</u>	<u>3,589.07</u>	<u>1,893.04</u>	<u>52.74%</u>
	Total Transfers	<u>378.61</u>	<u>1,696.03</u>	<u>3,589.07</u>	<u>1,893.04</u>	<u>52.74%</u>
	Total Expenditures	<u>777.02</u>	<u>35,418.83</u>	<u>69,716.32</u>	<u>34,297.49</u>	<u>49.20%</u>
	Net Revenues over Expenditures	<u>21,183.00</u>	<u>2,952.66</u>	<u>(5,312.32)</u>	<u>8,264.98</u>	<u>(155.58)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 1/1/2020 Through 1/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Property Taxes					
4034	Property Tax Revenue from Water	0.00	0.00	63,430.50	(63,430.50) (100.00)%
4035	Property Tax Zone B Pass thru	1,133,851.50	1,133,851.50	2,164,204.00	(1,030,352.50) (47.61)%
4037	Property Tax Zone B Received	<u>187,972.49</u>	<u>316,478.16</u>	<u>0.00</u>	<u>316,478.16</u> 0.00%
	Total Property Taxes	1,321,823.99	1,450,329.66	2,227,634.50	(777,304.84) (34.89)%
Grant Revenue					
4955	Govt-Other St Aids & Reimbursements	0.00	7,628.55	7,628.55	0.00 0.00%
	Total Grant Revenue	0.00	7,628.55	7,628.55	0.00 0.00%
Special Taxes & Assessments					
4015	CSA 9-I Assessments (Contract)	0.00	0.00	26,336.00	(26,336.00) (100.00)%
4050	Special Fire Tax	<u>0.00</u>	<u>0.00</u>	<u>583,128.00</u>	<u>(583,128.00)</u> (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	609,464.00	(609,464.00) (100.00)%
Other Revenues					
4000	Ambulance Agreement	<u>0.00</u>	<u>37,529.75</u>	<u>67,134.00</u>	<u>(29,604.25)</u> (44.10)%
	Total Other Revenues	0.00	37,529.75	67,134.00	(29,604.25) (44.10)%
Use of Money & Property					
4505	HO Prop Tax Relief	4,499.00	4,912.59	12,752.00	(7,839.41) (61.48)%
4510	Investment Income on funds	<u>3,376.09</u>	<u>24,451.24</u>	<u>40,000.00</u>	<u>(15,548.76)</u> (38.87)%
	Total Use of Money & Property	7,875.09	29,363.83	52,752.00	(23,388.17) (44.34)%
	Total Revenues	1,329,699.08	1,524,851.79	2,964,613.05	(1,439,761.26) (48.56)%
Expenditures					
Personnel					
Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	1,030.54	10,807.44	22,000.00	11,192.56 50.88%
8340	Resv FF-Shift Coverage	16,042.76	71,241.64	122,000.00	50,758.36 41.61%
8345	Resv FF-Special Projects	<u>0.00</u>	<u>0.00</u>	<u>4,000.00</u>	<u>4,000.00</u> 100.00%
	Total Salaries/Wages	17,073.30	82,049.08	148,000.00	65,950.92 44.56%
Payroll Taxes & Benefits					
5021	FICA - Fire - ER	514.02	2,618.75	7,000.00	4,381.25 62.59%
5030	Life Insurance - ER	346.03	1,258.03	2,500.00	1,241.97 49.68%
5035	AD & D Insurance	91.05	331.05	850.00	518.95 61.05%
5051	Medicare - Reserves - ER	247.54	1,192.41	2,150.00	957.59 44.54%
5070	Retirement ER - Regular	1,921.21	13,448.47	20,000.00	6,551.53 32.76%
5120	Workers Comp Insurance - ER	0.00	6,330.20	6,330.20	0.00 0.00%
5124	Retirement - ER - Tier 2	<u>1,137.92</u>	<u>4,073.68</u>	<u>7,000.00</u>	<u>2,926.32</u> 41.80%
	Total Payroll Taxes & Benefits	4,257.77	29,252.59	45,830.20	16,577.61 36.17%
Employment Services					
5000	Medical Exams & Procedures	0.00	0.00	1,400.00	1,400.00 100.00%
5101	Unemp. Costs - Reserves	1,058.54	3,619.63	5,000.00	1,380.37 27.61%
6200	Hiring, Advertising & Other Costs	0.00	57.81	60.00	2.19 3.65%
6230	Medical Exam	0.00	3,001.33	3,001.33	0.00 0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 1/1/2020 Through 1/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remain... - Revised
Total Employment Services	<u>1,058.54</u>	<u>6,678.77</u>	<u>9,461.33</u>	<u>2,782.56</u>	<u>29.41%</u>
Total Personnel	22,389.61	117,980.44	203,291.53	85,311.09	41.96%
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	345.60	1,097.10	2,000.00	902.90	45.15%
7248 Uniform Safety Boots	<u>0.00</u>	<u>399.60</u>	<u>2,000.00</u>	<u>1,600.40</u>	<u>80.02%</u>
Total Clothing & Uniform	345.60	1,496.70	4,000.00	2,503.30	62.58%
Contract Services					
6100 Labor & Support-IT Services	0.00	1,600.00	1,600.00	0.00	0.00%
6110 IT Purchased Services	217.63	846.93	1,350.00	503.07	37.26%
7100 Copier Contract-Maint & Usage	293.22	1,580.60	2,000.00	419.40	20.97%
7202 Building Alarms & Security	129.96	382.53	500.00	117.47	23.49%
7204 Cleaning Supplies, Laundry & Towel Service	400.12	1,265.42	4,000.00	2,734.58	68.36%
7222 Hazardous Materials CW JPA Cost	0.00	2,325.00	2,325.00	0.00	0.00%
7500 Schedule A Charges	<u>1,133,851.50</u>	<u>1,133,851.50</u>	<u>2,267,703.00</u>	<u>1,133,851.50</u>	<u>50.00%</u>
Total Contract Services	1,134,892.43	1,141,851.98	2,279,478.00	1,137,626.02	49.91%
Equipment & Tools					
6055 Radios -Non Capital	0.00	0.00	25,000.00	25,000.00	100.00%
6440 Fire Personal Protection Equipment	0.00	0.00	15,000.00	15,000.00	100.00%
6460 Self-Contained Breathing Apparatus	0.00	2,027.28	2,500.00	472.72	18.91%
6610 Rescue - Extrication Equipment	0.00	0.00	1,500.00	1,500.00	100.00%
6611 Water Rescue Equipment	0.00	0.00	1,000.00	1,000.00	100.00%
6630 Rope & Climbing Equipment	0.00	0.00	1,000.00	1,000.00	100.00%
7234 Oxygen Supplies & Cylinder Rent	0.00	0.00	350.00	350.00	100.00%
7238 Paramedic & EMT Small Tools & Supplies	637.61	6,616.36	54,585.00	47,968.64	87.88%
7242 Minor Tools, Accessories & Field Machines	0.00	89.12	500.00	410.88	82.18%
7252 Misc Hardware	<u>0.00</u>	<u>84.36</u>	<u>350.00</u>	<u>265.64</u>	<u>75.90%</u>
Total Equipment & Tools	637.61	8,817.12	101,785.00	92,967.88	91.34%
Financial Services					
7309 Late Fees	0.00	0.00	10.00	10.00	100.00%
7310 Bank Service Charges	0.00	15.00	20.00	5.00	25.00%
9154 Losses and Damages	<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	15.00	80.00	65.00	81.25%
Insurance, Licenses & Regulatory Fees					
6120 Computer Licenses	49.54	478.25	1,700.00	1,221.75	71.87%
6345 Property Taxes & Assessments Costs	0.00	3,681.50	5,420.66	1,739.16	32.08%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 1/1/2020 Through 1/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
7325 Insurance	0.00	24,929.89	24,929.89	0.00	0.00%
Total Insurance, Licenses & Regulatory Fees	49.54	29,089.64	32,050.55	2,960.91	9.24%
Legal & Professional					
7320 Professional & Consulting Services	134.87	463.26	1,400.00	936.74	66.91%
7326 Legal Services	0.00	0.00	350.00	350.00	100.00%
7340 Legal Notifications & Mandated Advertising	0.00	0.00	20.00	20.00	100.00%
Total Legal & Professional	134.87	463.26	1,770.00	1,306.74	73.83%
Office/Operations					
7140 General Supplies & Minor Equipment	0.00	430.25	10,000.00	9,569.75	95.70%
7160 Postage, Shipping & Mail Supplies	0.00	163.00	300.00	137.00	45.67%
7216 Fire Prevention Education Materials	0.00	898.68	1,200.00	301.32	25.11%
7226 Membership & Dues	0.00	31.21	100.00	68.79	68.79%
7230 Misc Small Parts & Supplies	75.12	221.76	2,000.00	1,778.24	88.91%
7240 Propane	0.00	0.00	120.00	120.00	100.00%
Total Office/Operations	75.12	1,744.90	13,720.00	11,975.10	87.28%
Other Expense					
7201 White Goods & Accessories - bedding, towels	5.35	50.35	1,000.00	949.65	94.97%
7209 District Operating Center Expense	0.00	0.00	1,000.00	1,000.00	100.00%
7218 Cooking Products - Food, Drinks & Staples	0.00	213.40	500.00	286.60	57.32%
7224 Kitchen Cookware & Utensils	0.00	117.09	800.00	682.91	85.36%
Total Other Expense	5.35	380.84	3,300.00	2,919.16	88.46%
Rent & Utilities					
6000 Cell Phones	0.00	748.03	1,300.00	551.97	42.46%
6025 Telephone	468.06	3,195.60	5,700.00	2,504.40	43.94%
8610 Electric	0.00	1,129.35	1,129.35	0.00	0.00%
8620 Gas Service	281.49	668.44	1,200.00	531.56	44.30%
8630 Trash Services	129.37	769.80	1,300.00	530.20	40.78%
8640 Water and Water Services	88.00	2,138.18	4,000.00	1,861.82	46.55%
8659 Utility Cable Charges	240.69	625.33	800.00	174.67	21.83%
8670 Street Lighting	8.86	61.69	135.00	73.31	54.30%
Total Rent & Utilities	1,216.47	9,336.42	15,564.35	6,227.93	40.01%
Repairs & Maintenance					
6400 R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405 R & M - Extinguishers	0.00	421.42	500.00	78.58	15.72%
6640 R & M - Equip & Other Non-Structural Fixed Assets	0.00	667.21	1,600.00	932.79	58.30%
6750 R & M - Minor Tools & Equipment	0.00	130.57	1,000.00	869.43	86.94%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 1/1/2020 Through 1/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remain... - Revised
6775 R & M -Operation/Field Equipment	17.15	17.15	800.00	782.85	97.86%
6800 R & M - Grounds & Collection Systems	0.00	0.00	1,500.00	1,500.00	100.00%
6900 R & M - Buildings & Structures	220.72	16,433.12	20,000.00	3,566.88	17.83%
Total Repairs & Maintenance	237.87	17,669.47	25,900.00	8,230.53	31.78%
Travel & Training					
7141 CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323 Books, Publications & Subscriptions	0.00	188.04	200.00	11.96	5.98%
7324 Education & Training Fees	0.00	62.10	1,000.00	937.90	93.79%
8405 Reserve FF Training Costs	0.00	688.00	1,500.00	812.00	54.13%
Total Travel & Training	0.00	938.14	2,800.00	1,861.86	66.50%
Total Services & Supplies	1,137,594.86	1,211,803.47	2,480,447.90	1,268,644.43	51.15%
Capital Outlay					
9006 Infrastructure CIP	0.00	1,679.59	53,000.00	51,320.41	96.83%
9085 Vehicle Purchase	0.00	26,418.74	693,000.00	666,581.26	96.19%
Total Capital Outlay	0.00	28,098.33	746,000.00	717,901.67	96.23%
Reserves					
9504 *Vehicle Replacement Reserve	0.00	0.00	85,000.00	85,000.00	100.00%
9572 *General Contingency (Operations) Reserve	0.00	0.00	84,308.84	84,308.84	100.00%
Total Reserves	0.00	0.00	169,308.84	169,308.84	100.00%
Transfers					
9511 Interfund Transfer Out	7,572.17	33,920.57	71,781.78	37,861.21	52.74%
Total Transfers	7,572.17	33,920.57	71,781.78	37,861.21	52.74%
Total Expenditures	1,167,556.64	1,391,802.81	3,670,830.05	2,279,027.24	62.08%
Net Revenues over Expenditures	162,142.44	133,048.98	(706,217.00)	839,265.98	(118.84)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 1/1/2020 Through 1/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	5,704.00	8,647.00	15,768.00	(7,121.00)	(45.16)%
	Total Special Taxes & Assessments	5,704.00	8,647.00	15,768.00	(7,121.00)	(45.16)%
	Total Revenues	5,704.00	8,647.00	15,768.00	(7,121.00)	(45.16)%
Expenditures						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	0.00	265.83	700.00	434.17	62.02%
	Total Legal & Professional	0.00	265.83	700.00	434.17	62.02%
Rent & Utilities						
8670	Street Lighting	157.67	1,099.81	2,460.00	1,360.19	55.29%
	Total Rent & Utilities	157.67	1,099.81	2,460.00	1,360.19	55.29%
	Total Services & Supplies	157.67	1,365.64	3,160.00	1,794.36	56.78%
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	378.61	1,696.03	3,589.07	1,893.04	52.74%
	Total Transfers	378.61	1,696.03	3,589.07	1,893.04	52.74%
	Total Expenditures	536.28	3,061.67	13,460.56	10,398.89	77.25%
	Net Revenues over Expenditures	5,167.72	5,585.33	2,307.44	3,277.89	142.06%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 1/1/2020 Through 1/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Revenues					
Property Taxes					
4035	Property Tax Zone B Pass thru	93,231.91	89,165.42	125,384.00	(36,218.58) (28.89)%
	Total Property Taxes	93,231.91	89,165.42	125,384.00	(36,218.58) (28.89)%
Service Charges & Fees					
4030	Residential Single Family	131,737.38	1,295,708.20	2,193,000.00	(897,291.80) (40.92)%
4102	Residential- Multi -Family-Water Sales	21,058.16	139,498.32	225,900.00	(86,401.68) (38.25)%
4103	Commercial, Home Care, Retail-Water Sales	16,522.83	192,194.99	303,000.00	(110,805.01) (36.57)%
4104	Irrigation- Water Sales	1,621.50	23,341.75	33,000.00	(9,658.25) (29.27)%
4114	Water Other Service Revenues	(200.00)	(2,193.00)	1,000.00	(3,193.00) (319.30)%
4931	Water Activation Fees	500.00	4,650.00	5,000.00	(350.00) (7.00)%
4932	Penalties	2,596.10	14,913.46	20,000.00	(5,086.54) (25.43)%
4933	Door Hangers/Lockout Notices	1,630.00	10,100.00	12,000.00	(1,900.00) (15.83)%
4937	NSF Fees	0.00	300.00	400.00	(100.00) (25.00)%
	Total Service Charges & Fees	175,465.97	1,678,513.72	2,793,300.00	(1,114,786.28) (39.91)%
Other Revenues					
4930	Other Revenue	1,166.07	4,883.03	1,000.00	3,883.03 388.30%
4936	Water Delinquencies via Tax roll	(1.00)	(1.00)	0.00	(1.00) 0.00%
	Total Other Revenues	1,165.07	4,882.03	1,000.00	3,882.03 388.20%
Use of Money & Property					
4505	HO Prop Tax Relief	515.64	736.63	1,477.00	(740.37) (50.13)%
4510	Investment Income on funds	5,766.32	34,878.27	20,000.00	14,878.27 74.39%
	Total Use of Money & Property	6,281.96	35,614.90	21,477.00	14,137.90 65.83%
	Total Revenues	276,144.91	1,808,176.07	2,941,161.00	(1,132,984.93) (38.52)%
Expenditures					
Personnel					
Salaries/Wages					
8018	Holiday Pay	7,456.31	16,795.20	25,000.00	8,204.80 32.82%
8045	Overtime Pay	0.00	409.44	4,000.00	3,590.56 89.76%
8050	Administrative Leave Pay	243.20	1,726.72	3,680.00	1,953.28 53.08%
8051	Floating Holiday Pay	1,055.99	2,625.75	5,000.00	2,374.25 47.48%
8054	Salaries & Wages - Regular	41,402.86	218,693.54	374,131.96	155,438.42 41.55%
8056	Retroactive Pay	0.00	330.72	1,000.00	669.28 66.93%
8060	Sick Leave Pay	2,399.85	12,355.06	24,150.00	11,794.94 48.84%
8063	Standby Pay	2,258.74	11,334.38	15,000.00	3,665.62 24.44%
8066	Comp Time Used	1,780.43	9,328.00	12,000.00	2,672.00 22.27%
8081	Vacation Pay	1,583.68	17,857.07	39,900.00	22,042.93 55.25%
	Total Salaries/Wages	58,181.06	291,455.88	503,861.96	212,406.08 42.16%
Payroll Taxes & Benefits					
5030	Life Insurance - ER	214.23	893.53	1,700.00	806.47 47.44%
5031	Disability Insurance	0.00	164.93	500.00	335.07 67.01%
5035	AD & D Insurance	35.01	195.01	0.00	(195.01) 0.00%
5040	LTD Insurance	315.05	1,475.21	3,300.00	1,824.79 55.30%
5050	Medicare - ER	834.80	4,306.99	9,000.00	4,693.01 52.14%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 1/1/2020 Through 1/31/2020

