

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

5:30PM Closed Session  
6PM Regular Board Meeting  
Wednesday, February 9, 2022  
District Board Room  
3179 35<sup>th</sup> Street West  
Rosamond, CA 93560

Teleconference #  
1-877-411-9748  
Access Code: 5150560

**Agenda**

**CALL TO ORDER**

**ROLL CALL**

President Rick Webb  
Vice President Byron Glennan  
Director Ben Stewart  
Director Alfred Wallis  
Director Greg Wood

General Manager Steve A. Perez  
Director of Public Works John Houghton  
Public Works Manager Brach Smith  
Legal Counsel, Joe Hughes/John Komar, Esq.

**PLEDGE OF ALLEGIANCE**

**NEW BUSINESS**

**NB 1.** The Board will reconsider the Governor’s Proclaimed State of Emergency regarding COVID-19 and determine whether this State of Emergency continues to impact the ability of the members to meet safely in person. (Presenter: Steve A. Perez, General Manager)

**APPROVAL OF THE AGENDA**

**PUBLIC COMMENTS**

(At this time, any person may address the Board on any subject within the District’s jurisdiction which is not on the agenda. However, any non-agenda matter will be referred to staff for a report and/or action at a subsequent Board meeting and no action can be taken on any such item discussed unless the action has been authorized under §54954.2(b) of the Government Code. Any person may also address the Board on any agenda matter at the time that matter is discussed, prior to Board consideration and action. Speakers are requested to limit comments to five (5) minutes.)

**VOLUNTARY PUBLIC ROLL-CALL VIA TELECONFERENCE**

(If any member of the public on the teleconference/video conference wishes to identify themselves as present for this meeting, please do so for the record/minutes.)

**CLOSED SESSION**

1. CONFERENCE WITH REAL PROPERTY NEGOTIATORS  
Pursuant to Government Code Section 54956.8  
Property: Water Rights
2. CONFERENCE WITH LEGAL COUNSEL- ANTICIPATED LITIGATION  
Significant exposure to litigation pursuant to Government Code §54956.9 (d)(2)  
One Potential Cases

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

**6:00 P.M. OPEN SESSION**

**PUBLIC COMMENTS**

(At this time, any person may address the Board on any subject within the District’s jurisdiction which is not on the agenda. However, any non-agenda matter will be referred to staff for a report and/or action at a subsequent Board meeting and no action can be taken on any such item discussed unless the action has been authorized under §54954.2(b) of the Government Code. Any person may also address the Board on any agenda matter at the time that matter is discussed, prior to Board consideration and action. Speakers are requested to limit comments to five (5) minutes.)

**VOLUNTARY PUBLIC ROLL-CALL VIA TELECONFERENCE**

(If any member of the public on the teleconference/video conference wishes to identify themselves as present for this meeting, please do so for the record/minutes.)

**CONSENT CALENDAR**

- CC 1. Approve Check/Voucher Register from 1/4/2022-1/31/2022

**NEW BUSINESS**

**NB 2.** By motion discuss and approve the consolidation of Park fund loans. (Presenter: Steve Perez, General Manager)

**PRESENTATIONS**

**PR 1.** Water Reclamation Plant Project Update (Presenter: Brach Smith, Public Works Manager)

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

**GENERAL COUNSEL UPDATE**

John Komar/Joe Hughes, Esq.

**GENERAL MANAGER UPDATE**

Steve A. Perez

**PUBLIC WORKS UPDATE**

John Houghton/Brach Smith

**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 at least 48 hours in advance of the meeting to ensure availability of the requested service or accommodation. Please contact the Board Secretary 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 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 35<sup>th</sup> Street West, Rosamond, CA 93560. In addition, any such writing may also be posted on the District's web site.

# STAFF REPORT

## Rosamond Community Services District

DATE: February 9, 2022  
TO: Board of Directors  
FROM: Brad Rockabrand, CPA  
Prepared by: Julie Lopez-Olmos, Senior Accounting Clerk  
SUBJECT: Review of the check/voucher register dated January 4, 2022 through January 31, 2022 | Payroll (Direct Deposit) dated January 5, 2022 | Payroll (Checks) dated January 5, 2022 | Payroll (Direct Deposit) dated January 19, 2022 | Payroll (Checks) dated January 19, 2022

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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 \$554,157.89 as follows:

Checks issued to vendors	\$445,542.06
Payroll direct deposit & checks	48,840.28
Payroll direct deposit & checks	<u>59,775.55</u>
Total	\$554,157.89

Significant disbursements included the following payments:

- \$17,335.00 was paid to ACWA/JPIA on January 5, 2022 for employee insurance
- \$12,201.52 was remitted to CalPERS on January 5, 2022 for required contributions
  - \$8,785.27 (Employer portion)
  - \$3,416.25 (Employee portion)
- \$7,622.28 was remitted to the Employment Development Department on January 5, 2022
  - \$3,436.70 (Employer portion)
  - \$4,185.58 (Employee portion)

