

**REGULAR MEETING OF THE  
BOARD OF DIRECTORS  
ROSAMOND COMMUNITY SERVICES DISTRICT**

7PM Regular Board Meeting  
Tuesday, April 17, 2018  
District Board Room  
3179 35<sup>th</sup> Street West  
Rosamond, CA 93560

**Agenda**

**CALL TO ORDER**

**ROLL CALL**

President Dennis Shingledecker  
Vice President Russell Williford  
Director Byron Glennan  
Director Olaf Landsgaard  
Director Ed MacKay

**PLEDGE OF ALLEGIANCE**

**APPROVAL OF THE AGENDA**

**BOARD SECRETARY**

This portion of the agenda allows an individual the opportunity to address the Board on any item NOT ON THE AGENDA regarding District business. State law prohibits the District from taking any action on any items not on the agenda, unless authorized under §54954.2(b) of the Government Code, and your matter may be referred to the General Manager. An individual may also address the Board on any agenda item at the time the matter is discussed, and prior to Board consideration or action. Speakers will be limited to five (5) minutes. Your time will start when you approach the podium, and you will be given a 30 second warning before your time expires. If you choose to ask a question during this time, any response by the Board will not extend your time. Questions may be referred to the General Manager to be answered at a later time after the meeting. In order to allow for a smooth and orderly meeting, and allow each speaker the ability to address the Board, disruptions from the audience will not be tolerated and you could be asked to leave. We appreciate your cooperation in this democratic process.

**PUBLIC COMMENTS**

**MINUTES**

**M 1.** Approve April 3, 2018 Regular Board Meeting Minutes

**CONSENT CALENDAR**

**CC 1.** Approve Check/Voucher Register dated 3/13/18 – 4/09/18

**CC 2.** Cash Balances- February 2018

**CC 3.** Cash Balances- March 2018

**CC 4.** 3<sup>rd</sup> Quarter Treasurer’s Report

**CC 5.** Reserve Balances

**PRESENTATIONS**

**PR 1.** AV Ground Water Adjudication. (Presenter: Ronald Smith, General Manager)

**NEW BUSINESS**

**NB 1.** Authorize Director MacKay to submit for reimbursement for attending the GAVEA meeting on March 29, 2018. (Presenter: Ronald Smith, General Manager)

**NB 2.** Adopt **Resolution No. 2018-06**, authorizing agreement with UMPQUA Bank to participate in the CSDA District Purchasing Card Program.

**NB 3.** Approve the Salary Schedule. (Presenter: Ronald Smith, General Manager)

**DIRECTOR REPORTS/COMMENTS/FUTURE AGENDA ITEMS**

**GENERAL COUNSEL UPDATE**

Allison Burns, Esq.

**GENERAL MANAGER UPDATE**

Ronald Smith

**ASSISTANT GENERAL MANAGER UPDATE**

John Houghton

**DIRECTOR OF FINANCE UPDATE**

Brad Rockabrand, CPA

**DIRECTOR OF PUBLIC WORKS UPDATE**

Brach Smith

**DIRECTOR OF ADMINISTRATION/BOARD SECRETARY UPDATE**

Lizette Guerrero, CMC

**ADJOURNMENT**

Requirements Regarding Disabled Access: In accordance with §54954.2(a), requests for a disability related modification or accommodation, including auxiliary aids or services, in order to attend or participate in a meeting, should be made to the RCSD Board Secretary/Assistant at least 48 hours in advance of the meeting to ensure availability of the requested service or accommodation. Please contact the Board Secretary/ Assistant by telephone at (661) 256-5808, Email: [lguerrero@rosamondcsd.com](mailto:lguerrero@rosamondcsd.com) or in writing at the Rosamond Community Services District, Attn: Board Secretary/Assistant; 3179 35<sup>th</sup> Street West, Rosamond, CA 93560.

Pursuant to Government Code Section 54957.5, any writing that: (1) is a public record; (2) relates to an agenda item for an open session of a regular meeting of the Board of Directors; and (3) is distributed less than 72 hours prior to that meeting, will be made available for public inspection at the time the writing is distributed to the Board of Directors. Any such writing will be available for public inspection at the District offices located at [3179 35th Street West, Rosamond, CA 93560](#). In addition, any such writing may also be posted on the District's web site.

**REGULAR MEETING OF THE  
BOARD OF DIRECTORS  
ROSAMOND COMMUNITY SERVICES DISTRICT**

6PM Closed Session  
7PM Regular Board Meeting  
Tuesday, April 3, 2018  
District Board Room  
3179 35<sup>th</sup> Street West  
Rosamond, CA 93560

Teleconference location  
590 SW 139<sup>th</sup> Avenue  
Beaverton, OR 97006

**Minutes**

**President Shingledecker called the meeting to order at 6:00PM.**

**ROLL CALL**

President Dennis Shingledecker  
Vice President Russell Williford- Teleconference  
Director Byron Glennan  
Director Olaf Landsgaard  
Director Ed MacKay

**PLEDGE OF ALLEGIANCE**

**APPROVAL OF THE AGENDA**

**Motion made by Director MacKay, Seconded by Vice President Williford to approve the agenda. Motion passed based on the following Roll Call Vote:**

**Roll Call:**

**Vice President Russell Williford:   Aye**  
**Director Olaf Landsgaard:       Aye**  
**Director Byron Glennan:         Aye**  
**Director Ed MacKay                Aye**  
**President Dennis Shingledecker   Aye**

**BOARD SECRETARY- President Shingledecker dispensed with the reading.**

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**PUBLIC COMMENTS**

**None.**

**CLOSED SESSION**

1. Conference with Legal Counsel – Existing Litigation  
Pursuant to Government Code section 54956.9(a),  
PERB Case No. LA-CE-1176-M  
American Federation of State, County & Municipal Employees Local 1902 v.  
Rosamond Community Services District

**Motion made by Vice President Williford, Seconded by Director MacKay to go into closed session at 6:02PM. Motion passed based on the following Roll Call Vote:**

**Roll Call:**

**Vice President Russell Williford: Aye**  
**Director Olaf Landsgaard: Aye**  
**Director Byron Glennan: Aye**  
**Director Ed MacKay Aye**  
**President Dennis Shingledecker Aye**

**Motion made by Director MacKay, Seconded by Director Landsgaard to come out of closed session at 6:23PM. Motion passed based on the following Roll Call Vote:**

**Roll Call:**

**Vice President Russell Williford: Aye**  
**Director Olaf Landsgaard: Aye**  
**Director Byron Glennan: Aye**  
**Director Ed MacKay Aye**  
**President Dennis Shingledecker Aye**

**Recessed at 6:24PM.**

**PUBLIC REPORT ON ACTION TAKEN IN CLOSED SESSION**

**The Board authorized the General Manager in consultation with General Counsel to file exceptions and an appeal to the extent necessary in the matter of PERB Case No. LA-CE-1176-M. The vote was unanimous.**

**7:00 P.M. OPEN SESSION**

**BOARD SECRETARY**

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**PUBLIC COMMENTS**

**None.**

**MINUTES**

**M 1. Approve March 6, 2018 Regular Board Meeting Minutes**

**Motion made by Director MacKay, Seconded by Director Glennan to approve the Minutes. Motion passed based on the following Roll Call Vote:**

**Roll Call:**

<b>Vice President Russell Williford:</b>	<b>Aye</b>
<b>Director Olaf Landsgaard:</b>	<b>Aye</b>
<b>Director Byron Glennan:</b>	<b>Aye</b>
<b>Director Ed MacKay</b>	<b>Aye</b>
<b>President Dennis Shingledecker</b>	<b>Aye</b>

**CONSENT CALENDAR**

**CC 1. Approve Check/Voucher Register dated 2/27/18 – 3/12/18**

**CC 2. General Manager met the goals set forth in his 2017 contract**

**Motion made by Director MacKay, Seconded by Director Glennan to approve the Consent Calendar. Motion passed based on the following Roll Call Vote:**

**Roll Call:**

<b>Vice President Russell Williford:</b>	<b>Aye</b>
<b>Director Olaf Landsgaard:</b>	<b>Aye</b>
<b>Director Byron Glennan:</b>	<b>Aye</b>
<b>Director Ed MacKay</b>	<b>Aye</b>
<b>President Dennis Shingledecker</b>	<b>Aye</b>

**NEW BUSINESS**

**NB 1. Discussion and action regarding the future of Parks and Recreation. (Presenter: Ronald Smith, General Manager)**

**Public comments received.**

**Motion made by Director MacKay, Seconded by Director Glennan to return the park to the County. Motion passed based on the following Roll Call Vote:**

**Roll Call:**

<b>Vice President Russell Williford:</b>	<b>Aye</b>
<b>Director Olaf Landsgaard:</b>	<b>Nay</b>
<b>Director Byron Glennan:</b>	<b>Aye</b>
<b>Director Ed MacKay</b>	<b>Aye</b>
<b>President Dennis Shingledecker</b>	<b>Aye</b>

**The Board gave the General Manager direction to look at getting out of the parks business and to report back to the Board.**

**NB 2. Approve the amended Stradling, Yocca, Carlson & Rauth Agreement for Legal Services. (Presenter: Ronald Smith, General Manager)**

**Motion made by Director Glennan, Seconded by Director MacKay to approve the amended Stradling, Yocca, Carlson & Rauth Agreement for Legal Services. Motion passed based on the following Roll Call Vote:**

**Roll Call:**

<b>Vice President Russell Williford:</b>	<b>Aye</b>
<b>Director Olaf Landsgaard:</b>	<b>Aye</b>
<b>Director Byron Glennan:</b>	<b>Aye</b>
<b>Director Ed MacKay</b>	<b>Aye</b>
<b>President Dennis Shingledecker</b>	<b>Aye</b>

**NB 3.** Appropriate \$150,000 to the Sewer Fund for Capital Improvement Budget. (Presenter: Ronald Smith, General Manager)

**Motion made by Director MacKay, Seconded by Director Glennan to appropriate \$150,000 to the Sewer Fund for Capital Improvement Budget. Motion passed based on the following Roll Call Vote:**

**Roll Call:**

<b>Vice President Russell Williford:</b>	<b>Aye</b>
<b>Director Olaf Landsgaard:</b>	<b>Aye</b>
<b>Director Byron Glennan:</b>	<b>Aye</b>
<b>Director Ed MacKay</b>	<b>Aye</b>
<b>President Dennis Shingledecker</b>	<b>Aye</b>

**NB 4.** Cancel the Board Meeting scheduled on June 5, 2018 due to the Board Room is being used as a polling site for the Statewide Direct Primary Election. (Presenter: Ronald Smith, General Manager)

**Motion made by Director MacKay, Seconded by Director Glennan to cancel the Board Meeting scheduled on June 5, 2018 due to the Board Room is being used as a polling site for the Statewide Direct Primary Election. Motion passed based on the following Roll Call Vote:**

**Roll Call:**

<b>Vice President Russell Williford:</b>	<b>Aye</b>
<b>Director Olaf Landsgaard:</b>	<b>Aye</b>
<b>Director Byron Glennan:</b>	<b>Aye</b>
<b>Director Ed MacKay</b>	<b>Aye</b>
<b>President Dennis Shingledecker</b>	<b>Aye</b>

**NB 5.** Approve the Executive Management Salary Schedule. (Presenter: Ronald Smith, General Manager)

**Motion made by Director MacKay, Seconded by Director Glennan to table NB. 5, NB. 6, and NB 7 and have a workshop. Motion passed based on the following Roll Call Vote:**

**Roll Call:**

<b>Vice President Russell Williford:</b>	<b>Aye</b>
<b>Director Olaf Landsgaard:</b>	<b>Aye</b>
<b>Director Byron Glennan:</b>	<b>Aye</b>
<b>Director Ed MacKay</b>	<b>Aye</b>
<b>President Dennis Shingledecker</b>	<b>Aye</b>

**NB 6.** Approve the Mid-Management Salary Schedule. (Presenter: Ronald Smith, General Manager)

**Motion made by Director MacKay, Seconded by Director Glennan to table NB. 5, NB. 6, and NB 7 and have a workshop. Motion passed based on the following Roll Call Vote:**

**Roll Call:**

<b>Vice President Russell Williford:</b>	<b>Aye</b>
<b>Director Olaf Landsgaard:</b>	<b>Aye</b>
<b>Director Byron Glennan:</b>	<b>Aye</b>
<b>Director Ed MacKay</b>	<b>Aye</b>
<b>President Dennis Shingledecker</b>	<b>Aye</b>

**NB 7.** Adopt Resolution No. 2018-05, amending the Administrative Handbook, adopting a Management Analyst job description. (Presenter: Ronald Smith, General Manager)

**Motion made by Director MacKay, Seconded by Director Glennan to table NB. 5, NB. 6, and NB 7 and have a workshop. Motion passed based on the following Roll Call Vote:**

**Roll Call:**

<b>Vice President Russell Williford:</b>	<b>Aye</b>
<b>Director Olaf Landsgaard:</b>	<b>Aye</b>
<b>Director Byron Glennan:</b>	<b>Aye</b>
<b>Director Ed MacKay</b>	<b>Aye</b>
<b>President Dennis Shingledecker</b>	<b>Aye</b>

**DIRECTOR REPORTS/COMMENTS/FUTURE AGENDA ITEMS**

Director’s Glennan, MacKay, and Landsgaard gave reports.

**GENERAL COUNSEL UPDATE**

Allison Burns, Esq. . - Update provided

**GENERAL MANAGER UPDATE**

Ronald Smith. - Update provided

**ASSISTANT GENERAL MANAGER UPDATE**

John Houghton

**DIRECTOR OF FINANCE UPDATE**

Brad Rockabrand, CPA. - Update provided

**DIRECTOR OF PUBLIC WORKS UPDATE**

Brach Smith. - Update provided

**DIRECTOR OF ADMINISTRATION/BOARD SECRETARY UPDATE**

Lizette Guerrero, CMC

**ADJOURNMENT- President Shingledecker adjourned the meeting at 8:09PM.**

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Respectfully submitted:

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President, Board of Directors  
Rosamond Community Services District

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Board Secretary

March 23, 2018:

Betty Yee: Controller for the State of California:

Two Points:

Between Cal-Sters and Cal-PERS she is proud to be gambling 730 billion in retirement money on political outcomes rather than sound financial investments.

Also: She is against special districts. Thinks there are too many of them (reversing what was stated by State officials at the Fall Conference in Monterey).

Also: Thinks the twin tunnels, which benefit 60% of California by flowing to Los Angeles, should be paid for by those who benefit, not necessarily by the State Bond issue that was passed to build them.