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
5060	Cafeteria Plan - ER	5,153.08	33,622.58	65,000.00	31,377.42	48.27%
5070	Retirement ER - Regular	9,347.28	55,276.83	67,000.00	11,723.17	17.50%
5075	Retirees Medical - ER	140.81	965.42	1,620.00	654.58	40.41%
5120	Workers Comp Insurance - ER	0.00	21,107.23	21,107.23	0.00	0.00%
5124	Retirement - ER - Tier 2	832.02	3,599.46	5,970.00	2,370.54	39.71%
	Total Payroll Taxes & Benefits	16,872.28	121,607.19	175,197.23	53,590.04	30.59%
	Employment Services					
5100	Unemployment Insurance - ER	2,808.78	3,676.78	5,500.00	1,823.22	33.15%
6200	Hiring, Advertising & Other Costs	0.00	659.64	0.00	(659.64)	0.00%
6230	Medical Exam	0.00	280.00	150.00	(130.00)	(86.67)%
	Total Employment Services	2,808.78	4,616.42	5,650.00	1,033.58	18.29%
	Total Personnel	77,862.12	417,679.49	684,709.19	267,029.70	39.00%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	436.78	2,600.00	2,163.22	83.20%
7248	Uniform Safety Boots	0.00	542.01	1,000.00	457.99	45.80%
	Total Clothing & Uniform	0.00	978.79	3,600.00	2,621.21	72.81%
	Contract Services					
6100	Labor & Support-IT Services	0.00	1,600.00	300.00	(1,300.00)	(433.33)%
6110	IT Purchased Services	134.99	1,740.49	5,400.00	3,659.51	67.77%
7250	Water Quality Testing	1,396.00	15,122.89	28,000.00	12,877.11	45.99%
7255	Security Services	0.00	0.00	8,000.00	8,000.00	100.00%
7321	Janitorial Cleaning & Supplies	80.70	378.42	850.00	471.58	55.48%
	Total Contract Services	1,611.69	18,841.80	42,550.00	23,708.20	55.72%
	Equipment & Tools					
6438	Disinfection Feed Pumps	75.97	652.59	1,800.00	1,147.41	63.74%
7242	Minor Tools, Accessories & Field Machines	0.00	1,415.60	18,000.00	16,584.40	92.14%
7253	Rent - Equipment	0.00	0.00	500.00	500.00	100.00%
7256	Meter Purchases & Replacements	3,150.65	27,388.19	75,000.00	47,611.81	63.48%
	Total Equipment & Tools	3,226.62	29,456.38	95,300.00	65,843.62	69.09%
	Financial Services					
7309	Late Fees	0.00	18.50	50.00	31.50	63.00%
7310	Bank Service Charges	50.00	80.00	0.00	(80.00)	0.00%
	Total Financial Services	50.00	98.50	50.00	(48.50)	(97.00)%
	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	500.00	18,309.27	18,000.00	(309.27)	(1.72)%
6345	Property Taxes & Assessments Costs	0.00	3,158.84	6,300.00	3,141.16	49.86%
7325	Insurance	0.00	43,146.66	43,104.33	(42.33)	(0.10)%
	Total Insurance, Licenses & Regulatory Fees	500.00	64,614.77	70,604.33	5,989.56	8.48%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 1/1/2020 Through 1/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Legal & Professional						
7318	Professional & Consulting BMC	0.00	108,893.55	131,556.00	22,662.45	17.23%
7320	Professional & Consulting Services	0.00	1,091.91	10,000.00	8,908.09	89.08%
7326	Legal Services	0.00	4,380.55	20,000.00	15,619.45	78.10%
7336	Legal Services- ISJ	0.00	0.00	1,000.00	1,000.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	258.94	1,000.00	741.06	74.11%
	Total Legal & Professional	0.00	114,624.95	163,556.00	48,931.05	29.92%
Office/Operations						
6130	Computer Hardware	17.09	17.09	3,000.00	2,982.91	99.43%
6140	Computer Software	0.00	6,481.23	7,500.00	1,018.77	13.58%
7140	General Supplies & Minor Equipment	0.00	228.97	1,000.00	771.03	77.10%
7160	Postage, Shipping & Mail Supplies	744.27	5,886.75	15,000.00	9,113.25	60.76%
7180	Billing Supplies, Forms & Printing	0.00	145.46	2,200.00	2,054.54	93.39%
7226	Membership & Dues	0.00	928.95	3,000.00	2,071.05	69.03%
7230	Misc Small Parts & Supplies	751.55	1,375.89	2,000.00	624.11	31.21%
7237	Process Control & Treatment Supplies	66.71	1,688.43	4,000.00	2,311.57	57.79%
7239	Water Treatment Chemicals	863.04	4,963.31	8,000.00	3,036.69	37.96%
7249	Safety Supplies	0.00	207.93	1,000.00	792.07	79.21%
	Total Office/Operations	2,442.66	21,924.01	46,700.00	24,775.99	53.05%
Other Expense						
7330	Misc Operating Expenses	0.00	0.00	250.00	250.00	100.00%
7348	Water Conservation Program	247.90	6,719.49	10,000.00	3,280.51	32.81%
	Total Other Expense	247.90	6,719.49	10,250.00	3,530.51	34.44%
Rent & Utilities						
6000	Cell Phones	40.00	1,774.35	3,500.00	1,725.65	49.30%
6025	Telephone	765.95	5,376.09	10,000.00	4,623.91	46.24%
8610	Electric	6,970.20	58,830.87	100,000.00	41,169.13	41.17%
8620	Gas Service	49.98	84.23	250.00	165.77	66.31%
8630	Trash Services	148.82	848.72	3,000.00	2,151.28	71.71%
8644	Disposal Services	2,807.00	12,514.00	30,000.00	17,486.00	58.29%
8670	Street Lighting	34.81	238.23	400.00	161.77	40.44%
	Total Rent & Utilities	10,816.76	79,666.49	147,150.00	67,483.51	45.86%
Repairs & Maintenance						
6405	R & M - Extinguishers	0.00	414.69	350.00	(64.69)	(18.48)%
6422	R & M - Hydrants	0.00	185.46	1,100.00	914.54	83.14%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	2,863.84	1,000.00	(1,863.84)	(186.38)%
6641	R & M - Wells	0.00	15,870.33	18,000.00	2,129.67	11.83%
6750	R & M - Minor Tools & Equipment	0.00	1,005.51	2,400.00	1,394.49	58.10%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 1/1/2020 Through 1/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remain... - Revised
6800 R & M - Grounds & Collection Systems	0.00	700.00	600.00	(100.00)	(16.67)%
6830 Paving & Concrete	0.00	490.00	4,000.00	3,510.00	87.75%
6900 R & M - Buildings & Structures	0.00	10,078.81	16,000.00	5,921.19	37.01%
7241 R & M - Water Distribution System	264.18	46,942.20	82,400.00	35,457.80	43.03%
Total Repairs & Maintenance	264.18	78,550.84	125,850.00	47,299.16	37.58%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324 Education & Training Fees	1,434.00	2,613.73	5,900.00	3,286.27	55.70%
8410 Certifications	0.00	125.00	500.00	375.00	75.00%
8510 Lodging & Meals - Local	0.00	557.40	2,000.00	1,442.60	72.13%
8539 Meals	0.00	144.21	0.00	(144.21)	0.00%
8550 Mileage Reimbursement & Parking	0.00	242.15	500.00	257.85	51.57%
Total Travel & Training	1,434.00	3,682.49	9,150.00	5,467.51	59.75%
Vehicle Maintenance & Repairs					
7006 Tuneup/Oil/Maintenance	8.57	373.73	1,600.00	1,226.27	76.64%
7211 Misc Fuel & Diesel	211.97	2,501.46	2,300.00	(201.46)	(8.76)%
7220 Gasoline	300.14	2,570.61	5,000.00	2,429.39	48.59%
7228 Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232 Vehicle Repairs - Parts, Tires & Lubricants	700.00	1,163.66	5,000.00	3,836.34	76.73%
Total Vehicle Maintenance & Repairs	1,220.68	6,609.46	14,100.00	7,490.54	53.12%
Total Services & Supplies	21,814.49	425,767.97	728,860.33	303,092.36	41.58%
Capital Outlay					
9006 Infrastructure CIP	40,991.76	84,179.56	1,247,650.41	1,163,470.85	93.25%
9059 Vehicles, Equipment, & Fixtures	0.00	8,033.03	0.00	(8,033.03)	0.00%
Total Capital Outlay	40,991.76	92,212.59	1,247,650.41	1,155,437.82	92.61%
Debt Service					
9022 Debt Service - Principal	0.00	165,777.35	165,777.00	(0.35)	(0.00)%
9023 Debt Service - Interest & Annual Fee	48,632.08	99,792.25	99,792.00	(0.25)	(0.00)%
9024 Loan Administration Fee	0.00	10,064.30	10,064.00	(0.30)	(0.00)%
Total Debt Service	48,632.08	275,633.90	275,633.00	(0.90)	(0.00)%
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	64,742.05	290,020.75	613,731.04	323,710.29	52.74%
Total Transfers	64,742.05	290,020.75	613,731.04	323,710.29	52.74%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