- \$19,448.97 was remitted to the Internal Revenue Service on January 5, 2022
  - \$ 5,758.37 (Employer portion)
  - \$13,690.60 (Employee portion)
- \$21,875.00 was paid to Eide Bailly LLP on January 12, 2022 for December 2021 accounting services
- \$73,144.49 was paid to Kennedy/Jenks Consultants on January 12, 2022 for WWTP Rehab CM through October 29, 2021, ESDC, Electronic O&M & Ops support, WWTP Rehab CM, 2020 UWMP, Hydrology Study & Op SWPPP and Monitoring Wells Design through November 26, 2021
- \$11,594.59 was paid to Southern California Edison on January 12, 2022 for the wells and tanks electricity usage
- \$15,560.38 was remitted to CalPERS on January 19, 2022 for required contributions
  - \$12,144.13 (Employer portion)
  - \$ 3,416.25 (Employee portion)
- \$7,774.87 was remitted to the Employment Development Department on January 19, 2022
  - \$2,384.84 (Employer portion)
  - \$5,390.03 (Employee portion)
- \$21,320.69 was remitted to the Internal Revenue Service on January 19, 2022
  - \$ 6,814.34 (Employer portion)
  - \$14,506.35 (Employee portion)
- \$70,165.00 was paid to Lamont Fence January 19, 2022 for WWTP Perimeter Fence Project
- \$11,061.98 was paid to Southern California Edison on January 19, 2022 for electricity usage at Well 9
- \$31,155.64 was paid to ACWA/JPIA on January 26, 2022 for employee insurance
- \$11,223.00 was paid to Klein, Denatale, Goldner, Cooper, Rosenlieb & Kimball, LLP on January 26, 2022 for General Business through December 19, 2021

DISCUSSION/ANALYSIS:

The check/voucher register dated January 4, 2022 through January 31, 2022 includes check numbers 60915 through 61008 (Attachment 1)

Payroll (Direct Deposit) number 25097, 25100 through 25113, 25114 (overflow), 25115, 25116 (overflow), 25117 through 25120, 25121 (overflow), 25122 through 25123 were issued on January 5, 2022 in the amount of \$46,853.95. Payroll (Checks) number 25096 and 25098 through 25099 were issued on January 5, 2022 in the amount of \$1,986.33. Payroll (Direct Deposit) number 25124 through 25141, 25142 (overflow) and 25143 through 25144 were issued on January 19, 2022 in the amount of \$44,129.23. Payroll (Checks) number 25145 through 25147 were issued on January 19, 2022 in the amount of \$15,646.32. (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 January 4, 2022 through January 31, 2022

Attachment 2 – Payroll (Direct Deposit) dated January 5, 2022, Payroll (Checks) dated January 5, 2022, Payroll (Direct Deposit) dated January 19, 2022 and Payroll (Checks) dated January 19, 2022

Attachment 3 – Umpqua Business card ending in 0283

Attachment 4 – Umpqua Business card ending in 0945

Attachment 5 – Umpqua Business card ending in 7744

Attachment 6 – Umpqua Business card ending in 7751

Rosamond Community Services District  
 Check/Voucher Register  
 10101 - General Checking - Wells Fargo  
 From 1/4/2022 Through 1/31/2022

Date	Check No.	Vendor Name	Transaction Description	Amount	Total
1/5/2022	60915	ANTELECOM, INC.	ADMIN OFFICE: 4G WIRELESS	75.00	300.00
1/5/2022		ANTELECOM, INC.	SOLAR WELL: 4G WIRELESS	75.00	300.00
1/5/2022		ANTELECOM, INC.	SOLAR ADMIN: 4G WIRELESS	75.00	300.00
1/5/2022		ANTELECOM, INC.	SOLAR POND: 4G WIRELESS	75.00	300.00
1/5/2022	60916	ASSOCIATION OF CALIFORNIA WATER AGENCIES	2022 ANNUAL AGENCY DUES	17,335.00	17,335.00
1/5/2022	60917	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	PAYROLL REMITTANCE	12,201.52	12,201.52
1/5/2022	60918	CALPERS SUPPLEMENTAL INCOME 457 PLAN	PERS 457	3,756.32	3,756.32
1/5/2022	60919	CA STATE DISBURSEMENT UNIT	WITHHOLDING ORDER	399.68	399.68
1/5/2022	60920	EAGLE PUMP SERVICES, INC.	REPAIR DRIVE PUMP	770.00	770.00
1/5/2022	60921	EMPLOYMENT DEVELOPMENT DEPARTMENT	EMPLOYMENT TRAINING TAX	71.60	7,622.28
1/5/2022		EMPLOYMENT DEVELOPMENT DEPARTMENT	STATE DISABILITY INSURANCE	787.54	7,622.28
1/5/2022		EMPLOYMENT DEVELOPMENT DEPARTMENT	STATE INCOME TAX	3,398.04	7,622.28
1/5/2022		EMPLOYMENT DEVELOPMENT DEPARTMENT	STATE UNEMPLOYMENT TAX ACT	3,365.10	7,622.28
1/5/2022	60922	GREATAMERICA FINANCIAL SERVICES	KYOCERA LEASE AGREEMENTS	391.46	391.46
1/5/2022	60923	IRON MOUNTAIN INC.	STG & SHRED PKG B	239.00	239.00
1/5/2022	60924	INTERNAL REVENUE SERVICE	FEDERAL INCOME TAX	7,932.23	19,448.97
1/5/2022		INTERNAL REVENUE SERVICE	MEDICARE	2,182.94	19,448.97
1/5/2022		INTERNAL REVENUE SERVICE	SOCIAL SECURITY	9,333.80	19,448.97
1/5/2022	60925	KENNEDY/JENKS CONSULTANTS	PLAN CHECK THROUGH 11/26/2021	1,905.00	1,905.00
1/5/2022	60926	MOJAVE DESERT NEWS	PROMOTIONAL ADVERTISING: X-MAS	115.00	115.00
1/5/2022	60927	NBS	SPECIAL DISTRICT ADMINISTRATION SERVICES: 01/01/2021 - 03/31/2021	2,444.26	8,775.11
1/5/2022		NBS	LAD NO. 2 ADMINISTRATION SERVICES: 01/01/2021 - 03/31/2021	6,330.85	8,775.11
1/5/2022	60928	OFFICE DEPOT	3 QTY DESK CALENDARS & DRY ERASE MARKERS	26.60	117.72
1/5/2022		OFFICE DEPOT	4 QTY WALL CALENDARS	91.12	117.72
1/5/2022	60929	QUAD KNOPF, INC.	LOT LINE ADJUSTMENT ON 35TH ST WEST	2,268.00	2,268.00
1/5/2022	60930	DANIEL REID CONSULTING SERVICES	DEC 2021 SERVICES AND SUPPORT	2,000.00	2,000.00
1/5/2022	60931	ROSAMOND NEWS	NOTICE OF PUBLIC MEETING	131.88	131.88
1/5/2022	60932	ROSAMOND CSD	2700 20TH ST	143.70	143.70
1/5/2022	60933	ROSAMOND CSD	3179 35TH ST W	2,808.69	2,808.69
1/5/2022	60934	ROSAMOND CSD	WWTP (PHUDRO)	3,865.79	6,031.35
1/5/2022		ROSAMOND CSD	SEWER PLANT B POND	1,995.43	6,031.35
1/5/2022		ROSAMOND CSD	SEWER PLANT A	170.13	6,031.35
1/5/2022	60935	ROSAMOND SOLAR, LLC	ENERGY SERVICE REVENUE	4,386.93	4,386.93
1/5/2022	60936	SMITH, BRACH	REIMBURSEMENT: DOT PHYSICAL & SAFETY TEST	245.00	245.00
1/5/2022	60937	THE GAS COMPANY	UNIT A	73.38	284.63
1/5/2022		THE GAS COMPANY	UNIT B	211.25	284.63
1/5/2022	60938	THE GAS COMPANY	875 PATTERSON RD	157.82	157.82
1/5/2022	60939	THE GAS COMPANY	2700 20TH ST W	32.02	32.02
1/5/2022	60940	UNITAR SOLUTIONS USA, INC.	380 GAL SODIUM HYPOCHLORITE	1,561.79	1,561.79
1/5/2022	60941	USA BLUEBOOK	GRIP PLUG 12"	337.84	337.84
1/12/2022	60942	3D IMAGING SYSTEMS	KYOCERA LEASE AGREEMENTS	249.90	249.90
1/12/2022	60943	ANTELOPE VALLEY PRESS	AP INVOICES	415.84	415.84