## Tech Candy

[Observation: The best and most productive of all the seminars. Many super ideas.  
One for Brach Smith: **Apona: catch a leak, acoustic sensor: Aquaseca Arable labs**]

Imagine H2O - Nashelley Kaplan-Dailey

### 12 COMPANIES Chosen

1. Fracta: predicts line breaks [Observation: Needs to be worked in with the engineering study our new engineers are doing].
2. Pigeon; meter reading - less expensive, uses cell phone technology It's all about the people Focus is a super power; focus on your most pressing need There is real advantage to going first. [Observation: This is what Ed and Dennis have been asking for....]

Daniel Mountjoy - Sustainable Conservation Depletion of groundwater:

**Groundwater reassessment tool:** How to maximize recharge (easy), demand part - difficult. Takes 5 minutes to change of scenario with the tool.

Broken down on weekly basis, over several years, type of soils. Has been employed by Madera and Tulare, tested by Rio Bravo in Kern Basin. Software as a service approach

Districts: Partnership is what is important.

Question: Solar following fields?

Combines public and private data.

Stewardship: How much did the crop need, and how much water did you actually put on the crop?

Strawberry improvement: 40%

Erik Rinkleberg - **The Freshwater Trust - economic tool, geo-spatial tool - right water right for right species at the right time.... also, can map where the water goes...**

If not to the plant - riparian, ground water. Farm perspective to fish perspective. Optimum mix for particular watershed.

**Working with 19 GSA's in CA.** [Read: AV Groundwater?]

Starting to look at nitrogen in the system.

What is projected impact on your yield.

Outwardly focused now - to the agricultural community

Tom Rogers: **Almond farmer in Madera - "Dan & Tom Rogers Farming"**

Grandparents - from Italy

102nd year farming.

**"How do we do it better" - Dad's philosophy Hydroponically growing almonds Short 20-minute water sets - for plants.** Have reduced water uses 30% in last 10 years using tech.

June - want longer - plants need deeper and become more efficient in using the water.

80 ppm top of nitrogen use...

Almonds - 18 inches depth is all they need.

Deep moisture is a safety blanket.

Tech tools: Need training to know how to use it...

Best way to increase groundwater is to not pump it...

Moderator Cynthia Koehler - Water Now Alliance Where does innovation go to make money?

Tom: **"Water is cheap, until you can't get it"**

Melds information before using it. Has knocked 20-30% of water use off. Timing on use of nitrates is also critical.

Nashelley: is trying to connect with end users...

Beach head markets...- incredibly important to focus, i.e. almonds, not at.

Utility markets are more detached, take too much time Don't use 1960s. Base replacement on actual need.

Erik: Targeted large waste water utilities. Have been successful in Oregon, Eastbay MUD. So now, needs to work with smaller agencies, "development mode"

Decision making:

Daniel: **More information. More integrated is better. Is it digitized?** What is the value of data? Being able to ask a variety of questions? Consultants make money by managing the data. They can help ask the right questions...

Erik: **Is the Data operational? Can it help focus on decision points?**

Nashelley: How can we apply it to our problem? How are we collecting the data? Is it open source? Is the State setting forth some data standards? Is it easier for end users to adopt?

Tom: Is it compatible with my existing telemetry?

Moderator: Adoption

Daniel: What motivates people to change? What is there to support change? SIGMA. Public perception. i.e. Almond growers were able to show 30% reduction in water use. Efficiency.

Nashelley: "Piloting". Testing tech to see about standardized data. Public - data scientists from Net-Flicks helped organize data.

Audience: Innovating financial drivers.

Nashelley: **Utilities cannot bond finance**, needs to change at State level USDA has a program... grant for piloting or employing.

NRCS funding, but they want proven technology...

Sierra Nevada meadows application?

Not affected by SIGMA....

Erik: Nevada has some plans for closed basin water management.

Story telling connecting people to their water shed is important.

Tom: We need to change the story - we need to manage our public resources - logging, forestry management- need to be accepted.

**Open Source software and hardware; Raspberry - "Get Hub" - What is the State's role in setting up standards?**

Nashelley: Open Source Data - yes, but platform is what makes it available to use.

**Concern is that tech will be outdated after it is bought.**

Erik: Private tech needs to be able to keep some things private, - a flexible structure that makes the vendor responsible for adapting....

Nashelley: **Apona: catch a leak, acoustic sensor: Aquaseca Arable labs: On Farm sensor (onsite) Saving strawberry and raspberry growers 30%**

How to bridge the gap?

March 22, 2018:

2:00 p.m.:

## “Embracing the Next Wave of Water Storage Projects in California”

Bottom line:

Mary Ellen of the Irvine Company Water District: Question - Embracing projects? Where is it? **4 years and not a cent being used.** Who is going to be in charge? The staff of the Water commission rejected all 11 projects. Some direction - but no one is in charge. Environmentalist want 100% benefit to the environment for project to be approved!

(Observation: Southern California's housing crisis is real. And lack of water is the reason. The Homeless in Los Angeles have no shelters available. Transferred employees from Boeing in Seattle cannot find housing in the Antelope Valley. AV Aircraft employers bulletin boards encourage “Renting to Roommates” All because building permits cannot be issued unless there is a definite water source.

Marshes are important - but unless you improve - that is - expand the California Aqueduct [or, under Proposition 68, the feeder canals to it], there is not enough capacity to provide water to our water banks in our closed basin, the Antelope Valley - the “affordable housing” Mecca of Los Angeles County.)

The background:

Barry: What is happening? What projects - Develop water in the Inland Empire, trade for water from the Oroville Dam. 1930's project of the Fry dam was a disaster - therefore, tough questions are appropriate. (Some of the Commissions are actually substantive, not just technical). Doesn't like Sikes - no benefit for the Salmon.

Jay: Willow Springs water bank in Kern County.... - likes it... provides measurable environmental benefits. June (proposition 68) and November bonds provide funding for sustainable groundwater management. May enable building Temperance Flats.

Walter: Must meet the ecosystem needs - synergistically with Agriculture

Ric: Cold water at Sikes would be helpful for the Salmon.... Need to be able to “flood up” the marsh for migratory birds. “Transfer Bethany” pipelines. Frees capacities at existing facilities...

Limitations of Prop 1: Focused on the Delta - two others - North Coast - small off stream storage. Get diverters off the stream during Salmon usage. San Diego - recycle their water. Another limitation: storage is not the only defined. Hyperion Waste water in Santa Monica is second largest “River” in Southern California (Santa Ana river is the largest). 3-4 times more cost effective.

Walter: Recycle/Groundwater integrate with new storage....

Mark Harmon: Member of the Planning Committee. Excess flows - ever available (Big Gulp)

Walter - big gulps are the on-stream reservoirs. Little Sips (off stream - 20,000 cfs?).

Barry: We are great at "The Big Gulp" - snow melt, and winter rains provide two "Big Gulps" in a given year (summer and winter, respectively). Need to a better job of restoring flood plains and allow them to be inundated. Recycled base water.

Expand the California Aqueduct: Not that effective. Better to improve the delivery system (repair it) with Prop 68 and the Nov ballot issue - Ric.

Moderator: Adam Robin, Regional Water Authority

1st Wave - 19th Century/20 Century - Hetch Hetchy 2nd Wave - State Water Project, Central Valley Water Project 3rd Wave - Local supplies - groundwater storage, streams

4th Wave: Today - 2014 - Proposition 1: Develop Public eco system. Water quality and public benefit.

Finally: Improve the State Water resources

11 projects have applied. All rejected by staff.

Questions: What is there that applies?

Walter Bourez: MBK Engineers

10 million-acre feet than is needed to flow out of the Delta, is not stored beneficially.

Opportunities for storage with existing storage exists. Many eco system functions meet agricultural and other uses. 30,000 cfs is flowing out of the Delta today, per day. Soon, it will be 60,000 cfs.

Barry Nelson: Western Water Strategies

San Francisco Estuary - Article he wrote. Opportunities in Storage... Storage we should be building and are building - is different. Looks at Golden age 1923-1977, 58 dams in 55 years. None since - just reservoirs (4.8 million-acre feet though, equals 12 Hetch Hetchys). Storage benefits are now available through management strategies.

Ric Ortega: GM Grassland Water District:

Concerned with loss of Wetlands. 25 years ago, Congress directed State to address the loss of Wetlands. Still have the Pacific Flyway, (Bird migration from Canada to Patagonia) and wildlife usage, but less wetlands.

Jay Ziegler: The Nature Conservancy - Director of Policy & External Affairs.

Must learn from the Drought. 2.7 billion not a lot of money after spending 1 billion on the Oroville Reservoir. Surface Storage needs to put more water in the ground. Potential for ground water storage. System resiliency really matters. Thinks "Climate Change" means difference in water availability.

Question: New Storage

Walter: New Storage would allow more Efficient ways of managing releases for cold water releases (fisheries). Reservoirs could be habitat, improves groundwater (weans us from use of groundwater), and provides cold water....

Ric: 10 million birds hosted south of the Delta. Water south of the Delta is more expensive. Cost: 15 million spent bringing water to the Grassland area (Merced County) - and often not enough to meet the need. Brought on economists, evaluating value: Millions of dollars brought in to a very poor area. In twelve years' time, water is to be cheaper than it is now (post 2 tunnels?).

Barry: Raise a reservoir. 1/2 of yield project would go to Grasslands Wetlands. Feds have had the responsibility for 25 years. Recycling project is the only one that provided anything. Now looking at off-stream reservoirs - dry year benefits (Urban users pay more). Greats more room - because can be used in wetlands (which helps the local ground water).

Jay: Has problems with how they are "scoring" the 11 projects. Let's put the water to use - not available as there is no water transfer programs available. We are a king the integration element today: How do they work together for cumulative benefit. Optimize the system in a transparent way. How is the public's 2.7 billion being used? Wants there to be 100% benefit to the environment. Great for the Commission to slow down but wants more environmental emphasis.

Walter: Integration - should not have obstacles.

Jay: Whole integration. "Monitor" ag and residential uses. Wants everyone to get more efficient, more transparent. Public benefit (Article X of CA Constitution).

Closing: Ric - Need to avoid Big Gulp/Little Sip dichotomy. Jay - need a more wholistic approach. Underscore the urgency of the moment - and put all the projects together in a funded package - that addresses the environment - and thus agriculture and beneficial use.

Barry: Public benefits "should applaud the Water Commission for asking tough questions"(and sitting on the homeless problem caused by their obstreperous approach and not approving a single project in 4 years). B-52 analogy falls flat.

Walter: "Criteria is constraining" - no wonder nothing has been done. How to share the water is difficult to do. Need a better management plan.

James W. Fitch, Assessor - Recorder  
Kern County Official Records

RAWSONM  
5/01/2007  
11:02 AM

Recorded at the request of  
Public

Recorded at the request  
of and return to:  
Rosamond Community Services District  
3179 35<sup>th</sup> Street West  
Rosamond, CA 93560

DOC#: 0207092838



Stat Types: 1 Pages: 3

Fees	0.00
Taxes	0.00
Others	0.00
PAID	\$0.00

For Benefit of Exempt Governmental Entity

**Quitclaim Deed**

Space above line for Recorder's Use

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged, the COUNTY OF KERN, a political subdivision of the State of California, hereby REMISES, RELEASES AND FOREVER QUITCLAIMS to the ROSAMOND COMMUNITY SERVICES DISTRICT, a community services district formed pursuant to Section 61000, et seq of the Government Code of the state of California, that certain surplus real property described in Exhibit "A", which is attached hereto and by this reference incorporated herein.

This conveyance is made upon the condition that the subject real property be used for park and recreation purposes. District may not sell or transfer the subject property without the express consent of the County first being obtained. Any attempt to sell or use the property for a purpose other than park and recreation purposes shall result in title to said property automatically reverting to the County of Kern.

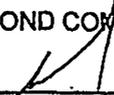
COUNTY OF KERN

Dated APR 17 2007

By   
Chairman, Board of Supervisors  
**DON MABIEN**

The ROSAMOND COMMUNITY SERVICES DISTRICT, acknowledges that it is accepting the described real property, "AS IS" and solely in reliance of its own investigation and that no representations or warranties of any kind, express or implied, have been made by the COUNTY OF KERN.

Dated: April 27, 2007 ROSAMOND COMMUNITY SERVICE DISTRICT

By: 

Title: President Board of Directors

#150523



**Exhibit "A"**

**Description**

A parcel of land lying within the Southwest Quarter of Section 19, Township 9 North, Range 12 West, S.B.B.&M., County of Kern, State of California, as per map recorded in Book 16 of Record of Surveys, at Page 31, in the office of the County Recorder of said County, more particularly described as follows:

Commencing at the West one-quarter corner of said Section 19;

- (1) thence along the west line of said Southwest Quarter, South 00 degrees 03 minutes 18 seconds East, a distance of 866.26 feet, to the POINT OF BEGINNING;
- (2) thence continuing along said west line, South 00 degrees 03 minutes 18 seconds East, a distance of 898.74 feet;
- (3) thence North 89 degrees 56 minutes 42 seconds East, a distance of 706.69 feet, to a point on the westerly right-of-way of 40th Street West;
- (4) thence along said right-of-way, North 54 degrees 00 minutes 00 seconds West, a distance of 201.68 feet to the beginning of a curve, concave Northeasterly, having a radius of 1455.00 feet and a central angle of 38 degrees 08 minutes 28 seconds;
- (5) thence Northwesterly along the arc of said curve to the right, a distance of 968.57 feet to the curve's end, and the POINT OF BEGINNING; containing 5.403 acres of land, more or less.

Subject to easements of record.

**Exhibit "A"**

## Olaf Landsgaard

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**From:** Jeffrey Weinstein <jweinstein@skusd.k12.ca.us>  
**Sent:** Thursday, March 29, 2018 9:15 AM  
**To:** Olaf Landsgaard  
**Subject:** RE: Quit Claim Deed

**Categories:** Blue Category

Hi Olaf,

Talked with Chris Burger and he sees no issue with the RCSD quit claiming the land to SKUSD. If the RCSD wants to do that then he will contact the County to negotiate how much the County contribute to the maintenance of the park and getting their permission for SKUSD to own the land.

*Jeffrey Weinstein*

Superintendent

Southern Kern Unified SD

W: 661-256-5000 x1113

F: 661-256-1247

"Building Lifelong Relationships Through Service"

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**From:** Olaf Landsgaard [mailto:[aerolex@qnet.com](mailto:aerolex@qnet.com)]

**Sent:** Tuesday, March 27, 2018 4:36 PM

**To:** [jweinstein@skusd.k12.ca.us](mailto:jweinstein@skusd.k12.ca.us)

**Subject:** Quit Claim Deed

Jeff;

Attached is the quit claim deed.

Some say politics favors us (the RCSD, 78-22% losers) just giving it back to the County and letting it roll from there. I disagree.

Whatever gives our kids the best leverage for a reasonable deal and keeping the pool and park open is my position.

If your attorneys could look at the Quit Claim deed and figure out how much ability we have to grant the parks to you, that would be great.