From 1/1/2020 Through 1/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Total Expenditures	<u>254,042.50</u>	<u>1,501,314.70</u>	<u>3,607,583.97</u>	<u>2,106,269.27</u>	<u>58.38%</u>
Net Revenues over Expenditures	<u>22,102.41</u>	<u>306,861.37</u>	<u>(666,422.97)</u>	<u>973,284.34</u>	<u>(146.05)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 1/1/2020 Through 1/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Property Taxes						
4034	Property Tax Revenue from Water	0.00	31,715.25	31,715.25	0.00	0.00%
	Total Property Taxes	0.00	31,715.25	31,715.25	0.00	0.00%
Service Charges & Fees						
4062	Wastewater Admin Charge	16,896.26	16,896.26	16,892.75	3.51	0.02%
	Total Service Charges & Fees	16,896.26	16,896.26	16,892.75	3.51	0.02%
	Total Revenues	16,896.26	48,611.51	48,608.00	3.51	0.01%
Expenditures						
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6343	Lien & Notary Fees	0.00	0.00	34.00	34.00	100.00%
6345	Property Taxes & Assessments Costs	0.00	239.78	270.00	30.22	11.19%
	Total Insurance, Licenses & Regulatory Fees	0.00	239.78	304.00	64.22	21.13%
Legal & Professional						
7320	Professional & Consulting Services	500.00	10,372.36	13,853.69	3,481.33	25.13%
7326	Legal Services	0.00	0.00	100.00	100.00	100.00%
	Total Legal & Professional	500.00	10,372.36	13,953.69	3,581.33	25.67%
	Total Services & Supplies	500.00	10,612.14	14,257.69	3,645.55	25.57%
Transfers						
9511	Interfund Transfer Out	378.61	1,696.03	3,589.07	1,893.04	52.74%
	Total Transfers	378.61	1,696.03	3,589.07	1,893.04	52.74%
	Total Expenditures	878.61	12,308.17	17,846.76	5,538.59	31.03%
	Net Revenues over Expenditures	16,017.65	36,303.34	30,761.24	5,542.10	18.02%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 1/1/2020 Through 1/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Special Taxes & Assessments						
4061	Debt Service	381,215.61	337,352.60	0.00	337,352.60	0.00%
	Assessments-2002 WW Bond					
	Total Special Taxes & Assessments	381,215.61	337,352.60	0.00	337,352.60	0.00%
Use of Money & Property						
4510	Investment Income on funds	1,518.66	10,238.66	0.00	10,238.66	0.00%
	Total Use of Money & Property	1,518.66	10,238.66	0.00	10,238.66	0.00%
	Total Revenues	382,734.27	347,591.26	0.00	347,591.26	0.00%
Expenditures						
Services & Supplies						
Financial Services						
7310	Bank Service Charges	0.00	1,650.00	0.00	(1,650.00)	0.00%
	Total Financial Services	0.00	1,650.00	0.00	(1,650.00)	0.00%
	Total Services & Supplies	0.00	1,650.00	0.00	(1,650.00)	0.00%
	Total Expenditures	0.00	1,650.00	0.00	(1,650.00)	0.00%
	Net Revenues over Expenditures	382,734.27	345,941.26	0.00	345,941.26	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 1/1/2020 Through 1/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues					
Property Taxes					
4035	Property Tax Zone B Pass thru	9,219.05	14,952.29	24,886.00	(9,933.71) (39.92)%
	Total Property Taxes	9,219.05	14,952.29	24,886.00	(9,933.71) (39.92)%
Special Taxes & Assessments					
4400	Drainage Assessments	32,124.00	55,983.00	95,312.00	(39,329.00) (41.26)%
	Total Special Taxes & Assessments	32,124.00	55,983.00	95,312.00	(39,329.00) (41.26)%
Other Revenues					
4935	Sale-Specs/Plans & Non_Capital Items	0.00	283.50	0.00	283.50 0.00%
	Total Other Revenues	0.00	283.50	0.00	283.50 0.00%
Use of Money & Property					
4505	HO Prop Tax Relief	51.48	73.54	147.00	(73.46) (49.97)%
4510	Investment Income on funds	1,347.34	4,264.67	300.00	3,964.67 1,321.56%
	Total Use of Money & Property	1,398.82	4,338.21	447.00	3,891.21 870.52%
	Total Revenues	42,741.87	75,557.00	120,645.00	(45,088.00) (37.37)%
Expenditures					
Personnel					
Salaries/Wages					
8045	Overtime Pay	0.00	0.00	200.00	200.00 100.00%
8054	Salaries & Wages - Regular	0.00	3,203.70	16,000.00	12,796.30 79.98%
	Total Salaries/Wages	0.00	3,203.70	16,200.00	12,996.30 80.22%
	Total Personnel	0.00	3,203.70	16,200.00	12,996.30 80.22%
Services & Supplies					
Equipment & Tools					
6390	Equipment	0.00	0.00	300.00	300.00 100.00%
7242	Minor Tools, Accessories & Field Machines	0.00	108.31	300.00	191.69 63.90%
	Total Equipment & Tools	0.00	108.31	600.00	491.69 81.95%
Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	0.00	5,692.00	6,000.00	308.00 5.13%
6345	Property Taxes & Assessments Costs	0.00	202.80	200.00	(2.80) (1.40)%
7325	Insurance	0.00	443.46	500.00	56.54 11.31%
	Total Insurance, Licenses & Regulatory Fees	0.00	6,338.26	6,700.00	361.74 5.40%
Legal & Professional					
7320	Professional & Consulting Services	0.00	265.84	2,000.00	1,734.16 86.71%
7326	Legal Services	0.00	0.00	500.00	500.00 100.00%
	Total Legal & Professional	0.00	265.84	2,500.00	2,234.16 89.37%
Office/Operations					
7230	Misc Small Parts & Supplies	0.00	20.55	550.00	529.45 96.26%
7249	Safety Supplies	0.00	231.74	100.00	(131.74) (131.74)%
	Total Office/Operations	0.00	252.29	650.00	397.71 61.19%
Other Expense					