Rosamond Community Services District  
 Check/Voucher Register  
 10101 - General Checking - Wells Fargo  
 From 1/4/2022 Through 1/31/2022

Date	Check No.	Vendor Name	Transaction Description	Amount	Total
1/12/2022	60944	ARAMARK	EMPLOYEE UNIFORMS, MATS, TOWELS & 1ST AID KITS	1,483.85	1,483.85
1/12/2022	60945	AT&T	STP	65.38	454.79
1/12/2022		AT&T	FAX	86.63	454.79
1/12/2022		AT&T	MAIN OFFICE	235.74	454.79
1/12/2022		AT&T	SCADA	44.13	454.79
1/12/2022		AT&T	TANK# 4	22.91	454.79
1/12/2022	60946	AVEK WATER AGENCY	DEC 2021 34TH	2,972.55	2,972.55
1/12/2022	60947	CLINICAL LABORATORY OF SAN BERNARDINO, INC.	SYSTEM TESTS	1,785.00	1,785.00
1/12/2022	60948	EIDE BAILLY LLP	DEC 2021 ACCOUNTING SERVICES	21,875.00	21,875.00
1/12/2022	60949	GET HOOKED CRANE SERVICE INC.	BOOMTRUCK & PREVAILING WAGE	350.25	350.25
1/12/2022	60950	KARL'S HARDWARE	MAINTENANCE	660.45	777.24
1/12/2022		KARL'S HARDWARE	SEWER	103.95	777.24
1/12/2022		KARL'S HARDWARE	WATER	12.84	777.24
1/12/2022	60951	KENNEDY/JENKS CONSULTANTS	WWTP REHAB CM THROUGH 10/29/2021	22,798.01	73,144.79
1/12/2022		KENNEDY/JENKS CONSULTANTS	ESDC THROUGH 11/26/2021	10,661.25	73,144.79
1/12/2022		KENNEDY/JENKS CONSULTANTS	ELECTRONIC O&M & OPS SUPPORT THROUGH 11/26/2021	2,077.50	73,144.79
1/12/2022		KENNEDY/JENKS CONSULTANTS	WWTP REHAB CM THROUGH: 11/26/2021	8,085.72	73,144.79
1/12/2022		KENNEDY/JENKS CONSULTANTS	2020 UWMP THROUGH 11/26/2021	22,386.25	73,144.79
1/12/2022		KENNEDY/JENKS CONSULTANTS	HYDROLOGY STUDY & OP SWPPP THROUGH 11/26/2021	568.75	73,144.79
1/12/2022		KENNEDY/JENKS CONSULTANTS	MONITORING WELLS DESIGN THROUGH 11/26/2021	6,567.31	73,144.79
1/12/2022		KIMBALL MIDWEST	STOCK SUPPLIES	519.28	519.28
1/12/2022	60952	LOOMIS	ARMORED CAR COURIER SERVICE	706.32	706.32
1/12/2022	60953	NORTHERN DIGITAL INC.	T&M SUPPORT	6,010.51	6,010.51
1/12/2022	60954	PALMDALE WATER DISTRICT	WATER CONSERVATION BILLBOARD	1,500.00	1,500.00
1/12/2022	60955	RAIN FOR RENT	SUPPLIES	639.01	639.01
1/12/2022	60956	SANI-STAR	DEC 2021 SERVICE FEE	200.00	200.00
1/12/2022	60957	SOUTHERN CALIF. EDISON	WELLS & TANKS	11,594.59	11,594.59
1/12/2022	60958	SOUTHERN CALIF. EDISON	2707 DIXIE ST (2700 20TH ST)	82.60	82.60
1/12/2022	60959	SOUTHERN CALIF. EDISON	UNITED, 1/4 M N/O PATERSON	2,359.95	2,359.95
1/12/2022	60960	SOUTHERN CALIF. EDISON	FLAT TIRE REPAIR	20.00	20.00
1/12/2022	60961	THE TIRE STORE	FIRE ALARM REPAIR	492.90	492.90
1/12/2022	60962	TRI-SIGNAL INTEGRATION, INC.	0283 (ATTACHMENT 3)	2,334.98	2,334.98
1/12/2022	60963	UMPQUA BANK	0945 (ATTACHMENT 4)	430.30	430.30
1/12/2022	60964	UMPQUA BANK	4038 ROSAMOND CSD GAS ACCOUNT	2,740.02	2,740.02
1/12/2022	60965	UMPQUA BANK	7744 (ATTACHMENT 5)	836.95	836.95
1/12/2022	60966	UMPQUA BANK	7751 (ATTACHMENT 6)	1,205.55	1,205.55
1/12/2022	60967	UMPQUA BANK	SUPPLEMENTAL EMPLOYEE INSURANCE	1,099.02	1,099.02
1/19/2022	60968	AFLAC INSURANCE	UNION DUES	841.14	841.14
1/19/2022	60969	AFLAC INSURANCE	ADMINISTRATIVE ASSESSMENTS CY 2022 PER PRODUCTION RIGHTS	2,772.10	2,772.10
1/19/2022	60970	ANTELOPE VALLEY WATERMASTER	#9 EXHAUST CLAMP, DIESEL FLUID, TAILPIPE, ETC.	58.38	58.38
1/19/2022	60971	AUTOZONE	PAYROLL REMITTANCE	15,560.38	15,560.38
1/19/2022	60972	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	PERS 457	3,751.78	3,751.78
1/19/2022	60973	CALPERS SUPPLEMENTAL INCOME 457 PLAN	WITHHOLDING ORDER	399.68	399.68
1/19/2022	60974	CA STATE DISBURSEMENT UNIT			