Language that intrigues me:

"For a Valuable Consideration" – this includes the lions share of 2.6 million borrowed from the Water fund – as keeping the commitment.

"certain surplus property" – Why is it surplus?

Only one condition: "that the subject real property be used for park and recreation purposes" - no limit on whether used by a school.

"May not sell or transfer without the express consent of the County first being obtained" – Okay, then give us our money back... – or work reasonably with the School District?

"Any attempt to sell or use the property for a purpose OTHER THAN Park and Recreation purposes" shall result in title to said property automatically reverting..."

This cannot be used to prevent a School from owning it, because the specific condition controls over this, the general.

Thus, because it will continue to be used for Parks and Recreation purposes, the fact that the school will have exclusive use at regular

hours does not prevent the conveyance.

• Jeff, I am working on getting a copy of Exhibit "A"

In the meantime, I understand getting the CSA (County Service Area) tax money is not automatic (separate deal).

Would be great if you could meet with Zack Scrivner and find out what the County could offer.

I still personally feel the RCSD and the County should chip in an extra \$25,000 per year to sweeten the deal.... May need some language about adult tennis and water programs, etc....

Thanks

Olaf

James W. Fitch, Assessor - Recorder  
Kern County Official Records

RAWSONM  
5/01/2007  
11:02 AM

Recorded at the request of  
Public

Recorded at the request  
of and return to:  
Rosamond Community Services District  
3179 35<sup>th</sup> Street West  
Rosamond, CA 93560

DOC#: 0207092838

Stat Types: 1 Pages: 3



Fees	0.00
Taxes	0.00
Others	0.00
PAID	0.00

For Benefit of Exempt Governmental Entity

**Quitclaim Deed**

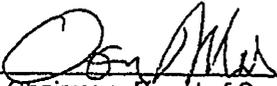
Space above line for Recorder's Use

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged, the COUNTY OF KERN, a political subdivision of the State of California, hereby REMISES, RELEASES AND FOREVER QUITCLAIMS to the ROSAMOND COMMUNITY SERVICES DISTRICT, a community services district formed pursuant to Section 61000, et seq of the Government Code of the state of California, that certain surplus real property described in Exhibit "A", which is attached hereto and by this reference incorporated herein.

This conveyance is made upon the condition that the subject real property be used for park and recreation purposes. District may not sell or transfer the subject property without the express consent of the County first being obtained. Any attempt to sell or use the property for a purpose other than park and recreation purposes shall result in title to said property automatically reverting to the County of Kern.

COUNTY OF KERN

Dated APR 17 2007

By   
Chairman, Board of Supervisors.  
DON MABEN

The ROSAMOND COMMUNITY SERVICES DISTRICT, acknowledges that it is accepting the described real property, "AS IS" and solely in reliance of its own investigation and that no representations or warranties of any kind, express or implied, have been made by the COUNTY OF KERN.

Dated: April 27, 2007 ROSAMOND COMMUNITY SERVICE DISTRICT

By: 

Title: President Board of Directors

#150523



1994

Imagery Date: 4/29/2017 34°51'03.86" N 118°11'53.08" W elev 2348 ft eye alt 4707 ft

Google Earth

Westpark Elementary

*To: GM. RCSD*

*From: Director Giennan*

*Date: March 9, 2018*

*Re: Parks and Rec.*

*My "thoughts", not demands, concern the future of parks and rec. in RCSD's future:*

- *2007 vote gave RCSD parks & rec. responsibility with no funding*
- *2.8 million has been borrowed from water & sewer funds to establish community support for parks & rec.*
- *79% said no to funding - March 7, 2018 (1761 / 7402)*
- *MOTION: Absolve RCSD's responsibility for any park or rec. program*
- *MOTION: Return "Williford Park" to Kern County responsibility*
- *MOTION: Dedicate 40% of all new discretionary monies to repay the loan from water and sewer funds*

# STAFF REPORT

## Rosamond Community Services District

DATE: April 17, 2018  
TO: Board of Directors  
FROM: Brad Rockabrand, Director of Finance  
Prepared by: Julie Lopez-Olmos, Senior Accounting Specialist  
SUBJECT: Review of the check/voucher register dated March 13, 2018 through April 9, 2018 | Payroll (Direct Deposits) dated March 21, 2018 Payroll | (Checks) dated April 4, 2018 | Payroll (Direct Deposits) dated April 4, 2018

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### RECOMMENDATION:

By motion, receive and file.

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### EXECUTIVE SUMMARY:

The District's check/voucher register includes all disbursement transactions, actual checks as well as electronic, for the periods referenced above. Total disbursements were \$863,137.89 as follows:

Checks issued to vendors	\$764,394.34
Checks issued to vendors – related party	520.80
Payroll direct deposit	37,085.81
Payroll direct deposit and checks	52,029.90
Payroll check	<u>9,107.04</u>
Total	\$863,137.89

Significant disbursements included the following payments:

- \$534,535.55 was paid to State Water Resources Control Board on March 14, 2018 for contract no. 08817-550-0
- \$35,263.99 was paid to Stradling Yocca Carlson & Rauth on March 14, 2018 for General, Employment Matters, Unfair Practice Claim and Special Projects for the period of November 2017. Union Negotiations, Unfair Practice Claim, Perb Cases, Special Projects and General for the period of December 2017
- \$28,147.59 was paid to ACWA/JPIA on March 21, 2018 for employee insurance

- \$8,966.34 was remitted to CalPERS on March 21, 2018 for required contributions
  - \$5,642.22 (Employer portion)
  - \$3,324.11 (Employee portion)
- \$1,949.35 was remitted to the Employment Development Department on March 21, 2018
  - \$ 0.00 (Employer portion)
  - \$1,949.35 (Employee portion)
- \$12,349.19 was remitted to the Internal Revenue Service on March 21, 2018
  - \$4,172.99 (Employer portion)
  - \$8,176.20 (Employee portion)
- \$9,856.77 was remitted to CalPERS on April 5, 2018 for required contributions
  - \$6,532.66 (Employer portion)
  - \$3,324.11 (Employee portion)
- \$3,959.39 was remitted to the Employment Development Department on April 5, 2018
  - \$ 0.00 (Employer portion)
  - \$3,959.39 (Employee portion)
- \$20,762.01 was remitted to the Internal Revenue Service on April 5 2018
  - \$ 6,567.06 (Employer portion)
  - \$14,194.95 (Employee portion)

DISCUSSION/ANALYSIS:

The check/voucher register dated March 13, 2018 through April 9, 2018 includes check numbers 55747 through 55775, 55777 through 55861 (Attachment 1)

The check/voucher register – related party dated March 13, 2018 through April 9, 2018 includes check number 55776 (Attachment 1)

Payroll (Direct Deposit) number 22702 through 22720 was issued on March 21, 2018 in the amount of \$37,085.81. Payroll (Checks) numbered 22721 through 22723, 22745 through 22747 were issued on April 4, 2018 in the amount of \$13, 917.22. Payroll (Direct Deposit) number 22724 through 22744 were issued on April 4, 2018 in the amount of \$38,112.68 and Payroll (Check) number 22748 was issued on April 4, 2018 in the amount of \$9,107.04 (Attachment 2)

FISCAL IMPACT:

Not applicable

ENVIRONMENTAL IMPACT:

Not applicable

PRIOR BOARD REVIEW:

Not applicable

COMMISSION/COMMITTEE/BOARD REVIEW AND RECOMMENDATIONS:

Not applicable

NOTIFICATION:

Not applicable

ATTACHMENTS:

Attachment 1 – Check/voucher register dated March 13, 2018 through April 9, 2018

Attachment 2 – Payroll (Direct Deposit) dated March 21, 2018, (Checks) dated April 4, 2018, (Direct Deposit) dated April 4, 2018 and (check) dated April 4, 2018

Attachment 3 – Bank of the West Business Card ending in 0135

Attachment 4 – Wells Fargo Business Card ending in 1153

Attachment 5 – Wells Fargo Business Card ending in 4652

Rosamond Community Services District  
 Check/Voucher Register  
 10101 - General Checking - Wells Fargo  
 From 3/13/2018 Through 4/9/2018

Date	Check No.	Vendor Name	Transaction Description	Amount	Total
3/14/2018	55747	CASA BONITAS LP	CUSTOMER REFUND	178.05	178.05
3/14/2018	55748	CRAIG, LUCINDA	CUSTOMER REFUND	42.79	42.79
3/14/2018	55749	DES AUTELS, DAVID	CUSTOMER REFUND	3.12	3.12
3/14/2018	55750	DRI HOLDINGS LLC	CUSTOMER REFUND	250.00	250.00
3/14/2018	55751	DVP, LP	CUSTOMER REFUND	194.18	194.18
3/14/2018	55752	FRONTIER	CUSTOMER REFUND	155.12	466.82
3/14/2018		FRONTIER	CUSTOMER REFUND	89.09	466.82
3/14/2018		FRONTIER	CUSTOMER REFUND	78.99	466.82
3/14/2018		FRONTIER	CUSTOMER REFUND	71.81	466.82
3/14/2018		FRONTIER	CUSTOMER REFUND	71.81	466.82
3/14/2018	55753	GARDINER, DONALD	CUSTOMER REFUND	22.49	22.49
3/14/2018	55754	GRISWOLD, CORY	CUSTOMER REFUND	250.00	250.00
3/14/2018	55755	HARTLAND PROPERTIES	CUSTOMER REFUND	98.77	98.77
3/14/2018	55756	JANOV, MIKE	CUSTOMER REFUND	109.50	109.50
3/14/2018	55757	VALLE, CARLOS	CUSTOMER REFUND	200.00	200.00
3/14/2018	55758	LN LLC	CUSTOMER REFUND	194.18	194.18
3/14/2018	55759	PRESGROVE, TIM	CUSTOMER REFUND	22.89	22.89
3/14/2018	55760	SCOTT, JULIUS	CUSTOMER REFUND	87.20	87.20
3/14/2018	55761	SERGEANT, SANDRA	CUSTOMER REFUND	5.00	5.00
3/14/2018	55762	STARBRITE AVE LLC	CUSTOMER REFUND	200.00	730.34
3/14/2018		STARBRITE AVE LLC	CUSTOMER REFUND	173.73	730.34
3/14/2018		STARBRITE AVE LLC	CUSTOMER REFUND	156.61	730.34
3/14/2018		STARBRITE AVE LLC	CUSTOMER REFUND	200.00	730.34
3/14/2018	55763	STEPHENS, ANDANI	CUSTOMER REFUND	3.04	3.04
3/14/2018	55764	STEWART, ANTHONY	CUSTOMER REFUND	204.51	204.51
3/14/2018	55765	THERMAL RIDER INV, LLC	CUSTOMER REFUND	200.00	200.00
3/14/2018	55766	WORLD OF PLUMBING	CUSTOMER REFUND	47.44	47.44
3/14/2018	55767	WRIGHT JR, THERARDO	CUSTOMER REFUND	108.40	108.40
3/14/2018	55768	AT&T	STP	57.96	423.08
3/14/2018		AT&T	FAX	76.49	423.08
3/14/2018		AT&T	MAIN OFFICE	209.05	423.08
3/14/2018		AT&T	SCADA	38.96	423.08
3/14/2018		AT&T	COMMUNITY CTR	20.31	423.08
3/14/2018		AT&T	TANK# 4	20.31	423.08
3/14/2018	55769	AUTOZONE	#23 DURALAST HUB BEARING	165.15	165.15
3/14/2018	55770	BANK OF THE WEST	ROSAMOND CSD (ATTACHMENT 3)	1,723.57	1,723.57
3/14/2018	55771	CORE & MAIN LP	STOCK SUPPLIES	5,857.62	5,857.62
3/14/2018	55772	DIGITECH	875 PATTERSON RD: FIRE ALARM MONITORING	59.99	187.95
3/14/2018		DIGITECH	875 PATTERSON RD: SECURITY MONITORING	31.99	187.95
3/14/2018		DIGITECH	2645 DIAMOND ST: SECURITY MONITORING	31.99	187.95
3/14/2018		DIGITECH	MAIN BLD: SECURITY MONITORING	31.99	187.95
3/14/2018		DIGITECH	OPER. BLD: SECURITY MONITORING	31.99	187.95
3/14/2018	55773	GLENNAN, BYRON	PER DIEM ALLOWANCE: 2018 K. COUNTY WATER SUMMIT	55.50	55.50
3/14/2018	55774	GUERRERO, LIZETTE	PER DIEM ALLOWANCE: 2018 SDRMA SAFETY CLAIMS	185.00	185.00

Rosamond Community Services District  
Check/Voucher Register  
10101 - General Checking - Wells Fargo  
From 3/13/2018 Through 4/9/2018