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 1/1/2020 Through 1/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
7346 Promotional Expenses - Event	0.00	250.00	300.00	50.00	16.67%
Total Other Expense	0.00	250.00	300.00	50.00	16.67%
Rent & Utilities					
6000 Cell Phones	0.00	977.43	1,700.00	722.57	42.50%
6025 Telephone	21.08	149.04	250.00	100.96	40.38%
8610 Electric	179.41	969.12	2,200.00	1,230.88	55.95%
8670 Street Lighting	70.93	488.56	1,000.00	511.44	51.14%
Total Rent & Utilities	271.42	2,584.15	5,150.00	2,565.85	49.82%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	33.18	50.00	16.82	33.64%
6640 R & M - Equip & Other Non-Structural Fixed Assets	0.00	119.93	1,000.00	880.07	88.01%
6750 R & M - Minor Tools & Equipment	0.00	0.00	500.00	500.00	100.00%
6800 R & M - Grounds & Collection Systems	213.05	213.05	1,000.00	786.95	78.69%
6900 R & M - Buildings & Structures	0.00	0.00	1,500.00	1,500.00	100.00%
Total Repairs & Maintenance	213.05	366.16	4,050.00	3,683.84	90.96%
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	0.00	0.00	3,150.00	3,150.00	100.00%
Vehicle Maintenance & Repairs					
7006 Tuneup/Oil/Maintenance	0.00	18.40	0.00	(18.40)	0.00%
7211 Misc Fuel & Diesel	52.99	638.71	550.00	(88.71)	(16.13)%
7220 Gasoline	75.03	642.65	1,000.00	357.35	35.73%
Total Vehicle Maintenance & Repairs	128.02	1,299.76	1,550.00	250.24	16.14%
Total Services & Supplies	612.49	11,464.77	24,650.00	13,185.23	53.49%
Capital Outlay					
9006 Infrastructure CIP	0.00	0.00	62,500.00	62,500.00	100.00%
Total Capital Outlay	0.00	0.00	62,500.00	62,500.00	100.00%
Transfers					
9511 Interfund Transfer Out	1,514.43	6,784.11	14,356.29	7,572.18	52.74%
Total Transfers	1,514.43	6,784.11	14,356.29	7,572.18	52.74%
Total Expenditures	2,126.92	21,452.58	117,706.29	96,253.71	81.77%
Net Revenues over Expenditures	40,614.95	54,104.42	2,938.71	51,165.71	1,741.09%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 1/1/2020 Through 1/31/2020