Rosamond Community Services District  
 Check/Voucher Register  
 10101 - General Checking - Wells Fargo  
 From 1/4/2022 Through 1/31/2022

Date	Check No.	Vendor Name	Transaction Description	Amount	Total
1/19/2022	60975	CORE & MAIN LP	STOCK SUPPLIES	1,269.19	5,977.89
1/19/2022		CORE & MAIN LP	STOCK SUPPLIES	171.60	5,977.89
1/19/2022		CORE & MAIN LP	STOCK SUPPLIES	4,283.99	5,977.89
1/19/2022		CORE & MAIN LP	STOCK SUPPLIES	253.11	5,977.89
1/19/2022	60976	DIGITECH	875 PATTERSON RD: SECURITY MONITORING	31.99	131.97
1/19/2022		DIGITECH	MAIN BLD: SECURITY MONITORING	31.99	131.97
1/19/2022		DIGITECH	OPER. BLD: SECURITY MONITORING	31.99	131.97
1/19/2022		DIGITECH	WWO: SECURITY MONITORING	36.00	131.97
1/19/2022	60977	JAMIE DUBOIS	D1 CERTIFICATION RENEWAL	70.00	70.00
1/19/2022		EMPLOYMENT DEVELOPMENT DEPARTMENT	EMPLOYMENT TRAINING TAX	49.69	7,774.87
1/19/2022	60978	EMPLOYMENT DEVELOPMENT DEPARTMENT	STATE DISABILITY INSURANCE	979.81	7,774.87
1/19/2022		EMPLOYMENT DEVELOPMENT DEPARTMENT	STATE INCOME TAX	4,410.22	7,774.87
1/19/2022		EMPLOYMENT DEVELOPMENT DEPARTMENT	STATE UNEMPLOYMENT TAX ACT	2,335.15	7,774.87
1/19/2022	60979	ILLINGWORTH, CHRISTINA	REIMBURSEMENT: MILEAGE AND POSTAGE	21.26	21.26
1/19/2022		INTERNAL REVENUE SERVICE	FEDERAL INCOME TAX	7,692.01	21,320.69
1/19/2022	60980	INTERNAL REVENUE SERVICE	MEDICARE	2,583.24	21,320.69
1/19/2022		INTERNAL REVENUE SERVICE	SOCIAL SECURITY	11,045.44	21,320.69
1/19/2022	60981	KERN COUNTY PLANNING & NATURAL RESOURCES	PRELIMINARY REVIEW	600.00	600.00
1/19/2022	60982	LAMONT FENCE COMPANY	WWTP PERIMETER FENCE FY 21/22 CIP PROJECT PF	70,165.00	70,165.00
1/19/2022	60983	LEGAL SHIELD	LEGAL SHIELD	149.65	149.65
1/19/2022	60984	SDRMA	PROPERTY/LIABILITY PROGRAM YEAR 2021-22	2,460.53	2,460.53
1/19/2022	60985	SOUTHERN CALIF. EDISON	5702 GASKELL RD WELL 9	11,061.98	11,061.98
1/19/2022	60986	SOUTHERN CALIF. EDISON	SEWER	2,782.60	2,782.60
1/19/2022	60987	SOUTHERN CALIF. EDISON	ST. LIGHT & LLAD	8,271.29	8,271.29
1/19/2022	60988	SOUTHERN CALIF. EDISON	3179 35TH ST W	1,706.92	1,706.92
1/19/2022	60989	SOUTHERN CALIF. EDISON	SCADA	23.22	23.22
1/19/2022	60990	WASTE MANAGEMENT-KERN COUNTY	3179 35TH ST W: TRASH SERVICE	186.56	978.18
1/19/2022		WASTE MANAGEMENT-KERN COUNTY	875 PATTERSON RD: TRASH SERVICE	368.16	978.18
1/19/2022		WASTE MANAGEMENT-KERN COUNTY	875 PATTERSON RD: INACTIVITY PER DIEM CHARGE	423.46	978.18
1/26/2022	60991	3D IMAGING SYSTEMS	COPIER MAINTENANCE AGREEMENTS	249.90	249.90
1/26/2022	60992	A-1 KLEAN RITE	PW BLD: JANITORIAL CLEANING	1,440.00	3,390.00
1/26/2022		A-1 KLEAN RITE	MAIN BLD: JANITORIAL CLEANING	1,040.00	3,390.00
1/26/2022		A-1 KLEAN RITE	RWW: JANITORIAL CLEANING	910.00	3,390.00
1/26/2022	60993	ACVA/PIA	EMPLOYEE INSURANCE	31,155.64	31,155.64
1/26/2022	60994	ANTELOPE VALLEY WATERMASTER	WATER RIGHTS TRANSFER APPLICATION	1,075.00	1,075.00
1/26/2022	60995	AT&T TELECONFERENCE SERVICES	TELECONFERENCE	265.32	265.32
1/26/2022	60996	AT&T MOBILITY	CELL PHONES, IPAD INTERNET CHARGES & TRACKERS	2,058.65	2,058.65
1/26/2022	60997	CONTRABAND CONTROL SPECIALISTS, INC.	ANNUAL FEE: DRUG & ALCOHOL PROGRAM 01/01/22 - 12/31/22	480.00	731.48
1/26/2022		CONTRABAND CONTROL SPECIALISTS, INC.	D&A FIELD COLLECTION SERVICE	251.48	731.48
1/26/2022	60998	CUST	SENDGRID UNLIMITED EMAILS \$100 PER MONTH	100.00	100.00
1/26/2022	60999	CORBIN WILLITS SYSTEMS	SUPPORT FOR MOM HISTORY RETENTION	324.00	324.00
1/26/2022		FEDERAL EXPRESS	HR	39.00	81.58
1/26/2022	61000	FEDERAL EXPRESS	HR	42.58	81.58