Date	Check No.	Vendor Name	Transaction Description	Amount	Total
3/14/2018	55775	HOUGHTON, JOHN	PER DIEM ALLOWANCE: 2018 SDRMA SAFETY CLAIMS	129.50	129.50
3/14/2018	55777	LANDSGAARD, OLAF	PER DIEM ALLOWANCE: 2018 CA WATER POLICY 27	185.00	185.00
3/14/2018	55778	LEGAL SHIELD	LEGAL SHIELD	53.80	53.80
3/14/2018	55779	MACKAY, MORRISON	PER DIEM ALLOWANCE: 2018 SDRMA SAFETY CLAIMS	185.00	185.00
3/14/2018	55780	MISSION LINEN SUPPLY	EMPLOYEE UNIFORMS	344.40	344.40
3/14/2018	55781	PHONE CONNECTION COMM.	SERVICE CALL: VOICEMAIL BLOCK LONG DISTANCE CALLING	247.50	247.50
3/14/2018	55782	PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC	POSTAGE METER RENTAL	257.34	257.34
3/14/2018	55783	SAGE STAFFING	TEMP STAFFING	1,135.87	1,135.87
3/14/2018	55784	SMITH, RON	PER DIEM ALLOWANCE: 2018 CA WATER POLICY 27	185.00	185.00
3/14/2018	55785	SOUTHERN CALIF. EDISON	ST LIGHTS	6,343.06	7,244.76
3/14/2018		SOUTHERN CALIF. EDISON	LLAD	901.70	7,244.76
3/14/2018	55786	SOUTHERN CALIF. EDISON	2645 DIAMOND ST	30.01	30.01
3/14/2018	55787	STATE WATER RESOURCES CONTROL BOARD	CONTRACT NO. 08817-550-0 AR NO. 08817-18-9	534,535.55	534,535.55
3/14/2018	55788	STRADLING YOCCA CARLSON & RAUTH	NOV 17 GENERAL	7,077.82	35,263.99
3/14/2018		STRADLING YOCCA CARLSON & RAUTH	NOV 17 EMPLOYMENT MATTERS	207.00	35,263.99
3/14/2018		STRADLING YOCCA CARLSON & RAUTH	NOV 17 UNFAIR PRACTICE CLAIM	10,155.00	35,263.99
3/14/2018		STRADLING YOCCA CARLSON & RAUTH	DEC 17 UNION NEGOTIATIONS	1,207.50	35,263.99
3/14/2018		STRADLING YOCCA CARLSON & RAUTH	DEC 17 UNFAIR PRACTICE CLAIM	2,760.35	35,263.99
3/14/2018		STRADLING YOCCA CARLSON & RAUTH	DEC 17 PERB CASES	540.15	35,263.99
3/14/2018		STRADLING YOCCA CARLSON & RAUTH	NOV 17 SPECIAL PROJECTS	2,259.50	35,263.99
3/14/2018		STRADLING YOCCA CARLSON & RAUTH	DEC 17 SPECIAL PROJECTS	3,805.17	35,263.99
3/14/2018		STRADLING YOCCA CARLSON & RAUTH	DEC 17 GENERAL	7,251.50	35,263.99
3/14/2018	55789	TRANS UNION LLC	CREDIT INQUIRIES: 01/26/18 - 02/25/18	236.76	236.76
3/14/2018	55790	USA BLUEBOOK	4QTY CLASS 2 XL VESTS, 4QTY CLASS 2 2X VEST & OFFSET WRENCH	541.27	541.27
3/21/2018	55791	ACWA/JPIA	EMPLOYEE INSURANCE	28,147.59	28,147.59
3/21/2018	55792	AFLAC INSURANCE	SUPPLEMENTAL EMPLOYEE INSURANCE	1,320.80	1,320.80
3/21/2018	55793	AFSCME LOCAL 1902	UNION DUES	649.58	649.58
3/21/2018	55794	AT&T	COMMUNITY POOL	26.63	26.63
3/21/2018	55795	AUTOZONE	#26 5W-20 OIL & LIGHT BULBS	41.84	191.49
3/21/2018		AUTOZONE	#20 BRAKE ROTORS & PADS, 5W-30 OIL & FILTER	149.65	191.49
3/21/2018	55796	CALIFORNIA PUBLIC EMPLOYEE'S RETIREMENT SYSTEM	PAYROLL REMITTANCE	8,966.33	8,966.33
3/21/2018	55797	CALPERS SUPPLEMENTAL INCOME 457 PLAN	PERS 457	1,959.62	1,959.62
3/21/2018	55798	CA STATE DISBURSEMENT UNIT	WITHHOLDING ORDER	178.15	178.15
3/21/2018	55799	CLINICAL LABORATORY OF SAN BERNARDINO, INC.	SYSTEM TESTS	196.00	196.00
3/21/2018	55800	DESERT HAVEN ENTERPRISES, INC.	FEB 18: MAIN OFFICE LANDSCAPE	240.00	885.00
3/21/2018		DESERT HAVEN ENTERPRISES, INC.	FEB 18: JW PARK LANDSCAPE	645.00	885.00
3/21/2018	55801	DUKE ENGINEERING	PLAN CHECKING	5,875.00	5,875.00
3/21/2018	55802	EMPLOYMENT DEVELOPMENT DEPARTMENT	STATE DISABILITY INSURANCE	545.48	1,949.35
3/21/2018		EMPLOYMENT DEVELOPMENT DEPARTMENT	STATE INCOME TAX	1,403.87	1,949.35
3/21/2018	55803	GLENNAN, BYRON	MILEAGE REIMBURSEMENT: TO/FROM 2018 K. COUNTY WATER SUMMIT	85.02	85.02
3/21/2018	55804	HOUGHTON, JOHN	PER DIEM ALLOWANCE: BACKFLOW TESTER CERTIFICATION	407.00	407.00
3/21/2018	55805	INTERNAL REVENUE SERVICE	FEDERAL INCOME TAX	4,003.21	12,349.19
3/21/2018		INTERNAL REVENUE SERVICE	MEDICARE	1,581.90	12,349.19
3/21/2018		INTERNAL REVENUE SERVICE	SOCIAL SECURITY	6,764.08	12,349.19
3/21/2018	55806	JACK HENRY AND ASSOCIATES	BILLING ON BEHALF OF CUSI	164.75	164.75

Rosamond Community Services District  
Check/Voucher Register  
10101 - General Checking - Wells Fargo  
From 3/13/2018 Through 4/9/2018

Date	Check No.	Vendor Name	Transaction Description	Amount	Total
3/21/2018	55807	MURPHY & EVERTZ, LLP	AV GROUNDWATER MATTERS	3,842.00	3,842.00
3/21/2018	55808	NBS	BOUNDARY & LEVY AUDIT PHASE 1 OF LLAD NO. 2	4,935.00	4,935.00
3/21/2018	55809	O'DONNELL HEATING & AIR INC.	WELL# 9 PREVENTIVE MAINTENANCE	120.00	460.00
3/21/2018		O'DONNELL HEATING & AIR INC.	WELL# 8 PREVENTIVE MAINTENANCE	80.00	460.00
3/21/2018		O'DONNELL HEATING & AIR INC.	STP: PREVENTIVE MAINTENANCE	260.00	460.00
3/21/2018	55810	ROSAMOND DISPOSAL	875 PATTERSON RD: ROLLOFF SERVICE	650.07	650.07
3/21/2018	55811	ROSAMOND CSD	FINAL BILL: 2645 DIAMOND ST	69.89	69.89
3/21/2018	55812	ROSAMOND SOLAR, LLC	ENERGY SERVICE REVENUE	5,342.33	5,342.33
3/21/2018	55813	SCI SHAR - CRAFT INCORPORATED	REPAIRS TO HIDROSTAL PUMP	5,696.25	5,696.25
3/21/2018	55814	SIDES, ROGER	11 DAYS BACKHOE RENTAL	1,246.31	1,246.31
3/21/2018	55815	SOUTHERN CALIF. EDISON	WELLS & TANKS	563.57	563.57
3/21/2018	55816	SOUTHERN CALIF. EDISON	5702 GASKELL RD WELL 9	7,314.99	7,314.99
3/21/2018	55817	SOUTHERN CALIF. EDISON	SEWER	4,428.59	4,428.59
3/21/2018	55818	SOUTHERN CALIF. EDISON	3179 35TH ST W	1,027.13	1,027.13
3/21/2018	55819	SOUTHERN CALIF. EDISON	SCADA	29.59	29.59
3/21/2018	55820	VAVRINEK, TRINE, DAY & CO., LLP	FEB 18 ACCOUNTING SERVICES	6,985.00	6,985.00
4/5/2018	55821	3D IMAGING SYSTEMS	KYOCERA MAINTENANCE AGREEMENTS & OVERAGES	383.58	383.58
4/5/2018	55822	A-1 KLEAN RITE	PW BLD: JANITORIAL CLEANING	500.00	2,062.50
4/5/2018		A-1 KLEAN RITE	PW BLD: JANITORIAL CLEANING	562.50	2,062.50
4/5/2018		A-1 KLEAN RITE	JANITORIAL CLEANING	500.00	2,062.50
4/5/2018		A-1 KLEAN RITE	JANITORIAL CLEANING	500.00	2,062.50
4/5/2018	55823	ANTELECOM, INC.	SOLAR WELL: 4G WIRELESS	23.00	69.00
4/5/2018		ANTELECOM, INC.	SOLAR ADMIN: 4G WIRELESS	23.00	69.00
4/5/2018		ANTELECOM, INC.	SOLAR POND: 4G WIRELESS	23.00	69.00
4/5/2018	55824	APPLIED TECHNOLOGY GROUP,	SCADA RADIO REPAIR	494.00	494.00
4/5/2018	55825	AT&T TELECONFERENCE SERVICES	TELECONFERENCE	162.97	162.97
4/5/2018	55826	AT&T MOBILITY	CELL PHONES & IPAD INTERNET CHARGES	985.38	985.38
4/5/2018	55827	AUTOZONE	#27 OIL & AIR FILTER, 5W-20 OIL & WINDSHIELD WASHER FLUID	54.54	54.54
4/5/2018	55828	BOOT BARN, INC.	ANNUAL BOOTS: S. SAUNDERS	153.29	153.29
4/5/2018	55829	CALIFORNIA PUBLIC EMPLOYEE'S RETIREMENT SYSTEM	PAYROLL REMITTANCE	9,856.77	9,856.77
4/5/2018	55830	CALIFORNIA PUBLIC EMPLOYEE'S RETIREMENT SYSTEM	PAYROLL REMITTANCE	2,420.38	2,420.38
4/5/2018	55831	CALPERS SUPPLEMENTAL INCOME 457 PLAN	PERS 457	1,959.62	1,959.62
4/5/2018	55832	CA STATE DISBURSEMENT UNIT	WITHHOLDING ORDER	178.15	178.15
4/5/2018	55833	DIGITECH	ACCESS CONTROL SYSTEM FINAL BALANCE	1,590.00	1,590.00
4/5/2018	55834	EAGLE PUMP SERVICES, INC.	REPAIR UFD PUMP2	900.00	900.00
4/5/2018	55835	EMPLOYMENT DEVELOPMENT DEPARTMENT	STATE DISABILITY INSURANCE	699.86	3,959.39
4/5/2018		EMPLOYMENT DEVELOPMENT DEPARTMENT	STATE INCOME TAX	2,005.39	3,959.39
4/5/2018		EMPLOYMENT DEVELOPMENT DEPARTMENT	STATE DISABILITY INSURANCE	138.00	3,959.39
4/5/2018		EMPLOYMENT DEVELOPMENT DEPARTMENT	STATE INCOME TAX	1,116.14	3,959.39
4/5/2018	55836	FEDERAL EXPRESS	WORKOUT	8.00	8.00
4/5/2018	55837	GREATAMERICA FINANCIAL SERVICES	KYOCERA LEASE AGREEMENTS	391.63	391.63
4/5/2018	55838	GUERRERO, LIZETTE	MILEAGE REIMBURSEMENT: TO/FROM SDRMA	380.41	380.41
4/5/2018	55839	GUERRERO, LIZETTE	PER DIEM ALLOWANCE: CALPELRA CORE ACADEMY	259.00	259.00
4/5/2018	55840	IRON MOUNTAIN INC.	STG & SHRED PKG	149.00	149.00
4/5/2018	55841	INTERNAL REVENUE SERVICE	FEDERAL INCOME TAX	5,244.77	20,762.01

Rosamond Community Services District  
Check/Voucher Register  
10101 - General Checking - Wells Fargo  
From 3/13/2018 Through 4/9/2018

Date	Check No.	Vendor Name	Transaction Description	Amount	Total
4/5/2018		INTERNAL REVENUE SERVICE	MEDICARE	2,089.26	20,762.01
4/5/2018		INTERNAL REVENUE SERVICE	SOCIAL SECURITY	8,933.46	20,762.01
4/5/2018		INTERNAL REVENUE SERVICE	FEDERAL INCOME TAX	2,383.12	20,762.01
4/5/2018		INTERNAL REVENUE SERVICE	MEDICARE	400.20	20,762.01
4/5/2018		INTERNAL REVENUE SERVICE	SOCIAL SECURITY	1,711.20	20,762.01
4/5/2018	55842	KENNEDY/JENKS CONSULTANTS	SEWER MASTER PLAN	4,017.50	4,017.50
4/5/2018	55843	KIEFFE & SONS FORD	#24 REPAIRS	126.92	126.92
4/5/2018	55844	LOOMIS	ARMORED CAR COURIER SERVICE	626.48	626.48
4/5/2018	55845	MACKAY, MORRISON	MILEAGE REIMBURSEMENT: TO/FROM SDRMA	380.41	380.41
4/5/2018	55846	MILES CHEMICAL COMPANY	480 GAL SODIUM HYPOCHLORITE	1,359.00	1,359.00
4/5/2018	55847	MISSION LINEN SUPPLY	EMPLOYEE UNIFORMS	255.21	255.21
4/5/2018	55848	MISSION LINEN SUPPLY	MATS, TOWELS, MOP & GLOVES	151.48	151.48
4/5/2018	55849	DANIEL REID CONSULTING SERVICES	MAR 18 SERVICES, SUPPORT, T&M INITIATIVES	2,100.00	2,100.00
4/5/2018	55850	SAGE STAFFING	TEMP STAFFING	1,139.33	2,181.99
4/5/2018		SAGE STAFFING	TEMP STAFFING	600.74	2,181.99
4/5/2018		SAGE STAFFING	TEMP STAFFING	441.92	2,181.99
4/5/2018	55851	SAUNDERS, STEVE	REIMBURSEMENT: DOT PHYSICAL	95.00	185.00
4/5/2018		SAUNDERS, STEVE	REIMBURSEMENT: D3 CERTIFICATION	90.00	185.00
4/5/2018	55852	SMITH, RON	REIMBURSEMENT: EMPLOYEE PAID MEDICAL DEDUCTIONS	943.70	943.70
4/5/2018	55853	SOUTHERN CALIF. EDISON	2645 DIAMOND ST	9.46	9.46
4/5/2018	55854	THE GAS COMPANY	UNIT A	135.31	272.47
4/5/2018		THE GAS COMPANY	UNIT B	137.16	272.47
4/5/2018	55855	THE GAS COMPANY	875 PATTERSON RD	190.93	190.93
4/5/2018	55856	THE GAS COMPANY	2235 40TH ST W	26.84	77.42
4/5/2018		THE GAS COMPANY	2645 DIAMOND ST	44.63	77.42
4/5/2018		THE GAS COMPANY	2645 DIAMOND ST	5.95	77.42
4/5/2018	55857	THE TIRE STORE	#30 FLAT TIRE REPAIR	10.00	10.00
4/5/2018	55858	TRANS UNION LLC	CREDIT INQUIRIES: 02/26/18 - 03/25/18	277.50	277.50
4/5/2018	55859	WATER ASSOCIATION OF KERN COUNTY	B. GLENNAN: KERN COUNTY WATER SUMMIT REGISTRATION FEE	100.00	100.00
4/5/2018	55860	WELLS FARGO BUSINESS CARD	1153 (ATTACHMENT 4)	1,549.73	1,549.73
4/5/2018	55861	WELLS FARGO BUSINESS CARD	4652 (ATTACHMENT 5)	<u>3,864.96</u>	<u>3,864.96</u>

Report Total

764,394.34

Rosamond Community Services District  
 Check/Voucher Register - AGENDA CHECK REPORT RELATED PARTY  
 10101 - General Checking - Wells Fargo  
 From 3/13/2018 Through 4/9/2018

<u>Date</u>	<u>Check No.</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Amount</u>	<u>Total</u>
3/14/2018	55776	KARL'S HARDWARE	GRAFFITI	155.89	520.8
3/14/2018		KARL'S HARDWARE	MAINTENANCE	94.58	520.8
3/14/2018		KARL'S HARDWARE	PARKS	6.82	520.8
3/14/2018		KARL'S HARDWARE	SEWER	131.4	520.8
3/14/2018		KARL'S HARDWARE	WATER	<u>132.11</u>	520.8
Report Total				<u>520.8</u>	