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Property Taxes						
4034	Property Tax Revenue from Water	0.00	31,715.25	31,715.25	0.00	0.00%
	Total Property Taxes	0.00	31,715.25	31,715.25	0.00	0.00%
Use of Money & Property						
4510	Investment Income on funds	1,603.52	5,352.52	1,607.78	3,744.74	232.91%
	Total Use of Money & Property	1,603.52	5,352.52	1,607.78	3,744.74	232.91%
	Total Revenues	1,603.52	37,067.77	33,323.03	3,744.74	11.24%
Expenditures						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	640.00	640.00	9,000.00	8,360.00	92.89%
7326	Legal Services	0.00	2,600.00	2,000.00	(600.00)	(30.00)%
	Total Legal & Professional	640.00	3,240.00	11,000.00	7,760.00	70.55%
Office/Operations						
7140	General Supplies & Minor Equipment	0.00	0.00	100.00	100.00	100.00%
	Total Office/Operations	0.00	0.00	100.00	100.00	100.00%
Other Expense						
7330	Misc Operating Expenses	0.00	0.00	100.00	100.00	100.00%
	Total Other Expense	0.00	0.00	100.00	100.00	100.00%
	Total Services & Supplies	640.00	3,240.00	11,200.00	7,960.00	71.07%
Transfers						
9511	Interfund Transfer Out	757.22	3,392.06	7,178.14	3,786.08	52.74%
	Total Transfers	757.22	3,392.06	7,178.14	3,786.08	52.74%
	Total Expenditures	1,397.22	6,632.06	18,378.14	11,746.08	63.91%
	Net Revenues over Expenditures	206.30	30,435.71	14,944.89	15,490.82	103.65%