Rosamond Community Services District  
 Check/Voucher Register  
 10101 - General Checking - Wells Fargo  
 From 1/4/2022 Through 1/31/2022

Date	Check No.	Vendor Name	Transaction Description	Amount	Total
1/26/2022	61001	INFOSEND, INC.	STATEMENT DATA PROCESSING	2,945.78	2,945.78
1/26/2022	61002	KLEIN, DENATALE, GOLDNER, COOPER, ROSENLIB & KIMBALL, LLP	GENERAL BUSINESS THROUGH 12/19/2021	11,223.00	11,223.00
1/26/2022	61003	OLMOS, JULIE A. LOPEZ	REIMBURSEMENT: MILEAGE AND SAFETY TEST	27.18	27.18
1/26/2022	61004	QUAD KNOPF, INC.	LOT LINE ADJUSTMENT ON 35TH STREET WEST	335.90	335.90
1/26/2022	61005	THE GAS COMPANY	UNIT A	474.18	1,091.89
1/26/2022	61006	THE GAS COMPANY	UNIT B	617.71	1,091.89
1/26/2022	61007	THE GAS COMPANY	875 PATTERSON RD	233.04	233.04
1/26/2022	61007	THE GAS COMPANY	2700 20TH ST W	70.91	70.91
1/26/2022	61008	Z AXIS IMAGES	DEC 2021 PR	3,255.38	3,255.38
Report Total				<u>445,542.06</u>	

**Rosamond Community Services District**

Summary Check/Transaction Register

From 1/5/2022 Through 1/5/2022

<u>Document Date</u>	<u>Document Number</u>	<u>Type of Payment</u>	<u>Amount</u>
1/5/2022	25096	Check	764.53
1/5/2022	25097	Check	543.01
1/5/2022	25098	Check	135.76
1/5/2022	25099	Check	1,086.04
1/5/2022	25100	Check	814.53
1/5/2022	25101	Check	2,341.23
1/5/2022	25102	Check	1,480.12
1/5/2022	25103	Check	2,675.81
1/5/2022	25104	Check	1,851.35
1/5/2022	25105	Check	4,107.77
1/5/2022	25106	Check	1,694.27
1/5/2022	25107	Check	1,557.47
1/5/2022	25108	Check	2,732.73
1/5/2022	25109	Check	1,327.19
1/5/2022	25110	Check	1,513.09
1/5/2022	25111	Check	1,834.57
1/5/2022	25112	Check	2,699.48
1/5/2022	25113	Check	1,449.16
1/5/2022	25114		0.00
1/5/2022	25115	Check	2,740.78
1/5/2022	25116		0.00
1/5/2022	25117	Check	2,260.51
1/5/2022	25118	Check	3,228.95
1/5/2022	25119	Check	3,318.85
1/5/2022	25120	Check	1,665.72
1/5/2022	25121		0.00
1/5/2022	25122	Check	2,931.34
1/5/2022	25123	Check	<u>2,086.02</u>
Report Total			<u><u>48,840.28</u></u>

**PAYROLL 01/05/2022**

Document Date	Document Number	Amount
1/5/2022	25097	543.01
1/5/2022	25100	814.53
1/5/2022	25101	2,341.23
1/5/2022	25102	1,480.12
1/5/2022	25103	2,675.81
1/5/2022	25104	1,851.35
1/5/2022	25105	4,107.77
1/5/2022	25106	1,694.27
1/5/2022	25107	1,557.47
1/5/2022	25108	2,732.73
1/5/2022	25109	1,327.19
1/5/2022	25110	1,513.09
1/5/2022	25111	1,834.57
1/5/2022	25112	2,699.48
1/5/2022	25113	1,449.16
1/5/2022	25114	0.00
1/5/2022	25115	2,740.78
1/5/2022	25116	0.00
1/5/2022	25117	2,260.51
1/5/2022	25118	3,228.95
1/5/2022	25119	3,318.85
1/5/2022	25120	1,665.72
1/5/2022	25121	0.00
1/5/2022	25122	2,931.34
1/5/2022	25123	<u>2,086.02</u>