**Rosamond Community Services District**

Summary Check/Transaction Register

From 3/20/2018 Through 3/21/2018

<u>Document Date</u>	<u>Document Number</u>	<u>Type of Payment</u>	<u>Amount</u>
3/21/2018	22702	Check	1,906.65
3/21/2018	22703	Check	2,255.72
3/21/2018	22704	Check	1,184.84
3/21/2018	22705	Check	1,686.80
3/21/2018	22706	Check	2,237.60
3/21/2018	22707	Check	2,713.13
3/21/2018	22708	Check	1,285.08
3/21/2018	22709	Check	4,093.05
3/21/2018	22710	Check	1,416.79
3/21/2018	22711	Check	1,633.91
3/21/2018	22712	Check	1,197.38
3/21/2018	22713	Check	1,682.12
3/21/2018	22714	Check	1,393.17
3/21/2018	22715	Check	1,896.03
3/21/2018	22716	Check	2,714.04
3/21/2018	22717	Check	2,989.51
3/21/2018	22718	Check	1,286.71
3/21/2018	22719	Check	1,691.22
3/21/2018	22720	Check	<u>1,822.06</u>
Report Total			<u><u>37,085.81</u></u>

**PAYROLL 03/21/18**

<u>Document</u>	<u>Document</u>	<u>Amount</u>
3/21/2018	22702	1,906.65
3/21/2018	22703	2,255.72
3/21/2018	22704	1,184.84
3/21/2018	22705	1,686.80
3/21/2018	22706	2,237.60
3/21/2018	22707	2,713.13
3/21/2018	22708	1,285.08
3/21/2018	22709	4,093.05
3/21/2018	22710	1,416.79
3/21/2018	22711	1,633.91
3/21/2018	22712	1,197.38
3/21/2018	22713	1,682.12
3/21/2018	22714	1,393.17
3/21/2018	22715	1,896.03
3/21/2018	22716	2,714.04
3/21/2018	22717	2,989.51
3/21/2018	22718	1,286.71
3/21/2018	22719	1,691.22
3/21/2018	22720	<u>1,822.06</u>
Total Direct Deposit		37,085.81

Total Checks Issued 0.00

**Total 37,085.81**

**Rosamond Community Services District**

Summary Check/Transaction Register

From 4/3/2018 Through 4/4/2018

<u>Document Date</u>	<u>Document Number</u>	<u>Type of Payment</u>	<u>Amount</u>
4/4/2018	22721	Check	628.77
4/4/2018	22722	Check	85.75
4/4/2018	22723	Check	678.77
4/4/2018	22724	Check	135.76
4/4/2018	22725	Check	271.52
4/4/2018	22726	Check	2,107.19
4/4/2018	22727	Check	2,696.79
4/4/2018	22728	Check	1,223.32
4/4/2018	22729	Check	1,736.81
4/4/2018	22730	Check	2,260.71
4/4/2018	22731	Check	2,686.23
4/4/2018	22732	Check	1,314.86
4/4/2018	22733	Check	2,925.52
4/4/2018	22734	Check	1,196.83
4/4/2018	22735	Check	1,659.78
4/4/2018	22736	Check	1,254.02
4/4/2018	22737	Check	1,665.94
4/4/2018	22738	Check	1,432.11
4/4/2018	22739	Check	1,946.03
4/4/2018	22740	Check	2,714.05
4/4/2018	22741	Check	3,731.77
4/4/2018	22742	Check	1,329.64
4/4/2018	22743	Check	2,399.85
4/4/2018	22744	Check	1,423.95
4/4/2018	22745	Check	3,475.78
4/4/2018	22746	Check	3,258.76
4/4/2018	22747	Check	<u>5,789.39</u>
Report Total			<u><u>52,029.90</u></u>

**PAYROLL 04/04/18**

<u>Document</u>	<u>Document</u>	<u>Amount</u>
4/4/2018	22724	135.76
4/4/2018	22725	271.52
4/4/2018	22726	2,107.19
4/4/2018	22727	2,696.79
4/4/2018	22728	1,223.32
4/4/2018	22729	1,736.81
4/4/2018	22730	2,260.71
4/4/2018	22731	2,686.23
4/4/2018	22732	1,314.86
4/4/2018	22733	2,925.52
4/4/2018	22734	1,196.83
4/4/2018	22735	1,659.78
4/4/2018	22736	1,254.02
4/4/2018	22737	1,665.94
4/4/2018	22738	1,432.11
4/4/2018	22739	1,946.03
4/4/2018	22740	2,714.05
4/4/2018	22741	3,731.77
4/4/2018	22742	1,329.64
4/4/2018	22743	2,399.85
4/4/2018	22744	<u>1,423.95</u>
Total Direct Deposit		38,112.68
4/4/2018	22721	628.77
4/4/2018	22722	85.75
4/4/2018	22723	678.77
4/4/2018	22745	3,475.78
4/4/2018	22746	3,258.76
4/4/2018	22747	<u>5,789.39</u>
Total Checks Issued		13,917.22
<b>Total</b>		<b><u>52,029.90</u></b>

**Rosamond Community Services District**  
Summary Check/Transaction Register  
From 4/4/2018 Through 4/4/2018

<u>Document Date</u>	<u>Document Number</u>	<u>Type of Payment</u>	<u>Amount</u>
4/4/2018	22748	Check	<u>9,107.04</u>
Report Total			<u>9,107.04</u>

**SUPPLEMENTAL PAYROLL  
4/4/2018**

Document Date	Document Number	Amount
4/4/2018	22748	9,107.04

**Total Checks Issued**            **9,107.04** .



Account Number XXXX-XXXX-0135

Payment Due Date MAR 26, 2018

Amount Due \$1,723.57

Current Balance \$1,723.57



BANKCARD CENTER  
PO BOX 84043  
COLUMBUS GA 31908-4043



BANKCARD CENTER  
PO BOX 4025  
ALAMEDA CA 94501-0425

Please detach and return with payment to:  
BANKCARD CENTER PO BOX 4025,  
ALAMEDA CA 94501-0425



ROSAMOND CSD  
3179 35TH STREET WEST  
ROSAMOND CA 93560

\*\*N0007706

Amount Enclosed

\$

⑆5868 250 13⑆55693 20000360 135⑆

⑆0000 172357⑆

**CORPORATE ACCOUNT SUMMARY**

ROSAMOND CSD XXXX-XXXX Company Total	Previous Balance	Purchases + & Other Debits	Cash Advances	Finance Charges	Credits	Payments	New Balance
-0135	\$3,981.40	\$1,723.57	\$0.00	\$0.00	\$0.00	\$3,981.40	\$1,723.57

**CARDHOLDER NEW ACTIVITY SUMMARY**

ROSAMOND CSD XXXX-XXXX- Credit Limit \$50,000	Purchases and Other Debits	Cash Advances	Credits	Total Activity
-3399	\$1,723.57	\$0.00	\$0.00	\$1,723.57

**FINANCE CHARGE SUMMARY**

	Average Daily Balance	Daily Periodic Rate	Corresponding Annual Percentage Rate	Periodic Finance Charge
PURCHASES	\$0.00	0.0254%	09.24%	\$0.00
CASH ADVANCES	\$0.00	0.0493%	18.00%	\$0.00

For Customer Service, Call:  1-866-432-8161	Account Number		Account Summary	
		XXXX-XXXX	135	Previous Balance
	Statement Date	Payment Due Date	Purchases & Other Charges	\$1,723.57
	FEB 28, 2018	MAR 26, 2018	Cash Advances	\$0.00
	Credit Limit	Available Credit	Cash Advance Fees	\$0.00
	\$50,000	\$48,276.43	Late Charge	\$0.00
Send Payments to: BANKCARD CENTER PO BOX 4025 ALAMEDA CA 94501-0425  All other inquiries can be sent to: BANKCARD CENTER PO BOX 84043 COLUMBUS GA 31908-4043			Finance Charges	\$0.00
			Credits	\$0.00
	Amount Due	Disputed Amount	Payments	\$3,981.40
\$1,723.57	\$0.00	New Balance	\$1,723.57	



Statement Date	FEB 28, 2018	Payment Due Date	MAR 26, 2018
Credit Limit	\$50,000	Amount Due	\$1,723.57
Cash Advance Balance	\$0.00	New Balance	\$1,723.57
Available Credit	\$48,276.43		
<b>ROSAMOND CSD</b>			
XXXX-XXXX- -0135			

**CORPORATE ACCOUNT ACTIVITY**

<b>ROSAMOND CSD</b>				<b>TOTAL CORPORATE ACTIVITY</b>
XXXX-XXXX- -0135				\$3,981.40 CR
<b>Posting Date</b>	<b>Transaction Date</b>	<b>Reference Number</b>	<b>Transaction Description</b>	<b>Amount</b>
02-12	02-12	00120003120020300000000	PAYMENT - THANK YOU	3,981.40 CR

**CARDHOLDER ACTIVITY**

<b>ROSAMOND CSD</b>		<b>PURCHASES</b>	<b>CASH ADVANCES</b>	<b>CREDITS</b>	<b>TOTAL ACTIVITY</b>
XXXX-XXXX- -3399		\$1,723.57	\$0.00	\$0.00	\$1,723.57
<b>Posting Date</b>	<b>Transaction Date</b>	<b>Reference Number</b>	<b>Transaction Description</b>		<b>Amount</b>
01-29	01-28	75418238028050169294417	DNH*GODADDY.COM 480-5058855 AZ Tran: 1256325473 Tax ID: 860850417 Mer Zip: 85260		2.99
02-06	02-05	55480778037286357000682	ASSOCIATION OF CALIFOR 09164414545 CA Tax ID: 946003910 Mer Ref: 35700068 Mer Zip: 95814 Origin Zip: 95814 Dest Cty: USA		555.00
02-06	02-05	55480778037286357000690	ASSOCIATION OF CALIFOR 09164414545 CA Tax ID: 946003910 Mer Ref: 35700069 Mer Zip: 95814 Origin Zip: 95814 Dest Cty: USA		555.00
02-12	02-09	55500368041207089900031	KERN COUNTY CLERK BAKERSFIELD CA Tax ID: 956000925 Mer Ref: 0000000001 Mer Zip: 93301 Origin Zip: 93301 Dest Zip: 000000000 Dest Cty: USA		6.00
02-12	02-09	55207398042000040090014	KCSHRM BAKERSFIELD CA Tax ID: 770435037 Mer Zip: 93302		265.00
02-15	02-14	55131588046400819204619	MSFT * E01005A2HP 08006427676 WA Tran: Z20IKUWUEW4Z Tax ID: 911144442 Mer Ref: Z20IKUWUEW4Z Mer Zip: 98052 Dest Cty: USA		256.00
02-22	02-21	55310208052083057724305	AMAZON.COM AMZN.COM/BI AMZN.COM/BILLWA Tran: 113-4071459-41794 Tax ID: 911994984 Mer Ref: TMBRAR7TNNM Mer Zip: 98109 Origin Zip: 98109 Dest Cty: USA Tax: 5.66 Product Code: B009US1VO2 Desc: CARDINAL BY TOPS PRODUCTS ONESTEP P Qty: 6 Unit: PCE Disc: N Ext Item Amt: 51.42 Product Code: B01BRGUSFU Desc: AMAZONBASICS 3-RING BINDER, 2 INCH Qty: 2 Unit: PCE Disc: N Ext Item Amt: 32.16		83.58



Prepared For	ROSAMOND CSD
Account Number	1153
Statement Closing Date	03/14/18
Days in Billing Cycle	28
Next Statement Date	04/13/18

For 24-Hour Customer Service Call:  
800-225-5935

Inquiries or Questions:  
Wells Fargo SBL PO Box 29482  
Phoenix, AZ 85038-8650

Credit Line	\$10,000
Available Credit	\$8,203

Payments:  
Payment Remittance Center PO Box 77033  
Minneapolis, MN 55480-7733

**Payment Information**

New Balance	\$1,549.73
Current Payment Due (Minimum Payment)	\$30.00
Current Payment Due Date	04/04/18

If you wish to pay off your balance in full: The balance noted on your statement is not the payoff amount. Please call 800-225-5935 for payoff information.

**Account Summary**

Previous Balance		\$2,569.38
Credits	-	\$0.00
Payments	-	\$2,569.38
Purchases & Other Charges	+	\$1,549.73
Cash Advances	+	\$0.00
Finance Charges	+	\$0.00
New Balance	=	\$1,549.73

**Rate Information**

Your rate may vary according to the terms of your agreement.

TYPE OF BALANCE	ANNUAL INTEREST RATE	DAILY FINANCE CHARGE RATE	AVERAGE DAILY BALANCE	PERIODIC FINANCE CHARGES	TRANSACTION FINANCE CHARGES	TOTAL FINANCE CHARGES
PURCHASES	16.490%	.04517%	\$0.00	\$0.00	\$0.00	\$0.00
CASH ADVANCES	25.240%	.06915%	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL				\$0.00	\$0.00	\$0.00

**Important Information**

TOTAL \*FINANCE CHARGE\* BILLED IN 2017 \$0.00  
 TOTAL \*FINANCE CHARGE\* PAID IN 2017 \$0.00

See reverse side for important information.

5596 0007 YTG 1 7 10 180314 0

10 5921 0300 BXIK 01005596

31609

DETACH HERE

Detach and mail with check payable to "Wells Fargo" to arrive by Current Payment Due Date.

Make checks payable to: Wells Fargo

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**Transaction Details**

<i>Trans</i>	<i>Post</i>	<i>Reference Number</i>	<i>Description</i>	<i>Credits</i>	<i>Charges</i>
03/03	03/03	7485620EF26RZE9MW	PAYMENT THANK YOU	2,569.38	
03/05	03/05	2476725EH0002ED79	SIGNS AND DESIGNS PALMDALE CA		662.48
03/06	03/06	2461043EJ09FJQQ05	THE HOME DEPOT #6651 LANCASTER CA		7.07
03/07	03/07	2475542EK4MLBDBDM	HYATT HOUSE PLEASANTON PLEASANTON CA		1.00
03/10	03/10	2475542ENM8GHY23J	HYATT HOUSE PLEASANTON PLEASANTON CA		879.18

**Wells Fargo News**

Remember there are no foreign transaction fees when you make international purchases or use your card for purchases while travelling outside of the U.S. With your Wells Fargo Business Card, you can take your business anywhere around the world and have the confidence you'll get:

- No foreign transaction fees on your purchases
- Enhanced security with chip card technology

*"No foreign transaction fees" applies to business credit cards issued by Wells Fargo and this account in particular. For information on other Wells Fargo credit and debit cards, please see your account agreement or visit [wellsfargo.com](http://wellsfargo.com).*



Prepared For	ROSAMOND CSD
Account Number	4652
Statement Closing Date	03/14/18
Days in Billing Cycle	28
Next Statement Date	04/13/18

For 24-Hour Customer Service Call:  
 800-225-5935

Inquiries or Questions:  
 Wells Fargo SBL PO Box 29482  
 Phoenix, AZ 85038-8650

Credit Line	\$5,000
Available Credit	\$1,135

Payments:  
 Payment Remittance Center PO Box 77033  
 Minneapolis, MN 55480-7733

**Payment Information**

New Balance	\$3,864.96
<b>Current Payment Due (Minimum Payment)</b>	<b>\$77.00</b>
<b>Current Payment Due Date</b>	<b>04/04/18</b>

If you wish to pay off your balance in full: The balance noted on your statement is not the payoff amount. Please call 800-225-5935 for payoff information.