FIRE RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 1/31/2020

Current Period
Balance

LIABILITIES & EQUITY

Other Liabilities

Other Liabilities

Replacement Reserve - Vehicle, Equip & Fire Engines	3110	924,225.02
General Contingency Reserve	3111	125,617.43
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	<u>590,107.36</u>

Total Other Liabilities 1,680,283.81

Total Other Liabilities 1,680,283.81

Equity

Equity

Fire Mitigation Fund 3161 135,448.89

Total Equity 135,448.89

Total Equity 135,448.89

Total LIABILITIES & EQUITY 1,815,732.70

Water Reserves

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 1/31/2020

Current Period
Balance

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	144,644.25
General Contingency Reserve	3111	471,183.00
Capital Outlay Reserve	3160	1,649,562.85
Water Stabilization Reserve	3163	158,456.00
Basin Management Reserve	3165	50,031.00
Water Conservation Reserve	3167	<u>59,288.00</u>
Total Other Liabilities		<u>2,533,165.10</u>
Total Other Liabilities		<u>2,533,165.10</u>
Total LIABILITIES & EQUITY		<u><u>2,624,682.37</u></u>

DRAINAGE RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 1/31/2020

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
General Contingency Reserve	3111	32,238.22
Capital Outlay Reserve	3160	<u>202,296.60</u>
Total Other Liabilities		<u>234,534.82</u>
Total Other Liabilities		<u>234,534.82</u>
Total LIABILITIES & EQUITY		<u><u>234,534.82</u></u>

PARKS & RECREATION RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 1/31/2020

		Current Period Balance
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Restricted Park and Rec	3090	<u>279,129.18</u>
Total Other Liabilities		<u>279,129.18</u>
Total Other Liabilities		<u>279,129.18</u>
Total LIABILITIES & EQUITY		<u><u>279,129.18</u></u>

Balance Sheet 1.31.2020

Current Period
Balance

ASSETS

CURRENT ASSETS

Cash in Bank

Change Fund	0999	
100 - Administration	100	200.00
500 - Water	500	200.00
Petty Cash	1000	
100 - Administration	100	300.00
301 - Fire	301	200.00

LAIF Investments	1011	
500 - Water	500	157,334.16
800 - Drainage	800	235,882.16
900 - Parks & Recreation	900	280,732.70

General Checking Account	1012	
100 - Administration	100	(45,124.23)
200 - Bayridge	200	75,933.67
301 - Fire	301	578,491.06
400 - Vista de Oro	400	(3,298.90)
500 - Water	500	1,141,029.33
600 - Wastewater	600	(63,183.63)
800 - Drainage	800	184,075.52
900 - Parks & Recreation	900	28,831.53

Payroll Account (contra to 2998)	1013	
100 - Administration	100	6,775.77
301 - Fire	301	571.61
500 - Water	500	1,403.55

Rabobank-Bankruptcy Disbursement 1017

Reserve

600 - Wastewater	600	102,793.69
Fire Reserves Account	1031	
301 - Fire	301	1,840,148.56
US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	2,244.17
US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	654,509.09
US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	<u>1,028,402.09</u>
Total Cash in Bank		6,208,451.90

Investments

Water Reserves Account	0335	
500 - Water	500	<u>2,656,797.41</u>
Total Investments		2,656,797.41

Due From Others

Due From Bayridge	1420	
500 - Water	500	78,340.11
Due From Vista De Oro	1440	
100 - Administration	100	1,517.00
500 - Water	500	<u>18,801.63</u>
Total Due From Others		98,658.74

Held Deposits

Fund	Cash Summary
100	\$ (37,848.46)
200	\$ 75,933.67
301	\$ 2,419,411.23
400	\$ (3,298.90)
500	\$ 3,956,764.45
600	\$ 39,610.06
602	\$ 1,685,155.35
800	\$ 419,957.68
900	\$ 309,564.23
Total	\$ 8,865,249.31

Held Deposits	1030	
500 - Water	500	<u>10,000.00</u>
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	
301 - Fire	301	26,088.80
500 - Water	500	165,029.50
Unbilled A/R	1085	
500 - Water	500	<u>275,700.19</u>
Total Accounts Receivable		466,818.49
Accrued Inventory On Hand		
Inventory	1100	
500 - Water	500	<u>47,213.45</u>
Total Accrued Inventory On Hand		<u>47,213.45</u>
Total CURRENT ASSETS		9,487,939.99
FIXED ASSETS		
Land		
Land and Land Rights	1720	
200 - Bayridge	200	30,000.00
301 - Fire	301	10,000.00
500 - Water	500	339,838.19
600 - Wastewater	600	158,590.00
800 - Drainage	800	<u>17,374.90</u>
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	
301 - Fire	301	587,410.70
500 - Water	500	5,000.00
Accum Depreciation-Building, Structures &	1851	
Improvements		
500 - Water	500	<u>(5,000.00)</u>
Total Building		587,410.70
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	
100 - Administration	100	100,737.49
200 - Bayridge	200	0.12
301 - Fire	301	1,338,476.86
500 - Water	500	547,462.32
800 - Drainage	800	27,000.00
Acc Depreciation-Equipment,Vehicles &	1853	
Systems		
500 - Water	500	<u>(451,346.15)</u>
Total Plant & Equipment		1,562,330.64
Construction in Progress		
Construction In Progress	1850	
500 - Water	500	<u>239,587.28</u>
Total Construction in Progress		239,587.28
Infrastructure		
Infrastructures	1730	
200 - Bayridge	200	93,040.00
400 - Vista de Oro	400	7,000.00
500 - Water	500	9,461,450.24
800 - Drainage	800	133,391.01

Accum Depreciation-Infrastructures	1852	
500 - Water	500	(4,854,841.23)
Total Infrastructure		<u>4,840,040.02</u>
Total FIXED ASSETS		7,785,171.73
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	
500 - Water	500	<u>900.00</u>
Total Cash Suspense		<u>900.00</u>
Total OTHER ASSETS		900.00
Other Assets		
Def Outflow	1991	
500 - Water	500	178,554.00
Deferred Outflow - OPEB	1992	
500 - Water	500	1,659.00
Amount to be Provided for Internal Loans	1997	
400 - Vista de Oro	400	1,517.00
Amount to be Provided - Other LT Oblig-	1998	
Comp Leave		
100 - Administration	100	<u>34,798.05</u>
Total Other Assets		<u>216,528.05</u>
Total ASSETS		<u>17,490,539.77</u>