Total Direct Deposit      46,853.95

1/5/2022	25096	764.53
1/5/2022	25098	135.76
1/5/2022	25099	<u>1,086.04</u>

Total Checks Issued      1,986.33

**Total 48,840.28**

**Rosamond Community Services District**

Summary Check/Transaction Register

From 1/19/2022 Through 1/19/2022

<u>Document Date</u>	<u>Document Number</u>	<u>Type of Payment</u>	<u>Amount</u>
1/19/2022	25124	Check	2,483.03
1/19/2022	25125	Check	1,435.21
1/19/2022	25126	Check	3,451.17
1/19/2022	25127	Check	1,795.07
1/19/2022	25128	Check	4,106.09
1/19/2022	25129	Check	1,862.86
1/19/2022	25130	Check	1,447.20
1/19/2022	25131	Check	2,732.72
1/19/2022	25132	Check	1,221.99
1/19/2022	25133	Check	1,464.74
1/19/2022	25134	Check	1,776.59
1/19/2022	25135	Check	2,696.25
1/19/2022	25136	Check	1,401.26
1/19/2022	25137	Check	2,524.96
1/19/2022	25138	Check	2,190.79
1/19/2022	25139	Check	2,108.53
1/19/2022	25140	Check	3,318.85
1/19/2022	25141	Check	1,609.64
1/19/2022	25142		0.00
1/19/2022	25143	Check	2,472.54
1/19/2022	25144	Check	2,029.74
1/19/2022	25145	Check	2,775.18
1/19/2022	25146	Check	9,736.01
1/19/2022	25147	Check	<u>3,135.13</u>
Report Total			<u><u>59,775.55</u></u>

**PAYROLL 01/19/2022**

<u>Document</u> <u>Date</u>	<u>Document</u> <u>Number</u>	<u>Amount</u>
1/19/2022	25124	2,483.03
1/19/2022	25125	1,435.21
1/19/2022	25126	3,451.17
1/19/2022	25127	1,795.07
1/19/2022	25128	4,106.09
1/19/2022	25129	1,862.86
1/19/2022	25130	1,447.20
1/19/2022	25131	2,732.72
1/19/2022	25132	1,221.99
1/19/2022	25133	1,464.74
1/19/2022	25134	1,776.59
1/19/2022	25135	2,696.25
1/19/2022	25136	1,401.26
1/19/2022	25137	2,524.96
1/19/2022	25138	2,190.79
1/19/2022	25139	2,108.53
1/19/2022	25140	3,318.85
1/19/2022	25141	1,609.64
1/19/2022	25142	0.00
1/19/2022	25143	2,472.54
1/19/2022	25144	<u>2,029.74</u>
Total Direct Deposit		44,129.23
1/19/2022	25145	2,775.18
1/19/2022	25146	9,736.01
1/19/2022	25147	<u>3,135.13</u>
Total Checks Issued		15,646.32
<b>Total</b>		<b><u>59,775.55</u></b>



UMPQUA BANK

ROSAMOND CSD  
ROSAMOND CSD

Account Number: ##### 0283



Account Summary

Billing Cycle		12/31/2021
Days In Billing Cycle		31
Previous Balance		\$7,688.87
Purchases	+	\$2,334.98
Cash	+	\$0.00
Balance Transfers	+	\$0.00
Special	+	\$0.00
Credits	-	\$0.00
Payments	-	\$7,688.87-
Other Charges	+	\$0.00
Finance Charges	+	\$0.00

**NEW BALANCE \$2,334.98**

Credit Summary

Total Credit Line	\$50,000.00
Available Credit Line	\$47,665.02
Available Cash	\$0.00
Amount Over Credit Line	\$0.00
Amount Past Due	\$0.00
Disputed Amount	\$0.00

Account Inquiries



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Go to [www.umpquabank.com](http://www.umpquabank.com)



Write us at PO BOX 1952, SPOKANE, WA  
99210-1952

Payment Summary

NEW BALANCE	\$2,334.98
MINIMUM PAYMENT	\$2,334.98
PAYMENT DUE DATE	01/25/2022

NOTE: Grace period to avoid a finance charge on purchases, pay entire new balance by payment due date. Finance charge accrues on cash advances until paid and will be billed on your next statement.

Cardholder Account Summary

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
12/01	12/02	PPLN01	24275391335900018612935	KERN DATA 888-8717205 CA	\$154.00
12/03	12/05	PPLN01	24755421337263373456469	WESTIN (WESTIN HOTELS) 626-7922727 CA	\$88.01
12/08	12/09	PPLN01	24639231342900018639540	ABILA, INC 512-8613118 TX	\$558.00
12/09	12/10	PPLN01	24692161343100367308902	AMZN Mktp US*OX5518HL3 Amzn.com/bill WA	\$23.69
12/13	12/14	PPLN01	24692161347100318753541	AMZN Mktp US*8091771Z3 Amzn.com/bill WA	\$115.93
12/15	12/15	PPLN01	24430991349400813000421	MSFT * E0100GTTKC 800-642-7676 WA	\$340.00
12/15	12/15	PPLN01	24430991349400813000470	MSFT * E0100GTLOE MSBILL.INFO WA	\$120.00
12/14	12/15	PPLN01	24692161348100945656744	AMZN Mktp US*YD4997IV3 Amzn.com/bill WA	\$75.06
12/14	12/16	PPLN01	24202981349030033006226	CALIFORNIA SPECIAL DISTRI 916-442-7887 CA	\$600.00
12/17	12/17	PPLN01	24692161351100246724476	1-800-FLOWERS.COM,INC. 800-468-1141 NY	\$117.13
12/20	12/20		0000000000000000119476	PAYMENT - THANK YOU	\$7,688.87-
12/23	12/24	PPLN01	24692161357100345110274	HCC*ABILACHECKS&FORMS 800-617-3224 TX	\$125.18
12/27	12/28	PPLN01	24011341361000030618746	ZOOM.US 888-799-9666 WWW.ZOOM.US CA	\$14.99
12/28	12/29	PPLN01	24430991363400903109737	DNH*GODADDY.COM https://www.g AZ	\$2.99