**Account Summary**

Previous Balance		\$517.50
Credits	-	\$0.00
Payments	-	\$517.50
Purchases & Other Charges	+	\$3,864.96
Cash Advances	+	\$0.00
Finance Charges	+	\$0.00
New Balance	=	\$3,864.96

**Rate Information**

Your rate may vary according to the terms of your agreement.

TYPE OF BALANCE	ANNUAL INTEREST RATE	DAILY FINANCE CHARGE RATE	AVERAGE DAILY BALANCE	PERIODIC FINANCE CHARGES	TRANSACTION FINANCE CHARGES	TOTAL FINANCE CHARGES
PURCHASES	16.490%	.04517%	\$0.00	\$0.00	\$0.00	\$0.00
CASH ADVANCES	25.240%	.06915%	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL				\$0.00	\$0.00	\$0.00

**Important Information**

TOTAL \*FINANCE CHARGE\* BILLED IN 2017      \$21.07  
 TOTAL \*FINANCE CHARGE\* PAID IN 2017      \$21.07

See reverse side for important information.

----- DETACH HERE -----  
 Detach and mail with check payable to "Wells Fargo" to arrive by Current Payment Due Date.

Make checks payable to: Wells Fargo



**Transaction Details**

Trans	Post	Reference Number	Description	Credits	Charges
02/14	02/15	2449215DXLY5ATQJH	HOTELBOOKINGSERVFEE 800-727-9059 UT		12.99
02/14	02/15	2469216DX2X74GZTA	CCI*HOTEL RESCOUNTER 855-707-6654 TX		911.12
02/14	02/15	2469216DY2XM3JHHT	SOUTHWES 5261413810264800-435-9792 TX		217.96
		03/25/18	HOUGHTON/JOHN EDWARD		
		1 WN S	BURBANK SACRAMENTO		
		2 WN S	SACRAMENTO BURBANK		
02/15	02/15	2427530DY2EGF53P3	CALIFORNIA RURAL WATER 916-553-4904 CA		1,100.00
02/15	02/15	2449398DYHH77F7LQ	SUPERSHUTTLE EXECUCARSAC 800-258-3826 CA		90.00
02/15	02/15	2463269DZEJ5TAKXB	STATE MOTOT & CONTROL SOL314-569-2140 MO		29.33
02/15	02/15	2463269DZEJ5TAL2P	STATE MOTOT & CONTROL SOL314-569-2140 MO		354.61
02/15	02/15	2463269DZEJ5TAL5A	STATE MOTOT & CONTROL SOL314-569-2140 MO		19.54
02/17	02/17	2469216E02XBQ14R8	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA		128.95
02/20	02/20	2443106E460BQY568	CA-NV SECTION, AWWA 909-481-7200 CA		180.00
02/25	02/25	7485620E826RZQFZY	PAYMENT THANK YOU	517.50	
02/28	02/28	2469216EB2X8ESJ5G	Amazon.com AMZN.COM/BILL WA		820.46

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- Enhanced security with chip card technology

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# **STAFF REPORT**

## **Rosamond Community Services District**

**DATE:** April 17, 2018  
**TO:** Board of Directors  
**FROM:** Brad Rockabrand, Director of Finance  
**SUBJECT:** 3rd Quarter Treasurer's Report

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### **RECOMMENDATION:**

By motion, discuss and receive 3rd Quarter Treasurer's Report.

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### **EXECUTIVE SUMMARY:**

In accordance with California Government Code (CGC) Section 53646(b)(1), the District Accountant shall submit to the Board of Directors a quarterly investment report. The report shall include a complete description of the portfolio, the type of investments, the issuers, maturity dates, par values and the current market values of each component of the portfolio, including funds managed for Rosamond Community Services District by a third party contracted managers, where applicable.

The report must also include a certification that: (1) all investment actions executed since the last report have been made in full compliance with the Investment Policy; and, (2) Rosamond Community Services District will meet its expenditure obligations for the next six months as required by CGC Section 53646(b)(2) and (3), respectively. The District shall maintain a complete and timely record of all investment transactions.

The Treasurer's Report allows the Board and the public to verify that the District's funds are invested in a safe and prudent manner and that such investments comply with District policy and State law. The Treasurer's Report is different than a budget report, as its purpose is to report on investment activity. Cash balances are reported separately in the monthly Cash Balances Report.

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This report, which reports on balances as of March 31, 2018 shows that District investments total **\$13,523,543.30**. All such investments are in government securities, certificates of deposit, or other approved investment vehicles.

The District investment balances went up from **\$12,474,392.40** by **\$1,049,150.90**. This increase is comprised of:

Emergency Reserve Increases:	\$	0.00
Quimby Fees:		0.00
Connection Fee Reserve Increases:		0.00
Depreciation Replacement Reserve:		945,400.00
Rate Stabilization Reserve:		54,600.00
Investment Interest Earnings:		<u>49,150.90</u>
<b>Total</b>		<b><u>\$1,049,150.90</u></b>

The District holds investments with Cal Trust (an investment affiliate of Blackrock Investments) and Local Agency Investment Fund (LAIF) as follows:

Cal Trust Short Term Fund:	\$3,502,463.36
Cal Trust Medium Term Fund:	9,021,013.87
Local Agency Investment Fund:	<u>1,000,066.07</u>
<b>Total</b>	<b><u>\$13,523,543.30</u></b>

Investment funds are allocated based on the original source the funds are generated from. As such, the above investment balance is broken out in the District funds as follows:

Water (Fund 01):	\$3,414,481.37
Sewer (Fund 02):	9,761,033.98
Street Lighting (Fund 03):	140.24
LLAD # 2 (Fund 04):	40,870.09
Park (Fund 05):	283,619.14
Park Maintenance (Fund 51):	<u>23,398.48</u>
<b>Total</b>	<b><u>\$13,523,543.30</u></b>

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**DISCUSSION/ANALYSIS:**

The investment values in each fund are further broken down into three categories: (1) Nonrestricted (2) Assigned and (3) Restricted.

The attached reports (Attachments 1 & 2) show the breakdown of these categories.

**Nonrestricted:**

Water (Fund 01):	\$1,455,168.71
Sewer (Fund 02):	8,188,144.22
Street Lighting (Fund 03):	140.24
LLAD # 2 (Fund 04):	40,870.09
Park (Fund 05):	181,018.72
Park Maintenance (Fund 51):	<u>-0-</u>
<b>Total</b>	<b><u>\$9,865,341.98</u></b>

**Assigned:**

Water (Fund 01):	\$1,959,312.66
Sewer (Fund 02):	1,572,889.76
Park (Fund 05):	<u>60,959.31</u>
<b>Total</b>	<b><u>\$3,593,161.73</u></b>

**Restricted:**

Park (Fund 05):	\$41,641.11
Park Maintenance (Fund 51):	<u>23,398.48</u>
<b>Total</b>	<b><u>\$65,039.59</u></b>

**FISCAL IMPACT:**

Investment earnings for the quarter ended March 31, 2018 are:

Cal Trust Short Term Fund:	\$13,320.91
Cal Trust Medium Term Fund:	35,829.99
Local Agency Investment Fund:	<u>0.00</u>
<b>Total</b>	<b><u>\$49,150.90</u></b>

Year to date investment earnings are: **\$126,688.95.**

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**PRIOR BOARD REVIEW:**

Not applicable

**COMMISSION/COMMITTEE/BOARD REVIEW AND RECOMMENDATIONS:**

Not applicable

**NOTIFICATION:**

Not applicable

**ATTACHMENTS:**

Attachment 1 – Cal Trust Investment Allocations

Attachment 2 – Local Agency Investment Fund Allocations

Attachment 3 – YTD Investment Earnings

**Rosamond Community Services District**  
Normal Trial Balance - Normal Trial Balance - Cal Trust Reconciliation  
From 7/1/2017 Through 3/31/2018

Account Title	Account Code	Debit Balance	Credit Balance
Water Service	01		
Cal Trust - Restricted (Conservation)	10162	764,382.52	
Cal Trust - Restricted (Water Availability Project)	10164	20,512.70	
Cal Trust - Assigned	10165	1,959,312.66	
Cal Trust - Rate Stabilization	10166	220,265.50	
Water Service	Total 01	2,964,473.38	0.00
Sewer Service	02		
Cal Trust - Unrestricted	10160	6,608,368.32	
Cal Trust - Restricted	10161	599,733.83	
Cal Trust - Restricted (Conservation)	10162	345,520.17	
Cal Trust - Assigned	10165	1,572,889.76	
Cal Trust - Rate Stabilization	10166	183,056.97	
Sewer Service	Total 02	9,309,569.05	0.00
Landscape & Lighting District #2	04		
Cal Trust - Unrestricted	10160	40,870.09	
Landscape & Lighting District #2	Total 04	40,870.09	0.00
Park Recreation & Development	05		
Cal Trust - Unrestricted	10160	82,565.81	
Cal Trust - Restricted	10161	41,641.11	
Cal Trust - Assigned	10165	60,959.31	
Park Recreation & Development	Total 05	185,166.23	0.00
Park Maintenance	51		
Cal Trust - Restricted	10161	23,398.48	
Park Maintenance	Total 51	23,398.48	0.00
Report Total		12,523,477.23	0.00
Report Difference		12,523,477.23	

	01-10160	01-10162	01-10164	01-10166	02-10160	02-10161	02-10162	02-10166	03-10160	03-10161	04-10160	05-10160	51-10160			
	01-46930-99999-99	01-46930-99999-99	01-46930-99999-99	01-46930-99999-99	02-46930-99999-99	02-46930-99999-99	02-46930-99999-99	02-46930-99999-99	03-46930-99999-99	03-46930-99999-99	04-46930-99999-99	05-46930-99999-99	51-46930-99999-99			
Non-Restricted																
	Water Connection			Water Availability		Sewer Connection					Street Lighting		LLAD # 2	Parks	Park Maintenance	Total Non-Restricted
	Water	Fees	Project	Rate Stabilization	Sewer	Sewer	Fees	Rate Stabilization	Street Lighting	Street Lighting	LLAD # 2	Parks	Park Maintenance			
Balance @ 02-28-18	0.00	763,242.49	20,482.11	219,936.99	6,598,512.37	598,839.36	345,004.85	182,783.95	0.00	0.00	40,809.13	82,442.67	0.00		8,852,053.92	
Transfers From Gen Ck															0.00	
Transfers To Gen Ck															0.00	
Transfers for Cap Projects															0.00	
Reclassified as Assigned															0.00	
Reclassified as Non-Restricted															0.00	
Reclassified from debt service															0.00	
Transfer for Connection Fees															0.00	
Transfers for Internal Loan(s)															0.00	
Realized Gain (Loss)															0.00	
Transfers for Debt Service															0.00	
Interest Allocation Corrections															0.00	
Interest Adjustment															0.00	
Fund Transfer**															0.00	
Loan Interest	0.00	1,140.03	30.59	328.51	9,856.95	894.47	515.32	273.02	0.00	0.00	60.96	123.14	0.00		13,221.99	
Balance @ 03-31-18	0.00	764,382.52	20,512.70	220,265.50	6,608,368.32	599,733.83	345,520.17	183,056.97	0.00	0.00	40,870.09	82,565.81	0.00		8,865,275.91	







CalTRUST  
 c/o Gemini Fund Services LLC  
 PO Box 541150  
 Omaha, NE 68154-9150  
 www.caltrust.org  
 Email: CalTRUSTSupport@thegeminicompanies.com  
 Fax: 402-963-9094  
 Phone: 833-CALTRUST (225-8787)

## Investment Account Summary

03/01/2018 through 03/31/2018

### SUMMARY OF INVESTMENTS

Fund	Account Number	Total Shares Owned	Net Asset Value per Share on Mar 31 (\$)	Value on Mar 31 (\$)	Average Cost Amount (\$)	Cumulative Unrealized Gain/(Loss) (\$)
<b>ROSAMOND COMMUNITY SERVICES DISTRICT</b>						
CalTRUST Short Term Fund	20100019110	349,303.037	10.00	3,493,030.37	3,502,463.36	(9,432.99)
CalTRUST Medium Term Fund	20100019110	898,095.462	9.92	8,909,106.98	9,021,013.87	(111,906.89)
<b>Portfolios Total value as of 03/31/2018</b>				<b>12,402,137.35</b>		

### DETAIL OF TRANSACTION ACTIVITY

Activity Description	Activity Date	Amount (\$)	Amount in Shares	Balance in Shares	Price per Share (\$)	Balance (\$)	Average Cost Amt (\$)	Realized Gain/(Loss) (\$)
<b>CalTRUST Short Term Fund</b>		<b>ROSAMOND COMMUNITY SERVICES DISTRICT</b>			<b>Account Number: 20100019110</b>			
Beginning Balance	03/01/2018			348,830.745	10.01	3,491,795.76		
Accrual Income Div Reinvestment	03/29/2018	4,722.92	472.292	349,303.037	10.00	3,493,030.37	0.00	0.00
Unrealized Gain/(Loss)						(3,488.31)		
<b>Closing Balance as of</b>	<b>Mar 31</b>			<b>349,303.037</b>	<b>10.00</b>	<b>3,493,030.37</b>		
<b>CalTRUST Medium Term Fund</b>		<b>ROSAMOND COMMUNITY SERVICES DISTRICT</b>			<b>Account Number: 20100019110</b>			
Beginning Balance	03/01/2018			846,309.788	9.92	8,395,393.10		
Purchase	03/22/2018	500,000.00	50,454.087	896,763.875	9.91	8,886,930.00	0.00	0.00
Accrual Income Div Reinvestment	03/29/2018	13,209.34	1,331.587	898,095.462	9.92	8,909,106.98	0.00	0.00
Unrealized Gain/(Loss)						504.54		
<b>Closing Balance as of</b>	<b>Mar 31</b>			<b>898,095.462</b>	<b>9.92</b>	<b>8,909,106.98</b>		

Please note that this information should not be construed as tax advice and it is recommended that you consult with a tax professional regarding your account.