LIABILITIES & EQUITY

CURRENT LIABILITIES

Accounts Payable

Vendor Payable (Control Account)	2000	
100 - Administration	100	8,012.96
200 - Bayridge	200	398.41
301 - Fire	301	3,211.48
400 - Vista de Oro	400	157.67
500 - Water	500	63,371.20
600 - Wastewater	600	2,450.18
800 - Drainage	800	612.49
Accts Payable -Whitaker	2006	
500 - Water	500	(766.81)
AP Other- Adjmt to 2000, AP Control	2010	
301 - Fire	301	(413.88)
Total Accounts Payable		77,033.70

Current Payroll Liabilities

Fed Income Tax Withholding	2001	
100 - Administration	100	(12.85)
301 - Fire	301	(99.19)
500 - Water	500	1,226.84
FICA Employee Payable	2002	
100 - Administration	100	(55.82)
301 - Fire	301	0.02
FICA Employer Payable	2003	
301 - Fire	301	254.77
Wage Garnishment	2005	
301 - Fire	301	25.21
CA Income Tax Withholding	2011	
100 - Administration	100	2,494.80
301 - Fire	301	(0.01)

500 - Water	500	(22.05)
SDI Payable Employee (EE Only)	2012	
100 - Administration	100	8.32
301 - Fire	301	(3.37)
500 - Water	500	(9.25)
Retirement-ER-Regular Contrib	2014	
100 - Administration	100	(26.74)
301 - Fire	301	(4.65)
500 - Water	500	(122.36)
SLOCEA Dues Payable	2016	
100 - Administration	100	(20.04)
500 - Water	500	(136.29)
Employee Contributions to 457 PLAN	2021	
100 - Administration	100	25.01
301 - Fire	301	(6.51)
500 - Water	500	(25.02)
AFLAC Voluntary Insurance-Employee	2022	
100 - Administration	100	(417.41)
500 - Water	500	97.15
Workers Comp Ins Liab-Employer	2023	
301 - Fire	301	138.17
Accrued Life/Disability Medical Exp	2026	
500 - Water	500	(228.58)
Retirement Addl Pick-up Liab-Employer	2027	
100 - Administration	100	(1.03)
Unemployment Ins Liab-Employer (ER	2028	
100 - Administration	100	1.99
301 - Fire	301	(451.45)
500 - Water	500	(64.33)
Medicare Liab- Employer	2029	
100 - Administration	100	3.89
301 - Fire	301	(0.10)
500 - Water	500	194.73
Other Deposits	2038	
100 - Administration	100	(152.64)
Accrued Compensated Absences	2040	
100 - Administration	100	8,699.52
500 - Water	500	15,674.82
Long-term Compensated Absences	2041	
100 - Administration	100	26,098.53
500 - Water	500	47,024.47
CALPERS Retirement Tier 2- EE- Liab	2042	
100 - Administration	100	(8.97)
301 - Fire	301	(92.25)
500 - Water	500	91.95
CALPERS Retirement Tier 2- ER- Liab	2044	
100 - Administration	100	2.01
301 - Fire	301	28.21
500 - Water	500	(6.80)
Other Pension Oblig Liab (OPEB) ARC	2045	
500 - Water	500	265,257.00
Retirement Contribution Safety-Fire-EE	2046	
301 - Fire	301	(3.53)
Life Insurance Liab-Employer	2201	

100 - Administration	100	(218.39)
301 - Fire	301	127.53
500 - Water	500	(1,655.76)
Medicare Tax Liab-Employee	2202	
100 - Administration	100	67.14
301 - Fire	301	99.24
500 - Water	500	259.68
Medical Plan Liab- Employee	2203	
100 - Administration	100	(2,395.71)
301 - Fire	301	(254.74)
500 - Water	500	(4,881.74)
Vision Plan Liab- Employee	2204	
100 - Administration	100	33.28
500 - Water	500	29.75
Dental Plan Ins Payable- Employee	2205	
100 - Administration	100	0.17
500 - Water	500	1,018.57
Retirement Contrib Liab-Employee	2206	
100 - Administration	100	83.38
500 - Water	500	712.19
Insurance- AD & D	2211	
100 - Administration	100	(46.09)
301 - Fire	301	33.55
500 - Water	500	(24.99)
Insurance-Work Injury (WI)	2212	
100 - Administration	100	(118.44)
500 - Water	500	(166.69)
Insurance- LT Disability	2213	
100 - Administration	100	(548.82)
500 - Water	500	(594.44)
Survivor Premiums-PERS	2214	
100 - Administration	100	1.38
301 - Fire	301	33.14
500 - Water	500	(9.35)
Payroll Clearing Account	2999	
100 - Administration	100	<u>5,468.00</u>
Total Current Payroll Liabilities		362,428.01
Due to Others		
Due To Administration	2410	
400 - Vista de Oro	400	<u>1,517.00</u>
Total Due to Others		1,517.00
Current Portion Long Term Debt		
Current portion-Long Term Debt	2102	
500 - Water	500	<u>165,777.33</u>
Total Current Portion Long Term Debt		165,777.33
Trust Liability		
Trust Funds- Low Income Savings	2513	
100 - Administration	100	1,169.32
Water Quality Trust Reserve	3050	
500 - Water	500	<u>91,517.27</u>
Total Trust Liability		<u>92,686.59</u>
Total CURRENT LIABILITIES		699,442.63
Other Liabilities		
Other Liabilities		

Net Pension Liability	2215	
500 - Water	500	489,666.00
Def Inflow	2216	
500 - Water	500	46,319.00
Suspense Account	2997	
100 - Administration	100	9.00
500 - Water	500	18.68
Restricted Park and Rec	3090	
900 - Parks & Recreation	900	279,129.18
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	
301 - Fire	301	924,225.02
500 - Water	500	144,644.25
General Contingency Reserve	3111	
100 - Administration	100	20,918.48
301 - Fire	301	125,617.43
500 - Water	500	471,183.00
800 - Drainage	800	32,238.22
Public Facilities Fees Reserve	3115	
301 - Fire	301	40,334.00
Capital Outlay Reserve	3160	
301 - Fire	301	590,107.36
500 - Water	500	1,649,562.85
800 - Drainage	800	202,296.60
Water Stabilization Reserve	3163	
500 - Water	500	158,456.00
Info Tech Reserve	3164	
100 - Administration	100	20,741.40
Basin Management Reserve	3165	
500 - Water	500	50,031.00
Water Conservation Reserve	3167	
500 - Water	500	59,288.00
Reserve - Internal Loans	3193	
100 - Administration	100	<u>1,517.00</u>
Total Other Liabilities		<u>5,306,302.47</u>
Total Other Liabilities		5,306,302.47
Long Term Debt		
Note Payable - Long Term		
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	3,188,988.75
Internal Loan Due Water-500	2491	
200 - Bayridge	200	78,340.11
400 - Vista de Oro	400	<u>18,801.63</u>
Total Note Payable - Long Term		3,286,130.49
Accrued Interest Payable		
Accrued Interest Payable	2110	
500 - Water	500	<u>42,633.48</u>
Total Accrued Interest Payable		<u>42,633.48</u>
Total Long Term Debt		3,328,763.97
Equity		
Revenues		
Property Tax Revenue from Water	4034	
600 - Wastewater	600	31,715.25
900 - Parks & Recreation	900	31,715.25