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UMPQUA BANK  
PO BOX 1952  
SPOKANE WA 99210-1952



UMPQUA BANK

Account Number

##### 0283

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AMOUNT OF PAYMENT ENCLOSED

Closing Date	New Balance	Total Minimum Payment Due	Payment Due Date
12/31/21	\$2,334.98	\$2,334.98	01/25/22

\$

ROSAMOND CSD  
3179 35TH STREET WEST  
ROSAMOND CA 93560-5929



MAKE CHECK PAYABLE TO:



UMPQUA BANK  
PO BOX 2310  
SPOKANE WA 99210-2310





UMPQUA BANK

ROSAMOND CSD

Account Number: #### #### #### 0945



Account Summary

Billing Cycle		12/31/2021
Days In Billing Cycle		31
Previous Balance		\$717.16
Purchases	+	\$430.30
Cash	+	\$0.00
Balance Transfers	+	\$0.00
Special	+	\$0.00
Credits	-	\$0.00
Payments	-	\$1,474.26
Other Charges	+	\$0.00
Finance Charges	+	\$0.00

NEW BALANCE \$(326.80)

Credit Summary

Total Credit Line	\$10,000.00
Available Credit Line	\$10,000.00
Available Cash	\$0.00
Amount Over Credit Line	\$0.00
Amount Past Due	\$0.00
Disputed Amount	\$0.00

Account Inquiries

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99210-1952

Payment Summary

NEW BALANCE	\$(326.80)
MINIMUM PAYMENT	\$0.00
PAYMENT DUE DATE	01/25/2022

NOTE: Grace period to avoid a finance charge on purchases, pay entire new balance by payment due date. Finance charge accrues on cash advances until paid and will be billed on your next statement.

Cardholder Account Summary

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
11/29	12/01	PPLN01	24164071334111222345204	LOVE S COUNTRY00003921 TEHACHAPI CA	\$60.25
12/03	12/03	PPLN01	24692161337100949014786	CHEVRON 0308264 ROSAMOND CA	\$80.00
12/07	12/07	PPLN01	24692161341100532517181	CHEVRON 0098109 BAKERSFIELD CA	\$80.04
12/13	12/14	PPLN01	24692161347100266525636	CHEVRON 0094032 PALMDALE CA	\$80.01
12/13	12/14	PPLN01	24493981348207620000189	SUMMIT URGENT CARE 661-992-8783 CA	\$130.00
12/20	12/20		00000000000000000119477	PAYMENT - THANK YOU	\$1,474.26

PLEASE DETACH COUPON AND RETURN PAYMENT USING THE ENCLOSED ENVELOPE - ALLOW UP TO 7 DAYS FOR RECEIPT

UMPQUA BANK  
PO BOX 1952  
SPOKANE WA 99210-1952



Account Number  
#### #### #### 0945

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name/address change   
on back of this coupon

Closing Date	New Balance	Total Minimum Payment Due	Payment Due Date
12/31/21	\$(326.80)	\$0.00	01/25/22

AMOUNT OF PAYMENT ENCLOSED

\$

ROSAMOND CSD  
3179 35TH STREET WEST  
ROSAMOND CA 93560-5929



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PO BOX 2310  
SPOKANE WA 99210-2310





UMPQUA BANK

ROSAMOND CSD

Account Number: #### #### ## 7744



Account Summary

Billing Cycle		12/31/2021
Days In Billing Cycle		31
Previous Balance		\$1,015.58
Purchases	+	\$836.95
Cash	+	\$0.00
Balance Transfers	+	\$0.00
Special	+	\$0.00
Credits	-	\$0.00
Payments	-	\$1,015.58
Other Charges	+	\$0.00
Finance Charges	+	\$0.00

NEW BALANCE \$836.95

Credit Summary

Total Credit Line	\$5,000.00
Available Credit Line	\$4,163.05
Available Cash	\$0.00
Amount Over Credit Line	\$0.00
Amount Past Due	\$0.00
Disputed Amount	\$0.00

Account Inquiries

Call us at: (866) 777-9013  
Lost or Stolen Card: (866) 839-3485

Go to www.umpquabank.com

Write us at PO BOX 1952, SPOKANE, WA  
99210-1952

Payment Summary

NEW BALANCE	\$836.95
MINIMUM PAYMENT	\$836.95
PAYMENT DUE DATE	01/25/2022

NOTE: Grace period to avoid a finance charge on purchases, pay entire new balance by payment due date. Finance charge accrues on cash advances until paid and will be billed on your next statement.

Cardholder Account Summary

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
12/16	12/17	PPLN01	24801971351091199000362	IND METAL SUPPL-SUN VALL SUN VALLEY CA	\$836.95
12/27	12/27		00000000000000000119602	PAYMENT - THANK YOU	\$1,015.58

PLEASE DETACH COUPON AND RETURN PAYMENT USING THE ENCLOSED ENVELOPE - ALLOW UP TO 7 DAYS FOR RECEIPT

UMPQUA BANK  
PO BOX 1952  
SPOKANE WA 99210-1952



UMPQUA BANK

Account Number

#### #### ## 7744

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AMOUNT OF PAYMENT ENCLOSED

Closing Date

12/31/21

New Balance

\$836.95

Total Minimum Payment Due

\$836.95

Payment Due Date

01/25/22

\$

ROSAMOND CSD  
3179 35TH STREET WEST  
ROSAMOND CA 93560-5929



11575

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PO BOX 2310  
SPOKANE WA 99210-2310