**Rosamond Community Services District**  
Normal Trial Balance - Normal Trial Balance - LAIF Reconciliation  
From 7/1/2017 Through 3/31/2018

Account Title	Account Code	Debit Balance	Credit Balance
Water Service	01		
LAIF - Unrestricted	10110	450,007.99	
Interest Receivable	11306	0.00	
		<hr/>	<hr/>
Water Service	Total 01	450,007.99	0.00
Sewer Service	02		
LAIF - Unrestricted	10110	451,464.93	
Interest Receivable	11306	0.00	
		<hr/>	<hr/>
Sewer Service	Total 02	451,464.93	0.00
Street Lighting	03		
LAIF - Unrestricted	10110	140.24	
Interest Receivable	11306	0.00	
		<hr/>	<hr/>
Street Lighting	Total 03	140.24	0.00
Park Recreation & Development	05		
LAIF - Unrestricted	10110	98,452.91	
Interest Receivable	11306	0.00	
		<hr/>	<hr/>
Park Recreation & Development	Total 05	98,452.91	0.00
Report Total		<hr/> <hr/> 1,000,066.07	<hr/> <hr/> 0.00
Report Difference		<hr/> <hr/> 1,000,066.07	

	02-10124 02-21700-00301-99	01-10110 01-46930-99999-99	02-10110 02-46930-99999-99	03-10110 03-46930-99999-99	05-10110 05-46930-99999-99		
	Assessment District	Non-Restricted					Total
	AD 1	Water	Sewer	Street Lighting	Parks	Total Non-Restricted	
Balance @ 02-28-2018	0.00	450,007.99	451,464.93	140.24	98,452.91	1,000,066.07	1,000,066.07
Transfers From Gen Ck						0.00	0.00
Transfers To Gen Ck						0.00	0.00
Transfer from AD 1						0.00	0.00
Transfers for Cap Projects						0.00	0.00
Capitalized Labor						0.00	0.00
Transfers for Capacity Fees						0.00	0.00
Transfers for Debt Service						0.00	0.00
Zion						0.00	0.00
SWB						0.00	0.00
Loan						0.00	0.00
Fund Transfer**						0.00	0.00
Qrty Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Balance @ 03-31-2018	0.00	450,007.99	451,464.93	140.24	98,452.91	1,000,066.07	1,000,066.07
Accrued Interest						0.00	0.00

Local Agency Investment Fund  
P.O. Box 942809  
Sacramento, CA 94209-0009  
(916) 653-3000

[www.treasurer.ca.gov/pmia-laif/laiif.asp](http://www.treasurer.ca.gov/pmia-laif/laiif.asp)

April 05, 2018

ROSAMOND COMMUNITY SERVICES DISTRICT

TREASURER  
3179 35TH STREET WEST  
ROSAMOND, CA 93560

[PMIA Average Monthly Yields](#)

**Account Number:**  
16-15-004

[Tran Type Definitions](#)

March 2018 Statement

**Account Summary**

Total Deposit:	0.00	Beginning Balance:	1,000,066.07
Total Withdrawal:	0.00	Ending Balance:	1,000,066.07

**Rosamond Community Services District**  
Normal Trial Balance - Normal Trial Balance - YTD Investment Earnings  
From 7/1/2017 Through 3/31/2018

Account Title	Account Code	Debit Balance	Credit Balance
Water Service	01		
Interest Income - LAIF Unrestricted	46930		22,967.21
Interest Income - LAIF Restricted	46931		948.18
Water Service	Total 01	0.00	23,915.39
Sewer Service	02		
Interest Income - LAIF Unrestricted	46930		95,937.56
Interest Income - LAIF Restricted	46931		3,963.66
Sewer Service	Total 02	0.00	99,901.22
Street Lighting	03		
Interest Income - LAIF Unrestricted	46930		0.64
Street Lighting	Total 03	0.00	0.64
Landscape & Lighting District #2	04		
Interest Income - LAIF Unrestricted	46930		457.03
Landscape & Lighting District #2	Total 04	0.00	457.03
Park Recreation & Development	05		
Interest Income - LAIF Unrestricted	46930		1,858.11
Interest Income - LAIF Restricted	46931		294.91
Park Recreation & Development	Total 05	0.00	2,153.02
Park Maintenance	51		
Interest Income - LAIF Restricted	46931		261.65
Park Maintenance	Total 51	0.00	261.65
Report Total		0.00	126,688.95
Report Difference			126,688.95

# STAFF REPORT

## Rosamond Community Services District

DATE: April 17, 2018  
TO: Board of Directors  
FROM: Brad Rockabrand, Director of Finance  
SUBJECT: Cash Balances – February 2018

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### RECOMMENDATION:

By motion, discuss and receive Cash Balances – February 2018 report.

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### EXECUTIVE SUMMARY:

The Cash Balances Report details the District's cash position as of the month end to allow for transparency, accountability and relevant financial data from which to make prudent fiscal decisions and policy. The Cash Balances Report is different than a financial update report which is given quarterly and compares budgeted revenues and expenditures with actual activity, as its only purpose is to report on cash balances. It also differs from the Treasurer's Report which reports on the investments of the District.

This report, which reports on balances as of February 28, 2018, shows that District cash balances total \$2,028,550.27.

Cash Balances are allocated based on the original source the funds are generated or used from. As such, the above cash balance is broken out in the District funds as follows:

Water (Fund 01):	\$ 502,734.58
Sewer (Fund 02):	1,418,583.83
Street Lighting (Fund 03):	5,330.99
Lighting Assessment District (Fund 04):	136,033.13
Park (Fund 05):	(74,221.16)
Park Maintenance (Fund 51):	<u>40,088.90</u>
<b>Total</b>	<b><u>\$2,028,550.27</u></b>

*\*balances in parenthesis are negative and reported as Due To / From other funds*

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**DISCUSSION/ANALYSIS:**

Not applicable

**FISCAL IMPACT:**

Not applicable

**ENVIRONMENTAL IMPACT:**

Not applicable

**PRIOR BOARD REVIEW:**

Not applicable

**COMMISSION/COMMITTEE/BOARD REVIEW AND RECOMMENDATIONS:**

Not applicable

**NOTIFICIATION:**

Not applicable

**ATTACHMENTS:**

Attachment 1 – Normal Trial Balance – Cash Reconciliations

**Rosamond Community Services District**  
Normal Trial Balance - Normal Trial Balance - Cash Reconciliations  
From 2/1/2018 Through 2/28/2018

Account Title	Account Code	Debit Balance	Credit Balance
Water Service	01		
Cash Holding	10050	0.00	
Cash Holding - Wells Fargo	10060	20,371,138.82	
General Checking - Wells Fargo	10101		<u>19,868,404.24</u>
Water Service	Total 01	20,371,138.82	19,868,404.24
Sewer Service	02		
Cash Holding	10050	0.00	
Cash Holding - Wells Fargo	10060	16,950,711.61	
General Checking - Wells Fargo	10101		<u>15,532,127.78</u>
Sewer Service	Total 02	16,950,711.61	15,532,127.78
Street Lighting	03		
Cash Holding	10050	0.00	
Cash Holding - Wells Fargo	10060	491,665.79	
General Checking - Wells Fargo	10101		<u>486,334.80</u>
Street Lighting	Total 03	491,665.79	486,334.80
Landscape & Lighting District #2	04		
Cash Holding - Wells Fargo	10060	71,046.99	
General Checking - Wells Fargo	10101	64,986.14	
Landscape & Lighting District #2	Total 04	136,033.13	0.00
Park Recreation & Development	05		
Cash Holding	10050	0.00	
Cash Holding - Wells Fargo	10060		80,544.19
General Checking - Wells Fargo	10101	6,323.03	
Park Recreation & Development	Total 05	6,323.03	80,544.19
Park Maintenance	51		
Cash Holding - Wells Fargo	10060	342,686.15	
General Checking - Wells Fargo	10101		<u>302,597.25</u>
Park Maintenance	Total 51	342,686.15	302,597.25
Report Total		<u>38,298,558.53</u>	<u>36,270,008.26</u>
Report Difference		<u>2,028,550.27</u>	

# STAFF REPORT

## Rosamond Community Services District

DATE: April 17, 2018  
TO: Board of Directors  
FROM: Brad Rockabrand, Director of Finance  
SUBJECT: Cash Balances – March 2018

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### RECOMMENDATION:

By motion, discuss and receive Cash Balances – March 2018 report.

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### EXECUTIVE SUMMARY:

The Cash Balances Report details the District's cash position as of the month end to allow for transparency, accountability and relevant financial data from which to make prudent fiscal decisions and policy. The Cash Balances Report is different than a financial update report which is given quarterly and compares budgeted revenues and expenditures with actual activity, as its only purpose is to report on cash balances. It also differs from the Treasurer's Report which reports on the investments of the District.

This report, which reports on balances as of March 31, 2018, shows that District cash balances total \$1,300,931.15.

Cash Balances are allocated based on the original source the funds are generated or used from. As such, the above cash balance is broken out in the District funds as follows:

Water (Fund 01):	\$ 447,779.28
Sewer (Fund 02):	756,624.33
Street Lighting (Fund 03):	5,617.39
Lighting Assessment District (Fund 04):	131,178.49
Park (Fund 05):	(79,634.68)
Park Maintenance (Fund 51):	<u>39,366.34</u>
<b>Total</b>	<b><u>\$1,300,931.15</u></b>

*\*balances in parenthesis are negative and reported as Due To / From other funds*

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**DISCUSSION/ANALYSIS:**

Not applicable

**FISCAL IMPACT:**

Not applicable

**ENVIRONMENTAL IMPACT:**

Not applicable

**PRIOR BOARD REVIEW:**

Not applicable

**COMMISSION/COMMITTEE/BOARD REVIEW AND RECOMMENDATIONS:**

Not applicable

**NOTIFICIATION:**

Not applicable

**ATTACHMENTS:**

Attachment 1 – Normal Trial Balance – Cash Reconciliations

**Rosamond Community Services District**  
Normal Trial Balance - Normal Trial Balance - Cash Reconciliations  
From 3/1/2018 Through 3/31/2018

Account Title	Account Code	Debit Balance	Credit Balance
Water Service	01		
Cash Holding	10050	0.00	
Cash Holding - Wells Fargo	10060	20,674,665.15	
General Checking - Wells Fargo	10101		<u>20,226,885.87</u>
Water Service	Total 01	20,674,665.15	20,226,885.87
Sewer Service	02		
Cash Holding	10050	0.00	
Cash Holding - Wells Fargo	10060	17,234,683.66	
General Checking - Wells Fargo	10101		<u>16,478,059.33</u>
Sewer Service	Total 02	17,234,683.66	16,478,059.33
Street Lighting	03		
Cash Holding	10050	0.00	
Cash Holding - Wells Fargo	10060	498,703.25	
General Checking - Wells Fargo	10101		<u>493,085.86</u>
Street Lighting	Total 03	498,703.25	493,085.86
Landscape & Lighting District #2	04		
Cash Holding - Wells Fargo	10060	71,046.99	
General Checking - Wells Fargo	10101	60,131.50	
Landscape & Lighting District #2	Total 04	131,178.49	0.00
Park Recreation & Development	05		
Cash Holding	10050	0.00	
Cash Holding - Wells Fargo	10060		77,690.54
General Checking - Wells Fargo	10101		<u>1,944.14</u>
Park Recreation & Development	Total 05	0.00	79,634.68
Park Maintenance	51		
Cash Holding - Wells Fargo	10060	342,686.15	
General Checking - Wells Fargo	10101		<u>303,319.81</u>
Park Maintenance	Total 51	342,686.15	303,319.81
Report Total		<u>38,881,916.70</u>	<u>37,580,985.55</u>
Report Difference		<u>1,300,931.15</u>	

# STAFF REPORT

## Rosamond Community Services District

DATE: April 17, 2018  
TO: Board of Directors  
FROM: Brad Rockabrand, Director of Finance  
SUBJECT: Reserve Balances

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### RECOMMENDATION:

By motion, discuss and receive Reserve Balances – March 2018 report.

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### EXECUTIVE SUMMARY:

The Reserve Balances Report details the District's Reserves to allow for transparency, accountability and relevant financial data from which to make prudent fiscal decisions and policy. This report should be used in conjunction with the other monthly/quarterly reports.

Pursuant to fiscal policy 3036.1:

*The District will maintain utility reserves/funds required by law, ordinance and bond covenant, to provide cash working capital for normal and ordinary operations, and also provide some insurance against economic downturns and emergencies.*

Pursuant to fiscal policy 3036.2:

*Minimum reserve funds, excluding bond reserve funds include:*

1. Operations and Maintenance Fund
2. Capital Improvement Fund
3. Repair and Replacement Fund
4. Rate Stabilization Fund
5. Facilities Capacity Fee/Connection Fee Fund
6. Catastrophe/Emergency Fund
7. Liquidity Fund
8. Debt Service

The District also has three optional reserves to assist with budgeting and cash flow planning:

1. Water Availability Project
2. 25% Depreciation Set Aside
3. Internally Restricted Debt Service Requirements

This report, which reports on balances as of March 31, 2018, shows that District reserve balances total \$7,667,858.

Reserves are allocated based on the original source the funds are generated or used from. As such, the above reserve balance is broken out in the District funds as follows:

Water (Fund 01):	\$4,075,104.00
Sewer (Fund 02):	3,336,673.00
Street Lighting (Fund 03):	5,758.00
Lighting Assessment District (Fund 04):	131,178.00
Park (Fund 05):	79,778.00
Park Maintenance (Fund 51):	<u>39,366.00</u>
<b>Total</b>	<b><u>\$7,667,858.00</u></b>

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## DISCUSSION/ANALYSIS:

A detailed analysis of each reserve is presented in Attachment 1 – Reserve Reconciliation.

### Operations and Maintenance Fund:

Funded Status: 10%

Comments: Pursuant to District Policy 3036.2.1, this reserve “reflects the timing between billing for revenues and payment expenses.” The reserve is to have, at minimum, 50% of O&M levels for the upcoming year.

Reporting Period Changes: This reserve decreased from 26% as expected. It will fluctuate up and down between reporting periods as the other reserves are funded. Once funded, this reserve will grow upward.

Funding Plan: It is the intent of management to fund the deficit in this reserve with excess revenues over the course of remaining seven (6) months of the fiscal year.

**Capital Improvement Fund:**

**Funded Status:** 100%

**Comments:** Pursuant to District Policy 3036.2.2, this reserve “is used to fund the cash flow requirements of capital infrastructure construction.”

**Funding Plan:** CIP is assumed to be 100% funded for the current fiscal year budgeted capital improvements and is netted against the available resources for O&M.

**Repair and Replacement Fund:**

**Funded Status:** 37%

**Comments:** Pursuant to District Policy 3036.2.3, “the minimum balance of this fund should be based on annual depreciation, or approximately \$3,000,000.”