Other		
100 - Administration	100	2.00
200 - Bayridge	200	38,371.49
301 - Fire	301	1,524,851.79
400 - Vista de Oro	400	8,647.00
500 - Water	500	1,808,176.07
600 - Wastewater	600	16,896.26
Wastewater Fiduciary Fund	602	347,591.26
800 - Drainage	800	75,557.00
900 - Parks & Recreation	900	<u>5,352.52</u>
Total Revenues		3,888,875.89
Expenditures		
100 - Administration	100	(81,557.35)
200 - Bayridge	200	(35,418.83)
301 - Fire	301	(1,391,802.81)
400 - Vista de Oro	400	(3,061.67)
500 - Water	500	(1,501,314.70)
600 - Wastewater	600	(12,308.17)
Wastewater Fiduciary Fund	602	(1,650.00)
800 - Drainage	800	(21,452.58)
900 - Parks & Recreation	900	(6,632.06)
Total Expenditures		(3,055,198.17)
Equity		
Septic System Decommission Reserve	3109	
200 - Bayridge	200	8,000.00
Fire Mitigation Fund	3161	
301 - Fire	301	135,448.89
600 - Wastewater	600	102,948.71
Fund Balance	3200	
100 - Administration	100	(11,310.69)
200 - Bayridge	200	(13,757.51)
301 - Fire	301	494,096.71
400 - Vista de Oro	400	(27,843.53)
500 - Water	500	2,763,922.11
600 - Wastewater	600	1,324,132.92
Wastewater Fiduciary Fund	602	1,339,214.09
800 - Drainage	800	130,705.95
900 - Parks & Recreation	900	(0.66)
Bankruptcy Fund Balance	3203	
600 - Wastewater	600	58,710.96
GFAG- Net Investment in Assets	3300	
100 - Administration	100	24,226.08
200 - Bayridge	200	30,000.12
301 - Fire	301	596,541.18
800 - Drainage	800	20,388.71
GFAG- Accumulated Depreciation	3301	
100 - Administration	100	84,879.33
200 - Bayridge	200	93,040.00
301 - Fire	301	1,411,311.46
400 - Vista de Oro	400	7,000.00
800 - Drainage	800	160,647.22
GFAG- Governmental Depreciation	3302	
100 - Administration	100	(8,367.92)

301 - Fire	301	(71,965.08)
800 - Drainage	800	(3,270.02)
Investment in N/A-Costs	3310	
600 - Wastewater	600	(1,326,346.05)
Total Equity		<u>7,322,352.98</u>
Total Equity		<u>8,156,030.70</u>
Total LIABILITIES & EQUITY		<u>17,490,539.77</u>



PACIFIC PREMIER BANK

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

STATEMENT OF ACCOUNT ACTIVITY

866-353-1476

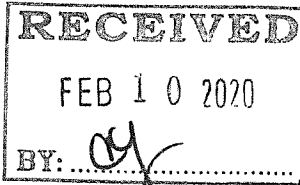
www.ppbi.com

STATEMENT OF ACCOUNT ACTIVITY

866-353-1476

www.ppbi.com

00008984-0017967-0001-0001-TIMR8006410131207889



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

Page 1 of 1
Branch 033
Account Number: 3317181190
Date 01/31/2020

EM

EXECUTIVE 50 CHECKING Acct 3317181190

Summary of Activity Since Your Last Statement

Table with 3 columns: Description, Date, Amount. Rows include Beginning Balance (9,409.02), Deposits / Misc Credits (0), Withdrawals / Misc Debits (0), Ending Balance (9,409.02), Service Charge (.00), and Average Collected Balance (9,409).





March 2, 2020

TO: Finance Advisory Committee (FAC)
FROM: Ron Munds, General Manager
SUBJECT: **Agenda Item 5 – 3/2/2020 FAC Meeting**
Recommendation to Continue to Utilize Moss, Levy and Hartzheim (MLH) for District Auditing Services

DESCRIPTION

MLH has provided high quality auditing services to the District since 2013. Government Code requires auditor rotation to a local agency if the lead audit partner or coordinating audit partner having primary responsibility for the audit has performed audit services for six consecutive fiscal years. The government code does allow for a firm to continue provide auditing services beyond the six years if the lead audit partner or coordinating audit partner are rotated to a new lead individual within the firm.

STAFF RECOMMENDATION

Motion: I move to recommend to the Board that the District continues to utilize Moss, Levy and Hartzheim LLP for the District's Auditing Services.

DISCUSSION

District staff has received a proposal from MLH to continue to provide auditing services to the District for the next three years. MLH has been providing high quality auditing services to the District since 2013. Last year, the Board directed staff to release an RFP for auditing services since State law requires the rotation of audit services at least every six years with the caveat that the same firm can continue to provide services if a new lead audit partner is designated. The results were mixed with only two other firms besides MLH proposing; all relatively close in price for the audit services. The Board chose to remain with MLH.

The following is a brief discussion on the decision points that should be considered when making a determination on future auditing services.

What are the advantages and disadvantages to auditor rotation?

Auditors are supposed to be independent of their clients, closely scrutinizing their operations. Some feel if they're with the same auditor too long, the auditor may lose objectivity and won't ask hard questions. On the other side of the coin, if an audit firm is familiar with an organization, it knows what reports to ask for and where to get them. It also learns the company's terminology, which streamlines the audit process. Auditors can be more effective after they've gone through multiple audit cycles because they have institutional knowledge and understanding of the District's business practices.

How can the District determine if it's time to rotate auditors?

Through research of industry standards for auditing, the Districts needs to get a sense of how your audit relationship is going. Do we have a relationship with your auditor? Do you only see him or her once a year? Do you feel comfortable calling your auditor with a question? Is your auditor knowledgeable about your

President
Charles L. Cesena

Vice President
Christine M. Womack

Directors
Matthew D. Fourcroy
Vicki L. Milledge
Marshall E. Ochylski

General Manager
Ron Munds

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
George Huang

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

Offices:
2122 9th Street, Suite 110
Los Osos, CA 93402

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

www.losososcsl.org

industry? Industry standards say you should have ongoing communication and a close professional relationship with your auditor to achieve accurate, effective and efficient audit results.

Staff Evaluation and Recommendation

The District is in a unique situation in that three of the four staff members primarily involved in the annual audit are new. When asked, the District's contract accountant/bookkeeper, who has been with the District for about three years and intricately involved with the MLH audit team, is a proponent of remaining with MLH. Her opinion is based on the relationship with the audit team and the assistance they have provided over the past few years in organizing the District's financial records and their input into the District's policies and procedures to ensure a viable audit. From the General Manager's perspective, continuity is of utmost importance to ensure the continued success of the audits. The MLH audit team was extremely helpful in bringing the entire staff up to speed on the data requirements and information required to conduct a successful annual audit.

MLH has indicated they would be changing the lead audit partner as required by state law which would alleviate any concerns of loss of objectivity and also provide a fresh perspective when analyzing the District's finances. Based on the information that has been gathered and research conducted, staff is recommending to continue to utilize MLH for the District's auditing services.

As an alternative, the committee could recommend to the Board the preparation and releasing of a Request for Proposal (RFP) as was carried out last year.