UMPQUA BANK

ROSAMOND CSD

Account Number: #### #### #### 7751



Account Summary

Billing Cycle		12/31/2021
Days In Billing Cycle		31
Previous Balance		\$604.31
Purchases	+	\$1,205.55
Cash	+	\$0.00
Balance Transfers	+	\$0.00
Special	+	\$0.00
Credits	-	\$0.00
Payments	-	\$604.31
Other Charges	+	\$0.00
Finance Charges	+	\$0.00

NEW BALANCE \$1,205.55

Credit Summary

Total Credit Line	\$2,500.00
Available Credit Line	\$1,294.45
Available Cash	\$0.00
Amount Over Credit Line	\$0.00
Amount Past Due	\$0.00
Disputed Amount	\$0.00

Account Inquiries



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Write us at PO BOX 1952, SPOKANE, WA  
99210-1952

Payment Summary

NEW BALANCE	\$1,205.55
MINIMUM PAYMENT	\$1,205.55
PAYMENT DUE DATE	01/25/2022

NOTE: Grace period to avoid a finance charge on purchases, pay entire new balance by payment due date. Finance charge accrues on cash advances until paid and will be billed on your next statement.

Cardholder Account Summary

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
12/01	12/02	PPLN01	24011341336000004619292	OSH CUT WWW.OSHCUT.CO UT	\$351.15
12/01	12/02	PPLN01	24431051335838000010059	ROSAMOND AUTO PARTS ROSAMOND CA	\$37.54
12/01	12/02	PPLN01	24431051335838000010026	ROSAMOND AUTO PARTS ROSAMOND CA	\$128.67
12/06	12/08	PPLN01	24789301341591500007468	MCMaster-CARR 630-834-9600 IL	\$650.78
12/20	12/20		00000000000000000119475	PAYMENT - THANK YOU	\$604.31
12/29	12/31	PPLN01	24632691364500481386432	BATTERY SYSTEMS PALMDALE 310-667-9320 CA	\$37.41

PLEASE DETACH COUPON AND RETURN PAYMENT USING THE ENCLOSED ENVELOPE - ALLOW UP TO 7 DAYS FOR RECEIPT

UMPQUA BANK  
PO BOX 1952  
SPOKANE WA 99210-1952



UMPQUA BANK

Account Number

#### #### #### 7751

Check box to indicate name/address change on back of this coupon

AMOUNT OF PAYMENT ENCLOSED

Closing Date

12/31/21

New Balance

\$1,205.55

Total Minimum Payment Due

\$1,205.55

Payment Due Date

01/25/22

\$

ROSAMOND CSD  
3179 35TH STREET WEST  
ROSAMOND CA 93560-5929



11576

MAKE CHECK PAYABLE TO:



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PO BOX 2310  
SPOKANE WA 99210-2310



# STAFF REPORT

## Rosamond Community Services District

DATE: January 12, 2022  
TO: Finance Committee  
FROM: Brad Rockabrand, CPA  
SUBJECT: Park Fund Loans Consolidation

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### RECOMMENDATION:

Discuss and recommend Park Fund Loans Consolidation proposal.

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### EXECUTIVE SUMMARY:

The District is no longer in the Parks and Recreation business, but still holds the legacy debt on the books. Each year, the General Fund transfers the necessary revenues to the Park Funds so that they can make their respective debt service payment to the Sewer Fund. It is proposed that these loans be refinanced by the General Fund, moving the debt and closing the Park Funds.

*This proposal would not change the overall financial composition of the District. By consolidating the Park loans into the General Fund, the District's financial statements would be more accurately aligned with its actual chartered activities, as well as report the debt in the fund actually responsible for paying it. This would also simplify the budget process, as well as reduce the number of accounting transactions necessary to account for the activity.*

---

### DISCUSSION/ANALYSIS:

On June 10, 2015, the Board of Directors adopted a ninth internal loan agreement between the funds. The Wastewater Fund provided assistance in the form of a loan, up to a maximum of \$3,000,000 to the Water and Governmental Funds to refinance all existing internal loans and to internally finance the CalPERS Unfunded Accrued Liability. The interest rate was based on the LAIF rate in place at the time the loan was issued which was 0.25%. All loans mature on July 1, 2035 except for the Park Maintenance Fund loan which matures on July 1, 2030.

Currently, the Wastewater Fund is owed the following amounts from the respective funds:

Fund 01: Water	= \$309,716.46
Fund 02: Sewer	= \$253,967.50
Fund 05: Parks	= \$1,171,880.97
Fund 51: Park Maintenance:	= \$249,079.18

During the fiscal year ended June 30, 2018, the District placed a Uniform Parcel Tax, Measure A, on the ballot for a special election in March. It failed by 78% and the District returned the park to the County of Kern and divested itself of the powers of Parks and Recreation.

As part of the terms of the ninth internal loan agreement, a repayment schedule was required, despite the lack of a revenue source in the Park Funds. Therefore, as part of the annual budget process, adequate revenues are set aside from the General Fund to transfer to Funds 05 and 51 to cover the debt payments. These revenues are then subsequently transferred to the Sewer Fund and reduce the internal loan amount owed by each fund. It would be more efficient and accurate to have the General Fund make the payments directly to the Sewer Fund.

By consolidating the loans into the General Fund, the District's financial statements would be more accurately aligned with its actual chartered services, as well as report the debt in the fund actually responsible for paying it. This would also simplify the budget process, as well as reduce the number of accounting transactions necessary to account for the activity.

**FISCAL IMPACT:**

This proposed change would not change the overall financial composition of the District.

**ENVIRONMENTAL IMPACT:**

Not applicable

**PRIOR BOARD REVIEW:**

Not applicable

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

Not applicable

**ATTACHMENTS:**

Not applicable