**Reporting Period Changes:** This reserve increased from 20% due to an increase of \$500,000.

**Funding Plan:** It is the intent of management to fund the deficit in this reserve with excess revenues over the course of a maximum of three (3) years.

**Rate Stabilization Fund:**

**Funded Status:** 60%

**Comments:** Pursuant to District Policy 3036.2.4, “this fund is available for the District to transition any needed rate increases over a year or number of years. It is recommended that the minimum balance be based on 10% of the District’s annual rate revenues.”

**Reporting Period Changes:** This reserve remained at 60% due to a small increase made up of interest earnings.

**Funding Plan:** It is the intent of management to fund the deficit in this reserve with excess revenues over the course of remaining seven (6) months of the fiscal year.

**Facilities Capacity Fee/Connection Fee Fund:**

**Funded Status:** 100%

**Comments:** Pursuant to District Policy 3036.2.5, this reserve “allows the District to collect the revenues from connection charges levied against new growth. This fund should be maintained separately from all other funds and used to offset capital projects or debt service related to growth.”

**Funding Plan:** This reserve is 100% funded.

Catastrophe/Emergency Fund:

Funded Status: 100%

Comments: Pursuant to District Policy 3036.2.6, this reserve is “intended to protect the District against financial impacts of unanticipated emergencies. At a minimum [it] will be set at \$1,000,000.” This fund began being funded in fiscal year 2016-17 and is anticipated to be fully funded by the end of fiscal year 2017-18.

Reporting Period Changes: This reserve is fully funded.

Funding Plan: This reserve is 100% funded.

Liquidity Fund:

Funded Status: 0%

Comments: Pursuant to District Policy 3036.3.1, “the District will maintain reserves that are sufficient and of such a nature, that it provides liquidity equal to six months of operating expenses.”

Funding Plan: This reserve duplicates several of the other reserves. It is the intent of management to revisit the purpose of this reserve and until that time, this reserve will remain unfunded.

Debt Service:

Funded Status: 100%

Comments: Pursuant to District Policy 3036.5.1, “the District should have an annual Debt Service Coverage ratio greater than or equal 1.50 on all outstanding debt that carries a legal bond covenant. The District will maintain a debt service coverage ratio of 1.30 on all outstanding debt service.” The District has only one debt with a covenant and a separate custodian maintains the required reserve amounts.

Funding Plan: This reserve is 100% funded.

Water Availability Project:

Funded Status: 100%

Comments: This reserve was set up and funded in December 2015 with \$20,000 of miscellaneous revenue from the sale of water rights. This reserve does not have a target balance nor does it have a dedicated funding source. It is the intent of management to continue funding this reserve as unrestricted cash becomes available.

Funding Plan: This reserve is 100% funded.

25% Depreciation Set Aside:

Funded Status: 114%

Comments: This reserve was started in February 2015 to begin setting aside money for the replacement of existing fixed assets, infrastructure, equipment, vehicles, etc. While the reserve in total is 100% funded, the individual funds within it may be under or over funded. Please refer to Attachment 1 for more details.

Reporting Period Changes: This reserve remains 100% due to a small increase of interest earnings.

Funding Plan: The water fund portion of this reserve will be funded through interest earnings.

Internally Restricted Debt Service Requirements

Funded Status: 100%

Comments: This reserve was started in October 2017, for purposes of this analysis and report. The Debt Service Requirements come directly from the 2017-2018 approved budget. Debt Service is built into the rates for each fund. These revenues are not broken out into a separate reserve with the bank or custodian. However, it is necessary to account for the need for funds to pay debt service each year and is therefore accounted for in this reserve as a reduction of available operating cash in the amounts necessary to cover the annually budgeted principal and interest payments.

Funding Plan: This reserve is 100% funded.

FISCAL IMPACT:

Not applicable.

ENVIRONMENTAL IMPACT:

Not applicable

PRIOR BOARD REVIEW:

Not applicable

COMMISSION/COMMITTEE/BOARD REVIEW AND RECOMMENDATIONS:

Not applicable

ATTACHMENTS:

Attachment 1 – Reserve Reconciliation

**ROSAMOND COMMUNITY SERVICES DISTRICT**  
**RESERVE RECONCILIATION**

Fund	Water	Sewer	Street Lights	LLAD # 2	Parks	PM	Total
<b>Reserve Requirements:</b>							
Operations and Maintenance Fund	872,574	586,694	41,538	5,547	111,675	-	1,618,028
Capital Improvement Fund	265,000	155,000	-	-	24,000	-	444,000
Repair and Replacement Fund	1,980,000	960,000	-	-	60,000	-	3,000,000
Rate Stabilization Fund	402,000	272,200	-	-	-	-	674,200
Facilities Capacity Fee/Connection Fee	758,788	339,776	-	-	-	-	1,098,564
Emergency Fund	450,000	450,000	-	-	100,000	-	1,000,000
Liquidity Fund	2,042,082	1,464,183	50,698	33,370	247,618	14,011	3,851,962
Debt Service Fund	212,383	27,057	-	-	-	-	239,440
Water Availability Project	20,000	-	-	-	-	-	20,000
25% Depreciation Set Aside	1,460,957	672,124	-	-	50,313	-	2,183,394
Internally Restricted Debt Service Requirements	22,540	553,018	3,536	721	85,284	28,023	693,122
<b>Total Reserve Requirements</b>	<b>8,486,323</b>	<b>5,480,051</b>	<b>95,772</b>	<b>39,638</b>	<b>678,890</b>	<b>42,034</b>	<b>14,822,709</b>
<b>Actual Reserves:</b>							
Operations and Maintenance Fund	160,239	48,606	2,081	130,457	(188,919)	11,343	163,809
Capital Improvement Fund	265,000	155,000	-	-	24,000	-	444,000
Repair and Replacement Fund	500,000	596,063	-	-	-	-	1,096,063
Rate Stabilization Fund	220,266	183,057	-	-	-	-	403,322
Facilities Capacity Fee/Connection Fee	764,383	345,520	-	-	-	-	1,109,903
Emergency Fund	450,008	451,465	140	-	98,453	-	1,000,066
Liquidity Fund	-	-	-	-	-	-	-
Debt Service Fund	212,844	27,117	-	-	-	-	239,961
Water Availability Project	20,513	-	-	-	-	-	20,513
25% Depreciation Set Aside	1,459,313	976,827	-	-	60,959	-	2,497,099
Internally Restricted Debt Service Requirements	22,540	553,018	3,536	721	85,284	28,023	693,122
<b>Total Actual Reserves</b>	<b>4,075,104</b>	<b>3,336,673</b>	<b>5,758</b>	<b>131,178</b>	<b>79,778</b>	<b>39,366</b>	<b>7,667,858</b>
<b>Variance</b>	<b>(4,411,219)</b>	<b>(2,143,378)</b>	<b>(90,014)</b>	<b>91,540</b>	<b>(599,113)</b>	<b>(2,668)</b>	<b>(7,154,851)</b>
<b>Reserve Funded Status:</b>							
Operations and Maintenance Fund	18%	8%	5%	2352%	-169%		10%
Capital Improvement Fund	100%	100%			100%		100%
Repair and Replacement Fund	25%	62%			0%		37%
Rate Stabilization Fund	55%	67%					60%
Facilities Capacity Fee/Connection Fee	101%	102%					101%
Emergency Fund	100%	100%			98%		100%
Liquidity Fund	0%	0%	0%	0%	0%	0%	0%
Debt Service Fund	100%	100%					100%
Water Availability Project	103%						103%
25% Depreciation Set Aside	100%	145%			121%		114%
Internally Restricted Debt Service Requirements	100%	100%	100%	100%	100%	100%	100%
<b>Total Reserve Funded Status</b>	<b>48%</b>	<b>61%</b>	<b>6%</b>	<b>331%</b>	<b>12%</b>	<b>94%</b>	<b>52%</b>

**ROSAMOND COMMUNITY SERVICES DISTRICT  
RESOLUTION NO. 2018-6**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF  
THE ROSAMOND COMMUNITY SERVICES DISTRICT,  
COUNTY OF KERN, STATE OF CALIFORNIA,  
AUTHORIZING AGREEMENT WITH UMPQUA BANK TO  
PARTICIPATE IN THE CSDA DISTRICT PURCHASING  
CARD PROGRAM**

**WHEREAS**, Credit cards and purchasing cards are mechanisms for purchasing goods and services for the convenience of the Rosamond Community Services District (District); and

**WHEREAS**, the California Special District Association (CSDA) has negotiated with Umpqua Bank to provide a Purchasing Card Program for vendor payments, purchasing, travel or fleet transactions; and

**WHEREAS**, the CSDA District Purchasing Card Program (Program) is available to members of the CSDA and the District is a member of the CSDA; and

**WHEREAS**, the Program requires an application for credit approval, a resolution by the District Governing Board, and District policy and procedures regarding the use of the credit cards; and

**WHEREAS**, the District has a Standard Practice of procedures for using credit cards as required by the Program.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Rosamond Community Services District as follows:

- 1.0 Authorize participation with Umpqua Bank in the CSDA District Purchasing Card Program;
- 2.0 Authorize the application to the Program for credit cards or purchasing cards;
- 3.0 Authorize the Board President to execute any necessary agreements.

**PASSED AND ADOPTED** at the regular meeting of the Board of Directors of the Rosamond Community Services District held this 17<sup>th</sup> day of April, 2018.

By: \_\_\_\_\_  
President, Board of Directors  
Rosamond Community Services District

ATTEST:

By: \_\_\_\_\_  
Secretary, Board of Directors  
Rosamond Community Services District



## CSDA Commercial Card Services:



Contact: Vanessa Ryan, Vice-President  
Commercial Relationship Manager  
916-724-1214  
vanessaryan@umpquabank.com

Sandy Rasmussen  
Treasury Management Consultant  
916-774-3934  
sandyasmussen@umpquabank.com



# Card Solutions for CSDA Members



Umpqua Bank is excited to offer our commercial card program to CSDA and it's member districts\*

- Use the card for purchasing, travel, vendor payments, and/or fleet
- Earn **at least 1%** cash back rebate on all spend and benefit CSDA through the use of the card
- Enjoy all the benefits and solutions related to the card program

\*Subject to approval. Certain terms and conditions apply

# Card Configuration Options

- Cards can be configured to meet any and all needs
  - Travel & Expense Cards (merchant categories can be customized)
  - Purchasing Cards (including Virtual Cards if needed)
  - Fleet Cards (restricted to only fuel purchases)
  - Declining Balance or Project Cards
  - Billing sublevels can be created to group cards
  
- Choose from month end billing or 4 additional monthly billing cycles. Weekly or Bi-weekly billing is also available
  
- Visa Fraud protection, traveler benefits, and purchase protection all at no extra cost

# Program Administration Functions

Program Administrators can make changes in real-time:

- Assign access to as many admins as needed (full access, reporting only, payments)
- Manage individual cardholder limits (temporary or permanent)
- Dispute transactions (if needed)
- Establish card blocks or close cards
- View and download statements and transaction details
- View authorizations and pending transactions
- View, sort, customize, and download transaction reports and detail
- Spend Controls limit card holder activity through:
  - Merchant Category Code (MCC) restrictions at the company or card level
    - Allow or deny spend at specific business types
  - Per transaction controls by \$ and/or by MCC
  - Daily, weekly, or cycle caps on #, \$, or types of transactions

# Optional Expense Management

Optional Expense Management and Reporting System that provides:

- Cardholder expense reporting
  - View and categorize all transactions
  - Cash reimbursement option
  - Mobile receipt imaging available
- Expense report approval workflows
- Administration access to all card accounts
- Initiate cardholder communications
- Customized to your company's accounting structure and coding requirements
  - General Ledger names and codes
  - Up to 8 custom financial segments
- Data analysis and extract reports
- Upload transaction detail to your accounting software or ERP solution
- Receipt imaging capabilities

# Optional Visa Payables Automation

The Umpqua Bank Visa Payables automation provides a secure portal automates payables to suppliers and vendors through a card based payments solution

- Integration or file upload capability from AP or ERP solution
  - Suppliers receive electronic and downloadable invoice details with each payment
- Payment through single use or assigned (lodged) cards to each vendor
  - Authorization controls required exact dollar matching for all transactions
- Reconciliation reports created and delivered based on client schedule or pulled ad-hoc
- Workflows provide additional security and controls

# Key Differentiators

- Each District relationship is independent, unique, and direct between the district and Umpqua Bank
- Rebate is competitive to state competitors while benefiting CSDA through a revenue sharing partnership
- Show your CSDA pride with a custom CSDA plastic and your district's name and cardholder name embossed on the plastic



# Implementation Process

1. Contact Vanessa Ryan at 916-724-1214 or email [vanessaryan@umpquabank.com](mailto:vanessaryan@umpquabank.com) or contact our card team directly at 866-472-0368 or [Creditcards@umpquabank.com](mailto:Creditcards@umpquabank.com) to discuss your card needs
2. Umpqua Bank will work with district to determine card product solutions, approve appropriate limit, and execute documentation
3. From completed application to cards in hand is usually less than 3 weeks
4. Additional services like expense management or payables will have individual implementation timelines
5. Umpqua Bank will provide training to district administrators and users and provide ongoing support and service for all solutions

# Frequently Asked Questions

Q: How does my district enroll / where can I find forms or more information

A: Contact Umpqua Bank directly – Vanessa Ryan at 916-724-1214 or our card group at [Creditcards@umpquabank.com](mailto:Creditcards@umpquabank.com) or 866-472-0368. Umpqua Bank will discuss and understand your district's needs, establish a solution and then provide you with the appropriate forms to be executed by the district.

Q: Is there a minimum size or maximum size of program?

A: No. We welcome the largest districts and the smallest. Generally to get benefit the district should have at least \$200,000 in annual spend on the card

Q: What are the fees associated with this program?

A: Generally there are no set up, per card, or program fees. Late fees and finance charges could apply if the card is not paid timely and there may be transaction fees for international, cash advance, and over limit activity. All fees are disclosed on the application and Agreement.

Q: What is the interest rate to carry a balance on the card?

A: Balances must be paid in full each month. If not paid there is a 21.99% penalty rate



# Frequently Asked Questions

Q: How frequently is rebate paid? Do I earn it on all transactions? Can I get miles or points instead?

A: Rebate is paid annually in January for the prior calendar year. Rebate is earned on all transactions and can be paid via check or a direct deposit to an Umpqua Bank Account. There is no option currently for points or miles.

Q: How does CSDA benefit from a district's use of the card

A: Umpqua Bank pays CSDA 10 basis points (0.10%) of all spend as a partnership

Thank you for the opportunity to present our Umpqua Bank Commercial Card program.

We look forward to working with you to customize the services that will meet your needs and exceed your expectations.

**Thanks again for your time today!**